

**THE COUNCIL ON FINANCE AND ADMINISTRATION**  
**Recommendations to the 2026 Annual Conference**

Each disciple of Jesus Christ is called to faithful stewardship of God's gifts. On behalf of the Conference Council on Finance and Administration, thank you to the churches and people of the South Carolina Annual Conference for your generosity in 2025. In a season marked by continued challenges and important decisions, your giving has been a steady witness to our shared commitment to Christ's mission.

In 2025, our Conference achieved a 78.39% apportionment collection rate, and we celebrate the Walterboro District for leading the Conference with a 99.31% collection rate. We give thanks not only for these results, but for the spirit of partnership they represent across our districts and congregations.

The following pages present the Council's recommended ministry funding plan for calendar year 2027. This plan has been prepared with prayer, careful analysis, and a deep desire to align our financial decisions with the mission and priorities of the South Carolina Annual Conference. The Council remains mindful of the Conference's long-term goal to maintain the budget at or near 15% of total Conference average net funds, and we are grateful that we have remained below that target since 2020.

The recommended 2027 budget is lower than 2026 by \$165,053. The recommended budget includes a 2.5% raise for Conference staff. No raise is recommended for the extended cabinet. After 2026, \$800,000 remains available for the apportionment rebate. Our recommendation is to use \$400,000 in 2027. The Council will need to navigate the financial outcomes of pending litigation with churches seeking to leave the denomination. Once it is resolved, the outcomes will likely affect future budgets and ministry funding.

We are especially grateful for the generosity of the Conference Board of Pensions and Benefits, whose \$200,000 contribution will be placed in the contingency fund to help strengthen our ability to fulfill the Conference's 100% guarantee in areas that experience a deficit, as described in Report 2, paragraphs 12, 13, and 14.

As shown in Report 1, item E, the elimination of the Florence and Greenville Districts will reduce the amount asked of our churches for office and parsonage support by \$135,000.

The Council also expresses appreciation for the service of Mrs. Elizabeth (Beth) Westbury, our Annual Conference Treasurer and Director of Administrative Services, and for the staff of the Treasurer's Office, whose faithful work supports our churches each day. The Council acknowledges the 2026 apportionment allocation error and is grateful for the transparency and corrective action taken to address it. We also give thanks for every lay and clergy member of the Council on Finance and Administration for their prayerful diligence and commitment throughout the budget process, and we are especially thankful to Bishop Leonard Fairley for his guidance and support.

May God continue to bless and guide the ministries of the South Carolina Annual Conference as we seek to be faithful stewards of all that has been entrusted to us.

Respectfully Submitted,  
Mr. Smith Patterson, President  
Rev. Stephen Taylor, Vice-President  
Mrs. Priscilla McClellan, Secretary  
Mrs. Elizabeth G. Westbury, Treasurer

**Report No. 1**

- A. The compensation for the District Superintendents for the year 2027 will be set at \$109,835, a 0% increase. (DS compensation for 2026 is \$109,835 and 2025 was \$109,835) In accordance with paragraphs 613.13 and 614.1a of the [2020/2024 Book of Discipline](#), housing for each superintendent shall be provided in the form of a parsonage, funded by the respective district as provided in paragraph E below.
- B. The Council on Finance and Administration of the South Carolina Annual Conference, The United Methodist Church, hereby designates 15% (\$16,475) of the district superintendent's salary for the year 2027 as allocated for parsonage utilities and maintenance ("utility exclusion"), not including expenses paid by the district. Any subsequent changes to the utilities exclusion that may be requested by an individual may be approved by the Treasurer on behalf of the Council on Finance and Administration.
- C. The District Administration Fund will be handled as follows:
  - 1) The item "Office Expense" in the District Administration Fund will be for the operation of the District Office to pay such items as secretary, postage, and supplies and will be set at \$22,750 per district. This is an increase of \$750 per year to assist with the cost of raises for district administrative assistants.

