



Treasurer's Report (Pre-Conference)

CREATING
Difference
Makers!



2017 IOWA CONFERENCE
The United Methodist Church

PRE-CONFERENCE MEETINGS

- The Budget Process - The Iowa Annual Conference
- The 2018 Working Budget
- Apportionment Receipts Status 2016
- How apportionments support the local church
- How our monies are spent – program categories

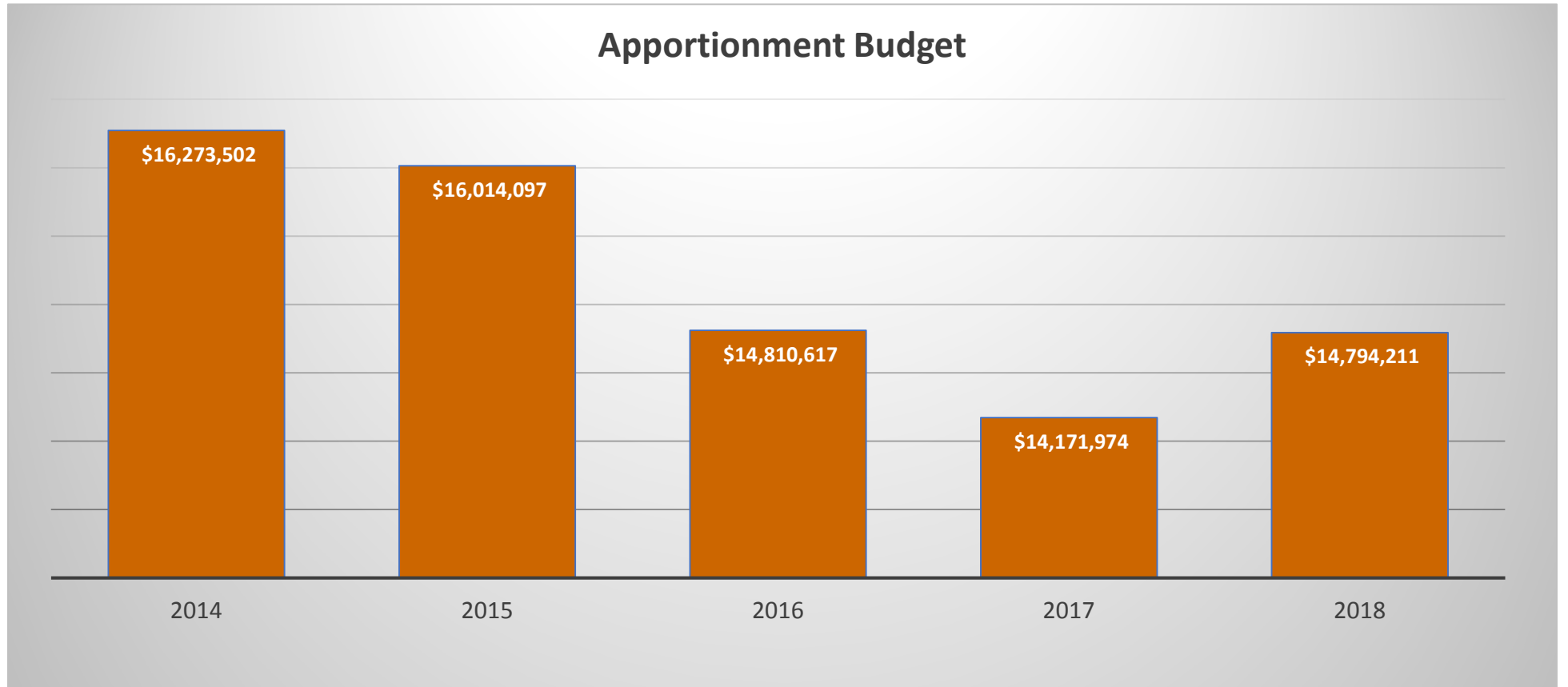
THE BUDGET PROCESS

- Ministry Plans & Budgets prepared by Boards
- Program Review – all program budgets
- CCMC reconciles to guidelines set by CFA
- CFA Budget Committee – all admin budgets

2018 WORKING BUDGET

- The Council on Finance and Administration is recommending **\$14,794,211** in apportionments in 2018.
- This is \$622,237 or + 4.39% more than the 2017 total budgeted apportionments.

