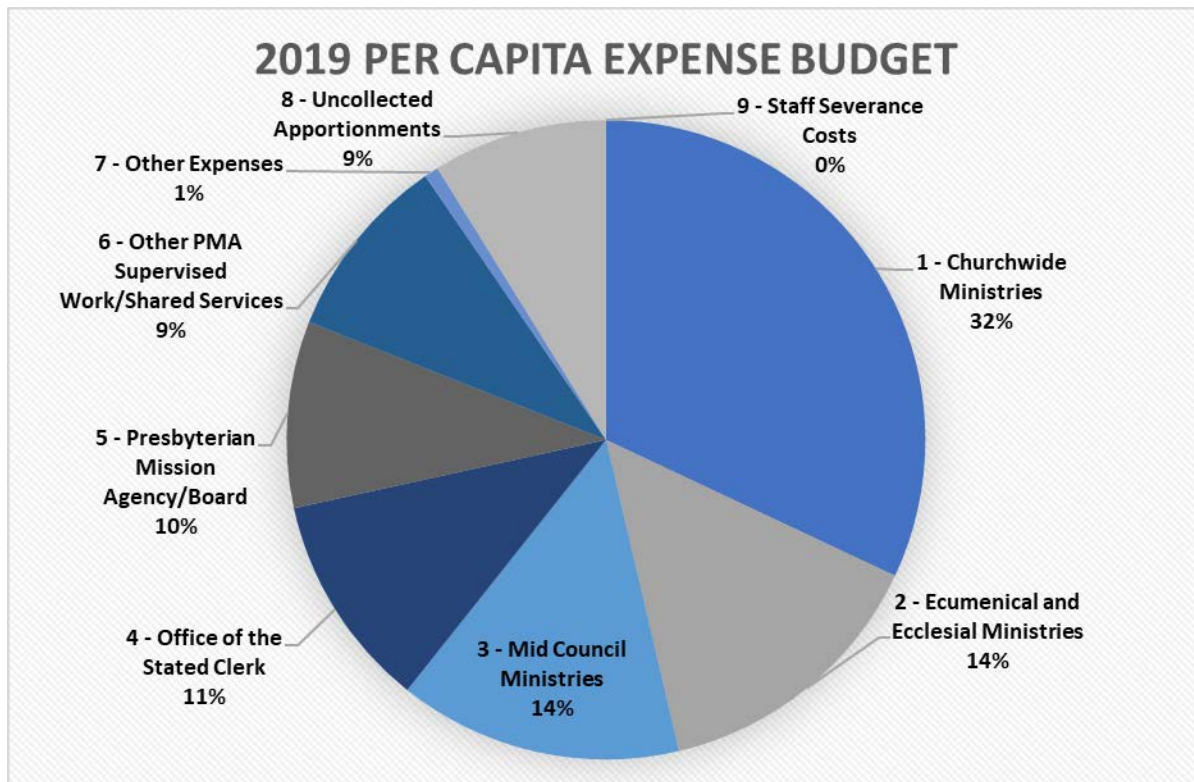


# Revision to the Proposed 2019-2020 General Assembly Per Capita Budget 223<sup>rd</sup> General Assembly (2018)

*[Note: Per Capita Figures and Charts Based Upon Revised 2019 Budget]*

Working from the Stated Clerk's vision, while also focusing on the challenges facing us, the Office of the General Assembly, in partnership with the Presbyterian Mission Agency, has provided a narrative version of the proposed 2019-2020 Per Capita Budget.

This revised document demonstrates changes to the per capita budget that was originally proposed and posted to PC-biz.org at <https://www.pc-biz.org/#/search/3000356>. Overall, the revision represents a **reduction of \$1,355,963** from the originally proposed 2019 budget (a reduction of 8.8%) and **\$1,165,836** from the originally proposed 2020 budget (a reduction of 7.4%).



**Total revised Per Capita budget 2019: \$14,064,357 (original 2019 proposed: \$15,565,241)**

**2019 revised Per Capita rate: \$8.50 per member (original 2019 proposed rate: \$10.71)**

**The revised Per Capita rate per month per member: \$.71 (original 2019 proposed rate per month: \$.89)**

## **Overview of the 2019 General Assembly Per Capita Budget**

**Churchwide Ministries** – supporting the biennial meeting of the PC(USA) General Assembly, preserving and sharing the history of Presbyterians, supporting the work of General Assembly committees, and collecting and distributing the statistics of the church.

- Total Budget: \$4,464,842 (a reduction of \$144,921 from the proposed budget)
- Per Capita Rate: \$3.22

**Ecumenical and Ecclesial Ministries** – Witnessing to the unity of the church of Jesus Christ by joining the voices of the PC(USA) with the voices of ecumenical partners in the USA and around the world; interpreting the work of the General Assembly to the church and society.

- Total Budget: \$2,000,618
- Per Capita Rate: \$1.37

**Mid Council Ministries** – supporting the work of mid councils and their leaders through training, resourcing, and engagement.

- Total Budget: \$2,003,611
- Per Capita Rate: \$1.38

**Office of the Stated Clerk** – supporting the work of the Stated Clerk as head of the Office of the General Assembly; supporting the work of the Office of Moderator and the Committee on the Office of the General Assembly.

- Total Budget: \$1,518,496
- Per Capita Rate: \$1.05

**Presbyterian Mission Agency and Board** – providing support for the work of the Presbyterian Mission Agency Board and the Office of the Executive Director.

- Total Budget: \$1,316,353 (a reduction of \$383,907 from the proposed budget)
- Per Capita Rate: \$.91

**Other Presbyterian Mission Agency Supervised Work/Shared Services** – providing administrative and other common services to the Office of the General Assembly.

- Total Budget: \$1,195,736
- Per Capita Rate: \$1.32

**Other Expenses** – providing a contingency amount for unanticipated expenses.

- Total Budget: \$100,000
- Per Capita Rate: \$.07

**Uncollected Apportionments** – accounting for those presbyteries that do not pay their per capita apportionment in full.

