

POJ 2027 Budget Worksheet

		2025 Actual	2026Jan-July	2026 Budget	2027 Request	2027 Draft	2028 Projected	NOTES		
			Actual							
Admin/Operations										
PROJECTED INCOME										
	Undesignated Support	\$ 466,707.33	\$245,175	\$ 500,536.00	\$ 475,000.00	\$ 475,000.00	\$ 451,250.00	5% decrease applied to 2028		
	Designated POJ Only	\$ 25,994.97	\$10,196	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00			
	Per Capita	\$ 8,448.94	\$8,858	\$ 18,000.00	\$ 18,000.00	\$ 17,000.00	\$ 17,000.00			
	Draw on Investments (Operating)	\$ 100,000.00	\$47,513	\$ 47,513.18	\$ 48,865.00	\$ 48,865.00	\$ 48,865.00	1% draw basis 4,886,462		
	Chamberlayne Office Sale draw					\$ 35,000.00	\$ 30,000.00	5% draw basis 700,000		
Designated to GA Missions		\$ 8,687.27								
	Other	\$ 26,163.27	\$12,562	\$ 8,000.00				Rental income		
Total Projected Income		\$ 636,001.74	\$ 324,304.93	\$ 594,049.18	\$ 561,865.00	\$ 595,865.00	\$ 567,115.00			
Property/Office Administration										
	Office Rental				\$32,903.00	\$32,903.00	\$33,896.00			
	Utilities	18,512.58	\$7,673	\$11,000.00	\$0.00	\$0.00	\$0.00			
	Insurance	34,585.33	\$24,585	\$26,000.00	\$16,000.00	\$16,000.00	\$16,000.00			
	Office Supplies	2,482.00	\$1,950	\$4,200.00	\$4,200.00	\$4,500.00	\$4,500.00			
	Postage	748.17	\$247.00	\$700.00	\$700.00	\$1,000.00	\$1,000.00			
	Telephone/Internet	1,508.92	\$4,088.00	\$10,023.00	\$9,000.00	\$9,000.00	\$9,000.00			
	Ground Maintenance	16,300.41	\$9,779.00	\$11,000.00	\$0.00	\$0.00	\$0.00			
	Remote Bank Fees	312.57	\$255.00	\$250.00	\$250.00	\$250.00	\$250.00			
	Financial Review	18,138.75	\$0.00	\$17,275.00	\$9,000.00	\$9,000.00	\$9,000.00			
	Accounting/Payroll Expense	3,506.48	\$25,867.00	\$55,000.00	\$52,000.00	\$52,000.00	\$52,000.00			
	Communication & IT Support	31,913.99	\$3,990.00	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00			
	Presbytery Meetings	3,715.11	\$1,599.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00			
	Administration	3,988.36		\$600.00	\$600.00	\$600.00	\$600.00			
	Conference/Retreats Travel	(935.73)		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00			
	Capital Replacement Build-up	0.00		\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00			
	Presbyter's Discretionary Funds	1,818.38		\$285.00	\$0.00	\$0.00	\$0.00			
	Church Property Expense				\$3,000.00	\$3,000.00	\$3,000.00			
		\$136,595	\$80,033	\$156,833	\$148,153	\$148,753	\$149,746			
Staffing Costs										
Office & Professional Staff										
	Subtotal	*		\$107,106	\$113,200	\$113,200	\$116,496			
Presbyter Position(s)										

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	<i>Subtotal</i>	\$0		\$148,556	\$133,650	\$133,650	\$133,650			
Total Staff Expenses		245,007.93	\$79,267	\$255,662	\$246,850	\$246,850	\$250,146			
Denominational Expenses								13,771 members in POJ		
	Synod Per Capita	8,300.00	\$0.00	\$21,098.00	\$20,656.50	\$20,656.50	\$20,656.50	\$1.50		
	GA Per Capita	78,237.70	\$79,267.00	\$158,372.00	\$179,573.84	\$179,573.84	\$179,573.84	13.04 a 30% increase for 2027		
		\$86,537.70	\$79,267.00	\$179,470.00	\$200,230.34	\$200,230.34	\$200,230.34			
Total Admin/Operations		\$468,140.95	\$238,566.80	\$591,965.00	\$595,233.34	\$595,833.34	\$600,122.34			
Admin/Operations Balance		\$167,860.83	\$85,738.13	\$2,084.18	-\$33,368.34	\$31.66	-\$33,007.34	This line helps us follow guidelines for use of investment income		
Mission										
PROJECTED INCOME										
	Draw on Investments (Mission)		\$190,052.00	\$190,052.70	\$171,026.00	\$171,026.00	\$180,000.00	3.5%-draw basis 4,886,462		
Total Projected Income			\$190,052.00	\$190,052.70	\$171,026.00	\$171,026.00	\$180,000.00			
Designated Funds Transfer		\$ 93,100.00	\$ 9,641.00		\$ 36,200.00	\$ 36,200.00				
Total Income + Transfers			\$199,693.00		\$207,226.00	\$207,226.00	\$180,000.00			
Commissions/Committees COM										
	Administration	97.73	\$2,256.00	\$500.00	\$500.00	\$500.00	\$500.00			
	Compliance				\$500.00	\$500.00	\$500.00	new for 2027		
	First Call Ministry Support	3,220.54	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00			
	Psych Evaluations	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00			
	Pastor's Retreat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
	Training Ruling Elders	\$0.00	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00			
	New Professional Orientation	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00			
Total COM		\$3,318.27	\$2,256.00	\$4,300.00	\$4,800.00	\$4,800.00	\$4,800.00			
CPM										
	Financial Aid	\$0.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00			
	Psychological Evaluations	4,129.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00			
	Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			

