



THE UNITED METHODIST CHURCH

Baltimore-Washington Conference

Equipping spiritual leaders to transform the world

BWC Apportionment Overview

Local Church Resource – 2019 Budget Year

January 7, 2019

BWC Website

<http://bwcumc.org/administration/local-church-resources/>



Baltimore-Washington Conference
INTERNET

ARENA CHURCH PAYMENTS PORTAL CHURCH LOCATOR SEARCH

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HOME

Local Church Resources

Want to know how to get your church hooked up with electronic giving? Where do you go to get a grant or loan for your church to build a new elevator or start a new program? You're not alone. Thousands of resources exist to help you and your church live out God's call to be good stewards. A sampling of the most useful of these resources is below.

- [Market USA Credit Union](#)
- [Electronic Giving](#)
- [Mid-Atlantic United Methodist Foundation](#)
- [Grants and Loans - Unified Funding Task Force](#)
- [Scholarships](#)

Taxes, Accounting, and other Resources

ADMINISTRATION

- Benefits
- Church Conference Forms
- Conference Policies and Procedures
- Finance
- Local Church Resources
 - Credit Union
 - Electronic Giving
 - Mid-Atlantic Foundation
 - Congregational Development
 - Grants
 - Scholarships
- Ministry Relationships

Local Church Apportionment & The Conference Budget

2018 Stats Apportionment Base	X	2019 Budget Benevolence Factor	X	2019 Budget Collection Rate	=	2019 Budget Apportionment Income
\$ 88.3M	X	17.600%	X	92.0%	=	\$ 14.3M
<u>Local Church Example</u>						
Local Church Base \$ 113,636	X	17.600%			=	Local Church Appt. \$ 20,000

Apportionment Base Calculation

Includes: Pastor's Compensation and Housing Allowance
 Pastor's Reimbursements
 Church Staff and Benefits
 Church Program
 Church Operating Expenses

Does Not Include:
 Pastor's Pension and Benefits
 Mission Giving
 Capital Expenditures
 Church Utility Expenses due to community outreach
 Pass through expenses and Fundraising expenses

Local Church Apportionments

Apportionment Calculation Tables

- Explains which stats are used in the apportionment calculation
- Sent to local churches in February to verify the recorded stats that impact apportionments
- Included with the apportionment notices in August when the new level are finalized

2015 Apportionment – Final Determination		
Church (ID#):		2013 Statistical Data
Church City,State:		
Pastor:		
Treasurer:		
Finance Chair:		
Table 2: Financial Data	Line	Dollars (\$)
Base compensation paid to the senior pastor	53	\$ 40,760
Base compensation paid to all associate pastors (assigned by the bishop)	54	\$ -
HOUSING CALCULATION FOR 2015 APPORTIONMENTS		
Total amount paid to/for the Sr. Pastor for housing/parsonage allowances and other housing and utility-related allowances.	55.a	\$ 19,866
Total amount paid to/for the Assoc Pastor #1 for housing/parsonage allowances and other housing and utility-related allowances.	55.b	\$ -
Total amount paid to/for the Assoc Pastor #2 for housing/parsonage allowances and other housing and utility-related allowances.	55.c	\$ -
Total amount paid to/for the Assoc Pastor #3 for housing/parsonage allowances and other housing and utility-related allowances.	55.d	\$ -
Total amount paid to/for Sr. Pastor and associate(s) for housing/ parsonage and utilities and/or related allowances (Total Lines 55a-55d)	55 Total	\$ 19,866
HOUSING CALCULATION FOR 2015 APPORTIONMENTS		
If L55 Total is < \$7,000, then L55 Total. If L55 Total is \$7,000 to \$19,866, then \$7,000 If L55 Total is > \$19,866 then L55 Total minus(-) \$19,866 plus(+) \$7,000	55 Calc	\$ 7,000
Total paid to pastor and associate(s): Accountable reimbursements	56	\$ 2,350
Total paid to pastor and associate(s): Other cash allowances(non-accountable)	57	\$ -
Total amount paid in salary and benefits for Deacons	58	\$ -
Total amount paid in salary and benefits for Diaconal Ministers	59	\$ -
Total amount paid in salary and benefits for all other church staff	60	\$ 41,648
Total amount spent for local church program expenses	61	\$ 1,070
Total amount spent for local church operating expenses	62	\$ 34,328
2015 APPORTIONMENT CALCULATION (Based on 2013 Statistical Data)		
Apportionment Base - (Total Lines 53, 54, 55 Calc, and 56-62)		\$ 127,156
2015 Benevolence Factor - (Approved at 2014 Annual Conference - no change from '14)		17.75%
2015 Apportionment (Apportionment Base x Benevolence Factor)		\$ 22,570
COMPARISON TO 2014 APPORTIONMENT		
2014 Apportionments		\$ 23,705
Dollars increase or (decrease) from 2014 to 2015		\$ (1,135)
Percentage increase or decrease from 2014 to 2015		-4.8%

