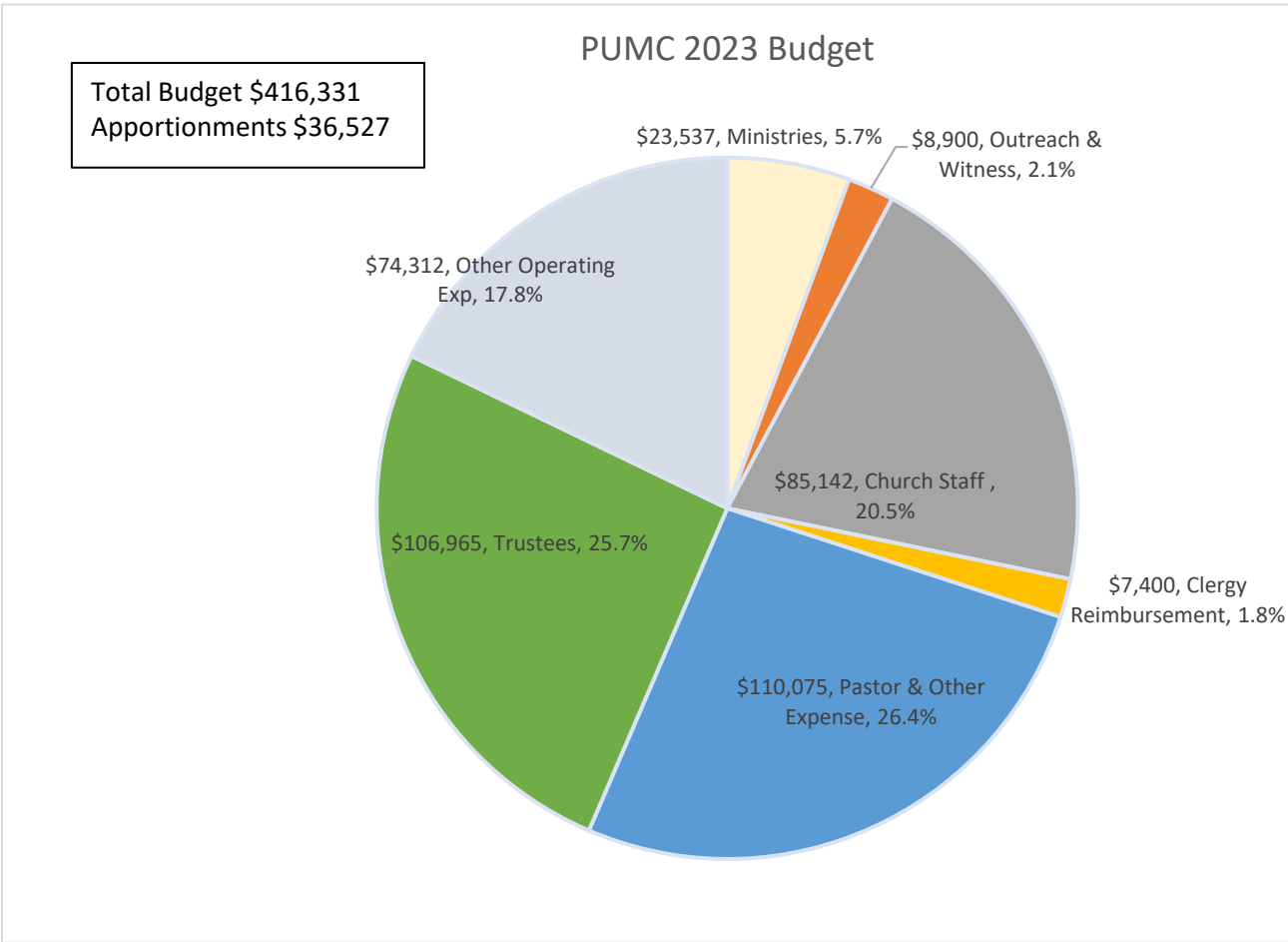


# Pendleton United Methodist Church 2023 Budget & Apportionments

Part of our education process for the Way Forward Committee has been to review how much of our Pendleton United Methodist Church Budget is currently paid to the United Methodist Church. For 2023, Pendleton United Methodist Church budget was \$416,331. Apportionments paid to the United Methodist Church are \$36,527 and are included the category of Other Operating Expenses in the chart below.

