



# 2016 Ministry Funding Plan

The  
**POWER**  
of We

This 2016 Ministry Funding Plan is an embodiment of Love is The POWER of We for the Mississippi Annual Conference of The United Methodist Church. The apportioned mission shares and direct invoicing are the two elements of the 2016 Conference Ministry Funding Plan. The plan represents ministry of making disciples of Jesus Christ for the transformation of the world.

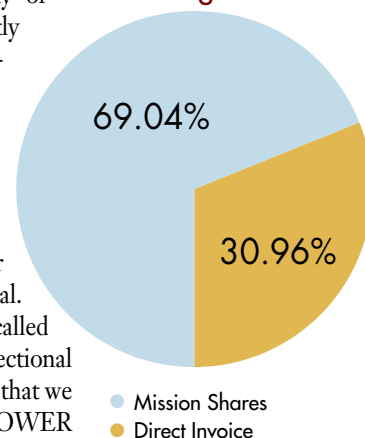
The Council on Finance and Administration (CFA) receives funding requests from many sources. Some items are apportioned to us from the denominational level. Many requests come from mission agencies, camps, schools, and other groups associated with the Mississippi Annual Conference. Many of our funding requests are directly affected by actions of the Mississippi Annual Conference while in session each year.

The CFA works diligently assembling all of these requests into a plan which are both realistic but financially challenging for the churches. The needs are real. The 2015 annual conference called on the churches to do their connectional work. There are many ministries that we want to support through The POWER of We. Yet, we want to do all this in a manner that does not limit or burden the work of the local churches.

One task that the CFA takes very seriously is being good stewards of the funds we handle and distribute. Each year, we read audits, ask questions, and otherwise make sure that the entities receiving funds that come from your Ministry Funding Plan are practicing good stewardship and fiscal responsibility. A high level of accountability is required of every group and agency receiving funds through the Mississippi Annual Conference Ministry Funding Plan.

Please remember that this Ministry Funding Plan ultimately belongs to the annual conference. The clergy and lay members from your churches approved this plan before it was apportioned/invoiced to your local church.

2016 Ministry Funding Plan



● Mission Shares  
● Direct Invoice

**David Stotts, CPA**

*Director of Finance and Administration*



**LOVE**



**GENEROSITY**



**JUSTICE**



**APPRENTICESHIP**

# MISSION SHARE FUNDING

## Number 1 Avenue of Giving

**TOTAL: \$1,501,424** **10.41%**



### FUND 1: World Service **T** *www.umcgiving.org* **\$1,501,424**

Expands the ministry of Jesus Christ around the world and here at home. The World Service Fund is the heart of our shared United Methodist mission and ministry. Support of World Service represents a call and a challenge to each United Methodist. As paragraph 812 of *The Book of Discipline 2012* states, “the full payment of the World Service Fund is each congregation’s first benevolent responsibility.”

The World Service Fund provides basic operating resources for the following ministries:

#### **Global Ministries** **\$582,989** *www.gbhm-umc.org*

Enables and challenges United Methodists to proclaim the Christian faith around the world. This includes recruiting, sending and receiving over 325 missionaries in 66 countries. This fund includes:

- Asian American Language Ministry \$6,907
- Korean Ministry Plan \$15,014
- National Plan for Hispanic/Latino Ministry \$11,520
- Pacific Island Ministry \$2,657

#### **Communications** **\$351,934** *www.umcom.org*

Provides local churches with communications resources, tools for welcoming ministries, discounts on computers and software through TechShop, InfoServ (answers for questions about UMC resources

and services), maintains the UM official website *www.umc.org* and coordinates denominational media presence.

#### **Discipleship** **\$188,218** *www.gbod.org*

Focuses primarily on the local church by developing resources that equip leaders and enrich local church discipleship ministries including worship and Christian education teaching resources for children, youth and adults. This fund includes:

- Native American Comprehensive Plan \$5,255
- Strengthening the Black Church \$9,759

#### **Higher Education and Ministry** **\$192,783** *www.gbhem.org*

Prepares persons for ordained and other designated ministries in the UMC and provides general oversight and care for 122 UM schools and colleges. This fund includes:

- Central Conf. Theological Education Fund \$24,398
- Young Clergy Initiative Jurisdictional Conf. \$34,082

#### **Church and Society** **\$54,502** *www.umc-gbcs.org*

Implements the church’s social principles and serves as the UMC’s chief social action and public policy agency.

