

Finance Webinar
Thursday, Jan. 23, 2014

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REV. JIMMY CASON,
PRESENTER

An effective finance team:

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- Proposes a budget.
- Raises the money to support the budget.
- Manages the financial resources.
- Distributes the financial resources

Purpose of a Budget

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- To financially support the church's mission of making Christian disciples for the transformation of the world.

How did you get on this team?

- Nominated by the Lay Leadership Team.
- Elected by the Charge Conference.
- The Lay Member of Annual Conference and the Lay Leader are automatically members of this committee.

Should the church be run like a business?

- Yes and No.
- Yes, sound financial operating procedures are essential to a church.
- No, because we must first and foremost leave room for faith.

We must decide whether . . .

- God is a God of scarcity

OR

- God is a God of ABUNDANCE

God's Word reminds us.

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- II Corinthians 9:6-12
- Matthew 7:7-12
- Matthew 25:14-27

Who should serve on the Finance Committee?

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A person who has at least one of these spiritual gifts:

<ul style="list-style-type: none"> • Giving • Wisdom • Administration • Discernment • Helping 	<ul style="list-style-type: none"> • Faith • Leadership • Encouragement • Teaching
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Other Qualifications:

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- The ability to listen
- The ability to communicate with all ages.
- Skills and interest in budgetary matters
- A passion for financially supporting the mission of the church.
- A strong understanding of biblical stewardship.
- Each member should make a personal financial commitment to the church.

Responsibilities of the Committee

- Compiles a budget which is approved by the Church Council/Administrative Board.
- During the year recommends any change in the budget to the Church Council.
- Raise income to support the budget.
- Recommends to the Church Council methods for depositing and disbursing funds.
- Responsible for an annual audit.
- Maintain your individual spiritual life.

Resources

- *Enough: Discovering Joy Through Simplicity and Generosity* by Adam Hamilton
- *Extravagant Generosity* by Michael Reeves and Jennifer Taylor
- *Five Practices of Fruitful Congregations* by Robert Schnase
- *Putting God First in Living and Giving and Shiny Gods* by Michael Slaughter
- *Not Your Parents' Offering Plate* by Clif Christopher

Generational Motivations for Giving

- A congregation needs to understand that the different age groups with some exceptions look at giving to God through different lenses.
- Older, more life-long members of the church give out of a sense of duty and obligation and many prefer giving to a budget rather than to designated causes.
- Younger, newer members of the church give out of a sense of joy and often prefer giving to designated causes rather than to a budget that they do not understand.

Do we have a financial campaign before or after we compose the budget?

- Are we giving to a budget or are we giving to God?
- If we are putting God first in our living and in our giving, does it matter the size of our budget?
- Our need to give to God is greater than the church's need to receive.
- Our church has our financial campaign before we develop the budget.

One more responsibility:

- Interpret and educate the congregation on the church's "Fair Share" of the Conference Mission Apportionments.
- Each local church is a part of The United Methodist Church and each local church is connected to every other local United Methodist church around the world.
- We can do more for God's kingdom working together than we can as independent churches.

How is our church's apportionments determined?

- First, CFA (Council on Finance and Administration or the Conference Finance Committee) proposes a budget to Annual Conference. It is the Annual Conference that gives final approval to the budget.
- The 2014 budget is \$11,025,844.
- Each church is assigned a decimal based 1/3 on church membership and 2/3 on financial spending for the past two years.
- The Conference budget is then multiplied by your church decimal which then determines the amount of each apportionment.

7 General Church Apportionments

- Assigned to our Conference by the General Conference.
- World Service Fund
- Africa University Fund
- Black College Fund
- General Administration Fund
- General Church Episcopal Fund
- Inter-Denominational Cooperative Fund
- Ministerial Education Fund

One North and South Georgia Conference Apportionment

- Christian Higher Education Fund

ONE JURISDICTIONAL APPORTIONMENT

- SEJ Mission and Ministry

Ten South Georgia Conference Apportionments

- Conference Benevolences
- New Congregational Development
- Clergy Support
- Pre-1982 Pensions/Benefits
- Comprehensive Protection Plan
- Health Flex-Retired Clergy
- Health Flex-Clergy on Disability
- Administrative Expenses
- SGA Episcopal Office
- SGA Episcopal Residence

Where in the “WORLD” Does Our Money Go?

