

**EXECUTIVE SUMMARY
COMPARING 2008 BUDGET TO 2009-2010 BUDGETS**

Mission is Alive and Growing in the PCUSA

The 2009 increase in the Presbyterian Mission Budget echoes the continued commitment of all Presbyterians to both national and international issues.

Compassion, Peace & Justice continues to uphold the needs of Presbyterians and respond to disasters around the world. Their 2009 budget reflects the completion of the Tsunami Disaster Assistance. The Racial Ethnic and Women's programs will seek to grow the church "deep and wide" by initiating a strategy for Racial Ethnic New Immigrant Church Growth. Theology Worship and Education will engage in new partnerships to develop an innovative curriculum product. World Mission launches a new structure aimed at strengthening historic commitments and facilitating direct mission involvement by increasing the number of mission personnel for the first time since the 1950's. Evangelism continues to focus on church growth with a renewed emphasis on integrating new trends in church planting and transformation.

The 2010 Presbyterian Mission Budget is reflective of these same commitments, although it is lower due to the fulfillment of the Tsunami efforts in 2009.

Communications and Funds Development

Communications:

"We need to do a better job of communicating" has been the mantra. In 2007/2008 we reorganized to meet this directive from the GAC. We will build on the strides that we are making in 2008 as we move into 2009/2010.

In 2009/2010, we will be focusing on *utilizing effective storytelling and interpretation to engage Presbyterians with opportunities to participate directly through prayers, gifts and very lives in mission and ministry of the church.* (Operational Goal 5.2b). One of our significant communications objectives is to *increase awareness level of PC(USA) mission and ministry from 16% to 50% by Presbyterians to connect and engage them to generously support PC(USA) mission and ministry with their time, talents, and treasures.* (MWP operational objective supporting 5.2b. operational goal).

Fund Raising:

One of the most treasured revenue streams, Basic Mission Support, flows from congregations to presbyteries providing funds for PC(USA) GAC mission and ministry. We will be working to maintain the Basic Mission Support funding level at current levels of \$17.4 million per year or greater and to increase ECO funding. These fund raising objectives are in support of MWP operational goal 5.3.c – *Promote, coordinate, schedule, and evaluate funds development efforts and opportunities for mission with governing bodies, congregations, and individuals.*

Assumptions for the 2009/2010 GAC Mission Budget

1. No reduction-in-force is planned for this budget.
2. Ministry needs are vast. This budget process began with an assessment and determination of ministry needs that the GAC is called to provide and then matched our financial resources to best meet those needs.
3. Presbyterian Mission Program Fund (PMPF) reserves of \$3.5 million will be used in 2009 and \$3.5 million will be used in 2010. The PMPF balance as of February 29, 2008 was \$21,286,813. The reserve requirement is \$9,517,448, resulting in a projected cushion of \$8.3 million as of 12/31/09 and \$4.8 million as of 12/31/10.
4. International Mission Personnel are included at a level of 215 in 2009 with an average cost (salary, benefits and travel) of \$49,586 per mission co-worker and 220 in 2010 with an average cost of \$51,074 per mission co-worker. There are expected to be 196 mission co-workers by June 2008.
5. In each year (both 2009 and 2010), ECO receipts in the net amount of \$2.1 million from new funds development initiatives are included for World Mission.
6. An Environmental Ministries office with funding of \$100,000 has been added for both years. This office was eliminated from the budget in May 2006.
7. Unrestricted funds were reduced by 14% of amounts budgeted for grants in 2007, reducing unrestricted expenses by \$103,859 for both years to make these funds available for other mission work in 2009 and 2010.
8. Congregational Ministries Publishing has new restricted funding of \$287,913 in 2009 for business development, and the unrestricted budget in 2010 was reduced by \$100,000 to make these funds available for other mission work in 2010.
9. A vacant position in the office of the Deputy Executive Director for Mission was eliminated saving \$91,641 in 2009 and \$95,391 in 2010, and a vacant position in Human Resources was eliminated saving \$83,185 in 2009 and \$85,792 in 2010.
10. The 2010 funding of \$124,201 for the Interfaith Relations office and funding of \$161,334 for the UN Peacemaking office are conditioned upon successful fundraising efforts. This funding or funding for other mission work will have to be revised if these fundraising efforts are not successful.
11. Sale of Resource reserves of \$455,477 will be used in 2010 to support unrestricted expenses. This includes \$144,036 from Media Services, \$135,240 from Presbyterians Today, \$102,343 from Mission, \$50,000 from Research Services and \$23,858 for Funds Development. This source of funding will not be available for future budgets.
12. An average increase of 3% per year has been factored into these projections for salaries and benefits for all GAC employees.
13. All staff positions are budgeted based on full employment with total cost of all salaries & benefits. Any vacancies will result in under spending in this category.

