

sowing to the spirit

Galatians 6:8



how apportionment giving
connects us and sustains us

how apportionments are calculated

Apportionments are calculated from Statistical Table 2 for each church in the conference. These amounts are collected in January. We refer to the total of the selected lines as “Net Funds.” They include:



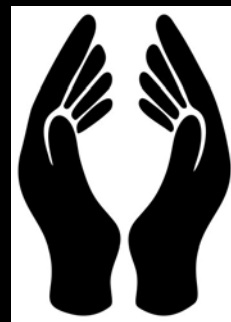
Total base compensation paid to the pastor, associate pastors and deacons (Table 2, Line 41)



Total paid to/for pastor, associates and deacons for housing & utilities and/or housing in lieu of parsonage, and for accountable reimbursements and other non-accountable cash allowances (Table 2, Lines 42-44)



Total paid in salary and benefits for all other church staff, including diaconal ministers (Table 2, Line 45)



Total spent for local church programs and other operating expenses (Table 2, Lines 46-47)



Conference-calculated adjustments for housing in lieu of parsonage and equitable compensation



Net funds for the year

Important points

- The placing of actual expenses on Table 2 is very important
- An expense should only be reported once on Table 2
 - Church spending on capital additions/improvements, debt repayments, direct billing and missions does not factor into the apportionment calculation if reported on the correct lines (i.e. not on lines above)
- Membership is not considered when calculating apportionments
 - Once apportionments are set, they cannot be changed. Apportionments are set shortly before they are published.

HOW APPORTIONMENTS ARE CALCULATED

My church's average net funds

Sum of all churches' average net funds

X Conference budget

= My church's apportionment

Once these are added for each church, we allocate apportionments based on a weighted two-year average. So the 2024 apportionment calculation will be calculated with an average based on the amounts reported in 2022 and 2021.

For he who sows to his flesh will of the flesh reap corruption, but he who sows to the Spirit will of the Spirit reap everlasting life. — Galatians 6:8

where our apportionments go



Here in the South Carolina Conference – at the local church, district and conference levels – we are constantly seeking a more excellent way to become better equipped for ministry in the midst of the changing realities of our culture.

We know that we can do so much more together as The United Methodist Church than we could ever do as individuals or congregations. When we consolidate our resources through apportionments, we share our gifts in a way that makes real what would otherwise be impossible.

Through this connectional giving, we respond to disasters near and far. We support young people through United Methodist colleges, campus ministries and Africa University. We support the global Abundant Health initiative that seeks to impact the lives of children around the world so they might claim Jesus' promise of abundant life.

This kingdom-building work is why we pledge to support the church's ministry through our prayers, presence, gifts, service and witness. We commit ourselves to being the hands and feet of Jesus.

apportionment giving = tithing



We make disciples, train leaders, and create new places for new people. We address the needs of children and those who live in poverty.

It is good to remember that the point of our apportionment giving is never the money. It is about faithfully sharing in being a part of the Body of Christ – doing Christ's work.

*For he who sows to his flesh will of the flesh reap corruption, but he who sows to the Spirit will of the Spirit reap everlasting life.
— Galatians 6:8*

connectional giving

makes a difference

South Carolina Conference

Conference Benevolences

\$2,339,964 (2023) | \$2,083,451 (2024)

Nurture and outreach arm of our Annual Conference. Largest portion supports congregational specialists and the administration and programs of Connectional Ministries, as well as the Board of Ordained Ministry, Archives and History, Cabinet emergency fund, the South Carolina United Methodist Advocate and the Episcopal residence.

Retiree Health/Transition/Contingency

\$800,000 (2023) | \$200,000 (2024)

Provides subsidy for health insurance premiums for retired clergy, and grant funds for those in significant transitions, such as disability.

District Superintendent Compensation

\$1,292,176 (2023) | \$1,292,176 (2024)

Provides salary of \$107,681 for each of the 12 superintendents.

Equitable Compensation Fund

\$565,000 (2023) | \$365,000 (2024)

Helps pay salaries of pastors serving churches that are not able to meet the minimum standards set by the Annual Conference. Also provides primary support for new church start pastors.

District Administration

\$821,822 (2023) | \$746,822 (2024)

Provides for district office operations, secretary's salary, District Connectional Ministries, institutional share of the superintendent's pension and insurance, continuing education and travel.

Conference Administration

\$1,647,514 (2023) | \$1,435,814 (2024)

Covers expenses of the Annual Conference session, the Journal, conference secretary, treasurer's office, clergy services coordinator, other administrative expenses.

Congregational Development

\$955,708 (2023) | \$855,000 (2024)

Assists in the purchase of land for new church sites, helps newly organized churches and assists in revitalization programs for existing churches.

Campus Ministry

\$672,729 (2023) | \$600,000 (2024)

Supports full-time campus ministries in Charleston, Clemson, Columbia, Greenville, Orangeburg and Rock Hill, and part-time ministers in Florence and Greenwood.

General & Jurisdictional

World Service

\$2,176,172 (2023) | \$1,849,746 (2024)

Lifeline of our connection. Supports the programs, resources and materials of the general boards and agencies at home and around the world.

Episcopal Fund

\$644,453 (2023) | \$547,785 (2024)

Funds our share of support for all active and retired bishops (salary, housing, travel, pensions, office expenses).

General Conference Administration

\$258,403 (2023) | \$219,643 (2024)

Covers expenses of the General Conference, Judicial Council, other General Church administrative agencies.

Ministerial Education

\$735,010 (2023) | \$624,759 (2024)

75% of receipts support United Methodist seminaries and 25% remains in South Carolina for scholarships and grants to seminary students.

Interdenominational Cooperation Fund

\$57,483 (2023) | \$48,861 (2024)

Supports church activities in mission with other Christian communions (the World and National Councils of Churches and the Consultation on Church Union).

Black College Fund

\$293,189 (2023) | \$249,211 (2024)

Support for 10 historically black United Methodist colleges (including Claflin University) and one medical school in the United States.

Africa University Fund

\$65,614 (2023) | \$55,772 (2024)

Continues development of the United Methodist university in Zimbabwe.

Jurisdiction Mission/Ministry

\$29,328 (2023) | \$29,328 (2024)

Covers expenses of Jurisdictional Conference, missions, programs and administration of the SEJ.

Conference Pass-Through to Affiliates

Senior College Scholarships

\$950,000 (2023) | \$850,000 (2024)

Helps provide quality education in a Christian setting for students at Claflin University and Columbia and Wofford colleges; 1/3 of total receipts goes to each institution.

Spartanburg Methodist College

\$588,018 (2023) | \$488,000 (2024)

Support fund for the college, providing academic programs, work-study opportunities and programs for those with special academic needs.

Methodist Homes Resident Assistance

\$400,000 (2023) | \$375,000 (2024)

Supports residents of three retirement communities around the conference

Camps & Retreat Ministries

\$319,800 (2023) | \$284,000 (2024)

Provides for the development, operations and maintenance of facilities operated by South Carolina Camps & Retreat Ministries across the conference.

What is connectional giving?

The main way United Methodists support the ministries of the church is through our apportioned funds, a method of giving that proportionally allocates the church-wide budget to conferences and local churches.

A PDF version of this publication can be downloaded at umcsc.org/treasurer.