**Why We Apportion:**
A Guide for Minnesota Churches

**WHAT ARE APPORTIONMENTS?**

The main way we support the ministries of the church is through our apportioned funds, a method of giving that proportionally allocates the global and Minnesota church budgets to local congregations. Each year, every local church is assigned “a portion meant for others.” The amount of money each congregation is asked to pay is determined by a formula that, in Minnesota, is based 15 percent on each congregation’s number of members and 85 percent on each congregation’s expenditures.

Together, through our connected congregations, we accomplish what no single church, district, or annual conference ever could hope to do alone. In this way, each individual, each family, and each congregation contributes to the church’s work. We combine our prayers, presence, gifts, and service to make a significant difference in the lives of God’s people.

**THE HISTORY OF APPORTIONMENTS**

Apportionments started with John Wesley, the founder of the Methodist movement. He realized that people in the small faith groups he helped organize could do more with their combined resources than they could as individuals in terms of funding new preaching houses, supporting clergy who traveled among worshiping congregations, and providing relief for those in the paupers’ prisons where Methodists also shared the good news of Jesus Christ. As the church grew, the Methodist connection spread across the world, delivering hope.
**SUPPORTING GLOBAL EFFORTS**

Did you know that your apportionment dollars are helping break the cycle of poverty in Laos? Or that they are helping to reduce hunger in Africa?

Important and life-changing ministries around the world are made possible thanks to apportions. For example, a United Methodist missionary named Emmanuel Barte is in Laos teaching auto mechanics, English, computer skills, and driving instruction as part of a vocational training program called Faith Engine Ministry, which helps break the cycle of poverty. Meanwhile, Mozart Adevu is a missionary in Ghana, Africa, and provides training on improving food production and reducing hunger and malnutrition there.

In addition to paying missionaries' salaries, apportionment dollars fund the delivery vehicles that enable 100 percent of the money you donate to special offerings to go directly to the causes of your choosing. Apportions also support global efforts through these **seven general funds** within The United Methodist Church:

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Description</th>
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<tbody>
<tr>
<td>World Service Fund</td>
<td>Underwrites Christian mission around the world; connects churches to a long list of missions and ministry efforts throughout the denomination that occur through general church agencies and other national and international programs.</td>
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<tr>
<td>Ministerial Education Fund</td>
<td>Prepares men and women for effective ministry by helping them answer that divine call. A portion of money from this fund goes to each of the United States’ 13 United Methodist seminaries, which lead the effort to proclaim God’s word in a world desperately in need of that message; additionally, 25 percent of the apportioned dollars that Minnesota churches provide to this fund is retained by the Minnesota Conference for clergy education.</td>
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<tr>
<td>General Administration Fund</td>
<td>Underwrites and finances general church activities that are administrative in nature, rather than program-related—like General Conference, the legislative branch of the church. The General Council on Finance and Administration coordinates and administers the finances of the church; receives, disburses, and accounts for the church's general funds; and safeguards the denomination's legal interests and rights, among other functions.</td>
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<tr>
<td>Interdenominational Cooperation Fund</td>
<td>Supports global ecumenical efforts by partnering with Christian organizations to witness to a common Christian faith, meet human suffering, and advocate for peace and justice all over the world.</td>
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<tr>
<td>Episcopal Fund</td>
<td>Supports active bishops, who oversee and are responsible for the congregations in their respective episcopal areas, and many retired bishops and surviving spouses. Specifically, the fund pays for office operations, travel salaries, health insurance, pensions, and other expenses.</td>
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<tr>
<td>Black College Fund</td>
<td>Supports operations, programs and capital improvements at United Methodist-affiliated, historically black colleges across the United States; The United Methodist Church supports 11 historically black colleges and universities, more than any other religious denomination.</td>
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<tr>
<td>Africa University Fund</td>
<td>Supports the only United Methodist-related, degree-granting university in Africa—serving students from all countries across the continent. Africa University provides higher education of excellent quality, enriched with Christian values, for both men and women, thus developing visionary leaders of tomorrow.</td>
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BENEFITS TO YOUR CHURCH

In addition to helping people in other countries, paying your apportionments also provides direct benefits to your local church. Apportionments support:

- **Your pastor**, who was trained, credentialed, appointed, and is supervised through the Ministerial Education Fund, the conference's Board of Ordained Ministry, the bishop, and the district superintendents, which are supported by apportioned funds. Ensuring that each church has a spiritual leader is vitally important but so basic that it often gets taken for granted. Ongoing training and resources are also provided to clergy and lay leaders.

