

**ITEM 223  
INFORMATION**

**Subject:** Joint COGA/GAC Budget Proposals

**INTRODUCTION TO THE PER CAPITA BUDGET**  
General Assembly Council and  
Committee on the Office of the General Assembly

**Introduction**

Presbyterians have a deep concern for good stewardship, the decent and orderly administration of funds, and the best use of limited financial resources (which have declined in recent years). Given this reality, overtures and other initiatives are developed every few years to look seriously at the per capita funding system, the appropriate causes to be funded by this budget, and the most responsible and economic uses for per capita funds. The 218th General Assembly (2008) is one of those times.

The Office of the General Assembly (OGA) and the General Assembly Council (GAC) welcome such a review. We took action two years ago to be certain that the 217th General Assembly (2006) had such an opportunity. In October 2007, these two bodies agreed to reactivate the Joint Per Capita Table to not only propose a 2009±2010 per capita budget to the General Assembly, but also to look more deeply into the role of the per capita budget in the life of the church and the functions that should appropriately be funded by per capita. The results of that review can be found in this paper and in the proposed budget (see attachment). In short, we reaffirm the importance of the per capita budget to the well being of the Presbyterian Church (U.S.A.) and to the ministries appropriately funded by it.

Per capita funding is how Presbyterians mutually share the costs of coming together to discern ministers; it is how Presbyterians participate in the life of the wider church by serving on GA committees, commissions, and the General Assembly itself; it is how Presbyterians discern participate in the life of the Church universal (catholic) as we commit ourselves to share the *Book of Order*, G-4.0101).

7K:HWPLVHURQHMRRQ)DLWVVOOEHOLHMUDUHWKUHIRUHQSHUREOLJDWLRQR sustain the ordinances of the Christian religion where they are already established, and to contribute by their **prayers, gifts, and personal efforts to the extension of the Kingdom of** **RGWURJKRWHKROHHDUW** (6.058) (emphasis added). Therefore, per capita is a fundamental way in which all of the nearly 11,000 congregations and governing bodies of the PC(USA) are connected, and the way that allows its members to participate in the work of the wider church.

## History and purpose of per capita

Per capita has a long history in the Presbyterian church. The earliest records of a system like per capita predate the organization of the first General Assembly in 1787. Such a system was FOHDUOFRGLILHGHKQKDMPEOLOGRSWHGD3ODQRUOLOHDJHWEWDSSRUWLRHGWR every presbytery an expected payment based on their membership to reimburse General Assembly commissioners for the cost of their travel to the assembly. The reason for this was to make certain that all Presbyterians shared equally and fairly in the cost of their governance and that all duly elected commissioners would be enabled to participate in the assembly, regardless of how far they had to travel or how much it cost.

This system of covering the core ecclesiastical costs of the church has served us well for over 150 years, and we believe it will continue to serve us well into the 21<sup>st</sup> century. The *Book of Order* WDWHWKWSHUFDSLWDHLWWRJLMPHDQWRWKLOWHUGHSHQHQQWKHRI3UHEWHULD SROLW\*-9.0404). It exists to allow the whole church to share equitably in those things that make us Presbyterian: our theological identity, our connectedness, our system of governing bodies that allow elders and ministers together to discern the mind of Christ, our ecumenical connections that make us part of the church universal, and our core structures that keep us together as a church. In short, per capita is the system that enables all Presbyterians equitably to provide the resources that mold us into being a Presbyterian covenant community. Hence, it might be well to think of per capita as the Presbyterian Covenant Community Fund.

The 207th General Assembly (1995) gave a very helpful definition of per capita when it stated:

*Per capita is an opportunity for all communicant members of the Presbyterian church through the governing bodies to participate equally, responsibly, and interdependently by sharing the cost of coordination and evaluation of mission; and of performing ecclesiastical, legislative, and judicial functions that identify a Reformed Church, while at the same time strengthening the sense of community among all Presbyterians. (GA Minutes, Part I, 1995)*

The Presbytery of San Francisco has found an interesting analogy to per capita from the field of technology. They suggest that we might wish to think of per capita in relation to our overall stewardship and mission the way we think of the fees we pay to Internet service providers to be able to communicate through the Internet and email. Like with the Internet, we use those connections for a variety of missions, but we all must support the basic system that allows us to be connected to one another and to share in this electronic (or Presbyterian) world that has revolutionized how we relate to one another. Per capita supports the basic underpinnings of being Presbyterian, connects us to one another, and enables us to make and carry out decisions as a community. All of us have a stake in that and should share in its support!

