



**Baltimore-Washington Conference**  
The United Methodist Church

# **BWC Mission Shares Overview**

Local Church Resource – 2020 Budget Year

January 2020

# BWC Website

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



## 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



**Baltimore-Washington Conference**  
The United Methodist Church

2018 Stats Apportionment Base	X	2020 Budget Benevolence Factor	X	2020 Budget Collection Rate	=	2020 Budget Apportionment Income
\$ 87.7M	X	17.600%	X	91.0%	=	\$ 14.0M
<b><u>Local Church Example</u></b>						
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 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

2015 Apportionment – Final Determination		
Church (ID#):		
Church City,State:		
Pastor:		
Treasurer:		
Finance Chair:		
		2013 Statistical Data
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	\$ -
<b>HOUSING CALCULATION FOR 2015 APPORTIONMENTS</b>		
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
<b>HOUSING CALCULATION FOR 2015 APPORTIONMENTS</b>		
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
<b>2015 APPORTIONMENT CALCULATION (Based on 2013 Statistical Data)</b>		
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
<b>COMPARISON TO 2014 APPORTIONMENT</b>		
2014 Apportionments		\$ 23,705
Dollars increase or (decrease) from 2014 to 2015		\$ (1,135)
Percentage increase or decrease from 2014 to 2015		-4.8%

# 2020 Budget Discussion

- This is the 8<sup>th</sup> straight year with Apportionment Income set at \$14.0/14.3 million.

## Historic Budget Views:

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





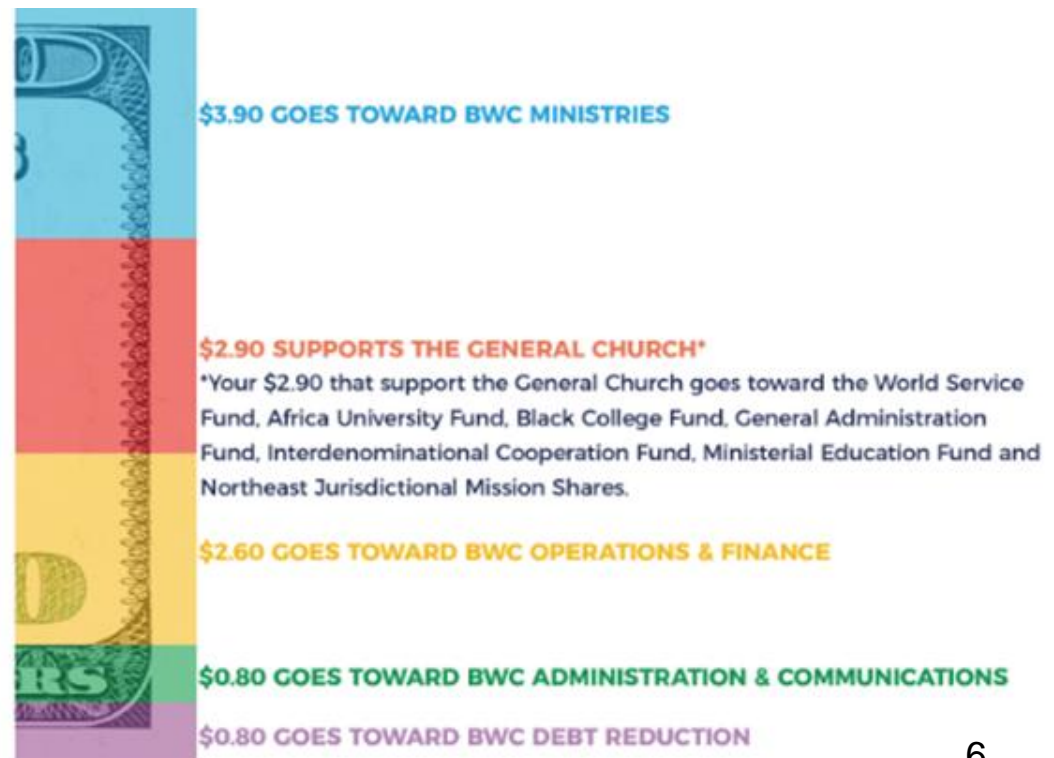
# Local Church Mission Shares

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%



<http://bwcumc.org/administration/finance/apportionment-giving/>



## 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 2016, the 640+ 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!