2019 Budget Discussion

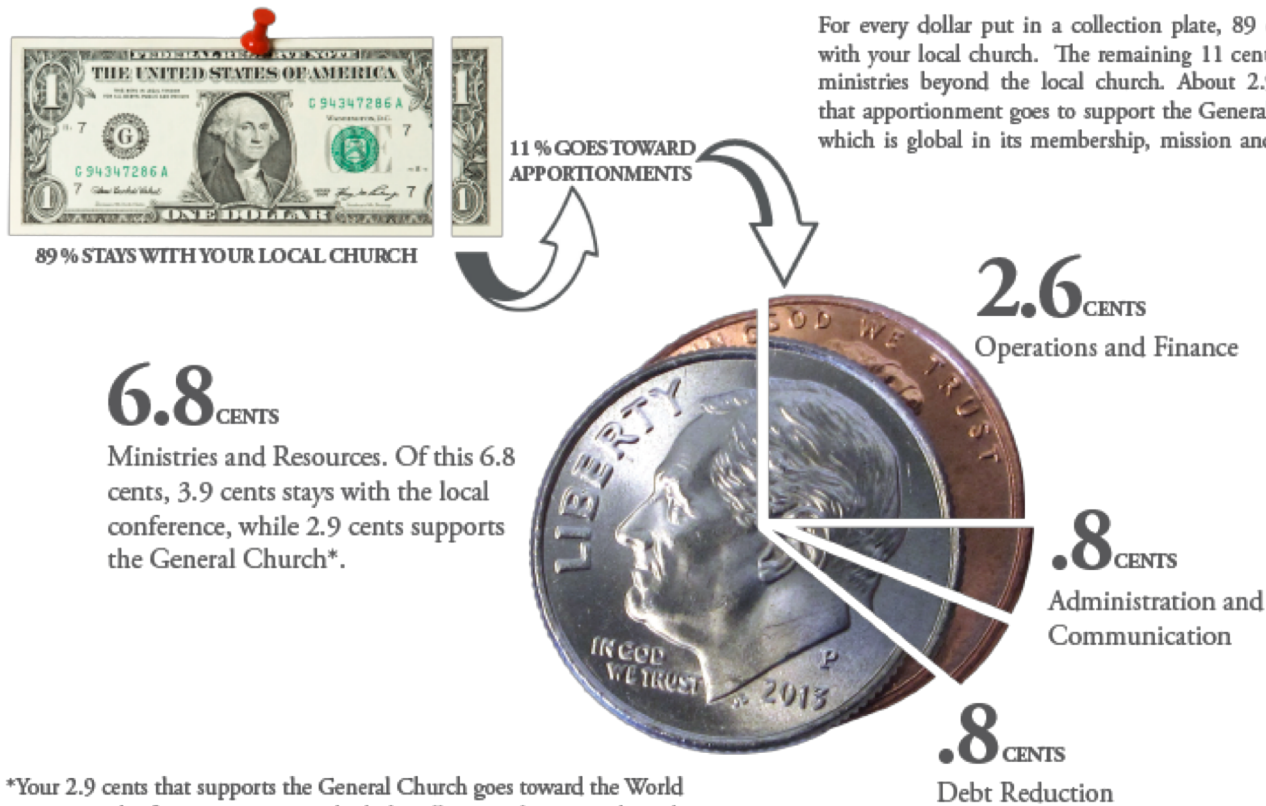
- This is the 7th straight year with Apportionment Income set at \$14.1/14.3 million.