Assumptions for the 2009/2010 GAC Mission Budget

14. The primary increases in the 2009 Mission portion of the budget are:
 - 1 - Presbyterian Disaster Assistance Hurricane and Tsunami efforts of \$8 million which have been received for this purpose
 - 2 - The initiation of a Racial Ethnic New Immigrant Church Growth strategy within Racial Ethnic and Women's Ministries of \$200,000 funded by newly identified restricted endowments and the full utilization of expected receipts from the Christmas Joy offering of \$200,000.
 - 3 - Inclusion of the Independent Abuse Review Panel in the budget of \$261,500 previously not in the Executive Director's office budget as it had been paid directly from PMPF
 - 4 - PC(USA) website redesign and on-going enhancement of \$240,000
 - 5 - Season of Interpretation of \$400,000 as requested in the Mission Funding Task Force report
 - 6 - Increased fund raising costs of \$956,000 in order to achieve fund raising objectives

15. The overall 2010 Mission budget is lower due to the fulfillment of Presbyterian Disaster Assistance and Tsunami efforts. This decrease is partially offset by an increase of \$2 million to reflect the Youth Triennium event within Theology Worship and Education. The Executive Administrator's office has a decrease in expenses related to a project funded by a Lilly grant.

**GENERAL ASSEMBLY MISSION PROGRAM
2009 RECEIPTS PROJECTION**

SOURCE OF FUNDING	MISSION BUDGET		GRAND TOTAL
	UNRESTRICTED	RESTRICTED	
I BASIC MISSION SUPPORT			
Shared Mission Support	12,700,000		12,700,000
Directed Mission Support		4,700,000	4,700,000
II CHURCHWIDE SPECIAL OFFERINGS			
Christmas Joy		5,000,000	5,000,000
One Great Hour of Sharing		9,200,000	9,200,000
Peacemaking		1,100,000	1,100,000
Pentecost		775,000	775,000
III OTHER SPECIFIC APPEALS			
Emergency and Disaster Relief		2,500,000	2,500,000
Extra Commitment		11,100,000	11,100,000
Mission Initiative-MJHH		202,950	202,950
Special Missionary Support		437,047	437,047
Hunger		625,000	625,000
Theological Education Fund		2,000,000	2,000,000
IV ADDITIONAL FORMS OF GIVING			
Presbyterian Women	1,100,000	52,000	1,152,000
Bequests & Annuities	2,500,000	400,000	2,900,000
Other Gifts		300,000	300,000
Validated Mission Support		949,172	949,172
Grants from Outside Foundations		1,400,000	1,400,000
V INTEREST & DIVIDENDS			
PC (USA) Restricted Endowment Funds		7,912,661	7,912,661
PC (USA) Unrestricted Endowment Funds	7,424,341		7,424,341
Presbyterian Mission Program Fund	450,000		450,000
Outside Trusts	800,000	135,000	935,000
Jarvie Commonweal Fund			
Jinishian		2,087,037	2,087,037
Short Term Investments	700,000	1,000,000	1,700,000
VI OTHER			
Enterprise Fund, Hubbard	35,000		35,000
Partner Churches and Other		800,000	800,000
Sales: Curriculum		2,792,500	2,792,500
Sales: Program Services		8,400,000	8,400,000
Sale: Resources		2,000,000	2,000,000
PMPF Allocation		261,500	261,500
TOTAL CURRENT RECEIPTS	25,709,341	66,129,867	91,839,208
UTILIZATION OF PRIOR YEAR ACCUM'N	3,452,113	14,019,960	17,472,073
ADMIN COST ALLOCATION	1,000,000		1,000,000
TOTAL SOURCES OF FUNDING	30,161,454	80,149,827	110,311,281

