Presbytery of Lake Michigan

2026 Proposed Budget

Stated Meeting December 02, 2025

SUPPORT AND REVENUE	Proposed Budget 2026	Adopted Budget 2025	Adopted Budget 2024	Adopted Budget 2023	Adopted Budget 2022
PER CAPITA					
GA Per Capita	$ 92,884	$ 94,059	$ 89,366	$ 96,973	$ 92,341
Synod Per Capita	$ 28,047	$ 29,502	$ 29,637	$ 31,996	$ 33,420
Presbytery Per Capita	$ 228,992	$ 240,874	$ 246,213	$ 255,970	$ 251,934
Current Year Uncollectable	$ (15,000)	$ (15,000)	$ (15,000)	$ (15,000)	$ (15,000)
Per Capita Total	**$ 334,923**	**$ 349,434**	**$ 350,216**	**$ 369,940**	**$ 362,695**
SHARED MISSION					
Presbytery Shared Mission	$ 130,750	$ 137,250	$ 152,500.00	$ 152,500	$ 137,250
G.A. Shared Mission	$ 85,500	$ 85,500	$ 95,000	$ 95,000	$ 85,500
Synod Shared Mission	$ 2,250	$ 2,250	$ 2,500	$ 2,500	$ 2,250
Shared Mission Total	**$ 218,500**	**$ 225,000**	**$ 250,000**	**$ 250,000**	**$ 225,000**
OTHER INCOME					
Joy Foundation-Detroit Presbytery	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Interest on Land Contract		$ -	-	$ -	-
Investment Income	$ 127,497	$ 107,807	$ 90,602	$ 80,428	$ 86,694
Synod of Covenant for Higher Education	$ 6,324	$ 5,112	$ 6,324	$ 6,324	$ 6,170
GW Land Sales -Congregations	*	*	*	$ 5,710	$ 6,278
GW Land Sales -Youth	*	*	*	*$ 6,472*	*$ 6,475*
GW Land Sales- Unrestricted	*	*	*	$ 3,370	$ 3,335
Monies from Project participants	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 16,500
Transformation Grant			-		
* per Stated Meeting 2022 12 6 decision					
Other Income Total	**$ 157,821**	**$ 136,919**	**$ 120,926**	**$ 126,304**	**$ 137,452**
TOTAL ALL INCOME	**$ 711,244**	**$ 711,353**	**$ 721,142**	**$ 746,244**	**$ 725,146**

TOTAL EXPENSES	**$ 941,330**	**$ 920,550**	**$ 893,197**	**$ 878,443**	**$ 891,256**
INCOME - EXPENSES	**$ (230,086)**	**$ (209,197)**	**$ (172,055)**	**$ (132,199)**	**$ (166,110)**
ANTICIPATED FROM RESERVES	**$ 230,086**	**$ 209,197**	**$ 172,055**	**$ 132,199**	**$ 166,010**

EXPENSES

	Proposed 2026	Adopted 2025	Adopted 2024	Adopted 2023	Adopted 2022
ADMINISTRATION & SUPPORT TEAM					
Administration	$ 300	$ 300	$ 300	$ 300	$ 300
Overture & Amendment Review	$ 200	$ 200	$ 200	$ 200	$ 100
Policy & Proceedure Committee	$ 10,100	$ 10,100	$ 15,100	$ 100	$ 100
Records Preservation	$ 300	$ 300	$ 300	$ 300	$ 300
Session Records Review - mileage	$ 1,500	$ 1,500	$ 1,500	$ 600	$ 300
Staff Search	$ 300	$ 300	$ 300	$ 300	$ 10,000
Administration & Support Total	**$ 12,700**	**$ 12,700**	**$ 17,700**	**$ 1,800**	**$ 11,100**
BUDGET & FINANCE					
Administration	$ 500	$ 1,000	$ 1,000	$ 1,000	$ 750
Financial Audit/Review	$ 8,500	$ 6,500	$ 6,500	$ 8,500	$ 6,000
Budget and Finance Total	**$ 9,000**	**$ 7,500**	**$ 7,500**	**$ 9,500**	**$ 6,750**
CONGREGATIONAL SUPPORT TEAM					
Administration	$ 500	$ 500	$ 500	$ 500	$ 500
Commission on Ministry					
Administration	$ 500	$ 500	$ 500	$ 500	$ 1,500
Admin Commissions		$ 1,000	$ 1,000	$ 1,000	$ 1,000
Advertising interim/small church pos.	$ -				$ 1,000
Background Screening	$ 1,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Child Care @ Stated Meetings	$ 500	$ 500	$ 500	$ 500	$ 500
Clergy Counselling	$ 5,000	$ 2,000	$ 5,000	$ 3,000	$ 1,500

