



ON THE PATH TO
UNIFICATION

2025-26 UNIFYING BUDGET

INTRODUCTION & BACKGROUND

The 2025-26 budget proposal was created to embody the vision and values articulated on page 3. It reflects the church's discernment that the Presbyterian Mission Agency (PMA) and the Office of the General Assembly (OGA) be reinvented and re-formed to better address the opportunities and challenges of our age. We believe this budget helps us in:

- Sustaining ministries and services the PC(USA) relies on for its credible witness in the world ... the church who is already.
- Investing in emerging priorities to welcome the reformation God is pulling us into ... the church who is not yet.
- And doing it together from the ground up — Presbyterian Mission Agency, Office of the General Assembly and Administrative Services Group — so that together we become a better partner in Christ's ministry.

We call it a “unifying” budget because although unifying the Presbyterian Mission Agency and the Office of the General Assembly is underway, it is incomplete and will require adjustments as we live into it. This vision, these values, and the mission and ministry priorities articulated in this proposal help us take a major step in that direction. We offer this budget to help us grow in our work and witness to Jesus Christ and become effective in action that “seems good to the Holy Spirit and to us (Acts 15:28).”

Rev. Bronwen Boswell, OGA Acting Stated Clerk
Ruling Elder Kathy Lueckert, ASG President and Executive Director
Rev. Dr. Diane Moffett, PMA President and Executive Director

Together with the Coordinating Table of OGA, PMA and ASG:

Barry Creech, PMA
DeEtte Decker, PMA
Lemuel Garcia, ASG
Ian Hall, ASG
Denise Hampton, ASG
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Kerry Rice, OGA
Corey Schlosser-Hall, PMA
Mienda Uriarte, PMA



VISION

FOR THE 2025-26 UNIFYING BUDGET

We envision that this budget will enable us to be ...

A partner in mission and ministry,
complementing and strengthening
congregations, mid councils and other faith communities, and
stewarding faithfully all of our resources.

This budget equips the PC(USA) to be ...

formed and re-formed as a covenant community of
vibrant and growing disciples who embody
a fresh expression of a Reformed witness to Christ's love and justice in the world
present and responsive to the challenges of this time.

VALUES

FOR THE 2025-26 UNIFYING BUDGET

Led by the Spirit, we will be ...

- Open to discerning and embracing new ways of embodying our work
- Courageous, willing to risk failure as we pursue new possibilities
- Centered in equity and justice, and
- Trustworthy colleagues and partners in ministry

As we are sent outward in service to church and world.

BUDGET OVERVIEW

EXPENSES BY PRIORITY AND PERCENTAGE OF BUDGET

Support of Mid Councils

Supports the work of mid councils in their support of congregations, other faith communities and their leaders.

10%
of budget

Leadership Development

Develops individuals for greater service in the PC(USA) and the wider church; especially among young people and members of the BIPOC (Black, Indigenous and People of Color) communities.

15%
of budget

Unifying

Ministry focused on bringing the Office of the General Assembly (OGA) and the Presbyterian Mission Agency (PMA) together in unification for more effective service and partnership with the whole PC(USA) by and beyond July 1, 2025.

2%
of budget

Reparative Justice

Reparative justice engages healing for harm that has been done through human, systemic and natural means. It seeks to restore and grow shalom for individuals, relationships, communities and nations.

12%
of budget

Life of the Communion

Ministry that attends to the whole communion: PC(USA)'s connectional nature, common discernment, embrace of diversity and unity, and common voice of witness in the world.

14%
of budget

Strategic Partnerships

Links PC(USA) with other organizations including domestic and international partnerships/ecclesial and ecumenical. These partnerships deepen and extend our witness to the Gospel of Jesus Christ.

9%
of budget

Operations

Administration, or operations, undergirds, improves and enables all other priorities with organizational effectiveness, development and sustainability.

35%
of budget

TRANSVERSALS

FOR THE 2025-26 UNIFYING BUDGET

Transversals are key values and vision that articulate threads of connection among and throughout all the mission and ministry priorities. They improve collaboration across the organization and pull different areas into dynamic cooperation and cross-fertilization of effort. They form threads that run throughout our mission and ministry, perhaps taking somewhat different shapes in different areas.

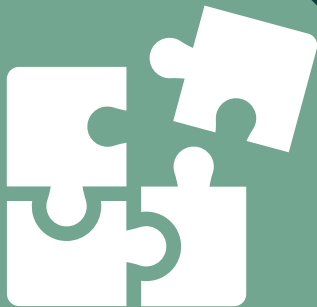


Equity and Belonging

As both workplace and service provider, OGA and PMA must tend to issues of equity and belonging in order to engage in ministry with integrity. Equity primes and the Intercultural Development Inventory (IDI) are both tools that can be used across mission and ministry priorities. Developed and used during the 225th General Assembly, based on a framework by nonprofit organization Race Forward, equity primes offer ways to create internal accountability to ensure lenses of equity and inclusion are being practiced and acted upon in decision-making processes. IDI helps to develop capacity for intercultural competence in staff, as well as in interested mid council leaders and committees. These tools help us live into our foundational values of unity in diversity, openness, participation and representation.

Ministry and Missional Vision

Being clear about our ministry and missional vision is paramount to our effectiveness in the church and world. God calls us to faithful discipleship as we seek justice for the oppressed and afflicted. This evolving vision will join with the Matthew 25 movement and the spirit of Hands and Feet and lead us to new work and witness. As this missional vision is manifest throughout the entire budget and weaves through all priorities, we trust that God will use it to inspire the whole church to embody this work.



Operations

Competent administration, or operations, enables the effectiveness of all ministry. While operations is a clear mission and ministry priority, it is also a transversal that weaves throughout all the priorities.

BUDGET ASSUMPTIONS*

FOR THE 2025-26 UNIFYING BUDGET

*NOTE: The budget detail and support are included in Appendices A and B starting on page 17.



Unifying Budget Building

The 2025-26 budget reflects significant progress toward unification and simplification as together we build and eventually report on the unifying budget and other unifying matters.



Unifying Priorities

We affirm these seven mission and ministry priorities on page 4 to aspire toward, especially mid council support and leadership development, which were lifted up by the Unification Commission before the budget development process began.



Unifying Programming

While the specific unifying programming may not yet be specified, this budget demonstrates progress toward unifying priorities and programming between OGA and PMA. You will see both movement toward unifying priorities and some reduction objectives without yet knowing how and where those reductions will be realized.



Funds From the Past Fuel God's Future

In the PC(USA), funds given in previous years and endowments/investments from the past have been a blessing for decades. They fulfill needs in the present and the future. You may witness the availability of financial resources outpacing the need for those resources in this cycle OR the need outpacing the resources.



Broaden Application of Restricted Funding

A deep assessment identified more opportunities to use restricted funds from the past for programs/areas that have traditionally been funded strictly by unrestricted funds. These re-assignments all fulfill the requirements of the original restriction or designation.



Expenses Related to Inflation

The Unification Commission set a focus of budgeting for expenses at 2023 actuals plus inflation, with some sensible exceptions to that rule for particular situations.



Reserves

A new unified reserve policy is being developed and is fully funded. We previously held separate agency reserves. This unifying reserve is another assumption built into the 2025-26 budget rather than showing separate reserve funds.



General Assembly Per Capita

The GA per capita rate increase assumed in the 2025-26 is no more than the rate of inflation each year. And General Assembly financial implications incurred by decisions of the General Assembly are to be included in per capita apportionment.