#### **Religion and Race** **\$48,346** *www.gcorr.org*

Strives to ensure racial inclusiveness in the UMC through advocacy, teaching consulting and monitoring. This fund includes:

- Minority Group Self-Determination Fund \$12,162

#### **Finance and Administration** **\$36,184** *www.gcfu.org*

Administers and coordinates the UMC’s finances. This fund includes providing local churches with resources, statistical information and forms.

#### **Status and Role of Women** **\$19,443** *www.gcsrw.org*

Advocates for the full and equal responsibility and participation of women in the church’s life and ministry.

#### **Connectional Table** **\$10,510** *www.connectionaltable.umc.org*

Discerns and communicates the vision for the church and coordinates the UMC’s mission, ministries and

money as determined by the actions of General Conference.

#### **United Methodist Men** **\$7,207** *www.gcummm.org*

Coordinates the United Methodist Men ministry to help men grow in Christ so others may know Christ.

#### **Interpretation Resources** **\$7,056** *www.umcgiving.org*

Produces materials to explain UM connectional funds and promote comprehensive financial stewardship.

#### **Contingency Reserve** **\$2,252** Provides funding for emerging needs that occur during a quadrennium.

## MS UM Extended Ministry

**TOTAL: \$446,000** **3.09%**

United Methodists believe strongly in ministries beyond the local church that extend the witness and service of Christ’s love and justice. Our extended ministries serve the least, last and lost every day, making a difference in their communities one person at a time.

### FUND 2: Community Centers **T** **\$264,000**

Helps six community centers around the conference minister to children, youth and adults. The centers serve the poor and disadvantaged by offering affordable childcare, after-school care, training and educational opportunities, abuse prevention and intervention, summer enrichment, feeding ministries, older adult services and other children’s programs and ministries. There is an additional line item for emerging ministries at the discretion of the conference missions committee.

Bethlehem Center, Jackson	\$36,000
Edwards Street Community Center, Hattiesburg	\$32,400
Good Shepherd Center, Vicksburg	\$50,400
Moore Community House, Biloxi	\$32,400
St. Andrew’s Mission, McComb	\$36,000
Wesley House, Meridian	\$54,000
Emerging Ministries	\$22,800

**FUND 3:**  
**The Methodist Children's Home T**  
*www.mcbms.org* **\$75,000**

Provides a holistic approach to caring for abused children, which always begins with Christ. MCH cares for abused and neglected children by helping to meet their spiritual, emotional, physical and educational needs, while ensuring children grow up in safe nurturing homes, helps young people navigate adolescence and eradicates the social family problems that lead to abuse, neglect, family disruption and child abandonment. MCH has elected reduced mission shares in exchange for Special Sunday offering on Dec. 11, 2016.

**FUND 4: Choctaw Mission T \$40,000**

Provides a caring ministry devoted to serving Christ and improving the condition of life for all persons, yet targeting the Choctaw people residing in over three counties. Services include biblical training, clothing, feeding and offering hope to persons experiencing hopelessness.

**FUND 5:**  
**The United Methodist Hour T**  
*www.thehour.org* **\$52,000**

Assists Mississippi's unique television and radio ministry in proclaiming the Good News of Jesus Christ on its weekly program and through its prayer and serving ministries.