COM Retreat/training	$ 1,000	$ 500			
Emergency Aid/ Ministers	$ -			$ 2,000	$ 1,500
Sabbatical Assistance	$ 2,000	$ 5,000	$ 2,000	$ 2,000	
Scholarships for Interim Training	$ 1,000	$ 1,000	$ 1,000		$ 2,000
Validate Minister's Luncheon	$ 500				
Mission Insite Software	$ 6,000				
sub-total COM	**$ 17,500**	**$ 12,500**	**$ 12,000**	**$ 11,000**	**$ 11,000**
Mediation Committee	$ 3,000	$ 3,000	$ 315	*$ 1,000*	*$ 500*
Response Committee	$ 100	$ 100	$ 100	*$ 100*	*$ 100*
Vital Congregations Initiative **					
Admin/Misc/contact w National Office	**	**	**	$ 2,000	$ 4,700
Cong Development- hosting	**	**	**	$ 3,000	$ 2,000
Community & Congregational- Surveys	**	**	**	$ 2,500	$ 7,000
Facilitator Training Conference	**	**	**	$ 1,500	$ 3,000
Facilitator Travel & cohort meetings	**	**	**	$ 3,000	$ 4,500
Materials and Resources- study guide	**	**	**	$ 1,500	$ 3,000
National VCI Allocation	**	**	**		
** Now part of Matthew 25 Initiative					
sub-total VCI	**$ -**	**$ -**	**$ -**	**$ 13,500**	**$ 24,200**
Congregation &Worshiping Comm Support	*	*	*	$ 5,710	$ 6,278
* per Stated Meeting 2022 12 6 decision					
Kalamazoo North			$ -		$ 10,050
Korean Ministry ***				$ 14,200	$ 8,000
*** moved to Mission & Outreach					
Cong Initiative and NWC	$ 5,000	$ 5,000			
Matthew 25 Initiatives	$ 33,500	$ 33,500	$ 33,500	$ 20,000	$ 20,000
Ministry Connections	$ -	$ 3,800			
Congregational Support Total	**$ 59,600**	**$ 58,400**	**$ 46,415**	**$ 66,010**	**$ 80,628**

