

**PRESBYTERY OF THE JAMES
PRELIMINARY PROPOSED CY 2024 BUDGET
First Reading - October 21, 2023
SUMMARY - LINE ITEM TOTALS**

DESCRIPTIONS	CY 2023		PRELIMINARY CY 2024 PROPOSED BUDGET		
	ACTUAL Jan - Aug	APPROVED Budget	GENERAL	SUPPORT FROM CH & MINIS FUND	TOTAL
SOURCES OF FUNDS					
Congregational Intents -	\$ 313,733.43	\$ 592,487	\$ 567,000	\$ -	\$ 567,000
Other income	5,041.08	6,120	8,020		8,020
TOTAL - SOURCES OF FUNDS	\$ 318,774.51	\$ 598,607	\$ 575,020	\$ -	\$ 575,020
USES OF FUNDS					
Synod and General Assembly	\$ 61,347.93	\$ 203,321	\$ 203,000	\$ -	\$ 203,000
Constitutional Committees	\$ -	\$ 250	\$ -	\$ -	\$ -
Mission Council (MC)					
Staff	\$ 430,240.03	\$ 645,580	\$ 190,263	\$ 393,304	\$ 583,567
Presbytery Office	71,768.49	80,450	81,023	4,500	85,523
Presbytery Operations	88,240.90	158,400	132,900	17,200	150,100
MC totals	\$ 590,249.42	\$ 884,430	\$ 404,186	\$ 415,004	\$ 819,190
Commission on Ministry (COM)	\$ 3,417.49	\$ 16,300	\$ -	\$ 17,400	\$ 17,400
Committee on Preparation for Ministry (CPM)	\$ 7,000.00	\$ 17,700	\$ 12,500	\$ -	\$ 12,500
Leadership Connections Team (LCT)	\$ 52,921.42	\$ 79,074	\$ 4,525	\$ 79,234	\$ 83,759
Mission and Service Team (MAST)	\$ 7,653.19	\$ 47,200	\$ 41,300	\$ -	\$ 41,300
New Worshipping Communities (NWC)	\$ 96,531.25	\$ 144,500	\$ -	\$ 117,248	\$ 117,248
TOTAL - USES OF FUNDS	\$ 819,120.70	\$ 1,392,775	\$ 665,511	\$ 628,886	\$ 1,294,397
EXCESS OF USES OVER SOURCES	\$ (500,346.19)	\$ (794,168)	\$ (90,491)	\$ (628,886)	\$ (719,377)
SUPPORT FROM EXISTING FUNDS					
Church & Ministries Development Fund	\$ 350,000.00	\$ 668,867		\$ 628,886	\$ 628,886
Genesis & Generations Fund	0.00	125,301	90,491		90,491
Support from Existing Funds / total	\$ 350,000.00	\$ 794,168	\$ 90,491	\$ 628,886	\$ 719,377
NET USE	\$ (150,346.19)	\$ -	\$ -	\$ -	\$ -

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<u>SOURCES OF FUNDS</u>					
<u>Congregational Intents -</u>					
Undesignated Support (POJ, Synod Per Capita, and G.A.)	\$ 258,071.88	\$ 525,000	\$ 500,000		\$ 500,000
Designated Giving to POJ Only	21,594.64	29,100	29,000		29,000
Per Capita (\$1.15 for Synod; \$8.98 for G.A.)	15,636.72	13,387	13,000		13,000
Designated Giving to Validated Missions thru G.A.	18,430.19	25,000	25,000		25,000
Intents / total	<u>\$ 313,733.43</u>	<u>\$ 592,487</u>	<u>\$ 567,000</u>	<u>\$ -</u>	<u>\$ 567,000</u>
Checking Account Interest	11.08	20	20		20
Other income	5,030.00	6,100	8,000		8,000
TOTAL - SOURCES OF FUNDS	<u>\$ 318,774.51</u>	<u>\$ 598,607</u>	<u>\$ 575,020</u>	<u>\$ -</u>	<u>\$ 575,020</u>
<u>USES OF FUNDS</u>					
<u>Synod and General Assembly</u>					
Synod Per Capita	\$ 14,270.25	\$ 19,027	\$ 19,000		\$ 19,000
GA Per Capita	40,000.00	159,294	159,000		159,000
GA Shared Mission Support	7,077.68	25,000	25,000		25,000
Synod & GA / total	<u>\$ 61,347.93</u>	<u>\$ 203,321</u>	<u>\$ 203,000</u>	<u>\$ -</u>	<u>\$ 203,000</u>
<u>Constitutional Committees</u>					
Committee on Representation (COR)					
COR - Committee Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Committee on Nominations (CON)					
CON - Committee Administration		250	0	0	0
Permanent Judicial Commission (PJC)					
PJC - Committee Administration		0	0	0	0
All Constitutional Committees / total	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Mission Council (MC)					
Staff					
Lead Presbytery for Vision	\$ 110,202.00	\$ 166,708		\$ 154,957	\$ 154,957
Presbyter for Congregational Care	73,874.00	115,555		118,627	118,627
Presbyter for Relatonal Care	83,274.00	127,430		119,720	119,720
Stated Clerk	19,592.00	38,525	18,502		18,502
Other Staff members	143,298.03	197,362	171,761		171,761
MC Staff / sub-total	<u>\$ 430,240.03</u>	<u>\$ 645,580</u>	<u>\$ 190,263</u>	<u>\$ 393,304</u>	<u>\$ 583,567</u>
Presbytery Office					
Utilities	\$ 6,633.71	11,000	11,000		11,000
Insurance	24,897.10	24,000	26,000		26,000
Office Supplies	3,008.66	4,200	4,200		4,200
Postage	331.93	600	600		600
Telephone/Internet	5,819.38	8,100	8,400		8,400
Office Expense (Lead Presbyter)	1,069.43	1,500		1,500	1,500
Office Expense (Congregational Presbyter)	800.00	1,500		1,500	1,500
Office Expense (Relational Care Presbyter)	800.00	1,500		1,500	1,500
Grounds/Building Maintenance	10,138.20	10,100	11,000		11,000
Remote Bank Fees	137.57	275	250		250
Audit	16,458.75	15,675	17,273		17,273
Payroll Expense	1,673.76	2,000	2,300		2,300
MC Presbytery Office / sub-total	<u>\$ 71,768.49</u>	<u>\$ 80,450</u>	<u>\$ 81,023</u>	<u>\$ 4,500</u>	<u>\$ 85,523</u>

