

MISSION FUNDING TASK FORCE REPORT
JUNE 2008

A Mission Funding Task Force was appointed by the Presbytery Council in August 2007 to examine issues of mission funding and per capita in Eastern Oklahoma Presbytery. The task force included Robbie Burke (moderator of the Connecting Congregations Committee), Steve Caldwell (First Presbyterian Church, Tulsa), Jane Huffstetler (St James Presbyterian Church, Jenks), Dale Scott (Good Shepherd Presbyterian Church, Bartlesville), and Greg Coulter (staff resource person). The task force met on September 17, December 3 and May 1. This report (and its recommendations) are submitted for the Presbytery Council's review and comment.

Context:

Paul reminds us that the Church is the Body of Christ here on earth. In Philippians 2 and I Corinthians 12, Paul reminds us that those who would be of the same mind as Christ must humble themselves and serve the whole of the Body of Christ and all whom Christ would summon to himself. Our gifts and talents are to be invested in the service of others and the building up of the Body of Christ. We are members of the Presbyterian Church (U.S.A.) and thus members of a connectional body. Our challenge, now and always, is to find ways of service which are faithful to our call to follow Christ and give witness to our common faith in our Lord.

However, despite our connectional nature, we are not of one mind in the PCUSA today. Increasingly there are Sessions which seek appropriate avenues to voice disagreement with the mission priorities of the larger Church.

Historically, one of the tangible ways in which presbyteries and congregations have expressed the connectional nature of our denomination is through unified giving to mission and the remittance of per capita for administrative costs of governing bodies above the local congregation. For many years, neither Eastern Oklahoma Presbytery (EOP) nor the Synod of the Sun (Synod) has assessed per capita. We have assumed that all which these governing bodies do is "mission" and, therefore, all will be funded through mission pledges. However, the General Assembly (GA) does assess per capita annually. Though the GA has ruled on several occasions that the Session is free to determine its own mission giving, it has maintained that presbyteries must pay per capita as assessed, with one qualification added in 1999 - "as funds are available."

Additionally, EOP has adopted and reaffirmed a policy of "equalization" of mission giving. Annually, EOP adopts a mission budget which includes an allocation of mission funds. In 2007, 17% of unified mission giving was given to GA (including the payment of per capita), 8% was given to Synod, and 75% stayed within EOP. In the past, if congregations wished their mission funds divided differently than the approved allocation (remembering that Sessions are free to determine their own mission giving), then funds from other congregations were shifted to

balance or offset the shift in mission giving by the one Session. On the one hand, this “equalization” assures continuous funding for each governing body above the Session and for each portion of the EOP budget. On the other hand, this policy mutes the ability of a particular congregation to express values different than the corporate values expressed in the presbytery budget.

Practically, this means that though a Session may wish to withhold its per capita, EOP pays the per capita for that Session through undesignated giving. Sessions who feel their right to protest is voided and their voice is muted often take their protest further by either designating their money away from the general pool from which per capita is paid or withholding all mission giving from EOP. In either case, the unintended victim of this protest is EOP. While the intended subject of such protest (the GA) is shielded by EOP’s process of equalization, the presbytery’s work is at best complicated and at worst diminished.

Issues raised:

The Mission Funding Task Force examined the following issues and questions:

1. How does EOP best help its congregations participate in a faithful expression of what it means to be a connectional church in the 21st century?
2. How do congregations express their values, priorities, and especially their objections through the current mission funding system?
3. How does EOP best honor the right of the Session to direct their gifts where their hearts lie while still fulfilling its constitutional obligations within the PCUSA?
4. Do the mission funding policies of EOP (equalization of mission pledges and mandatory payment of per capita funds to the GA) still serve congregations and EOP today as originally intended? Though unified mission giving and per capita have served the Presbyterian Church well for years, are they the best or only way to express the faithful stewardship of a congregation today?
5. If unified giving and equalization were not the norm, how would EOP continue to fund the parts of its mission which are less likely to receive designated mission support (such as rent, the cost of presbytery meetings, and staff salaries)?