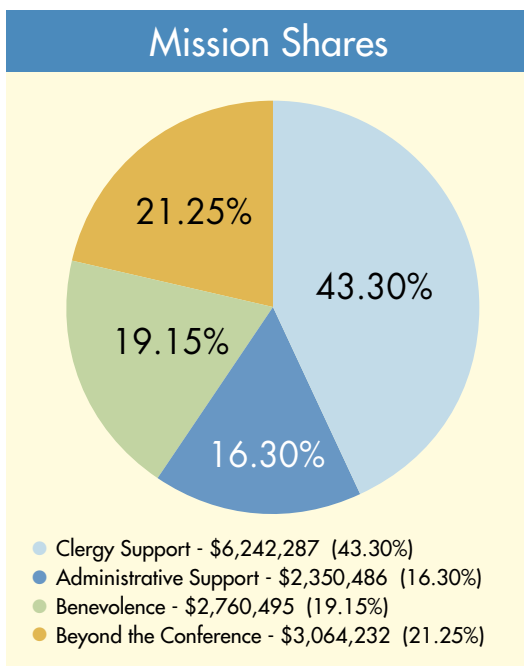
**FUND 6: Baddour Center T**  
*www.baddour.org* **\$15,000**

Provides scholarships that help defray costs for residents with intellectual disabilities who call the Senatobia campus home. Baddour Center has elected reduced mission shares in exchange for a Special Sunday offering on Sept. 25, 2016.

**MS UM Conference**  
**Clergy Support**

**TOTAL: \$6,242,287 43.30%**

Ministry requires hands and feet – flesh and blood servants called by God. That's why educating, training, supporting and caring for pastors and their families is a priority for the conference. As in most service occupations (law, medicine, education, public accounting, etc.), almost half of our funding plan is dedicated to our human resources.



**FUND 7 & 31:**  
**Board of Medical Benefits T**  
**\$3,565,000**

The Mississippi Conference has adopted a medical plan that includes a self-insured program for all participants meeting the eligibility requirements except those who are retired and are Medicare eligible. The active participant may choose from a basic or high deductible plan. The conference is responsible for providing the funding for the plan for active clergy appointed to the local church and conference. The apportioned mission share dollars provide for the retiree supplement based on years of service.

Coverage for surviving spouses who were on the plan with their clergy spouse and whose clergy spouse died before January 1, 2008 is funded by the apportioned mission shares. Participants are required to fund the dependent cost and a portion of the participant cost.

Line 7 will be decreased in 2017 and the Direct Invoice will begin implementation in 2016 with completion in 2018.

- Board of Medical Benefits - Fund 7 \$2,365,000
- Retiree Supplement - Fund 31 \$1,200,000

**FUND 32:**  
**Board of Pension – Pre-82 Funding T**  
**\$479,895**

The Mississippi Conference Board of Pension has advised the urgent need to care for the unfunded status of the Pre-82 liability that has the responsibility of providing the funding for the pensions of those who served in years prior to 1982. The "O For A Thousand" program has produced gifts from gracious giv-

ers but not at an adequate level to fund this liability over the next eight years. The Mississippi Conference Pension Board Pre-82 funding line item coupled with invoicing the local churches and other salary paying entities for appointed clergy other than those who are being billed under the Clergy Retirement Security Program (CRSP) plan will provide the needed resources for the unfunded liability. This billing will be the same percentage charged to full-time and part-time status. The billing is expected to generate \$300,000.

**FUND 8: District Superintendents**  
**\$1,550,326**

Provides compensation for 11 district superintendents, the number of districts approved by the 2010 Mississippi Annual Conference. The 2015 salary for each superintendent is \$88,706.

Funding for up to a 2% cost of living increase is included in the budget. The actual salary for 2016 will be determined by the Mississippi Conference Council on Finance and Administration in November 2015. The superintendents share a travel budget of \$107,101 for cabinet responsibilities and each has an individual reimbursable business plan of \$9,932 for in-district work. Each district is responsible for providing housing, utilities and office space. This line item now carries a total of \$283,807 to fund the cost of district superintendents' pensions and health insurance benefits in the same way direct invoice of pensions is instituted with local churches for clergy.

A supervisory fund of \$50,000 was instituted in 2009 with an additional \$50,000 in 2010-2013, \$3,000 in 2014 and \$50,000 in 2015 to be utilized to the extent of the collection ratio. Future funding will be only to the extent necessary to bring the fund up to an annual maximum of \$100,000. Funding for 2015 is \$50,000.

