

Presbytery of the James Mission Council's 2025 Budget Sub-Committee

The Presbytery of the James (POJ) Mission Council's 2025 Budget Sub-Committee (MCBSC) was formed by the Mission Council (MC) in June 2025 and was tasked to create the proposed Presbytery of the James (POJ) budget for 2026. The late start of the 2025 MCBSC's formation was driven by the need to wait until adoption of the revised and restated Resource Management Policy (RMP) by the Presbytery. The revised RMP was adopted at the 120th Stated Meeting of the POJ, held on June 10, 2025.

The members of the 2025 MCBSC are:

Rev. Josh Andrzejewski

Associate Pastor for Spiritual Development, First Presbyterian Church, Richmond
Moderator – 2025, Presbytery of the James
Member, Mission Council

Rev. Kerry Foster

Temporary Presbyter, Presbytery of the James
Staff Contact, Mission Council

John Howe

Financial Secretary, The Presbyterian Church, Fredericksburg

Rev. Joel Morgan

Pastor, Campbell Memorial Presbyterian Church, Weems
Moderator, Mission Council

Gary Selmeczi

Ruling Elder, First Presbyterian Church, Charlottesville

Barbara Young

Clerk of Session, Hebron Presbyterian Church, Manakin Sabot

At the beginning of the process to develop a POJ budget for 2026, the MCBSC discussed and agreed that the sub-committee was not the typical budget committee of a regular business, but a workgroup tasked with developing a budget reflecting the mission of the POJ: *“To support leaders, congregations, and ministries in growing followers of Jesus Christ who joyfully live out God’s mission in the world.”* The MCBSC prayerfully worked on the 2026 POJ budget through the lens of Christians committed to being good and faithful stewards of the generous yet limited resources needed by the Presbytery to carry on God’s work.

As stated in the revised Resource Management Policy in 1. Introduction; Part B:

“Scripture consistently calls for generosity, integrity, and justice in financial matters (Genesis 41:25-57; Proverbs 3:9-10; Amos 8:4-7; and Corinthians 9:6-9).”

“Stewardship, in the reformed tradition, is a sacred trust that strives to align budgeting, planning, and resource allocation with God’s mission.”

“The Book of Order further affirms that councils of the church are to prepare and adopt budgets that support the church’s witness to “God’s new creation in Jesus Christ,” recognizing that shared stewardship is vital to the church’s unity and mission (G-3.0106; G-3.0113). Faithful financial policies [and budgets], then, are essential instruments for the ministry of the gospel of Jesus Christ.”

The MCBSC met as a full committee multiple times. Additionally, a great deal of work was conducted by individual team members and by smaller groups of the full team between meetings. At each of the meetings, the team examined the latest version of the proposed budget. The MCBSC’s work considered proposed staffing in different configurations – having a full-time Presbyterian and a full-time Clerk, having a full-time Presbyterian and a part-time Clerk, and having one employee who would be both the Presbyterian and the Clerk. Additionally, the subcommittee drafted a projected FY27 budget based on the FY26 draft.

To prepare the final proposed 2026 budget, the MCBSC considered and was guided by various resources, including:

- The revised Resource Management Policy (RMP), adopted by Presbytery on June 10, 2025.
- Detailed Committee Budget Requests: The team solicited detailed budget requests from each Presbytery committee, ministry, and team. The MCBSC asked that each Presbytery group be diligent in prioritizing their financial commitments to ensure the continued support of our mission. All groups returned their budget requests in a timely manner, which was very helpful for the MCBSC’s work.
- The Statement of Investment Objectives, Policies, and Guidelines (which is part of the revised RMP.)
- Information gleaned about the life cycles and upgrade schedules for the IT equipment used by Presbytery (computers, printers, etc.)
- The 2024 and 2025 adopted budgets, 2024 actual spending, 2025 YTD spending, and 2026 requested budgets.

- The MCBSC wholeheartedly supports the revised RMP and honored it to the extent practicable. The guidelines created the need to look very closely at line items in the 2026 budget. This required making difficult decisions to produce a balanced budget.
- The MCBSC followed the revised RMP guidelines for the percentage draws from investments for both administrative income (1%) and for mission income (4%).
- The MCBSC was unable to follow the requirement to set aside 10% of annual operating revenue for capital expenses (RMP, VI.D.1). This requirement predates the revised RMP and has not been met for the past several years.
- The request to have a full-time Presbyterian and a full-time Clerk was not financially achievable. This request, including permutations of full and part-time support, will be reconsidered during the FY27 budget development process.