- Total Budget: \$1,234,952 (a reduction of \$298,088 from the proposed budget)
- Per Capita Rate: \$.85

**Staff Severance Costs** – funds set aside when the Office of the General Assembly plans budget reductions resulting in reductions in force.

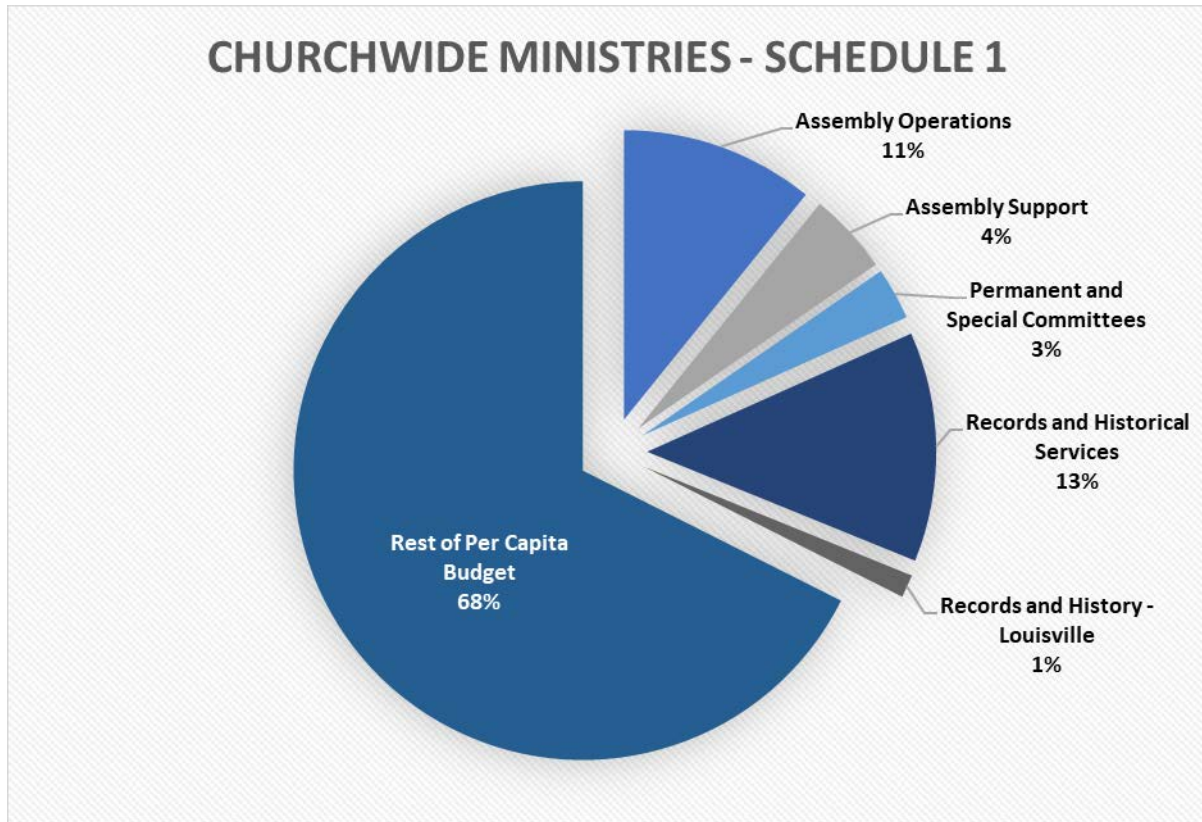
- Total Budget: \$0
- Per Capita Rate: \$0

**OGA Reductions from Proposed Budget** – the amount OGA is committed to eliminate from the budget over the course of the year. Reductions are not yet assigned across the various ministry areas but will be determined through various strategies throughout the year.

- Total Reduction: (\$400,000)
- Per Capita Rate: (\$.28)

## Narratives of the 2019 General Assembly Per Capita Budget

### Churchwide Ministries



#### Schedule 1A - General Assembly Operations - Total budget: \$1,552,668; Per Capita rate: \$1.07

- Note: OGA sets aside the equivalent of one-half of GA-related expenses in the off-year to even out the impact on per capita. For example, in 2019, OGA is setting aside \$1,448,693 for use in 2020.

#### 1. Commissioner and Advisory Delegate Expenses

- In 2018, there will be 538 commissioners along with approximately 150 YAADs, 16 TSADs, 8 MADs, and 15 EADs. Their expenses include travel, lodging, meals, and other costs. The 224<sup>th</sup> General Assembly (2020) will see slightly fewer commissioners; however, costs in Baltimore are expected to be higher.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$1,510,000	\$1,376,000	\$0	\$1,483,095

#### 2. Place of Meeting

- This includes things such as freight (the GA share of shipping equipment, etc., to the GA site), first aid, security, and some of the Communication Center expenses.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$94,700	\$99,700	\$5,000	\$110,700

3. Official Personnel

- OGA covers travel, lodging, meals, and other expenses for many GA participants, including some OGA staff, OGA-recruited volunteers (platform staff, YAAD advisors, etc.), student assistants, and some ecumenical representatives and guests.
- The exception is some ecumenical guests/representatives. For these attendees, we do not cover travel but do pay hotel and meals for the duration of their stay. All members of the WCRC are invited to send an ecumenical representative to attend the full assembly, and though most do not, and most of those who do come do not stay for the full eight days, it is very difficult to predict either the number or their average stay, and hence these charges.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$199,500	\$198,500	\$0	\$209,865

4. Plenary

- Covers expenses related to the assembly business sessions. The largest expense is audio visual support, which includes stagehands and additional labor.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$500,000	\$538,000	\$0	\$560,132

5. GA Program

- Includes OGA-sponsored programmatic activities that are not related to business, worship, etc., such as the Hands and Feet Celebration.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$30,000	\$7,000	\$0	\$7,000

6. Committee on Local Arrangements

- Former Stated Clerk Jim Andrews said OGA could put on a meeting without a local committee, but it wouldn't be a General Assembly. Volunteers donate numerous hours of labor planning worship services, arranging hospitality services, setting up the Family Room and Prayer Room, and making it possible for attendees to be hosted in area churches for Sunday worship and lunch, as well as to participate in mission tours. To support this effort, OGA covers salaries for an executive coordinator and volunteer program assistant, and we contribute a small sum to the overall COLA budget (the administrative grant).