Recommendations:

The Mission Funding Task Force believes EOP (and presbyteries in general) are increasingly caught in the middle of a growing tension between local congregations and the GA. The task force believes the solution to this dilemma resides in an openness to dialogue and a willingness to seek new and faithful solutions to our questions and disagreements. While EOP will continue to rely on unified mission giving to fund the majority of its mission (and the mission of the larger Church), there needs to be dialogue between EOP and its Sessions which disagree on mission priorities and options for mission funding which honor the intents of each congregation while

still affirming the connectional nature of our Church. To this end, the Mission Funding Task Force makes the following recommendations, each effective with the 2009 budget:

1. That Eastern Oklahoma Presbytery continue to affirm the value of unified mission giving as a primary vehicle of stewardship and a visible witness to the connectional nature of the Presbyterian Church (U.S.A.). This will include an annual designation of the allocation of unified mission giving between the Presbytery, Synod, and General Assembly.
2. That Eastern Oklahoma Presbytery honor the constitutional right of each Session to determine its own mission giving as follows:
 - EOP will open a dialogue with any Session wishing to designate its mission giving through the Presbytery
 - EOP will honor the designation of such mission giving, inasmuch as possible within the Presbytery's mission budget
 - EOP will provide educational materials and encouragement for each Session to consider its responsibility to some level of unified mission giving as a mission partner with Eastern Oklahoma Presbytery
 - EOP will authorize the Presbytery Council to balance the designation of the Session against the needs and responsibilities of the Presbytery, opening further conversation with the Session whenever fiscal challenges are presented by the designation of mission giving (such as designation of mission giving to projects not included in the Presbytery's mission budget or cumulative designations of mission giving which exceed the amount budgeted for a particular program or entity)
3. That Eastern Oklahoma Presbytery (as a matter of policy) forward to General Assembly per capita only as funds are available, defined as follows:
 - Sessions are encouraged annually to make accurate their membership roles, as the Presbytery is assessed per capita by GA based on the reported membership of its combined congregations (in 2008, the Presbytery has been assessed \$5.79 for each active member of its congregations as of December 31, 2006)
 - unless instructed to do otherwise, the annually assessed per capita for each congregation will be set aside from its mission pledge and made available for the payment of per capita; each congregation shall be made aware of its share of the per capita assessed to the Presbytery
 - unless instructed to do otherwise, the Presbytery shall use unrestricted mission funds to pay the per capita assessment for any congregation which does not contribute enough unified mission giving to pay their full share of the per capita assessed to the Presbytery
 - Sessions which so instruct the Presbytery each year shall not have any of their mission giving set aside for the payment of per capita and unrestricted mission giving will not be used to pay their share of the per capita assessed to the Presbytery

Frequently Asked Questions:

1. *Won't this accounting system be too complicated and cumbersome?*

The required accounting would be no more difficult than that encountered by any local church when a member writes one check for multiple causes. The Presbytery Office would be required to document which Sessions indicate their mission giving is subject to per capita and whether or not each Session's mission giving is to be treated as a unified or designated pledge.

The Presbytery would have to revise its monthly financial reports (which currently reflect mission giving, each GA-approved special offering, and any designated gifts) to reflect a new reality of unified mission giving, designated GA giving, designated Synod giving, designated EOP giving, each GA special offering, and any other designated gifts).

2. *What if everyone designates their mission giving? Will we be able to fund the Presbytery's mission?*

This would be a worst case scenario. However, it would indicate a significant lack of trust and confidence by the member Sessions of the Presbytery. Would not the ensuing dialogue forced by such a scenario be healthier than the current situation?

3. *Isn't this action unconstitutional?*

The *Book of Order* has created this ongoing conflict between Sessions and the Presbytery by affirming the freedom of each Session to determine its mission budget while requiring the Presbytery to pay the per capita apportionment in full. However, in 1999 the General Assembly added a comment to the *Book of Order* which suggests that per capita shall be paid "as long as funds are available." Arguably, that same General Assembly added that presbyteries may use unrestricted monies may to fulfill per capita obligations.

In 1999, the General Assembly said:

- Pby has responsibility to pay the full amount irrespective of specific collection from churches, "as long as funds are available within the presbytery" (1999, 65, 107, 16.008-.009, Req 99-1).
- Pby may use unrestricted funds (whether collected as per capita or general benevolence) to pay per capita allocations to synod and GA (1999, 65, 107, 16.010-.012, Req 99-1).

4. *Why should this proposal be considered, in light of the fact that equalization has been a long-standing policy of EOP?*

It removes the Presbytery from a patronizing role and from a position of trying to mediate conflict between Sessions and the General Assembly. It encourages healthy conversation between the Presbytery and its Sessions. It also encourages more communication between Sessions and the General Assembly.