



Baltimore-Washington Conference
The United Methodist Church

BWC Mission Shares Overview

Local Church Resource

2024 Budget Year

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



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| 2022 Stats Apportionment Base | X | 2024 Budget Benevolence Factor | X | 2024 Budget Collection Rate | = | 2024 Budget Apportionment Income |
|-------------------------------------|---|--------------------------------------|---|-----------------------------------|---|--|
| \$ 82.8M | X | 17.450% | X | 87.0% | = | \$ 12.6M |
| <u>Local Church Example</u> | | | | | | |
| Local Church Base \$ 114,613 | X | 17.450% | | | = | 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 | \$ - |
| 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% |

2024 Budget Discussion

- After 8 years with Apportionment Incomes of \$14.0 to 14.3 million, the 2021 and 2022 budgets were reduced to \$13.0M and \$13.1M. The 2023 and 2024 budgets were subsequently reduced to \$12.5M and \$12.6M which is in alignment with the strategic goal of the Council on Finance and Administration to reduce the budget to \$12M by 2026 or 2027.

| Budget Year | Stats Year | Apportionment Base | 3-Yr Average Apport. Base | BF | Billable | CR | Collectable | Apportionment Base Growth | 3-Yr Average Base Growth |
|-------------|------------|--------------------|---------------------------|---------|------------|--------|-------------|---------------------------|--------------------------|
| 2024 | 2022 | 82,763,421 | N/A | 17.450% | 14,442,217 | 87.00% | 12,564,729 | 4.71% | |
| 2023 | 2021 | 79,040,093 | N/A | 17.550% | 13,871,536 | 90.00% | 12,484,383 | -0.08% | |
| 2022 | 2020 | 79,106,326 | 83,900,969 | 17.550% | 14,724,620 | 89.00% | 13,104,912 | -6.81% | -1.16% |
| 2021 | 2019 | 84,883,266 | | 17.550% | 14,897,013 | 87.50% | 13,034,887 | -3.9% | |
| 2020 | 2018 | 87,713,316 | | 17.600% | 15,437,544 | 91.00% | 14,048,165 | -0.6% | |
| 2019 | 2017 | 88,283,699 | | 17.600% | 15,537,931 | 92.00% | 14,294,897 | 1.0% | |
| 2018 | 2016 | 87,449,322 | | 17.725% | 15,500,392 | 92.00% | 14,260,361 | 0.4% | |
| 2017 | 2015 | 87,072,403 | | 17.75% | 15,455,352 | 92.00% | 14,218,923 | -0.8% | |
| 2016 | 2014 | 87,757,667 | | 17.75% | 15,576,986 | 92.00% | 14,330,827 | 1.1% | |
| 2015 | 2013 | 86,835,908 | | 17.75% | 15,413,374 | 92.00% | 14,180,304 | 0.8% | |
| 2014 | 2012 | 86,169,509 | | 17.75% | 15,295,088 | 92.50% | 14,147,956 | -1.3% | |
| 2013 | 2011 | 87,341,343 | | 17.75% | 15,503,088 | 91.50% | 14,185,326 | -2.1% | |



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%



\$3.90 GOES TOWARD BWC MINISTRIES

\$2.90 SUPPORTS THE GENERAL CHURCH*

*Your \$2.90 that support the General Church goes toward the World Service Fund, Africa University Fund, Black College Fund, General Administration Fund, Interdenominational Cooperation Fund, Ministerial Education Fund and Northeast Jurisdictional Mission Shares.

\$2.60 GOES TOWARD BWC OPERATIONS & FINANCE

\$0.80 GOES TOWARD BWC ADMINISTRATION & COMMUNICATIONS

\$0.80 GOES TOWARD BWC DEBT REDUCTION

BWC Website



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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!