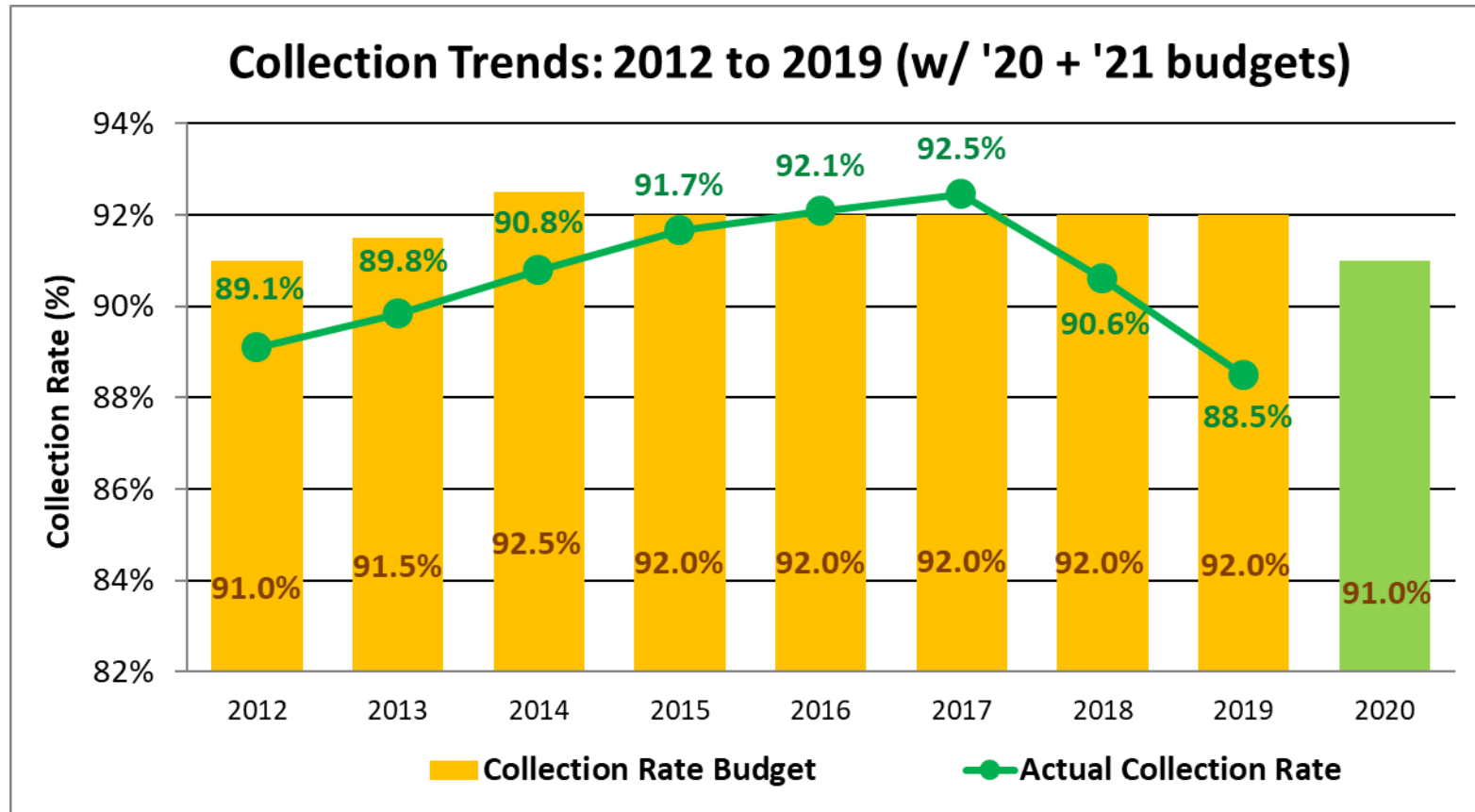
About 11 cents of every dollar put in the local church collection plate support General Church and Conference apportionments. Together, these pennies are transforming the world.