- 2) Exceptions: Inasmuch as the Columbia District Office must be in The United Methodist Center, one-half of that office rent will be paid from the Conference Expense Fund. Inasmuch as the Columbia District superintendent is designated as the Cabinet secretary, one-half of the salary and benefits of the secretary in that office will be paid from the Conference Expense Fund.
- 3) Travel (in and out-of-district) is set at \$170,000 for the total of all districts, which includes \$8,000 for the common lodging and meal expenses of retreats. This will be set at \$16,200 per district or an allocated amount set by the Cabinet not to exceed a total of \$162,000. District superintendents will be reimbursed for actual meal and hotel expenses (not per diem) when reasonable in amount and supported by a detailed receipt. In addition, insurance and pensions is expected to be approximately \$330,000 (\$33,000 per district for 10 district superintendents), and continuing education will be set at the amount recommended by the Commission on Equitable Compensation (currently at \$750 per superintendent).
- 4) Vouchers for continuing education must be approved prior to payment. The unused portion of the Continuing Education allowance may be carried forward from year to year during a district superintendent's tenure, not to exceed a total amounting to three year's Continuing Education allocation. The accumulation is cancelled in full when a district superintendent leaves the superintendency. It does not carry forward to the new district superintendent. However, by application to the CF&A in advance of leaving the superintendency, the district superintendent may within a reasonable length of time use the unused portion of the Continuing Education allowance to take training that would assist in his/her return to the parish ministry or other appointment. For the year in which there is a move, one-half of the Continuing Education allowance will be available for each superintendent.
- 5) The funds for program in each district are based on the membership of the district, beginning with a base of \$2,800 for the smallest membership district and adding \$100 for each one thousand (1,000) members, or major fraction thereof, above 18,000. These funds are not guaranteed and are contingent upon the apportionment receipts and other requirements of the district administration fund. The schedule for 2027 will be as follows (Final amounts will reflect the new district lines and be published in the 2026 Journal):

District	2025 Membership	Amount
Anderson		
Charleston	Final amounts will be	reflected in the 2026 Journal.
Columbia		
Greenwood		
Hartsville		
Marion		
Orangeburg		
Rock Hill		
Spartanburg		
Walterboro		
<b>Totals</b>		

- D. Each District Board of Trustees shall administer all funds for the District Parsonage Fund, which provides funds for parsonage payments, repairs, insurance and furnishings (not to include parsonage utility payments). The moving expenses of an in-coming district superintendent may also be paid from the District Parsonage Fund, not to include more than \$350 packing expenses. To comply with the change in tax law effective January 1, 2018 whereby reimbursements of moving expenses become taxable compensation to the recipient, the amount of reimbursement will be included in the district superintendent's taxable income as reported on Form W-2. Reimbursements of moving expenses for district superintendents shall be paid without the benefit of a gross up for taxes. Each district office shall provide its trustees with regular reports of all receipts and expenditures of the District Parsonage Fund.
- E. Below are the percentages of average net funds that each church is asked to pay to its respective District Parsonage/Office Fund (Avg. Net Funds will be printed in the Journal):

District	Parsonage	Office	Ministry Initiatives	Total	Avg. Net Funds
Anderson	40,000	45,000		85,000	
Charleston	25,000	40,000		65,000	
Columbia	25,000	35,000		60,000	Avg. Net Funds

<b>Greenwood</b>	40,000	40,000		80,000	will be in the
<b>Hartsville</b>	40,000	40,000		80,000	2026 Journal.
<b>Marion</b>	10,000	40,000		50,000	
<b>Orangeburg</b>	25,000	30,000		55,000	
<b>Rock Hill</b>	15,000	35,000		50,000	
<b>Spartanburg</b>	35,000	25,000		60,000	
<b>Walterboro</b>	15,000	30,000	25,000	70,000	
<b>Total</b>	<b>270,000</b>	<b>360,000</b>	<b>25,000</b>	<b>655,000</b>	

**Report No. 2**

**Commented [BW1]:**

A. We recommend that the following special observances be a part of the program of each local church and that appropriate free-will offerings be received.

- Human Relations Day – January 17, 2027
- Golden Cross Sunday – February 7, 2027
- UMCOR Sunday (formerly One Great Hour of Sharing) – March 7, 2027
- Native American Awareness Sunday – April 11, 2027
- United Methodist Student Day – May 2, 2027
- Peace with Justice Sunday – May 23, 2027
- Epworth Children's Home
  - Mothers' Day – May 9, 2027
  - Work Day – September 12, 2027
  - Church school offering first Sunday each month
- Aldersgate Special Needs Sunday – August 8, 2027
- Youth Service Fund Sunday – September 19, 2027 (youth offering)
- World Communion Sunday – October 3, 2027
- Conference Advance Specials Sunday – November 7, 2027