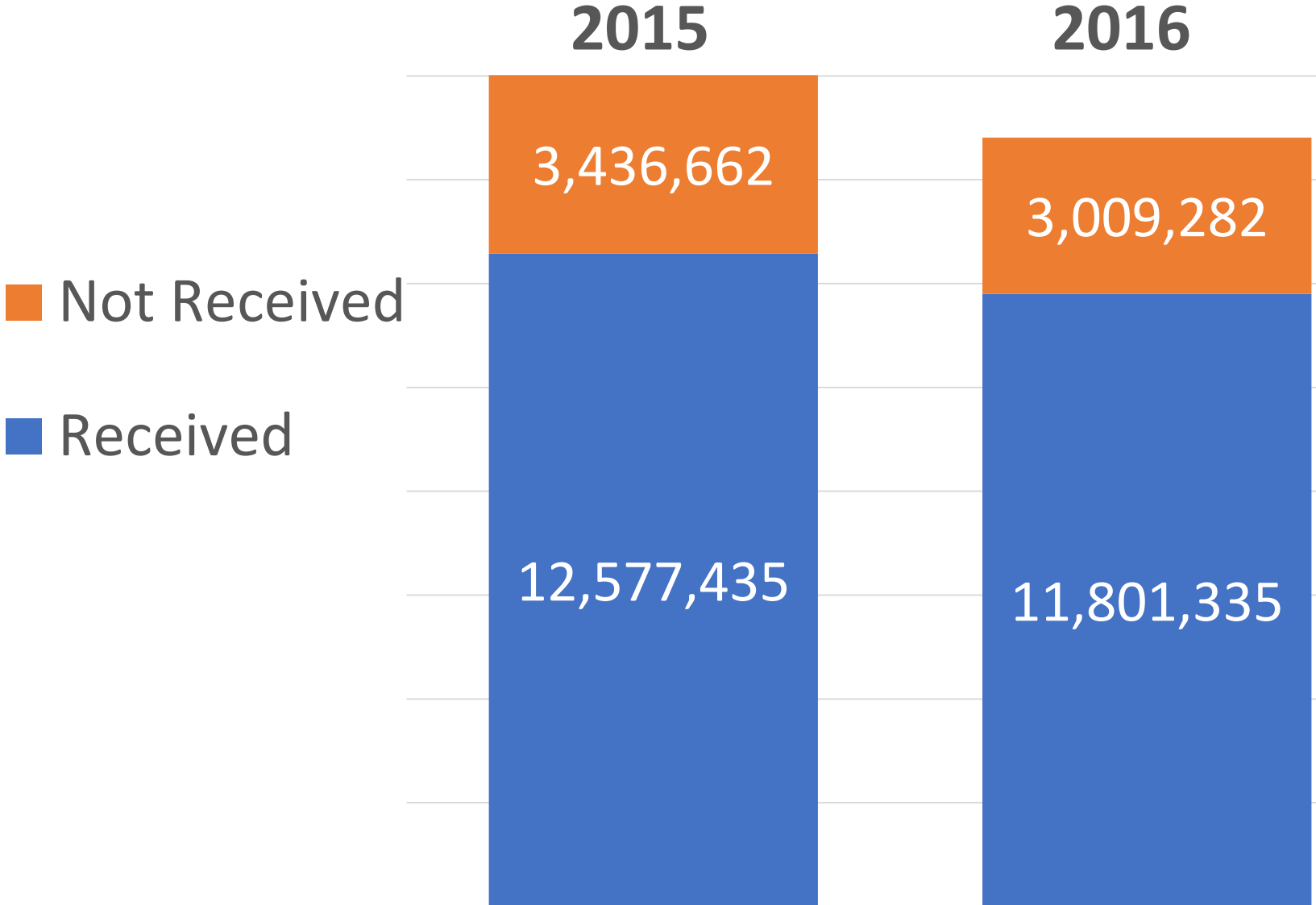
2018 Apportionments