- The complicated task of **administering pension and health insurance plans** for your pastor.

- **Grants** from the conference to help churches grow in love of God and neighbor, reach new people and, and heal a broken world. Your church may have previously benefited from such a grant, or perhaps it will in the future. There are two primary types of grants administered: Investing in Congregations Grants, which support emerging ministries like new worship services, outreach strategies, and staff positions—and Equitable Compensation Grants, which provide temporary assistance to pay for appointed leaders.

- The Minnesota conference’s **camping ministry**, considered to be one of the best across the United Methodist connection, which is there to support your local church's spiritual development efforts by providing time apart in God’s creation.

- A wide variety of **Christian education tools**, Bible and adult small group studies, DVDs, curriculum, and other resources available to your church through the Resource Center for Churches.

NEW CHURCH STARTS

Launching new faith communities is one of the ways we fulfill the United Methodist mission to make disciples of Jesus Christ for the transformation of the world—and apportionments provide necessary funding for those new faith communities.

Almost every church within the state was started with financial and other support from the Minnesota Conference and/or from “mother churches.” There are currently close to a dozen Minnesota churches in their infancy, each of which requires startup funds from the conference.

In other words, your apportionment dollars are directly helping to build the kingdom of God and make more disciples to transform the world.

APPORTIONED DOLLARS

Where each dollar given to churches goes

The 2018 approved budget is 1% higher than the 2017 approved budget, but 10.6% less than the 2007 apportioned budget (the highest one to date).

Minnesota United Methodist churches spend an average of 10% of their budgets on apportionments—in line with the denominational average.
2018 APPORTIONED BUDGET

Members of the 2017 Annual Conference Session voted June 22, 2017 to approve a 2018 apportioned budget totaling $6,177,090. With an “uncollectible contingency” of $725,000, the total apportioned amount for 2018 is $6,902,090. The uncollectible contingency accommodates anticipated shortfalls in some churches’ apportionment payments.

Uncollectible Contingency (10%)
Provides an additional amount that is apportioned to cover underpayment by churches unable to pay 100 percent of their apportioned amount. This is necessary for us to fund our budget and address our strategic goals at the level approved by members of annual conference.

Developing Missional Leaders (15%)
We train, coach, and support leaders as they increase in their skills and commitment to ensure our churches reach new people, grow in love of God and neighbor, and heal a broken world.

Equipping Missional Congregations (12%)
We resource congregations to catalyze innovation, encourage revitalization, generate multiplication, and support connections in communities here and around the world.

Extending Our Missional Impact (29%)
Our missional impact is local, national, and global. It is developed through relationships and resources. We engage in tangible actions to assist with human needs and address systemic issues.

Generating Missional Resources (4%)
We tell stories of lives changed, leverage apportioned dollars, and encourage cycles of generosity through resources for churches and individuals.

Aligning Our Work – Leadership of the Annual Conference (13%)
Leadership of the annual conference develops vision and strategy; works to align all parts of the conference; and addresses adaptive challenges in our geographical, cultural and demographic context.

Aligning Our Work – Support of the Annual Conference (17%)
Support systems provide accounting, accountability, risk management, insurance, legal, property, and good stewardship of all resources. In addition to providing internal support systems for all Minnesota Conference outcomes, apportionments allow 100 percent of gifts to advance specials and all other benevolences to go to the designated mission or ministry.

RESOURCES

www.umc.org
This official website of The United Methodist Church provides information about our church’s history and structure, devotions and faith formation resources, and news.

www.umcgiving.org
This is the go-to source for information on connectional giving, including apportionments and other types of financial stewardship.

www.minnesotaumc.org
The Minnesota Conference website highlights stories that show how the state’s United Methodist churches are making a difference.

Contact Barbara Brower (barbara.brower@minnesotaumc.org), director of finance and administration, for information about the Minnesota Annual Conference budget.