This designated fund will provide the resources of the cabinet when their supervisory role requires additional funds for clergy in disciplinarian actions.

**FUND 9: Spiritual Leadership & Related Funds \$384,500**

Board Expense	\$24,500
Conference Relations	\$54,500
Health and Wellness	\$77,000
Interviews	\$13,500
Pastoral Growth and Development	\$61,000
Resourcing the Connection	\$24,500
Vocational Call and Nurture	\$81,500
Moving Supplement for Disabled and Retiring Clergy	\$15,000

Laity Ministry \$31,000  
Clergy Spouse Fellowship T \$2,000

Provides strong clergy leadership for the church through the care, supervision and training of ordained deacons and elders.

Spiritual leadership also includes training and licensing local pastors through the Mississippi Course of Study, administering seminary scholarships, offering continuing education opportunities, providing confidential professional counseling for clergy families in need and giving guidance to candidates for ordained ministry.

### **FUND 10: Equitable Compensation** **\$262,566**

Supplements compensation for full connection clergy serving charges where the salary package is below \$35,041 as well as those serving in new churches, cooperative ministries or other unique situations. Charges receiving assistance are expected to provide 75 percent of the minimum compensation.

## **MS UM Conference Leadership Work Areas**

**TOTAL: \$3,056,199** **21.20%**

At the 2012 General Conference, leaders of the denomination called for The United Methodist Church to center its ministry on four key areas listed below.

1. Developing principled Christian leaders for the church and the world.
2. Creating new places for new people by starting congregations and renewing existing ones.
3. Engaging in ministry with the poor.
4. Stamping out killer diseases by improving health globally.

These areas align closely with the four Core Values for mission and ministry in the Mississippi Conference which are love, generosity, justice and apprenticeship.

### **FUND 11: Connectional Resources** *(Annual Conference Administration)* **\$2,350,486**

**Annual Conference** \$173,000  
Pays for the 2016 Mississippi Annual Conference facility and program expenses including printed materials, honoraria and travel for speakers, per diem for persons included in conference policy and planning committee expenses.

**Conference Administration** \$797,895  
Includes conference property and liability insurance, building maintenance and upkeep, office supplies and equipment, utilities, telephone service, computer hardware and support and other expenses related to operation of the conference office, as well as the honoraria for the conference secretary and conference statistician, episcopal area discretionary fund and the conference operating reserve for unanticipated needs and fixed expenses when local church remittances are not forthcoming. The episcopal area discretionary turnaround fund is \$10,000. T

**Staff Compensation – Conference Personnel**  
\$1,057,148

Provides salary packages, including pension and health benefits and payroll taxes for conference staff working in the areas of spiritual leadership, connectional ministries and communications and the administrative assistant to the bishop.

**Staff Compensation – Administry Personnel**  
\$302,493

Provides salary packages, including pension and health benefits and payroll taxes for staff working in the areas of administry and clergy benefits (health and pension).

**J.B. Cain Archives T** \$19,950  
Preserves historical records of the Mississippi Conference and partners with local churches in the ministry of memory.

### **FUND 12: Forming Faith Communities** \$427,000

New Places for New People's vision and mission is to start healthy churches with healthy church planters for the Kingdom of God and the transformation of the world. We plan to do this by identifying and training potential planters in areas where there is good potential for fruitfulness. We hope to partner with existing churches to shepherd and support the planter and new church plant.

The mission of the Committee on Church Revitalization is to assist congregations in the process of transformation; and districts seeking to recover their vitality by undergirding effective ministries. Our vision is to help make disciples of Jesus Christ who transform the world by revitalizing congregations. One of the primary ways we accomplish this is by funding grants for ministry in the local church that help bring vital, relevant and effective witness to The POWER of We! The Small Membership Committee exists to provide leadership and assistance in strengthening the ministries of small membership (125 mem-

bers or less) and congregations located in transitional and transient areas throughout the Mississippi Annual Conference. grants are used to support new innovative ministries around the conference.