The total 2023 PUMC budget breaks down as follows:



The \$36,527 in 2023 Apportionments for PUMC breakdown as follows as of 8-10-23:

<u>Activity</u>	<u>Annual Pledge</u>	<u>Monthly Pledge</u>	<u>Receipts To Date</u>	<u>Receipts This Month</u>	<u>Pledge Remaining</u>	<u>% Paid</u>
Apportioned Funds						
1110 Conference Benevolences	\$5,047.00	\$420.58	\$2,523.49	\$0.00	\$2,523.51	50.00 %
1115 Retiree Health Insurance/Grants	\$1,726.00	\$143.83	\$862.99	\$0.00	\$863.01	50.00 %
1120 District Superintendent Compensation	\$2,787.00	\$232.25	\$1,393.50	\$0.00	\$1,393.50	50.00 %
1125 Equitable Compensation	\$1,219.00	\$101.58	\$609.49	\$0.00	\$609.51	50.00 %
1130 District Administration	\$1,773.00	\$147.75	\$886.50	\$0.00	\$886.50	50.00 %
1135 Conference Administration	\$3,554.00	\$296.17	\$1,777.01	\$0.00	\$1,776.99	50.00 %
1140 Congregational Development	\$2,061.00	\$171.75	\$1,030.50	\$0.00	\$1,030.50	50.00 %
1145 Campus Ministry	\$1,451.00	\$120.92	\$725.51	\$0.00	\$725.49	50.00 %
1150 Senior College Scholarships	\$2,049.00	\$170.75	\$1,024.50	\$0.00	\$1,024.50	50.00 %
1155 Spartanburg Methodist College	\$1,268.00	\$105.67	\$634.01	\$0.00	\$633.99	50.00 %
1160 Methodist Homes Residents' Assistance	\$863.00	\$71.92	\$431.51	\$0.00	\$431.49	50.00 %
1165 Camps & Retreat Ministries	\$690.00	\$57.50	\$345.00	\$0.00	\$345.00	50.00 %
1310 World Service	\$4,694.00	\$391.17	\$2,347.01	\$0.00	\$2,346.99	50.00 %
1315 Episcopal Fund	\$1,390.00	\$115.83	\$694.99	\$0.00	\$695.01	50.00 %
1320 General Conference Administration	\$557.00	\$46.42	\$278.51	\$0.00	\$278.49	50.00 %
1325 Ministerial Education Fund	\$1,585.00	\$132.08	\$792.49	\$0.00	\$792.51	50.00 %
1330 Interdenominational Cooperation	\$124.00	\$10.33	\$61.99	\$0.00	\$62.01	49.99 %
1335 Black College Fund	\$632.00	\$52.67	\$316.01	\$0.00	\$315.99	50.00 %
1340 Africa University	\$142.00	\$11.83	\$70.99	\$0.00	\$71.01	49.99 %
1345 Jurisdiction Mission/Ministry	\$63.00	\$5.25	\$31.51	\$0.00	\$31.49	50.02 %
1505 District Pars./Ofc - Anderson	\$2,852.00	\$237.67	\$1,426.00	\$0.00	\$1,426.00	50.00 %
Totals:	\$36,527.00	\$3,043.92	\$18,263.51	\$0.00	\$18,263.49	50.00 %

Below is the formula for calculating apportionments in South Carolina.

## How Apportionments Are Calculated For a Local Church-2023

Step 1: The local church completes Statistical Tables 1, 2, & 3 in January / February of each year and reports that information to the Conference.

Step 2: To calculate apportionments, the Conference totals lines 41-47 (inclusive) from TABLE 2 for each church in the Conference. We refer to this total as the church's "NET FUNDS" for that year.