### ADDITIONAL RESOURCES

- [Forms and Reports](#)
- [Your Mission Shares In Action](#)
- [Narrative Budget](#)
- [Detailed Budget](#)



# BWC Collection Rate Trends

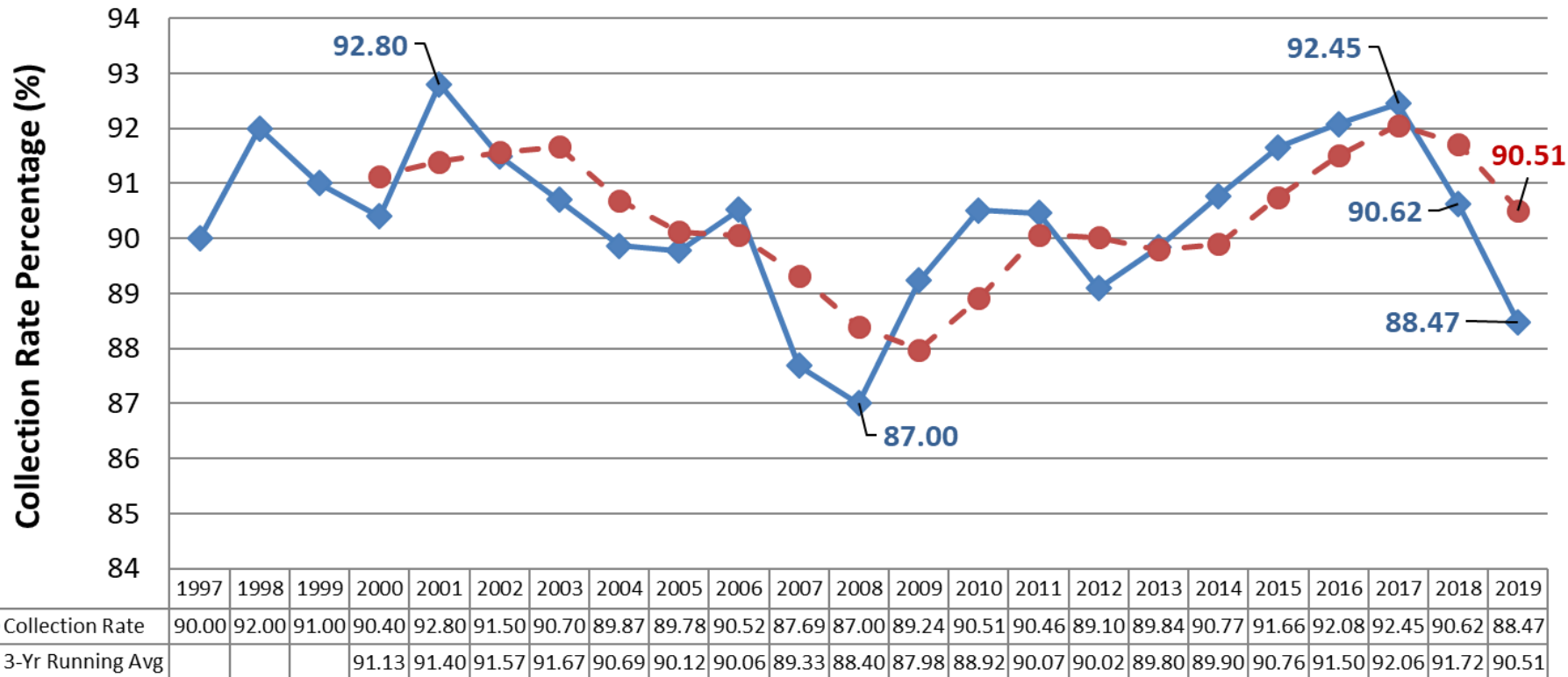






# Historic Collection Rates

**Historic BWC Collection Rates**

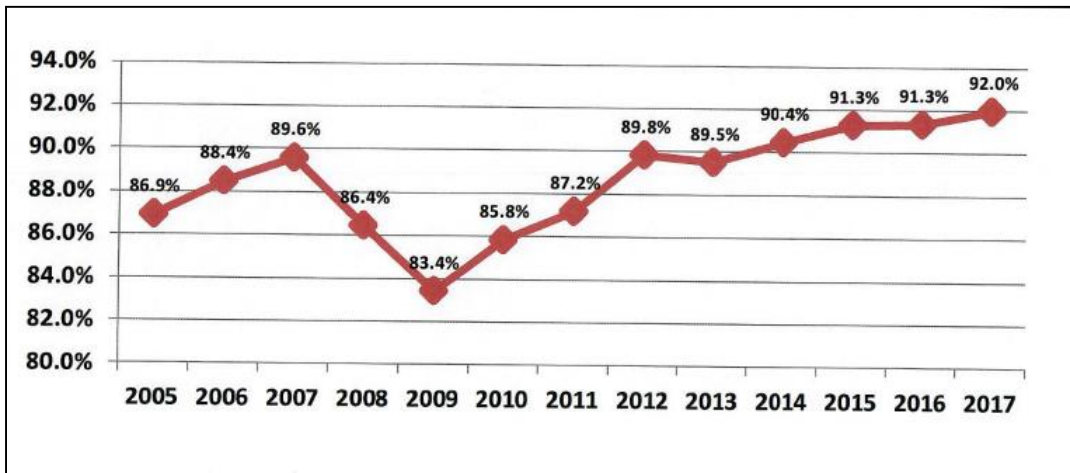


