

2017 Apportionment

EXHIBIT #1

PARISH INCOME RANGES & RATES:

<i>Operating Income (Line A):</i>	<i>Rate</i>
< \$50,000	9%
\$50,000 - \$99,999	11%
\$100,000 - \$149,999	12%
\$150,000 - \$249,999	13%
\$250,000 - \$499,999	14%
> \$500,000	15%

- Over 80% of our churches have apportionment rates between 9-13%.
- A 5% “Cap & Floor” limits the amount of actual increase OR decrease for any parish to no more than +/- 5%, year over year.
- An additional cap on “effective rate” (= Formula Rate + 1.5%) helps churches that have a significant drop in Operating Income.

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EXHIBIT #1 (part 2)

Parish Apportionment:	2014	2015	CHANGE	CHANGE	2016	2017	Change vs. 2016	Effective	Formula	Rate	
	Operating Income	Operating Income	Operating Income	Operating Income		Final Budget					Budget Cap & Floor (+/-)
			(\$)	(%)	5% *	5.0%					
Montour Falls, St. Paul's	9,925	9,320	(605)	-6%	893	849	(45)	-5.0%	9.1%	9.0%	0.1%
Branchport, St. Luke's	42,075	39,385	(2,690)	-6%	4,290	4,076	(215)	-5.0%	10.3%	9.0%	1.3%
Honeoye Falls, St. John's	66,579	65,751	(828)	-1%	8,322	7,906	(416)	-5.0%	12.0%	11.0%	1.0%
Rochester, St. Stephen's	92,325	84,993	(7,332)	-8%	10,245	9,733	(512)	-5.0%	11.5%	11.0%	0.5%
Brockport, St. Luke's	155,804	133,323	(22,481)	-14%	17,270	16,406	(863)	-5.0%	12.3%	12.0%	0.3%
Gates, Epiphany	194,749	188,181	(6,568)	-3%	27,114	25,758	(1,356)	-5.0%	13.7%	13.0%	0.7%
Canaseraga, Trinity	8,362	7,822	(540)	-6%	878	821	(57)	-6.5%	10.5%	9.0%	1.5%
Rochester, St. Luke & St. Simon	239,710	198,158	(41,552)	-17%	31,162	28,733	(2,429)	-7.8%	14.5%	13.0%	1.5%
Clifton Spr/Ph, St. John's	92,295	58,600	(33,695)	-37%	9,748	7,325	(2,423)	-24.9%	12.5%	11.0%	1.5%
TOTAL DIOCESE	7,542,388	7,750,062	207,674	2.8%	\$973,288	\$973,151	(\$137)	0.0%			

- All apportionment changes are limited by a 5% “cap & floor.”
- Churches that have a significant drop in Operating Income end up with an “Effective Rate” higher than the “Formula Rate”.
- If the difference in rates exceeds 1.5 percentage points, the **effective rate is capped** at the formula rate + 1.5%.
- Three churches will benefit from this additional “cap” in 2017.

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EXHIBIT #1 (part3)

YEAR	Parish Operating Income	Growth (%)	Parish Apportionment	Average Rate
2011	\$7,208,415	0%	\$1,016,685	14.1%
2012	\$7,406,378	3%	\$1,014,981	13.7%
2013	\$7,601,875	3%	\$1,008,258	13.3%
2014	\$7,542,388	-1%	\$991,082	13.1%
2015	\$7,750,062	3%	\$971,203	12.5%
2016	<i>\$7,750,062</i>	<i>0%</i>	\$973,288	<i>12.6%</i>
2017	<i>\$7,750,062</i>	<i>0%</i>	\$973,151	<i>12.6%</i>

- 2017 Apportionment is based on 2015 parish reported Operating Income of \$7.750 M.
- Projected average apportionment remains at 12.6%
- Total 2017 Apportionment ~ \$973,000 - “flat” with 2015/2016.