GENERAL ASSEMBLY MISSION PROGRAM
 2009 MISSION BUDGET BY ENTITY

BUDGETED ENTITY	UNRESTRICTED	RESTRICTED	GRAND TOTAL
I Executive Director			
Executive Administrator	1,006,409	1,530,505	2,536,914
Total Executive Director	1,006,409	1,530,505	2,536,914
II Communications and Funds Development			
Deputy Executive Director	356,716	0	356,716
News Service	295,287	2,915	298,202
General Assembly Communication	0	0	0
Executive Office Communication	604,464	0	604,464
Creative Services	1,464,270	32,850	1,497,120
Mission Communication	1,516,240	0	1,516,240
Mission Interpretation	77,092	3,981,303	4,058,395
Funds Development	359,825	1,825,903	2,185,728
Total Communications and Funds Development	4,673,894	5,842,971	10,516,865
III Mission			
Deputy Executive Director	205,464	174,192	379,656
Military Chaplains	226,000	0	226,000
Theology Worship and Education	2,538,556	7,595,498	10,134,054
Evangelism and Church Growth	2,731,866	5,559,202	8,291,068
Compassion Peace and Justice	963,671	24,219,609	25,183,280
World Mission	3,609,391	22,080,328	25,689,719
Racial Ethnic and Women's Ministries	2,491,193	3,086,126	5,577,319
Total Mission	12,766,141	62,714,955	75,481,096
IV Shared Services			
Human Resources	667,774	49,920	717,694
Finance and Accounting	1,650,677	1,128,724	2,779,401
Information Technology	3,004,287	226,427	3,230,714
Presbyterian Distribution Services	822,651	1,448,139	2,270,790
Mail, Print Services	179,549	489,000	668,549
Facilities	773,454	233,784	1,007,238
Total Shared Services	7,098,392	3,575,994	10,674,386
V Other			
Shared Expenses	640,000	0	640,000
Insurance	942,607	1,733,491	2,676,098
Investment Management Fees	250,000	0	250,000
Board of Pensions	0	2,251,911	2,251,911
ECO Agency	0	2,500,000	2,500,000
Mission Partnership	2,784,011	0	2,784,011
Total Other	4,616,618	6,485,402	11,102,020
Total Expenditures	30,161,454	80,149,827	110,311,281