The 2026 Proposed Budget is essentially split into two parts in the line-item view (beginning on page 9 of this document):

- **Admin/Operations** – Property/Office expenses, personnel, and denominational expenses.
- **Mission** – a full listing of these is on page 6 of this document.

The MCBSC took this approach to be faithful to the RMP guidelines for percentage draws from investments, as well as to highlight that mission giving cannot be reduced in order to offset operations costs.

Once a final 2026 Proposed Budget is shared with the Presbytery by the Mission Council, the MCBSC will:

- Conduct two Listening Sessions via ZOOM:
 - Wednesday, October 29, 2025, at 6:30-7:45 PM
 - Monday, November 3, 2025, at 6:30-7:45 PM
- Present the proposed 2026 budget at a Called Presbytery Meeting for a vote via ZOOM:
 - Thursday, November 13, 2025, at 7:00 PM

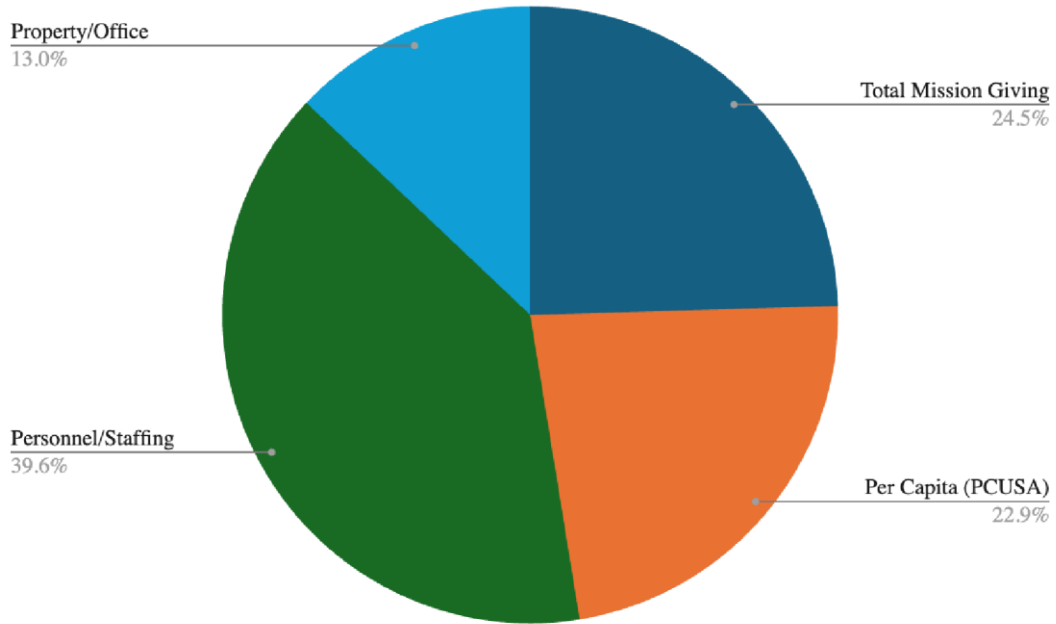
Executive Summary – 2026 Proposed Budget

Revenue and Support	
Undesignated Support	500,535.62
Designated POJ Only	20,000.00
Designated Per Capita	18,000.00
Other	8,000.00
Total	546,535.62
Operating and Mission Expenses	
Staffing	310,661.50
Property/Office	101,548.00
Commissions/Committees	12,800.00
GA & Synod Per Capita	179,470.00
Mission Giving	179,622.00
Total	784,101.50
Income (Loss)	(237,565.88)
Investment Income*	
Investment Draw (Operating – 1%)	47,513.18
Investment Draw (Mission – 4%)	190,052.70
Total	237,565.88
Net Income (Loss)	0.00