Historic Budget Views:

	Apportionment Base	BF	Billable	CR	Collectable	Apportionment Base Growth
2019P	88,283,699	17.600%	15,537,931	92.00%	14,294,897	1.0%
2018	87,449,322	17.725%	15,500,392	92.00%	14,260,361	0.4%
2017	87,072,403	17.75%	15,455,352	92.00%	14,218,923	-0.8%
2016	87,757,667	17.75%	15,576,986	92.00%	14,330,827	1.1%
2015	86,835,908	17.75%	15,413,374	92.00%	14,180,304	0.8%
2014	86,169,509	17.75%	15,295,088	92.50%	14,147,956	-1.3%
2013	87,341,343	17.75%	15,503,088	91.50%	14,185,326	-2.1%
2012	89,250,232	18.0%	16,065,042	91.00%	14,619,188	6.1%
2011	84,095,541	19.5%	16,398,630	90.25%	14,799,764	NA

Local Church Apportionment

WHERE DOES YOUR DOLLAR GO?



*Your 2.9 cents that supports the General Church goes toward the World Service Fund, Africa University Fund, Black College Fund, Episcopal Fund, General Administration Fund, Interdenominational Cooperation Fund, Ministerial Education Fund and Northeast Jurisdictional Apportionments.

BWC Website

<http://bwcumc.org/administration/finance/>

Apportionment Giving



The connectional system and apportionments are two of the defining traits of United Methodism. They allow local churches to reach beyond their walls and be in ministry in significant ways in their backyards and across the globe.

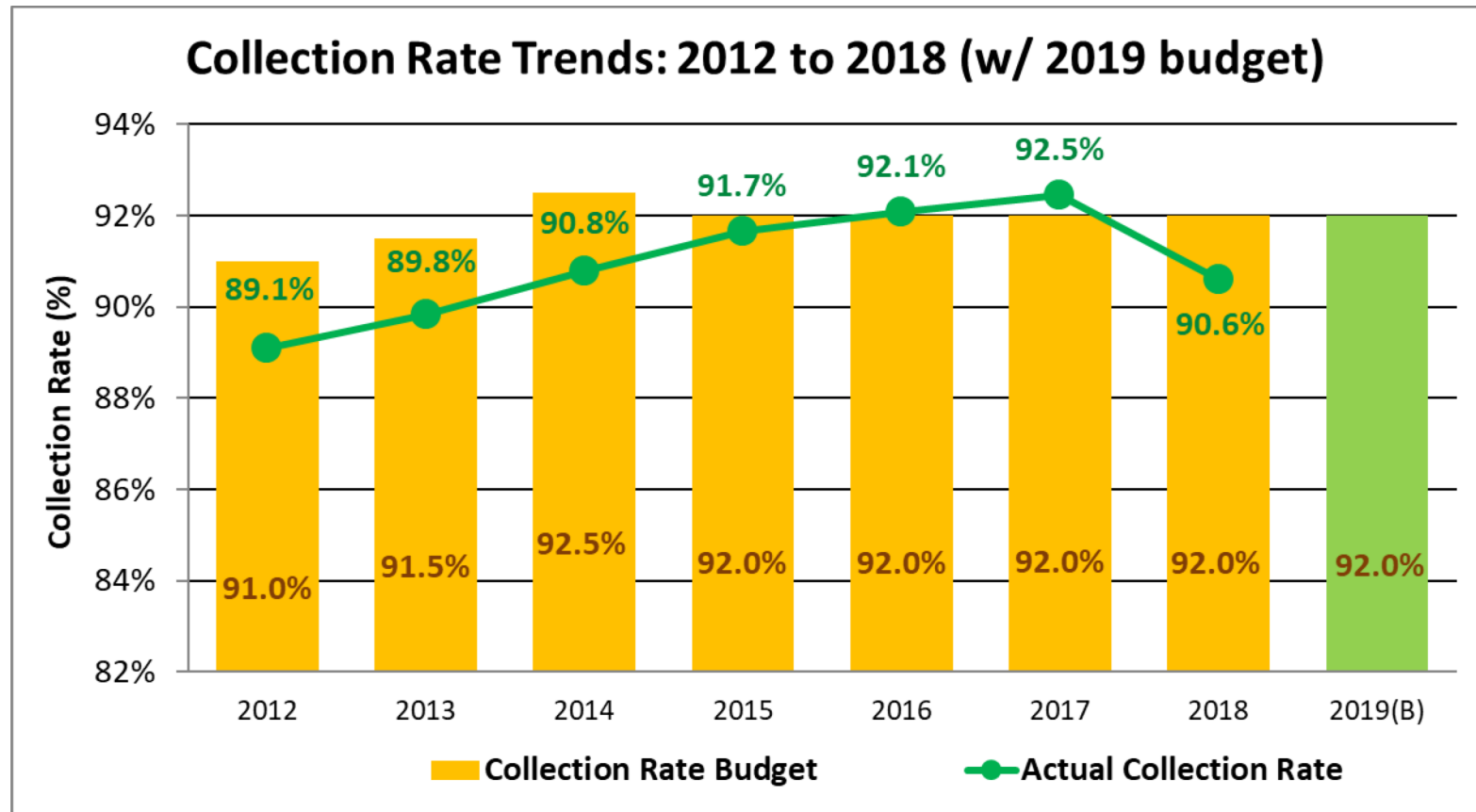
About 11 cents of every dollar put in the collection plate support General Church and Conference apportionments, but together these pennies are transforming the world.

