First United Methodist Church Attn: Finance Committee 216 E. Highland Ave. Elgin, IL 60120

Greetings in Christ,

Please find the enclosed information including a detailed explanation of the apportionment formula and how your church's apportionment was calculated for 2014.

Your 2014 Apportionment Summary

Church # 50022	Annual Amount	Monthly Amount
Support for Ordained Leadership:	\$15,540	\$1,295
Mission & Evangelism:	\$35,364	\$2,947
Strengthening the Connection:	\$6,492	\$541
Total 2014 Apportionment:	\$57,396	\$4,783

Apportionments are one of the most significant ways in which we as United Methodists stay connected to each other and to the shared mission of the United Methodist Church. Through apportionment giving, United Methodists are able to do together what no individual, church, cluster, district, or conference could possibly do on their own.

There are many resources available to help you further interpret apportionments in your local church setting. Please refer to the enclosed resource guide and for more information visit the Northern Illinois Conference website at www.umcnic.org/apportionments.php or contact me at mbunt@umcnic.org or (312) 346-9766 x741.

Thanks for your continued support of our United Methodist connectional giving,

Apportionments Administrator, Northern Illinois Conference

Merrie Bunt

2014 Apportionment Calculation for Elgin: First Church # 50022

Please refer to the following page titled "About the 2014 Apportionment" for an explanation of the Apportionment formula.