## Our experience in recent years

While every funding system in the church is under stress, the per capita system is working! Hard work has been done at the General Assembly level to keep the increase in the per capita rate below the rate of inflation, and the actual dollars proposed in the 2009 budget to be spent on the per capita budget will decline, even before inflation has been taken into account. At the same WLPHLMLWHRIRUJDDHGFDPDLJMLQHUHWWJURSMQKFKFWRZWRKOGSHUFDSLWD'


and the reality that many congregations and governing bodies are facing financial stress, the level of per capita payments received has remained remarkably high. Over the last decade the percentage of unpaid per capita from middle governing bodies to the General Assembly has never exceeded four percent. Both COGA and GAC are exceptionally grateful for the faithful support of Presbyterians for these core ecclesiastical responsibilities.

The Mission Funding Task Force of the GAC had it right! They concluded that such a system that allows all Presbyterians to share equitably in building and sustaining Presbyterian covenant community and which, year in and year out, is receiving in excess of ninety-six percent of its requested allocation is a system that fundamentally is not broken and does not need to be fixed. We concur!

### Appropriate functions for the per capita budget

One other effort we have made in the OGA and GAC is to be certain that these funds are budgeted only for the purposes intended. Our concern is to be sure that per capita fulfills its purpose, but also is sensitive to the broader needs of the church. As assemblies have regularly made clear, per capita is to provide resources for those ecclesiastical and administrative purposes that make us a Presbyterian covenant community, so that Presbyterians may fund and carry out mission (which is funded through our mission budgets and designated funds) in a Presbyterian way.

The 207th General Assembly (1995) outlined those basic functions that are critical for holding us together as a Presbyterian covenant community and are funded appropriately from per capita at the General Assembly level. In accord with these provisions, COGA and GAC have reaffirmed the following as core ecclesiastical expenses to which per capita funds should be allocated:

-  nses, where ministers and elders seek together to discern the mind of Christ;
- The Office of the General Assembly, which is responsible for administering the General Assembly; upholding our Constitution; maintaining our minutes, records and statistics; communicating the actions of the assembly to the church and the world; supporting our governing body system; promoting Christian vocation and the ordering of ministry; and publishing essential resources to uphold our faith and polity;
- The Presbyterian Historical Society, which collects, preserves, and shares the historic record of American Presbyterianism;
- General Assembly permanent and special committees and commissions (such as the General Assembly Nominating Committee, Advisory Committee on the Constitution, Advocacy Committee on Racial Ethnic Concerns, Permanent Judicial Commission, Form of Government Task Force, and so forth) that carry out the work of the assembly between meetings;
- Membership and core support in the ecumenical bodies in which the PC(USA) is a

conviction that we alone are not the church but only one part of the body of Christ, and thus expressing our Presbyterian identity through our ecumenical connections;

- The meetings of the GAC and the expenses for legal services and for the planning and evaluation of mission (but not the mission programs), which make it possible to coordinate our mission as Presbyterians and connect it with fidelity to the governing bodies and the whole church.

These functions enable us to maintain our Presbyterian identity and connections. They also SURYGHDKOLG5HIRUPHGIRQDWLRQRURKFKFKHQBODMPLMRQOFKFKKMDUH the functions included in the proposed per capita budget for 2009 and 2010.

### Consequences of abandoning the per capita budget

From time to time, calls are made to abandon our system of per capita and mission budgets and simply move to a coordinated budget that would fund both ecclesiastical and mission functions. We believe that would be a serious mistake for the church. In addition to the theological and practical values of a per capita system that allows the whole church to equitably share in its core Presbyterian covenantal services and the positive record of support from the church, we believe such a move would have serious negative financial consequences not only to the General Assembly, but also to many presbyteries and synods.

