

Congregations Assessment Profile/Options Reviewed								
Present Assessment Method (Net Disposable Income, Capital Facilities and Outreach Deductions, 2 yr previous basis)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Diocesan Totals	\$3,808,175	N/A	\$22,475,258	\$23,771,531	\$24,287,226	\$515,695	\$3,847,892	\$3,944,514
Grade A (Larger)	\$161,873	N/A	\$952,192	\$1,010,537	\$1,010,537	\$0	\$169,651	\$159,557
Grade B (Large)	\$84,852	N/A	\$499,128	\$512,322	\$517,322	\$5,000	\$70,286	\$83,454
Grade C (Middle)	\$59,666	N/A	\$350,974	\$376,322	\$397,776	\$21,454	\$57,773	\$57,160
Grade D (Middle)	\$33,031	N/A	\$194,302	\$212,974	\$212,974	\$0	\$31,831	\$34,977
Grade E (Small)	\$22,388	N/A	\$131,694	\$119,023	\$119,023	\$0	\$19,712	\$21,780
Grace E (Smaller)	\$8,902	N/A	\$52,365	\$67,111	\$67,111	\$0	\$6,833	\$6,778
Proposed Assessment Method (Net Operating Expenses, Capital Facilities and Outreach Plus Grants Deductions, 3 yrs averaging basis)	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Diocesan Totals	\$3,768,995	-\$39,180	\$22,250,218	\$22,614,832	\$22,171,404	\$22,464,021	\$21,964,417	\$21,853,657
Grade A (Larger)	\$169,438	\$7,566	\$996,697	\$1,018,143	\$998,179	\$952,192	\$973,768	\$969,434
Grade B (Large)	\$77,767	-\$7,085	\$457,450	\$492,773	\$483,111	\$499,128	\$396,466	\$401,634
Grade C (Middle)	\$54,416	-\$5,249	\$320,095	\$321,595	\$315,289	\$350,974	\$323,402	\$330,129
Grade D (Middle)	\$32,446	-\$585	\$190,859	\$201,734	\$197,778	\$194,302	\$173,066	\$181,891
Grade E (Small)	\$21,672	-\$715	\$127,485	\$133,597	\$130,977	\$131,694	\$117,882	\$112,639
Grace E (Smaller)	\$5,579	-\$3,323	\$32,818	\$40,421	\$39,628	\$52,365	\$18,405	\$39,043

Total Congregations Assessment Profile/Options Reviewed	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$3,808,175	N/A	\$22,475,258	\$23,771,531	\$24,287,226	\$515,695	\$3,847,892	\$3,944,514
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$3,723,069	-\$85,106						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$3,869,045	\$60,870	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$3,733,118	-\$77,194	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$3,751,530	-\$58,782	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$3,886,151	\$75,839						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$3,788,587	-\$21,725	(Grants not assessed using this revenues line)					
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$3,083,757	-\$726,556	(All receive \$50k deduction, so congregations with NDI under \$50k pay no assessment)					
	\$3,128,802	-\$681,510	(\$50k applied in the \$100-150k area of NDI, all congregations under \$100k pay less but pay something)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$3,753,294	-\$57,018	(Ranges--\$0-\$100k, \$100k-\$200k, above \$200k)					
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$3,808,255	-\$2,057	(Ranges--\$0-\$100k, \$100k-\$200k, above \$200k)					
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$3,361,723	-\$448,590						
12% Rate System, Use Present NDI	\$2,689,378	-\$1,120,934						
10% Rate System, Use Present NDI	\$2,241,148	-\$1,569,164						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg (Prelim)	\$3,768,995	-\$39,180	\$22,250,218	\$22,614,832	\$22,171,404	\$22,464,021	\$21,964,417	\$21,853,657

Larger Congregation Assessment Profile/Options Reviewed (Grade A)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$161,873	N/A	\$952,192	\$1,010,537	\$1,010,537	\$0	\$169,651	\$159,557
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$161,873	\$0						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$163,694	\$1,821	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$161,873	-\$1,885	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$161,873	\$0	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$165,110	\$3,237						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$161,686	-\$187	(Grants not assessed using this revenues line)					
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$153,373	-\$8,500	(Receive \$50k deduction)					
	\$153,373	-\$8,500	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$199,004	\$37,132						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$171,395	\$9,522						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$142,829	-\$19,044						
12% Rate System, Use Present NDI	\$114,263	-\$47,610						
10% Rate System, Use Present NDI	\$95,219	-\$66,653						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$169,438	\$7,566	\$996,697	\$1,018,143	\$998,179	\$952,192	\$973,768	\$969,434

Large Congregation Assessment Profile/Options Reviewed (Grade B)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$84,852	N/A	\$499,128	\$512,322	\$517,322	\$5,000	\$70,286	\$83,454
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$84,002	-\$850						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$79,531	-\$5,321	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$79,531	-\$5,321	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$79,531	-\$5,321	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$86,549	\$1,697						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$81,972	-\$2,880	(Grants not assessed using this revenues line)					
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$76,352	-\$8,500	(Receive \$50k deduction)					
	\$76,352	-\$8,500	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$94,799	\$9,948						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$89,843	\$4,991						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$74,869	-\$9,983						
12% Rate System, Use Present NDI	\$59,895	-\$24,956						
10% Rate System, Use Present NDI	\$49,913	-\$34,939						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$77,767	-\$7,085	\$457,450	\$492,773	\$483,111	\$499,128	\$396,466	\$401,634