### **FUND 13: Communications & Connectional Ministries** \$278,713

The office of Connectional Ministries focuses and guides the mission and ministry of The United Methodist Church within its boundaries by envisioning the ministries necessary to live out the mission of the church in and through the Mississippi Annual Conference. The office of Connectional Ministries is thriving as the core values of the Mississippi Annual Conference—love, generosity, justice, and apprenticeship—are the ethos through which all ministry is envisioned and implemented. The office of Communications casts the vision for The POWER of We and is led by the Commission on Communication. *The Book of Discipline* (§ 646) requires that “the commission shall be a service agency to meet the communication, publication, multimedia, public and media relations, interpretation, and promotional needs of the annual conference.

## **UM & MS Higher Education Support**

**TOTAL: \$2,017,126** **13.99%**

Our Wesleyan roots are on a college campus. The Holy Club that Charles and John Wesley founded at Oxford University helped birth the Methodist movement. Today, our tradition of supporting higher education and campus ministry continues, impacting the lives and futures of thousands of students.

### **FUND 14: Mississippi Campus Ministries** **\$800,000**

Provides financial support through a grant program for Wesley Foundation programs on the campuses of 24 universities and community colleges.

### **FUND 15: Ministerial Education Fund T** *www.umcgiving.org* *Apportioned by General Church* **\$515,469**

Helps recruit and educate, through tuition scholarships and other means, persons for ordained ministry in The United Methodist Church through the 13 United Methodist seminaries in the U.S., global initiatives through General Board of Higher Education and Ministry, local pastor courses of study, continuing

**Turnarounds:** The majority of line items in the funding plan are “turnarounds.” They are indicated by the **T** icons. This is the funding that allows each local church to be in “big ministry” throughout the world. Just over **70 percent** of the funding plan, or approximately **\$14.3 million**, goes straight to our related ministries and institutions through turnarounds. How are United Methodists different from other charities? No amount is withheld for administrative work!

education for clergy and other programs. Each annual conference retains 25 percent of funds received. Our conference portion supplements the amount in Fund 10 for scholarships for seminary students.

**FUND 16: Millsaps College T**  
*www.millsaps.edu* **\$300,000**

Provides scholarships and financial aid to United Methodist students attending the United Methodist-related liberal arts college in Jackson.

**FUND 17: Black College Fund T**  
*www.umcsgiving.org* **\$205,626**  
*Apportioned by General Church*

Assists the programs of 11 United Methodist-related institutions of higher education including Rust College that have historically served the educational needs of black students.

**FUND 18: Rust College T**  
*www.rust.edu* **\$150,000**

Provides general support and scholarships for this historically black United Methodist-related liberal arts college in Holly Springs.

**FUND 19: Africa University Fund T**  
*www.africau.edu* or *www.umcsgiving.org* **\$46,031**  
*Apportioned by General Church*

Enables the growth and expansion of the only degree-granting United Methodist university on the continent of Africa. More than 1,200 students from nations across Africa attend the university each year.

**MS UM Camping & Retreat Centers**

**TOTAL: \$358,782 2.49%**

God’s great outdoors provides a beautiful setting for the ministries of our camping and retreat centers in Mississippi. Powering down from smart phones and tablets, social media and the television, gives visitors of all ages the opportunity to learn about God while being surrounded by God’s creation. Rest and reflection are offered year-round at these facilities.

**FUND 20: Camp Lake Stephens T**  
*www.camplakestephens.com* **\$128,000**

Serves as the primary United Methodist camp and retreat in North Mississippi, offering year-round programs that are prayerfully designed to challenge participants to grow deeper in their relationship with God. Camp Lake Stephens is located in a beautiful environment near Oxford.

**FUND 21: Camp Wesley Pines T**  
*www.wesleypines.com* **\$122,000**

Serves as the primary United Methodist camp for Central Mississippi, hosting a full schedule of camps, touching lives through a unique setting to church and non-church persons to experience God, with the outdoors as the setting near Gallman.

