



Mission Share Proportional Formula



Congregation's Share Ratio

- **Average of 3 Ratios Determined from Parochial Report Data**
 - **Average Sunday Attendance:** $\frac{\text{Average of Congregation}}{\text{Total of all Congregations in Diocese}}$
 - **Normal Operating Income:** $\frac{\text{Income of Congregation}}{\text{Total Income of all Congregations in Diocese}}$
 - **Operating Expenses:** $\frac{\text{Expenses of Congregation}}{\text{Total Expenses of all Congregations in Diocese}}$
- **Congregation's Share Ratio is Average of 3 Above Ratios**
- **All Congregations Shall be Ordered From Low to High by Share Ratio**





Mission Share Proportional Formula



Mission Share Rate

- a) Congregation with Smallest Share Ratio will be Assessed at Rate of 6% of Current Normal Operating Income
- b) Congregation with Share Ratio Closest to Average Share Ratio will be Assessed at Rate of 12.5% of Current Normal Operating Income
- c) All Other Congregations will be Assessed at Rate Defined by Share Ratio Order on Straight Line Connecting the Congregation's Found in a) and b) Above

Example: St. Mark's Episcopal Church of Dayton Based on 2014 Parochial Report Data

- Average Sunday Attendance = $60 / 6,863 = 0.874\%$
- Normal Operating Income = $\$172,198 / \$20,755,062 = 0.830\%$
- Operating Expenses = $\$176,543 / \$21,725,086 = 0.813\%$
- Share Ratio = 0.839%





Listed in Order by Share Ratio



2014 Parochial Report Data

City, Congregation	Average Sunday Attendance	Normal Operating Income (\$)	Operating Expenses (\$)	Share Ratio (%)	Ranking
McArthur, Trinity Church	12	8,529	11,663	0.090	1
Nelsonville, Church of the Epiphany	14	16,347	27,310	0.136	2
Amelia, Church of the Good Samaritan	18	22,414	26,758	0.164	3
Dayton, St. Mark's Episcopal Church	60	172,198	176,543	0.839	33
Columbus, St. Stephen's Episcopal Church	98	251,531	251,530	1.266	50
Oxford, Holy Trinity Episcopal Church	85	264,400	280,900	1.269	51
Trotwood, St. Margaret's Episcopal Church	125	220,406	246,811	1.340	52
Cincinnati, St. Timothy's Episcopal Church	331	845,380	1,001,475	4.502	73
Cincinnati, Church of the Redeemer	337	1,490,944	1,509,120	6.347	74
Cincinnati, Christ Church Cathedral	261	2,860,051	2,886,153	10.290	75
Total	6,863	20,755,062	21,725,086	1.333	51

Note: McArthur, Trinity Church (Ranking #1) Assessed 6.00%;
Oxford, Holy Trinity Church (Ranking #51) Assessed 12.5%



Mission Share Rate



2014 Parochial Report Data