**41a. Base compensation paid to/for the senior/lead pastor appointed by the bishop**

**41b. Base compensation paid to/for all associate pastors and other pastoral assigned/appointed**

**41c. Base compensation paid to/for Deacons not included in 41a or 41b**

**42a. Total housing benefits paid to/for lead pastor for housing and utilities and/or related allowances**

**42b. Total housing benefit paid to/for all associate pastor(s) and other pastoral staff for housing and utilities and/or related allowances**

**42c. Total housing benefit paid to/for all Deacons not included in 42a or 42b for housing and utilities and/or related allowances**

**43. Total amount paid to pastor and associate(s) for accountable reimbursements**

**44. Total amount paid to pastor and associate(s) for any other cash allowances (non-accountable)**

**45. Total amount paid in salary and benefits for all other church staff and diaconal ministers**

**46. Total amount spent for local church program expenses**

**47. Total amount spent for other local church operating expenses**

Please note that the line numbers changed beginning with the reporting of 2017 statistics, but the types of expenses included in the calculation remain the same.

Step 3: The Conference calculates an "AVERAGE NET FUNDS" for each church. This is a two year average of "NET FUNDS." The 2023 apportionment calculation includes the 2020 and 2021 NET FUNDS.

Step 4: The AVERAGE NET FUNDS for all churches are added together.

Step 5: Each church is assigned a factor/weight based on the its AVERAGE NET FUNDS as a percentage of the total of all churches AVERAGE NET FUNDS.

Step 6: The local church's factor from Step 5 is then multiplied against the approved budget to calculate the individual church's share of apportionments.

### Important Reminders

- The placing of ACTUAL expenses on Table 2 is very important
- An expense should only be reported once on Table 2
- Items such as what a church spends on capital additions/improvements, debt repayments, and missions does not factor into the apportionment calculation if reported on the correct lines (i.e. not on lines 41 – 47)
- **ONCE APPORTIONMENTS ARE SET THEY CANNOT BE CHANGED**

## EXAMPLE

The Annual Conference has three churches. The budget passed by the Annual Conference is \$15,000. The NET FUNDS (by year) reported below calculate to the AVERAGE NET FUNDS (2 year average) for three churches as follows:

(Amounts below in whole \$)

Church	2019 Net Funds	2020 Net Funds	2 Year Average
A	\$ 46,000	\$ 54,000	\$ 50,000
B	\$ 31,000	\$ 29,000	\$ 30,000
C	\$ 18,000	\$ 22,000	\$ 20,000

Church	2 Year Average	Factor Calculation Church Avg/Total	Factor
A	\$ 50,000	\$50,000 / \$100,000	50%
B	\$ 30,000	\$30,000 / \$100,000	30%
C	\$ 20,000	\$20,000 / \$100,000	20%
Total	\$ 100,000		100%

Church	Factor	Conference Budget = \$15,000	Apportionment
A	50%	50% x \$15,000	\$ 7,500.00
B	30%	30% x \$15,000	\$ 4,500.00
C	20%	20% x \$15,000	\$ 3,000.00
Total	100%		\$ 15,000.00

The United Methodist Church's global reach is made possible through these 7 funds: [World Service Fund](#), [Episcopal Fund](#), [Ministerial Education Fund](#), [Black College Funds](#), [General Administration Fund](#), [Africa University Fund](#) and [Interdenominational Cooperation Fund](#).

Below is an excerpt from an article on United Methodist Church (UMC) Apportionments and how the resources given are spent. This has been edited to temper the opinion of this article, but if you would like to read the article in its entirety you can click on this link.

<https://juicyecumenism.com/2023/01/07/united-methodist-apportionments/>

*Congregations who disaffiliate from the UMC will be free, like their individual members, to donate to United Methodist seminaries, agencies, institutions, programs, or missionaries they value, such as through UMC designated-giving opportunities (or to non-UMC ministries doing similar work), as much or as little as they like.*

*At the general-church level, the UMC has over a dozen permanent, denomination-wide boards, commissions, and agencies, whose existence often results in requiring further United Methodist apportionments to fund parallel regional structures.*

*Below is how much U.S. congregations are being charged for seven distinct general-church United Methodist apportionment funds in 2023:*

- 1. The Ministerial Education Fund (MEF): \$25.84 million (17.37% of all 2023 general-church apportionments)*

*Primarily props up the denomination's mostly liberal 13 official seminaries in the United States. As documented, these trainers of new ministers have been overwhelmingly critical of traditional biblical sexual-morality standards, have often promoted radical theology and far-left politics, and in several cases openly promote such non-Christian religions as Unitarian Universalism, neo-paganism, and Islam.*

