



OVERVIEW

01/01/2026

The Global Methodist Church believes that the **local church** is the center of life for any denomination and that tithing to the local church is a fundamental aspect of being a Christian. Because the local church is primary, we also believe that the denomination and the Annual Conference should ask only the amount of financial support necessary from local churches to perform their core functions, such as vetting and credentialing clergy, providing supervision and oversight for pastors in cooperation with the local church Staff Parish Relations Committee (SPRC), and providing resources and accountability to churches for staying on mission of making disciples of Jesus Christ who worship passionately, love extravagantly and witness boldly!

Connectional Funding is explained in ¶449 of the Book of Doctrines and Discipline (BD&D) and is very different than the apportionment giving to which we have been accustomed. Churches are no longer assigned an apportionment to send in support of the denomination, Conference, and District. Instead, each local church is asked to calculate and remit a percentage of their previous year's operating income (see below) in support of the ministries of the denomination and Annual Conference. While the BD&D does make provisions for Connectional Funding up to 1.5% for the denomination and 5% for the Annual Conference, *the GMC has set their initial Global Connectional Funding rate at 1% and the North Georgia Conference has set the 2026 funding at 1.5%, bringing the current total connectional funding for a local church to a total of 2.5%. This will be effective through 12/31/2026.*

Refer to the North Georgia Conference Connectional Funding Remittance Form (Exhibit I) for instructions on how to calculate and remit the requested Local Church support and payment.

Connectional Funding to the denomination should be sent directly to: Global Methodist Church, P.O. Box 1360, King George, VA 22485.

North Georgia Conference Connectional Funding should be sent to:

North Georgia Conference GMC, 4474 Towne Lake Parkway, Woodstock, GA 30189

LOCAL CHURCH OPERATING INCOME (BASE AMOUNT) Local Church Operating Income includes the general giving of the congregation and excludes any special designated giving. The following table offers guidance on income which is included and excluded when calculating Local Church Operating Income:

Included in Local Church Operating Income	Excluded from Local Church Operating Income
Pledges	Benevolences - receipts for outside ministries supported by the Local Church
Non-Pledges - Identified givers	Capital campaign receipts
Non-Pledges - Not Identified givers	Borrowed Funds
Investment income utilized for operations	Fundraisers - for non-operating expenditures
Building use fees and rental income	Receipts received for reduction of indebtedness
Other unrestricted operating income	Memorials, Endowments, Bequests - restricted and non-restricted
	Receipts for general church special mission programs
	Special offerings for items other than operating expenditures
	Grants and support from other organizations
	Sale of land, buildings or other church assets
	Other non-operating income received

LOCAL CHURCH PARTICIPATION OVER AND ABOVE THE REQUESTED SUPPORT

Local Churches are encouraged to consider “extra mile” giving, over and beyond the designated rate. This may include additional support for Conference operations, support for new church starts, participating in special projects of the North Georgia Conference or other local churches, assistance for general church projects, new church starts in other countries, or a host of other missional support. Provisions have been made for the convenient transmission of funds for these purposes to the Conference (see Exhibit 1, page 3).

CONNECTIONAL FUNDING EXEMPTION FOR LOCAL CHURCHES

A local church can apply for an exemption from paying Conference Connectional Funding, if needed. Reasons for exemption may include new church starts or re-starts, or urban strategic churches. However, any exemption should not exceed 5 years from the date of designation as a missional church. The designation missional church will be evaluated by the North Georgia Connectional Council annually. The local churches who have received an exemption from North Georgia Conference Connectional Funding will also be approved to have the same type of relief for Global Connectional Funding.

GLOSSARY OF TERMS:

Global Connectional Funding: Connectional support funds committed from local churches to the General Church for denominational and missional support globally.

Conference Connectional Funding: Connectional support funds committed from local churches to the North Georgia Conference for the support of the Conference mission.

Connectional Funding Rate: The percentage set by the General Conference or the North Georgia Conference which will be multiplied by Local Church Operating Income (Base Amount) to determine the amount requested of the Local Church for Connectional Funding.

Undefined Income: Local church operating income reported as determined by the local church Treasurer (see paragraph 349.1-3 for explanation of process).

Connectional Funding Formula: Local Church Operating Income (Base Amount) multiplied by the Connectional Support Rate.

Remittance: The payment or transfer of funds from the Local Church directly to the Global Methodist Church or the North Georgia Conference.

Connectional Support Exempt Local Churches: Local churches who have been given an exemption by the Conference from paying Connectional Funding. Examples may include new church starts, re-starts, or urban strategic churches.

**NORTH GEORGIA CONFERENCE
REMITTANCE FORM CONFERENCE SUPPORT**

This is the Local Church Remittance form for North Georgia Conference Connectional Funding

CONNECTIONAL FUNDING REMITTANCE FORM

Church: _____

Date: _____

Signature of Person Reporting: _____

Conference Connectional Support:

Line 1: Our Local Church Operating Income for prior year - see page 2 for definitions \$ _____

Line 2: Multiply Line 1 by 1.5% (or .015) \$ _____
This is our Conference Connectional Funding for the year

Line 3: Divide Line 2 by 1 for Yearly Remittance, divide by 12 for Monthly Remittance \$ _____
or divide by 4 for Quarterly Remittance
This is our Monthly or Quarterly Formula Commitment for Conference Support

List Any Additional Conference Mission Projects you wish to support HERE:

Line 4: Additional Connectional Support for Conference Operations \$ _____

Line 5: Church Planting: \$ _____

Line 6: Nigeria Partnership \$ _____

Line 7: Special Projects (Please specify) \$ _____

Line 8: Special Projects (Please specify) \$ _____

Line 9: Add Lines 4 thru 8 \$ _____
This is our additional support and special projects for the month

Line 10: Add Line 3 and Line 9 **THIS IS OUR TOTAL REMITTANCE TO CONFERENCE** \$ _____

Please send the amount on Line 10 by check or electronic payment notice along with this form to:

NORTH GEORGIA CONFERENCE
4474 Towne Lake Parkway
Woodstock, GA 30189
Checks payable to: North Georgia Conference GMC

For Electronic Payment instructions contact: **Tom Moseley**
Email: pastortommoseley@gmail.com

(Exhibit 1)