

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: Evangel UMC
District	RV
Church Number (GCFA)	641837
Average Membership	676
Average Expenditures	\$ 530,960
2018 Apportionment	\$ 91,130
2019 Apportionment	\$ 93,396

	YOUR CHURCH	ENTIRE CONFERENCE	2019 APPORT
Budget			6,327,706
Budget plus uncollectables			7,052,706
1. Membership Decimal (averaged over three years)	676	59,223	0.011414
2. Expenditure Decimal (averaged over three years)	530,960	39,280,580	0.013517
3. Apportionment Decimal (.15 * Memb Dec) + (.85 * Exp Dec)			0.013202
4. Apportioned Amount			93,396

YOUR 2019 APPORTIONMENT FOR CONNECTIONAL MINISTRIES IS	\$93,396
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Percent increase/(decrease) from 2018 apportionment	2.49%
Dollar increase/(decrease) from 2018 apportionment	2,266

Table I & II Information	2019 apportionment			
	2018 apportionment			
	2014	2015	2016	2017
Membership	657	647	715	667
Pastor's base compensation	61,565	61,461	52,635	55,000
Associate(s) base compensation	0	0	0	0
Deacon(s) base compensation	0	0	0	0
Utilities	5,000	2,500	0	0
Clergy reimbursements, etc.	2,309	3,587	72	118
Other staff compensation & expenses	264,431	278,016	259,681	250,096
Program expenses	44,588	62,348	41,039	38,696
Operating expenses	148,273	156,685	157,861	173,085
Clergy equitable compensation (excluded)	0	0	0	0
Clergy housing allowance (excluded)	20,000	20,000	15,000	20,000
Other staff equitable compensation (excluded)	0	0	0	0

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Church Name	Rochester: Evangel UMC
District	RV
Church Number (GCFA)	641837
2019 Annual Apportionment	\$ 93,396
Monthly 2019 Apportionment Amount	\$ 7,783.01
Hamline Special Asking	\$ 667
Camping Ministries Special Asking	\$ 1,334

Check # _____

	Annual Percent	Annual Amount	Monthly Amount
Line #21 Developing Missional Leaders			
Clergy health benefits	0.28%	264.84	22.07
Camping	1.25%	1,169.28	97.44
Developing new leaders	1.42%	1,324.20	110.35
Supporting new leaders	1.66%	1,549.44	129.12
Deploying new leaders	3.54%	3,304.08	275.34
Staffing	4.41%	4,117.44	343.12
Total Line #21	12.56%	\$ 11,729.28	\$ 977.44
Line #22 Equipping Missional Congregations			
Church multiplication	4.34%	4,052.28	337.69
Church revitalization	0.41%	384.00	32.00
Church resourcing	6.55%	6,118.08	509.84
Staffing	2.41%	2,254.92	187.91
Total Line #22	13.71%	\$ 12,809.28	\$ 1,067.44
Line #23 Extending Missional Impact			
Connectional giving	25.07%	23,417.16	1,951.43
Ministry teams	1.00%	935.64	77.97
Conference initiatives	0.55%	509.88	42.49
Staffing	1.56%	1,456.44	121.37
Total Line #23	28.18%	\$ 26,319.12	\$ 2,193.26
Line #24 Generating Missional Resources			
Communications	0.73%	679.32	56.61
UM Foundation	1.21%	1,125.60	93.80
Staffing	2.24%	2,088.36	174.03
Total Line #24	4.17%	\$ 3,893.28	\$ 324.44
Line #25 Aligning Our Work - Leadership of the AC			
Bishop and Cabinet	10.79%	10,078.44	839.87
General / jurisdictional / annual conference sessions	0.32%	301.80	25.15
Leadership training & meeting expense pool	0.69%	648.84	54.07
Staffing	3.42%	3,193.92	266.16
Total Line #25	15.23%	\$ 14,223.00	\$ 1,185.25
Line #26 Aligning Our Work - Support of the AC			
Office rent / equipment / depreciation	5.97%	5,571.84	464.32
Administrative services	2.42%	2,256.00	188.00
Staff professional expenses / appreciation	1.15%	1,074.60	89.55
Staffing	6.34%	5,918.88	493.24
Total Line #26	15.87%	\$ 14,821.32	\$ 1,235.11
Line #29 MN Contingency for Uncollectable Apports	10.28%	\$ 9,600.84	\$ 800.07
Total 2019 Apportionments	100.00%	\$ 93,396.12	
2019 Monthly Apportioned Amount to be Remitted			\$ 7,783.01
Ln #121 Hamline Special Asking		666.96	\$ 55.58
Ln #160 Camping Ministries Special Asking		1,334.04	\$ 111.17
Total 2019 Apportionments and Special Askings		\$ 95,397.12	
Monthly Apportioned Amount and Special Askings to be Remitted			\$ 7,949.76