FINANCIAL OVERVIEW*

FOR THE 2025-26 UNIFYING BUDGET

*NOTE: OGA and PMA will become a NEW AGENCY for a new day and organizationally unified by July 1, 2025. The specific configuration of that new agency is being discerned between July 2024 and July 1, 2025. Therefore, we present the 2026 budget to demonstrate the commitment to these mission and ministry priorities without prescribing the new agency organizational structure. More information on the Financial Overview can be found in Appendices A & B.

Sources of Revenue

	2025	2026	2026 %
Contributions	43,646,970	40,763,442	43%
Investment Return	21,859,200	21,811,650	23%
Sales of Services and Resources	11,490,696	11,438,207	12%
Other Sources of Funding	17,237,604	20,329,774	22%
Total	94,234,470	94,343,073	100%



Expense Budget by Priority*

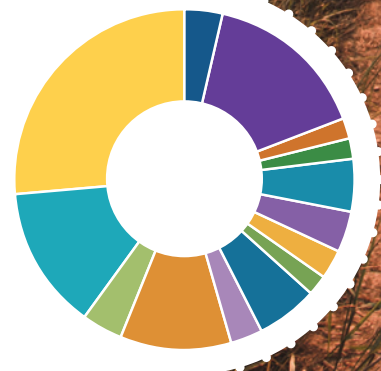
	2025	2026	2026 %
Additional Work	1,693,751	1,785,486	2%
Leadership Development	13,992,479	13,694,796	15%
Life of the Communion	11,736,813	13,381,484	14%
Mid Council Support	9,405,532	9,613,266	10%
Operations	31,819,502	33,268,521	35%
Reparative Justice	11,116,275	11,198,353	12%
Strategic Partnerships	8,458,825	8,801,813	9%
Unifying Work	5,989,905	4,041,820	4%
Reduction Objective*	(3,000,000)	(2,000,000)	-2%
Total Expenses	91,213,081	93,785,539	100%
Surplus/(Deficit)	3,021,389	557,534	100%



*In order to balance the budget for 2025-2026, we need to implement \$5 million in reductions over the two-year period.

2025 Expense Budget by Area

	2025	%
Administrative Services Group	24,226,837	27%
Communications	4,050,628	4%
Compassion, Peace & Justice	14,955,556	16%
Funds Held For GA Agencies	1,436,001	2%
General Assembly & Related Expenses	1,982,800	2%
Mid Council Ministries	2,056,428	2%
Office of the Executive Director	4,524,347	5%
Office of the Stated Clerk	3,483,697	4%
Presbyterian Historical Society	2,767,183	3%
Racial Equity & Women's Intercultural Ministries	5,257,030	6%
Stony Point Center	2,881,160	3%
Theology, Formation & Evangelism	9,950,137	11%
Unifying Expense	3,465,040	4%
World Mission	13,176,238	14%
Reduction Objective	(3,000,000)	-3%
Total	91,213,081	100%



WHAT DOES THE 2025-26 BUDGET MAKE POSSIBLE?

From the Vision for the 2025-26 Budget

“This budget equips the PC(USA) to be ... formed and re-formed as a covenant community of vibrant and growing disciples who embody a fresh expression of a Reformed witness to Christ’s love and justice in the world, present and responsive to the challenges of this time.”

God is reforming God’s church. This budget enables the bringing together of the ecclesial and missional support and concerns of the denomination, embodying our foundational belief that who and how we are together as a denomination gives particular shape to our Christian witness in the world.

We anticipate unifying will ...

Strengthen our witness to the *love and justice of Jesus Christ* on earth as in heaven!

Serve you, our denomination, in all its diversity, *better!* Whether you are a mid council, congregation, new worshiping community, fellowship, partner, minister, elder, deacon, church attendee, or someone who’s never heard of Jesus.

Make more *wholistic* our partnership and service with mid councils, congregations, partners and other ministries.

Grow our *agility* to be present and responsive to the challenges of today and tomorrow. And *listen together* for the future that God is calling us into.

Create greater *synergy* and synchronicity between people, programs and services.

Strengthen ministries that are *enabling the future* while gracefully celebrating and concluding those ministries that have fulfilled their mission.

Fulfill ministry given to us on behalf of the denomination through the *communal discernment* of General Assemblies, past, present and future.

In all, make the national/international expression of mission and polity more faithful to the Gospel of Jesus Christ and better partners in ministry!

SUPPORT OF MID COUNCILS SNAPSHOT

MISSION AND MINISTRY PRIORITY

Below are a few ways we support the work of mid councils in their support of congregations, other faith communities and their leaders. Approximately 10% of the resources of OGA/PMA and ASG are invested here to support presbyteries and synods to flourish in mission, polity and governance.

Note about “Snapshots” in pages 9-16: These are a few snapshots of how we have served up until now to give you a flavor of a few ways we may currently fulfill the mission and ministry priorities. These are by no means comprehensive. You will also see EMERGING mission and ministry in response to God’s call into the possibilities and challenges of our time. They are NOT necessarily snapshots of what will be and how we seek to fulfill these priorities in the future.

Mid Council Ministries:

Moderators Conference and Mid Council Leaders Orientation

Over 50% of presbytery and synod leaders are in their first five years of serving. To orient them to this new role, the Office of the General Assembly’s Mid Council Ministries organizes and executes MCLO — the Mid Council Leaders Orientation — twice each year. “This orientation exceeded my expectations. I had not previously had any personal connection with any of the staff or offices working in Louisville. The MCLO orientation gave us the opportunity to meet and spend meaningful time with the leaders who are doing amazing work on our behalf, as well as meet new colleagues sharing in my journey. I came away from MCLO enriched, inspired and grateful,” said Rev. Brian Craker, a new mid council leader in Presbytery of the Cascades, said about the 2024 MCLO.



Co-Moderators of the 225th General Assembly, the Revs. Ruth Santana Grace (left) and Shavon Starling-Louis, answer questions at the 2023 Moderators’ Conference attended by 130 moderators of presbyteries and synods.

Photo by Rick Jones



Partner with Mid Councils to Support New Worshipping Communities

In new worshipping communities (NWCs) we see the diversity of God’s church emerging. Since 2012, over 750 new worshipping communities have been launched around the PC(USA). OVER 40% of NWC participants are Black, Indigenous and People of Color, and well over 60% are under 50. This ministry develops a system of resources and a network of relationships that help mid councils build an ecosystem of varied and vital expressions of the church wherever the Spirit leads. We see such an ecosystem thriving in places like San Fernando Presbytery, which recently celebrated 55 NWCs in 55 years and 41 currently active.

SUPPORT OF MID COUNCILS SNAPSHOT

MISSION AND MINISTRY PRIORITY

Below are a few ways we support the work of mid councils in their support of congregations, other faith communities and their leaders. Approximately 10% of the resources of OGA/PMA and ASG are invested here to support presbyteries and synods to flourish in mission, polity and governance.

Vital Congregations and other Faith Communities

Through the [Vital Congregations Initiative 7 Marks of Vitality](#), we help mid councils as they support all faith communities to identify their strengths to grow in vitality. And these marks are not tied to number of members, size or location of your community, money in your budget or square footage of your buildings.

Lifelong Discipleship Formation
Intentional Authentic Evangelism
Outward Incarnational Focus
Empower Servant Leadership
Spirit-Inspired Worship
Caring Relationships
Ecclesial Health



A new follower of Jesus is baptized in Lake Shannon through the ministry of Mount Baker Presbyterian Church in Concrete, Wash.

