

Apportionment Formula

Apportionments are calculated on the average of the last three years of available statistics of each local church (i.e. 2007 apportionments are calculated using 2003-2005 statistics). The formula is based on total net paid expenses which is the total expenditures of the church minus expenditures for benevolent causes, capital improvements, and payments on loans and mortgages. The apportionments for each church is sent to each district based on decimal calculations from the formula below. The district then passes the apportionments on to the local church according to recommendations developed by the district superintendents and the district stewards.

Individual church apportionments should not change more than two percent above or below the average increase of the total conference apportionments from the previous year. Each church's calculations would look as indicated in the formula to the right.

$$\left(\frac{\text{3-yr. avg. church net paid}}{\text{3 -yr. avg. conference net paid}} \right) = \text{Church Decimal}$$

The following benevolence items are **excluded** from net paid:

World Service & Conference Benevolences
Ministerial Education Fund
Black College Fund
Africa University Fund
Advance Specials
 World Missions
 UMCOR
Conference Advance Specials
Youth Service Fund
General Church Offerings
 Human Relations Day
 One Great Hour of Sharing
 Peace with Justice
 Native American Awareness Sunday
 World Communion Sunday
 UM Student Day
Annual Conference Special Sunday Offerings
Church Extension & Development Fund
Educational Fund
World Hunger Special
Homes for the Aged
Family Services
CMPHC
District Missions
Other benevolences sent to Conf. Treasurer
Other benevolences paid directly by local church
UMW Contributions

Also **excluded** are:

Principal and interest paid on indebtedness loans
Mortgages and payments on buildings and improvements (not including funds borrowed).

Items **included** in Apportionment Formula for net paid:

Interdenominational Cooperation Fund
General Administration Fund
District Administration Fund
District Superintendent's Fund
Episcopal Fund
Equitable Compensation Fund
Conference Services Fund
Pension & Benefits (MPP/CPP)
Retiree, disabled, widows (Conference Apportionment)
Conference Medical Plan Apportionment
Pastor's/Associate's:
 Base Compensation
 Utilities and Other Housing-Related Allowances
 Travel
 Other Cash Allowances
 Other Staff Compensation (including Diaconal and New Deacon Order)
Current Expenses for Programs
Current Operating Expenses (other than Programs)