

**PER CAPITA
Statement of Activities
Budget Proposals 2017-2018 (Approved 221st GA)**

Item F-1
COGA - February 6-8, 2018

	2018	2018	2018	2019	2019	2020	2020	% of budget
	Approved	Revised	Revised	Proposed	Per capita	Proposed	Per Capita	
			Per Capita		By Cost Center		By Cost Center	
SOURCES OF FUNDING			By cost center		By Cost Center		By Cost Center	
1 Apportionments	\$11,321,195	\$11,321,195		\$15,330,396		\$15,655,244		
2 Income Formula	\$215,000	\$215,000		\$215,000		\$215,000		
3 Manley Fund	\$13,000	\$13,000		\$13,000		\$13,000		
4 Miscellaneous	\$2,000	\$2,000		\$2,000		\$2,000		
5 Unrealized/Realized Gain (Loss)								
Subtotal	\$11,551,195	\$11,551,195		\$15,560,396		\$15,885,244		
TOTAL REVENUE	\$11,551,195	\$11,551,195		\$15,560,396		\$15,885,244		
Per Capita Rate to Break Even			\$ 7.73	\$ 10.71	39%	\$ 11.45	7%	
EXPENDITURES								
1 CHURCH WIDE MINISTRIES								
1 A Assembly Operations	\$2,750,900	\$2,671,248	\$0.71	\$103,975	\$1.07	\$2,897,387	\$1.05	9.16%
1 B Assembly Support	\$600,838	\$784,581	\$0.43	\$800,103	\$0.55	\$822,180	\$0.60	5.20%
1 C Permanent & Sp. Committees	\$475,225	\$622,601	\$0.34	\$417,187	\$0.29	\$480,624	\$0.35	3.04%
1 D Records & Historical Services (Phila)	\$1,607,970	\$1,712,654	\$0.93	\$1,839,805	\$1.27	\$1,910,574	\$1.38	12.08%
1 E Innovation & Engagement								
1 F Records & History Support (Louisville)	\$187,069	\$179,097	\$0.10	\$183,718	\$0.13	\$188,477	\$0.14	1.19%
2 ECCLESIAL & ECUMENICAL MINISTRIES								
2 A Ecumenical Allocations	\$961,000	\$926,000	\$0.50	\$916,000	\$0.63	\$916,000	\$0.66	5.79%
2 B Ecumenical Support	\$466,560	\$415,944	\$0.23	\$383,965	\$0.26	\$421,620	\$0.31	2.67%
2 C Communications	\$359,910	\$691,265	\$0.38	\$700,653	\$0.48	\$710,323	\$0.51	4.49%
3 MID COUNCIL MINISTRIES								
3 A Constitutional Interpretation	\$696,296	\$299,529	\$0.16	\$300,282	\$0.21	\$311,208	\$0.23	1.97%
3 B Ordered Ministries	\$676,915	\$1,259,869	\$0.69	\$1,268,117	\$0.87	\$1,324,623	\$0.96	8.37%
3 C Mid Council Relations	\$280,121	\$396,980	\$0.22	\$435,212	\$0.30	\$452,661	\$0.33	2.86%
4 OFFICE OF THE STATED CLERK								
4 A Administration	\$698,605	\$773,461	\$0.42	\$868,096	\$0.60	\$883,728	\$0.64	5.59%
4 B Human Resources	\$25,000	\$92,000	\$0.05	\$90,000	\$0.06	\$74,500	\$0.05	0.47%
4 C Moderator		\$79,600	\$0.04	\$123,600	\$0.09	\$123,600	\$0.09	0.78%
4 D Common Office Expenses	\$216,500	\$125,500	\$0.07	\$120,500	\$0.08	\$120,500	\$0.09	0.76%
4E Initiatives		\$218,300	\$0.12	\$316,300	\$0.22	\$306,300	\$0.22	1.94%
TOTAL SCHEDULES 1-4	\$10,002,909	\$11,248,629		\$8,867,513		\$11,944,305		
5 PRESBYTERIAN MISSION AGENCY/BOARD	\$1,219,259	\$1,183,915	\$0.64	\$1,700,260	\$1.17	\$1,742,097	\$1.26	11.01%
6 OTHER PMA SUPERVISED WORK	\$1,800,869	\$1,915,736	\$1.04	\$1,915,736	\$1.32	\$1,915,736	\$1.39	12.11%
TOTAL SCHEDULES 5 & 6	\$3,020,128	\$3,099,651		\$3,615,996		\$3,657,833		
6 OTHER EXPENSES	\$100,000	\$100,000	\$0.05	\$100,000	\$0.07	\$100,000	\$0.07	0.63%
7 UNCOLLECTIBLE APPORTIONMENTS	\$1,000,000	\$1,132,120	\$0.62	\$1,533,040	\$1.05	\$1,565,524	\$1.13	9.90%
8 STAFF SEVERANCE COSTS								
TOTAL EXPENSES 1 - 8	\$14,123,037	\$15,580,399	\$7.73	\$14,116,548	\$10.71	\$17,267,662	\$11.45	
Committed for Subsequent Assemblies	(\$1,365,540)	(\$1,365,540)		\$1,448,693		(\$1,448,693)		
Estimated Under-Expenditure								
Planned Use of Reserves								
TOTAL EXPENSES & COMMITMENTS	\$12,757,497	\$14,214,859		\$15,565,241		\$15,818,969		
Net to or (from) Reserve	(\$1,206,302)	(\$2,663,664)		(\$4,845)		\$66,275		

Note: * 2013 Actuals are subject to audit

The Per Capita Rate need to break even in 2019 and 2020 is \$10.71 and \$11.45 respectively.