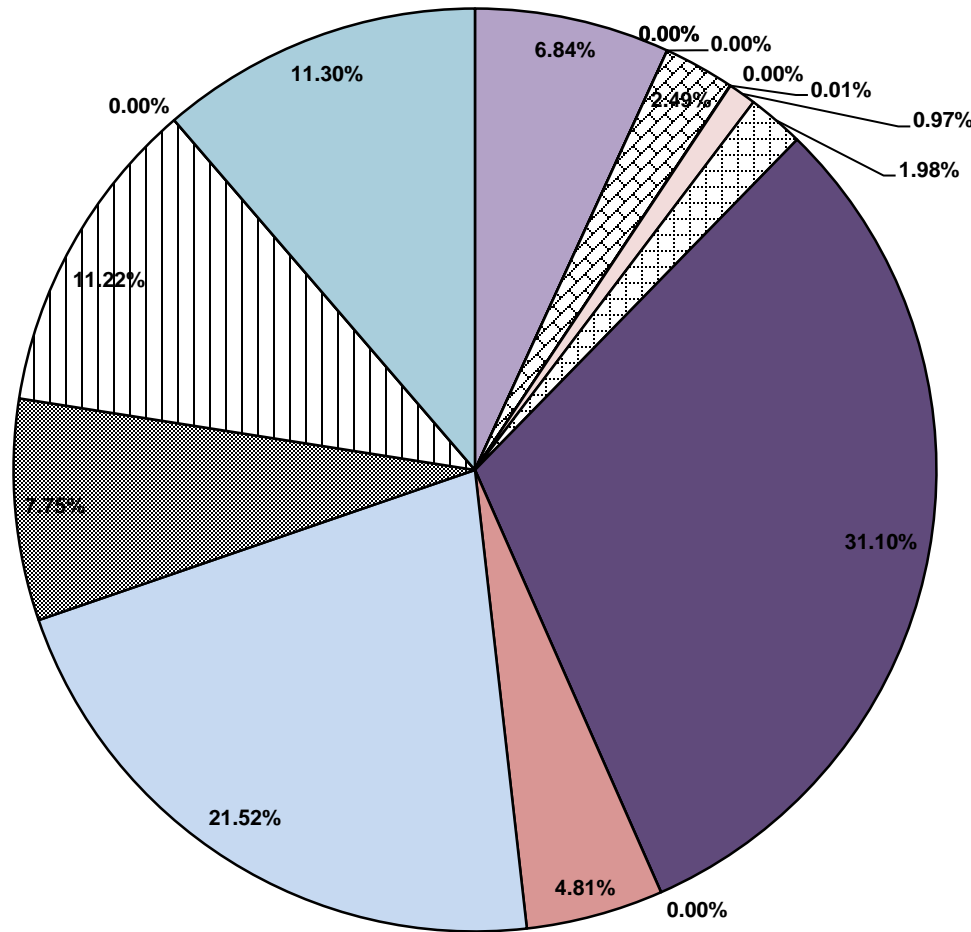
Rochester: Evangel UMC - RV
Changes in Apportionment between 2018 and 2019

2018 Apportionment	\$ 91,130.00	
Changes in Apportionment from 2018 and 2019		
Increase/(decrease) due to change in Conference budget	1,980.43	
Increase/(decrease) due to change in membership	50.73	12,112.87
Increase/(decrease) due to changes in expenses		
Pastor's base compensation	(325.37)	8,628.80
Associate pastor(s) base compensation	0.00	0.00
Deacon(s) base compensation	0.00	0.00
Utilities for pastoral staff	(247.78)	127.52
Reimbursements, etc for pastoral staff	(108.50)	192.74
Staff salaries and expenses	(710.18)	40,200.56
Program expenses	(291.92)	7,250.39
Operating expenses	1,229.37	24,883.51
Increase/(decrease) due to change in the apportionment decimal (Changes in your church membership and expenses in relation to other churches in the conference)	768.49	
Increase/(decrease) due to data corrections, mergers, rounding, change in budget and apportionment decimal, etc	(79.27)	(0.38)
2019 Apportionment	\$ 93,396.00	\$ 93,396.00

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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 Rochester: Evangel UMC - RV



- 6.84% Pastor's base compensation
- 0.00% Associate(s) base compensation
- 0.00% Deacon(s) base compensation
- 0.00% Clergy equitable compensation
- 2.49% Clergy housing allowance (excluded)
- 0.00% Clergy utilities
- 0.01% Clergy travel, reimbursement, etc.
- 0.97% Ministerial Pension Plan
- 1.98% Comprehensive Protection Plan
- 31.10% Other staff compensation & expenses
- 0.00% Staff equitable compensation
- 4.81% Program expenses
- 21.52% Operating expenses
- 7.75% Principle & interest paid on indebtedness
- 11.22% Amounts paid on buildings & improvements
- 0.00% District Administration Funds
- 11.30% Amount apported