

2026 Assessment Formula Resolution

Resolved, That for purposes of calculating the 2026 Diocesan assessment, each parish or mission's 2024 operating income is defined as the amount reported on **Line 6** of the financial section of its 2024 Parochial Report (Church Non-Capital Expenses), **less** the following: **(a)** any outreach expenses not included in the operating budget; **(b)** any funds sent to other organizations; and **(c)** any financial support received from diocesan funds;

Resolved, That in the case of Grace Cathedral, its 2024 operating income for assessment purposes shall consist only of the amounts received through pledges by the Cathedral congregation during 2024, in accordance with Diocesan Canon 18.02(b)(ii); and

Resolved, That the 2026 assessment for each parish, organized mission, and the Cathedral shall be 5.0% of its 2024 operating income (as defined above) up to **\$96,730**, and **17.0%** of such income above **\$96,730**, provided that no parish, mission, or the Cathedral shall have an increase in its 2026 assessment (before any appeals) of more than **50%** or **\$25,884**, whichever is less, over its initial 2025 assessment.

Explanation:

The 2024 Parochial Report no longer includes a direct line for "Normal Operating Income," so this resolution defines a consistent income base for assessment purposes. It begins with **Line 6** (Church Non-Capital Expenses) and subtracts:

- **Outreach expenses not in the operating budget**
- **Funds sent to other organizations**
- **Support received from diocesan funds**

These exclusions reflect longstanding diocesan practice and ensure congregations are not assessed on funds used for external mission or received from the Diocese. In conjunction with the 2024 Parochial Report, congregations reported the first two exclusions on a supplement specific to our diocese, and the Diocesan Finance Office deducted any diocesan support. The formula aligns with both the current and proposed versions of Canon 18.02, including special provisions for Grace Cathedral and new programmatic staff. The tiered rates and cap maintain fairness and continuity with prior years.

