

1 **Document: 640.01**

2 **Name: Special Sundays with Offerings for 2026**

3 **Author(s): Conference Council on Finance and Administration**

4 **CCFA Action:**

7 **ACTION:**

9 The Northern Illinois Conference recommends the following Special Sundays with offerings for
10 2026:

13 **Special Sundays**

15 General Church Offerings 2026

16 Human Relations Day January 18, 2026

17 UMCOR Sunday March 15, 2026

18 Native American Ministries Sunday April 19, 2026

19 Peace with Justice Sunday May 31, 2026

20 World Communion Sunday October 4, 2026

21 United Methodist Student Day Any Sunday in May

24 Conference Offerings 2026

25 Scouting Ministries Any Sunday in February or March*

26 Golden Cross May 3, 2026

27 Volunteers in Mission Any Sunday in July or August

28 Christian Education September 13, 2026

29 Disability Awareness Sunday November 1, 2026

30 HIV/AIDS Awareness December 6, 2026

31 United Voices for Children Every 5th Sunday (March, June, August, November)

33 * This fund supports Boy Scouts, Girl Scouts, Campfire, 4-H, Big Brothers and Big Sisters, and Amachi
34 programs.

1 **Document: 650.01**

2 **Name: CCFA Apportionment Formula**

3 **Author(s): Conference Council on Finance and Administration**

4 **CCFA Action:**

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7 **ACTION:**

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9 The Northern Illinois Conference will use the following formula to compute the total apportionment for
10 local churches:

11 Churches with Income under \$250,000 will be apportioned 8% of Income.

12 Churches with Income at \$250,000-\$750,000 will be apportioned 10% of Income.

13 Churches with Income over \$750,001 will be apportioned 12% of Income.
14

15 Income shall be defined by reference to the Statistical Report. It shall be computed by subtracting the
16 amount on Line 53 from that on Line 55 (Total Income minus Capital Improvement Funds). The most
17 recent Income information available shall be used.

18 No appeals of the apportioned amount will be permitted. Previous appeal and adjustment limitations will
19 no longer be in effect.
20

21 **RATIONALE:**

22 Being United Methodist means being in connection with all local churches working together toward the
23 mission of making disciples of Jesus Christ for the transformation of the world. Even through the
24 challenges of the last few years, we have been able to maintain a strong connection through our shared
25 partnerships which we call apportionments. Apportionments are the amount a local church should give to
26 sustain our connection.

27 In Northern Illinois, the prior apportionment formula has long been criticized as too complex. It was
28 based upon figures from the previous 5 years, discarding high and low years, averaging, and applying
29 data smoothing.

30 The new formula simplifies this process. It looks only to the most recent statistical year, meaning a local
31 church can more accurately represent its current financial situation. Instead of waiting until after the start
32 of a new year for someone to assign a figure for apportionments, a church will know its apportioned
33 amount as they create a budget.

34 The prior practice also enabled churches to appeal the amount requested from them. Whenever a church's
35 apportionment was reduced on appeal, its future increases were limited to 9% per year irrespective of its
36 financial capacity. This perpetual limitation has caused churches to fall further and further short of the
37 amount they would otherwise be apportioned. Some churches which previously appealed pay 6% or less
38 of their Income while others which were often unaware of the appeal process pay 20% or more of their
39 Income. Of the 96 churches that will increase their apportionment, 73% (70 churches) have received an
40 appeal in the last 5 years.

41 The proposed process eliminates appeals, making clear what each church is asked to pay, and
42 encouraging every church to take steps towards paying that amount.

Appportionments depend upon accurate Statistical Reports. According to NIC Standing Rules, the (Senior) Pastor is responsible for ensuring the accuracy and timely submission of Statistical Reports. NIC staff can help, if needed.

IMPACT

Using data from 2023 (the most current numbers available), there are 195 churches below \$250,000 in Income. Fifty (50) churches will be asked to increase the amount they give. One (1) church will experience no change. One hundred forty-four (144) churches will see their appportionments decrease.

There are 60 churches whose Income is between \$250,001 and \$750,000. Thirty-two (32) churches will be asked to increase their appportionment giving. Twenty-eight (28) churches will see their appportionments decrease.

There are 19 churches whose Income exceeds \$750,001. Fourteen (14) of these will be asked to increase their appportionment giving. Five (5) churches will see their appportionment decrease.

The table below summarizes this information.

	< \$250,000	250,001-750,000	> \$750,001	Total *
Total Number of Churches	195	60	19	274
Number whose Appportionment will Increase	50	32	14	96
Number with No Change	1			1
Number whose Appportionment will Decrease	144	28	5	177

* Twenty (20) churches did not provide statistical reports.

It should be noted that several churches contribute more than the amounts they have been appportioned. The generous giving of those and ALL churches is deeply appreciated.