- [Download Narrative Budget](#)

General Church and Conference apportionments are broken down into various groups. These groups are:

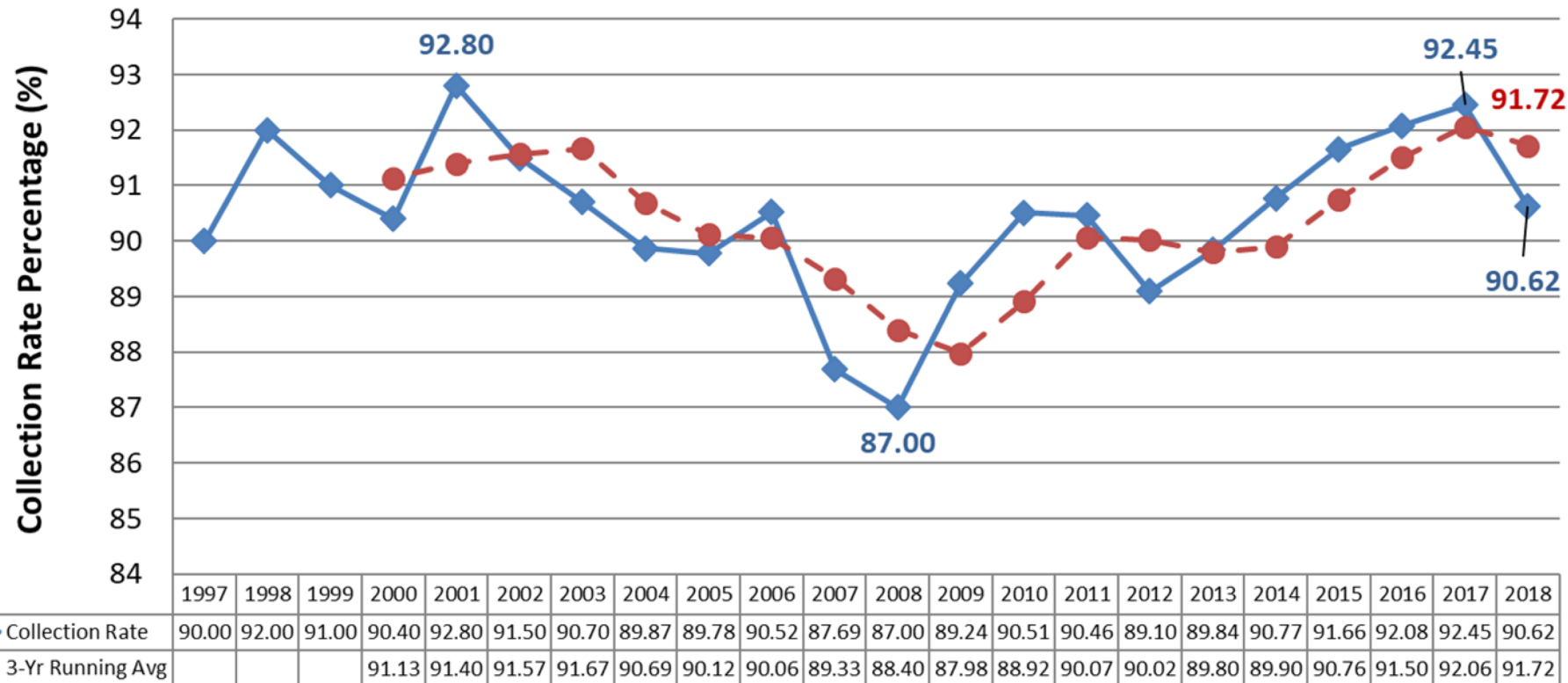
- [World Service Fund](#)
- [Africa University](#)
- [Black College Fund](#)
- [Episcopal Fund](#)
- [General Administration Fund](#)
- [Interdenominational Cooperation Fund](#)
- [Ministerial Education Fund](#)