GENERAL ASSEMBLY MISSION PROGRAM
2010 RECEIPTS PROJECTION

SOURCE OF FUNDING	MISSION BUDGET		GRAND TOTAL
	UNRESTRICTED	RESTRICTED	
I BASIC MISSION SUPPORT			
Shared Mission Support	12,800,000		12,800,000
Directed Mission Support		4,700,000	4,700,000
II CHURCHWIDE SPECIAL OFFERINGS			
Christmas Joy		5,000,000	5,000,000
One Great Hour of Sharing		9,200,000	9,200,000
Peacemaking		1,100,000	1,100,000
Pentecost		775,000	775,000
III OTHER SPECIFIC APPEALS			
Emergency and Disaster Relief		2,500,000	2,500,000
Extra Commitment		11,100,000	11,100,000
Mission Initiative-MIJHH		152,350	152,350
Special Missionary Support		448,652	448,652
Hunger		625,000	625,000
Theological Education Fund		2,000,000	2,000,000
IV ADDITIONAL FORMS OF GIVING			
Presbyterian Women	1,100,000	52,000	1,152,000
Bequests & Annuities	2,500,000	400,000	2,900,000
Other Gifts		300,000	300,000
Validated Mission Support		952,148	952,148
Grants from Outside Foundations			
V INTEREST & DIVIDENDS			
PC (USA) Restricted Endowment Funds		8,230,456	8,230,456
PC (USA) Unrestricted Endowment Funds	7,778,554		7,778,554
Presbyterian Mission Program Fund	450,000		450,000
Outside Trusts	800,000	135,000	935,000
Jarvie Commonweal Fund			
Jinishian		2,178,832	2,178,832
Short Term Investments	700,000	1,000,000	1,700,000
VI OTHER			
Enterprise Fund, Hubbard	35,000		35,000
Partner Churches and Other		800,000	800,000
Sales: Curriculum		3,334,500	3,334,500
Sales: Program Services		9,500,000	9,500,000
Sale: Resources	455,477	2,000,000	2,455,477
PMPF Allocation		156,000	156,000
TOTAL FROM CURRENT RECEIPTS	26,619,031	66,639,938	93,258,969
UTILIZATION OF PRIOR YEAR ACCUM'N	3,506,832	9,857,272	13,364,104
ADMIN COST ALLOCATION	1,000,000		1,000,000
TOTAL SOURCES OF FUNDING	31,125,863	76,497,210	107,623,073

GENERAL ASSEMBLY MISSION PROGRAM
 2010 MISSION BUDGET BY ENTITY

BUDGETED ENTITY	UNRESTRICTED	RESTRICTED	GRAND TOTAL
I Executive Director			
Executive Administrator	1,040,362	1,060,438	2,100,800
Total Executive Director	1,040,362	1,060,438	2,100,800
II Communications and Funds Development			
Deputy Executive Director	362,460	0	362,460
News Service	305,522	0	305,522
General Assembly Communication	208,500	0	208,500
Executive Office Communication	612,855	0	612,855
Creative Services	1,506,004	26,500	1,532,504
Mission Communication	1,451,478	0	1,451,478
Mission Interpretation	79,514	4,115,504	4,195,018
Funds Development	366,518	1,839,323	2,205,841
Total Communications and Funds Development	4,892,851	5,981,327	10,874,178
III Mission			
Deputy Executive Director	217,236	174,192	391,428
Military Chaplains	226,000	0	226,000
Theology Worship and Education	2,429,945	9,688,308	12,118,253
Evangelism and Church Growth	2,773,166	5,304,148	8,077,314
Compassion Peace and Justice	1,050,977	18,548,194	19,599,171
World Mission	3,961,697	22,549,037	26,510,734
Racial Ethnic and Women's Ministries	2,525,884	3,060,075	5,585,959
Total Mission	13,184,905	59,323,954	72,508,859
IV Shared Services			
Human Resources	692,107	50,450	742,557
Finance and Accounting	1,736,408	1,133,140	2,869,548
Information Technology	3,116,489	229,708	3,346,197
Presbyterian Distribution Services	844,924	1,474,060	2,318,984
Mail, Print Services	187,780	489,000	676,780
Facilities	763,528	240,504	1,004,032
Total Shared Services	7,341,236	3,616,862	10,958,098
V Other			
Shared Expenses	640,000	0	640,000
Insurance	984,566	1,763,304	2,747,870
Investment Management Fees	250,000	0	250,000
Board of Pensions	0	2,251,325	2,251,325
ECO Agency	0	2,500,000	2,500,000
Mission Partnership	2,791,943	0	2,791,943
Total Other	4,666,509	6,514,629	11,181,138
Total Expenditures	31,125,863	76,497,210	107,623,073