- 90.3% is the average collection rate over the past 20 years.

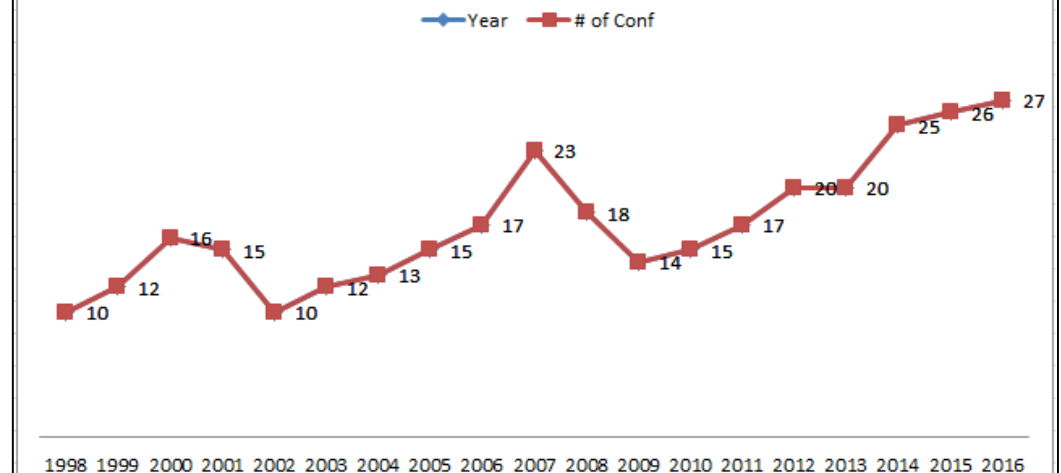


# Denominational Trends

## General Church Apportionments Collection Rate



## # of Conferences that Paid 100%





**Baltimore-Washington Conference**  
The United Methodist Church

Thank you