

AN EXPLANATION ABOUT PRESBYTERY ASSESSMENTS

History:

At the 2008 annual meeting of Toronto Conference a report from the Commission on Assessments recommended that starting in 2010 the Presbytery assessment to the Pastoral Charges would be calculated using Column 16 (total members) & Column 40 (Total Operating Expenses) in The United Church Year Book. This recommendation was approved at that Annual Meeting.

Statistics:

These statistics come from the statistical forms that each Pastoral Charge is required to complete and forward to the GCO each year. The stats that are reported are the ones that the assessments are based upon so it really is up to the Pastoral Charges to make sure their membership roll is up to date and that only the applicable expenses are being reported. Once these statistics are published the calculations for the total assessments for all of the Presbyteries for Toronto Conference are completed there can be no changes unless the Presbytery directs Conference to do so. The Presbytery is the court that Pastoral Charges may appeal their assessments to – as Conference sends out the invoices and collects the assessments on behalf of the Presbyteries.

The assessments are always based on the statistics from 2 years previous – e.g. 2015 assessments were based on 2013 stats published; 2016 on 2014 numbers; 2017 on 2015 numbers and 2018 on 2016 numbers.

Please note: if a Pastoral Charge does not submit their annual numbers to General Council then the most recent figures that are on file will be carried forward.

Formula:

The formula for calculating assessments:

Factors - A = Pastoral Charge Membership (Column 16)
 B = Toronto Conference Total of Column 16
 C = Toronto Conference Assessment Budget
 D = Pastoral Charge Operating Expenses (Column 40)
 E = Toronto Conference Total of Column 40

$$A / B \times C / 2 + D / E \times C / 2$$

The Numbers used to calculate the 2018 Assessments:

Toronto Conference total members: 34,248
Toronto Conference total operating expenses: \$44,746,517
Toronto Conference assessment budget: \$1,442,340

January 23, 2018