

THE PRESBYTERY OF THE MIAMI VALLEY 2025 PROPOSED BUDGET EXPLANATORY COMMENTS

*“For surely I know the plans I have for you, says the LORD,
plans for your welfare and not for harm,
to give you a future with hope.”*

~ Jeremiah 29: 11

Background:

The 2026 PMV budget reflects the work being done to more fully live into our mission to Prepare, Equip, Nurture, and Connect congregations in their ministries for God’s mission. The 2026 budget also represents the challenge of being the Church of Jesus Christ in a time of declining resources and layers of upheaval on social and political levels.

Before we look to 2026, we should reflect on the activities of 2025. At the beginning of the year, the Trustees discerned that it was time for a new investment company. The Trustees interviewed a couple of possible companies and after that the Trustees voted in our January 6th, 2025, meeting, to go with Johnson Investments. Johnson had a clearer communication channel and more ready access for meetings. At that time, we began to move our Investments from Money Concepts to Johnson Investments. This move of money was finalized by our March 10, 2025, meeting.

In March we began to receive a lot of questions about real estate, renting buildings and possible selling of church property. In the June meeting of the PMV Trustees, we began to put together information to help churches in their decisions to rent to others to use their property. This document was handed out at the September Presbytery meeting and is now available on the PMV website.

Real estate has been much of what we have dealt with during the rest of the year as the PMV Trustees have assisted churches with guidance as churches have or are contemplating selling some or all their property.

**The Presbytery of the Miami Valley’s Mission is
“ Prepare, Equip, Nurture, and Connect
[those engage in ordered ministry and¹]
congregations in their ministries for God’s mission.**

What follows is how we followed this mission in 2025.

Three areas around which we focused on in 2025:

- 1) Relationships—tending to the quality of our relationships
 - +Grow in our love for God, one another, and self
 - +Continue to build connections among congregations
 - +Cultivate relationships in which we see one another
 - ~ **We did this through the Ted Bolsinger event in August.**
 - ~ **Through the Equip team we now have 8 churches in the PMV (Fairborn, Honey Creek, Bath, Yellow Springs, Faith – Huber Heights, Corinth, College Hill, and Central) working together as Collaborative Churches. They have had numerous events this year that brought them all together.**
 - ~ **Youth Triennium brought together youth.**

- 2) Equip members of PMV for ministry and building up the body of Christ
- +Offer training events for those in ordered ministry
 - +Sponsor PMV wide educational opportunities
 - +Provide access to online training
 - +Future orientated ministry—what does it look like today to be the Church Reformed, always reforming according to the Word of God?
 - ~ **Ruling Elder Training to preside over Communion.**
 - ~ **Session Boundary Training through Practical Resources for Churches (PRC).**
 - ~ **Free Webinars were offered from Practical Resources for Churches that covered a variety of topics.**
 - ~ **Offered 2 Christian Education training events from Practical Resources for Churches.**
 - ~ **Leadership Training event with Tod Bolsinger in August.**
 - ~ **Equip committee offered Church Officer training events for all churches in the PMV to participate in.**
 - ~ **COM members participated in a book study on “Gone for Good: Negotiating the Coming Wave of Church Property Transition” by Mark Elsdon. This resulted in the launch of the Good Futures Accelerator, a program that invites congregations to consider how they can get to know their neighbors, listen for how God is calling them into ministry, and discerning how their buildings can be used use for “social enterprise”. Social enterprise is a way for congregations to develop a project that aligns with its ministry while using its building to create energy and revenue to support the ministry.**

The Practical Resources for Churches (PRC) webinars were free to all churches of the PMV because of the PMV membership in PRC.

- 3) Health and Vitality of congregations and those in ordered ministry
- +Develop a shared PMV understanding of health and vitality
 - +Name places of health and vitality
 - +Create a culture/posture of curiosity by using active questions²
 - ~ **The Leadership Council is leaning into creating a culture of curiosity by engaging in a book study using “I Never Thought of it That Way” by Monica Guzman**

¹ The mission statement includes congregations but does not mention leadership of Ruling Elders, Deacons, or Ministers of Word and Sacrament serving in a congregation or in validated or specialized ministries outside of a congregation. ² We have been taught to be active listeners, cultivating a posture of listening for understanding and empathy. There is also a need to create a culture/posture of curiosity by using active questions to help us explore, discover, and participate in God’s activity in the world.

The Presbytery of the Miami Valley

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The invest Funds Value:

30 September 2025 the value of the investments	\$2,461,150.00
30 September 2024 the value of the investments	\$2,305,738.00
Change in Valuation	\$155,412.00

The proposed 2026 Budget anticipates a draw of \$ 60,226.00. This represents 2.44% of the investment value, as of 30 September 2025.

Budget Year	% Draw Budgeted from Invested Funds
2022	6.70%
2023	6.60%
2024	6.40%
2025	3.86%
2026	2.44%

Revenues:

The per capital rates for the Synod and General Assembly have changed:

Per Capita Connectional Support Rates			
Budget Year	Presbytery	Synod	General Assembly
2022	\$40.00	\$3.25	\$8.98
2023	\$40.00	\$3.25	\$9.85
2024	\$40.00	\$3.25	\$9.80
2025	\$40.00	\$3.40	\$10.84
2026	\$40.00	\$3.40	\$11.26

Impact of Shrinkage of Presbytery Connectional Giving					
Year	Membership	Connectional Giving Rate	Calculated Amount 100%	Factor Applied	Budget Amount
2023	6640	\$40.00	\$265,600.00	85%	\$225,760.00
2024	6061	\$40.00	\$242,440.00	91.6%	\$221,991.00
2025	5816	\$40.00	\$232,640.00	95.79%	\$222,869.00
2026	5604	\$40.00	\$224,160.00	100.0%	\$224,160.00

During the 2025 calendar year there has been a reduction in membership from 5816 to 5604. From the calculations presented above and the factor applied the proposed budge amount fo 2026 is \$ 224,160.

Expenditures:

The 2026 budget includes an increase of 2.7% for the Executive Presbyter.

Stated Clerk:

This is a completely new package and is not comparable to 2025.