**Computing the 2023 Fair Share Factors**

The Fair Share Apportionment is determined by multiplying the average of total adjusted expenditures of a local church during each of the three previous years as reported on the local church’s Statistical Report by the ratio of the Conference Budget as compared to the total of the reported adjusted expenditures for all churches within the Conference. Below is a listing of the Statistical Report lines used to calculate a church’s adjusted total expenditures and an example of an apportionment calculation.

|  |  |
| --- | --- |
| **From Local Church Statistical Report** |  |
| 40b. Optional amount paid over charge responsibility ($7,200 per participant for 2023) for health premium Funded by the church | $5,796  |
| 41a. Total amount paid in base Compensation for pastor | $40,000  |
| 41b. Total amount paid in base compensation for associate appointed by Bishop | $0  |
| 41c. Total amount paid in salary and benefits for Deacons | $0  |
| 42a. Total amount paid to/for Pastor for Housing | $6,000  |
| 42b. Total amount paid to/for associate or any other appointed Clergy for Housing | $0  |
| 42c. Housing for Deacons NOT included in 42b | $0  |
| 43. Total amount paid to/for Pastor and Associates for ARP | $5,000  |
| 44. Total amount paid to/for pastor and associate for any other cash allowances  | $0  |
|  (Non-Accountable) |  |
| 45. Total amount paid in salary and benefits for all other church staff | $5,000  |
| 46. Total amount spent for local church program expense | $20,000  |
| 47. Total amount spent for other local church operating expenses | $20,000  |
|  |  |
| **Total Adjusted Church Expenditures (sum of lines listed above)** | **$101,796**  |
| **3 Year Average Adjusted Church Expenditures (current year total added to previous 2 years' totals and divided by 3)** | **$100,200**  |
|  |  |
| **2023 Conference Budget apportioned across all local churches** | **$11,915,221** |
| **Total Adjusted Average Expenditures of all local Churches** | **$34,543,155**  |
| **Apportionment Rate (Conference Budget divided by Total Adjusted Average)** | **$0.3449** |
|  |  |
| **Local Church Apportionment (Apportionment Rate multiplied by 3 Year Average Adjusted Church Expenditures to the nearest dollar)** | **$34,559**  |

**For each dollar of expenditures, a church is apportioned approximately $0.34 for Fair Share**

**A DETAILED BREAKDOWN EXPLAINING WHERE FAIR SHARE/APPORTIOMENT DOLLARS ARE UTILIZED IS NOW AVAILABLE AT THE FOLLOWING LINK:** [**https://www.wvumc.org/ministry-support-breakdown/**](https://www.wvumc.org/ministry-support-breakdown/)