



THE UNITED METHODIST CHURCH

Baltimore-Washington Conference

Equipping spiritual leaders to transform the world

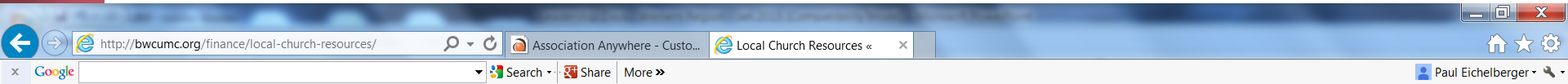
BWC Apportionment Overview

Local Church Resource – 2018 Budget Year

October 25, 2017

BWC Website

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



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Quick Links



Links

- General Council on Finance and Administration (GCFA)
- GBOD Stewardship



Forms

- Charge Conference
- Statistical Reporting

Local Church Resources



- GCFA Local Church and Clergy Tax Resources
- GCFA Local Church Legal Resources
- GCFA Local Church Audit Guide
- GCAH Record Retention Recommendations
- GCFA Group Ruling Request Form
- Social Security (Self-Employment Tax) Publication
- Local Church Fund Balance Report (Audit) Word PDF Excel
- W-2 Resource for church treasurers

We did not include this report with Charge Conference material so that it could cover the fiscal year of January 1 – December 31. **This audit needs to be in your District Superintendent's office by June 30.** If you need further assistance, please contact your **district office**.



Local Church Apportionment & The Conference Budget



2016 Stats		2018 Budget		2018 Budget		2018 Budget
Apportionment	X	Benevolence	X	Collection	=	Apportionment
Base		Factor		Rate		Income
\$ 87.8M	X	17.725%	X	92.0%	=	\$ 14.3M
<u>Local Church Example</u>						
Local Church Base						Local Church Appt.
\$ 112,835	X	17.725%			=	\$ 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#):		
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	\$ -
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%



2018 Budget Discussion

- This is the 6th straight year with Apportionment Income set at \$14.1/14.3 million.

Historic Budget Views:

	Apportionment Base	BF	Billable	CR	Collectable	Apportionment Base Growth
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
2010	84,095,541	19.5%	16,398,630	90.25%	14,799,764	3.0%
2009	81,646,157	19.5%	15,921,001	90.25%	14,368,703	3.8%
2008	78,672,464	22.5%	17,701,304	89.00%	15,754,161	5.7%

Local Church Apportionment

WHERE DOES YOUR DOLLAR GO?



89 % STAYS WITH YOUR LOCAL CHURCH

11 % GOES TOWARD
APPORTIONMENTS

For every dollar put in a collection plate, 89 cents stays with your local church. The remaining 11 cents supports ministries beyond the local church. About 2.5 cents of that apportionment goes to support the General Church*, which is global in its membership, mission and ministry.

6.1 CENTS
Conference
Ministries and
Resources. Of
this 6.1 cents,
3.6 cents stays
with the local
conference,
while 2.5 cents
supports the
General Church*.



2.7 CENTS
Operations and Finance

.8 CENTS
Administration and
Communication

1.4 CENTS
Retiree Medical Benefits

BWC Website

<http://bwcumc.org/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.

