

PER CAPITA MOTION

At the September 5, 2018 meeting of the Finance and Budget Advisory Team, a recommendation was made for Synod portion of Per Capita for 2020 to be set at \$2.40. This increase of \$.10 is the first increase in four years. Some factors considered in making this motion are:

1. The Synod has not raised its Per Capita rates for four years recognizing that Congregations and Presbyteries are all facing financial challenges
2. \$.10 is only a 5% increase over a four-year period. This is only a portion of 6.45% inflation reported for the same period.
3. \$2.40 does not cover all those items identified as Per Capita expenses.
4. Synod Reserves will be utilized to fund any shortfall.
5. \$.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.

Additionally, at this meeting the Finance and Budget Advisory Team recommended that:

The Synod continue allowing Presbyteries to adjust their membership and therefore their Per Capita obligation to the Synod as of December 31 of the previous year if General Assembly permits such an adjustment. Presbyteries may request an updated Per Capita assessment from the Synod until March 31 of any year that GA also is permitting such an adjustment. The Synod will utilize the membership reported in the official year end Presbytery Report.

For example: If a presbytery has lost members in 2018, they may request their 2019 Per Capita assessment be based on their membership as of December 31, 2018, rather than December 31, 2017 as is currently the policy. This request must be received by March 31, 2019.