

## Proposed 2017 Congregational Allocations

GPNW Congregation	2017 Allocation	2016 Allocation	\$ Variance with 2016	% Variance with 2016
Albany	\$ 2,768	\$ 2,558	\$ 210	8.2%
Auburn	\$ 6,961	\$ 7,734	\$ (773)	-10.0%
Bend	\$ 3,812	\$ 3,519	\$ 293	8.3%
Bremerton	\$ 3,211	\$ 2,918	\$ 293	10.0%
Cottage Grove	\$ 1,979	\$ 1,799	\$ 180	10.0%
Cowlitz Valley	\$ 3,581	\$ 3,978	\$ (397)	-10.0%
Crystal Springs	\$ 5,803	\$ 5,346	\$ 457	8.5%
East Wenatchee	\$ 1,463	\$ 1,330	\$ 133	10.0%
Ellensburg	\$ 1,989	\$ 1,808	\$ 181	10.0%
Eugene	\$ 8,537	\$ 8,862	\$ (325)	-3.7%
Fairbanks	\$ 2,168	\$ 2,159	\$ 9	0.4%
Garden Grove	\$ 3,778	\$ 4,198	\$ (420)	-10.0%
Highland Park	\$ 2,254	\$ 2,503	\$ (249)	-9.9%
Mat-Su Valley	\$ 1,233	\$ 1,121	\$ 112	10.0%
Myrtle Point	\$ 1,847	\$ 1,679	\$ 168	10.0%
Neilton	\$ 922	\$ 856	\$ 66	7.7%
Olympia	\$ 1,753	\$ 1,759	\$ (6)	-0.3%
Portland	\$ 7,714	\$ 7,209	\$ 505	7.0%
Puyallup	\$ 5,202	\$ 5,318	\$ (116)	-2.2%
Rainier Valley	\$ 2,388	\$ 2,397	\$ (9)	-0.4%
Redmond	\$ 5,399	\$ 5,172	\$ 227	4.4%
Renton	\$ 6,463	\$ 5,875	\$ 588	10.0%
Rogue Valley	\$ 4,036	\$ 3,669	\$ 367	10.0%
Roseburg	\$ 1,019	\$ 983	\$ 36	3.7%
Salem	\$ 5,329	\$ 5,535	\$ (206)	-3.7%
Samish	\$ 4,777	\$ 4,558	\$ 219	4.8%
Southridge	\$ 8,660	\$ 9,406	\$ (746)	-7.9%
Tuality	\$ 5,157	\$ 4,688	\$ 469	10.0%
University Place	\$ 5,289	\$ 5,877	\$ (588)	-10.0%
Woodburn	\$ 2,987	\$ 3,318	\$ (331)	-10.0%
Woodland Park	\$ 5,135	\$ 5,705	\$ (570)	-10.0%
Yakima-Selah	\$ 3,895	\$ 3,672	\$ 223	6.1%
<b>Totals</b>	<b>\$ 127,509</b>	<b>\$ 127,509</b>		

<b>Total Proposed Allocations for 2017:</b>	<b>\$ 127,509</b>
<b>Total 2015 contributions to Congregational Ministries:</b>	<b>\$ 645,698</b>
<b>Total number of 2015 local contributors:</b>	<b>540</b>

# GPNW MC Understanding Your Congregation's 2017 Allocation

The allocation computation uses two primary factors:

- 1) Total Congregational Ministries contributions (purpose codes 100)
  - 2) Total number of Contributor Units for congregational contributions—a single person or a married couple counts as 1 unit
- Congregations that receive the most contributions and have the most contributors will have the highest allocation.
  - The allocation formula is designed to help determine a congregation's ability to pay and is a reflection of their collective generosity.
  - There is no perfect formula; however, we continue to strive for an equitable approach.

Criteria and rationale for the formula:

- The data used to compute the allocations is from the church's computerized database, Shelby.
- The allocations are based only on the immediate past year's contributions—because it is a more current reflection of the congregation's contributor composition.
- It does not drag multiple years of historical data forward—because previous formulae included “stale” data and did not reduce fluctuations in allocations between years as much as hoped.
- Half of the allocation is based only on Congregational Ministries (purpose codes 100) contributions, not Mission Center or World Church contributions—because congregational contributions more accurately reflect the giving strength locally.
- The other half of the allocation is based on the number of congregational contributors who contribute more than \$100 during the year.
- A “ceiling” and “floor” of 10% (more or less than the previous year's allocation) is included in the process—because this is a way to directly limit fluctuations year to year and makes budgeting for congregations more predictable.

**Questions?** Contact Mission Center Financial Officer **Steve Pomeroy** ([spomeroy@cofchrist-gpnw.org](mailto:spomeroy@cofchrist-gpnw.org), 425-457-0739).

## Hypothetical Example Using Congregation X:

To keep it simple, let's say total annual GPNW congregational allocations are \$100,000, total GPNW member contributions were \$1,000,000, and total number of GPNW contributors were 1,000.

- The first half of the total GPNW combined congregational allocation is based on Congregational Ministries contributions (Purpose codes 100) during 2015 (most recent completed year) —\$50,000 (1/2 of \$100,000).
- Congregation X had annual local contributions of \$80,000, which is 8% of the total GPNW member contributions (\$80,000/\$1,000,000).
- Congregation X's part of this half of the allocation would be 8% of \$50,000, or \$4,000.
- The second half of the total allocation (\$50,000 (1/2 of \$100,000)) is based on the number of congregational contributors to Congregational Ministries during 2015.
- Congregation X had 24 contributors, which is 2.4% of the total GPNW contributors (24/1,000).
- Their part of this half of the allocation would be 2.4% of \$50,000, or \$1,200.
- Congregation X's total allocation for 2017 would then be \$4,000 + \$1,200, or \$5,200.

## Final Considerations:

If Congregation X's computed allocation for 2017 is more than 10% higher than their 2016 allocation, their 2017 allocation will be limited to a 10% increase. If Congregation X's computed allocation for 2017 drops by more than 10% compared with their 2016 allocation, their 2017 allocation will be limited to a 10% decrease.