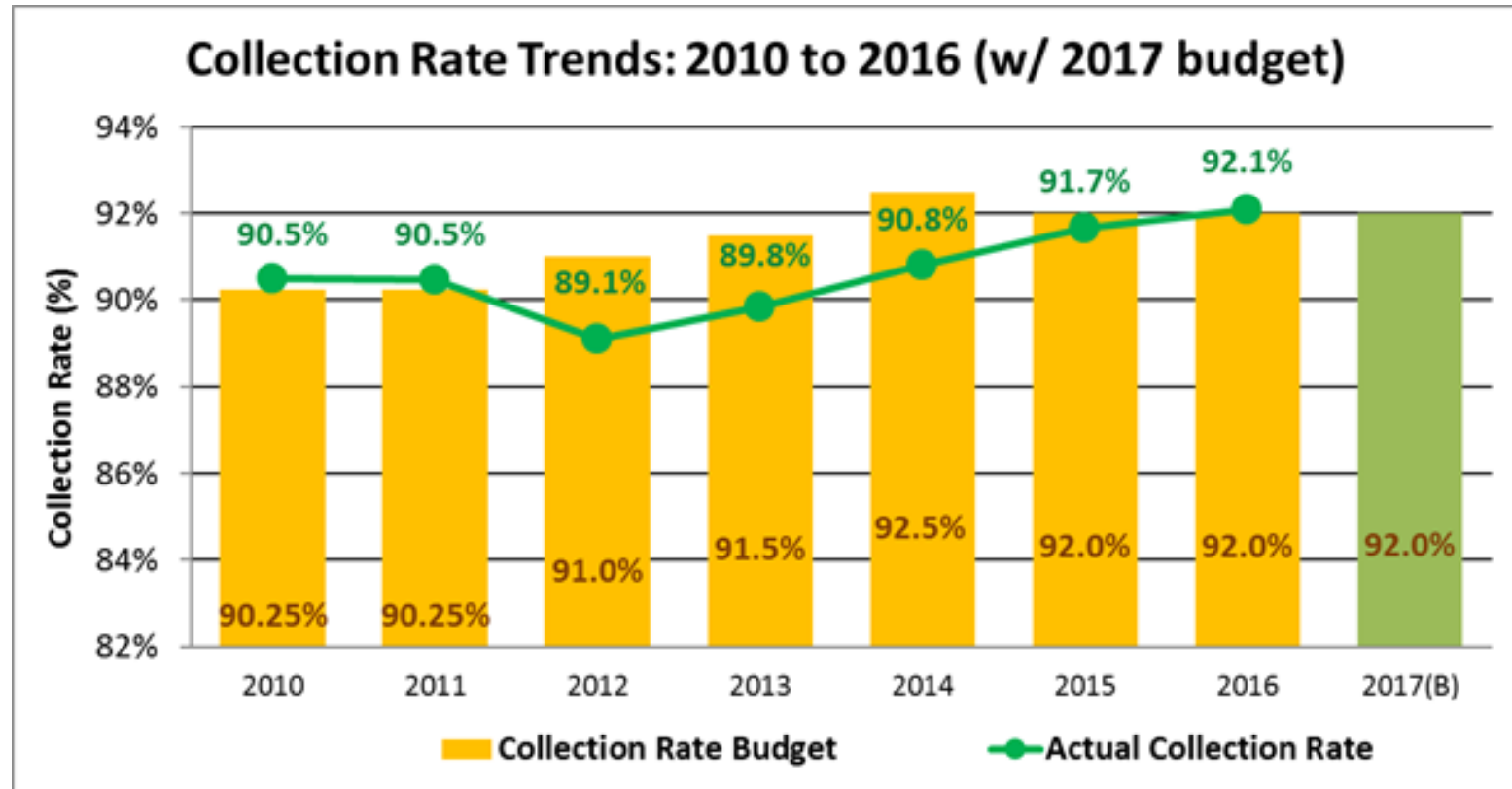
About 11 cents of every dollar put in the collection plate support General Church and Conference apportionments, but together these pennies are transforming the world.

- [Download Narrative Budget](#)

