



## WHAT IS PER CAPITA?

Fair question. Let's attempt to answer it.

PER CAPITA has been part of our funding history for over 150 years. When presbyteries, synods, and the General Assembly meet, they are conducting the legislative and judicial business of the church and incur necessary expenses. There are also some necessary administrative expenses involved which enable these ecclesiastical, legislative, and judicial functions to be performed. Historically, per capita has been used to fund these.

The whole church shares in these expenses since everyone who is a member shares in the benefits of this system of church government. Per capita provides for the financial participation of all local churches as part of a connectional and representative church and thus provides for unity and mutual responsibility within the church.



### **2010 PER CAPITA**

General Assembly	\$ 6.15
Synod	\$ 3.18
Presbytery	<u>\$12.50</u>
<b>Total per member</b>	<b>\$21.83</b>

### **To be collected in 2010**

Presbytery Per Capita	\$136,025
General Assembly Per Capita	\$ 66,924
Synod Per Capita	<u>\$ 34,605</u>
<b>TOTAL</b>	<b>\$237,554</b>

## HOW IS PER CAPITA COMPUTED?

The Per Capita Apportionment in the Presbytery of Lake Huron is based on a portion of certain salaries and expenses which are deemed to be attributable to activities mandated by *The Book of Order*.

Per Capita is the cost of being a Presbyterian, and if each member pays the per capita amount above his/her pledge or regular giving, pressure on the local budget is reduced. It has been said that per capita apportionment is like a utility bill. Just as we pay for heat, light, water, and telephone in order to remain connected to the utility systems and benefit from the services provided, we also pay per capita so that the Presbyterian system can function on behalf of all of us. It is the necessary linkage in our connectional system.

The total per capita apportionment for 2010 increased by 1.5 percent. The Presbytery's per capita of \$12.50 will also be the rate for 2011. In order to keep Presbytery's per capita rate from spiraling, the per capita portion of the budget is subsidized with a distribution from the Presbytery's investments.

## WHERE DO OUR PER CAPITA DOLLARS GO?

The amount that is set for per capita apportionment is a calculation based on the number of church members and the budget established annually by each governing body. At the presbytery level per capita pays for a number of items including: the mortgage payment on the presbytery office, the office of the stated clerk including his salary, salaries of three staff persons, insurance coverage, legal counsel, and the costs associated with operating the presbytery office.

*“Moving into God’s Future...  
Together.”*