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$71,500	\$93,848	\$38,975	\$106,850

7. Training

- Includes expenses (travel, lodging, meals, etc.) for the Leader Briefing, a training event in Louisville for members of the leader teams of each of the assembly committees.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$128,000	\$96,000	\$0	\$101,500

8. Committees at GA

- Includes the furnishings, equipment, electricity, and wifi needed for each of the assembly committee rooms (assembly committee expenses) and the travel, lodging, meals, etc., for the volunteers who support the committees – primarily committee assistants and parliamentarians.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$120,000	\$112,000	\$0	\$119,325

9. Worship

- OGA has been able to reduce expenses considerably since 2012 with the decision to hold all worship services in the same hall as the plenary sessions. Costs were also reduced by including the worship bulletins in the program booklet rather than printing them separately. Now costs are mainly travel, lodging, meals, and honorariums for the preachers, along with organ/piano rental.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$14,200	\$15,200	\$0	\$15,200

10. GA Technology

- Rapid changes in technology make it difficult to estimate costs even a few years out. Unfortunately, all signs indicate that technology is getting more expensive, especially given the priority on having a robust network that supports PC-biz, voting, microphone cueing, and everything else that attendees expect.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$78,000	\$135,000	\$60,000	\$181,000

11. **New for 2019-2020** is a modest increase across many of these expenses due to inflation and regional fluctuations in costs.

**Schedule 1B - Assembly Support - Total budget: \$655,182; Per Capita rate: \$0.46**

- Includes staff salaries and benefits, travel, and other expenses related to the provision of staff support to the assembly.
- **REVISION:** reduction of \$144,921 due to salaries being inadvertently charged twice.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$600,838	\$634,079	\$655,182	\$682,234

**Schedule 1C - Permanent and Special Committees - Total budget: \$417,187; Per Capita rate: \$0.29**

1. Includes all of the expenses related to meetings of permanent committees, such as travel, housing, meals, and other incidentals for committee members. Staff travel budgets absorb costs associated with supporting these committees, such as staff travel, housing, and meals. Here is a list of permanent committees:
  - Advisory Committee on the Constitution
  - Advisory Committee on Litigation
  - Committee on the Office of the General Assembly
  - General Assembly Committee on Ecumenical and Interreligious Relations
  - General Assembly Committee on Representation
  - General Assembly Nominating Committee
  - General Assembly Permanent Judicial Commission
  - Presbyterian Historical Society Board

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$453,225	\$472,439	\$417,187	\$480,624

2. Special committees are formed by various assemblies and are charged to do particular work of that assembly. Actions that create special committees often include specific instructions as to which church entity should provide staffing. The Per Capita Budget covers expenses for the work of the committees, but costs related to staffing support are absorbed within the budget of the entity providing support. Though additional special committees may be formed by the 223rd General Assembly, here is the current list of special committees and their ending dates:

- All Agency Review Committee (2018)
- Way Forward Commission (2018)
- Christian Education in the 21st Century (2018)
- Rules of Discipline Task Force (2020)
- Safe and Sacred Space Task Force (2020)
- Vision 2020 Task Force

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$150,162	\$150,162	\$0	\$0

*\* - the proposed Per Capita Budget does not reflect any plans for continuing special committees or commissions into the 2019 and 2020 budget years, including the continuing work of the Rules of Discipline Task Force and the Safe and Sacred Space Task Force.*

**Schedule 1D - Presbyterian Historical Society - Total budget: \$1,839,805; Per Capita rate: \$1.27**

1. The mission of the Presbyterian Historical Society is to collect and preserve the permanent records of the denomination. PHS also shares those records with Presbyterians, researchers, and the general public in order to increase knowledge and awareness of the history and ongoing story of American Presbyterianism.
2. PHS, housed in a Georgian-style building not far from Independence Hall in Philadelphia, carries out this mission with 62% of its budget supported through Per Capita giving and the rest through fundraising and reserves.
  - PHS holds 36,000 cubic feet of records, multi-media, paintings, photographs, and books. These collections represent more than 300 years of history of the Presbyterian Church (U.S.A.) and predecessor denominations from every state and territory as well as ecumenical bodies.
  - PHS actively collects records and oral histories from individuals, congregations, and organizations to fill gaps in its collections or document important historical



moments that future researchers will want to study. PHS engages in the work of questioning long-held views of archives as repositories for the records of those in positions of power and is seeking ways to develop more inclusive and equitable archives that reflect who we are called to be as Christ's body.

- PHS maintains a state-of-the-art facility with temperature- and humidity-controlled archives to properly maintain and preserve fragile papers, books, paintings, and multi-media. Staff are trained in emergency remediation, and PHS also digitizes fragile or much-used collections and photographs to make them better accessible to researchers.
3. PHS works closely with congregations and mid councils to answer questions about records management and preservation as well as to provide training.
    - Some of the important and most-used records preserved are transcripts from defunct Presbyterian institutions of higher education.
    - PHS maintains more than a million records of baptisms, marriages, and ordinations to local office, which can help individuals establish legal identity or track down their ancestors.
  4. PHS served 709 visiting patrons in 2017, some of whom stayed for a few hours of research and others who stayed for several weeks.
    - PHS curates in-house and online exhibits. Currently, an exhibit on Presbyterians and the American Revolution is available for viewing both at PHS and online.
  5. PHS reaches out to the whole church to tell the story of Presbyterians in the United States, as well as the story of how we got here:
    - PHS works to share our common Presbyterian history and stories.
    - PHS helps the church to recognize the saints that came before us and to claim responsibility for the failures and sins of our foreparents and seek paths to repentance and restoration.
    - PHS partnered with the Presbyterian Foundation in 2017 to lead a Reformation 500 Study Tour in Germany and Switzerland. Plans include more domestic and international study tours that will enable us to come together as a church while learning more about our history.
  6. **New for 2019-2020** are increased salary costs related to alignment with a 5:1 pay ratio for OGA employees.