Photo provided by Mount Baker Presbyterian Church



God's Calling to Ministry

Spiritually vital servant leaders are key to spiritually vital congregations and faith communities. Through [Preparation for Ministry](#), [Leader Formation](#) and the [Church Leadership Connection](#), we support mid councils as they support congregations and other faith communities in the Holy Spirit's work of forming people for ordination to all ordained offices (teaching elder, ruling elder, deacon) and commissioning to pastoral service. We also help existing congregations, NWCs and other ministries identify potential candidates for spiritual leadership. The Church Leadership Connection (CLC) is one tool for connecting congregations and other ministries with potential leaders.

EMERGING: Ministry of Innovation

One focus for the emerging ministry of Innovation that addresses a major challenge of the church today is supporting mid councils as they support congregations and other faith communities to reinvent their stewardship of facilities and land to serve the community, develop community-based social enterprise, and diversify their income through a strategic partnership with Rooted Good ([rootedgood.org](#)).



The Rev. Julie Wilson Black and Fairlington Presbyterian Church in Alexandria, Va., in National Capital Presbytery partnered with Wesley Housing Development Corporation to build The Waypoint on the FPC property that provides 81 units of affordable housing.

Photo by Corey Schlosser-Hall

LEADERSHIP DEVELOPMENT SNAPSHOT

MISSION AND MINISTRY PRIORITY

In collaboration with mid councils, we develop individuals for greater service in the PC(USA) and the wider church; especially among young people and members of the BIPOC (Black, Indigenous and People of Color) communities. Approximately 15% of the 2025-26 budget is invested here to develop leadership for the church, local communities and the world.



Young Adult Advisory Delegates engage in GA committee work where all participants are primed to attend to matters of equity in their thinking, praying and deliberations.

Photo by Randy Hobson

Young Adult Leader Development

The YAV program, an ecumenical, faith-based year of service in sites across the U.S. and around the world, has been changing the lives of young people ages 19–30 for nearly three decades. In addition to service, the YAV experience emphasizes living in intentional Christian community, spiritual formation and vocational discernment.

In addition to the YAV program, young adult leadership is developed as they engage in the General Assembly as Young Adult Advisory Delegates; intern at the Presbyterian Ministry at the United Nations; and serve as fellows in the Office of Public Witness in Washington, D.C. And in 2023 the first “Jesus and Justice Young Adult Advocacy” conference was held as a joint project between the Office of Public Witness and Presbyterian Ministry at the United Nations.

Empowering Leaders from Many Cultures, Languages and Backgrounds

Racial Equity & Women’s Intercultural Ministries sponsored seven consultations around the country in 2023. These consultations brought pastoral and other leaders from many cultural backgrounds together with mid council leaders and staff from several national agencies to learn together and provide equitable access to the resources of the national church’s six agencies.



Natarsha Prince Sanders facilitates discussion during a Racial Equity & Women’s Intercultural Ministries consultation.

Photo by Rich Copley

Developing Shared Leadership in Ministry & Mission

Presbyterians believe in shared leadership through ordered ministries of deacon, ruling elder and minister of word and sacrament. For 10 years, the Office of the General Assembly has been sharing reflections on the ministry of ruling elders through the monthly publication, *Regarding Ruling Elders* (re:RE). The ministries of ruling elders and deacons are lifted up through webinars, education and the podcast, *Along the Road*. As the *Book of Order* says “ordered ministries are gifts to the church to order life so that the ministry of the whole people of God may flourish.” G-2.0102 May it be so!



UNIFYING SNAPSHOT

MISSION AND MINISTRY PRIORITY

The unifying priority is focused on bringing the Office of the General Assembly (OGA) and the Presbyterian Mission Agency (PMA) together in unification for more effective service and partnership with the whole PC(USA) by and beyond July 1, 2025. Approximately 2% of the resources of OGA/PMA and ASG are invested here in 2025-26.

Unification Commission

Led by the Rev. Felipe Martinez and Elder Cristi Scott Ligon, the Unification Commission has been faithfully and imaginatively guiding and governing the process of unifying the Office of the General Assembly and the Presbyterian Mission Agency. They have targeted July 1, 2025, as a key date for the two agencies to begin unified operations. They will continue leading this unifying project through the 2026 General Assembly.



Joined by the faces of a handful of people participating via Zoom, members of the Unification Commission and the staff serving the commission take a minute for a photo.

Photo courtesy of Ruth Faith Santana-Grace

UPDATE



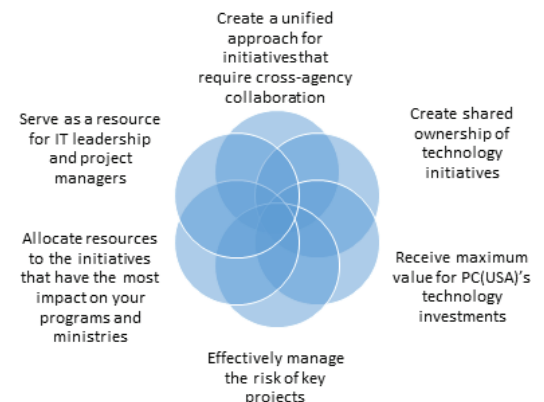
New pcusa.org

ASG, PMA and OGA are working together to coalesce and reinvent six websites into one to create a better user experience. This is a massive project whose first phase is expected to rollout in the fall of 2024. We've contracted with a specialized web development firm to ensure high-quality user design and top-notch performance. The new website will require additional investment in 2025 and '26 in order to continuously improve and develop for all of us who use it.

Information Technology (IT) Roadmap

ASG, OGA and PMA (and the subsequent new unifying agency) intend to invest in IT projects in order to better serve the PC(USA) and our partners. In 2025-26, we will be rolling out several major improvements, including:

- An enterprise-wide constituent relationship management system. This will allow all agencies of A Corp to securely share contact, activity, statistical info, participation and relationship history.
- Centralizing grant-making: We are bringing all our grantmaking programs into a more streamlined, centralized process to better serve congregations, mid councils and partners.
- Enterprise-wide standards and processes for interagency file sharing.



REPARATIVE JUSTICE SNAPSHOT

MISSION AND MINISTRY PRIORITY

Reparative justice engages healing for harm that has been done through human, systemic and natural means. It seeks to restore and grow shalom for individuals, relationships, communities and nations. Approximately 12% of the resources of OGA/PMA and ASG are invested here to seek God's shalom in the world.



Acting Stated Clerk the Rev. Bronwen Boswell (second from right) and Catherine Gordon from Office of Public Witness (third from right) meet with Rep. Cori Bush and members of Churches for Middle East Peace to advocate for a ceasefire in Gaza-Israel.

World Mission, Stated Clerk and other stateside staff work together toward repair in world situations

Sixty world mission co-workers serve in 75 countries with over 500 international partners around the world. This budget seeks to support their efforts to contribute to the shalom of the communities, partners and people with whom they partner. Co-workers like Douglas Dicks, who serves in Israel-Palestine, have developed deep and trustworthy relationships with partners on the ground. As situations like Gaza-Israel conflict come up, mission co-workers can cooperate with OGA and PMA staff stateside to advocate and educate ourselves and the broader PC(USA) toward reparative action that is informed by close-up experience on the ground.

Reparative Descriptions in Historical Collections

Words matter! And the words we use to describe things matter too. Staff at the Presbyterian Historical Society have begun a process of doing reparative description work that will lead to more nuanced and complete descriptions of our denominational historical collections. Reparative description work revisits, reconsiders and adjusts the way archives describe or characterize marginalized groups, especially when our description inflicts harm. For example, current descriptions might contain colonial language that elevates white, Protestant values over other cultures. Reparative description work demonstrates a commitment to consider how our description practices can reinforce bias and cause harm to marginalized communities.

