

## SHARED MINISTRY APPORTIONMENTS

Each June at our annual session we covenant together for shared ministry for the following year. Our annual budget is a concrete expression of that covenant, and the support for our shared ministry comes through each congregation's share of the budget. The office of Stewardship and Finance has the responsibility of calculating each congregation's portion, or apportionment.

### HOW APPORTIONMENTS ARE CALCULATED:

Apportionments (also known as Shared Ministries Apportionments) are assigned to each church based on a *Grade Figure plus a residual adjustment*.

The calculation of the grade figure is set forth in Conference Rule #5.141:

"The Grade Figure formula shall be calculated as follows: 75% based on the current expenses as reported on the latest year's (2008) Local Church Report to the Annual Conference. These include Pastor's and Associate pastor's salaries, housing and parsonage allowances and business and professional expenses, other allowances and benefit expenses, staff salaries, program expenses and other current [operating] expenses. 25% based on the average of the last two years' (2007 & 2008) current expenses as indicated above"

The residual adjustment is the amount needed to fulfill the total budget, as adopted by the Annual Conference, after the application of the 15% Rule (CR #5.142):

"All financial shared ministries to the charges shall be based on grade figures. If the total apportionments as calculated by the grade figure would increase more than 15% in any one year, the increase shall be limited to 15%..."

Each year, there are a few churches whose calculated apportionments (Grade Figure times the approved budget) would increase by more than 15% of their prior year apportionments. The difference between the actual apportionment and the 15% cap (the residual amount) is spread to all of the other churches in the Conference based on the Grade Figure. In this way, the full amount of the approved budget is apportioned to all of the congregations.

### ASKINGS

In addition to the ministries supported through the Shared Ministries Apportionment, the annual conference approves special askings each year for Church Development and programs that are important to the conference but are no longer included in the apportioned budget. The hope is that your church will develop a deeper sense of ownership of these ministries by supporting them directly. Your congregation's fair share is calculated with the same formula we use for apportionments.

District Church Extension askings are prepared by the respective districts. If you have any questions regarding these figures, please call your district office.

### RESOURCES:

Information about the General Funds of the Church and interpretation resources, mostly free, can be found on the internet at [www.umcgiving.org](http://www.umcgiving.org).

A copy of the approved Conference Budget can be found in the *Journal* in the Financial Section at the back of the book or on the web at [www.umo.org](http://www.umo.org).