With the exception of some presbyteries in the region of the former Presbyterian Church in the United States, most of our middle governing bodies and the General Assembly have established systems for promoting and receiving both mission and per capita giving. Even in a time of growing financial resources, the abandonment of one of these systems and the ethos of common UHSRQELOLWRUDOO3UHEWHULDQWRSDWKLUIDLUMUHRIRKEDMFHFFOHMDWLFDOHSHQV would likely result in the receipt of far less funding for our governing bodies than is produced by these two systems. To make this change in a time of financial stress could have disastrous financial consequences to our presbyteries, synods, and General Assembly.

However, the core reasons for maintaining a per capita funding system are that it is a proven way of giving financial expression to our core Presbyterian values, it works, it has wide (if not always enthusiastic) support among Presbyterians, and it is responsibly administered to make the gifts of the Reformed faith come alive in the Presbyterian Church (U.S.A.).

### SUGGESTED RECOMMENDATIONS:

1. **The Committee on the Office of the General Assembly and the General Assembly** RFLLOUHFRPPHQWMMWHQUDOSMPEODSSURYH;VRGKWRQ  
WKH3HURSLDZJHDDWPHQIKHSULEL ples, values, and purposes for  
the General Assembly per capita budget.
2. **The Committee on the Office of the General Assembly and the General Assembly**  
Council recommend that the 218th General Assembly (2008) instruct the General  
Assembly Council and the Committee on the Office of the General Assembly Joint  
Per Capita Table to review the allocation of expenses and programs to per capita  
and mission funds, and present a report to the 219th General Assembly (2010).

3. **The Committee on the Office of the General Assembly and the General Assembly Council recommend that the 218th General Assembly (2008) instruct the Stated Clerk and the General Assembly Council to share, in partnership with the middle governing bodies, educational materials with the whole church, so that all will have a better understanding of the history, values, and uses of the per capita budget.**
4. **The Committee on the Office of the General Assembly and the General Assembly Council recommend that the 218th General Assembly (2008) incorporate into the *Minutes* the 2006 and 2007 Per Capita Apportionment Budget and Statement of Activities, and the Comparative Statement of Financial Position at December 31, 2007 (see attachment A).**
5. **The Committee on the Office of the General Assembly and the General Assembly Council approve and recommend that the 218th General Assembly (2008):**
  - a. **approve the proposed 2009 expenditure budget totaling \$12,308,884 and a proposed 2010 expenditure budget totaling \$15,310,620;**
  - b. **approve that \$1,306,362 be designated from the 2009 per capita budget (about half the cost of the General Assembly meeting), and be reserved for use in the year of the General Assembly meeting (2010) (see attachment B);**
  - c. **approve the proposed revised 2008 expenditure budget totaling \$14,889,556 (which includes \$1,213,977 carried over from 2007)**
6. **The Committee on the Office of the General Assembly and the General Assembly Council approve and recommend that the 218th General Assembly (2008) approve an increase in the per capita apportionment rate from \$5.79 to \$6.04 per active member for 2009, and that the same rate be effective for 2010, without change.**

### **Rationale**

The Committee on the Office of the General Assembly (COGA) and the General Assembly Council (GAC) continue to be grateful to the whole church for its faithfulness in meeting per capita obligations (over ninety-six percent collection rate for 2006). We believe these funds have enabled the General Assembly to carry out its core ecclesial functions so that the Presbyterian Church (U.S.A.) can carry out its ministry in faithfulness to Scripture and the PC(USA) Constitution.

Building the per capita budgets for 2009 and 2010 continues to be a challenge. The total revenue level is impacted by variables as diverse as stock market fluctuations, hurricanes and disasters, levels of membership loss, and the ability of presbyteries to fully meet their per capita obligations. Most of these factors impact negatively the overall per capita budget. On the expenditure side, challenges include added costs due to the 2008 change in the *Book of Order* to increase by 200 the number of commissioners to the General Assembly, as well as added costs to carry out an assembly on the West Coast.

Given these dynamics, both COGA and OGA faced the reality that major reductions would be necessary unless a very substantial increase in the per capita rate occurred, which we determined would create a real hardship in the church. We are, therefore, proposing an increase of 25 cents (4.3%) in the per capita rate in 2009 and no additional increase for 2010, after having made major personnel cost reductions in 2007 that will carry forward savings from expenditures through 2010.

