

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	Rochester: Christ UMC
District	RV
Church Number (GCFA)	645208
Average Membership	1,121
Average Expenditures	\$ 720,594
2018 Apportionment	\$ 120,552
2019 Apportionment	\$ 130,401

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
Budget plus uncollectables			7,052,706
1. Membership Decimal (averaged over three years)	1,121	59,223	0.018928
2. Expenditure Decimal (averaged over three years)	720,594	39,280,580	0.018345
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.018432
4. Apportioned Amount			130,401

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS	\$130,401
---	------------------

Percent increase/(decrease) from 2018 apportionment	8.17%
Dollar increase/(decrease) from 2018 apportionment	9,849

The increase in apportionments is mainly due to the increases in average operating expenses, average staff salaries, and the increase in the conference budget.

	2019 apportionment				
	2018 apportionment	2014	2015	2016	2017
Table I & II Information					
Membership		1,200	1,207	1,122	1,033
Pastor's base compensation		70,350	72,078	75,643	80,182
Associate(s) base compensation		86,071	58,910	61,943	55,207
Deacon(s) base compensation		0	0	0	0
Utilities		5,231	2,000	0	6,000
Clergy reimbursements, etc.		5,400	9,674	14,272	14,336
Other staff compensation & expenses		279,130	342,942	344,395	321,147
Program expenses		32,313	28,417	26,966	33,975
Operating expenses		111,531	198,708	195,797	219,189
Clergy equitable compensation (excluded)		0	0	0	0
Clergy housing allowance (excluded)		41,847	46,288	50,300	50,300
Other staff equitable compensation (excluded)		0	0	0	0

2019 APPORTIONMENT CALCULATION
 Minnesota Annual Conference of The United Methodist Church
 July 23, 2018

Church Name	Rochester: Christ UMC
District	RV
Church Number (GCFA)	645208
2019 Annual Apportionment	\$ 130,401
Monthly 2019 Apportionment Amount	\$ 10,866.75
Hamline Special Asking	\$ 1,033
Camping Ministries Special Asking	\$ 2,066

Check # _____

	Annual Percent	Annual Amount	Monthly Amount
Line #21 Developing Missional Leaders			
Clergy health benefits	0.28%	369.84	30.82
Camping	1.25%	1,632.60	136.05
Developing new leaders	1.42%	1,848.96	154.08
Supporting new leaders	1.66%	2,163.24	180.27
Deploying new leaders	3.54%	4,613.16	384.43
Staffing	4.41%	5,748.84	479.07
Total Line #21	12.56%	\$ 16,376.64	\$ 1,364.72
Line #22 Equipping Missional Congregations			
Church multiplication	4.34%	5,657.76	471.48
Church revitalization	0.41%	536.16	44.68
Church resourcing	6.55%	8,542.20	711.85
Staffing	2.41%	3,148.32	262.36
Total Line #22	13.71%	\$ 17,884.44	\$ 1,490.37
Line #23 Extending Missional Impact			
Connectional giving	25.07%	32,695.44	2,724.62
Ministry teams	1.00%	1,306.32	108.86
Conference initiatives	0.55%	711.84	59.32
Staffing	1.56%	2,033.40	169.45
Total Line #23	28.18%	\$ 36,747.00	\$ 3,062.25
Line #24 Generating Missional Resources			
Communications	0.73%	948.48	79.04
UM Foundation	1.21%	1,571.64	130.97
Staffing	2.24%	2,915.76	242.98
Total Line #24	4.17%	\$ 5,435.88	\$ 452.99
Line #25 Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	14,071.68	1,172.64
General / jurisdictional / annual conference sessions	0.32%	421.32	35.11
Leadership training & meeting expense pool	0.69%	906.00	75.50
Staffing	3.42%	4,459.44	371.62
Total Line #25	15.23%	\$ 19,858.44	\$ 1,654.87
Line #26 Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	7,779.48	648.29
Administrative services	2.42%	3,149.88	262.49
Staff professional expenses / appreciation	1.15%	1,500.48	125.04
Staffing	6.34%	8,263.92	688.66
Total Line #26	15.87%	\$ 20,693.76	\$ 1,724.48
Line #29 MN Contingency for Uncollectable Apports	10.28%	\$ 13,404.84	\$ 1,117.07
Total 2019 Apportionments	100.00%	\$ 130,401.00	
2019 Monthly Apportioned Amount to be Remitted			\$ 10,866.75
Ln #121 Hamline Special Asking		1,032.96	\$ 86.08
Ln #160 Camping Ministries Special Asking		2,066.04	\$ 172.17
Total 2019 Apportionments and Special Askings		\$ 133,500.00	
Monthly Apportioned Amount and Special Askings to be Remitted			\$ 11,125.00

