

## Report of Mission Council

### Mission Council Recommendation #1: The 2024 Budget

**The Mission Council recommends the presbytery adopt a budget for 2024 of \$1,294,397, with projected revenues of \$575,020, and 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.**

This is the budget presented at the 115<sup>th</sup> Stated Meeting for a first reading. The proposed budget is found on pages 11-15 in the 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.

There are a few items to be pointed out about this recommended budget:

1. 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.
2. 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.
3. 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.

**UPDATED 11/14/2023**

Affected line items highlighted in yellow.

**PRESBYTERY OF THE JAMES  
PRELIMINARY PROPOSED CY 2024 BUDGET  
November 16, 2023 Meeting  
SUMMARY - LINE ITEM TOTALS**

| DESCRIPTIONS                                | CY 2023                |                     | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |                     |
|---|------------------------|---------------------|-------------------------------------|---------------------------------|---------------------|
|   | ACTUAL<br>Jan - Aug    | APPROVED<br>Budget  | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL               |
| <b>SOURCES OF FUNDS</b>                     |                        |                     |                                     |                                 |                     |
| Congregational Intentions -                 | \$ 313,733.43          | \$ 592,487          | \$ 567,000                          | \$ -                            | \$ 567,000          |
| Other income                                | 5,041.08               | 6,120               | 8,020                               |                                 | 8,020               |
| <b>TOTAL - SOURCES OF FUNDS</b>             | <b>\$ 318,774.51</b>   | <b>\$ 598,607</b>   | <b>\$ 575,020</b>                   | <b>\$ -</b>                     | <b>\$ 575,020</b>   |
| <b>USES OF FUNDS</b>                        |                        |                     |                                     |                                 |                     |
| 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          | \$ 189,090                          | \$ 418,025                      | \$ 607,115          |
| 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          | \$ 403,013                          | \$ 439,725                      | \$ 842,738          |
| 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          |
| <b>TOTAL - USES OF FUNDS</b>                | <b>\$ 819,120.70</b>   | <b>\$ 1,392,775</b> | <b>\$ 664,338</b>                   | <b>\$ 653,607</b>               | <b>\$ 1,317,945</b> |
| <b>EXCESS OF USES OVER SOURCES</b>          | <b>\$ (500,346.19)</b> | <b>\$ (794,168)</b> | <b>\$ (89,318)</b>                  | <b>\$ (653,607)</b>             | <b>\$ (742,925)</b> |
| <b>SUPPORT FROM EXISTING FUNDS</b>          |                        |                     |                                     |                                 |                     |
| Church & Ministries Development Fund        | \$ 350,000.00          | \$ 668,867          |                                     | \$ 653,607                      | \$ 653,607          |
| Genesis & Generations Fund                  | 0.00                   | 125,301             | \$ 89,318                           |                                 | \$ 89,318           |
| Support from Existing Funds / total         | \$ 350,000.00          | \$ 794,168          | \$ 89,318                           | \$ 653,607                      | \$ 742,925          |
| <b>NET USE</b>                              | <b>\$ (150,346.19)</b> | <b>\$ -</b>         | <b>\$ -</b>                         | <b>\$ -</b>                     | <b>\$ -</b>         |