**FUND 22: Seashore Assembly T**  
*www.seashoreassembly.org* **\$78,782**

Serves as the primary United Methodist camp in South Mississippi as a ministry designed to create an atmosphere and programs that foster spiritual growth and empowerment cross-generationally, offering reflection and relaxation in an environment that allows each individual (no matter what age) to reflect on the beauty of our Lord’s creations and wonder.

**FUND 23: Gulfside Association, Inc. T**  
*www.umcmmission.org* **\$30,000**

Serves as a United Methodist multi-cultural conference, retreat and training center located on the Mississippi coast, founded by African Americans in 1923. Gulfside Association, Inc. envisions a place for all God’s people and a caring community where all persons are transformed by the love of Christ.

**UM General/Jurisdictional**

**TOTAL: \$795,682 5.52%**

Mississippi United Methodists are part of an eight million member global church. Beyond our conference we are part of the Southeastern Jurisdiction and the worldwide United Methodist Church.

**FUND 24: Episcopal Fund T**  
*www.umcsgiving.org* **\$484,001**  
*Apportioned by General Church*

Provides salaries and expenses for active bishops and supports retired bishops, surviving spouses and minor children of deceased bishops. The Episcopal Fund supports the operation of the Mississippi Episcopal Area office and provides \$10,000 for the upkeep of our episcopal residence.

**FUND 25: General Administration Fund T**  
*www.umcsgiving.org* **\$181,274**  
*Apportioned by General Church*

Funds the General Conference and church agencies that are specifically administrative – rather than programmatic, missional or ecumenical – in nature. These include the General Council on Finance and Administration, General Commission on Archives and History and Judicial Council.

**FUND 26: Southeastern Jurisdiction Programming (SEJ) T**  
*www.sejumc.org* **\$90,074**

As a ministry of The United Methodist Church SEJ provides spiritual formation, leadership development and worship opportunities for all. Informed, trained and challenged Christians can bring much needed transformation to the church and communities all over the world.

The 2012 SEJ Conference adopted a reduced budget with the expectation of all conferences funding annually an amount equal to their previous quadrennium payments. The Mississippi CFA will work to achieve that amount by escrowing overpayments in 2014 and apportioning lower amounts in 2015-2016 to achieve the 100 percent amount apportioned to Mississippi.

**FUND 27: Interdenominational Cooperation Fund T**  
*www.umcsgiving.org* **\$40,333**  
*Apportioned by General Church*

Provides basic support for ecumenical agencies through which The United Methodist Church participates in God’s mission in cooperation with other Christian communions.

**TOTAL MISSION SHARE FUNDING: \$14,417,500**

# CLERGY BENEFITS FUNDING: \$6,466,091

## Pension Invoicing †

**TOTAL: \$5,283,591** **81.71%**

### Funding Report of the Conference Board of Pension

Paragraph 1507 (2) of the 2012 *Discipline* states “the conference council on finance and administration shall report to the annual conference the amounts computed by the board that are required to meet the needs of the pension, benefit, and relief programs of the conference.”

1. The CRSP Program Full-time Clergy rate is 15.50%.
  - a. The program contains a defined benefit and matching defined contribution element. The death and disability benefits are included in the percentage.
  - b. The base on which the billing will be due shall be the total package of the clergy adjusted by a 25% increase of those clergy living in a United Methodist-provided parsonage.
2. The Defined Contribution Plan for the less than full-time clergy rate is 8%.
  - a. The conference shall provide a 5.75%

defined contribution to the UMPIP account of each active clergy serving less than full-time.

- b. The 2.25% will be used to provide to continued funding for CRSP earned by less than full-time clergy 2007-2013.
- c. The base for the compensation shall be the same as in 1 (b) above.

