BWC Mission Shares Overview
Local Church Resource – 2020 Budget Year

January 2020
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

INTERNAL CONTROL OF CHURCH FINANCES

Below is a list of recommended policies and procedures to help ensure adequate control over church financial assets.

1. The church treasurer, financial secretary, and finance committee chairpersons should not be the same person nor from the same family or household.

2. The church should have a budget. Financial results should be compared to the budget on a monthly basis at finance committee meetings. Inquiry should be made of variances from budget.
## Local Church Mission Shares & the Conference Budget

### 2018 Stats Apportionment Base Calculation

<table>
<thead>
<tr>
<th>2018 Stats Apportionment Base</th>
<th>X</th>
<th>2020 Budget Benevolence Factor</th>
<th>X</th>
<th>2020 Budget Collection Rate</th>
<th>=</th>
<th>2020 Budget Apportionment Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 87.7M</td>
<td>X</td>
<td>17.600%</td>
<td>X</td>
<td>91.0%</td>
<td>=</td>
<td>$ 14.0M</td>
</tr>
</tbody>
</table>

### Local Church Example

<table>
<thead>
<tr>
<th>Local Church Base</th>
<th>X</th>
<th>17.600%</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 113,636</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

### 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 Mission Shares

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
2020 Budget Discussion

• This is the 8th straight year with Apportionment Income set at $14.0/14.3 million.

Historic Budget Views:

<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Stats Year</th>
<th>Apportionment Base</th>
<th>BF</th>
<th>Billable</th>
<th>CR</th>
<th>Collectable</th>
<th>Apportionment Base Growth</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>2018</td>
<td>87,713,316</td>
<td>17.600%</td>
<td>15,437,544</td>
<td>91.00%</td>
<td>14,048,165</td>
<td>-0.6%</td>
</tr>
<tr>
<td>2019</td>
<td>2017</td>
<td>88,283,699</td>
<td>17.600%</td>
<td>15,537,931</td>
<td>92.00%</td>
<td>14,294,897</td>
<td>1.0%</td>
</tr>
<tr>
<td>2018</td>
<td>2016</td>
<td>87,449,322</td>
<td>17.725%</td>
<td>15,500,392</td>
<td>92.00%</td>
<td>14,260,361</td>
<td>0.4%</td>
</tr>
<tr>
<td>2017</td>
<td>2015</td>
<td>87,072,403</td>
<td>17.75%</td>
<td>15,455,352</td>
<td>92.00%</td>
<td>14,218,923</td>
<td>-0.8%</td>
</tr>
<tr>
<td>2016</td>
<td>2014</td>
<td>87,757,667</td>
<td>17.75%</td>
<td>15,576,986</td>
<td>92.00%</td>
<td>14,330,827</td>
<td>1.1%</td>
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<tr>
<td>2015</td>
<td>2013</td>
<td>86,835,908</td>
<td>17.75%</td>
<td>15,413,374</td>
<td>92.00%</td>
<td>14,180,304</td>
<td>0.8%</td>
</tr>
<tr>
<td>2014</td>
<td>2012</td>
<td>86,169,509</td>
<td>17.75%</td>
<td>15,295,088</td>
<td>92.50%</td>
<td>14,147,956</td>
<td>-1.3%</td>
</tr>
<tr>
<td>2013</td>
<td>2011</td>
<td>87,341,343</td>
<td>17.75%</td>
<td>15,503,088</td>
<td>91.50%</td>
<td>14,185,326</td>
<td>-2.1%</td>
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<tr>
<td>2012</td>
<td>2010</td>
<td>89,250,232</td>
<td>18.0%</td>
<td>16,065,042</td>
<td>91.00%</td>
<td>14,619,188</td>
<td>6.1%</td>
</tr>
<tr>
<td>2011</td>
<td>2009</td>
<td>84,095,541</td>
<td>19.5%</td>
<td>16,398,630</td>
<td>90.25%</td>
<td>14,799,764</td>
<td>NA</td>
</tr>
</tbody>
</table>
Local Church Mission Shares

On average, Mission Shares constitute 11% of local church donations. What ministries benefit from our Mission Shares?

WE ARE FAITHFUL STEWARDS OF EVERY DOLLAR WE RECEIVE

Local Church Ministries – 89%
Mission Shares – 11%
Mission Shares

The connectional system and mission shares 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.

For the past 20 years straight, the Baltimore-Washington Conference has contributed 100 percent of its General Church mission shares. In addition, in 2018, the 840+ churches of the Baltimore-Washington Conference contributed 92.08 percent of their mission shares asking, the highest percentage since 2001. Thank you for your generous support and witness!

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

ADDITIONAL RESOURCES
- Forms and Reports
- Your Mission Shares in Action
- Narrative Budget
- Detailed Budget
BWC Collection Rate Trends

Collection Trends: 2012 to 2019 (w/ '20 + '21 budgets)

- 2012: 91.0%
- 2013: 91.5%
- 2014: 92.5%
- 2015: 92.0%
- 2016: 92.0%
- 2017: 92.0%
- 2018: 92.0%
- 2019: 92.0%
- 2020: 91.0%

Collection Rate Budget (yellow) and Actual Collection Rate (green)
Historic Collection Rates

90.3% is the average collection rate over the past 20 years.
Denominational Trends

General Church Apportionments Collection Rate

# of Conferences that Paid 100%

Year

# of Conf
Thank you