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

| DESCRIPTIONS   | CY 2023                     |                          | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |                          |
|--|-----------------------------|--------------------------|-------------------------------------|---------------------------------|--------------------------|
|  | ACTUAL<br>Jan - Aug         | APPROVED<br>Budget       | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL                    |
| <b><u>SOURCES OF FUNDS</u></b>                         |                             |                          |                                     |                                 |                          |
| <b><u>Congregational Intentions -</u></b>              |                             |                          |                                     |                                 |                          |
| 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                   |
| Intentions / 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                    |
| <b>TOTAL - SOURCES OF FUNDS</b>                        | <u><b>\$ 318,774.51</b></u> | <u><b>\$ 598,607</b></u> | <u><b>\$ 575,020</b></u>            | <u><b>\$ -</b></u>              | <u><b>\$ 575,020</b></u> |
| <b><u>USES OF FUNDS</u></b>                            |                             |                          |                                     |                                 |                          |
| <b><u>Synod and General Assembly</u></b>               |                             |                          |                                     |                                 |                          |
| 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>        |
| <b><u>Constitutional Committees</u></b>                |                             |                          |                                     |                                 |                          |
| <b><u>Committee on Representation (COR)</u></b>        |                             |                          |                                     |                                 |                          |
| COR - Committee Administration                         | \$ -                        | \$ -                     | \$ -                                | \$ -                            | \$ -                     |
| <b><u>Committee on Nominations (CON)</u></b>           |                             |                          |                                     |                                 |                          |
| CON - Committee Administration                         |                             | 250                      | 0                                   | 0                               | 0                        |
| <b><u>Permanent Judicial Commission (PJC)</u></b>      |                             |                          |                                     |                                 |                          |
| PJC - Committee Administration                         |                             | 0                        | 0                                   | 0                               | 0                        |
| All Constitutional Committees / total                  | <u>\$ -</u>                 | <u>\$ 250</u>            | <u>\$ -</u>                         | <u>\$ -</u>                     | <u>\$ -</u>              |

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

| DESCRIPTIONS                               | CY 2023              |                    | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |                   |
|--|----------------------|--------------------|-------------------------------------|---------------------------------|-------------------|
|  | ACTUAL<br>Jan - Aug  | APPROVED<br>Budget | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL             |
| <b>Mission Council (MC)</b>                |                      |                    |                                     |                                 |                   |
| 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>  |

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

| DESCRIPTIONS  | CY 2023             |                    | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |            |
|---|---------------------|--------------------|-------------------------------------|---------------------------------|------------|
|   | ACTUAL<br>Jan - Aug | APPROVED<br>Budget | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL      |
| <b>Presbytery Operations</b>                              |                     |                    |                                     |                                 |            |
| 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 |
| <b><u>Commission on Ministry (COM)</u></b>                |                     |                    |                                     |                                 |            |
| 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  |
| <b><u>Committee on Preparation for Ministry (CPM)</u></b> |                     |                    |                                     |                                 |            |
| 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  |

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

| DESCRIPTIONS   | CY 2023             |                    | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |           |
|--|---------------------|--------------------|-------------------------------------|---------------------------------|-----------|
|  | ACTUAL<br>Jan - Aug | APPROVED<br>Budget | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL     |
| <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 |

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

| DESCRIPTIONS                                    | CY 2023                |                     | PRELIMINARY CY 2024 PROPOSED BUDGET |                                 |                     |
|---|------------------------|---------------------|-------------------------------------|---------------------------------|---------------------|
|   | ACTUAL<br>Jan - Aug    | APPROVED<br>Budget  | GENERAL                             | SUPPORT FROM<br>CH & MINIS FUND | TOTAL               |
| <b><u>New Worshipping Communities (NWC)</u></b> |                        |                     |                                     |                                 |                     |
| 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          |
| <b>TOTAL - USES OF FUNDS</b>                    | <b>\$ 819,120.70</b>   | <b>\$ 1,392,775</b> | <b>\$ 665,511</b>                   | <b>\$ 628,886</b>               | <b>\$ 1,294,397</b> |
| <b>EXCESS OF USES OVER SOURCES</b>              | <b>\$ (500,346.19)</b> | <b>\$ (794,168)</b> | <b>\$ (90,491)</b>                  | <b>\$ (628,886)</b>             | <b>\$ (719,377)</b> |
| <b><u>SUPPORT FROM EXISTING FUNDS</u></b>       |                        |                     |                                     |                                 |                     |
| 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          |
| <b>NET USE</b>                                  | <b>\$ (150,346.19)</b> | <b>\$ -</b>         | <b>\$ -</b>                         | <b>\$ -</b>                     | <b>\$ -</b>         |

