

NEW ASSESSMENT FORMULA FOR HAMILTON CONFERENCE

- at the 2007 annual meeting of Hamilton Conference a motion was passed asking the executive of Hamilton Conference to review the current assessment method - currently the number of resident members
- this task was assigned to the finance committee
- the finance committee consulted with other conferences and with the national statistics office
- we compiled statistics and then analyzed the results
- the initial decisions made were to
 - base the assessments on the arithmetic average of the average attendance and the number of financially supporting households
 - to implement the new assessment formula as of January 2010
 - for the executive secretary and the finance chair to visit all presbyteries to explain the new assessment formula prior to implementation, and to listen to concerns raised by presbyters
- as a result of the visits to presbyteries two changes were made to the initial decisions
 - the first was to exclude the average number of children under the age of 12
 - the second was to delay implementation until January 2011

- reminder – conference can only assess presbyteries – presbyteries assess congregations
- the 2009 annual meeting approved the change in assessment formula and the implementation date of January 2011
- for questions please contact office@hamconf.org

Conference Assessment Formula to the Presbyteries

- the formula for assessments to the presbytery that was approved at the annual meeting in 2009 for implementation in 2011 is as follows:
- $a \left[\left(0.5 \frac{b}{c} \right) + \left(0.5 \frac{d}{e} \right) \right]$ where
 - a is the amount to be raised by assessment for Hamilton Conference
 - b is the average attendance less the number of children for the presbytery (as reported in the annual statistics forms)
 - c is the average attendance less the number of children for the conference (as reported in the annual statistics forms)
 - d is the number of supporting households in the presbytery (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)
 - e is the number of supporting households in the conference (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)
- assuming all presbyteries adopt the conference method of assessments the

Presbytery Assessment Formula to the Congregations is

$$\bullet \left\{ a \left[\left(0.5 \frac{b}{c} \right) + \left(0.5 \frac{d}{e} \right) \right] \right\} + \left\{ f \left[\left(0.5 \frac{g}{h} \right) + \left(0.5 \frac{i}{j} \right) \right] \right\}$$

where

- a is the amount to be raised by assessment for Hamilton Conference
- b is the average attendance less the number of children for the congregation (as reported in the annual statistics forms)
- c is the average attendance less the number of children for the conference (as reported in the annual statistics forms)
- d is the number of supporting households in the congregation (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)
- e is the number of supporting households in the conference (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)
- f is the amount to be raised by assessment for the presbytery
- g is the average attendance less the number of children for the congregation (as reported in the annual statistics forms)
- h is the average attendance less the number of children for the presbytery (as reported in the annual statistics forms)
- i is the number of supporting households in the congregation (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)
- j is the number of supporting households in the presbytery (a supporting household is any household contributing more than \$50 in a year as reported in the annual statistics forms)

FREQUENTLY ASKED QUESTIONS

- **What is the reason behind the new formula?**
 - It was felt that it was fair – resident members no longer represent the number of active participating individuals in the congregations. The people in the pews and the people who donate to the church are the ones that can be counted on for support.
- **Why was the formula not phased in?**
 - The implementation date was delayed for a year so that the change would be communicated widely. It was also felt that phasing in the change would further complicate understanding and implementing the new formula.
- **From the “summer congregations” – won’t some people be counted twice?**
 - Contributing households may be counted twice as families may contribute to one church during the summer months and another during the winter. This is no different than the family whose members attend different churches.
 - People will not be counted twice in the attendance numbers as they cannot be in two places at once. Average attendance is the average of the attendance during the months of October and November.
- **Why \$50 to be counted as a contributing household?**
 - Currently \$50 is the threshold set by the national church to be reported on the annual statistics forms.
- **Why not use an income based formula?**
 - We were advised against using an income based formula as many different income items are included in the income numbers reported to the national church.
- **How is average attendance calculated?**
 - Average attendance is the average number of people in church during the months of October and November reported on the annual statistics forms