In order to hold to a minimal increase in the per capita rate, hard choices had to be made relative to staffing levels, the consolidation of the Presbyterian Historical Society, ecumenical expenses, and changes in the funding of the office of vocation. The previously approved budget for 2008 was reduced by almost \$500,000 as a result of these staff reductions, reorganization, and other adjustments. We are, therefore, able to propose a per capita budget for 2009-2010 that is slightly less than the budget for 2007-2008, even with inflation and the added mandated costs for items like the increased number of commissioners beginning with the 218th General Assembly (2008). The details behind these calculations can be found on the attached sheets. To balance the budget, we have budgeted the planned use of reserves accumulated from prior years income in 2008, 2009, and 2010, in the amounts of \$281,966, \$282,725, and \$934,090 respectively. Such use of prior income from available funds, over the General Assembly mandated minimum reserve requirement of thirty percent of current budget, cushions the increase necessary to the per capita allocation. We believe that such restraint in the increase in the per capita rate and the expenditure level are necessary for the well being of the church and the fiscal integrity of the per capita budget. We would encourage a similar spirit of restraint by commissioners as other proposals are considered that might have financial implications at the 218th General Assembly.

If we had continued the practice of annual General Assembly meetings, we would have required at least an additional \$2,500,000 for 2009 (estimate cost of the General Assembly session in 2010, schedule 1, is \$2,612,723). Directly, this cost would have necessitated an increase of at least \$1.15 per capita for 2009, or a depletion of all available reserves above the required minimum by a negative \$560,000 at the beginning of 2010.

- 7. The Committee on the Office of the General Assembly and the General Assembly Council recommend that the 218th General Assembly (2008) approve the attached allocation of designated funds for COGA and GAC task forces totaling \$2,041,671 for 2008, \$2,294,900 for 2009, and \$2,147,700 for 2010 for revenue, and the following for expenses: \$2,126,671 for 2008, \$2,372,183 for 2009, and \$2,249,964 for 2010.**

### **Rationale**

The allocation of designated funds are reserved for specified expenditures planned to augment the per capita budget, so that steep increases to the per capita apportionment rate may be cushioned. The primary items include the General Assembly session, vocation services, the production and distribution of OGA publications, part of the Presbyterian Historical Society operations, some conferences, and GAC task forces. The sources of these funds are mostly from independently generated revenue, including gifts and endowments. The beginning balances indicated are a result of the unused carryover from the previous year (see attachment C).

Presbyterian Church (U.S.A.)  
 Per Capita  
 COMPARATIVE STATEMENT OF FINANCIAL POSITION  
 at December 31, 2007

Assets	2007	2006
Cash and cash equivalents	\$ 1,879,673	\$ 1,519,510
Short term investments	1,550,917	1,488,877
Long term investments	7,383,919	7,183,110
Endowment investments	1,582,804	1,583,742
Investments PILP	323,212	311,043
Apportionment receivable--current year	1,413,157	2,164,980
Apportionment receivable--prior year		
Allowance for Uncollectible Apportionments	(350,000)	(262,149)
Other receivables	1,821,675	1,367,896
Prepaid-Other	24,080	29,399
Land and building-PHS	3,080,645	6,001,929
Accumulated depreciation	(1,105,747)	(3,178,510)
Total Assets	17,604,335	18,209,827
 <b>Liabilities and Net Assets</b>		
<u>Liabilities:</u>		
Accounts payable	99,074	1,006,423
Receipts in Process		553,169
Total liabilities	99,074	1,559,592
 <b>Net assets</b>		
Undesignated	7,147,281	6,738,770
Designated	5,713,760	4,804,321
Temporarily Restricted	1,711,688	1,849,691
Permanently Restricted	782,634	754,666
Plant Fund	2,149,898	2,502,787
Total net assets	17,505,261	16,650,235
Total Liabilities and Net Assets	17,604,335	18,209,827

