

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	Roseville: Centennial UMC
District	TC
Church Number (GCFA)	643825
Average Membership	1,054
Average Expenditures	\$ 712,316
2018 Apportionment	\$ 127,865
2019 Apportionment	\$ 127,933

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
Budget plus uncollectables			7,052,706
1. Membership Decimal (averaged over three years)	1,054	59,223	0.017797
2. Expenditure Decimal (averaged over three years)	712,316	39,280,580	0.018134
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.018084
4. Apportioned Amount			127,933

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS	\$127,933
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Percent increase/(decrease) from 2018 apportionment	0.05%
Dollar increase/(decrease) from 2018 apportionment	68

Table I & II Information	2019 apportionment			
	2014	2015	2016	2017
Membership	1,020	1,025	1,051	1,086
Pastor's base compensation	56,310	56,210	57,536	58,787
Associate(s) base compensation	33,913	31,577	33,248	37,263
Deacon(s) base compensation	68,906	68,267	68,769	47,024
Utilities	7,000	7,000	6,500	5,000
Clergy reimbursements, etc.	5,315	5,447	4,318	5,387
Other staff compensation & expenses	398,599	388,400	355,841	334,027
Program expenses	36,761	33,140	33,627	37,720
Operating expenses	161,019	148,114	152,106	161,641
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	41,000	41,000	41,918	63,000
Other staff equitable compensation (excluded)	0	0	0	0

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Church Name	Roseville: Centennial UMC
District	TC
Church Number (GCFA)	643825
2019 Annual Apportionment	\$ 127,933
Monthly 2019 Apportionment Amount	\$ 10,661.09
Hamline Special Asking	\$ 1,086
Camping Ministries Special Asking	\$ 2,172

Check # _____

	Annual Percent	Annual Amount	Monthly Amount
Line #21 Developing Missional Leaders			
Clergy health benefits	0.28%	362.76	30.23
Camping	1.25%	1,601.76	133.48
Developing new leaders	1.42%	1,813.92	151.16
Supporting new leaders	1.66%	2,122.32	176.86
Deploying new leaders	3.54%	4,525.80	377.15
Staffing	4.41%	5,640.00	470.00
Total Line #21	12.56%	\$ 16,066.56	\$ 1,338.88
Line #22 Equipping Missional Congregations			
Church multiplication	4.34%	5,550.72	462.56
Church revitalization	0.41%	526.08	43.84
Church resourcing	6.55%	8,380.44	698.37
Staffing	2.41%	3,088.80	257.40
Total Line #22	13.71%	\$ 17,546.04	\$ 1,462.17
Line #23 Extending Missional Impact			
Connectional giving	25.07%	32,076.60	2,673.05
Ministry teams	1.00%	1,281.60	106.80
Conference initiatives	0.55%	698.40	58.20
Staffing	1.56%	1,995.00	166.25
Total Line #23	28.18%	\$ 36,051.60	\$ 3,004.30
Line #24 Generating Missional Resources			
Communications	0.73%	930.60	77.55
UM Foundation	1.21%	1,541.88	128.49
Staffing	2.24%	2,860.56	238.38
Total Line #24	4.17%	\$ 5,333.04	\$ 444.42
Line #25 Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	13,805.40	1,150.45
General / jurisdictional / annual conference sessions	0.32%	413.40	34.45
Leadership training & meeting expense pool	0.69%	888.84	74.07
Staffing	3.42%	4,374.96	364.58
Total Line #25	15.23%	\$ 19,482.60	\$ 1,623.55
Line #26 Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	7,632.24	636.02
Administrative services	2.42%	3,090.24	257.52
Staff professional expenses / appreciation	1.15%	1,472.04	122.67
Staffing	6.34%	8,107.56	675.63
Total Line #26	15.87%	\$ 20,302.08	\$ 1,691.84
Line #29 MN Contingency for Uncollectable Apports	10.28%	\$ 13,151.16	\$ 1,095.93
Total 2019 Apportionments	100.00%	\$ 127,933.08	
2019 Monthly Apportioned Amount to be Remitted			\$ 10,661.09
Ln #121 Hamline Special Asking		1,086.00	\$ 90.50
Ln #160 Camping Ministries Special Asking		2,172.00	\$ 181.00
Total 2019 Apportionments and Special Askings		\$ 131,191.08	
Monthly Apportioned Amount and Special Askings to be Remitted			\$ 10,932.59

