

2015 Motion For 2016 Per Capita

At the June 1, 2015 meeting of the Finance and Budget committee, a motion was made for Synod portion of Per Capita for 2016 to be set at \$2.30. This increase of \$.10 is the first increase in five years. Some factors considered in making this motion are:

1. The Synod has not raised its Per Capita rates for many years recognizing that Congregations and Presbyteries are all facing financial challenges
2. \$2.30 does not cover those items identified as Per Capita expenses. Some of the service the Synod provides are:
 - Applies for all churches to get their PA tax exemption
 - Provides leadership training upon request for subjects like Identifying Child Abuse and Missional Church Thinking for Small Churches.
 - Holds EP Forum which is a time for all the Executive/General Presbyters to gather and share wisdom and knowledge.
 - Helps fund Missional Church initiatives – giving over \$10,000 a year for 3 years for each cluster.
 - Oversees the administrative review of Presbytery records – similar to the annual records review for each clerk.
 - Assists in starting new churches & helping existing churches find new life.
 - Initiates new technology that Presbyteries can use to have “virtual” meetings, reducing costs and time for meetings.
 - Provides Judicial Review (PJC) for situations throughout the Synod and provides training for PJC members at the Presbytery level.
3. Synod Reserves will be utilized to fund any shortfall.
4. \$.10 for a church with a membership of 150 is only \$15.00. Deferring increases until further would make the potentially significantly higher. Finance and Budget felt regular, smaller increases would be a better approach.

The Synod of the Trinity
Per Capita Planning Document - For the Twelve Months Ending December 31, 2015

	Budget - 2013	Budget - 2014	Budget - 2015	Actual - 2013	Actual - 2014	Actual - 2015	YTD
Revenues							
· Presbytery Related Income							
· Per Capita	\$ 468,927.00	445,660.60	\$ 420,645.00	403,551.84	435,513.46	162,162.91	
Total Revenues	468,927.00	445,660.60	420,645.00	403,551.84	435,513.46	162,162.91	
Expenses							
<i>Administrative Expense</i>							
· Personnel Administrative	507,000.00	475,400.00	365,400.00	480,434.03	403,324.07	146,801.10	
· ADJUST 52.43% PGM Portion	(265,820.10)	(249,252.22)	(191,579.22)	(251,891.56)	(211,462.81)	(76,967.82)	
· Staff Development	1,500.00	1,500.00	5,000.00	5,218.61	1,233.04	0.00	
· Travel	54,000.00	58,500.00	35,000.00	56,477.82	51,232.36	19,855.37	
· TOTAL - Personnel Related Exp	296,679.90	286,147.78	213,820.78	290,238.90	244,326.66	89,688.65	
· Office Support							
· TOTAL - Office Supplies	28,000.00	28,000.00	25,000.00	19,560.22	22,204.07	6,670.17	
· TOTAL - Technology Support	26,000.00	24,000.00	25,000.00	20,414.02	33,392.46	7,484.25	
· TOTAL - Misc Administrative Exp	13,000.00	16,350.00	16,150.00	14,285.70	12,424.21	2,054.31	
· TOTAL - Office Support	67,000.00	68,350.00	66,150.00	54,259.94	68,020.74	16,208.73	
· Building Expense							
· TOTAL - Maintenance	34,500.00	37,000.00	38,000.00	44,181.76	38,549.10	12,596.58	
· TOTAL - Insurance and Taxes	5,000.00	5,000.00	5,000.00	4,634.75	5,286.76	2,318.50	
· TOTAL - Utilities	18,400.00	17,700.00	17,500.00	14,633.23	17,381.12	7,956.35	
· TOTAL - Building Expense	57,900.00	59,700.00	60,500.00	63,449.74	61,216.98	22,871.43	
· TOTAL - Administrative Expense	421,579.90	414,197.78	340,470.78	407,948.58	373,564.38	128,768.81	
· Program Expense							
· TOTAL - Synod Meetings	40,000.00	40,000.00	60,000.00	42,746.72	70,509.44	25,476.78	
· TOTAL - Presbytery Support	17,000.00	22,700.00	19,050.00	39,412.54	72,305.67	13,151.18	
· TOTAL - Standing Committees	68,950.00	75,700.00	91,050.00	94,124.76	152,424.59	41,227.63	
· TOTAL - Other Committees/Taskfo	5,000.00	5,000.00	4,000.00	2,039.93	1,059.18	0.00	
· TOTAL - PJC	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	
Total Expenses	497,029.90	506,397.78	447,020.78	504,113.27	527,048.15	179,996.44	
Net Income	(\$ 28,102.90)	(\$ 60,737.18)	(\$ 26,375.78)	(\$ 100,561.43)	(\$ 91,534.69)	(\$ 17,833.53)	