

**NOTES FROM THE DISTRICT STEWARDS
TO
THE STAUNTON DISTRICT CHURCHES
Thursday, July 13, 2006**

Local Church Spending:

On average, in the Virginia Conference, the largest single portion of the church's use of financial resources (38%) is distributed to local church operational needs such as utilities, building maintenance, non-clergy salaries and benefits, office supplies, and programs. Some 23% supports the church's pastor(s) in the form of salary and benefits. Another 23% is spent on capital improvements, mortgages, and other debt liquidation related to buildings and property. The remainder, some 16%, is divided between apportionments (10%) and mission giving beyond apportionments, or what is commonly referred to as "second-mile giving" (6%).

Apportionments:

The apportionments, or "fair share," funds of the church, represent "first mile giving." They enable us to be in vital ministry to people in the Virginia Conference plus 167 countries around the world. These funds are "a portion meant for others," through the joint efforts of the local church, district, conference and denomination.

Apportionments are calculated on the average of the last three years of available statistics of each local church (i.e. 2007 apportionments are calculated using 2003-2005 statistics). The formula is based on total net paid expenses which are the total expenditures of the church minus expenditures for benevolent causes, capital improvements, and payments on loans and mortgages. The Conference Apportionments for each church are sent to each district based on decimal calculations. District Apportionments are calculated in the same manner. The district then passes the total apportionments on to the local churches and the charge conference material. Individual church apportionments should not change more than two percent above or below the average increase of the total conference apportionments from the previous year. Each church's calculations would look as indicated in the formula below.

$$\frac{\text{3-year average church net paid}}{\text{3-year average conference net paid}} = \frac{\text{Church}}{\text{Decimal}}$$

The Staunton District paid 87.1% of District Apportionments in 2005.
The Staunton District paid 85% of Conference Apportionments in 2005.

Second Mile Giving:

There are many options for second-mile giving including:

- UMCOR
- Missionary support
- National and conference advance specials,
- Initiatives of Hope,
- District (such as Second Mile Club, Palmer Bequest Fund, Casa de Amistad)
- Local mission projects.