- World Service Fund – pays 1/3 of the salaries of all our missionaries. (Another 1/3 is paid by UMW Pledge to Mission and the final 1/3 is paid by local church’s giving salary support to specific missionaries.)

Where Does Our Money Go?

- Africa University Fund – 2014 marks the 22nd anniversary of the first United Methodist university on the Conference of Africa. It is much cheaper to educate and train new Christians in their own environment rather than to send them to the US for training.

Black College Fund

- This fund supports our historically black United Methodist Colleges, most of which are located in the South. I serve on the Board of Trustees of Paine College in Augusta. Other schools are: Clark Atlanta University, Claflin University in Orangeburg, SC, Bennett College in Greensboro, NC, Meharry Medical College in Nashville, TN, Rust College in Holly Springs, MISS, Dillard University in New Orleans, Wiley College in Marshall, TX, Houston-Tillotson College in Austin, TX, and Philander Smith College in Little Rock, Ark.

<p>General Administration Fund</p> <p>• Funds the work of the General Conference, the Judicial Council and the General Church Archives and History.</p>
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<p>General Church Episcopal Fund</p> <p>• Funds the salaries and expenses of all of our bishops.</p>

<p>Inter-Denominational Cooperative Fund</p> <p>• Supports our church’s involvement with the National and World Council of Churches.</p> <p>• Did you know that the World Council of Churches had a relationship with the churches in the Soviet Union so that when the “Iron Curtain” fell, we were able to quickly establish churches, seminaries and orphanages because we already had a prior relationship?</p>
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Ministerial Education Fund



- 25% of the monies collected for this fund stays within the bounds of South Georgia.
- Provides support for our 13 United Methodist seminaries, provides funding for the Course of Study for Local Pastors, and helps with seminary support for those seeking the path of ordained ministry.

SEJ Mission and Ministry



- Supports the work of Lake Junaluska, the Jurisdictional Conference which meets every four years, and the Course of Study for Local Pastors held at Candler, Duke, and Gulfside Assembly.

Christian Higher Education



- Provides support for our predominately white United Methodist colleges (Wesleyan, Reinhardt, Young Harris, Andrew, Oxford and Lagrange, and ten Wesley Foundations in Georgia.
- Many of our pastors were influenced by the ministry of a Wesley Foundation.

Conference Benevolences



- Supports the work of Connectional Ministries and provides the operating budget of The Arthur J. Moore Museum at Epworth.

New Congregational Development



- Supports the creation of new churches and provides support for Hispanic Ministry.

Clergy Support



- District Superintendents' Salaries and Expenses.
- Pastoral Counseling Service
- Board of Ordained Ministry
- Equitable Compensation for those churches unable to afford a full-time pastor.

Pre-1982 Pensions/Benefits



- Pays clergy pensions for those pastors who served prior to 1982.
- Prior to 1982, the Conference did not have a fully-funded pension program.

Comprehensive Protection Plan



- Provides clergy disability and health benefits to those on disability.

Health Flex – Retired Clergy



- Retired clergy have been given more flexibility in the kind of insurance they choose in addition to Medicare. This fund pays a portion of those costs.

Health Flex – Clergy on Disability



- In addition to the benefit provided by the Comprehensive Protection Plan, clergy on disability are assisted with their health insurance premiums.

Administrative Expenses



- Covers the cost of the Administrative Services Office, the cost of holding Annual Conference, the work of the Conference Board of Pensions, meetings held by other Administrative committees, and limited bonding for church treasurers.
- We increased the line item for Contingency for 2014 to deal with the deficit caused by churches not paying all of their apportionments. This increased is reflected in this apportionment.

SGA Episcopal Office/Residence



- While these are listed as two separate apportionments, one helps with the expenses of the Bishop's office and one assists with the expenses of the episcopal residence.

For more information



- Please feel free to contact Jimmy Cason at jsacason@aol.com