WORDS HAVE POWER



Sasha Soboleff, pictured at the pulpit on the right, addresses the community gathered at Kunéix Hídi Northern Light United Church in Juneau, Alaska while accepting the apology for the racist closure of Memorial Presbyterian Church.

Photo by Rich Copley

EMERGING: Repair of Historic Harms

Sasha Soboleff's father, the Rev. Dr. Walter Soboleff, was the pastor of Memorial Presbyterian Church at the time it was closed. The apology for the racist closure of Memorial Presbyterian Church, offered on Oct. 8, 2023, was one of several reparative actions approved by the 2022 General Assembly and coordinated by the Center for Repair of Historic Harms. Kunéix Hídi Northern Light United Church in Juneau, Alaska; the Presbytery of the Northwest Coast; OGA; and PMA partnered together in the apology and accompanying reparative actions.

LIFE OF THE COMMUNION SNAPSHOT

MISSION AND MINISTRY PRIORITY

Ministry that attends to the whole communion: The PC(USA)'s connectional nature, common discernment, embrace of diversity and unity, and common voice of witness in the world. Approximately 14% of the resources invested here steward the robust life of our communion.

Discerning God's Will Together



General Assembly Co-Moderators the Revs. Shavon Starling-Louis (left) and Ruth Santana-Grace offer a prayer for victims of gun violence during the fifth plenary of the 225th General Assembly on July 5, 2022, at the Presbyterian Center in Louisville.

Photo by Rich Copley



Pauline Goza (second from left), a ruling elder from New Hope Presbytery, participates in a group discussion with the Health, Safety and Benefits Committee at the 225th General Assembly on June 23, 2022, at the Presbyterian Center in Louisville.

Photo by Rich Copley



A joint delegation from the Presbyterian Church (U.S.A.) and Presbyterian Women take part in numerous activities during the 68th session of the Commission on the Status of Women, including worshiping with Ecumenical Women.

Photo by Randy Hobson



Hyun Joo Nam, a Presbyterian delegate to the 68th session of the Commission on the Status of Women from Somahng PC in Palisades Park, N.J., asks the final question of U.N. Secretary-General António Guterres during a town hall on March 13, 2024.

Photo courtesy of the Presbyterian Ministry at the United Nations

Advocating Together for Justice: Ministry at the United Nations and Office of Public Witness

Triennium: Energizing Youth from Across the Country



Young women celebrate during a confetti drop at the 2019 Youth Triennium.

Photo by Rich Copley



Praising the Lord during the 2019 Presbyterian Youth Triennium. We anticipate thousands of young people coming together in Louisville for the 2025 Youth Triennium.

Photo by Rich Copley

STRATEGIC PARTNERSHIPS SNAPSHOT

MISSION AND MINISTRY PRIORITY

Links the PC(USA) with other organizations, including domestic and international partnerships that are mission-focused, ecclesial and ecumenical. These partnerships deepen and extend our witness to the Gospel of Jesus Christ. Approximately 9% of the resources of OGA/PMA and ASG are invested here to play our highest and best role in the global Body of Christ and other strategic partners.



“Walking Together: Reimagining Partnership” participants, from March 2023 in Kuala Lumpur.

Photo courtesy of Louisa Gallup

Global Partners Roundtable

The Presbyterian Church (U.S.A.) is asking, “Who do we want to be as a church in the global community?” We are engaging that question through initiating a sustained dialogue and collaborative decision-making with our global partners, starting with the gathering titled “Walking Together: Reimagining Partnership” in Kuala Lumpur in March 2023 and another in Argentina in March 2024. This work includes the PC(USA) “acknowledging, understanding and repenting of its colonial past, its legacy and the recognition that even in our relationships today, with all our talk of partnership, harmful elements linger on.”

Ecumenical Partnerships

As Presbyterians, we are ecumenical at our foundation. To grow that witness to the unity of the greater Body of Christ, we will continue to engage in theological, ecclesial and missional partnership with our siblings in Christ. The PC(USA) is in full communion partnership with the Evangelical Lutheran Church in America, the Korean Presbyterian Church Abroad, the Moravian-Reformed Church, the Reformed Church in America, and the United Church of Christ. These partnerships enable the congregations, new worshiping communities and other ministries of each denomination to engage in an orderly exchange of Ministers of the Word and Sacrament with full acceptance of each other’s ordination.

We also maintain a relationship of correspondence, meaning formal engagement with the highest office or governing body, with the following:

Churches with which the PC(USA) had historical relations outside the United States, as recognized by the General Assembly, such as the Presbyterian Church of East Africa.

Churches that are members of the ecumenical bodies (for example, the World Council of Churches, Christian Churches Together, etc.), in which the PC(USA) holds membership.

Churches with which the PC(USA) has formal ecumenical dialogue approved by the General Assembly, such as the Episcopal Church in America.



Partners in mission and ministry listen and learn about people migration patterns in and around Central America, Mexico and the U.S.

Photo by Nelson Santosh

EMERGING: Central America Migration Mission Network

PC(USA) ministries participating in the new network include the [Office of General Assembly](#), [World Mission](#), [PDA](#), [Presbyterian Hunger Program](#), [Presbyterian Peacemaking Program](#), [Ministry Engagement and Support](#), [Presbyterian Borderlands Ministry](#) and the [Young Adult Volunteer](#) program. This network held its kickoff gathering in March 2024 in Central America.

[Frontera de Cristo](#), [the United Methodist Committee on Relief](#) and the [Protestant Center for Pastoral Studies in Central America](#) (Centro Evangélico de Estudios Pastorales en Centro América) are just a few of the ecumenical and regional partners participating.

OPERATIONS SNAPSHOT

MISSION AND MINISTRY PRIORITY

Administration, or operations, undergirds, improves and enables all other priorities with organizational effectiveness, development and sustainability. Approximately 35% of the resources of OGA/PMA and ASG are invested here to support all ministries of OGA, ASG, and PMA to flourish.

Administration of Grants

In the last five years, we have averaged giving almost \$14 million in grants per year for a variety of purposes, including new worshiping communities, hunger and environmental efforts, Self Development of People initiatives, international partners, disaster recovery and more. In 2025 and 2026, we plan to evaluate and distribute approximately \$17.8 million in grants to advance God's mission on earth with congregations, other faith communities, mid councils and stateside and international partners. Administering almost \$18 million in grants across several different ministry areas requires thorough and timely administration.



Former youth pastor Merideth Spriggs is the founder and chief kindness officer of Caridad Gardens in Las Vegas, which is a grant recipient from the Self-Development of People Program.

Photo courtesy of Caridad Gardens



Human Resources team members participate in a meeting for A Corp managers.

Screenshot provided from 2024 managers hybrid training session

Administrative Services Group (ASG)

From facility operations and maintenance, to all financial operations, to information technology provision and support, to human resources management for 457 people serving in 33 states and living in 60 countries around the world, to all legal and risk management functions, global language resources and ministry engagement and support, the ASG team makes mission and ministry possible.

A tremendous spirit of service infuses the ASG mission to support client partners like OGA and PMA so their ministries flourish.

Global Language Resources Translation and Interpretation

To become more equitable and inclusive, we're committed to translating resources and live meetings between Spanish, Korean and English. Our Global Language Resources team in ASG does an amazing job of helping all this remarkable work to happen.



Members of the Book of Order Korean Translation Review Conference gather in May 2023 in Atlanta to complete their review of the first new translation since 2015.

