

Responding to requests from pastors, laity, and district superintendents, the Church of the Nazarene adopted a new philosophy of funding the global mission of the denomination.

Beginning with the 2010-2011 Assembly Year, every local church worldwide is challenged to give at least 5.5 percent of its income to the World Evangelism Fund (WEF).

A connectional church...

Since the early 1920s, local Nazarene churches have pooled resources – budgets – in order to accomplish more. These budgets support global mission outreach including missionaries, the denominational and regional centers, our educational institutions, and your district ministries, as well as providing a basic pension plan for our ministers.

Over the decades, the formula for calculating budgets became more and more complicated. Every part of the old formula had a solid rationale, but pastors and lay leaders began to regard it as just another bill, nearly as complicated as IRS regulations. For at least the last 15 years, pressure has been building to find a better way to fund our global mission.

The 2005 General Assembly mandated a “tithe concept” formula for raising funds based on current-year income. It is a new philosophy on funding the global mission of the Church of the Nazarene to make Christlike disciples in the nations. As has been the case with every budget formula change in the last 30 years, a larger percentage of resources will stay at the local level. Seventy-five percent of USA churches will experience lowered allocations. While the new formula allocates about \$13.5 million less to the WEF than the old formula (a 25 percent decrease), our global mission is becoming more effective. The Church of the Nazarene will continue, as it has for more than 100 years, by the generosity of its churches and members.



Characteristics of Budgets	Characteristics of Giving Goals
Based on previous-year expenses	Based on current-year income
Allocated \$53.5 million in 2009	Would have allocated \$40 million in 2009
WEF Percentage of 15%	WEF Percentage of 5.5%
CAP at 20% of income	No CAP necessary
Exemption for capital expenses	No exemption for capital expenses
Fixed allocation	Fixed percentage
No official adjustment procedure	Flexible procedure for rare circumstances
Predominantly a USA allocation plan	Global goal of 5.5%
Confusing	Simple
Tax-like	Tithe-like
Motivation = Obligation	Motivation = Generosity
Bureaucratic	Missional
Assigned budgets	Minimum goals