Middle Size Congregation Assessment Profile/Options Reviewed (Grade C)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$59,666	N/A	\$350,974	\$376,322	\$397,776	\$21,454	\$57,773	\$57,160
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$56,018	-\$3,647						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$58,199	-\$1,466	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$58,199	-\$1,467	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$59,666	\$0	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$60,859	\$1,193						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$60,212	\$546	(Grants not assessed using this revenues line)					
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$51,166	-\$8,500	(Receive \$50k deduction)					
	\$51,166	-\$8,500	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$60,724	\$1,058						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$63,175	\$3,510						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$52,646	-\$7,019						
12% Rate System, Use Present NDI	\$42,117	-\$17,549						
10% Rate System, Use Present NDI	\$35,097	-\$24,568						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$54,416	-\$5,249	\$320,095	\$321,595	\$315,289	\$350,974	\$323,402	\$330,129

Middle Size Congregation Assessment Profile/Options Reviewed (Grade D)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$33,031	N/A	\$194,302	\$212,974	\$212,974	\$0	\$31,831	\$34,977
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$33,031	\$0						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$33,280	\$248	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$33,031	\$0	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$33,031	\$0	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$33,692	\$661						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$34,076	\$1,045						
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$24,531	-\$8,500	(Receive \$50k deduction)					
	\$24,531	-\$8,500	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$25,088	-\$7,943						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$27,202	-\$5,829						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$29,145	-\$3,886						
12% Rate System, Use Present NDI	\$23,316	-\$9,715						
10% Rate System, Use Present NDI	\$19,430	-\$13,601						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$32,446	-\$585	\$190,859	\$201,734	\$197,778	\$194,302	\$173,066	\$181,891

Small Congregation Assessment Profile/Options Reviewed (Grade E)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$22,388	N/A	\$131,694	\$119,023	\$119,023	\$0	\$19,712	\$21,780
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$22,388	\$0						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$21,293	-\$1,095	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$21,293	-\$1,095	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$21,293	-\$1,095	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$22,836	\$448						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$19,044	-\$3,344						
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$13,888	-\$8,500	(Receive \$50k deduction)					
	\$13,888	-\$8,500	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$15,071	-\$7,317						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$18,437	-\$3,951						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$19,754	-\$2,634						
12% Rate System, Use Present NDI	\$15,803	-\$6,585						
10% Rate System, Use Present NDI	\$13,169	-\$9,219						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$21,672	-\$715	\$127,485	\$133,597	\$130,977	\$131,694	\$117,882	\$112,639

Smaller Congregation Assessment Profile/Options Reviewed (Grade E)	2013 Assess	Total Increase or Decrease	2011 NDI	2011 PR Line A (NOI)	2011 PR Line B (Total Op Rev)	2011 PR Line 7 (Dio Assist)	2012 Assess (17.5% Rate)	2011 Assess (18% Rate)
Present Assessment Method	\$8,902	N/A	\$52,365	\$67,111	\$67,111	\$0	\$6,833	\$6,778
Use 2011 PR Line B (Total Op Rev), 17% Rate								
Remove Grants From Assessment Method	\$8,902	\$0						
Use PR Line A (NOI) instead of PR Line B (Total Op Rev)								
Three Year Averaging Assessment Method	\$7,504	-\$1,398	Three Yr Avg (Straight)					
Use Average of 3 Previous Years Assessments, Use Present NDI	\$7,504	-\$1,398	Three Yr Avg (Adjusted--choose between lowest of latest year or 3 yr average)					
	\$7,504	-\$1,398	Three Yr Avg (Adjusted only if >10% increase over the 3 yrs)					
Real Time Basis Assessment Method								
Use Previous Yr NDI (assumed 2% incr for latest yr)	\$9,080	\$178						
NOI Basis w/No Deductions Assessment Method								
Use PR Line A (NOI) with no deductions, 16% Rate	\$10,738	\$1,836						
Subtract \$50k Basic Expenses Assessment Method								
Reduce for Basic Operating Costs (\$50k), Use Present NDI	\$402	-\$8,500	(Receive \$50k deduction)					
	\$5,000	-\$3,902	(\$50k applied in the \$100k area of NDI)					
Progressive Rate Assessment Method								
Three Tier Assess Rate (10%, 16%, 23%) System, Use Present NDI	\$5,237	-\$3,666						
Tiered Rate Assessment Method								
Three Tiered Assess Rate (10%, 14%, 18%) System, Use Present NDI	\$5,237	-\$3,666						
Single Reduced Rate Assessment Method								
15% Rate System, Use Present NDI	\$7,855	-\$1,047						
12% Rate System, Use Present NDI	\$6,284	-\$2,618						
10% Rate System, Use Present NDI	\$5,237	-\$3,666						
Recommended Assessment Method	2013 Assess	Total Increase or Decrease	3 YR Avg NOE	2012 NOE	2011 NOE	2011 NDI	2010 NOE	2010 NDI
Net Operating Expenses, Present Deductions for Outreach & Capital Expenses, Plus Grants, Three Yr Avg	\$5,579	-\$3,323	\$32,818	\$40,421	\$39,628	\$52,365	\$18,405	\$39,043