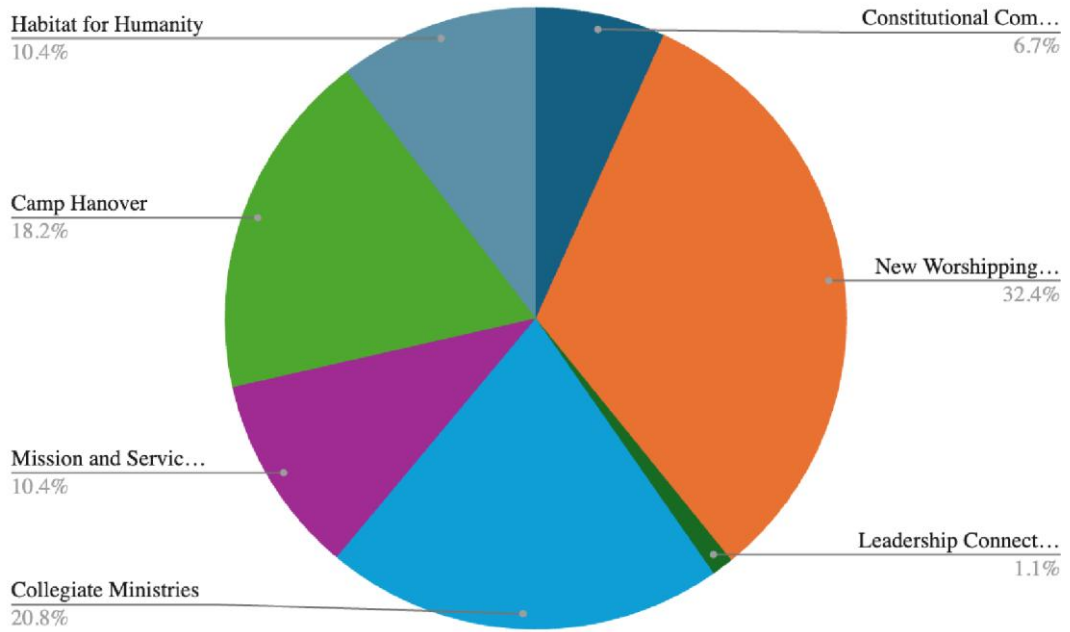
Note: Previous budgets have included “GA Shared Mission Support” – these are passthrough funds that the presbytery receives and forwards on to the appropriate body. We have chosen not to include those in this budget as they have a net zero impact on presbytery finances.

*The revised Resource Management Policy (RMP) adopted in June 2025 directs the Investment Subcommittee to recommend to the trustees the annual draw percentage – no less than 4% and no more than 5% of a rolling 12-quarter average. The Mission Council has the discretion to allocate up to 1% of the rolling 12-quarter average for administrative or operational support (see RMP Section V.C.3-4). This action was approved at the September 2025 meeting of Mission Council.

Overall 2026 Proposed Budget Breakdown



Mission Giving Breakdown



Mission Giving Descriptions

Constitutional Committees

- Commission on Ministry
- Committee on Preparation for Ministry
- Committee on Representation
- Committee on Nominations
- Permanent Judicial Commission

New Worshipping Communities

- Voices of Jubilee – a ministry that accompanies incarcerated youth and their families
- Every Table – a worshipping community focused on embodied reconciliation
- Holy Trinity – an immigrant worshipping community
- All Nations Fellowship – an immigrant worshipping community

Leadership Connections Team

- Black Caucus
- Older Adult Ministries
- The Resource Center
- Small Church Ministries

Collegiate Ministries (part of Leadership Connections Team)

- University of Mary Washington (Fredericksburg)
- University of Virginia (Charlottesville)
- Virginia Commonwealth University (Richmond)

Mission and Service Team

- Disaster Relief
- Self-Development of People
- World Mission
- Justice and Advocacy

Camp Hanover

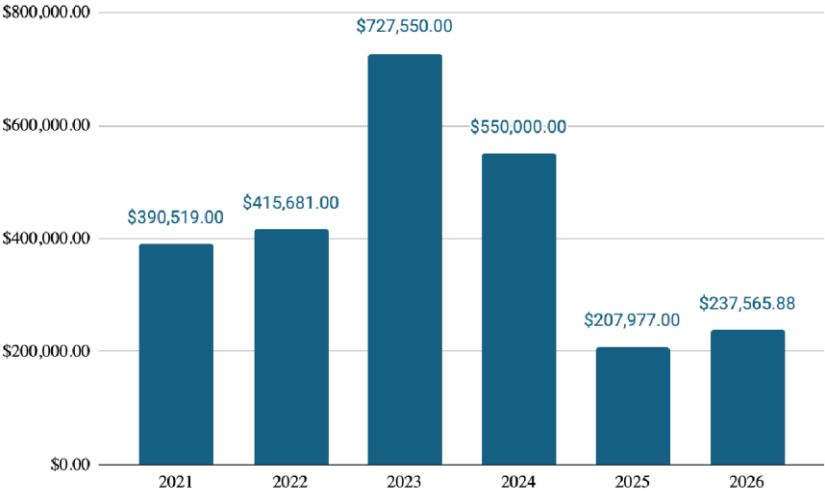
- A welcoming and inclusive camp and retreat center with historical ties to the Presbytery of the James