**GENERAL ASSEMBLY PER CAPITA**  
**STATEMENT OF ACTIVITIES**  
**PROGRESSION ANALYSIS 2005-2010**

	2005 Actual	2006 Actual	2007 Act (12/31/07)	2007 App Bud Rev'd	2008 Propo Rev'd	2008 Propo Rev'd (2/1/2008)	PROPOSED 2009	PROPOSED 2010
<b>SOURCES OF FUNDING</b>								
APPORTIONMENTS	13,395,772	13,147,311	13,394,621	13,298,796	12,806,646	13,126,613	13,117,521	12,855,168
INCOME FORMULA AND OTHER INCOME	285,216	442,372	383,296	267,000	267,000	267,000	215,000	215,000
<b>TOTAL INCOME</b>	<b>13,680,988</b>	<b>13,589,683</b>	<b>13,777,917</b>	<b>13,565,796</b>	<b>13,073,646</b>	<b>13,393,613</b>	<b>13,332,521</b>	<b>13,070,168</b>
<b>EXPENDITURES</b>								
<b>I. GENERAL ASSEMBLY SESSION</b>								
COMMISSIONER EXPENSES	810	902,192	-	-	1,265,609	1,265,609	-	1,371,661
FACILITY EXPENSES	65,861	860,720	20,526	70,034	995,845	979,845	25,920	1,118,062
WORSHIP	-	85,661	-	-	103,000	103,000	-	109,500
GA PROGRAM	-	9,707	23	-	24,500	-	-	13,500
GA MINUTES	-	-	-	-	39,000	39,000	-	-
<b>TOTAL</b>	<b>66,671</b>	<b>1,858,280</b>	<b>20,549</b>	<b>70,034</b>	<b>2,427,954</b>	<b>2,387,454</b>	<b>25,920</b>	<b>2,612,723</b>
<b>II. PERMANENT AND SPECIAL COMMITTEES</b>								
PERMANENT JUDICIAL COMMISSION	69,329	68,779	69,960	77,100	78,925	78,925	96,300	97,825
GA NOMINATING COMMITTEE	52,111	83,017	53,387	64,210	94,540	94,540	59,840	66,350
COMM ECUMENICAL RELATIONS	17,125	18,150	15,582	58,425	39,990	39,990	36,300	40,630
COMM PRESBYTN HISTORICAL SOCIETY	19,596	10,310	13,974	27,600	27,600	27,600	26,775	26,775
COMM ON REPRESENTATION	74,728	76,459	90,578	104,565	87,205	87,205	104,565	75,605
ADV COMM CONSTITUTION	12,015	28,516	11,009	11,205	39,059	39,059	11,205	30,494
ADV COMM ON LITIGATION	4,352	7,504	5,879	10,560	12,085	12,085	10,560	12,085
COMMITTEE ON OGA	41,062	71,934	36,711	56,970	81,370	81,370	56,970	82,370
STATED CLERK REV/NOMINATION	-	-	-	15,140	46,990	46,990	-	-
COMMITTEE ON REVIEW	53,828	35,970	54,820	54,820	35,970	35,970	54,820	35,970
PRESBYTERIES COOPERATIVE COMMITTEE	-	-	48,935	48,700	48,700	48,700	48,700	48,700
THEOLOGICAL DIVERSITY T/FORCE	69,766	41,651	-	-	-	-	-	-
ADVOCACY COMMITTEE ON RACIAL ETHNIC CONCERNS	43,773	51,242	57,785	50,000	61,000	54,900	54,900	54,900
ADVOCACY COMMITTEE ON WOMEN'S CONCERNS	50,000	54,596	42,513	50,000	61,000	54,900	54,900	54,900
ADVISORY COMMITTEE ON SOCIAL WITNESS POLICY	37,753	39,968	37,190	46,000	58,000	52,200	52,200	52,200
GA TASK FORCES	86,618	86,896	137,746	137,765	98,852	98,852	22,784	13,544
<b>TOTAL</b>	<b>632,056</b>	<b>674,992</b>	<b>676,069</b>	<b>813,060</b>	<b>871,286</b>	<b>853,286</b>	<b>690,819</b>	<b>692,348</b>
<b>III. GRANTS TO ECUMENICAL GROUPS</b>								
NATIONAL COUNCIL OF CHURCHES	300,000	325,000	300,238	300,000	300,000	300,000	300,000	300,000
WORLD COUNCIL OF CHURCHES	449,414	458,402	458,402	458,402	458,402	458,402	458,402	458,402
CHURCH UNION CONVERSATIONS	30,600	30,600	30,600	30,600	30,600	30,600	30,000	30,000
WORLD ALLIANCE REF CHURCHES	307,724	298,508	232,731	232,731	232,731	232,731	232,731	232,731
ECUMENICAL ASSEMBLY ALLOCATION	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