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

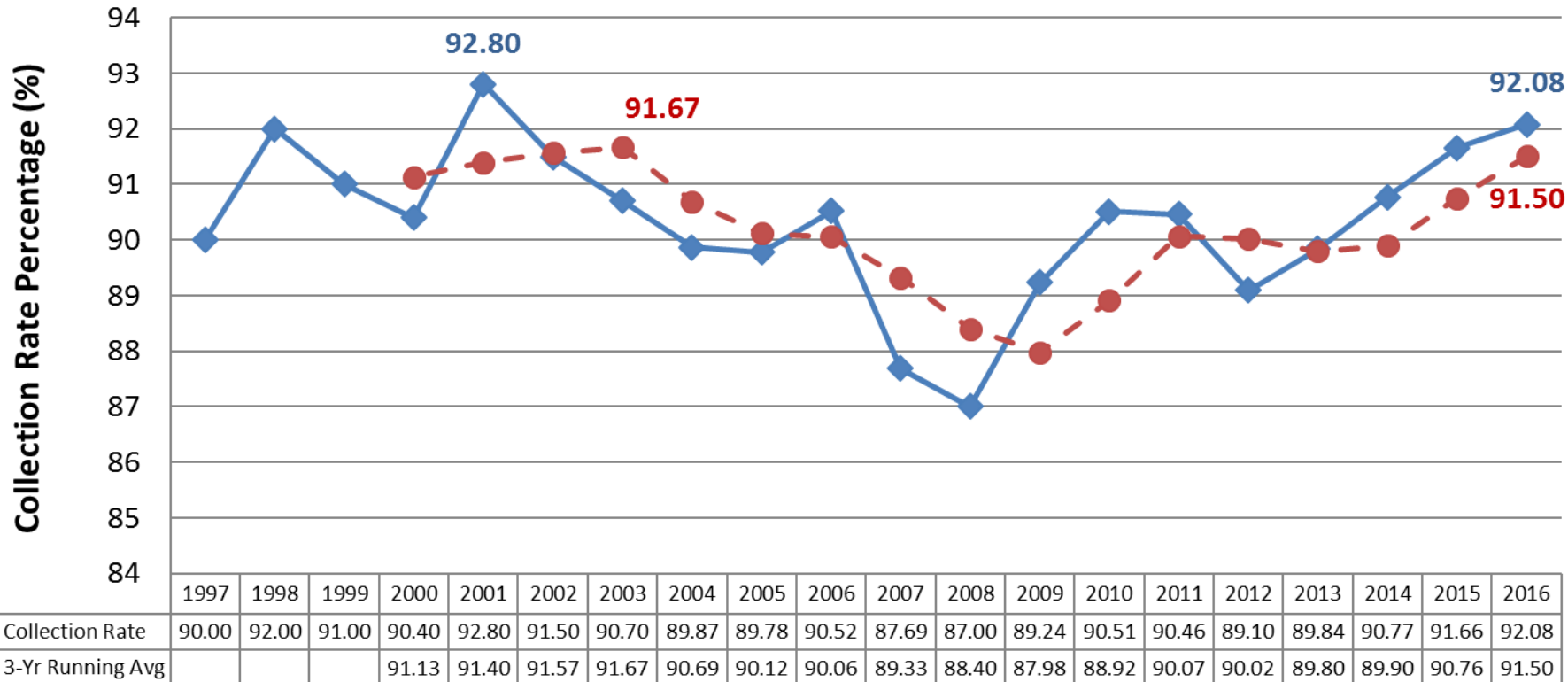
- [World Service Fund](#)
- [Africa University](#)
- [Black College Fund](#)
- [Episcopal Fund](#)
- [General Administration Fund](#)
- [Interdenominational Cooperation Fund](#)
- [Ministerial Education Fund](#)

