

QUESTIONS OFTEN ASKED ABOUT APPORTIONMENTS

NORTH TEXAS CONFERENCE - 2009

1. Who make decisions about apportionments?

Members from local congregations at Annual Conference.

Members from local congregations, who are elected delegates to Jurisdictional & General Conference quadrennially.

Members from local congregations at District Conference.

2. Who are members of these conferences?

One lay member of the Annual Conference is elected annually from every charge. In addition, larger churches elect one lay member for each clergy appointed to serve that church. The district conferences elect additional lay members to equalize the number of lay and clergy members.

General and Jurisdictional Conference delegates are elected every four years on a general church-wide ratio according to the number of ministerial and church members of the Annual Conference. An equal number of lay and clergy delegates are elected to the General and Jurisdictional Conferences by the Annual Conference.

The district conferences of the Annual Conference include all lay and clergy members of the Annual Conference from the churches of the districts.

3. Who determines how much each church is apportioned?

The Annual Conference determines annually how the total amount of each apportionment is to be divided among the several churches based on the two-part decimal (membership - finance) formula with one exception:

The formulas for the district budgets are set by the district conferences.

4. How is the two-part decimal (membership - finance) formula computed for each church?

The first part of the two-part decimal formula is computed annually by dividing the total 2007 church membership of the Annual Conference (less fellowships and discontinued churches = 158,149) into the 2007 membership of each church. This becomes the church's membership decimal.

The second part of the formula is computed annually by adding the amounts of the operating expenses reported by the church in statistical columns 64b, 65b, 66a, 66c, 67a-d, 68a-b, and 69-72 of the 2008 Conference Journal. This total is then divided by the Conference total of these same columns (less fellowships and discontinued churches = \$76,991,099). This becomes the local church's finance decimal. (Please note that no capital or missional expenditures are included in the computation of the decimal).

The finance decimal is doubled. The membership decimal is added to the doubled finance decimal. This total is divided by three to become the two-part decimal. This decimal is multiplied by the Conference total of each apportionment to compute the amount each church is asked to pay toward that apportionment.

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5. Must churches pay all their apportionments?

Payment of all apportionments is a spiritual matter and connectional responsibility. In addition, however, according to paragraph 621 of the 2004 Discipline, the Episcopal Fund, the District Superintendents Fund, Board of Pensions, and Equitable Compensation Fund are to be paid according to the same schedule as the pastor's salary is paid.

6. When should apportionments be paid?

Apportionments should be paid monthly. With the exception of a part of the Board of Pensions Fund, all apportionments support current budgets of connectional causes. The various ministries are made less effective when monthly operating expenses are limited because apportionments are not paid on a monthly basis.

The Annual Conference has recommended "that local churches plan to remit at least 10% of their annual apportionments before the 15th of each month beginning in January or February" (2008 Conference Journal, p.190).