

APPORTIONMENT 101

How is my church's 2006 apportionment calculated?

The calculation of each church's apportionment is based on three things:

1. The membership of the church in the most recent year reported to GA (2004).
2. The membership of the church in the year prior to that (2003).
3. The amount reported on the church's "Session Annual Statistical Report" in the most recent year ended (2004) for Line 21-A, "Local Program."

What would the apportionment be per member if the calculation were based purely on membership?

Based on total membership of churches in Albany Presbytery as of December 31, 2004, the apportionment per member for 2006 would be \$34.38. Using our Presbytery's formula, individual church's per member apportionments range from a low of \$27.68 to a high of \$50.69.

What does it mean if my church's 2006 apportionment is much higher or much lower than \$34.38?

If your church's calculated apportionment is **higher** than \$34.38, then your church reports comparatively more Local Program Expense on the Session Annual Statistical Report than other churches. If your church's calculated apportionment is **lower** than \$34.38, then your church reports comparatively less Local Program Expense on the Session Annual Statistical Report than other churches.

Local Program Expense includes everything from the pastor's salary and benefits to utilities to Christian Education program expense - essentially, everything required to operate your church. Local, validated, and other mission spending, capital and investment expenditures, the actual apportionment paid, and giving to the Theological Education Fund is excluded from Local Program Expense.

What is the overall effect of calculating apportionment this way?

The overall effect of calculating apportionment this way is that churches with small local program expenses pay less apportionment and churches with large local program expenses pay more apportionment. The hope is that churches that can "afford" more, pay more, and churches with smaller budgets pay less.

How can my session affect our apportionment?

Churches that clean their membership rolls will see corresponding decreases in their apportionment. Care in filling out the Session Annual Statistical Report correctly, particularly the Local Program Expense line, will ensure that your church is not overcharged in relation to other churches of similar size and budget.

Some churches have looked at their operating budgets and have taken session action to reclassify some of their spending that has previously been considered Local Program Expense to be Mission Expense. If the large program churches choose to do this, they will see a short-term benefit that would be realized at the expense of other churches. Albany Presbytery rejected changing the formula to a straight per capita calculation most recently in 1998, the rationale being that the change would negatively affect the small churches in our Presbytery.

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