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Presbytery Operations					
Lead Presbyter Discretionay Expense	\$ 447.43	\$ 2,000		\$ 2,000	\$ 2,000
Relational Care Presbyter Discretionary Expense	834.03	2,000		2,000	2,000
Congregational Care Presbyter Discretionary Expense	87.64	2,000		2,000	2,000
Conferences/Retreats	6,566.19	12,500	12,500		12,500
Staff Enrichment	51.48	2,000	2,000		2,000
Communications & IT Support	4,486.26	15,000	14,000	1,000	15,000
Presbytery Meetings	3,200.00	5,400	3,000		3,000
Administration	567.87	500		600	600
Leadership Innovation Team		5,000	5,000		5,000
Camp Hanover, Inc. (per Covenant Agreement)	72,000.00	108,000	91,800	10,200	102,000
Capital Replacement Transfer		4,000	4,000		4,000
MC Presbytery Operations / sub-total	\$ 88,240.90	\$ 158,400	\$ 132,900	\$ 17,200	\$ 150,100
MC totals	\$ 590,249.42	\$ 884,430	\$ 404,186	\$ 415,004	\$ 819,190
<u>Commission on Ministry (COM)</u>					
COM - Committee Administration	\$ 401.49	\$ 1,500		\$ 1,500	\$ 1,500
COM - Parish Models		7,500			
COM - Psych Evaluations for CLP candidates				1,200	1,200
COM - First call ministry Support	3,016.00	7,300		7,200	7,200
COM - Pastors' Retreat				2,500	2,500
COM - New Professionals Orientation				1,500	1,500
COM - Conflict Resolution Teams - training				3,500	3,500
COM / total	\$ 3,417.49	\$ 16,300	\$ -	\$ 17,400	\$ 17,400
<u>Committee on Preparation for Ministry (CPM)</u>					
CPM - Financial Aid	\$ 6,500.00	\$ 13,000	\$ 7,800		\$ 7,800
CPM - Psychological Evaluations	500.00	1,500	1,500		1,500
CPM - Committee Administration		500	500		500
CPM - Travel		700	700		700
CPM - Recruiting		2,000	2,000		2,000
CPM / total	\$ 7,000.00	\$ 17,700	\$ 12,500	\$ -	\$ 12,500

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<u>Leadership Connections Team (LCT)</u>					
LCT - Team Administration		\$ 200	\$ -	\$ -	\$ -
LCT - Black Caucus		800	2,850		2,850
LCT - Collegiate Ministries / Total	38,693.68				
University of Mary Washington		23,450		23,450	23,450
University of Virginia		16,784		16,784	16,784
Virginia Commonwealth University		16,750		16,750	16,750
Virginia State University		4,690			
LCT - Community of Ministry & Worship	8,549.70	10,000		9,500	9,500
LCT - Older Adult		500	1,675		1,675
LCT - Resource Center	1,125.00	1,500		1,000	1,000
LCT - Small Church	4,553.04	4,000		6,900	6,900
LCT - Stewardship		200			
LCT - Nurture				2,250	2,250
LCT - Youth Ministry		200		2,600	2,600
LCT / total	\$ 52,921.42	\$ 79,074	\$ 4,525	\$ 79,234	\$ 83,759
<u>Mission and Service Team (MAST)</u>					
MAST - Team Administration	\$ 20.18	\$ 200	\$ 200	\$ -	\$ 200
MAST - Disaster Relief Team	133.01	1,000	6,000		6,000
MAST - Dismantling Racism		500			
MAST - Public Policy	1,500.00	1,500			
MAST - Self Development of People		500	300		300
MAST - Social Justice		1,000	5,800		5,800
MAST - World Mission / Haiti	6,000.00	22,500	9,000		9,000
MAST - Southwood Project Habitat of Greater Ch'ville (2021 - 2025)		20,000	20,000		20,000
MAST / total	\$ 7,653.19	\$ 47,200	\$ 41,300	\$ -	\$ 41,300