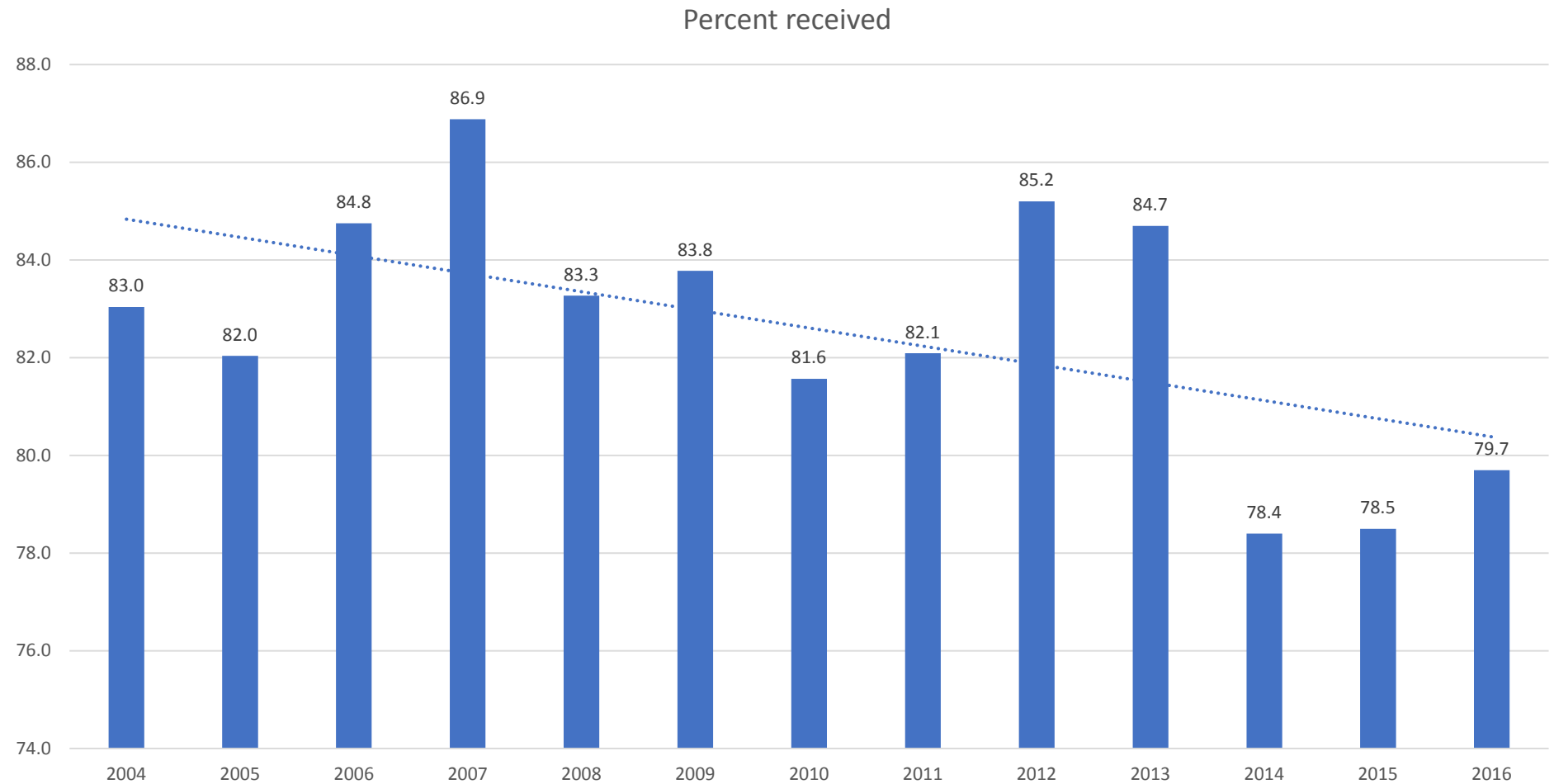
WHY THE INCREASE?

