The apportionment formula is based solely on expenditures reported on Table II of the year end statistical report, lines 48 through 57, minus 56a. These lines represent the operating expenses of the church and exclude expenses related to capital improvements, building programs, and preschool programs.

To calculate a church’s 2013 apportionments we average these expenses from the 2009, 2010, & 2011 year end statistics for each church. We then total all of these expenses for every church across the conference. Whatever portion of the total your church represents is your “decimal” or the percentage of the apportionments total for which your church is responsible. Your decimal is then multiplied by the approved budget and we get your apportionment. There is one exception, no church’s apportionments may increase or decrease by more than 30% in any given year.

Using rough numbers if your church reported $100,000 in expenses for 2009, 2010, and 2011 your average would be $100,000. If the total spent by all churches was $100,000,000 then your decimal would be .001. If the conference approved budget was $10,000,000 then your portion would be $10,000.

While there are many variables that may affect the total the most important factor used in the figuring of the apportionments is the spending of the church itself. The total spending of all churches has been increasing between 2% and 3% per year across the state. If your church increases reported spending more than 3% this will most likely result in an increase in apportionments even if the conference budget remains level or declines. If you reduce spending in the areas reported then you will most likely see a decrease in apportionments although this would be dependent on the number of church closings, conference budget changes, and other church’s spending as well. Please note that the three year averaging of expenses will reduce the impact of any one year’s variance.