## Health Insurance Invoicing †

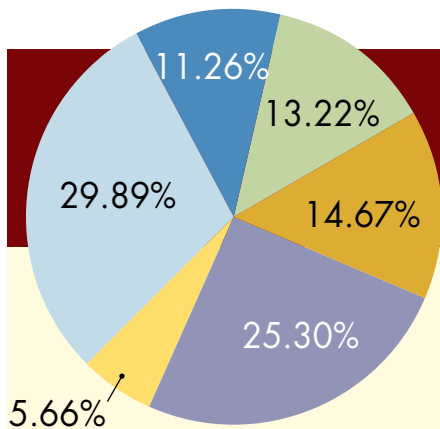
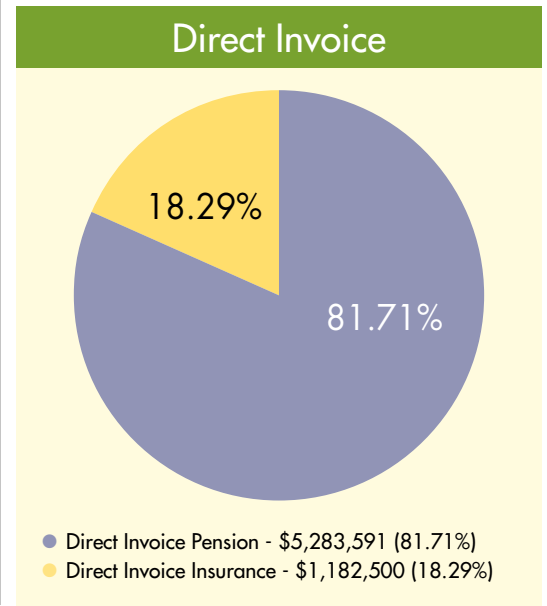
**TOTAL: \$1,182,500** **18.29%**

### Funding Report of the Board of Medical Benefits

The 2015 Annual Conference voted to move the Medical Plan for Active Participants into the direct invoice method of funding. Beginning in 2016, one-third of the amount apportioned for 2015 will be direct invoiced. That will leave two-thirds of the 2015 to be amount apportioned in Line 7 of the Mission shares for apportioning. The plan adopted provided for two thirds of the cost of the Active Plan to be direct invoiced in 2017 and the full cost to be direct invoiced in 2018.

The amount to be direct invoiced is \$1,182,500 and the base on which the invoice that will be computed is the

same as the Pension Invoice except it will only apply to pastors who have a compensation package in excess of 75% of the minimum salary for a local pastor as determined by the Equitable Compensation Commission report that was adopted at each session of the Annual Conference. That amount for 2016 is \$20,454 and the invoice rate is one-third of the full cost or 3.83%.



**TOTAL MINISTRY FUNDING PLAN OF \$20,883,591  
SUPPORTED BY: MISSION SHARES: \$14,417,500  
& BENEFITS INVOICE: \$6,466,091**

### Total Ministry Funding Plan

- Clergy Support - \$6,242,287 (29.89%)
- Administrative Support - \$2,350,486 (11.26%)
- Benevolence - \$2,760,495 (13.22%)
- Beyond the Conference - \$3,064,232 (14.67%)
- Direct Invoice Pension - \$5,283,591 (25.30%)
- Direct Invoice Insurance - \$1,182,500 (5.66%)

## 2016 Special Sundays & Offerings

- Jan. 17: Human Relations Day\*
- Jan. 31: Golden Cross Sunday
- Feb. 21: Methodist Rehab Center
- March 6: One Great Hour of Sharing\*
- April 10: Native American Sunday\*
- May 8: MS Methodist Senior Services
- May 22: Peace with Justice Sunday\*
- July 24: Conference Emergency Preparedness
- Oct. 2: World Communion Sunday\*
- Sept. 25: The Baddour Center
- Nov. 27: United Methodist Student Day\*
- Dec. 12: The Methodist Children's Home

\*Special Sundays approved by General Conference for churchwide emphasis

# Ministry Funding Plan Q & A



**Q: What makes up the ministry funding plan of the Mississippi Conference?**

**A:** The apportioned mission shares and the direct invoicing for pension benefits make up the conference ministry funding plan.

**Q: What are apportioned mission shares?**

**A:** Apportioned giving is "fair share" giving. The general church and conference budgets are proportionally allocated to the local churches. This method of giving has become a strong, generous tradition for United Methodists to support the mission of The United Methodist Church.