- Square up the budget from some lower cost estimates used for the 2017 budget
- Board of Trustees, Board of Ordained Min, Episcopal Funds, District Funds
- Health insurance increases and other cost of living increases

APPORTIONMENT RECEIPTS STATUS



APPORTIONMENTS RECEIPTS STATUS



RECEIPTS ANALYSIS FOR 2016

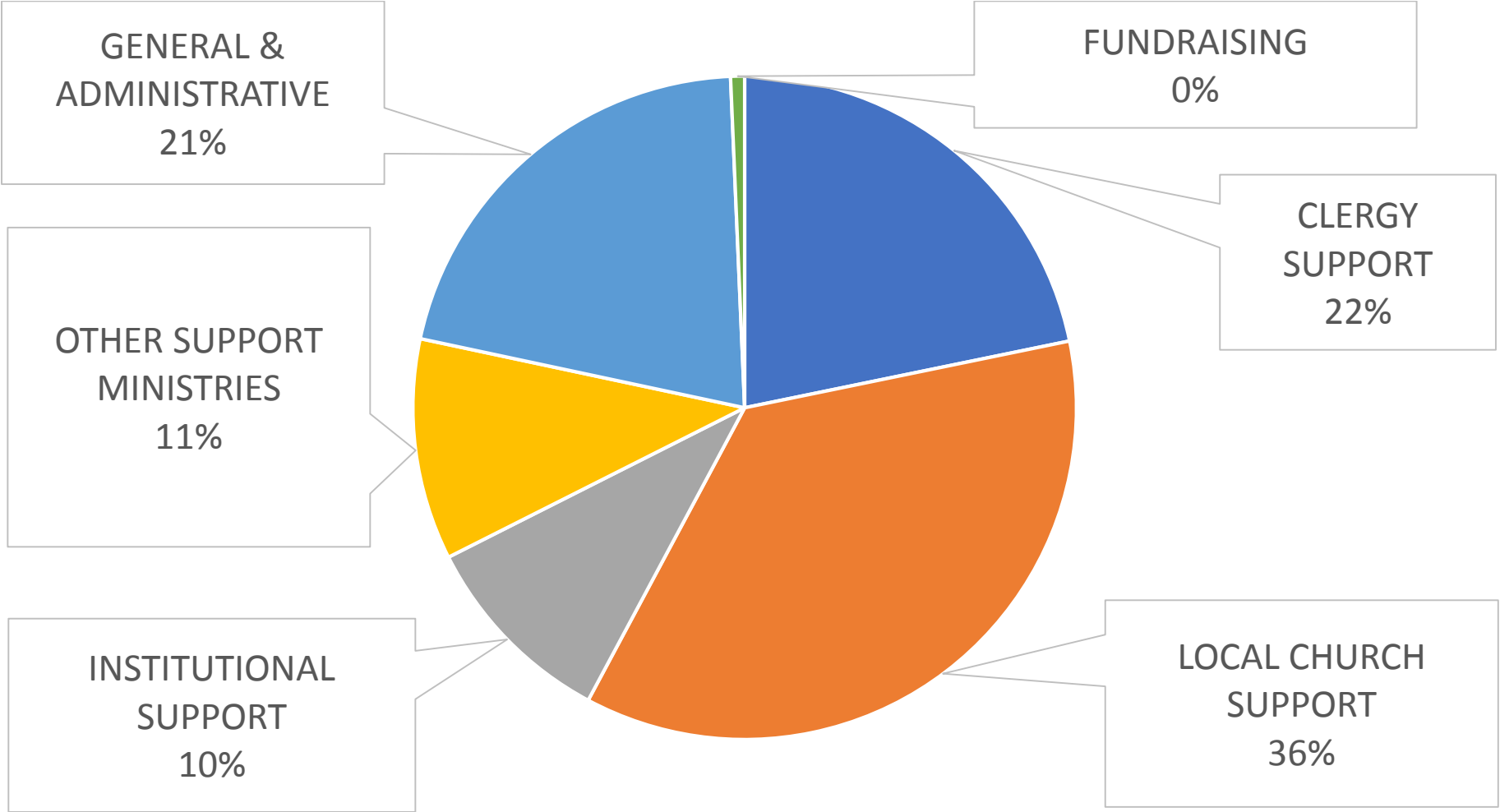
- 764 (772) Total Congregations Apportioned
- 458 (454) Paid 100% by the deadline (Jan 10)
- 19 (29) Paid 100% after deadline
- 32 (16) Paid > 80% of their total
- 156 (182) Paid 20% - 80% of their total
- 57 (50) Paid .5% - 20%
- 42 (41) Congregations paid zero or less than .5%