	2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
Building	\$388,064	\$323,276	\$318,196	\$327,723
Personnel/Pgm	\$1,219,906	\$1,389,378	\$1,521,609	\$1,582,851

**Schedule 1E - Innovation and Engagement - Total budget: \$0.00; Per Capita rate: \$0.00**

- **New for 2019-2020:** Schedule 1E is being eliminated from the budget. The work of innovation and engagement has been integrated across all OGA functions and no longer needs to be represented by a single office or function.

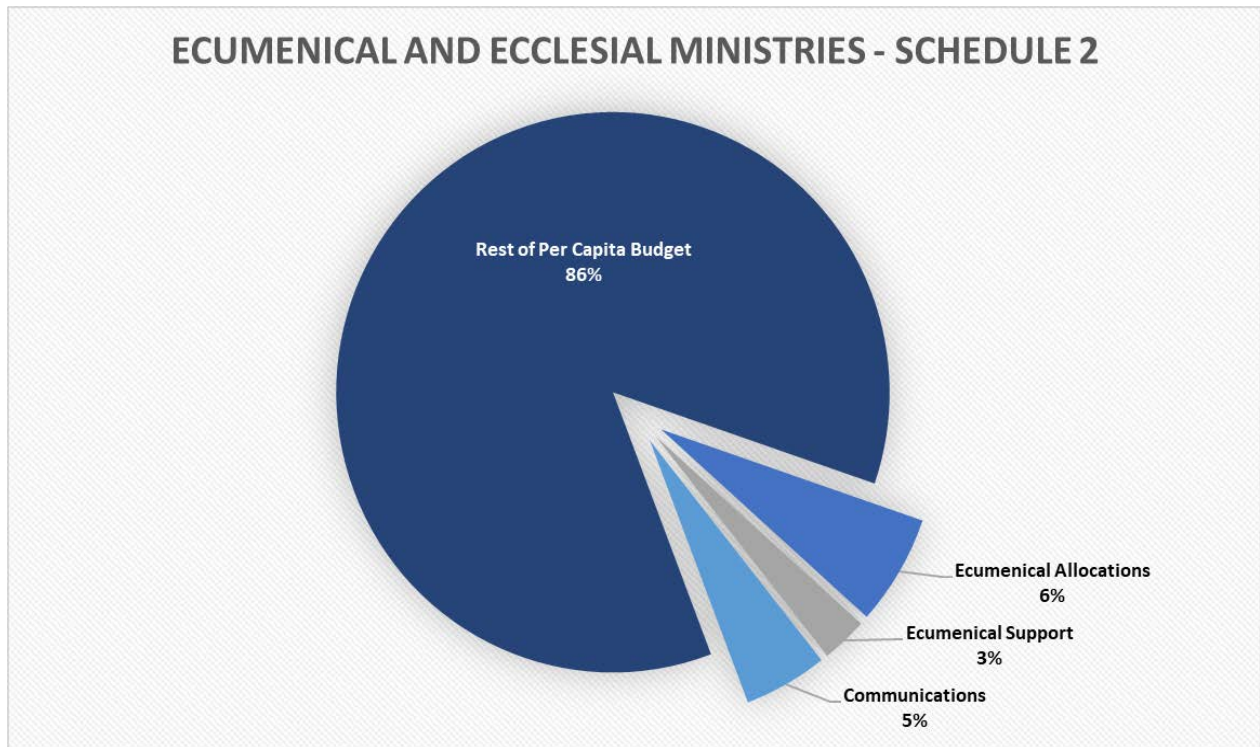
2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$0	\$0	\$0	\$0

**Schedule 1F - Records and History Louisville - Total budget: \$183,718; Per Capita rate: \$0.13**

- Supports the gathering and dissemination of the statistics of the church as well as the production of General Assembly documents, the *Book of Order*, and the *Book of Confessions*.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$187,069	\$179,097	\$183,718	\$188,477

**Ecumenical and Ecclesial Ministries**



**Schedule 2A - Ecumenical Allocations - Total budget: \$916,000; Per Capita rate: \$0.63**

1. Through the support of ecumenical councils, Presbyterians are connected to Christians nationally and globally. The PC(USA) is challenged by the wider Christian family, and bring our gifts and witness to the wider Christian family. By joining together with Christians in the U.S. and the world, our voice and witness is amplified.
2. Through OGA, the PC(USA) supports:
  - World Council of Churches
  - World Communion of Reformed Churches and the Caribbean and North America Area Council
  - National Council of Churches of Christ in the USA and Church World Service
  - Christian Churches Together in the USA

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$961,000	\$926,000	\$916,000	\$916,000

**Schedule 2B - Ecumenical Support - Total budget: \$383,965; Per Capita rate: \$0.26**

- Includes staff salaries and benefits, travel, and other expenses related to the provision of staff support.

- Also includes staff support to the General Assembly Committee on Ecumenical and Interreligious Relations.