Photo provided

APPENDIX A

BUDGET BY PRIORITY

Revenue, Gains and Other Support	2025		2026	
Contributions				
Congregations / Mid Councils	\$17,063,710		\$16,590,182	
Gifts, bequests and grants	\$5,436,260		\$5,303,260	
Special Giving	\$9,748,000		\$7,684,000	
Special Offering	\$11,399,000		\$11,186,000	
Total Contributions	\$43,646,970	46%	\$40,763,442	43%
Investment Return				
Income from endowment funds held by the Foundation	\$2,421,100		\$2,422,100	
Income from other investments	\$4,003,800		\$3,772,950	
Realized gain (loss) on investments, net	\$15,384,300		\$15,561,600	
Unrealized gain (loss) on investments, net	\$50,000		\$55,000	
Total Investment Return	\$21,859,200	23%	\$21,811,650	23%
Sales of Services and Resources				
Other	\$99,870		\$105,650	
Program Services	\$10,798,226		\$10,774,157	
Sales of resources	\$592,600		\$558,400	
Total Sales of Services and Resources	\$11,490,696	12%	\$11,438,207	12%
Other Sources of Funding				
Additional Board Designation Request(s)	\$5,465,040		\$3,265,040	
Available Restricted Receipts Received in Prior Years	\$7,573,013		\$9,641,759	
Board Designated Funds	\$4,199,551		\$4,401,586	
Unrestricted Receipts Surplus (2025)	\$-		\$3,021,389	
Total Other Sources of Funding	\$17,237,604	18%	\$20,329,774	22%
Total Revenue, Gains and Other Support	\$94,234,470	100%	\$94,343,073	100%
Expenses				
Additional Work	\$1,693,751	2%	\$1,785,486	2%
Leadership Development	\$13,992,479	15%	\$13,694,796	15%
Life of the Communion	\$11,736,813	13%	\$13,381,484	14%
Mid Council Support	\$9,405,532	10%	\$9,613,266	10%
Operations	\$31,819,501	35%	\$33,268,521	35%
Reparative Justice	\$11,116,275	12%	\$11,198,353	12%
Strategic Partnerships	\$8,458,825	9%	\$8,801,813	9%
Unifying Work	\$5,989,905	7%	\$4,041,820	4%
Reduction Objective	\$(3,000,000)	-3%	\$(2,000,000)	-2%
Total Expenses	\$91,213,081	100%	\$93,785,539	100%
Surplus / (Deficit)	\$3,021,389		\$557,534	

APPENDIX A

BUDGET BY OFFICE

Revenue, Gains and Other Support	2025		2026	
Contributions				
Congregations / Mid Councils	\$17,063,710		\$16,590,182	
Gifts, bequests and grants	\$5,436,260		\$5,303,260	
Special Giving	\$9,748,000		\$7,684,000	
Special Offering	\$11,399,000		\$11,186,000	
Total Contributions	\$43,646,970	46%	\$40,763,442	43%
Investment Return				
Income from endowment funds held by the Foundation	\$2,421,100		\$2,422,100	
Income from other investments	\$4,003,800		\$3,772,950	
Realized gain (loss) on investments, net	\$15,384,300		\$15,561,600	
Unrealized gain (loss) on investments, net	\$50,000		\$55,000	
Total Investment Return	\$21,859,200	23%	\$21,811,650	23%
Sales of Services and Resources				
Other	\$99,870		\$105,650	
Program Services	\$10,798,226		\$10,774,157	
Sales of resources	\$592,600		\$558,400	
Total Sales of Services and Resources	\$11,490,696	12%	\$11,438,207	12%
Other Sources of Funding				
Additional Board Designation Request(s)	\$5,465,040		\$3,265,040	
Available Restricted Receipts Received in Prior Years	\$7,573,013		\$9,641,759	
Board Designated Funds	\$4,199,551		\$4,401,586	
Unrestricted Receipts Surplus (2025)	\$-		\$3,021,389	
Total Other Sources of Funding	\$17,237,604	18%	\$20,329,774	22%
Total Revenue, Gains and Other Support	\$94,234,470	100%	\$94,343,073	100%
Expenses				
Administrative Services Group	\$24,226,837	27%	\$25,202,807	27%
Communications	\$4,050,627	4%	\$4,178,738	4%
Compassion, Peace & Justice	\$14,955,556	16%	\$15,046,748	16%
General Assembly & Related Expenses	\$1,982,800	2%	\$5,411,973	6%
Mid Council Ministries	\$2,056,428	2%	\$2,171,064	2%
Office of the Executive Director	\$4,524,347	5%	\$4,613,383	5%
Office of the Stated Clerk	\$3,483,697	4%	\$3,309,300	4%
Presbyterian Historical Society	\$2,767,183	3%	\$2,742,927	3%
PMA Shared Expense	\$1,436,001	2%	\$1,371,034	1%
Racial Equity & Women's Intercultural Ministries	\$5,257,030	6%	\$5,391,562	6%
Stony Point Center	\$2,881,160	3%	\$3,081,396	3%
Theology, Formation & Evangelism	\$9,950,137	11%	\$8,440,503	9%
Unifying Expense	\$3,465,040	4%	\$1,465,040	2%
World Mission	\$13,176,238	14%	\$13,359,063	14%
Reduction Objective	\$(3,000,000)	-3%	\$(2,000,000)	-2%
Total Expenses	\$91,213,081	100%	\$93,785,539	100%
Surplus / (Deficit)	\$3,021,389		\$557,534	

BUDGET BY FUNCTIONAL CLASSIFICATION

Revenue, Gains and Other Support	2025		2026	
Contributions				
Congregations / Mid Councils	\$17,063,710		\$16,590,182	
Gifts, bequests and grants	\$5,436,260		\$5,303,260	
Special Giving	\$9,748,000		\$7,684,000	
Special Offering	\$11,399,000		\$11,186,000	
Total Contributions	\$43,646,970	46%	\$40,763,442	43%
Investment Return				
Income from endowment funds held by the Foundation	\$2,421,100		\$2,422,100	
Income from other investments	\$4,003,800		\$3,772,950	
Realized gain (loss) on investments, net	\$15,384,300		\$15,561,600	
Unrealized gain (loss) on investments, net	\$50,000		\$55,000	
Total Investment Return	\$21,859,200	23%	\$21,811,650	23%
Sales of Services and Resources				
Other	\$99,870		\$105,650	
Program Services	\$10,798,226		\$10,774,157	
Sales of resources	\$592,600		\$558,400	
Total Sales of Services and Resources	\$11,490,696	12%	\$11,438,207	12%
Other Sources of Funding				
Additional Board Designation Request(s)	\$5,465,040		\$3,265,040	
Available Restricted Receipts Received in Prior Years	\$7,573,013		\$9,641,759	
Board Designated Funds	\$4,199,551		\$4,401,586	
Unrestricted Receipts Surplus (2025)	\$-		\$3,021,389	
Total Other Sources of Funding	\$17,237,604	18%	\$20,329,774	22%
Total Revenue, Gains and Other Support	\$94,234,470	100%	\$94,343,073	100%
Expenses				
Administration	\$18,083,322	20%	\$16,782,308	18%
Cost of Sales	\$266,200	0%	\$266,200	0%
Depreciation	\$1,340,687	1%	\$1,279,420	1%
Grants	\$17,837,052	20%	\$17,816,952	19%
Meetings	\$932,304	1%	\$974,509	1%
Programs	\$11,911,998	13%	\$13,251,080	14%
Salaries and Benefits	\$41,683,596	46%	\$43,051,777	46%
Travel	\$2,157,923	2%	\$2,363,293	3%
Reduction Objective	\$(3,000,000)	-3%	\$(2,000,000)	-2%
Total Expenses	\$91,213,081	100%	\$93,785,539	100%
Surplus / (Deficit)	\$3,021,389		\$557,534	

