

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	Ham Lake: Cedar UMC
District	BW
Church Number (GCFA)	643596
Average Membership	133
Average Expenditures	\$ 72,357
2018 Apportionment	\$ 12,431
2019 Apportionment	\$ 13,460

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
Budget plus uncollectables			7,052,706
1. Membership Decimal (averaged over three years)	133	59,223	0.002246
2. Expenditure Decimal (averaged over three years)	72,357	39,280,580	0.001842
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.001903
4. Apportioned Amount			13,460

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS

\$13,460

Percent increase/(decrease) from 2018 apportionment

8.28%

Dollar increase/(decrease) from 2018 apportionment

1,029

The increase in apportionments is mainly due to the addition of an associate pastor.

Table I & II Information	2019 apportionment			
	2018 apportionment			2017
	2014	2015	2016	
Membership	145	140	132	126
Pastor's base compensation	33,400	33,400	25,067	23,917
Associate(s) base compensation	0	0	0	18,000
Deacon(s) base compensation	0	0	0	0
Utilities	0	0	0	0
Clergy reimbursements, etc.	0	114	0	0
Other staff compensation & expenses	17,401	19,919	36,770	16,264
Program expenses	1	1	659	530
Operating expenses	13,072	11,786	10,839	19,805
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	20,228	20,228	20,228	20,228
Other staff equitable compensation (excluded)	0	0	0	514

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Church Number (GCFA)	643596
2019 Annual Apportionment	\$ 13,460
Monthly 2019 Apportionment Amount	\$ 1,121.66
Hamline Special Asking	\$ 126
Camping Ministries Special Asking	\$ 252

Check # _____

		Annual Percent	Annual Amount	Monthly Amount
Line #21	Developing Missional Leaders			
	Clergy health benefits	0.28%	38.16	3.18
	Camping	1.25%	168.48	14.04
	Developing new leaders	1.42%	190.80	15.90
	Supporting new leaders	1.66%	223.32	18.61
	Deploying new leaders	3.54%	476.16	39.68
	Staffing	4.41%	593.40	49.45
	Total Line #21	12.56%	\$ 1,690.32	\$ 140.86
Line #22	Equipping Missional Congregations			
	Church multiplication	4.34%	584.04	48.67
	Church revitalization	0.41%	55.32	4.61
	Church resourcing	6.55%	881.76	73.48
	Staffing	2.41%	324.96	27.08
	Total Line #22	13.71%	\$ 1,846.08	\$ 153.84
Line #23	Extending Missional Impact			
	Connectional giving	25.07%	3,374.88	281.24
	Ministry teams	1.00%	134.88	11.24
	Conference initiatives	0.55%	73.44	6.12
	Staffing	1.56%	209.88	17.49
	Total Line #23	28.18%	\$ 3,793.08	\$ 316.09
Line #24	Generating Missional Resources			
	Communications	0.73%	97.92	8.16
	UM Foundation	1.21%	162.24	13.52
	Staffing	2.24%	300.96	25.08
	Total Line #24	4.17%	\$ 561.12	\$ 46.76
Line #25	Aligning Our Work - Leadership of the AC			
	Bishop and Cabinet	10.79%	1,452.48	121.04
	General / jurisdictional / annual conference sessions	0.32%	43.44	3.62
	Leadership training & meeting expense pool	0.69%	93.48	7.79
	Staffing	3.42%	460.32	38.36
	Total Line #25	15.23%	\$ 2,049.72	\$ 170.81
Line #26	Aligning Our Work - Support of the AC			
	Office rent / equipment / depreciation	5.97%	803.04	66.92
	Administrative services	2.42%	325.08	27.09
	Staff professional expenses / appreciation	1.15%	154.92	12.91
	Staffing	6.34%	852.96	71.08
	Total Line #26	15.87%	\$ 2,136.00	\$ 178.00
Line #29	MN Contingency for Uncollectable Apports	10.28%	\$ 1,383.60	\$ 115.30
	Total 2019 Apportionments	100.00%	\$ 13,459.92	
	2019 Monthly Apportioned Amount to be Remitted			\$ 1,121.66
Ln #121	Hamline Special Asking		126.00	\$ 10.50
Ln #160	Camping Ministries Special Asking		252.00	\$ 21.00
	Total 2019 Apportionments and Special Askings		\$ 13,837.92	
	Monthly Apportioned Amount and Special Askings to be Remitted			\$ 1,153.16