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Total CPM		\$4,129.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00			
BOO Mandated Items										
Committee on Representation COR		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Committee on Nominations CON		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Permanent Judicial Commission PJC		\$21.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Anti-Racism Committee			\$0.00		\$3,000.00	\$3,000.00	\$3,000.00	Designated Funding		
Total		\$21.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00			
New Worshiping Communities								Designated Funding		
NWC Administration Costs		\$0		\$500	\$500	\$500	\$500			
NWC Voices of Jubilee		\$0		\$10,000	\$0	\$0	\$0			
NWC BOP Voices of Jubilee		29,017.11		\$9,447	\$0	\$0	\$0			
NWC Holy Trinity		\$0		\$10,000	\$10,000	\$10,000	\$0			
NWC All Nations		\$0		\$10,000	\$0	\$0	\$0			
NWC All Nations BOP		\$0		\$0	\$0	\$0	\$0			
NWC Every Table		29,246.00	\$9,441	\$20,000	\$20,000	\$20,000	\$0			
NWC Coaching		1,500.00	\$200	\$2,000	\$2,000	\$2,000	\$2,000			
NWC Liability Insurance		\$0		\$500	\$500	\$500	\$500			
Total NWC		\$59,763	\$9,641	\$62,447	\$33,000	\$33,000	\$3,000			
Leadership Connections Team										
LCT Univ. Mary Washington		14,999.99	\$10,000	\$10,000	\$10,000	\$13,495	\$10,000			
LCT Ukirk University of Virginia		9,999.99	\$15,000	\$15,000	\$13,900	\$18,495	\$15,000			
LCT Virginia Commonwealth Univ.		\$12,500	\$15,000	\$15,000	\$25,000	\$28,495	\$25,000			
LCT Administration		\$0	\$0	\$0	\$0	\$0	\$0			
LCT Black Caucus/ASC		\$0	\$0	\$0	\$0	\$0	\$0			
LCT Older Adult		\$425	\$0	\$425	\$0	\$0	\$0	Designated Funds		
LCT Resource Center		\$1,000	\$2,750	\$1,750	\$1,750	\$1,750	\$1,750			
LCT Nurture		(67.07)	\$0	\$0	\$0	\$0	\$0			
Total LCT		\$2,240,691	\$42,750	\$42,175	\$50,650	\$62,235	\$51,750			
Camp Hanover		\$102,000	\$35,000	\$35,000	\$84,000	\$38,495	\$35,000			
Voices of Jubilee					\$10,000	\$13,495	\$10,000			
Total		\$102,000	\$35,000	\$35,000	\$94,000	\$51,990	\$45,000			

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Mission and Service Team										
	MAST Administration	\$0	\$0	\$0	\$0	\$0	\$0			
	MAST Disaster Relief	7,491.00	-\$928	\$6,000	\$9,000	\$9,000	\$6,000			
	MAST Self-Development of People	37.80	\$0	\$1,000	\$1,000	\$1,000	\$1,000			
	MAST World Mission	3,000.00	\$3,820	\$8,000	\$8,000	\$8,000	\$8,000			
	MAST Justice and Advocacy	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000			
Total MAST		\$10,529	\$2,892	\$20,000	\$23,000	\$23,000	\$20,000			
Other Commitments, defined terms										
	MAST Southwood Project Habitat/C'ville	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000			
Total Mission Giving		\$2,440,451	\$109,647	\$192,422	\$236,950	\$206,525	\$156,050			
Mission Giving Balance		-\$2,347,351.4	-\$80,405.00	-\$2,369.30	-\$29,724.00	\$701.00	\$23,950.00			
Final Balance		-\$2,179,490	-\$166,143	-\$285	-\$63,092	\$733	-\$9,057			