

## 2019 APPORTIONMENT CALCULATION

Minnesota Annual Conference of The United Methodist Church

July 23, 2018

*This spreadsheet is designed to show how your apportionment is calculated. The actual calculation was done in an Excel spreadsheet using information from the Statistical & Financial Tables and salary information submitted by your church. This spreadsheet summarizes the calculations.*

*The numbered steps follow the steps of the worksheet in the 2018 Journal.*

*Please note that we are using the GCFA number. When submitting apportionment payments you should use the GCFA number on the remittance form and your statements.*

Church Name	<b>Barnum UMC</b>
District	<b>BW</b>
Church Number (GCFA)	641473
Average Membership	169
Average Expenditures	\$ 169,506
2018 Apportionment	\$ 23,234
<b>2019 Apportionment</b>	<b>\$ 28,977</b>

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
<b>Budget plus uncollectables</b>			<b>7,052,706</b>
1. Membership Decimal (averaged over three years)	169	59,223	0.002854
2. Expenditure Decimal (averaged over three years)	169,506	39,280,580	0.004315
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.004096
4. Apportioned Amount			28,977

**YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS**

**\$28,977**

Percent increase/(decrease) from 2018 apportionment

24.72%

Dollar increase/(decrease) from 2018 apportionment

5,743

The increase in apportionments is mainly due to the increase in average operating expenses.

<b>Table I &amp; II Information</b>	2019 apportionment			
	2018 apportionment			
	2014	2015	2016	2017
Membership	173	172	170	165
Pastor's base compensation	52,244	55,285	58,035	60,919
Associate(s) base compensation	0	0	0	0
Deacon(s) base compensation	0	0	0	0
Utilities	4,794	5,211	4,116	5,095
Clergy reimbursements, etc.	5,419	8,951	8,626	9,236
Other staff compensation & expenses	27,477	20,578	34,935	44,150
Program expenses	6,062	7,880	21,039	68,372
Operating expenses	27,333	27,513	32,809	35,769
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	0	0	0	0
Other staff equitable compensation (excluded)	0	0	0	0

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 July 23, 2018

Church Name	<b>Barnum UMC</b>
District	<b>BW</b>
Church Number (GCFA)	641473
2019 Annual Apportionment	\$ 28,977
Monthly 2019 Apportionment Amount	\$ 2,414.75
Hamline Special Asking	\$ 165
Camping Ministries Special Asking	\$ 330

Check # \_\_\_\_\_

	Annual Percent	Annual Amount	Monthly Amount
<b>Line #21</b> Developing Missional Leaders			
Clergy health benefits	0.28%	82.20	6.85
Camping	1.25%	362.76	30.23
Developing new leaders	1.42%	410.88	34.24
Supporting new leaders	1.66%	480.72	40.06
Deploying new leaders	3.54%	1,025.16	85.43
Staffing	4.41%	1,277.52	106.46
<b>Total Line #21</b>	<b>12.56%</b>	<b>\$ 3,639.24</b>	<b>\$ 303.27</b>
<b>Line #22</b> Equipping Missional Congregations			
Church multiplication	4.34%	1,257.24	104.77
Church revitalization	0.41%	119.16	9.93
Church resourcing	6.55%	1,898.16	158.18
Staffing	2.41%	699.60	58.30
<b>Total Line #22</b>	<b>13.71%</b>	<b>\$ 3,974.16</b>	<b>\$ 331.18</b>
<b>Line #23</b> Extending Missional Impact			
Connectional giving	25.07%	7,265.40	605.45
Ministry teams	1.00%	290.28	24.19
Conference initiatives	0.55%	158.16	13.18
Staffing	1.56%	451.92	37.66
<b>Total Line #23</b>	<b>28.18%</b>	<b>\$ 8,165.76</b>	<b>\$ 680.48</b>
<b>Line #24</b> Generating Missional Resources			
Communications	0.73%	210.72	17.56
UM Foundation	1.21%	349.20	29.10
Staffing	2.24%	647.88	53.99
<b>Total Line #24</b>	<b>4.17%</b>	<b>\$ 1,207.80</b>	<b>\$ 100.65</b>
<b>Line #25</b> Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	3,126.96	260.58
General / jurisdictional / annual conference sessions	0.32%	93.60	7.80
Leadership training & meeting expense pool	0.69%	201.36	16.78
Staffing	3.42%	990.96	82.58
<b>Total Line #25</b>	<b>15.23%</b>	<b>\$ 4,412.88</b>	<b>\$ 367.74</b>
<b>Line #26</b> Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	1,728.72	144.06
Administrative services	2.42%	699.96	58.33
Staff professional expenses / appreciation	1.15%	333.36	27.78
Staffing	6.34%	1,836.36	153.03
<b>Total Line #26</b>	<b>15.87%</b>	<b>\$ 4,598.40</b>	<b>\$ 383.20</b>
<b>Line #29</b> MN Contingency for Uncollectable Apports	<b>10.28%</b>	<b>\$ 2,978.76</b>	<b>\$ 248.23</b>
Total 2019 Apportionments	100.00%	\$ 28,977.00	
<b>2019 Monthly Apportioned Amount to be Remitted</b>			<b>\$ 2,414.75</b>
<b>Ln #121</b> Hamline Special Asking		165.00	<b>\$ 13.75</b>
<b>Ln #160</b> Camping Ministries Special Asking		330.00	<b>\$ 27.50</b>
Total 2019 Apportionments and Special Askings		\$ 29,472.00	
<b>Monthly Apportioned Amount and Special Askings to be Remitted</b>			<b>\$ 2,456.00</b>