APPENDIX A

2023 BUDGET VS ACTUALS

Revenue, Gains and Other Support	2023 Budget	2023 Actual	%
Contributions			
Congregations	\$19,258,507	\$18,579,416	-4%
Gifts, bequests, and grants	\$3,546,325	\$8,408,714	137%
Contributions of nonfinancial assets	\$-	\$25,100	-
Special Giving	\$7,686,000	\$12,714,957	65%
Special Offering	\$11,505,000	\$11,973,916	4%
Total Contributions	\$41,995,832	\$51,702,103	23%
Investment Return			
Consolidated Investment Returns	\$17,690,352	\$22,093,583	25%
Total Investment Return	\$17,690,352	\$22,093,583	25%
Sales of Services and Resources			
Interest income from loans	\$-	\$15,721	-
Other	\$53,400	\$847,307	1487%
Program services	\$9,817,976	\$9,377,887	-4%
Sales of resources	\$1,477,600	\$693,614	-53%
Total Sales of Services and Resources	\$11,348,976	\$10,934,529	-4%
Other Sources of Funding			
Available Restricted Receipts Received in Prior Years	\$14,108,612	\$-	-
Board Designated Funds	\$7,079,821	\$-	-
Total Other Sources of Funding	\$21,188,433	\$-	-
Total Revenue, Gains and Other Support	\$92,223,593	\$84,730,215	-8%
Expenses			
Administration	\$17,925,198	\$13,391,924	-25%
Cost of Sales	\$349,800	\$300,091	-14%
Depreciation	\$1,606,497	\$1,316,213	-18%
Grants	\$18,049,491	\$14,799,913	-18%
Meetings	\$999,792	\$573,311	-43%
Programs	\$11,251,396	\$6,913,978	-39%
Resource Development	\$-	\$286,865	-
Salaries and Benefits	\$39,998,672	\$37,095,367	-7%
Travel	\$2,042,747	\$1,729,224	-15%
Total Expenses	\$92,223,593	\$76,406,886	-17%
Surplus / (Deficit)	\$-	\$8,323,329	

APPENDIX A

% CHANGE (23 ACTUAL)

Revenue, Gains and Other Support	2023 Actual	2024 Budget	23-24 (%)	2025 Budget	24-25 (%)	2026 Budget	25-26 (%)
Contributions							
Congregations	\$18,579,416	\$18,652,433	0%	\$17,063,710	-9%	\$16,590,182	-3%
Gifts, bequests, and grants	\$8,408,714	\$3,671,325	-56%	\$5,436,260	48%	\$5,303,260	-2%
Contributions of nonfinancial assets	\$25,100	\$-	-	\$-	-	\$-	-
Special Giving	\$12,714,957	\$7,686,000	-40%	\$9,748,000	27%	\$7,684,000	-21%
Special Offering	\$11,973,916	\$11,505,000	-4%	\$11,399,000	-1%	\$11,186,000	-2%
Total Contributions	\$51,702,103	\$41,514,758	-20%	\$43,646,970	5%	\$40,763,442	-7%
Investment Return							
Consolidated Investment Returns	\$22,093,583	\$18,497,303	-16%	\$21,859,200	18%	\$21,811,650	0%
Total Investment Return	\$22,093,583	\$18,497,303	-16%	\$21,859,200	18%	\$21,811,650	0%
Sales of Services and Resources							
Interest income from loans	\$15,721	\$-	-	\$-	-	\$-	-
Other	\$847,307	\$109,719	-87%	\$99,870	-9%	\$105,650	6%
Program services	\$9,377,887	\$11,364,153	21%	\$10,798,226	-5%	\$10,774,157	0%
Sales of resources	\$693,614	\$538,922	-22%	\$592,600	10%	\$558,400	-6%
Total Sales of Services and Resources	\$10,934,529	\$12,012,794	10%	\$11,490,696	-4%	\$11,438,207	0%
Other Sources of Funding							
Additional Board Designation Request(s)	\$-	\$-	-	\$5,465,040	-	\$3,265,040	-40%
Available Restricted Receipts Received in Prior Years	\$-	\$15,798,818	-	\$7,573,013	-52%	\$9,641,759	27%
Board Designated Funds	\$-	\$7,641,991	-	\$4,199,551	-45%	\$4,401,586	5%
Unrestricted Receipts Surplus (2025)	\$-	\$-	-	\$-	-	\$3,021,389	-
Total Other Sources of Funding	\$-	\$23,440,809		\$17,237,604	-26%	\$20,329,774	18%
Total Revenue, Gains, and Other Support	\$84,730,215	\$95,465,664	13%	\$94,234,470	-1%	\$94,343,073	0%
Expenses							
Administration	\$13,391,924	\$14,499,965	8%	\$18,083,321	25%	\$16,782,308	-7%
Cost of Sales	\$300,091	\$294,300	-2%	\$266,200	-10%	\$266,200	0%
Depreciation	\$1,316,213	\$1,334,864	1%	\$1,340,687	0%	\$1,279,420	-5%
Grants	\$14,799,913	\$18,830,277	27%	\$17,837,052	-5%	\$17,816,952	0%
Meetings	\$573,311	\$1,170,410	104%	\$932,304	-20%	\$974,509	5%
Programs	\$6,913,978	\$14,224,814	106%	\$11,911,998	-16%	\$13,251,080	11%
Resource Development	\$286,865	\$536,035	87%	\$-	-	\$-	-
Salaries and Benefits	\$37,095,367	\$42,307,214	14%	\$41,683,596	-1%	\$43,051,777	3%
Travel	\$1,729,224	\$2,267,785	31%	\$2,157,923	-5%	\$2,363,293	10%
Reduction Objective	\$-	\$-	-	\$(3,000,000)	-	\$(2,000,000)	-
Total Expenses	\$76,406,886	\$95,465,664	25%	\$91,213,081	-4%	\$93,785,539	3%
Surplus / (Deficit)	\$8,323,329	\$-		\$3,021,389		\$557,534	

APPENDIX A

% CHANGE (23 BUDGET)