<b>TOTAL</b>	<b>1,162,738</b>	<b>1,187,510</b>	<b>1,096,971</b>	<b>1,096,733</b>	<b>1,096,733</b>	<b>1,096,733</b>	<b>1,096,133</b>	<b>1,096,133</b>
<b>IV. DEPARTMENTAL EXPENSES</b>								
STATED CLERK	778,191	798,080	824,152	862,575	887,816	890,257	913,700	946,759
ECUMENICAL & AGENCY RELATIONS	781,192	805,537	810,689	858,147	880,867	774,169	785,502	804,641
CONSTITUTIONAL SERVICES	884,663	989,284	725,454	704,943	729,660	666,231	730,745	736,747
ASSEMBLY SERVICES	478,755	438,270	425,391	447,336	462,450	465,999	480,904	501,918
COMMUNICATION & TECHNOLOGY	734,807	767,375	772,814	840,577	823,897	652,672	638,271	661,947
COMMON EXPENSES	134,465	138,503	146,988	198,500	203,750	218,750	222,250	227,500
VOCATION	-	-	1,030,246	1,221,721	1,232,501	1,132,746	1,161,186	1,216,761
PRESBYTN HISTORICAL SOCIETY	2,355,746	2,087,658	1,957,031	2,023,092	1,775,097	1,755,097	1,907,495	1,957,629
<b>TOTAL</b>	<b>6,147,819</b>	<b>6,024,707</b>	<b>6,692,765</b>	<b>7,156,891</b>	<b>6,996,038</b>	<b>6,555,921</b>	<b>6,840,053</b>	<b>7,053,902</b>
<b>I-IV TOTAL OGA</b>	<b>8,009,284</b>	<b>9,745,489</b>	<b>8,486,354</b>	<b>9,136,718</b>	<b>11,392,011</b>	<b>10,893,394</b>	<b>8,652,925</b>	<b>11,455,106</b>
<b>V. GOVERNING BODY RELATIONS (OGA/GAC SHARED)</b>								
	193,203	228,474	232,942	206,548	232,260	232,260	213,440	240,564
<b>VI. GENERAL ASSEMBLY COUNCIL</b>								
GAC MEETINGS	266,186	374,251	211,621	229,686	320,473	335,173	178,835	258,195
OTHER MEETINGS	129,028	104,500	137,188	183,128	134,334	134,334	122,859	122,859
<b>TOTAL</b>	<b>395,214</b>	<b>478,751</b>	<b>348,809</b>	<b>412,814</b>	<b>454,807</b>	<b>469,507</b>	<b>301,694</b>	<b>381,054</b>
<b>VII. GAC</b>								
OFFICE OF THE EXECUTIVE DIRECTOR	938,234	1,099,673	1,026,412	970,969	1,032,878	1,162,755	1,206,071	1,245,429
OTHER GAC COORDINATION	1,865,327	2,056,905	899,155	907,534	910,718	742,640	773,114	803,281
<b>TOTAL</b>	<b>2,803,561</b>	<b>3,156,578</b>	<b>1,925,567</b>	<b>1,878,503</b>	<b>1,943,596</b>	<b>1,905,395</b>	<b>1,979,185</b>	<b>2,048,710</b>
<b>VI-VII TOTAL GAC</b>	<b>3,198,775</b>	<b>3,635,329</b>	<b>2,274,376</b>	<b>2,291,317</b>	<b>2,398,403</b>	<b>2,374,902</b>	<b>2,280,879</b>	<b>2,429,764</b>
<b>VIII. SHARED SUPPORT SERVICES</b>								
	565,778	593,989	633,000	678,000	689,000	689,000	711,640	735,186
<b>IX. UNCOLLECTIBLE PER CAPITA *</b>								
	270,143	426,366	528,753	350,000	350,000	700,000	450,000	450,000
<b>TOTAL EXPENDITURES</b>	<b>12,237,183</b>	<b>14,629,647</b>	<b>12,155,425</b>	<b>12,662,583</b>	<b>15,061,674</b>	<b>14,889,556</b>	<b>12,308,884</b>	<b>15,310,620</b>
X. COMMITTED FOR SUBSEQUENT ASSEMBLIES	956,563	(956,563)	1,213,977	1,213,977	(1,213,977)	(1,213,977)	1,306,362	(1,306,362)
<b>TOTAL EXPENDITURES AND COMMITMENTS</b>	<b>13,193,746</b>	<b>13,673,084</b>	<b>13,369,402</b>	<b>13,876,560</b>	<b>13,847,697</b>	<b>13,675,579</b>	<b>13,615,246</b>	<b>14,004,258</b>
<b>XI. NET TO OR (FROM ) RESERVE</b>	<b>487,242</b>	<b>(83,401)</b>	<b>408,515</b>	<b>(310,764)</b>	<b>(774,051)</b>	<b>(281,966)</b>	<b>(282,725)</b>	<b>(934,090)</b>