## Barnum UMC - BW

Changes in Apportionment between 2018 and 2019

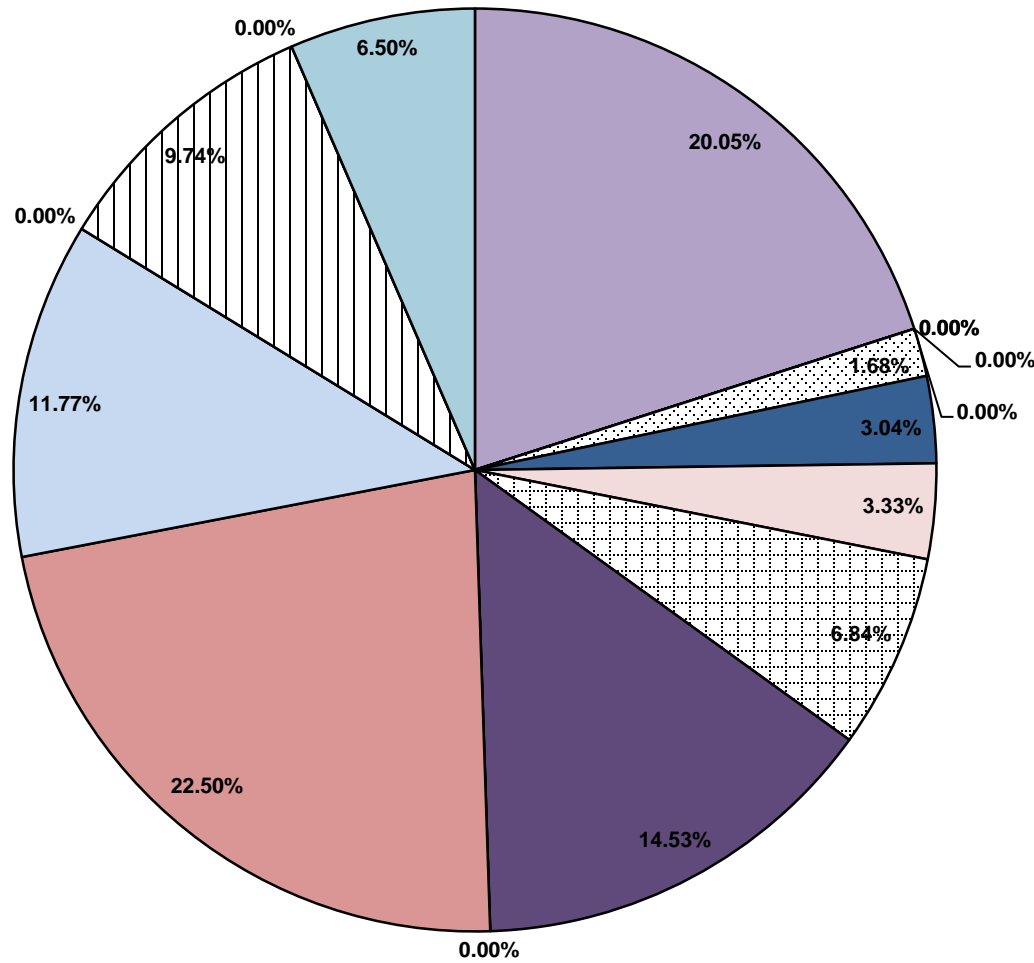
<b>2018 Apportionment</b>	<b>\$ 23,234.00</b>	<b>2019 Apport</b>
<b>Changes in Apportionment from 2018 and 2019</b>		
Increase/(decrease) due to change in Conference budget	504.92	
Increase/(decrease) due to change in membership	(50.73)	3,028.22
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	429.86	8,891.34
Associate pastor(s) base compensation	0.00	0.00
Deacon(s) base compensation	0.00	0.00
Utilities for pastoral staff	14.86	735.89
Reimbursements, etc for pastoral staff	189.21	1,368.30
Staff salaries and expenses	826.12	5,085.73
Program expenses	3,087.18	4,964.64
Operating expenses	417.97	4,903.40
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	218.56	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	105.05	(0.52)
<b>2019 Apportionment</b>	<b>\$ 28,977.00</b>	<b>\$ 28,977.00</b>

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**For 2017, 260 of our 325 churches paid 100% of their apportionments.**

**Thank you for keeping our covenant!**

## 2017 Church Expenses for Barnum UMC - BW



- 20.05% Pastor's base compensation
- 0.00% Associate(s) base compensation
- ▣ 0.00% Deacon(s) base compensation
- ▣ 0.00% Clergy equitable compensation
- ▣ 0.00% Clergy housing allowance (excluded)
- ▣ 1.68% Clergy utilities
- 3.04% Clergy travel, reimbursement, etc.
- 3.33% Ministerial Pension Plan
- 6.84% Comprehensive Protection Plan
- 14.53% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 22.50% Program expenses
- 11.77% Operating expenses
- ▣ 0.00% Principle & interest paid on indebtedness
- ▣ 9.74% Amounts paid on buildings & improvements
- ▣ 0.00% District Administration Funds
- 6.50% Amount apportioned