

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	Mankato: Centenary UMC
District	SP
Church Number (GCFA)	646316
Average Membership	439
Average Expenditures	\$ 316,447
2018 Apportionment	\$ 54,628
2019 Apportionment	\$ 56,310

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
Budget plus uncollectables			7,052,706
1. Membership Decimal (averaged over three years)	439	59,223	0.007413
2. Expenditure Decimal (averaged over three years)	316,447	39,280,580	0.008056
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.007960
4. Apportioned Amount			56,310

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS	\$56,310
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Percent increase/(decrease) from 2018 apportionment	3.08%
Dollar increase/(decrease) from 2018 apportionment	1,682

Table I & II Information	2019 apportionment			
	2018 apportionment			
	2014	2015	2016	2017
Membership	492	465	430	422
Pastor's base compensation	52,463	54,037	55,117	56,770
Associate(s) base compensation	21,100	0	0	0
Deacon(s) base compensation	0	36,638	38,041	38,781
Utilities	0	0	0	0
Clergy reimbursements, etc.	6,566	3,151	3,466	5,140
Other staff compensation & expenses	131,094	104,744	97,856	101,580
Program expenses	11,968	15,926	24,855	15,324
Operating expenses	93,465	85,983	103,897	108,036
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	36,000	18,000	18,000	18,000
Other staff equitable compensation (excluded)	0	0	0	0

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Church Name	Mankato: Centenary UMC
District	SP
Church Number (GCFA)	646316
2019 Annual Apportionment	\$ 56,310
Monthly 2019 Apportionment Amount	\$ 4,692.48
Hamline Special Asking	\$ 422
Camping Ministries Special Asking	\$ 844

Check # _____

	Annual Percent	Annual Amount	Monthly Amount
Line #21 Developing Missional Leaders			
Clergy health benefits	0.28%	159.72	13.31
Camping	1.25%	705.00	58.75
Developing new leaders	1.42%	798.36	66.53
Supporting new leaders	1.66%	934.20	77.85
Deploying new leaders	3.54%	1,992.00	166.00
Staffing	4.41%	2,482.44	206.87
Total Line #21	12.56%	\$ 7,071.72	\$ 589.31
Line #22 Equipping Missional Congregations			
Church multiplication	4.34%	2,443.20	203.60
Church revitalization	0.41%	231.60	19.30
Church resourcing	6.55%	3,688.68	307.39
Staffing	2.41%	1,359.48	113.29
Total Line #22	13.71%	\$ 7,722.96	\$ 643.58
Line #23 Extending Missional Impact			
Connectional giving	25.07%	14,118.60	1,176.55
Ministry teams	1.00%	564.12	47.01
Conference initiatives	0.55%	307.44	25.62
Staffing	1.56%	878.04	73.17
Total Line #23	28.18%	\$ 15,868.20	\$ 1,322.35
Line #24 Generating Missional Resources			
Communications	0.73%	409.56	34.13
UM Foundation	1.21%	678.60	56.55
Staffing	2.24%	1,259.04	104.92
Total Line #24	4.17%	\$ 2,347.20	\$ 195.60
Line #25 Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	6,076.44	506.37
General / jurisdictional / annual conference sessions	0.32%	181.92	15.16
Leadership training & meeting expense pool	0.69%	391.20	32.60
Staffing	3.42%	1,925.64	160.47
Total Line #25	15.23%	\$ 8,575.20	\$ 714.60
Line #26 Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	3,359.28	279.94
Administrative services	2.42%	1,360.20	113.35
Staff professional expenses / appreciation	1.15%	647.88	53.99
Staffing	6.34%	3,568.56	297.38
Total Line #26	15.87%	\$ 8,935.92	\$ 744.66
Line #29 MN Contingency for Uncollectable Apports	10.28%	\$ 5,788.56	\$ 482.38
Total 2019 Apportionments	100.00%	\$ 56,309.76	
2019 Monthly Apportioned Amount to be Remitted			\$ 4,692.48
Ln #121 Hamline Special Asking		422.04	\$ 35.17
Ln #160 Camping Ministries Special Asking		843.96	\$ 70.33
Total 2019 Apportionments and Special Askings		\$ 57,575.76	
Monthly Apportioned Amount and Special Askings to be Remitted			\$ 4,797.98

Mankato: Centenary UMC - SP

Changes in Apportionment between 2018 and 2019

2018 Apportionment	\$ 54,628.00	2019 Apport
Changes in Apportionment from 2018 and 2019		
Increase/(decrease) due to change in Conference budget	1,187.18	
Increase/(decrease) due to change in membership	(388.92)	7,866.20
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	213.44	8,466.98
Associate pastor(s) base compensation	(1,045.36)	0.00
Deacon(s) base compensation	1,921.42	5,789.78
Utilities for pastoral staff	0.00	0.00
Reimbursements, etc for pastoral staff	(70.60)	599.95
Staff salaries and expenses	(1,462.28)	15,522.03
Program expenses	166.32	2,863.05
Operating expenses	721.93	15,202.39
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	478.69	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	(39.82)	(0.38)
2019 Apportionment	\$ 56,310.00	\$ 56,310.00

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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 Mankato: Centenary UMC - SP