Leadership Apportionment Ave. Clergy Costs 96,629 5 year data set 2012: 107,469 Ave. Clergy Costs 96,629 2011: 96,985 Sub-total 15,461 2009: 85,434 Additional Calculation: Final 2008: 82,190 Pastoral Residual: above (below) similar sized churches 9,417 9% max increase or decrease) Change to apportionment -4 = 15,540 -4 = 15,540 Mission & Evangelism Apportionment Ave. Church Operation Costs** 252,553 2011: 283,234 Calculation Rate x14% 2011: 260,032 Mission & Evangelism Apportionment 35,357 +7 = 35,364 2010: 296,294 2009: 268,037 35,357 +7 = 35,364 2012: 357,990 Ave. Grand Total Spending 367,015 2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 57,391 2008: 350,865 Calculated Apportionment 59,844	Support for Ordained			
Ave. Clergy Costs 96,629 2012: 107,469 Calculation Rate x16% Sub-total 15,461 Additional Calculation: Final Considerations: (Round to 12 and 9% max increase or decrease) 72	• •			
Sub-total 15,461 Final Considerations: Average Weekly Attendance 172 Sinal Considerations: (Round to 12 and 9% max increase or decrease)		Ave. Clergy Costs	96,629	
Additional Calculation: 2009: 85,434	2012: 107,469	Calculation Rate	x16%	
Average Weekly Attendance 172 Considerations: (Round to 12 and 9% max increase or decrease) 9,417 9% max increase or decrease or	2011: 96,985	Sub-total	15,461	
Pastoral Residual: above (below) Similar sized churches Change to apportionment +84 9% max increase or decrease)	2010: 108,460	Additional Calculation:		Final
Similar sized churches 9,417 +84 or decrease	2009: 85,434	Average Weekly Attendance	172	Considerations:
Change to apportionment	2008: 82,190	Pastoral Residual: above (below)		(Round to 12 and
Support for Ordained Leadership Apportionment 15,544		similar sized churches	9,417	9% max increase
Apportionment Apportionment 5 year data set 2012: 238,234 Ave. Church Operation Costs** 252,553 2011: 260,032 2010: 296,294 2009: 268,037 2008: 259,395 Mission & Evangelism Apportionment 35,357 +7 = 35,364 5 year data set Connection Apportionment Ave. Grand Total Spending 367,015 47 2012: 357,990 Calculation Rate x1% 367,015 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 57,391 Total 2014 Apportionment 59,844		Change to apportionment	+84	or decrease)
Mission & Evangelism Apportionment Ave. Church Operation Costs** 252,553 2012: 238,234 Calculation Rate x14% 2011: 260,032 2010: 296,294 2009: 268,037 2008: 259,395 Mission & Evangelism Apportionment 35,357 35,357 +7 = 35,364 Strengthening the Connection Apportionment Ave. Grand Total Spending 367,015 2012: 357,990 2011: 374,208 2011: 374,208 2010: 368,846 2009: 422,527 2008: 350,865 Additional Calculation (Budget Size) +2,820 Calculated Apportionment 57,391 45 = 57,396 +5 = 57,396 Total 2014 Apportionment 59,844		Support for Ordained Leadership	15,544	-4 = 15,540
Apportionment Ave. Church Operation Costs** 252,553 2012: 238,234 Calculation Rate x14% 2011: 260,032 Mission & Evangelism Apportionment 35,357 +7 = 35,364 2010: 296,294 2009: 268,037 400 400 400 2008: 259,395 Strengthening the 400 40		Apportionment		
Ave. Church Operation Costs** 252,553 2012: 238,234 Calculation Rate x14%	_			
Calculation Rate X14%	Apportionment			
Mission & Evangelism Apportionment 35,357 +7 = 35,364	<u>5 year data set</u>	Ave. Church Operation Costs**	252,553	
2010: 296,294 2009: 268,037 2008: 259,395 Strengthening the Connection Apportionment Syear data set Ave. Grand Total Spending 367,015	2012: 238,234	Calculation Rate	x14%	
2009: 268,037 2008: 259,395 Strengthening the Connection Apportionment 5 year data set Ave. Grand Total Spending 367,015 2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	2011: 260,032	Mission & Evangelism Apportionment	35,357	+7 = 35,364
2008: 259,395 Strengthening the Connection Apportionment Ave. Grand Total Spending 5 year data set Ave. Grand Total Spending 2012: 357,990 Calculation Rate 2011: 374,208 Sub-total 2010: 368,846 Additional Calculation (Budget Size) 2009: 422,527 Connectional Apportionment 2008: 350,865 Calculated Apportionment Total 2014 Apportionment 57,391 Total 2014 Apportionment 59,844	2010: 296,294			
Strengthening the Connection Apportionment Ave. Grand Total Spending 367,015 2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	2009: 268,037			
Connection Apportionment Ave. Grand Total Spending 367,015 5 year data set Ave. Grand Total Spending 367,015 2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	2008: 259,395			
5 year data set Ave. Grand Total Spending 367,015 2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	Strengthening the			
2012: 357,990 Calculation Rate x1% 2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	Connection Apportionment			
2011: 374,208 Sub-total 3,670 2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	<u>5 year data set</u>	Ave. Grand Total Spending	367,015	
2010: 368,846 Additional Calculation (Budget Size) +2,820 2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 +5 = 57,396 Total 2014 Apportionment 59,844	2012: 357,990	Calculation Rate	x1%	
2009: 422,527 Connectional Apportionment 6,490 +2 = 6,492 2008: 350,865 Calculated Apportionment 57,391 Total 2014 Apportionment +5 = 57,396 2013 Apportionment: 59,844	2011: 374,208	Sub-total	3,670	
2008: 350,865 Calculated Apportionment 57,391 Total 2014 Apportionment +5 = 57,396 2013 Apportionment: 59,844	2010: 368,846	Additional Calculation (Budget Size)	+2,820	
Total 2014 Apportionment +5 = 57,396 2013 Apportionment: 59,844	2009: 422,527	Connectional Apportionment	6,490	+2 = 6,492
Total 2014 Apportionment +5 = 57,396 2013 Apportionment: 59,844	2008: 350,865	Calculated Apportionment	57,391	-
2013 Apportionment: 59,844				+5 = 57,396
, , , , , , , , , , , , , , , , , , , ,			59.844	•
Increase/Decrease of: -4%		Increase/Decrease of:	-4%	

Remember: We averaged the three middle years after discarding the highest and lowest years.

^{**}When 2012 was the lowest year of the 5 year data set, we averaged the three lowest years.