(#s in parenthesis are for 2015-*corrected)

SOME EXAMPLES OF HOW APPORTIONMENTS SUPPORT THE LOCAL CHURCH

- Appointment and supervision of a local pastor provided by Bishop's Office
- Local church resourcing is provided by Field Outreach Ministers
- Every week, grant monies are sent to organizations and local churches
- Staff are available to take your calls and answer questions for example W-2's, audit guides, statistics, etc
- Monies are received from the local church and are processed here and disbursed as appropriate

EXPENSE BREAKDOWN-PROGRAM CATEGORIES



LOCAL CHURCH SUPPORT EXPENSE

- 36% of total expense
 - Salaries & Benefits \$2.4M
 - Other Expenses \$2.5M
- Staff: Many camp employees, Leadership Development Ministers and Field Outreach Ministers, CCMC Support Staff
- Ministries: Women at the Well, Fe y Esperanza, Sudanese Min, SC District Hispanic Ministries
- Grants: Board of Global Ministry grants, Matthew 25, Women at the Well, many church grants

(lists are not all inclusive)

CLERGY SUPPORT EXPENSE

- 21.8% of total expense
 - Salaries & Benefits \$1.5M
 - Other Expenses \$1.4M

- Staff: Director of Ministerial Services, District Superintendents, District Administrative Assistants, Pastoral Care Counselor

- Grants: Equitable Compensation, various clergy grants, continuing education, seminary, and loan forgiveness grants, etc

INSTITUTIONAL SUPPORT EXPENSE

- 9.7% of total expense
 - Other Expenses \$1.4M
 - Grants: IRMS, Bidwell, Shesler Hall, MUMMS, scholarships from endowments etc
 - Four United Methodist Colleges
 - Four Wesley Foundations

OTHER SUPPORT MINISTRIES EXPENSE

- 10.8% of total expense
 - Salaries & Benefits \$325K
 - Other Expenses \$1.1M

- Staff: Justice for our Neighbors (JFON), CCMC

- Grants: Thanksgiving Ingathering, District Hunger Grants

SUPPORTING SERVICES - GENERAL AND ADMINISTRATIVE

- 21% of total expense
 - Salaries & Benefits \$1.4M
 - Other Expenses \$1.4M
- Staff: Administrative Services/Treasurer's Office, Episcopal Office, Communications Office, CCMC Executive Staff, Conference and Nominations Secretaries, and Archivist
- Facilities overhead, utilities, building & grounds, etc
- Human Resources, consulting fees, software, insurance
- IT, website maintenance, database

SUPPORTING SERVICES - FUNDRAISING

- .7% of total expense
 - Other Expenses \$93K
 - Ministries: Thanksgiving Ingathering & Builder's Call

IN SUMMARY

- The Iowa Annual Conference Budget Process
- The 2018 Working Budget is in place and ready for A-C
- Apportionment Receipts are trending down even though budgets were reduced significantly. Local churches are supported in various ways through their apportionments
- Monies are spent in four program areas and two supporting areas
- **FEEDBACK AND QUESTIONS**