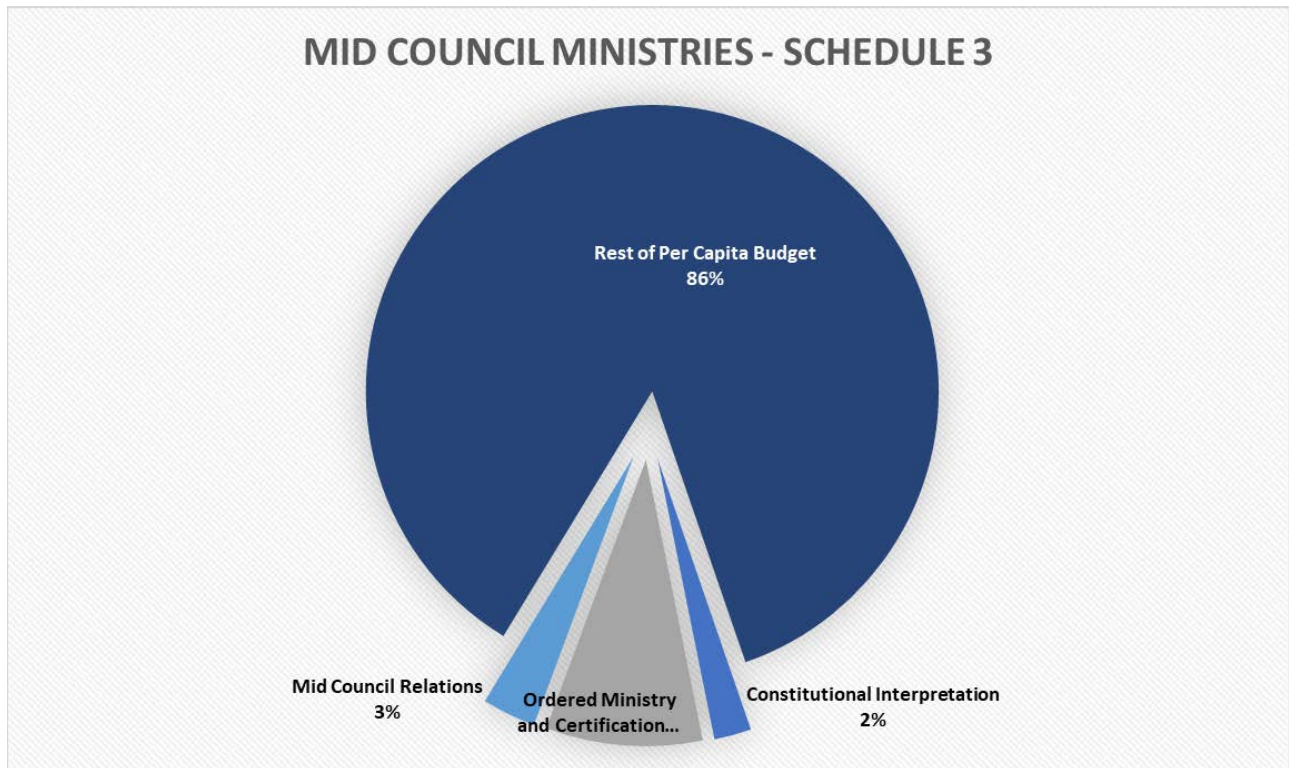
2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$466,560	\$415,944	\$383,965	\$421,620

**Schedule 2C - Communications and Technology - Total: \$700,653; Per Capita rate: \$0.48**

- Supports technology purchases and upgrades to equipment, including but not limited to computers, phones, and other mobile devices.
- Supports new developments and enhancements for all components of the OGA information system, including but not limited to preparation for ministry, Church Leadership Connection, statistics of the church, event registrations, General Assembly nominations, the OGA website, and mid council ministries.
- Includes emerging multi-media trends and capabilities as well as web-based systems and subscriptions.
- Includes production of educational and interpretive materials and employment of contract writers and videographers for special projects.
- Supports the Communication Center at the General Assembly, which engages more than 30 staff and volunteers, and covers related expenses, such as travel, lodging, equipment, and publication of the *General Assembly News*.
- *Note: an expense of \$255,000 that was previously charged as a capital expense in the Designated Budget was reclassified as an ongoing program expense (the Designated Budget, also submitted to the General Assembly for approval, is a small part of the overall OGA budget, and contains income from sales and registrations, as well as planned capital expenditures); in addition, OGA split an existing position into two, with one focusing on web content and social media, and the other focusing on media design, including video production.*

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$359,910	\$691,265	\$700,653	\$710,323

**Mid Council Ministries**



**Schedule 3A - Constitutional Interpretation - Total budget: \$300,282; Per Capita rate: \$0.21**

- Trains judicial commissions, investigating committees, and administrative commissions.
- Consults with mid councils regarding constitutional questions.
- Supports the work of three standing committees of the General Assembly: General Assembly Permanent Judicial Commission, Advisory Committee on the Constitution, and Advisory Committee on Litigation.
- Supports the work of special committees appointed by the General Assembly – currently the Safe and Sacred Space Task Force and the Rules of Discipline Task Force.
- Supports training for new stated clerks.
- Creates and maintains resources for mid councils.
- *Note: the expenses related to four employees were moved to the Ordered Ministry and Certification budget to reflect supervision changes. The functions related to Constitutional Interpretation were not reduced.*

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$645,358	\$299,529	\$300,282	\$311,208

**Schedule 3B – Ordered Ministry and Certification – Total: \$1,268,117; Per Capita rate: \$0.87**

- Supports the Church Leadership Connection and presbytery Committees on Ministry.
- Supports ordination exams and the work of the Presbyterian Committee on Examinations.
- Creates and maintains resources for mid councils.
- Supports training for Committees on Preparation for Ministry.
- Provides training resources for ruling elders.
- Supports the Educator Certification Committee and certified Christian educators.
- Maintains the list of GA-approved national certifying bodies.
- Provides support for presbyteries and other councils as they secure visas for immigrant pastors and other church staff. Develops and nurtures immigration networks and advocacy.
- Leads planning for the annual Mid Council Leaders Gathering.
- **New for 2019–2020** is an increase in funds to subsidize mid council leader participation in the Mid Council Leaders Gathering.
- *Note: the expenses related to four employees were moved from Constitutional Interpretation budget to reflect supervision changes; in addition, funds were added to provide greater subsidy to attendees of the Mid Council Leaders Gathering.*

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$812,359	\$1,259,869	\$1,268,117	\$1,324,623

