

LEADERSHIP COUNCIL
September 12, 2023
Financial Data for 2024 Congregational Budget Planning

- **Why This Document?** These preliminary numbers provided below are intended to help churches in preparing their budgets for 2024. The final 2024 presbytery budget will be submitted for approval at the stated presbytery meeting in November 2023. If any changes to Connectional Support amounts result from the final 2024 presbytery budget, those changes will be communicated to churches immediately after the November meeting. We do not anticipate that the numbers given below will change but they are still considered provisional at this time.

- **Per Capita:** These are the amounts paid to General Assembly and Synod of the Covenant by each presbytery to support GA and Synod activities. The Presbytery of the Miami Valley's long-standing practice is to meet its obligation and pay the full assessed amount to GA and the Synod based on our total membership. To the extent that our member churches do not reimburse the presbytery, any shortfall will, of necessity, be drawn from presbytery reserves to meet our commitment.

- **Connectional Support:** The Presbytery of Miami Valley, several years ago, decided to combine per capita and mission giving and rename it Connectional Giving. Each church is asked to share in support of the mission and ministry of the presbytery based on their membership as reported on the yearly statistical report.
 - **2024 General Assembly Per Capita projection: \$9.80 per active member**, a decrease of 5 cents over last year.

 - **2024 Synod Per Capita projection: \$3.25 per active member**, unchanged since 2017

 - **2024 Presbytery Connectional Support projection: \$40.00 per active member**, unchanged since 2019.

The preliminary budget projections for 2024 indicate an amount of \$40.00 for Connectional Support per active member. The total expected from each church is based on the active membership figure that the church provided as of the end of 2022. The active membership numbers by church are included on the page of this packet that follows this report. This \$40.00 amount is the same as last year, reflecting the continuing focus on better aligning the presbytery's activities to its mission to "prepare, equip, nurture and connect congregations in their ministries for God's mission." Even as we ask for financial support from the churches for the presbytery's mission, the presbytery must also draw from its reserves to carry out its call.

As you are aware, the presbytery depends on Connectional Support from all of our churches to meet its expenses. Connectional Support annually provides about 75 - 80% of the presbytery's income. The balance is covered by income from investments, miscellaneous small sources, and, most significantly, amounts drawn from reserves. The recent sale of church properties have increased our reserves. Twenty five percent (25%) of those monies have been listed by Leadership Council as board reserved funds for the purpose of presbytery initiatives. We should remember that the reserves are supplemented with income earned and occasional bequests or donations and are also subject to fluctuations in the investment markets.

Since the presbytery's work benefits every one of our member churches, it is only fair that most of the income that allows that work to be done reflects and embodies the covenantal support among our

churches as we care for each other through the presbytery. Some congregations can support the presbytery's work with amounts beyond—and sometimes well beyond—the per member Connectional Support. In doing so, those congregations both recognize the resourceful work the presbytery does for all churches, and help support other churches that, because of size or limited resources, are not able to meet the per member giving expectation. We thank each church for giving as much as it can, in covenant with each other, to strengthen our work together in Christ's service as a presbytery.

Churches may send their Connectional Support and their Per Capita payments for GA and the Synod in one lump sum or throughout the year to the presbytery office. Many churches invite their members, at the beginning of each calendar year, to pay the equivalent of their share of Per Capita expenses and Connectional Support as an extra gift beyond their other pledges to the church. This is a good way to remind people of the connectional nature of our relationships with other churches in our presbytery and with Presbyterians throughout the nation and world.

Presbytery committee members and staff continue to discern their continuing role in preparing, equipping, nurturing, and connecting congregations in faithful ministries for God's mission. Strong financial support from congregations during 2024 will help guide and sustain us toward what God is calling us all to be and do in service to the Risen Lord.