**Commented [BW2]:**

**Commented [BW3]:** Sunday before MLK holiday

**Commented [BW4]:** First Sunday in Feb.

**Commented [BW5]:** 4th Sunday in Lent

**Commented [BW6]:** 1st Sunday after Pentecost

**Commented [BW7]:** Around same Sunday each yr.

**Commented [BW7R2]:** Aldersgate is the 2<sup>nd</sup> Sunday in August

**Commented [BW8]:** Around same Sunday each year

**Commented [BW9]:** Around same Sunday each year

**Commented [BW10]:** 1<sup>st</sup> Sunday in November

B. We offer the following:

- 1) That all boards, commissions and committees receiving funds from the conference treasurer shall submit with each voucher adequate supporting data (receipts, bills, contemporaneous travel log, etc.). Payments in excess of \$1,000 should be approved by the Conference Treasurer in advance.
- 2) That boards, agencies and conference institutions which are allowed to withdraw lump sums from the conference treasurer shall submit an annual audit (with management letter) by a certified public accountant to the Council on Finance and Administration, along with evidence of fidelity insurance coverage and compliance with payroll tax laws.
- 3) That all boards, commissions and agencies of the conference reimburse persons at a rate of 24 cents per mile when traveling on conference business. In order to encourage carpooling, we recommend that if a car contains two persons traveling on church business, the mileage rate be increased to 32 cents; if a car contains three or more persons all traveling on church business, the rate be increased to 40 cents per mile. Pastors who are members of such agencies should submit reimbursement requests to their appointed church or charge for the difference between their conference reimbursement and the approved IRS mileage rate, since participation in the ministries of the district and conference is an expected responsibility of all appointed pastors. Conference employees will be reimbursed at the approved IRS mileage rate when traveling on church business. We recommend that other expenses for travel on church business be paid. We also recommend that the guideline amount paid to a person for meals shall be \$7.00 for breakfast, \$13.00 for lunch and \$20.00 for the evening meal.
- 4) That the balance held for each board, commission, committee or agency on the books of the conference treasurer shall be carried forward from one year to the next and that this shall be taken into consideration in the subsequent budget request.
- 5) That conference boards and agencies may not spend in excess of funds received on budget for the given conference year, except that funds carried forward may be spent in addition to funds received in the current year if such carryover funds were included in the budget presented to CFA. Any expenses beyond the combination of

anticipated receipts (based on previous-year percentage of payment) plus budgeted carryover funds will not be paid by the treasurer.

- 6) That "average net funds" as used in the calculation of 2027 apportionments shall mean for each church the two-year average of net funds in the years 2025 and 2024. Newly organized churches will be phased in over four years, but for the years prior to the organization of the new church, the net funds figure will be zero. Satellite churches will be phased in beginning in the first year they do not receive support from Congregational Development. "Net funds" for churches that provide a housing allowance in lieu of a parsonage will exclude the lesser of the actual housing allowance or 25% of the minister's compensation prior to calculating the church's average net funds.
- 7) That "net funds" be defined as the total of figures reported on lines 41 through 47 (inclusive) of Table 2 for 2024 and 2025.
- 8) That once the apportionments are calculated from Table 2 statistics for any given year, those apportionments cannot be altered. Needed corrections can be made on Table 2 reports for use in future year calculations by providing written explanation of the correction to the Treasurer.
- 9) Total apportionment funding for Methodist Homes Residents' Assistance (item 11, Report No. 9) reflects changes in funding as a result of Methodist Oaks being sold to a for-profit entity. At the time, Methodist Oaks requested the Conference continue assistance for four individuals in residence there. We continue to support one individual. For 2027, the apportionment request is reduced and the allocation of funds among the participating homes is adjusted. The recommended allocations are:

	2026	2027
Methodist Oaks	30%	0%
Wesley Commons	48%	65%
Methodist Manor	22%	35%

- 10) That the funds received on the apportionment for Senior College Scholarship Fund (item 9, Report No. 9) be divided in three equal parts, one-third each going to Wofford College, Columbia College and Claflin University; that the funds received on the apportionment for Camps and Retreat Ministries (item 12, Report No. 9) be distributed to the various Camps and Retreat Ministries as determined by the Board of Trustees of the South Carolina United Methodist Camps and Retreat Ministries.
- 11) That the Annual Conference Council on Finance and Administration be authorized to grant amounts from the Conference Contingency Fund or Permanent Reserve to meet any individual emergency or unanticipated need.
- 12) That the salaries and fixed essential expenses of Conference Connectional Ministries (section A-4 of the Conference Benevolences budget) be funded up to 100% of budget by using funds from the Contingency Fund; the remainder of that budget will be funded at the percentage paid on the line item.
- 13) That the salaries and benefits portion of the Campus Ministry budget be funded up to 100% of budget by using funds from the Contingency Fund; the remainder of that budget will be funded at the percentage paid on the line item.
- 14) That the budgets of the District Superintendent Salaries, Director of Administrative Services, the Conference Archivist Contract and the Coordinator of Clergy Services be funded up to 100% of a year end deficit, but not more than the amount budgeted, by using funds from the Contingency Fund.
- 15) The Council on Finance and Administration of the South Carolina Annual Conference, The United Methodist Church, hereby designates 15% of the salary for each conference clergy staff for the year 2027, exclusive of a designated housing allowance, as allocated for utilities and maintenance ("utilities exclusion"), not including maid service. Any subsequent changes to the utilities exclusion that may be requested by an individual may be approved by the Treasurer on behalf of the Council on Finance and Administration.

- 16) That local churches of the conference incorporate. An informational pamphlet prepared by the Conference Chancellor and the Cabinet is available at [www.umcsc.org](http://www.umcsc.org). After incorporation, churches should take care to maintain with the Secretary of State, an accurate, up-to-date record of the name and address of their registered agent.

### Report No. 3

As noted in our report to the 2009 Annual Conference, economic uncertainties led to the reduction in apportioned budgets for the Senior Scholarship Fund, Spartanburg Methodist College, and Methodist Homes Residents' Assistance Fund. The trend of reducing the budgets for these significant ministries continues. In an effort to increase the funds available for these ministries without adding to the apportionment budget, the voluntary asking Extra Mile for Colleges and Homes was increased from \$600,284 for 2017 to \$625,000 for 2018. We ask churches with sufficient resources to continue to support the Extra Mile for Colleges and Homes. However, beginning in 2024, the Extra Mile funding request is no longer calculated for churches based on the apportionment formula and included on the bottom of the apportionment statement as a voluntary asking. Removing the Extra Mile pledge is to better communicate that it is a voluntary asking and not linked to apportionment payments.

	2026 Actual	2027 recommendation	Notes for 2027
Senior Scholarship Fund	67%	67%	One-third to each: Claflin University, Columbia College, Wofford College
Methodist Homes	15%	15%	Wesley Commons 70% Methodist Manor 30%
Spartanburg Methodist College	18%	18%	All to Spartanburg Methodist College

### Report No. 4

[Reserved for future use.]

### Report No. 5

In accordance with the Disciplinary requirement to publish the conference investment policy at least once a quadrennium, CF&A's investment policy is to invest Conference Funds in accordance with the 2020/2024 Discipline paragraph 613.5 and under the additional guidelines:

- A) Forms of investment authorized:
- 1) short-term United States treasury bills or bonds and bonds of U.S. government agencies,
  - 2) savings or money market accounts that are Federally Insured,
  - 3) certificates of deposit in any Federally Insured savings and loan association, commercial bank, credit union,
  - 4) term notes or demand deposits of The United Methodist Development Fund dba Wesleyan Investive,
  - 5) funds managed by the General Board of Pension and Health Benefits (Wespath),
  - 6) endowments with The South Carolina United Methodist Foundation, Inc., or Foundation Investment Management (formerly The United Methodist Church Foundation).
- B) Limitations:
- 1) no stocks (common or preferred stocks) or real estate may be purchased unless the funds are under the management of the General Board of Pension and Health Benefits (Wespath), The South Carolina United Methodist Foundation, Inc., or Foundation Investment Management (formerly The United Methodist Church Foundation).
  - 2) no corporate or municipal bonds may be purchased unless the funds are under the management of the General Board of Pension and Health Benefits (Wespath), The South Carolina United Methodist Foundation, Inc. or Foundation Investment Management (formerly The United Methodist Church Foundation).
  - 3) no loans may be made except where authorized by action of the Annual Conference, or as part of an investment of the General Board of Pension and Health Benefits (Wespath)
  - 4) no investments may be made with maturities longer than 36 months, with the exception of term notes with The United Methodist Development Fund dba Wesleyan Investive.