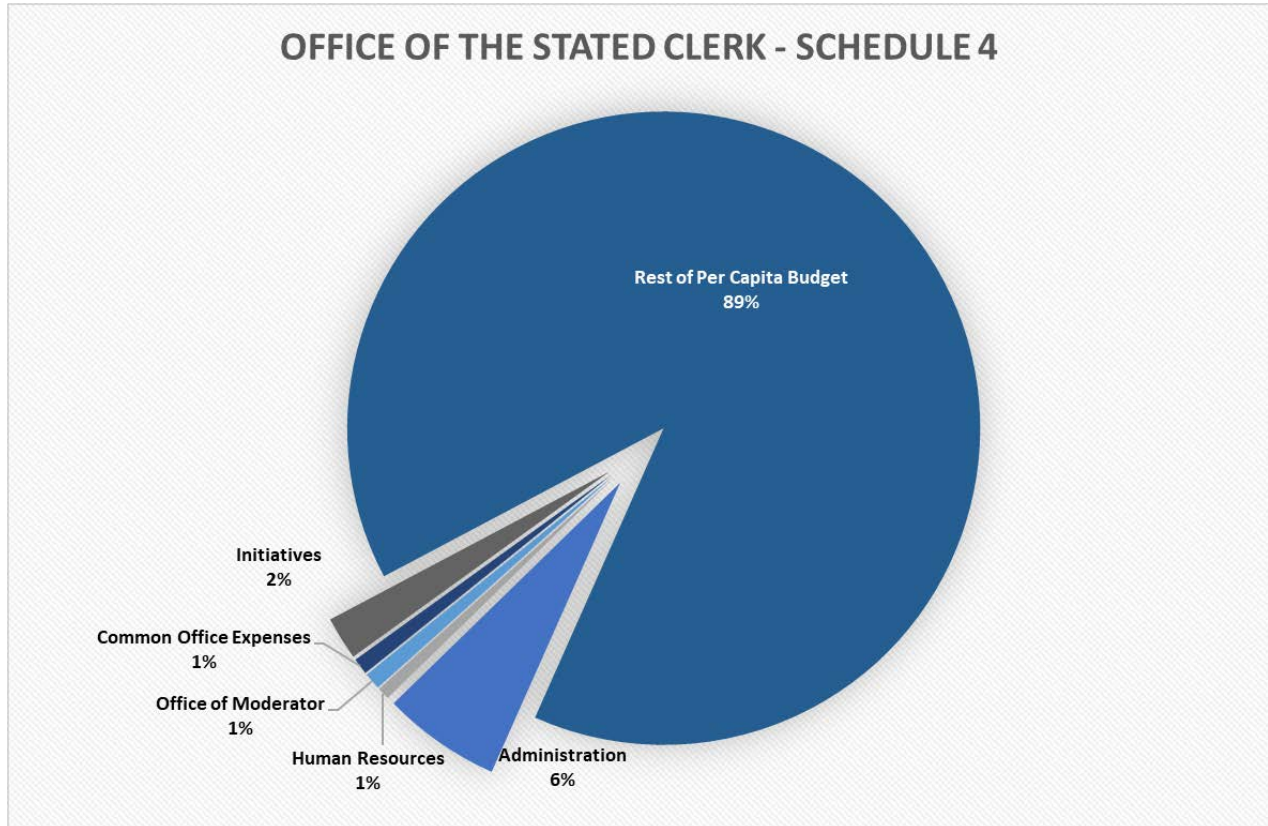
**Schedule 3C – Mid Council Relations – Total budget: \$435,212; Per Capita rate: \$0.30**

- Supports the work of the General Assembly Committee on Representation.
- Provides funds for a liaison with Korean-speaking councils and churches.
- Supports training for presbytery leaders through the Presbytery Leader Formation program and other efforts.
- Provides advice and counsel to mid councils.
- Coordinates the annual Moderators Conference.
- Creates and maintains resources for mid councils.
- **New for 2019–2020** is increased support for the Presbytery Leader Formation program to train new presbytery executives.
- *Note: salary and program expenses were added for the Korean-speaking Council Support position; funds were added for additional training opportunities for mid council leaders (outside of the Presbytery Leader Formation program, New Stated Clerk training, and the Mid Council Leaders Gathering).*

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$257,598	\$396,980	\$435,212	\$452,661

**Office of the Stated Clerk**

The Office of the Stated Clerk was created in 2017 and includes OGA administration, human resources, support for the office of Moderator, and common expenses, as well as new initiatives.



**Schedule 4A - Administration - Total budget: \$868,096; Per Capita rate: \$0.60**

1. Includes staff salaries and benefits, travel, and other expenses related to the provision of staff support and leadership. Also provides staff support to the Stated Clerk, the Committee on the Office of the General Assembly, and the Co-Moderators.
2. **New for 2019-2020:** One of the challenges is employee compensation. Within the OGA Per Capita Budget are increases in some salary and benefits expenses.
  - Some salaries (most of those affected are in PHS) were adjusted in order for OGA to align with the GA action on the 5:1 ratio (highest paid to lowest paid).
  - Various personnel searches revealed that OGA salaries were not as competitive as those in some of the other PC(USA) agencies or mid councils.
  - For the last several years, OGA provided staff with flat \$1,000 raises. This strategy addressed the growing difference between the highest paid and lowest paid employees but served to compress certain salaries and keep them artificially low. OGA may need to hire new employees at higher-than-normal salaries while also providing equity adjustments to some existing staff, so that new employees do not automatically receive higher salaries than more long-term employees.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$698,605	\$773,461	\$868,096	\$883,728

**Schedule 4B - Human Resources - Total budget: \$90,000; Per Capita rate: \$0.06**

1. Includes common expenses for professional development, recruitment and diversity outreach, dependent care, relocation costs, and staff training and events.
2. **New for 2019-2020** are centralized costs for dependent care and related costs to ease burden on specific program budgets.
3. **New for 2019-2020** is the addition of funds for staff to gather for strategic planning.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$25,000	\$92,000	\$90,000	\$74,500

**Schedule 4C - Office of the Moderator - Total budget: \$123,600; Per Capita rate: \$0.09**

1. Includes travel for the Moderator, Vice Moderator, or Co-Moderators.
2. **New for 2019-2020** are additional funds for reimbursement to employers of Moderators, beyond the more traditional pulpit supply costs.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$81,000	\$79,600	\$123,600	\$129,600

**Schedule 4D - Common Expenses - Total budget: \$120,500; Per Capita rate: \$0.08**

- Includes expenses for staff in Louisville, including office supplies, telephone service, and insurance.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$181,500	\$125,500	\$120,500	\$120,500