Revenue, Gains and Other Support	2023 Budget	2024 Budget	23-24 (%)	2025 Budget	24-25 (%)	2026 Budget	25-26 (%)
Contributions							
Congregations	\$19,258,507	\$18,652,433	-3%	\$17,063,710	-9%	\$16,590,182	-3%
Gifts, bequests, and grants	\$3,546,325	\$3,671,325	4%	\$5,436,260	48%	\$5,303,260	-2%
Contributions of nonfinancial assets	\$-	\$-	-	\$-	-	\$-	-
Special Giving	\$7,686,000	\$7,686,000	0%	\$9,748,000	27%	\$7,684,000	-21%
Special Offering	\$11,505,000	\$11,505,000	0%	\$11,399,000	-1%	\$11,186,000	-2%
Total Contributions	\$41,995,832	\$41,514,758	-1%	\$43,646,970	5%	\$40,763,442	-7%
Investment Return							
Consolidated Investment Returns	\$17,690,352	\$18,497,303	5%	\$21,859,200	18%	\$21,811,650	0%
Total Investment Return	\$17,690,352	\$18,497,303	5%	\$21,859,200	18%	\$21,811,650	0%
Sales of Services and Resources							
Other	\$53,400	\$109,719	105%	\$99,870	-9%	\$105,650	6%
Program services	\$9,817,976	\$11,364,153	16%	\$10,798,226	-5%	\$10,774,157	0%
Sales of resources	\$1,477,600	\$538,922	-64%	\$592,600	10%	\$558,400	-6%
Total Sales of Services and Resources	\$11,348,976	\$12,012,794	6%	\$11,490,696	-4%	\$11,438,207	0%
Other Sources of Funding							
Additional Board Designation Request(s)	\$-	\$-	-	\$5,465,040	-	\$3,265,040	-40%
Available Restricted Receipts Received in Prior Years	\$14,108,612	\$15,798,818	12%	\$7,573,013	-52%	\$9,641,759	27%
Board Designated Funds	\$7,079,821	\$7,641,991	8%	\$4,199,551	-45%	\$4,401,586	5%
Unrestricted Receipts Surplus (2025)	\$-	\$-	-	\$-	-	\$3,021,389	-
Total Other Sources of Funding	\$21,188,433	\$23,440,809	11%	\$17,237,604	-26%	\$20,329,774	18%
Total Revenue, Gains, and Other Support	\$92,223,593	\$95,465,664	4%	\$94,234,470	-1%	\$94,343,073	0%
Expenses							
Administration	\$17,925,198	\$14,499,965	-19%	\$18,083,321	25%	\$16,782,308	-7%
Cost of Sales	\$349,800	\$294,300	-16%	\$266,200	-10%	\$266,200	0%
Depreciation	\$1,606,497	\$1,334,864	-17%	\$1,340,687	0%	\$1,279,420	-5%
Grants	\$18,049,491	\$18,830,277	4%	\$17,837,052	-5%	\$17,816,952	0%
Meetings	\$999,792	\$1,170,410	17%	\$932,304	-20%	\$974,509	5%
Programs	\$11,251,396	\$14,224,814	26%	\$11,911,998	-16%	\$13,251,080	11%
Resource Development	\$-	\$536,035	-	\$-	-100%	\$-	-
Salaries and Benefits	\$39,998,672	\$42,307,214	6%	\$41,683,596	-1%	\$43,051,777	3%
Travel	\$2,042,747	\$2,267,785	11%	\$2,157,923	-5%	\$2,363,293	10%
Reduction Objective	\$-	\$-	-	\$(3,000,000)	-	\$(2,000,000)	-33%
Total Expenses	\$92,223,593	\$95,465,664	4%	\$91,213,081	-4%	\$93,785,539	3%
Surplus / (Deficit)	\$-	\$-		\$3,021,389		\$557,534	

SUPPORTING BUDGET DETAIL

The 2025 and 2026 proposed budgets reflect the activity of the Presbyterian Church (U.S.A.), A Corporation, and significant progress toward unification, simplification and transparency of reporting. The development of this budget included a thorough review of restricted funds and proposed new opportunities and uses of those funds.

Revenue, Gains and Other Support

The total revenue, gains and other support are budgeted for \$94.2 million in 2025 and \$94.3 million in 2026. This revenue includes contributions, investment returns, other income and other funding sources.

	2025	% of Total	2026	% of Total
Contributions	43,646,970	46%	40,763,442	43%
Investment Return	21,859,200	23%	21,811,650	23%
Sales of Services and Resources	11,490,696	12%	11,438,207	12%
Other Sources of Funding	17,237,604	18%	20,329,774	22%
Total	\$94,234,470	100%	\$94,343,073	100%

The 2025 and 2026 budgets plan to receive 46% of the income without donor restrictions and 54% with donor restrictions.

Without donor restrictions refer to income and contributions that are unrestricted in use. They include per capita giving and Shared Mission giving.

With donor restrictions refer to income and contributions restricted by the donor for a particular use or project. They include special offerings, disaster relief giving and income from restricted endowment funds.

Contributions

The contributions income comprises 46% and 43% of the 2025 and 2026 budget revenue, respectively.

The projected contributions (except for per capita giving) were determined using a linear regression statistical model, which uses variables to predict future values.

The variables used in this forecast were the year of giving and the amount received each year. The 35-year history of giving was used to project the giving for 2025 and 2026.

The per capita rate is \$10.20 for 2025 and \$10.62 for 2026. This rate is based on a projected PC(USA) membership decrease of 4.5% for 2025 and 2026 and adjusted for inflation at a rate of 4.1%.

Congregations/Mid Councils – This includes per capita, shared (without donor restrictions), and directed (with donor restrictions) mission giving.

Congregations/Mid Councils	2025	2026
Directed Mission Support	2,976,000	2,852,000
Per Capita	10,133,710	10,076,182
Shared Mission Support	3,954,000	3,662,000
Total	\$17,063,710	\$16,590,182

APPENDIX B

Gifts, bequests, and grants – These funds may come directly from donors or through the Presbyterian Church (U.S.A.) Foundation. Such gifts may be unrestricted and used wherever the need is greatest or restricted. They can also be used for a specific purpose or designated for a project or program. This also includes additions to outside trusts.

Special Giving – Below is the detail for Special Giving.

Special Giving	2025	2026
Extra Commitment	2,746,000	2,663,000
Hunger	298,000	286,000
Presbyterian Disaster Assistance	6,584,000	4,615,000
Special Missionary Support	120,000	120,000
Total	\$9,748,000	\$7,684,000

Special Offerings – Below is the detail for Special Offerings. If approved by the General Assembly, the Special Offerings changes will occur in 2026. This budget does not reflect the new offerings; a revised 2026 budget will reflect this change.

Special Offerings	2025	2026
Christmas Joy	2,178,000	2,061,000
Giving Catalog	1,328,000	1,382,000
One Great Hour of Sharing	6,262,000	6,094,000
Peace and Global Witness	809,000	809,000
Pentecost	822,000	840,000
Total	\$11,399,000	\$11,186,000

Investment Return

The investment revenue is 23% of the budget in 2025 and 2026.

Income from endowment funds held by the Foundation – This represents the interest income from investments held at the Foundation.

Income from other investments – This represents income from PNC Bank short-term investments, Presbyterian Investment and Loan Program investments and outside trusts.

Realized gain (loss) on investments – This represents the spending formula amounts from endowments held at the Foundation. The spending formula agreement determines the income, and the Foundation provides the projected payments. For 2025, this agreement calls for a 4.10% and 2026, a 4.05% annual return payout rate of the average market value based on the 20-quarter rolling average with an 18-month lag.

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Other Income

Other income is 12% of the 2025 and 2026 budget revenue.

Sales of Resources – This category includes income from the Presbyterian Planning Calendar, Call to Worship and other sales.

Program Services – This category includes the following:

- Hubbard Press income from the sale of church offering envelopes.
- Stony Point guest revenue and other revenue of Stony Point.
- Registration fees for special events.
- Church loan funding used for 1001 New Worshiping Communities' programs.
- Reimbursements from the Presbyterian Foundation, Presbyterian Investment and Loan Presbyterian Publishing Corporation, Board of Pensions, Presbyterian Historical Society, Hubbard Press and Stony Point (for insurance premiums paid by A Corp on their behalf).
- Administrative Services Group's revenue from service and rental agreements with related parties such as Presbyterian Women, Presbyterian Investment and Loan Program, Presbyterian Publishing Corporation and other external parties.

Other Sources of Funding

This budget assumes the use of funds received in prior years and are available for use. The amount to be used in 2025 is \$17.2 million, and the amount to be used in 2026 is \$20.3 million.

