

## 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>Byron UMC</b>
District	<b>RV</b>
Church Number (GCFA)	644487
Average Membership	283
Average Expenditures	\$ 109,877
2018 Apportionment	\$ 22,266
<b>2019 Apportionment</b>	<b>\$ 21,892</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)	283	59,223	0.004779
2. Expenditure Decimal (averaged over three years)	109,877	39,280,580	0.002797
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.003094
4. Apportioned Amount			21,892

<b>YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS</b>	<b>\$21,892</b>
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Percent increase/(decrease) from 2018 apportionment	(1.68)%
Dollar increase/(decrease) from 2018 apportionment	(374)

Table I & II Information	2019 apportionment			
	2018 apportionment			
	2014	2015	2016	2017
Membership	348	317	297	234
Pastor's base compensation	43,821	42,606	44,166	45,483
Associate(s) base compensation	0	0	0	0
Deacon(s) base compensation	0	0	0	0
Utilities	5,111	5,229	4,738	4,281
Clergy reimbursements, etc.	1,366	1,533	1,781	1,487
Other staff compensation & expenses	32,048	31,067	32,349	28,452
Program expenses	4,636	4,788	7,870	1,942
Operating expenses	28,607	25,849	20,442	25,567
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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Church Name	<b>Byron UMC</b>
District	<b>RV</b>
Church Number (GCFA)	644487
2019 Annual Apportionment	\$ 21,892
Monthly 2019 Apportionment Amount	\$ 1,824.36
Hamline Special Asking	\$ 234
Camping Ministries Special Asking	\$ 468

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

	Annual Percent	Annual Amount	Monthly Amount
<b>Line #21</b> Developing Missional Leaders			
Clergy health benefits	0.28%	62.04	5.17
Camping	1.25%	274.08	22.84
Developing new leaders	1.42%	310.44	25.87
Supporting new leaders	1.66%	363.12	30.26
Deploying new leaders	3.54%	774.48	64.54
Staffing	4.41%	965.16	80.43
<b>Total Line #21</b>	<b>12.56%</b>	<b>\$ 2,749.32</b>	<b>\$ 229.11</b>
<b>Line #22</b> Equipping Missional Congregations			
Church multiplication	4.34%	949.80	79.15
Church revitalization	0.41%	90.00	7.50
Church resourcing	6.55%	1,434.12	119.51
Staffing	2.41%	528.60	44.05
<b>Total Line #22</b>	<b>13.71%</b>	<b>\$ 3,002.52</b>	<b>\$ 250.21</b>
<b>Line #23</b> Extending Missional Impact			
Connectional giving	25.07%	5,489.04	457.42
Ministry teams	1.00%	219.36	18.28
Conference initiatives	0.55%	119.52	9.96
Staffing	1.56%	341.40	28.45
<b>Total Line #23</b>	<b>28.18%</b>	<b>\$ 6,169.32</b>	<b>\$ 514.11</b>
<b>Line #24</b> Generating Missional Resources			
Communications	0.73%	159.24	13.27
UM Foundation	1.21%	263.88	21.99
Staffing	2.24%	489.48	40.79
<b>Total Line #24</b>	<b>4.17%</b>	<b>\$ 912.60</b>	<b>\$ 76.05</b>
<b>Line #25</b> Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	2,362.44	196.87
General / jurisdictional / annual conference sessions	0.32%	70.80	5.90
Leadership training & meeting expense pool	0.69%	152.04	12.67
Staffing	3.42%	748.68	62.39
<b>Total Line #25</b>	<b>15.23%</b>	<b>\$ 3,333.96</b>	<b>\$ 277.83</b>
<b>Line #26</b> Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	1,306.08	108.84
Administrative services	2.42%	528.84	44.07
Staff professional expenses / appreciation	1.15%	251.88	20.99
Staffing	6.34%	1,387.32	115.61
<b>Total Line #26</b>	<b>15.87%</b>	<b>\$ 3,474.12</b>	<b>\$ 289.51</b>
<b>Line #29</b> MN Contingency for Uncollectable Apports	<b>10.28%</b>	<b>\$ 2,250.48</b>	<b>\$ 187.54</b>
Total 2019 Apportionments	100.00%	\$ 21,892.32	
<b>2019 Monthly Apportioned Amount to be Remitted</b>			<b>\$ 1,824.36</b>
<b>Ln #121</b> Hamline Special Asking		234.00	<b>\$ 19.50</b>
<b>Ln #160</b> Camping Ministries Special Asking		468.00	<b>\$ 39.00</b>
Total 2019 Apportionments and Special Askings		\$ 22,594.32	
<b>Monthly Apportioned Amount and Special Askings to be Remitted</b>			<b>\$ 1,882.86</b>

## Byron UMC - RV

### Changes in Apportionment between 2018 and 2019

<b>2018 Apportionment</b>	<b>\$ 22,266.00</b>	<b>2019 Apport</b>
<b>Changes in Apportionment from 2018 and 2019</b>		
Increase/(decrease) due to change in Conference budget	483.89	
Increase/(decrease) due to change in membership	(642.57)	5,070.92
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	82.34	6,748.88
Associate pastor(s) base compensation	0.00	0.00
Deacon(s) base compensation	0.00	0.00
Utilities for pastoral staff	(41.17)	727.01
Reimbursements, etc for pastoral staff	5.95	244.94
Staff salaries and expenses	(178.07)	4,688.01
Program expenses	(133.48)	745.08
Operating expenses	(150.57)	3,666.91
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	240.85	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	(41.17)	0.25
<b>2019 Apportionment</b>	<b>\$ 21,892.00</b>	<b>\$ 21,892.00</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 Byron UMC - RV