**Schedule 4E - New Initiatives - Total budget: \$316,300; Per Capita rate: \$0.22**

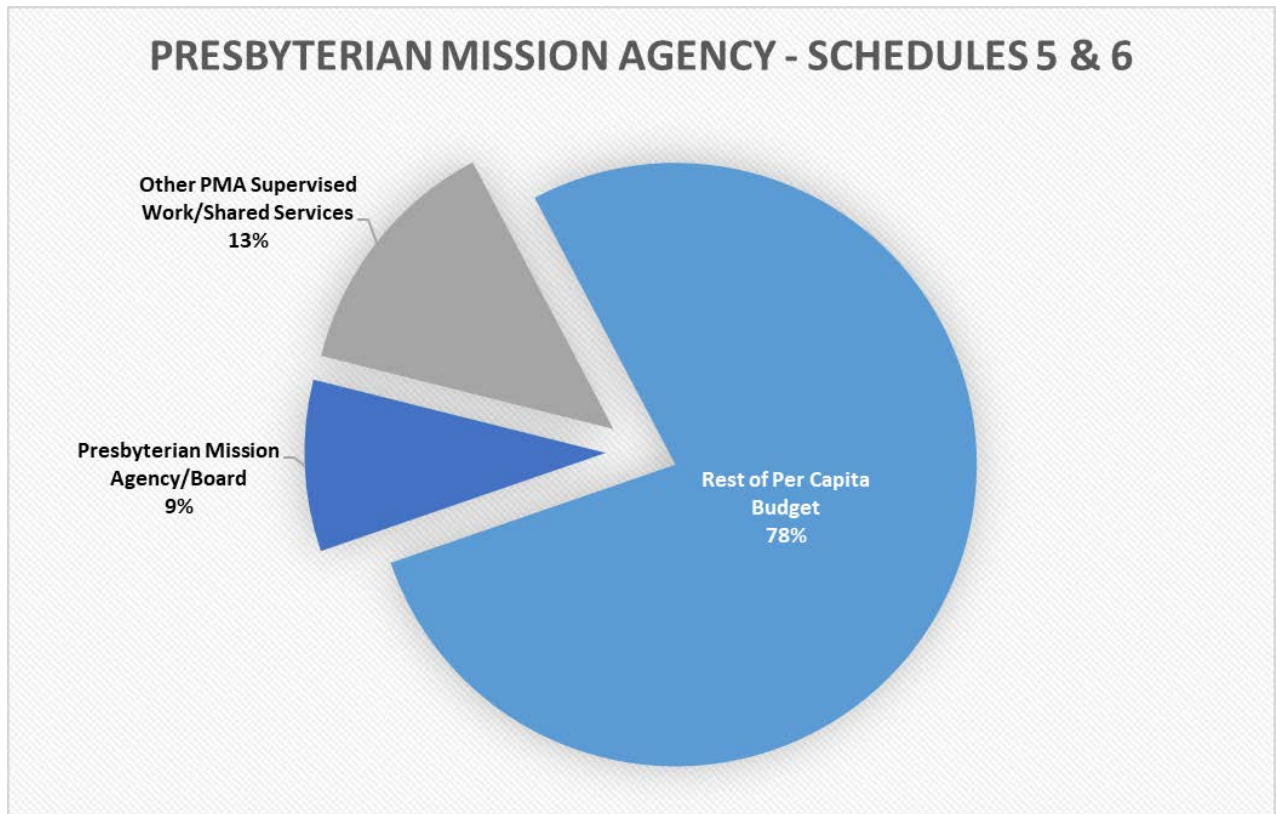
- **New for 2019-2020** are new initiatives budgeted for:
  - Hands and Feet Giddings Lovejoy - connecting the work of the 223<sup>rd</sup> General Assembly (2018) to that of St. Louis and the presbytery.



- Hands and Feet Baltimore – connecting the work of the 224<sup>th</sup> General Assembly (2020) to that of Baltimore and the presbytery.
- Leadership training initiative – a new emphasis on opportunities for on-line training for church leaders.
- Diversity capacity – allowing OGA to continue on the path of inclusion, accompanying the whole church as we work to reflect the kingdom of God.
- Regional staffing of Mid Council Relations – looking at models of partnership with mid councils to provide more on-the-ground, visible, and timely support to mid council leaders.
- Spanish-speaking Council Support – similar to the Manager for Korean-speaking Council Support created in 2016, we plan to create a position to focus on the support of Spanish-speaking councils.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$0	\$218,300	\$316,300	\$306,300

**Presbyterian Mission Agency**



**Schedule 5 - Administration of Mission - Total budget: \$1,700,260; Per Capita rate: \$.91**

- Presbyterian Mission Agency Board meetings
- Administration, planning, coordination of PMA, including the Executive Director’s Office
- Work of the advocacy and advisory committees
- Communications
- **New for 2019-2020:** Based upon agreements between OGA and PMA, PMA receives roughly 14.5% of Per Capita income (this calculation is based upon all Per Capita income minus the projected uncollectible apportionments); as Per Capita income increases, so does PMA’s actual dollar amount.
- **REVISION:** A reduction of \$383,907 from the proposed budget.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$1,219,259	\$1,183,915	\$1,316,353	\$1,387,926