5) no investment may exceed the then-current limit on FDIC or FSLIC insurance without approval of CF&A, with the exceptions of: the primary checking account(s); collateralized certificates; or funds on deposit with The United Methodist Development Fund dba Wesleyan Investive, The General Board of Pension and Health Benefits (Wespath), The South Carolina United Methodist Foundation, Inc., or Foundation Investment Management (formerly The United Methodist Church Foundation).

C) Income on invested funds will be credited to the Permanent Reserve Fund of the Conference unless the funds are for the Annual Conference Trustees, Equitable Compensation, pension or health benefits, or are invested under a trust or as an endowment.

**Report No. 6**

Following is a listing of the Average Net Funds for each district for the total Conference. These are the figures used in the calculation of the 2027 apportionments. (Final amounts will be reflected in the 2026 Journal)

District	2025	District	2025
Anderson		Hartsville	
Charleston		Marion	
Columbia		Orangeburg	
Florence		Rock Hill	
Greenville		Spartanburg	
Greenwood		Walterboro	
<b>TOTAL</b>			

**Report No. 7**

The Conference Administration Fund (Item 6, Report No. 9) shall be divided as follows:

Fund	Approved for 2026	Requested for 2027	Recommended for 2027	% Change
1 Contingency Fund	\$ 50,000	\$ 50,000	\$ 0	-100.0%
2 Journal Publication	3,500	0	0	-100.0%
3 Reserved for future use	0	0	0	
4 Director of Administrative Services Office	691,775	691,775	703,038	1.6%
5 Reserved for future use	0	0	0	
6 Conference Expense Fund	250,314	253,814	255,484	2.1%
7 Administrative Committees	4,000	4,000	4,000	0.0%
8 Conference Secretary	21,029	6,000	6,000	-71.5%
9 Methodist Center Trustees	35,000	35,000	36,065	3.0%
10 Coordinator of Clergy Services	278,060	293,089	298,277	7.3%
11 General Conference Delegates	4,000	4,000	4,000	0.0%
12 Judicial/Administrative Proceedings	0	10,000	0	
<b>TOTALS</b>	<b>\$ 1,337,678</b>	<b>\$ 1,347,678</b>	<b>\$ 1,306,864</b>	<b>-2.3%</b>

Report No. 8

The Conference Benevolences Fund (Item 1, Report No. 9) will be divided as follows:

Fund	Approved for 2026	Requested for 2027	Recommended for 2027	% Change
<b>A. Connectional Ministries</b>				
1. <b>Conference Advance Specials</b>				
Ministry Programs	\$ 111,600	\$ 111,600	\$ 111,600	0.0%
Special Salary Supplements	21,618	22,902	22,902	5.9%
<b>Sub-totals (1)</b>	<b>\$ 133,218</b>	<b>\$ 134,502</b>	<b>\$ 134,502</b>	<b>1.0%</b>
2. <b>Board/Agency Programs</b>				
District Councils	\$ -	\$ -	\$ -	
Advocacy	29,347	29,347	29,347	0.0%
Discipleship	40,522	40,522	40,522	0.0%
Lay Leadership	5,234	5,234	5,234	0.0%
Outreach	12,960	12,960	12,960	0.0%
<b>Total Board and Agency Programs (2)</b>	<b>\$ 88,063</b>	<b>\$ 88,063</b>	<b>\$ 88,063</b>	<b>0.0%</b>
3. <b>Board/Agency Administration</b>	\$ -	\$ -	\$ -	0.0%
4. <b>Operations (100% guaranteed)</b>	<b>\$ 1,039,544</b>	<b>\$ 1,292,506</b>	<b>\$ 1,240,899</b>	<b>19.4%</b>
5. <b>Communications</b>				
Electronics	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
Resource Center	13,600	13,600	13,600	0.0%
Public & Media Relations	28,000	28,000	28,000	0.0%
<b>Sub-totals (5)</b>	<b>\$ 81,600</b>	<b>\$ 81,600</b>	<b>\$ 81,600</b>	<b>0.0%</b>
6. <b>Advocate</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>	<b>0.0%</b>
<b>Sub-totals (A)</b>	<b>\$ 1,400,425</b>	<b>\$ 1,654,671</b>	<b>\$ 1,603,064</b>	<b>14.5%</b>
<b>B. Other Conference Agencies</b>				
1. Cabinet Emergency Fund	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
2. Bishop's Contingency Fund	10,000	10,000	10,000	0.0%
3. Episcopal Office	30,849	30,849	32,647	5.8%
4. Committee on Episcopacy	6,285	6,285	6,285	0.0%
5. Episcopal Residence	32,240	34,280	34,280	6.3%
6. Archives & History: Conference Archivist Contract	31,648	32,597	32,597	3.0%
7. Ordained Ministry				
a) Operations	20,000	20,000	20,000	0.0%
b) Career Planning Programs	0	0	0	0.0%
<b>Sub-totals (B)</b>	<b>\$ 141,022</b>	<b>\$ 144,011</b>	<b>\$ 145,809</b>	<b>3.4%</b>
<b>Total Conference Benevolences</b>	<b>\$ 1,541,447</b>	<b>\$ 1,798,682</b>	<b>\$ 1,748,873</b>	<b>13.5%</b>

