

**LOCAL  
CHURCH  
TREASURER  
HANDBOOK**

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**SECTION 5  
MINISTRY SHARES**

Prepared for the  
Upper New York Conference  
Of the United Methodist Church

Updated: February 11, 2012

STATEMENT FROM YOUR CONFERENCE COMMITTEE ON FINANCE &  
ADMINISTRATION (CF&A)

The information provided in this Ministry Shares – Section 5 of the Local Church Treasurer Handbook is meant to give treasurers, clergy and financial stewards of the local church information about the importance of ministry shares, a/k/a apportionments.

The February 2021 update also includes a page explaining how Ministry Shares are computed in the Upper New York Conference.

If you have any questions about any of the documents or issues discussed within this document, please contact a member of the Upper New York Conference CF&A directly.

The Upper New York Conference is not engaged in providing legal or accounting advice or services. The service of a competent professional should be sought for legal and tax advice.

Thank you.

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## SECTION 5 – MINISTRY SHARES

### Introduction

Ministry Shares are the pro-rata amount of Conference and General Church budgets apportioned among the local churches based on an established formula. Ministry Share components relate directly to the Categories on the Annual Conference Budget.

The two primary categories that the Upper New York Annual Conference budget is currently segregated into are:

- *General Connectional Ministry*
- *Conference Connectional Ministry*

Conference Connectional Ministry is further divided into:

- *Connectional Ministries-Support*
- *Enhancing Ministries*
- *Equipping Ministries*
- *Extended Ministries*

### **GENERAL CONNECTIONAL MINISTRY**

This section of the budget contains the General and Jurisdictional Church apportionments for our Annual Conference which are:

- *World Service*
- *Ministerial Education*
- *Black College*
- *Africa University*
- *Episcopal*
- *General Administration*
- *Interdenominational Cooperation*
- *Jurisdictional Administration*

The General Church and the Jurisdiction determine the amounts for each Annual Conference.

## **CONFERENCE CONNECTIONAL MINISTRY**

The funding/budgets for all of the activities under the leadership of the Annual Conference are captured in this section.

Conference Connectional Ministries Support includes:

- Connectional Ministries
- Conference Leadership Team
- Nominations & Leadership Development Team
- Annual Conference Sessions

Enhancing Ministries include:

- New Faith Communities
- New Faith Communities Ministries
- Commission on Religion and Race
- Commission on Status and Role of Women
- Committee on Native American Ministry
- Committee on Accessibilities Concerns
- Congregational Revitalization
- Hispanic/Latino Ministries
- Commission on Archives and History
- Safe Sanctuaries Team
- Resource Center

Equipping Ministries include:

- Board of Laity
- Lay Servant Ministry Team
- Older Adult Ministries Team
- Young People Ministries Team
- Council on Youth Ministries

Extended Ministries include:

- College Ministries
- Global Ministries Team
- Social Holiness Team
- Disaster Response Team
- Volunteers In Mission
- Missional Engagement

Conference Champ and Retreat Ministries

Ministerial Support, which includes:

- Board of Ordained Ministry

- Board of Pensions and Health Benefits
- Equitable Compensation
- Episcopacy Committee
- Episcopal Office
- Bishop's Crisis Response Team
- General & Jurisdictional Conference Travel

Currently, the Conference has a Narrative Budget booklet which helps tell the story what all the numbers mean and do. This Narrative Budget can be located on the Conference website: [unyumc.org](http://unyumc.org). Each year this booklet can be used, in conjunction with the Annual Ministry Share Budget.

## **HOW MINISTRY SHARES ARE COMPUTED IN THE UPPER NEW YORK CONFERENCE**

Ministry Shares are apportioned differently in different Conferences. Each Conference, through Conference Council on Finance & Administration determines how this is done.

The Upper New York Conference apportions Ministry Shares to the local churches based on operating revenue (Line 52t of EZRA report).

Basically, each local church completes their EZRA Statistical Report at the end of the year. So, the report for 2020 is due February 15, 2021. On that report, in the Income Table is Line 52t (the total of operating revenue). That line does not include the PPP loan proceeds (received in 2020), or capital campaign proceeds, or equitable comp, grants, or a few other non-operating revenue items. Those items are still reported on the EZRA report, but are reported "below" Line 52t.

The current ministry share allocation (for 2021 ministry shares) is based on the operating revenue reported for 2019. It is always two years' "behind" because the computations are done at the end of the prior year (2020), when 2019 would have been the most recent year completed.

- For 2019, the total of EZRA 52t lines (for local churches in our Conference) was \$67,126,287.
- The 2021 budget was \$9,975,000
- A computation is performed =  $9,975,000 / 67,126,287 = 14.86005$
- Therefore, the Ministry Share Allocation Percentage is 14.86%
- Each church's Line 52t from 2019 is then multiplied by that allocation percentage to determine their amount of 2021 ministry shares

As an example, if your local church's Line 52t (operating revenue) was \$100,000, then that 100,000 is multiplied by .1486, resulting in 2021 Ministry Shares of \$14,860 (or \$1,238.33 per month).

Your Conference Council on Finance & Administration is tasked with many things, including budgeting, etc., but we are also tasked with assisting local churches with stewardship, policies, procedures and guiding you in the theology and discipline of financial giving. If you need assistance, please contact a member of the Conference CF&A to request help.