Ham Lake: Cedar UMC - BW

Changes in Apportionment between 2018 and 2019

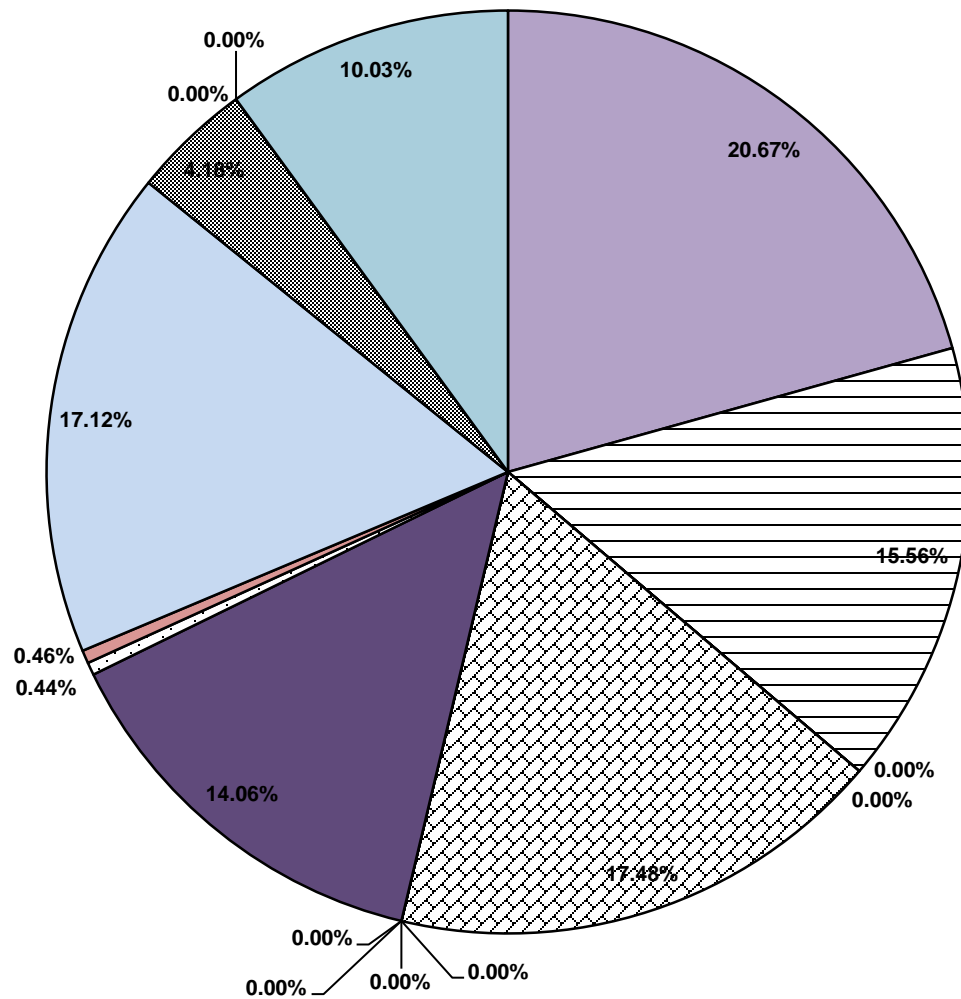
2018 Apportionment	\$ 12,431.00	2019 Apport
Changes in Apportionment from 2018 and 2019		
Increase/(decrease) due to change in Conference budget	270.15	
Increase/(decrease) due to change in membership	(101.46)	2,383.15
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	(469.84)	4,203.94
Associate pastor(s) base compensation	891.82	918.53
Deacon(s) base compensation	0.00	0.00
Utilities for pastoral staff	0.00	0.00
Reimbursements, etc for pastoral staff	0.00	5.82
Staff salaries and expenses	(56.33)	3,722.79
Program expenses	26.31	60.78
Operating expenses	333.54	2,165.12
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	128.13	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	6.68	(0.13)
2019 Apportionment	\$ 13,460.00	\$ 13,460.00

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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 Ham Lake: Cedar UMC - BW



- 20.67% Pastor's base compensation
- 15.56% Associate(s) base compensation
- ▣ 0.00% Deacon(s) base compensation
- ▣ 0.00% Clergy equitable compensation
- ▣ 17.48% Clergy housing allowance (excluded)
- ▣ 0.00% Clergy utilities
- 0.00% Clergy travel, reimbursement, etc.
- 0.00% Ministerial Pension Plan
- 0.00% Comprehensive Protection Plan
- 14.06% Other staff compensation & expenses
- ▣ 0.44% Staff equitable compensation
- 0.46% Program expenses
- ▣ 17.12% Operating expenses
- ▣ 4.18% Principle & interest paid on indebtedness
- 0.00% Amounts paid on buildings & improvements
- 0.00% District Administration Funds
- ▣ 10.03% Amount apportioned