**Report No. 9**

We recommend that the following funds be apportioned to churches on the basis of percentages of average net funds.

<b>FUND</b>	<b>Approved for 2026</b>	<b>Requested for 2027</b>	<b>Recommended for 2027</b>	<b>% Change</b>
<b>Conference Apportionments:</b>				
1 Conference Benevolences-see Report 8	\$1,541,447	\$1,798,682	\$1,748,873	13.5%
2 Retiree Health/Transition/Contingency	0	0	0	
3 District Superintendents Salary	1,098,350	1,098,350	1,098,350	0.0%
4 Equitable Compensation	325,000	325,000	325,000	0.0%
5 District Administration	732,724	732,724	759,142	3.6%
6 Conference Administration-see Report 7	1,337,678	1,347,678	1,306,864	-2.3%
7 Congregational Development	808,517	555,555	514,976	-36.3%
8 Campus Ministry	608,195	626,169	644,185	5.9%
9 Senior College Scholarships	425,000	425,000	325,000	-23.5%
10 Spartanburg Methodist College	244,000	450,000	244,000	0.0%
11 Methodist Homes Residents' Assistance	190,000	190,000	150,000	-21.1%
12 Camps & Retreats Ministries	250,000	250,000	250,000	0.0%
<b>Sub-total</b>	<b>\$7,560,911</b>	<b>\$7,799,158</b>	<b>\$7,366,390</b>	<b>-2.6%</b>
<b>General Church and Jurisdiction Apportionments:</b>				
13 World Service **	1,260,482	1,208,563	1,087,707	-13.7%
14 Episcopal Fund **	621,311	595,719	536,147	-13.7%
15 General Conference Administration **	213,030	204,255	183,829	-13.7%
16 Ministerial Education **	435,996	418,038	376,234	-13.7%
17 Interdenominational Cooperation **	18,043	17,299	15,569	-13.7%
18 Black College **	173,915	166,752	150,077	-13.7%
19 Africa University **	38,921	37,318	33,586	-13.7%
20 Jurisdiction Mission/Ministry #	23,958	31,975	31,975	33.5%
<b>Sub-total</b>	<b>\$ 2,785,656</b>	<b>\$ 2,679,919</b>	<b>\$ 2,415,124</b>	<b>-13.3%</b>
<b>TOTALS BEFORE SEPARATING CHURCH REBATE</b>	<b>10,346,567</b>	<b>10,479,077</b>	<b>9,781,514</b>	<b>-5.5%</b>
<b>Rebate using funds from 2023 separating churches ^^</b>	<b>(800,000)</b>		<b>(400,000)</b>	
<b>TOTAL TO BE APPORTIONED FOR 2026</b>	<b>\$9,546,567</b>		<b>\$ 9,381,514</b>	<b>-1.7%</b>
Average Net Funds for Apportionments ##	\$90,270,086	\$90,000,000	\$90,000,000	
Budget as percentage of Average Net Funds	11.5%	11.6%	10.9%	

\*\* Line items marked with \*\* are General Conference apportioned funds.

# Line item marked with # is a Southeastern Jurisdictional apportionment.

## Estimated for 2027

^^ The Annual Conference Trustees granted \$2.4 million from the separating church fees to be used to reduce the apportionment burden to the remaining churches. This amount will be applied in installments until used up.

Rebate used in 2025 \$ 800,000

Rebate used in 2026 \$ 800,000