Rochester: Christ UMC - RV

Changes in Apportionment between 2018 and 2019

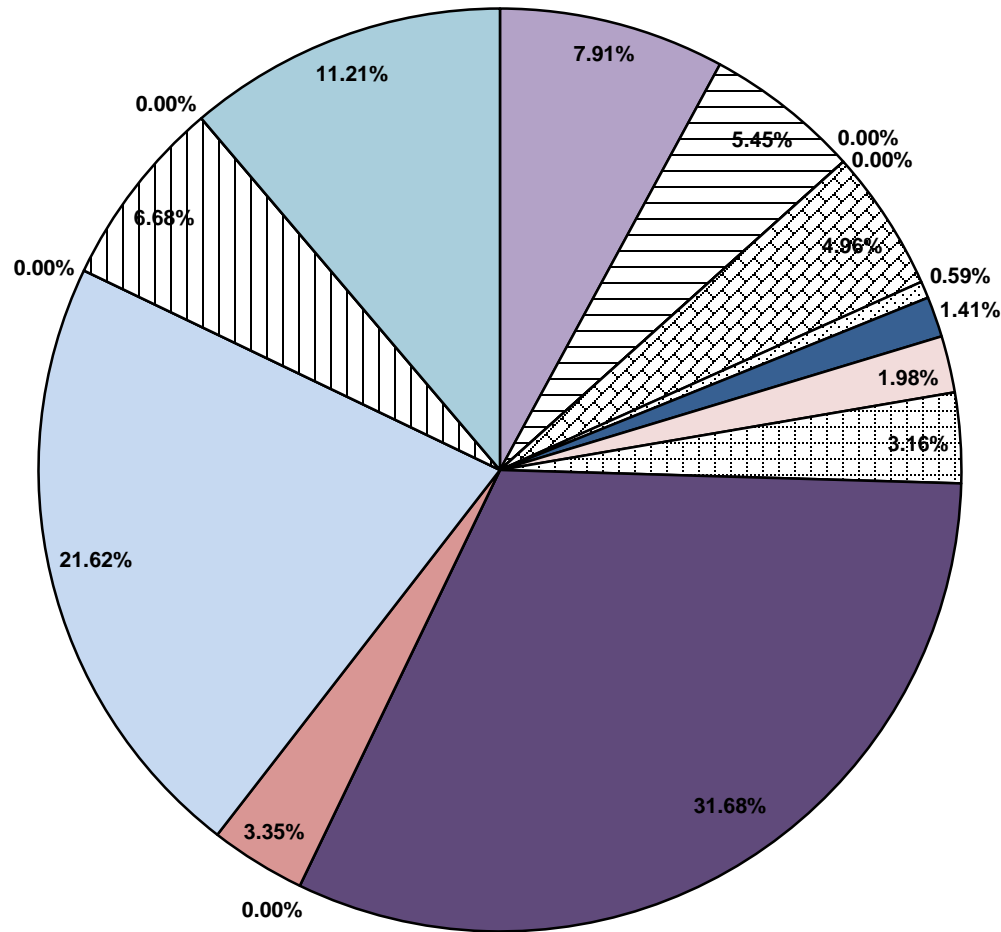
2018 Apportionment	\$ 120,552.00	2019 Apport
Changes in Apportionment from 2018 and 2019		
Increase/(decrease) due to change in Conference budget	2,619.83	
Increase/(decrease) due to change in membership	(930.03)	20,086.59
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	487.23	11,629.78
Associate pastor(s) base compensation	(1,529.17)	8,984.27
Deacon(s) base compensation	0.00	0.00
Utilities for pastoral staff	38.20	408.29
Reimbursements, etc for pastoral staff	442.79	1,953.55
Staff salaries and expenses	2,081.65	51,462.16
Program expenses	82.34	4,559.87
Operating expenses	5,333.97	31,316.41
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	1,159.40	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	62.79	0.09
2019 Apportionment	\$ 130,401.00	\$ 130,401.00

Table I & II Information	2014	2015	2016	2017
Membership	1,200	1,207	1,122	1,033
Pastor's base compensation	70,350	72,078	75,643	80,182
Associate(s) base compensation	86,071	58,910	61,943	55,207
Deacon(s) base compensation	0	0	0	0
Utilities	5,231	2,000	0	6,000
Clergy reimbursements, etc.	5,400	9,674	14,272	14,336
Other staff compensation & expenses	279,130	342,942	344,395	321,147
Program expenses	32,313	28,417	26,966	33,975
Operating expenses	111,531	198,708	195,797	219,189
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	41,847	46,288	50,300	50,300
Other staff equitable compensation (excluded)	0	0	0	0

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

Thank you for keeping our covenant!

2017 Church Expenses for Rochester: Christ UMC - RV



- 7.91% Pastor's base compensation
- 5.45% Associate(s) base compensation
- ▣ 0.00% Deacon(s) base compensation
- ▣ 0.00% Clergy equitable compensation
- ▣ 4.96% Clergy housing allowance (excluded)
- ▣ 0.59% Clergy utilities
- 1.41% Clergy travel, reimbursement, etc.
- 1.98% Ministerial Pension Plan
- 3.16% Comprehensive Protection Plan
- 31.68% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 3.35% Program expenses
- 21.62% Operating expenses
- ▣ 0.00% Principle & interest paid on indebtedness
- 6.68% Amounts paid on buildings & improvements
- 0.00% District Administration Funds
- 11.21% Amount apportioned