

FINANCIAL MATTERS

Chair: Rev. Scott A. Vander Ploeg
Reporter: Rev. Drew K. Sweetman

I. Council of Delegates

A. Materials

1. Council of Delegates Report (sections I, E; and II, C, including Appendices J-K), pp. 28-29, 50-51, 110-43
2. Council of Delegates Supplement (section II, B, including Appendix E)

B. Privilege of the floor: Rev. Paul R. De Vries, chair of the Council of Delegates; Mr. Andy de Ruyter, vice chair of the Council of Delegates; Dr. Steven R. Timmermans, executive director; and members of the executive staff as needed

C. Recommendations

That synod adopt the Reimagining Ministry Shares report as presented in Appendix J and address the following recommendations with regard to the report (II, C, 2):

- a. That synod (1) move the ministry-share year from a calendar-year setting to that of the fiscal year July 1 through June 30, effective July 1, 2021, and (2) that Synod 2020 adopt a ministry-share rate for the period January 1, 2021, to June 30, 2021, to facilitate the transition to a July 1-June 30 fiscal year.
- b. That synod (1) request church councils to prayerfully consider their response to the ministry-share request for the period July 1, 2021, through June 30, 2022, and (2) instruct the classes, beginning at their fall 2020 meetings, to dedicate sufficient time to consider the ministry-share contributions projected by each church for the coming fiscal year; and, working with the assembly, determine the best way to maximize the pledged support for denominational ministry. The level of pledged support is to be reported to the denominational offices not later than February 1, 2021. This process should be repeated annually.
- c. That synod instruct the COD to provide a communication to the churches giving guidance as they consider their pledge. The guidance should consist of the following:
 - 1) Material to communicate the denomination's vision for ministry enabled through ministry shares.
 - 2) Examples of possible methods to consider in determining the church's pledge amount, including but not limited to (a) percentage of income, (b) rate per person based on average worship attendance, (c) percentage increase above the prior year gift.
- d. That synod encourage the churches to commit to support Calvin College and the four regional, Christian higher-educational institutions (Redeemer University College, The

King's University, Trinity Christian College, and Dordt University) at the same or greater amount as the support previously requested through ministry shares and direct gifts. Gifts to Calvin College would continue to be processed as part of the ministry-share system while gifts to the area educational institutions would continue to be contributed directly to the schools.

- e. That synod circulate the Reimagining Ministry Share report, as presented by the COD, along with the suggested guidance, to congregations and classes and encourage its study with assistance available from the appropriate denominational staff for each context.
- f. That synod instruct the COD to encourage possible additional revenue enhancements for a variety of denominational ministries (e.g., fee for service possibilities, ministry specific fundraising) and report back to Synod 2020 regarding such potential enhancements.