Habitat for Humanity of Greater Charlottesville

- Presbytery of the James has a multi-year financial commitment

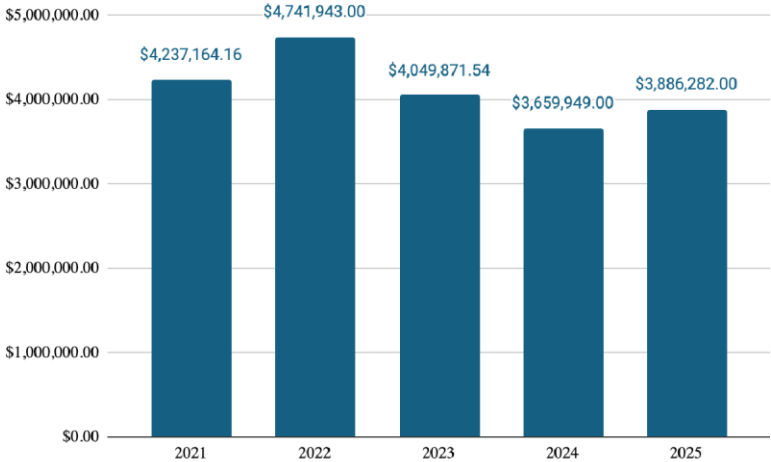
Investment Information

Draw on Investments



In this chart, the total draws were sourced from year-end statements included in the February POJ meeting packets going back to 2021. The draw amount for 2025 is estimated. The draw amount for 2026 has been approved by the investment subcommittee per the revised RMP.

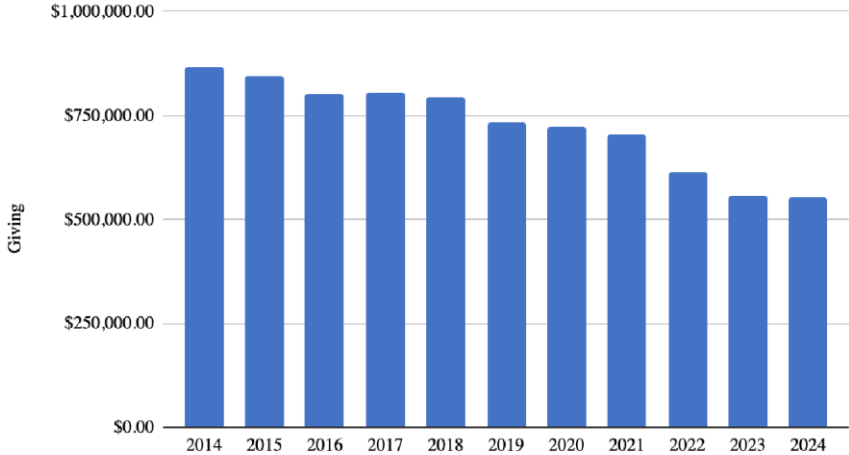
Investment Balance – End-of-Year



The balances represented here are drawn from year-end statements and include funds from both the Church and Ministries Development and the Genesis and Generation funds. These are the totals as of Dec. 31 for the listed year (except for 2025, which is based on the balance as of June 30, 2025).

Undesignated Giving Information

Undesignated Giving 2014-2024



Over the past decade, undesignated giving to the presbytery has declined at a rate of 4.7% each year. If this trend continues (and nothing else changes), we project a **deficit of \$36,600** for 2027.

Staffing Models

At its September 26, 2024 meeting, the presbytery voted to endorse a motion from the Strategic Plan Review Task Force to adopt a staffing model that included both a fulltime General Presbyter and a full-time Stated Clerk. At its June 10, 2025 meeting, the presbytery adopted the revised RMP recommended by the Special Finance Group.