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<u>New Worshipping Communities (NWC)</u>					
NWC - Administration for team	\$ 87.30	\$ 500		\$ 500	\$ 500
NWC - Holy Trinity	9,150.00	35,000		26,250	26,250
NWC - All Nations	25,793.95	39,000		29,250	29,250
NWC - All Nations - BOP				1,630	1,630
NWC - Voices of Jubilee	40,000.00	40,000		30,000	30,000
NWC - Voices of Jubilee - BOP				2,618	2,618
NWC - Every Table	18,750.00	25,000		25,000	25,000
NWC - Tappahannock	2,250.00	3,000			
NWC - Coaching	500.00	2,000		2,000	2,000
NWC / total	\$ 96,531.25	\$ 144,500	\$ -	\$ 117,248	\$ 117,248
TOTAL - USES OF FUNDS	\$ 819,120.70	\$ 1,392,775	\$ 665,511	\$ 628,886	\$ 1,294,397
EXCESS OF USES OVER SOURCES	\$ (500,346.19)	\$ (794,168)	\$ (90,491)	\$ (628,886)	\$ (719,377)
<u>SUPPORT FROM EXISTING FUNDS</u>					
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NET USE	\$ (150,346.19)	\$ -	\$ -	\$ -	\$ -

The proposed budget is found on the preceding 5 pages in this report packet and is found in the last three columns on each page. The 2023 budget and the August 2023 year-to-date actual amounts (the first two columns) are presented for comparison purposes. This proposed 2024 budget reflects revenues of \$575,020, expenses of \$1,294,397, and a net loss of \$719,377. Of that proposed loss, \$628,886 (87% of the loss) would be supported by the Church and Ministries Development (net asset) Fund.

We have provided both a one-page (i.e., quick) summary and a five-page detail report.

On 8/31/23, the Church and Ministries Development Fund had a balance of \$4,219,020.

Since the February 2023 presbytery meeting, the MC has approached the preparation of the 2024 budget in the following manner:

- we began our work at our March 2023 regular meeting (immediately following the February 2023 presbytery meeting),
- we committed to monthly meetings for 2024, to discuss all budget-related topics (the MC usually meets on a bi-monthly basis),
- we worked out details of study in two task forces, each of which met on their own regular schedules,
- we met twice with the leaders of the presbytery's committees, commissions, teams, and entities, to discuss the 2024 budget process and their role in developing the budget amounts,
- we met with the presbytery's Finance/Accounting Consultant on various topics of actual amounts spent, history of expense categories, and budget levels for the office and presbytery operations,
- we reviewed the presbytery's Strategic Plan (approved by the presbytery in February 2021) and its provisions and information about financing and staffing,
- we discussed staffing levels, support of core functions and ministries, and the continued level of use of the Church & Ministries Development fund, and
- we reviewed two drafts of this proposed budget in its early stages.

As the MC progressed through the year, our conversations came together around two key themes – **healthy pastors and vital congregations** (emphasized in the 2021 Strategic Plan) and **the core responsibilities of a / the presbytery**. After we verbalized those themes, all of our subsequent conversations focused on these two themes.

Through conversations with the presbyters and the initial work of the Leadership Innovation Team (LIT), we have become aware of the continued stresses being felt by the presbytery's pastors and congregations. The presbytery's continued development of support mechanisms for our pastors and churches are reflected in this proposed budget.

There are a few items to be pointed out about this proposed budget.

FIRST, the proposed budget reflects a continued reduction in the budgetary support ('intents') from the presbytery's congregations. The MC is developing plans to discuss these trends with the congregations.

SECOND, the proposed budget includes funding for the continuation of the three-presbyter model. It also includes a modest salary increase for all staff members, effective 1/1/24.

THIRD, the proposed budget reflects projected expenses of the various commissions, committees, teams and entities of the presbytery. The leaders of those entities have been involved in the discussions concerning these budget items.

The MC will provide additional verbal comments at the presbytery meeting.

The MC will also provide three opportunities for conversations with the MC members during the week after the meeting. These meetings will be held by Zoom only, and all are invited to attend to ask questions and to hear additional comments.

These meetings are scheduled for 7:00 p.m. on each of the three days -

MONDAY, 10/23/23

TUESDAY, 10/24/23

THURSDAY, 10/26/23

You must register for any of the meetings through the presbytery's website.

The MC will take all comments and questions into consideration when the MC finalizes the budget for presentation and a vote.

A special meeting of the presbytery has been called to hear the final budget proposal and to vote on its approval. This meeting will be held on **THURSDAY, 11/16/23**. This will be a hybrid meeting, with the site host and time still being determined as I prepare this report. The MC encourages commissioners to attend the meeting in person, if possible. You must register for this meeting through the presbytery's website.