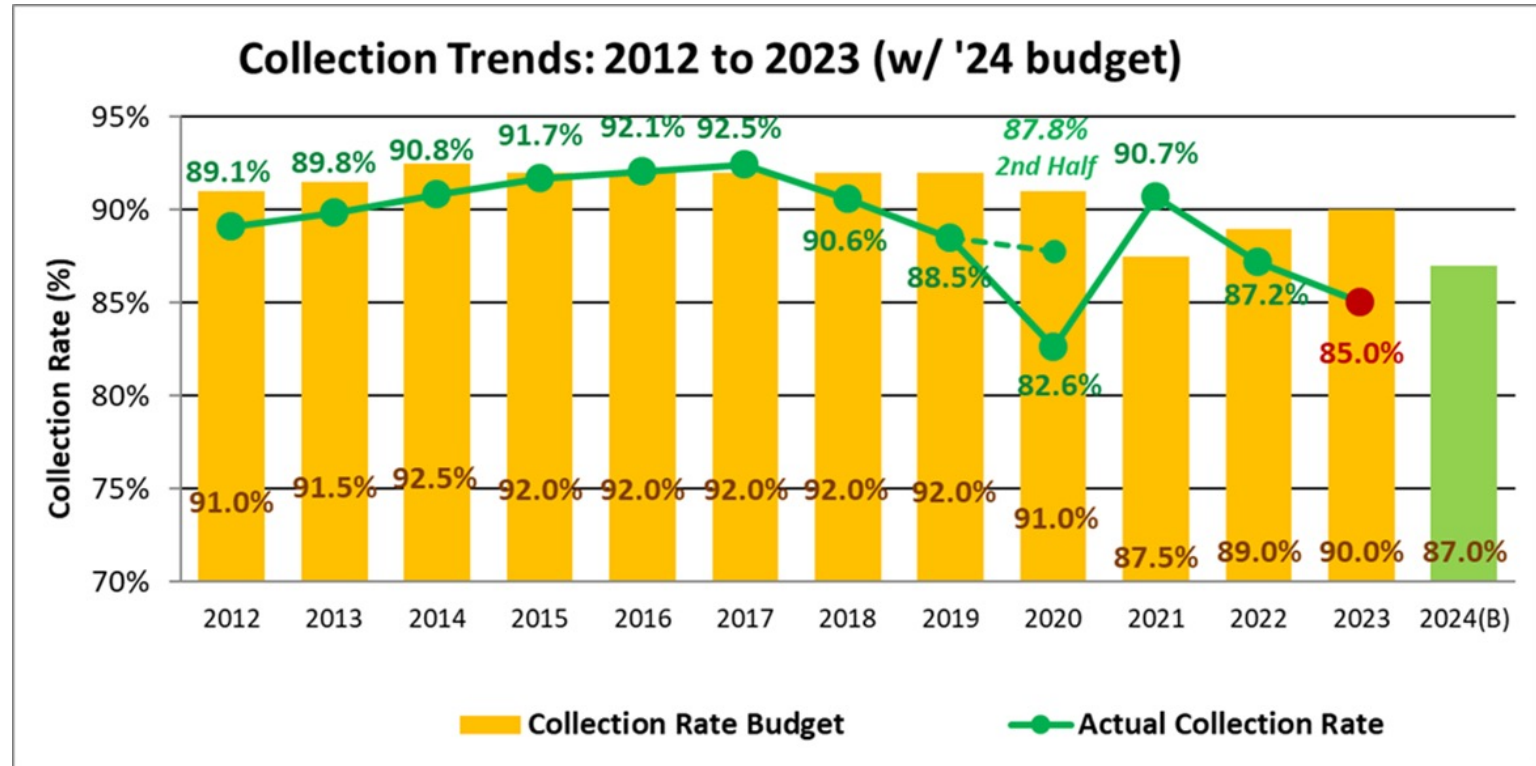
About 11 cents of every dollar put in the local church collection plate support General Church and Conference apportionments. Together, these pennies are transforming the world.

ADDITIONAL RESOURCES

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

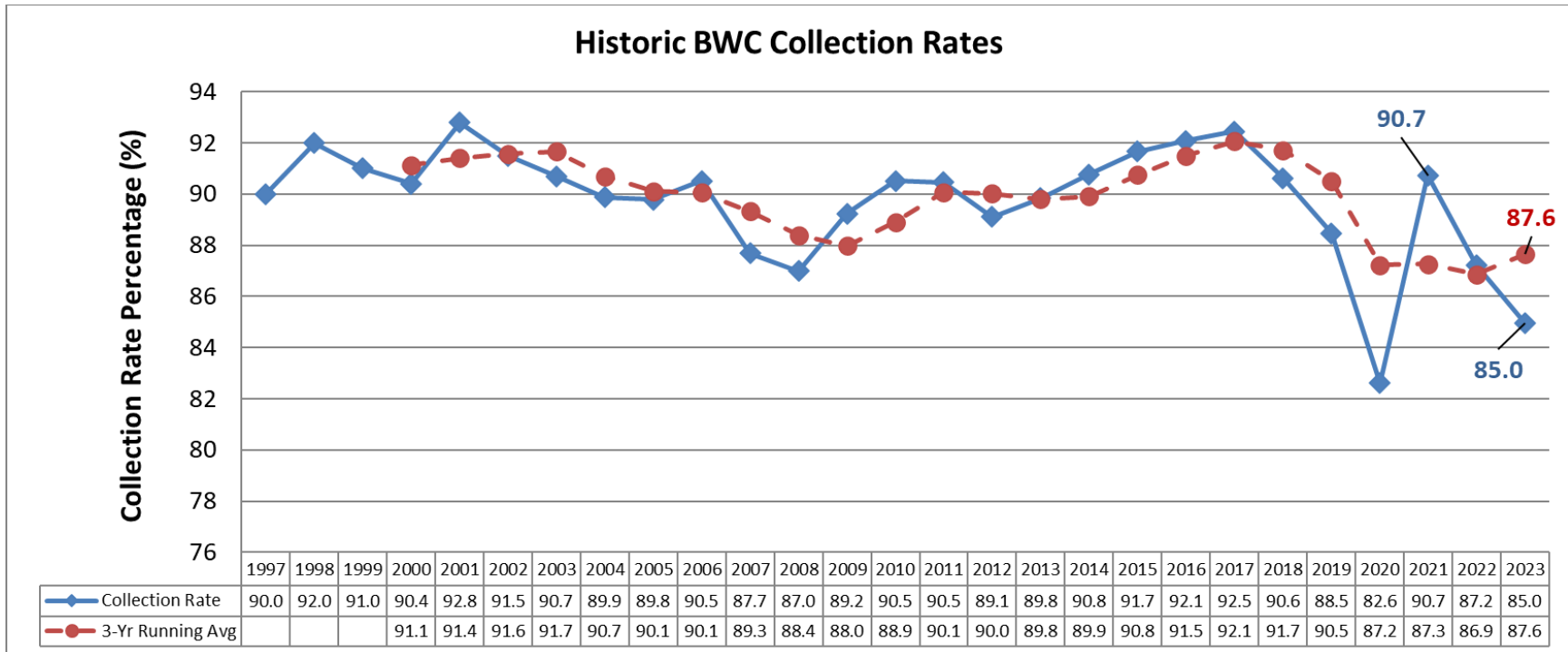


BWC Collection Rate Trends



- The 2023 collection rate was 85.0%.
- Adjusted for disaffiliating churches, the collection rate exceeded 87%.
- The 2024 budget is based on a collection rate of 87%.

Historic Collection Rates



- 89.8% is the average collection rate over the past 27 years.



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Thank you