

What are “Apportionments”? Apportionment “Hows & Whys”

“Apportionments” represent each local congregation’s share of the cost of ministry and mission through our United Methodist “connection” as a whole. Each local congregation commits to share in providing the funding for the Annual Conference budget in the following way.

The South Carolina Annual Conference Budget, adopted each year at the meeting of the clergy and lay delegates to Annual Conference, on recommendation of the Council on Finance and Administration, comes from three sources:

1. The General Conference apportions 7 funds,
2. The Southeastern Jurisdiction apportions 1 fund, and
3. The annual conference approves additional funds.

Together, these make up the Annual Conference budget.

In addition, the district trustees in each district set the District Parsonage and Office Fund. These amounts vary according to need.

The Formula

The South Carolina Annual Conference uses a very simple formula to apportion equitably its budget to the 1,044 local congregations.

Each church annually reports all expenditures for the previous year (a form completed by the pastor called “Table II”). Expenses for program, operations and clergy support (lines 61-69 of Table II) are added together and called “**net funds.**” This total for the most recent four years is averaged and called “**average net funds.**” The total average net funds for all the churches in the conference are used to calculate apportionments.

Net funds do not include payment of apportionments, benevolences paid directly by the local congregation, capital improvements and mortgage payments. When a church declines in net funds for two consecutive years, a two-year average is used rather than a four-year average. The first year there is an increase in net funds; a three-year average is used, gradually moving back to the normal four-year average.

The same process is used to apportion district parsonage and office funds, except totals for the particular district concerned are used in place of conference totals.

The conference budget is apportioned to the congregations in the same percentage as each share in the conference average net funds. The equation below shows the formula used to calculate local church apportionment.

$$\frac{\text{Local Church Average Net Funds}}{\text{Conference Average Net Funds}} = \frac{\text{Local Church Apportionment}}{\text{Conference Budget}}$$

If, for example, the ratio of Little River UMC's "net funds" figure compared with the average "net funds" figure for the whole Annual Conference was 1/1000 then Little River would be apportioned 1/1000th of the Conference budget for any given calendar year.

Apportionments: Our Shared Ministry

United Methodists have always been a "connectional" people, compelled to Christian mission and witness in the world by the vision that by working together we can accomplish more for Christ than by working alone. The following items represent, then, the shared cost of the ministry and mission we commit to be a part of beyond the bounds of our own congregation.

1. **World Service Fund** This fund is the basic mission fund of our connectional church. It makes possible the programs, resources, and materials of the General Boards and Agencies, at home and around the world.
2. **Conference Benevolences** This is the nurture and outreach fund for our annual conference, supporting, in largest part, the work of in-district Congregational Specialists, the administration and programs of Connectional Ministries.
3. **Episcopal Fund** provides our share of support for all active and retired bishops including salary, housing, travel, pensions and insurance, and office expenses.
4. **District Superintendent Compensation** provides salary, workers' compensation and travel/ accident insurance for our twelve district superintendents.
5. **Retiree Health Insurance/Grants** provides a significant subsidy (up to 80%) for health insurance premiums for retired clergy. It also provides grant funds for those in significant transitions, such as disability.
6. **Equitable Compensation Fund** provides salary support for pastors serving churches not able to meet the minimum standards set by the Annual Conference.
7. **District Administration Fund** provides for district office operations, secretary salary, the District Council on Ministries, and the institutional share of the superintendents' pension and insurance, continuing education and travel.
8. **Conference Administration Fund** covers the expenses of the annual conference session, the Conference *Journal*, liability insurance, Conference Secretary, Treasurer's office, Coordinator of Clergy Services, *Advocate*, Print Media Services and other administrative expenses.
9. **Jurisdiction Mission & Ministry Fund** covers expenses of the quadrennial Jurisdictional Conference session and missions, programs, and administration of the Southeastern Jurisdiction.
10. **General Conference Administration Fund** covers expenses of the General Conference, the Judicial Council and other administrative agencies of the General Church.
11. **Senior College Scholarships Fund** helps provide quality education in a Christian setting for students at Claflin, Columbia and Wofford colleges. One-third of total receipts goes to each institution.

12. **Spartanburg Methodist College** is a support fund for our two-year college, providing programs of academic excellence, work-study opportunities, and programs for those with special academic needs.
13. **Campus Ministry Fund** goes to the support of full-time campus ministers at USC, Clemson, South Carolina State, Claflin and Winthrop, and Charleston Southern, The Citadel, College of Charleston, MUSC and part-time ministries at Francis Marion, Furman, and Lander.
14. **Methodist Homes Residents' Assistance** goes to the support of Orangeburg, Greenwood and Pee Dee retirement communities and nursing homes and is divided 55% to Methodist Oaks, 30% to Wesley Commons, and 15% to Methodist Manor of the Pee Dee.
15. **Camps and Retreat Ministries** provides for the development, operations, and maintenance of Asbury Hills in the mountains and Sewee Coastal Retreat Center near Charleston. Asbury Hills receives 60% of the receipts, Sewee receives 40%.
16. **Congregational Development Fund** assists in the purchase of land for new church sites, helps newly organized churches and assists in revitalization programs for existing churches.
17. **Ministerial Education Fund** goes three-fourths for support of our United Methodist seminaries, and one-fourth of receipts remains in our conference for scholarships, grants and loans to South Carolina seminary students.
18. **Interdenominational Cooperation Fund** supports church activities in mission with other Christian communions, including the World and National Councils of Churches and the Consultation on Church Union.
19. **Black College Fund** is our share of support for ten historically black United Methodist colleges and one medical school in the United States. Claflin College in Orangeburg is one of these institutions.
20. **Africa University Fund** continues development of the first United Methodist University on the continent of Africa. Offers post-secondary education through schools of agriculture, theology, and management and business.
21. **Marion District Parsonage/Office**

**These 21 items comprise the Apportionments for Little River UMC for 2011.
The total for 2011 is \$69,825.**

*“Money is a miraculous thing.
It is your personal energy reduced to portable form
and endowed with power you yourself do not possess.
It can go where you cannot go;
speak languages you cannot speak;
lifts burdens you cannot touch with your fingers;
Save lives with which you cannot deal directly.”*

-- Harry Emerson Fosdick