**PRESBYTERY OF THE JAMES**  
**Requested Historical Information**

| Description                               | CY 2015 | CY 2016 | CY 2017 | CY 2018 | CY 2019 | CY 2020 | CY 2021 | CY 2022 | thru 9/30/23<br>CY 2023 | proposed<br>budget<br>CY 2024 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|-------------------------|-------------------------------|
| <b>REVENUE</b>                            |         |         |         |         |         |         |         |         |                         |                               |
| Total congregational support              | 881,811 | 826,574 | 821,821 | 814,085 | 763,016 | 751,806 | 728,410 | 641,582 | 373,102                 | 525,000                       |
| <b>EXPENSES</b>                           |         |         |         |         |         |         |         |         |                         |                               |
| <b>General Assembly per capita - rate</b> |         | \$ 7.12 |         | \$ 7.78 | \$ 8.95 | \$ 8.95 | \$ 8.95 | \$ 8.98 | \$ 8.98                 | \$ 8.98                       |
| General Assembly per capita - amount      | 154,566 | 146,238 | 150,023 | 149,707 | 164,116 | 159,480 | 154,501 | 149,346 | 40,000                  | 159,000                       |
| Constitutional Committees                 | 7,521   | 11,723  | 5,206   | 11,708  | 5,270   | 56      | 7,854   | 0       |                         |                               |
| <b>Synod per capita - rate</b>            |         | \$ 0.80 | \$ 0.85 | \$ 0.85 | \$ 0.85 | \$ 0.85 | \$ 1.15 | \$ 1.15 | \$ 1.15                 | \$ 1.15                       |
| Synod per capita - amount                 | 16,376  | 16,431  | 16,374  | 16,462  | 15,586  | 21,088  | 19,786  | 19,126  | 14,270                  | 19,000                        |
| Staff costs - all persons, all costs      | 295,304 | 364,187 | 378,606 | 371,663 | 373,383 | 368,945 | 367,683 | 497,685 | 477,374                 | 583,567                       |
| No. of staff at YE                        | 5       | 5       | 5       | 5       | 4       | 4       | 6       | 7       | 7                       | 7                             |
| Presbytery Office                         | 48,395  | 37,879  | 40,493  | 48,589  | 53,168  | 60,968  | 78,131  | 62,372  | 72,035                  | 85,523                        |
| Presbytery Operations                     | 32,340  | 26,188  | 33,297  | 31,733  | 41,000  | 22,391  | 23,571  | 39,055  | 10,289                  | 48,100                        |
| Committee / Commission on Ministry        | 2,867   | 4,946   | 1,686   | 1,503   | 2,283   | 870     | 179     | 703     | 3,567                   | 17,400                        |
| Committee on Preparation for the Ministry | 23,512  | 15,628  | 15,742  | 9,312   | 13,166  | 3,525   | 10,461  | 7,336   | 7,000                   | 12,500                        |
| Other -                                   |         |         |         |         |         |         |         |         |                         |                               |
| Collegiate Ministries                     | 87,240  | 83,000  | 87,000  | 87,000  | 84,000  | 92,050  | 92,050  | 85,050  | 42,975                  | 56,984                        |
| New Worshipping Communities               | 80,613  | 75,836  | 65,393  | 92,177  | 63,216  | 57,290  | 69,816  | 76,316  | 116,320                 | 117,248                       |
| Habitat for Humanity / Ch'ville           | 0       | 0       | 0       | 0       | 0       | 0       | 43,000  | 20,000  | 0                       | 20,000                        |
| <b>OTHER</b>                              |         |         |         |         |         |         |         |         |                         |                               |
| Camp Hanover Registrations                | 543,799 | 573,052 | 556,557 | 602,079 | n/a     | n/a     | n/a     | n/a     | n/a                     | n/a                           |
| Camp Hanover Expenses                     | 687,442 | 690,832 | 733,000 | 768,851 | n/a     | n/a     | n/a     | n/a     | n/a                     | n/a                           |
| Camp Hanover - Covenant                   | n/a     | n/a     | n/a     | n/a     |         | 126,000 | 120,000 | 114,000 | 81,000                  | 102,000                       |



## **Mission Council Recommendation #2: The Church and Ministries Development Fund**

**The Mission Council recommends the attached worksheet as the approach to be used for future use of the Church & Ministries Development Fund for approval by the presbytery.**

This is the approach the Mission Council proposes to wean the presbytery from unsustainable use of the Church Ministries Development Fund, as part of the annual budgeting process.