Guided by both of these actions – and in consultation with the personnel committee – the budget recommended here contains funding for a **single full-time position** that would combine the roles of presbyter and stated clerk. This results in a balanced budget for 2026.

A budget that adds a part-time stated clerk at 15-20 hours per week would result in a **deficit of \$27,000** for 2026. A budget that incorporates a full-time stated clerk would result in a **deficit of \$90,000** for 2026. If undesignated giving to the presbytery continues to decline, these deficits could grow in 2027 and beyond.

Surplus		2024	2025	2026	2026	2027
Deficit		Actual	Adopted	Requested	Proposed	Projected
Difference in Requested/Proposed			Budget	Budget	Budget	Budget
Admin/Operations						
PROJECTED INCOME						
	Undesignated Support	\$ 553,084.25	\$ 450,000.00	\$ 500,536.00	\$ 500,535.62	\$ 475,000.00
	Designated POJ Only	\$ 24,338.63	\$ 17,217.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	Per Capita	\$ 19,475.62	\$ 13,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
	Draw on Investments (Operating)	\$ 538,164.73	\$ 325,000.00	\$ 47,513.18	\$ 47,513.18	\$ 47,513.18
	Other	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
	Total Projected Income	\$ 1,143,063.23	\$ 813,217.00	\$ 594,049.18	\$ 594,048.80	\$ 568,513.18
Property/Office Administration						
	Utilities	\$ 10,405.51	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	Insurance	\$ 27,885.10	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00
	Office Supplies	\$ 5,380.58	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
	Postage	\$ 983.43	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
	Telephone/Internet	\$ 9,130.69	\$ 10,023.00	\$ 10,023.00	\$ 10,023.00	\$ 10,023.00
	Ground Maintenance	\$ 11,153.36	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
	Remote Bank Fees	\$ 188.95	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
	Financial Review	\$ 17,272.50	\$ 17,275.00	\$ 17,275.00	\$ 17,275.00	\$ 17,275.00
	Payroll Expense	\$ 2,843.23	\$ 2,905.00	\$ -	\$ -	\$ -
	Communication & IT Support	\$ 5,081.97	\$ 15,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
	Presbytery Meetings	\$ 3,498.96	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Administration	\$ 23,489.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
	Conference/Retreats Travel	\$ 12,073.86	\$ 2,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	Capital Replacement Build-up	\$ 4,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	Building Maintenance Reserves	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -
<i>These items have been moved</i>	Presbyter's Office Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
<i>into the "staffing costs" section</i>	Presbyter's Discretionary Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<i>for the Presbyter role.</i>	Presbyter's Coaching Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 133,387.14	\$ 106,453.00	\$ 181,548.00	\$ 101,548.00	\$ 101,548.00

Surplus		2024	2025	2026	2026	2027
Deficit		Actual	Adopted	Requested	Proposed	Projected
Difference in Requested/Proposed			Budget	Budget	Budget	Budget
Staffing Costs						
Total Staff Expenses		\$ 497,229.83	\$ 306,941.50	\$ 441,017.00	\$ 310,661.50	\$ 321,534.65
Denominational Expenses						
	Synod Per Capita	\$ 19,000.00	\$ 16,600.00	\$ 21,098.00	\$ 21,098.00	\$ 21,098.00
	GA Per Capita	\$ 159,000.00	\$ 156,475.00	\$ 158,372.00	\$ 158,372.00	\$ 158,372.00
		\$ 178,000.00	\$ 173,075.00	\$ 179,470.00	\$ 179,470.00	\$ 179,470.00
Total Admin/Operations		\$ 808,616.97	\$ 586,469.50	\$ 802,035.00	\$ 591,679.50	\$ 602,552.65
Admin/Operations Balance		\$ 334,446.26	\$ 226,747.50	\$ (207,985.82)	\$ 2,369.30	\$ (34,039.48)
Mission						
PROJECTED INCOME						
	Draw on Investments (Mission)			\$ 190,052.70	\$ 190,052.70	\$ 190,052.70
Total Projected Income				\$ 190,052.70	\$ 190,052.70	\$ 190,052.70
Commissions/Committees						
COM						
	Administration	\$ 673.39	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	First Call Ministry Support	\$ 900.00	\$ 7,000.00	\$ 7,000.00	\$ 1,800.00	\$ 2,000.00
	Psych Evaluations	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
	Pastor's Retreat	\$ -	\$ -	\$ -	\$ -	\$ -
	Training Ruling Elders	\$ -	\$ 500.00	\$ 300.00	\$ 300.00	\$ 300.00
	New Professional Orientation	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	Conflict Resolution Team Training	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
		\$ 1,573.39	\$ 11,200.00	\$ 9,500.00	\$ 4,300.00	\$ 4,500.00