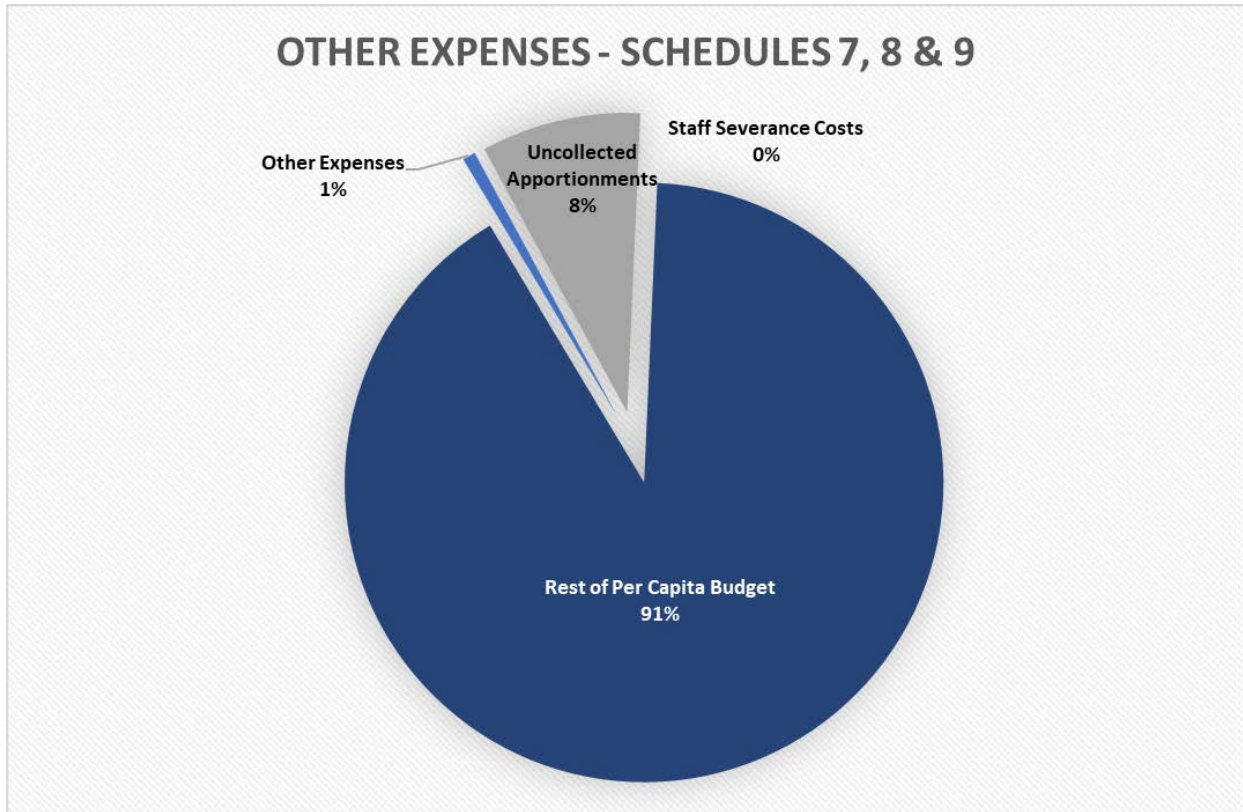
**Schedule 6 - Shared Services (fees paid to PMA for services to OGA) - Total budget: \$1,915,736; Per Capita rate: \$1.32**

- Facilities
- Human resources

- Information technology
- Mail/print center
- Finance and accounting
- Distribution service/warehouse
- Investment management
- Shared expenses (audit fees, replacement capital reserve, contingency, copiers)
- Internal audit
- Legal
- Insurance
- Research services
- Customer service
- Gift receipt

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$1,800,869	\$1,915,736	\$1,915,736	\$1,915,736

**Additional Expenses/Charges**



**Schedule 7 - Other Expenses - Total budget: \$100,000; Per Capita rate: \$0.07**

- Includes a contingency amount in the event that OGA incurs unanticipated expenses or cost overruns.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$100,000	\$100,000	\$100,000	\$100,000

**Schedule 8 - Uncollected Apportionments - Total budget: \$1,234,952; Per Capita rate: \$.85**

1. Though most presbyteries pay their Per Capita in full, there are a number of presbyteries that do not. Some presbyteries have made the decision to pay only what they have received from their churches; others pay in full regardless of what they receive, and still others fall somewhere in between. For example, presbyteries in the Synod of the Sun do not collect Per Capita but rather rely on other funding processes to fund their ministry and commitments to higher councils.
2. For the 2016 Per Capita Budget, almost 70% of presbyteries paid in full. The remaining presbyteries paid anywhere from 99% to 0% of their apportionment.

3. Total unpaid Per Capita for 2016 was \$1,252,457. Nine presbyteries accounted for half of that unpaid Per Capita amount. Forty-four presbyteries accounted for the rest of the unpaid Per Capita.
4. **REVISION:** a reduction of \$298,088 as the uncollected rate depends upon the overall amount of per capita applied to presbyteries.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$1,000,000	\$1,132,120	\$1,533,040	\$1,565,524

**Schedule 9 - Staff Severance Costs - Total budget: \$0.00; Per Capita rate: \$0.00**

- No expenses related to reduction in force and severance costs are anticipated.

2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
\$0	\$0	\$0	\$0

**OGA Reductions from Proposed Budget - Total Proposed reduction: (\$400,000); proposed reduction in Per Capita rate: (\$.28)**

- **REVISION:** OGA is committed to eliminate \$400,000 from the budget over the course of the year.
- Reductions are not yet assigned across the various ministry areas but will be determined through various strategies throughout the year.

**OGA Reserves - Total Reserve Required: \$4,669,572; Remaining Reserve Available: \$3,741,714**

- The General Assembly has mandated that OGA maintain a reserve amount of 30% of the annual expense budget. Therefore, the required amount changes each year, depending upon the budgeted amount. For example, the required amount of reserves for 2019, if the budget is approved, will be \$4,626,096, based upon the budgeted amount of \$15,420,320 for 2019. For 2019, the total reserves are projected to be \$8,556,207.
- **REVISION:** OGA would rely upon use of reserves to fill much of the gap between per capita income and expenses for the 2019 and 2020 budgets.
- The reserves for OGA come from two sources:
  - \$6,494,258 are available in the **undesignated - OGA per capita reserves** as shown in the audited Consolidated Financial Statements.
  - The remainder of the reserves are funds designated specifically for use by the Presbyterian Historical Society and could be accessed to assist with any emergency or shortfall. Up to \$1.3 million of these funds are liquid while the rest would be easily convertible.

*Narrative 2019-2020 Per Capita Budget*

	2018 (approved 2016)	2018 (proposed)	2019 (revised proposed)	2020 (revised proposed)
Required Reserves	\$3,898,092	\$4,219,307	\$4,626,096	\$4,704,691
OGA Use of Reserves	\$1,442,447	\$2,513,162	\$1,758,804	\$1,517,880
Reserves at Year End	\$9,872,923	\$8,416,131	\$6,657,327	\$5,139,447

*Required Reserves* – 30% of the current year’s expense budget

*OGA Use of Reserves* – amount required to balance the current year’s budget

*Reserves at Year End* – amount available for the next year, including the required reserve amount and any budget shortfall