BWC Collection Rate Trends



Historic Collection Rates

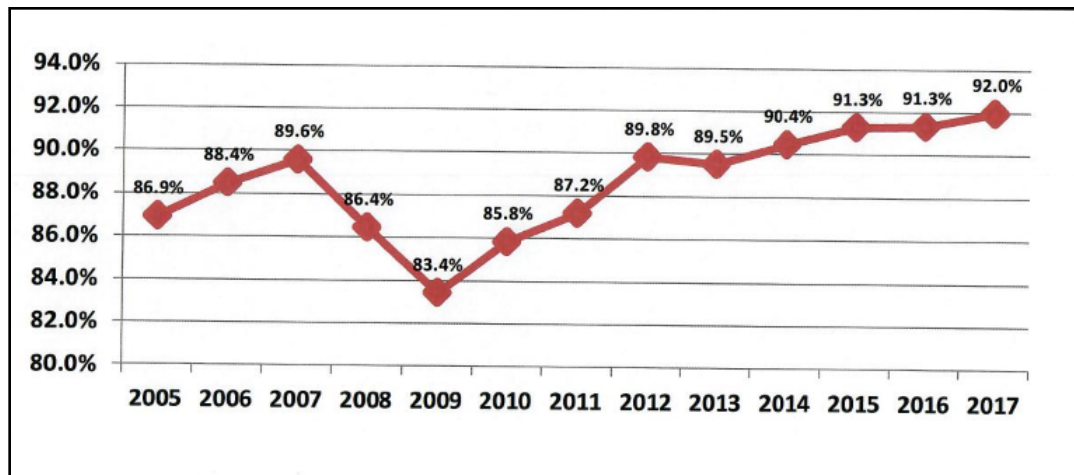
Historic BWC Collection Rates



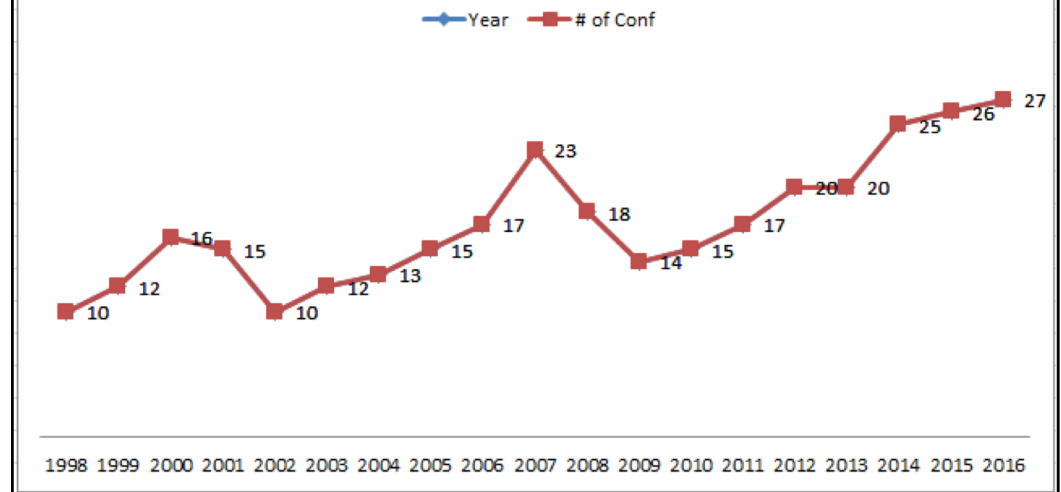
- 90.45% is the average collection rate over the past 20 years.

Denominational Trends

General Church Apportionments Collection Rate



of Conferences that Paid 100%



100% Collections

YE FINAL

District	# of Churches	100% in 2018	100% in 2017	100% in 2016	100% in 2015	100% in 2014	100% in 2013	100% in 2012	100% in 2011	100% in 2010
Annapolis	72	64 89%	67	67	67	67	63	64	63	54
Washington East	69	59 86%	55	58	56	62	63	61	60	55
Baltimore Metro	71	39 55%	35	42	42	43	48	46	44	44
Baltimore Suburban	97	85 88%	88	84	85	81	86	87	84	90
Central MD	76	61 80%	62	61	60	60	59	61	59	60
Greater Washington	65	49 75%	50	51	50	42	43	46	47	39
Cumb-Hagerstown	82	74 90%	79	80	83	81	79	77	76	76
Frederick	91	80 88%	80	82	80	84	83	86	86	82
BWC TOTAL	623	511 82%	516	525	523	520	524	528	519	500

100% in 2018 or 2017	623	541	87%
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Note: 30 churches moved up to 100% in 2018 (33 in 2017)

35 churches moved down from 100% in 2018 (40 in 2017)

- Wash East and Balt Metro had net gains of 4 each