	DYNAMIC LEADERS TEAM					
	Administration	**750**	**750**	**750**	**$ 750**	**$ 750**
	Cohort Groups					
	Encouragement Project	100	$ 100	$ 100	$ 100	$ 100
	Service to Retirees	300	$ 300	$ 300	$ 250	$ 250
	sub-total Cohort	**400**	**$ 400**	**$ 400**	**$ 350**	**$ 350**
	Justice Ministries	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
	LeaderWise partner- Synod of Covenant	$ 9,200	$ 8,200	$ 6,500		$ 750
	Leadership Development	$ 5,100	$ 5,100	$ 6,400	$ 6,400	$ -
	Liturgy Development Workshops	$ 1,000	$ 3,000			
	Presbytery Worship Group	$ 6,500	$ 6,500	$ 6,500	$ 6,500	$ 1,200
	Preparation for Ministry Commission					
	Administration	$ 1,500	$ 1,500	$ 600	$ 1,500	$ 1,500
	Candidates/Vocational Counsel/Asses	$ 2,500	$ 2,500	$ 2,200	$ 2,500	$ 2,500
	Candidates Ordination Exams	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
	Candidates/Inquirers Retreat	$ 2,500	$ 2,500	$ 1,500	$ 3,000	$ 3,000
	Candidate/Inquirer/Educator Travel	$ 1,000	$ 1,000	$ 800	$ 1,000	$ 1,000
	Financial Assistance	$ 3,000	$ 3,000	$ 5,000	$ 2,500	$ 2,500
	sub-total CPM	**$ 11,500**	**$ 11,500**	**$ 11,100**	**$ 11,500**	**$ 11,500**
	Resource Center	$ 4,200	$ 4,200	$ 4,200	$ 4,200	$ 4,500
	Scholarships for continuing Educ	$ 3,000	$ 3,000	$ 3,000	$ 3,000	
	Youth Activities. Montreat/Plunge/Trienniur	$ 17,000	$ 15,000	$ 13,380	$ 10,000	$ 46,000
	Youth Ministry & Scholarships	*	*	*	$ 6,472	$ 6,475
	* per Stated Meeting 2022 12 6 decision					
	Dynamic Leaders Total	**$ 63,650**	**$ 62,650**	**$ 57,230**	**$ 54,172**	**$ 76,525**
	LEADERSHIP TEAM					
	Administration	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000
	Leadership Team Retreat	$ 500	$ 500	$ 500	$ 500	$ 300
	Moderator's Conference	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000

GA Meetings and Retreat	$ 500	$ 500	$ 500		
Presbytery Retreat	$ 2,000	$ 1,500	$ 1,500	$ 2,000	$ 1,500
Leadership Team Total	**$ 7,000**	**$ 6,500**	**$ 6,500**	**$ 6,500**	**$ 5,800**
MISSION & OUTREACH TEAM					
Administration	$ 500	$ 500	$ 500	$ 500	$ 500
G. R. Area Campus Ministries	$ 20,000	$ 19,000	$ 18,000	$ 18,000	$ 18,000
Kazoo United Campus Ministries	$ 20,000	$ 19,000	$ 18,000	$ 18,000	$ 29,600
U-Kirk Ministries (Lansing)	$ 20,000	$ 19,000	$ 18,000	$ 18,000	$ 18,000
Korean Ministry	$ 20,000	$ 19,000	$ 18,000		
Ministry Sub-Total	**$ 80,500**	**$ 76,500**	**$ 72,500**	**$ 54,500**	**$ 66,100**
Pres. Disaster Assistance	$ -	$ -	$ -	$ -	**$ -**
Mission and Outreach Total	**$ 80,500**	**$ 76,500**	**$ 72,500**	**$ 54,500**	**$ 66,100**
NOMINATING/REPRESENTATION	**$ 300**	**$ 300**	**$ 300**	**300**	**$ 300**
PERMANENT JUDICIAL COMMISSION	**$ 300**	**$ 300**	**$ 300**	**$ 300**	**$ 300**
Officers and Staff Salaries	**$ 399,500**	**394,540**	**$ 383,049**	**$ 371,892**	**$ 352,222**
Operational Expenses	**$ 100,100**	**$ 89,850**	**$ 85,200**	**$ 87,000**	**$ 78,100**
See attachment for Detail					
TOTAL PLM EXPENSES	**$ 732,650**	**$ 709,240**	**$ 676,694**	**$ 651,974**	**$ 677,825**
Per Capita - General Assembly	$ 92,884	**$ 94,059**	**$ 89,366**	**$ 96,973**	**$ 92,341**
Per Capita - Synod of the Covenant	$ 28,047	**$ 29,502**	**$ 29,637**	**$ 31,996**	**$ 33,240**
GA- Shared Mission	$ 85,500	**$ 85,500**	**$ 95,000**	**$ 95,000**	**$ 85,500**
Synod - Shared Mission	$ 2,250	**$ 2,250**	**$ 2,500**	**$ 2,500**	**$ 2,250**
TOTAL ANNUAL BUDGET	**$ 941,330**	**$ 920,550**	**$ 893,197**	**$ 878,443**	**$ 891,156**