UCCB-14-03-FB-06

UNITED CHURCH OF CHRIST BOARD
FINANCE & BUDGET COMMITTEE
REPORT AND RECOMMENDATION ON GENERAL SYNOD CONFERENCE DELEGATE TRAVEL RATES

Background

One of the components of the General Synod budget is the travel pool for Conference delegates. Per section 186 of the Bylaws of the United Church of Christ, "Expenses of General Synod delegates, including travel expenses for meetings of the General Synod, shall be the responsibility of the sending groups, except expenses of Conference voting delegates as negotiated with the Conferences shall be borne by the General Synod."

Based upon research conducted by staff, the Conference delegate expenses incurred by General Synod have been strictly related to travel. While researching the basis for the travel pool calculations, we located a 1981 General Synod action (81-GS-62) referring the determination of the delegate travel rates to the Executive Council.

In 1981, the Executive Council took action on the Conference delegate travel (81-10-EC-51) with the rates authorized as follows:

"Each Conference will be asked to notify the Director of Finance and Treasurer of the average mileage to be traveled by their voting delegates. The Director of Finance and Treasurer shall forward to each Conference a reimbursement of voting delegate travel based on zoned mileage rates set so as not to exceed the amount available for voting delegate travel reimbursements in the account. The Executive Council shall notify the Conferences of the estimated mileage rate for each zone used in establishing the biennial Budget and of the actual rates to be used.

For the fourteenth General Synod the amount to be deposited in the account shall be $100,000.00 and the estimated rate per zone is $.07, $.09, and $.12."

The calculation of the travel pool has evolved to staff providing estimated mileage from key cities within the Conference to the location of General Synod based upon the online Rand McNally mileage calculator however, the rates have not changed since they were established in 1981.

Staff was unable to determine the origin of the original rate ($.07) named by General Synod in the 1981 resolution and the Executive Council action does not name the origin of the zone rates. Staff has made the assumption that the 1981 rates may have been based upon the IRS charitable reimbursement rates at that time which have unfortunately only increased to $.14 per mile since then.

The updated rates have been calculated as follows:

		Charitable
Rate est. 1981 by zone	<500 miles	$ 0.07
	500-999 miles	$ 0.09
	1,000+ miles	$ 0.12
Mileage Rate, 1981		$ 0.12
Percentage zone	<500 miles	58.33%
	500-999 miles	75.00%
	1,000+ miles	100.00%
Mileage Rate, 2014		$ 0.14
Update Rate by Zone	<500 miles	$ 0.08
	500-999 miles	$ 0.11
	1,000+ miles	$ 0.14

In addition to the above, the Hawaii Conference has been receiving a flat amount of $1,200 per voting delegate. With the increase in the zone mileage rates, on a percentage basis, the increase to the Hawaii Conference would calculate at approximately $1,400 per voting delegate.

The impact the increased rate has on the 2015 General Synod budget is an increase of $15,240.

Suggested Vote:

To recommend that the United Church of Christ Board approve the following rates by zone to be used in the calculation for the 2015 Conference Delegate travel pool as follows:

0 – 499 Miles	$.08
500 – 999 Miles	$.11
1,000 + miles	$.14
Hawaii Conference	$1,400 per voting delegate