BWC Collection Rate Trends



Historic Collection Rates

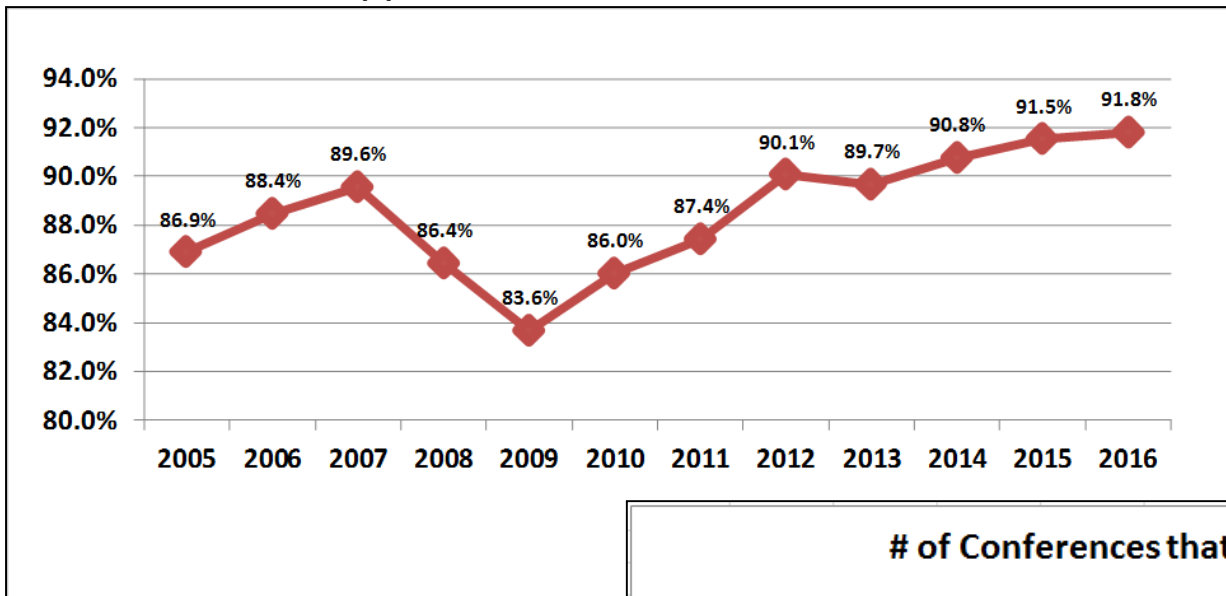
Historic BWC Collection Rates



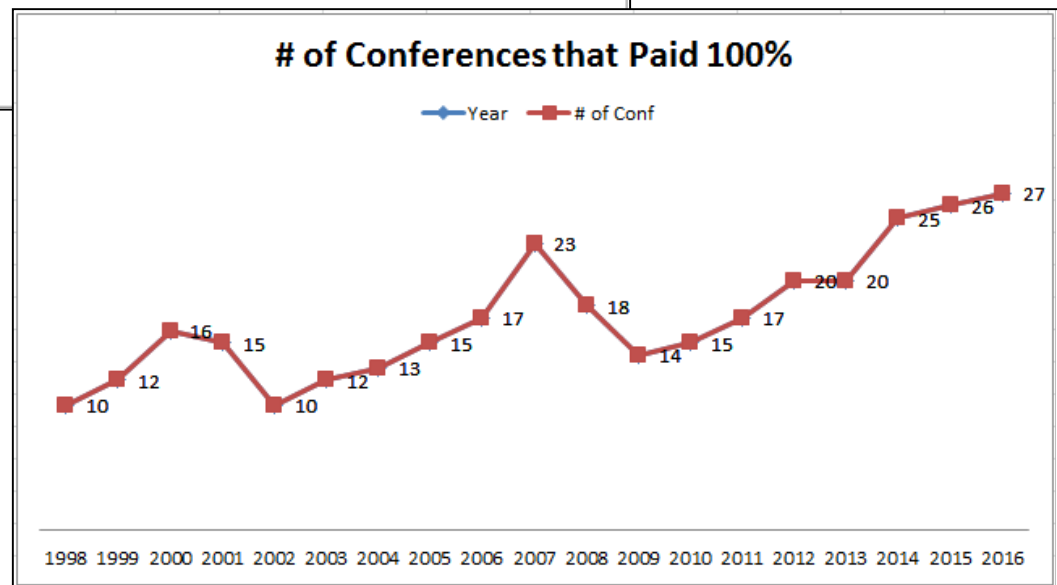
- 92.08% is the best collection rate since 2001.
- 3-Yr running average is only 0.17% less than the all-time high

Denominational Trends

General Church Apportionments Collection Rate



of Conferences that Paid 100%



1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016

100% Collections

YE FINAL

District	# of Churches	100% in 2016	100% in 2015	100% in 2014	100% in 2013	100% in 2012	100% in 2011	100% in 2010
Annapolis	72	67 93%	67	67	63	64	63	54
Washington East	69	58 84%	56	62	63	61	60	55
Baltimore Metro	73	42 58%	42	43	48	46	44	44
Baltimore Suburban	96	84 88%	85	81	86	87	84	90
Central MD	76	61 80%	60	60	59	61	59	60
Greater Washington	66	51 77%	50	42	43	46	47	39
Cumb-Hagerstown	85	80 94%	83	81	79	77	76	76
Frederick	91	82 90%	80	84	83	86	86	82
BWC TOTAL	628	525 84%	523	520	524	528	519	500

100% in 2016 or 2015	628	553	88%
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Note: 30 churches moved up to 100% in 2016 (38 in 2015)

28 churches moved down from 100% in 2016 (32 in 2015)

- Strong results and trends across all districts!
- Greater Washington continued to build on the improvements made in 2015

Historic Results

2016 – 84%

2015 – 83%

2014 – 82%

2013 – 82%

2012 – 83%

2011 – 79%

Apportionment Yr/Yr Change

2016 Year End Apportionment Report

YE FINAL

District	# of Churches	# Better Than 2015	# Same as 2015	# Less Than 2015 by 0-10%	# Less Than 2015 by >10%
Annapolis	72	4 6%	61 85%	4 6%	3 4%
Washington East	69	10 14%	54 78%	2 3%	3 4%
Baltimore Metro	73	15 21%	42 58%	6 8%	10 14%
Baltimore Suburban	96	9 9%	77 80%	5 5%	5 5%
Central MD	76	8 11%	60 79%	1 1%	7 9%
Greater Washington	66	9 14%	47 71%	2 3%	8 12%
Cumb-Hagerstown	85	2 2%	80 94%	0 0%	3 4%
Frederick	91	8 9%	79 87%	0 0%	4 4%
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%

- Only 7% of churches declined by greater than 10%. All-time low.
- Baltimore Metro once again led the Districts in the % of churches that showed improvement over the prior year with 21%.



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Thank you