This is the same approach as was presented at the October 21, 2023 stated meeting.

The plan does NOT reflect any additional monies which might be credited to the fund in future years. Such amounts could arise, for example, from a portion of the sale of presbytery properties, possibly including proceeds from the sale of property from dissolved congregations. The policy to credit such monies to the net asset fund was approved by the presbytery at the October 21, 2023 stated meeting.

The plan reflects an estimate of annual investment earnings of 4.5% on the beginning value of the fund. Actual investment earnings may differ.

The plan uses, as a starting point, the projected fund balance at 12/31/23, and reflects the amounts on a calendar year basis. An evaluation at mid-year each year may be necessary, to provide the base amount in time to develop and present a budget to the presbytery.

As a starting point in this analysis, the MC has been working with a minimum balance of \$1,500,000. The excess over that minimum is shown for each year. This evaluation would be reviewed on an ongoing basis, certainly at the time of preparing the annual budget, to measure the progress of reducing the presbytery's reliance on the use of this fund to balance the budget.

**PRESBYTERY OF THE JAMES**  
**Use of Church Ministries & Development Fund**

see Mission Council report 10/21/23

| DESCRIPTION                                       | 2024             | 2025             | 2026             | 2027             | 2028             |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Preliminary calculations</b>                   |                  |                  |                  |                  |                  |
| BOY (projected at 12/31/23)                       | 3,900,000        | 3,451,500        | 3,123,608        | 2,889,337        | 2,730,423        |
| Use - 16%   | (624,000)        |                  |                  |                  |                  |
| Use - 14%   |                  | (483,210)        |                  |                  |                  |
| Use - 12%   |                  |                  | (374,833)        |                  |                  |
| Use - 10%   |                  |                  |                  | (288,934)        |                  |
| Use - 8 %   |                  |                  |                  |                  | (218,434)        |
| Earnings @ 4.5% on BOY                            | 175,500          | 155,318          | 140,562          | 130,020          | 122,869          |
| New Bal   | 3,451,500        | 3,123,608        | 2,889,337        | 2,730,423        | 2,634,859        |
| <b>Balance over minimum<br/>of \$1.5 million</b>  | <b>1,951,500</b> | <b>1,623,608</b> | <b>1,389,337</b> | <b>1,230,423</b> | <b>1,134,859</b> |
| <b>Reduction in use level from prior<br/>year</b> | <b>n/a</b>       | <b>(140,790)</b> | <b>(108,377)</b> | <b>(85,899)</b>  | <b>(70,500)</b>  |

### **Mission Council Recommendation # 3: Formation of a Strategic Plan Review Task Force**

**The Mission Council moves and recommends that the Council form a Task Force of the Council with persons from around the presbytery:**

- 1 to study the current Strategic Plan and its implementation and impact on the life of the presbytery;**
- 2 to study present and future sources of funding that would consider, but not be limited to, sustainability, per capita, stewardship, and other sources;**
- 3 to be comprised of persons in the presbytery with a broad base of diversity, inclusion, interest, and experience;**
- 4 to be formed by the current Moderator of the Presbytery (Rev. Rosalind Banbury), the incoming Moderator of the Presbytery (Cherry Peters), the incoming Moderator of the Mission Council (Rev. Janet James), and the incoming Vice-Moderator of the Mission Council (Rev. Kerry Foster); and**
- 5 to be formed and first convened in December 2023, with its initial finding(s) to be presented at the February 2024 stated presbytery meeting and final report in April.**