

Apportionment Formula

Apportionments are calculated on the average of the last three years of available statistics of each local church (i.e. 2009 apportionments are calculated using 2005-2007 statistics). The formula is based on total net paid expenses which are the total expenditures of the church minus expenditures for benevolent causes, capital improvements, and payments on loans and mortgages. The apportionments for each church are 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.

2002 – 2007 - 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.

2008 – 2010 - Remove the above caps. Allocate to each church the normal apportionment increase plus one-third of whatever increase or decrease that would be required to bring each church to 100% of their formula-derived apportionment for 2010.

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

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

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

Mortgages and payments on buildings and improvements (not including funds borrowed).
 Interdenominational Cooperation Fund
 General Administration Fund
 District Administration Fund
 District Superintendent's Fund
 Episcopal Fund
 Equitable Compensation Fund
 Conference Services Fund
 Pension & Benefits (MPP/PPP)
 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)

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