\* Note: for 2007 the Uncollectible as of 12/31/07 reflects a one time adjustment to actual.

Presbyterian Church (U.S.A.)  
 Mission Support Services

**STATEMENT OF PER CAPITA BUDGET**

*Actual and Projected Sources of Funding and Expenditures 2005-2010*

**USING THE FOLLOWING ASSUMPTIONS:**

- Actual: 2005 & 2006; for 2007 Apportionment rev is actual while Income from other sources and expenditures is projected.
- Projected Rev and Exp for 2008, 2009, and 2010
- number of members for 2005-2010 is as follows: (please note that apportionment revenue is based on the membership reported two years prior to the current year; that is 2005 apportionment revenue is based on membership reported at end of 2003)  
 Actual: (2005):2,405,311 (2006): 2,362,136 (2007): 2,313,662 (2008): 2,267,118;  
 Projected: (2009): 2,171,775 (2010): 2,128,339
- actual membership levels are taken from Research Services web page  
 - 2009 membership includes an additional 50,000 projected drop due to churches withdrawn

**OPPORTUNITIES:**

- Expenditures less than budgeted
- Decline in membership is less than expected

**RISKS**

- Actual membership declines more than projected
- Actual expenditures exceed budgeted expenses
- Impact of church and economic related issues
- General Assembly financial implications
- The level of available funds from reserves (after the 30% provision)

	2005 Actual	2006 Actual	2007	2008 Rev'd Bud	2009 Propo Bud	2010 Prop Bud
Unrestricted net assets, January 1	\$6,334,928	\$6,822,170	\$6,738,769	\$7,147,284	6,865,318	6,582,593
Less: Reserve (30% annual budget)	3,671,155	4,388,894	3,798,775	4,466,867	3,692,665	4,593,186
Income from prior years available	2,663,773	2,433,276	2,939,994	2,680,417	3,172,653	1,989,407

Sources of funding						
<u>Apportionments</u>						
\$5.57 for 2005	13,395,772					
\$5.57 for 2006		13,147,311				
\$5.79 for 2007			13,394,621			
\$5.79 for 2008				13,126,613		
\$6.04 for 2009					13,117,521	
\$6.04 for 2010						12,855,168
Income formula and other income	285,216	442,372	383,296	267,000	215,000	215,000
<b>Total</b>	<b>13,680,988</b>	<b>13,589,683</b>	<b>13,777,917</b>	<b>13,393,613</b>	<b>13,332,521</b>	<b>13,070,168</b>

Expenditures	12,237,183	14,629,647	12,155,425	14,889,556	12,308,884	15,310,620
Designated for Subsequent General Assembly	956,563	(956,563)	1,213,977	(1,213,977)	1,306,362	(1,306,362)
<b>Total expenditures and commitments</b>	<b>13,193,746</b>	<b>13,673,084</b>	<b>13,369,402</b>	<b>13,675,579</b>	<b>13,615,246</b>	<b>14,004,258</b>
Net to, or (from) reserves	487,242	(83,401)	408,515	(281,966)	(282,725)	(934,090)
Unrestricted net assets, December 31	6,822,170	6,738,769	7,147,284	6,865,318	6,582,593	5,648,503

\* Prior to the adjustments the amount was \$ (774,051), savings of \$492,085.

