

Calculation Worksheet for Mount Prospect: Trinity

Church # 50045

2018 Apportionment: \$47,664

Your new figure represents a 9% decrease since 2017. Please refer to the subsequent document titled "About the 2018 Apportionment" for an explanation of this Apportionment formula.

| Support for Ordained Leadership Fund | | |
|---|---|--------------------------------------|
| Statistical Report Questions | Statistical Report Data | Apportionment Calculation |
| <u>Clergy related costs:</u> 48 + 49. Sr & Assoc Pastor compensation (x125% for parsonage appointments) +50. Housing allowance and utilities +51. Accountable reimbursements +52. Other cash allowances | <u>5 Year Data Set:</u> 2016: 91464 2015: 94388 2014: 89845 2013: 87314 2012: 89738 | 90,349 <u>x 14%</u> 12,648.86 |
| <u>Pastoral Residual Calculation:</u> 2016 Average Attendance and Current Pastoral compensation (Regression Analysis) | 2016 Average Attendance: 420 Residual: Amount above (below) similar sized churches: (9,299) Change to Apportionment: | -80 |
| | Circuit Breaker & Rounding: | +224 |
| | Support for Ordained Leadership Sub-total: | = \$12,792 |
| Mission & Evangelism Fund | | |
| Statistical Report Questions | Statistical Report Data | Apportionment Calculation |
| <u>Programs and Operational Costs:</u> 53. Deacon's salary & benefits +55. Other staff salaries & benefits +56. Program & Building expenses (<i>excluding portion incurred by outside groups</i>) +57. Other current operating expenses | <u>5 Year Data Set:</u> 2016: 182214 2015: 251525 2014: 237190 2013: 214069 2012: 214069 | 203,451 <u>x 14%</u> 28,483.13 |
| | Circuit Breaker & Rounding: | +509 |
| | Mission & Evangelism Sub-total: | = \$28,992 |
| Strengthening the Connection Fund | | |
| Statistical Report Questions | Statistical Report Data | Apportionment Calculation |
| <u>Grand Total Spending:</u> Sum of lines 48-57 +46. Clergy Pension +47. Clergy Health Insurance + Benevolent Giving (Lines 35-43) | <u>5 Year Data Set:</u> 2016: 310917 2015: 392910 2014: 361248 2013: 334947 2012: 331453 | 325,772 <u>x 1%</u> 3,257.72 |
| <u>Budget Size Calculation:</u> Sum of lines 48-57, minus 60,000 | 2016: 251,274 Change to Apportionment: | +2,518 |
| | Circuit Breaker & Rounding: | +104 |
| | Strengthening the Connection Sub-Total: | = \$5,880 |
| | Total Apportionment: | 47,664 |

About the 2018 Apportionment: “A Portion Meant for Others”

The amount each local church contributes in apportionments is based on a specific formula which matches expenditures on the local church level and extends a percentage to similar ministries at the conference and denominational level. Just as we give to our church in order to be in mission with our local community and beyond, so our local church gives “A Portion Meant for Others” in support of ministries around the conference and the world.

Every local church provides the basis for their apportionment calculation in their statistical reports each February. The formula considers the five most recent statistical reports (2012 - 2016). The highest and lowest of the five years are discarded and the apportionment calculation rates are applied to the average of the three median years for each category. When the most recent year is the lowest of the five (reflecting a trend of recent budget constriction), the apportionment calculation rates are applied to the average of the three lowest years for each category.

| Apportionment Fund A Portion Meant for Others | Statistical Report Questions | Apportionment Calculation |
|--|--|---|
| <p>Support for Ordained Leadership</p> <p>This fund is based on clergy related costs and supports pastoral and lay leadership through Conference services, District Superintendents & Administrators, clergy moving costs, equitable compensation, emergency grants, and scholarships for seminarians through the Ministerial Education Fund.</p> | <p><u>Clergy related costs:</u></p> <p>48 + 49. Sr & Assoc Pastor compensation (x125% for parsonage appointments) +50. Housing allowance and utilities +51. Accountable reimbursements +52. Other cash allowances</p> <p><u>Additional Calculation:</u></p> <p>Pastoral Residual: Average Attendance and current Sr & Assoc Pastor compensation (Regression Analysis)</p> | <p>Average of 5 year data set</p> <p>Multiplied by 14%</p> <p>Plus Residual cubed and multiplied by .000000001</p> |
| <p>Mission & Evangelism</p> <p>This fund is based on church spending on programs and operations and supports new church development & redevelopment, NIC programming, and missions at all levels of the UMC, including the World Service Fund, Black College Fund, and Africa University.</p> | <p><u>Programs and operational costs:</u></p> <p>53. Deacon’s salary & benefits +55. Other staff salaries & benefits +56. Program & Building expenses (excluding portion incurred by outside groups) +57. Other current operating expenses</p> | <p>Average of 5 year data set</p> <p>Multiplied by 14%</p> |
| <p>Strengthening the Connection</p> <p>This fund is based on the grand total spending of the local church. Funds are used to strengthen the connection at all levels of the UMC with funding for the Annual & General Conference sessions, NIC administrative costs, the Treasurer’s office, the Episcopal Fund, General Administration Fund, and Interdenominational Cooperation Fund.</p> | <p><u>Grand total costs:</u></p> <p>Sum of lines 48-57 +46. Clergy Pension +47. Clergy Health Insurance + Benevolent Giving (Lines 35-43) <i>Excluded entirely:</i> 58. Mortgage/payments on debt 59. Capital expenditures</p> <p><u>Additional Calculation:</u></p> <p>Church Budget Size : Sum of lines 48-57, minus 60,000</p> | <p>Average of 5 year data set</p> <p>Multiplied by 1%</p> <p>Plus Budget Size squared and multiplied by .00000004</p> |
| | <p><u>Final Considerations:</u> The Apportionment may not increase or decrease by more than 9% from the previous year and each apportioned fund must be divisible by 12. (Circuit Breaker & Rounding)</p> | |