- 2. The Episcopal Fund: \$22.65 million (15.23%)*

*Pays for bishops around the world. The current salary for U.S. bishops is \$175,595, plus free housing and other generous benefits. This contrasts with the legendary self-sacrifice of the first Methodist bishop elected in America, Francis Asbury.*

- 3. The Interdenominational Cooperation Fund: \$2.02 million (1.36%)*

*Generously props up ecumenical councils, including the National Council of Churches (NCC) and World Council of Churches (WCC). As IRD/UMAAction has extensively documented over the years, there has been little to no meaningful accountability when the NCC and WCC have used this money to promote theologically liberal or secular left-wing political causes.*

- 4. The Black College Fund: \$10.31 million (6.93%)*

*Helps fund 11 UMC-affiliated historically black colleges and universities (HBCUs). Supporting higher education opportunities, especially for members of historically oppressed communities, is valuable. However, “The Black College Fund does not offer scholarships.”*

*Some may question if such broad grants are the best stewardship of church money, particularly given concerning wider trends of UMC-affiliated colleges and universities doing little to be distinguishably Christian. After all, the presidents of United Methodist colleges and universities are not necessarily required to be Christians of any sort.*

*In January 2019, presidents of UMC-affiliated colleges and universities (presumably including at least several BCF school presidents), took a unanimous stance opposing traditional biblical values on marriage and sex, a stance such presidents have repeatedly expressed since 2006. Their 2019 statement further urged the UMC to change to similarly affirm “full inclusion in the life and ministry” (and implicitly, leadership) of the denomination of all persons regardless of “creed”!*

*5. The Africa University Fund: \$2.31 million (1.55%)*

*Supports the UMC-affiliated Africa University in Zimbabwe. If the 40 active U.S. bishops agreed to reduce their salaries to “only” \$115,000 (while keeping their housing and other benefits), the savings would be more than enough to cover this entire fund.*

*6. The General Administration Fund (GAF): \$9.08 million (6.11%)*

*Per an official breakdown, last year some 89 percent of this money funded two general agencies—the General Council on Finance and Administration and the General Commission on Archives and History (more on them later)—and General Conference expenses.*

*The rest of this fund pays for:*

- The Judicial Council, which has recently become very controversial for its erosion of basic constitutional, democratic checks and balances. It is a matter of public record that in recent years, the Judicial Council has abandoned its longstanding practices of timely decisions and transparent expectations about when cases will be decided, and has issued a series of rulings to establish major policy changes by consistently usurping legislative authority, always giving one faction of liberal U.S. bishops every significant change it wants. This has included the Council blatantly “legislating from the bench,” such as by actually inserting an entire new*

*paragraph written by the Judicial Council into the Discipline (which only General Conference has the right to do) and by arbitrarily changing an explicitly inflexible date set by the Discipline from September 1 to January 1. Observers have been alarmed by the lack of accountability for Judicial Council members openly violating their own rules of judicial ethics against colluding with one side of a pending case (with liberal U.S. bishops, in the case in question). Its recent decision to prevent new elections for the 2024 General Conference dramatically preserved the power of U.S. liberals at the expense of Africans, which the Judicial Council accomplished by contradicting itself and disregarding plain words of the UMC's supposedly governing Discipline.*

- *The Standing Committee on Central Conference Matters, which has been criticized as an unnecessary, colonialist relic. This powerful committee also represents further disregard for constitutional checks and balances. Despite functioning as a General Conference legislative committee, most members of this powerful committee are appointed by the liberal-American-dominated Council of Bishops. Despite functioning as a General Conference legislative committee, many of its members are bishops, with the same voting rights in committee as duly elected General Conference delegates.*
- *Pension and salary aid for the Oklahoma Indian Missionary Conference.*
- *A Contingency Reserve Fund, which "provides funding for unforeseen or emergency situations that fall within the scope of general administration."*

7. *The World Service Fund (WSF): \$76.49 million (51.44%)*

*By far the largest general fund, the WSF funds ten general agencies, with well over 400 staffers. Despite some downsizing in recent years, this bureaucracy remains massive.*