Presbyterian Church (U.S.A.)  
 PER CAPITA  
 COMPARATIVE SCHEDULE OF DESIGNATED FUNDS  
 at December 31

	2007	2006
OGA Sales of Publications	\$ 164,761	\$ 297,693
Ecumenical Reserve	353,713	318,831
Replacement Reserve	104,892	88,072
General Assembly Registration	193,732	236,354
Stated Clerk Training	86,558	132,693
Cooperative Reading Group	152,090	132,430
Vocation	116,330	
Moderator's Travel	64,761	56,063
Moderator's Annual Gathering	12,673	13,911
Executive Personnel Training	15	2,469
Review of General Assembly Cmte	1,783	73,689
Theological Diversity Commission	46	46
Fred Jenkins Memorial Library Fund	1,464	1,544
National Pastors Conference	(37,155)	47,674
Synod/GA Conversations	11,982	20,000
Communion & Conversation		8,000
Ecumenical Consultation	16,983	
Church Property and Legal	55,547	113,930
Disability Awareness	5,000	
National Elders Conference	11,276	
Department of History	2,892,373	2,984,101
GAC/GA Task Forces	290,959	276,823
	4,499,783	4,804,323

**Attachment C**

**PER CAPITA**  
**DESIGNATED BUDGET 2008-2010**

	Beg Bal 1/1/08	Rev'd 08 Rev Bud	Rev'd 08 Exp Bud	Proj End Bal 12/31/08	Prop 09 Rev Bud	Prop 09 Exp Bud	Proj End Bal 12/31/09	Prop 10 Rev Bud	Prop 2010 Exp Bud	Proj End Bal 12/31/10
OGA Sales of Publications	164,761	804,300	804,300	164,761	827,000	827,000	164,761	832,000	832,000	164,761
Ecumenical Reserve	353,713	75,000	50,000	378,713	75,000	125,000	328,713	75,000	125,000	278,713
Replacement Reserve-DOH	64,892	60,000	60,000	64,892	75,000	60,000	79,892	75,000	60,000	94,892
Replacement Reserve-OGA	40,000	10,000		50,000	10,000		60,000	10,000		70,000
Historical Society	2,892,373	338,571	338,571	2,892,373	374,100	374,100	2,892,373	387,700	387,700	2,892,373
General Assembly Session- Registration	193,732	140,000	171,000	162,732			162,732	150,000	156,000	156,732
Stated Clerk Training	86,558	95,000	120,000	61,558	100,000	130,000	31,558	100,000	130,000	1,558
Cooperative Reading Group	152,090	220,000	220,000	152,090	220,000	220,000	152,090	220,000	220,000	152,090
Moderator's Travel	64,761	5,000	25,000	44,761	5,000	25,000	24,761	5,000	25,000	4,761
Moderator's Annual Gathering	12,673	5,000	5,000	12,673	5,000	5,000	12,673	5,000	5,000	12,673
Vocation	116,330	168,800	168,800	116,330	203,800	203,800	116,330	168,000	168,800	115,530
Executive Personnel Training	15			15			15			15
General Assembly Review Committee	1,783			1,783		1,783	-			-
Theological Diversity Commission	46			46			46			46
Fred Jenkins Memorial Library Fund	1,464		500	964		500	464		464	-
National Pastors Conference	(37,155)			(37,155)	160,000	140,000	(17,155)			(17,155)
Synod/GA Conversations	11,982		11,000	982			982			982
Ecumenical Consultation	16,983			16,983			16,983			16,983
Church Property and Legal	55,547	50,000	50,000	55,547	50,000	40,000	65,547	50,000	40,000	75,547
Disability Awareness	5,000		2,500	2,500			2,500			2,500
National Elders Conference	11,276			11,276	120,000	120,000	11,276			11,276
GAC/GA Task Forces	290,959	70,000	100,000	260,959	70,000	100,000	230,959	70,000	100,000	200,959
<b>Total</b>	<b>4,499,783</b>	<b>2,041,671</b>	<b>2,126,671</b>	<b>4,414,783</b>	<b>2,294,900</b>	<b>2,372,183</b>	<b>4,337,500</b>	<b>2,147,700</b>	<b>2,249,964</b>	<b>4,235,236</b>