Surplus		2024	2025	2026	2026	2027
Deficit		Actual	Adopted	Requested	Proposed	Projected
Difference in Requested/Proposed			Budget	Budget	Budget	Budget
CPM						
	Financial Aid	\$ 5,058.00	\$ 7,800.00	\$ 10,500.00	\$ 6,500.00	\$ 6,500.00
	Psychological Evaluations	\$ 1,380.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	Administration	\$ 29.00	\$ 500.00	\$ -	\$ -	\$ -
	Travel	\$ -	\$ 700.00	\$ -	\$ -	\$ -
	Recruiting	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
		\$ 6,467.00	\$ 12,500.00	\$ 12,500.00	\$ 8,500.00	\$ 8,500.00
BOO Mandated Items						
	Committee on Representation COR	\$ -	\$ -	\$ -	\$ -	\$ -
	Committee on Nominations CON	\$ -	\$ -	\$ -	\$ -	\$ -
	Permanent Judicial Commission PJC	\$ 16.79	\$ -	\$ -	\$ -	\$ -
		\$ 16.79	\$ -	\$ -	\$ -	\$ -
New Worshiping Communities						
	NWC Administration Costs	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	NWC Voices of Jubilee	\$ 34,900.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	NWC BOP Voices of Jubilee	\$ 8,649.06	\$ 30,100.00	\$ 9,447.00	\$ 9,447.00	\$ 9,447.00
	NWC Holy Trinity	\$ 31,900.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	NWC All Nations	\$ 6,552.64	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	NWC All Nations BOP	\$ 683.16	\$ -	\$ -	\$ -	\$ -
	NWC Every Table	\$ 30,300.00	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
	NWC Coaching	\$ 700.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	NWC Liability Insurance	\$ 375.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
		\$ 114,059.86	\$ 93,100.00	\$ 62,447.00	\$ 62,447.00	\$ 62,447.00

Surplus			2024	2025	2026	2026	2027
Deficit			Actual	Adopted	Requested	Proposed	Projected
Difference in Requested/Proposed				Budget	Budget	Budget	Budget
Leadership Connections Team							
	LCT Univ. Mary Washington	\$	23,450.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	LCT Ukirk University of Virginia	\$	16,784.00	\$ 10,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	LCT Virginia Commonwealth Univ.	\$	16,742.00	\$ 12,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	LCT Administration	\$	-	\$ -	\$ -	\$ -	\$ -
	LCT Black Caucus/ASC	\$	-	\$ 2,000.00	\$ -	\$ -	\$ -
	LCT Older Adult	\$	1,208.97	\$ 905.00	\$ 425.00	\$ 425.00	\$ 425.00
	LCT Resource Center	\$	1,000.00	\$ 1,000.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
	LCT Small Church	\$	5,000.00	\$ 4,500.00	\$ -	\$ -	\$ -
	LCT Nurture	\$	2,673.38	\$ 3,500.00	\$ -	\$ -	\$ -
	LCT Youth Ministry	\$	-	\$ -	\$ -	\$ -	\$ -
		\$	66,858.35	\$ 49,405.00	\$ 42,175.00	\$ 42,175.00	\$ 42,175.00
Mission and Service Team							
	MAST Administration	\$	-	\$ -	\$ -	\$ -	\$ -
	MAST Disaster Relief	\$	6,236.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
	MAST Self-Development of People	\$	300.00	\$ 900.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	MAST World Mission	\$	6,521.02	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	\$ 5,000.00
	MAST Justice and Advocacy	\$	6,750.00	\$ 1,000.00	\$ 5,000.00	\$ 5,000.00	\$ 8,000.00
		\$	19,807.02	\$ 12,900.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Camp Hanover							
	Camp Hanover	\$	102,000.00	\$ 102,000.00	\$ 94,000.00	\$ 35,000.00	\$ 35,000.00
		\$	102,000.00	\$ 102,000.00	\$ 94,000.00	\$ 35,000.00	\$ 35,000.00