**Q: How is my local church's apportioned mission share determined?**

**A:** The information provided by each local church at the end of the year shall be used to provide the statistical base for each church's fair share of the conference mission share budget. The last two years of available statistical data will be used in computing a resulting fraction that will become the local church's index and represents its proportionate fair share of the budget (divide the average amount spent by the local church on the statistical line items 48 through 57 over the last two years by the amount spent by all churches in the conference on those items to compute the church's index).

Line Items 48-57 are as follows:

- 48. Pastor's base compensation
- 49. Appointed associate(s) base compensation
- 50. Housing and related allowances paid appointed pastor and associate(s)
- 51. Payments to appointed pastor and associate(s) for reimbursable plans

- 52. Amount of non accountable plan paid apportioned pastor and associate(s)
- 53. Deacon(s) compensation and benefits
- 54. Diaconal minister(s) compensation and benefits
- 55. Other staff compensation and benefits
- 56. Current expenses for local church program
- 57. Local church operating expenses

Appeals for changes in apportioned mission shares made because amounts were incorrectly reported shall be made to the Mississippi Conference Council on Finance and Administration through the conference treasurer provided the church paid 100% of their prior year mission shares.

You will note that the church's membership or attendance is not figured into the formula. To calculate your church's index, you would divide the amount your local church spent on line items 48-57 averaged over the last two years by the average amount all churches in the conference spent on those items the last two years.

$$\frac{\text{Local church average}}{\text{All conference churches average}} = \text{Index}$$

Multiplying your church's index by the conference's total budget yields the amount of your church's apportioned mission share for the year.

**Q: Are all line items in the mission shares apportioned in the same way?**

**A:** No, the formula as described above will apply to all line items with the exception of line 7, the Board of Medical Benefits Active

Plan. That line item shall be apportioned using the same base years and will be apportioned to churches with 3/4-time clergy are defined as one receiving total compensation equal to 75% of minimum salary as defined by the Equitable Compensation Commission for a full-time local pastor.

**Q: Who adopts the ministry funding plan?**

**A:** The Mississippi Annual Conference session approves the ministry funding plan each year. The Mississippi Conference Council on Finance and Administration recommends a budget and the lay and clergy members vote on it.

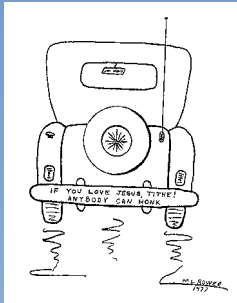
**Q: How can I help make sure my church gives 100 percent of its apportioned mission share and direct invoicing?**

**A:** There are many ways to encourage your congregation's giving. Model and teach stewardship by tithing and encouraging others to tithe. Help your church understand where its connectional dollars go and the lives that are changed through your church's giving. Encourage your congregation to give systematically by contributing to apportioned mission shares each month, and ask your church treasurer for regular updates. Highlight ministries supported by your giving through the church bulletin, newsletter, website, special events and activities.

# People Behind the Scenes

Receiving budget requests and submitting an annual spending plan to the annual conference is the role of the Mississippi Conference Council on Finance and Administration. The

clergy members are Giles Lindley (Chair), Fred Britton, Grover Glen, Louis Johnson, Geoffrey Joyner, Keith Keeton and Mitchell McDonald.



The laity members are Ray Gafford, John Harper, Laura Kinney, Sharolyn Miller, Red Moffat, Billy Proctor, Shery Russum, Pat Smith, Shannon Turner and Brent Wilson. Treasurer, David Stotts and his staff are happy to provide information and answer questions about conference, jurisdictional and general apportioned mission shares. They regularly conduct training for districts and local churches. To contact the conference treasurer or benefits office, call **601-354-0515** or toll free **866-647-7486**. You may reach the person directly by calling their direct dial number listed below. Visit the conference website, [www.mississippi-umc.org](http://www.mississippi-umc.org) and click on **Administry** for the very latest updates.



**Rev. Dr. Giles Lindley**  
Council on Finance and Administration Chairman



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