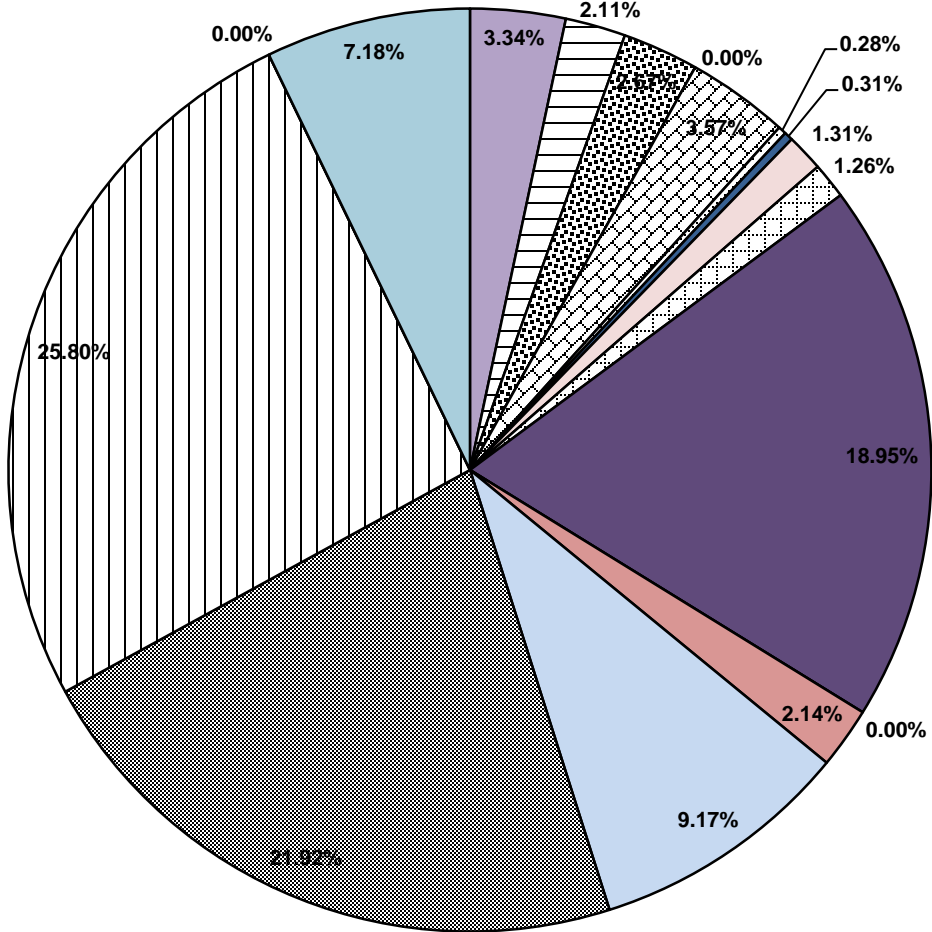
Roseville: Centennial UMC - TC
Changes in Apportionment between 2018 and 2019

2018 Apportionment	\$ 127,865.00	
Changes in Apportionment from 2018 and 2019		
Increase/(decrease) due to change in Conference budget	2,778.76	
Increase/(decrease) due to change in membership	372.01	18,886.05
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	122.77	8,804.23
Associate pastor(s) base compensation	165.88	5,209.43
Deacon(s) base compensation	(1,084.15)	9,392.40
Utilities for pastoral staff	(98.99)	944.09
Reimbursements, etc for pastoral staff	3.57	773.25
Staff salaries and expenses	(3,199.25)	55,023.29
Program expenses	47.56	5,331.90
Operating expenses	30.92	23,568.48
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	1,115.13	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	(186.21)	(0.11)
2019 Apportionment	\$ 127,933.00	\$ 127,933.00

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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 Roseville: Centennial UMC - TC



- 3.34% Pastor's base compensation
- 2.11% Associate(s) base compensation
- ▣ 2.67% Deacon(s) base compensation
- ▣ 0.00% Clergy equitable compensation
- ▣ 3.57% Clergy housing allowance (excluded)
- ▣ 0.28% Clergy utilities
- 0.31% Clergy travel, reimbursement, etc.
- 1.31% Ministerial Pension Plan
- 1.26% Comprehensive Protection Plan
- 18.95% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 2.14% Program expenses
- 9.17% Operating expenses
- ▣ 21.92% Principle & interest paid on indebtedness
- 25.80% Amounts paid on buildings & improvements
- 0.00% District Administration Funds
- 7.18% Amount appportioned