- Annapolis had a net loss of 3
- Cumb-Hagerstown had a net loss of 5
- 82% still shows a strong connection

Historic Results

2018 – 82%

2017 – 82%

2016 – 84%

2015 – 83%

2014 – 82%

2013 – 82%

2012 – 83%

2011 – 79%

Apportionment Yr/Yr Change

2018 Year End Apportionment Report

YE FINAL

District	# of Churches	# Better Than 2016	# Same as 2016	# Less Than 2016 by 0-10%	# Less Than 2016 by >10%
Annapolis	72	2 3%	64 89%	1 1%	6 8%
Washington East	69	9 13%	55 80%	2 3%	3 4%
Baltimore Metro	71	19 27%	36 51%	5 7%	11 15%
Baltimore Suburban	97	6 6%	83 86%	5 5%	3 3%
Central MD	76	13 17%	55 72%	3 4%	5 7%
Greater Washington	65	8 12%	46 71%	2 3%	9 14%
Cumb-Hagerstown	82	2 2%	72 88%	0 0%	8 10%
Frederick	91	3 3%	81 89%	2 2%	5 5%
BWC TOTAL (2018)	623	62 10%	492 79%	20 3%	50 8%

BWC TOTAL (2017)	629	65 10%	495 79%	23 4%	50 8%
BWC TOTAL (2016)	628	65 10%	500 80%	20 3%	43 7%
BWC TOTAL (2015)	632	79 13%	489 77%	13 2%	51 8%
BWC TOTAL (2014)	632	67 11%	502 79%	13 2%	50 8%
BWC TOTAL (2013)	636	67 11%	489 77%	15 2%	65 10%

- Baltimore Metro – 27% of churches improved the CR from last year
- Central Maryland – 17% of churches improved the CR from last year



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Thank you