Other Sources of Funding	2025	2026
Additional Board Designation Request(s)	5,465,040	3,265,040
Available Restricted Receipts Received in Prior Years	7,573,013	9,641,759
Board Designated Funds	4,199,551	4,401,586
Unrestricted Receipts Surplus (2025)	-	3,021,389
Total	17,237,604	20,329,774

Board-designated funds of \$4.2 million in 2025 and \$4.4 million in 2026 are being used. These funds were previously designated by board actions and are for programs including the Office of Innovation, the Center for Repair and Mission Program Grants.

APPENDIX B

An additional \$5.4 million in 2025 and \$3.2 million in 2026 is being requested to be designated for the following:

Additional Board Designation Requests	2025	2026
Constituency Relationship Management	2,000,000	-
Grant Management System (licensing/support)	100,000	100,000
Program Continuity/Transition Reserve	1,265,040	1,265,040
Program Initiatives - Mid Council Leader Pilot	100,000	100,000
Total Unifying Expense	3,465,040	1,465,040
General Assembly	-	1,800,000
Presbyterian Youth Triennium	2,000,000	-
Total Additional Board Designations Requested	5,465,040	3,265,040

The budget assumes a surplus of \$3 million in 2025 that will be carried forward and used in 2026. Restricted funds received in prior years of \$7.5 million and \$9.6 million will be used in this budget.

Expenses

The total expenses are budgeted at \$91.2 million for 2025 and \$93.8 million for 2026. The expense budget does not exceed 2023 actual expenses adjusted for a 4.1% inflationary rate. The inflation rate was calculated using the Consumer Price Index, published monthly by the Bureau of Labor Statistics of the U.S. Department of Labor. The average inflation for 2023 is 4.1%.

Attachment A compares the 2023 actual expenses adjusted for an inflation rate of 4.1% each year, identifying the goal of the 2025 and 2026 expenses. Some expenses included in the proposed budget are exceptions to this requirement. The exceptions include unifying expenses, initiatives in place using board-designated funding, and grant-funded expenses.

Reduction Objective

It is important to note that the expense budget has been strategically designed to include a reduction goal of \$3 million in 2025 and \$2 million in 2026. To balance the budget for 2025-26, we need to implement \$5 million in reductions over the two-year period.

Contributions revenue is anticipated to decrease by \$2.9 million from 2025 to 2026, while all other revenue sources are expected to remain steady during this time frame. Several expense areas are projected to increase from 2025 to 2026. The budget accounts for a \$3 million reduction in 2025, creating a surplus to help compensate for the revenue decrease in 2026. However, an additional \$2 million reduction is necessary in 2026 to achieve a balanced budget. The executive team will propose a reduction strategy to the Unification Commission at their October 2024 meeting.

APPENDIX B

The expenses based on functional classification are as follows:

Expenses	2025	2026
Administration	18,083,322	16,782,308
Cost of Sales	266,200	266,200
Depreciation	1,340,687	1,279,420
Grants	17,837,052	17,816,952
Meetings	932,304	974,509
Programs	11,911,998	13,251,080
Salaries and Benefits	41,683,596	43,051,777
Travel	2,157,923	2,363,293
Reduction Objective	(3,000,000)	(2,000,000)
Total	91,213,081	93,785,539

The expenses based on priorities are as follows:

Expenses	2025	2026
Additional Work	1,693,751	1,785,486
Administration	31,819,502	33,268,521
Leadership Development	13,992,479	13,694,796
Life of the Communion	11,736,813	13,381,484
Mid Council Support	9,405,532	9,613,266
Reparative Justice	11,116,275	11,198,353
Strategic Partnerships	8,458,825	8,801,813
Unifying Work	5,989,905	4,041,820
Reduction Objective	(3,000,000)	(2,000,000)
Total	91,213,081	93,785,539

The expenses based on offices are as follows:

Expenses	2025	2026
Administrative Services Group	24,226,837	25,202,807
Communications	4,050,628	4,178,738
Compassion, Peace & Justice	14,955,556	15,046,748
Funds Held For GA Agencies	1,436,001	1,371,034
General Assembly & Related Expenses	1,982,800	5,411,973
Mid Council Ministries	2,056,428	2,171,064
Office of the Executive Director	4,524,347	4,613,383
Office of the Stated Clerk	3,483,697	3,309,300
Presbyterian Historical Society	2,767,183	2,742,927
Racial Equity & Women's Intercultural Ministries	5,257,030	5,391,562
Stony Point Center	2,881,160	3,081,396
Theology, Formation & Evangelism	9,950,137	8,440,503
Unifying Expense	3,465,040	1,465,040
World Mission	13,176,238	13,359,063
Reduction Objective	(3,000,000)	(2,000,000)
Total	91,213,081	93,785,539

The 2026 expenses by each office are presented for comparative purposes. This will change with a new agency and organizational structure.

Reserve Policy

Reserves – A new unified reserve policy has been developed and is fully funded. We previously held separate agency reserves. This unifying reserve is another assumption built into the 2025-26 budget rather than showing separate reserve funds.

Other Assumptions

Per capita will be used to fund business items with financial implications approved at the General Assembly and created outside the agency.

The cost recovery rate of 17% will remain the same. This rate is assessed on PMA-designated and donor-restricted funds for a portion of administrative costs.

A revised 2026 budget will be prepared to address the financial adjustments necessitated by the new agency and organizational structure. This budget will be presented to the Unification Commission and/or the new governing structure for consideration and approval in 2025.

Staffing – The proposed budget includes 429 full-time and 48 part-time staff, including OGA, PMA and ASG.

Salaries expense – Salaries are budgeted to increase by 3% per year.

Board of Pensions dues – The budget reflects a 7.1% increase in BOP dues for our employee coverage in each budget year. However, the financial impact of changes to the BOP's coverage is not yet fully known. The Pension and Death and Disability Plans are expected to remain as budgeted in 2024.

INFLATION OBJECTIVE

Expenses	2023 Actual	2025 Goal	2026 Goal
Administrative Services Group	22,356,051	24,226,828	25,220,128
Communications	3,192,056	3,459,170	3,600,996
Compassion, Peace & Justice	12,720,186	13,784,624	14,349,793
General Assembly & Related Expenses	1,927,988	2,089,324	2,174,986
Mid Council Ministries	1,930,403	2,091,941	2,177,711
Office of the Executive Director	2,744,473	2,974,133	3,096,073
Office of the Stated Clerk	3,084,466	3,342,577	3,479,623
Presbyterian Historical Society	2,553,636	2,767,327	2,880,787
PMA Shared Expense	1,614,639	1,749,754	1,821,494
Racial Equity & Women's Intercultural Ministries	4,603,295	4,988,503	5,193,032
Stony Point Center	1,974,656	2,139,897	2,227,633
Theology, Formation & Evangelism	8,566,298	9,283,134	9,663,743
World Mission	12,241,737	13,266,138	13,810,049
Total	79,509,884	86,163,351	89,696,048
Proposed Budget		91,213,081	93,785,539
Exceptions			
Unifying Expense		3,465,040	1,465,040
Communications - Presbyterian Today Transition		400,000	400,000
Executive Director's Office		1,840,000	1,840,000
Presbyterian Historical Society		110,000	110,000
Theological Formation Evangelism		269,000	269,000
Total Expenses		6,084,040	4,084,040
Proposed Budget - Exceptions		85,129,041	89,701,499
Inflation vs. Proposed Budget - Exceptions (\$)		1,034,309	(5,451)
Inflation vs. Proposed Budget - Exceptions (%)		98.8%	100.0%



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