

			Presbytery of Lake Michigan			
			2027 Proposed Budget			
			September 12, 2026			
	SUPPORT AND REVENUE	Proposed	Adopted	Adopted	Adopted	Adopted
		Budget 2027	Budget 2026	Budget 2025	Budget 2024	Budget 2023
	PER CAPITA					
	GA Per Capita	\$ 101,425	\$ 92,884	\$ 94,059	\$ 89,366	\$ 96,973
	Synod Per Capita	\$ 26,445	\$ 28,047	\$ 29,502	\$ 29,637	\$ 31,996
	Presbytery Per Capita	\$ 229,918	\$ 228,992	\$ 240,874	\$ 246,213	\$ 255,970
	Current Year Uncollectable	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)
	Per Capita Total	\$ 342,788	\$ 334,923	\$ 349,434	\$ 350,216	\$ 369,940
	SHARED MISSION					
	Presbytery Shared Mission	\$ 122,000	\$ 130,750	\$ 137,250	\$ 152,500	\$ 152,500
	G.A. Shared Mission	\$ 76,000	\$ 85,500	\$ 85,500	\$ 95,000	\$ 95,000
	Synod Shared Mission	\$ 2,000	\$ 2,250	\$ 2,250	\$ 2,500	\$ 2,500
	Shared Mission Total	\$ 200,000	\$ 218,500	\$ 225,000	\$ 250,000	\$ 250,000
	OTHER INCOME					
	Joy Foundation-Detroit Presbytery	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Interest on Land Contract			\$ -	-	\$ -
	Investment Income	\$ 157,733	\$ 127,497	\$ 107,807	\$ 90,602	\$ 80,428
	Synod of Covenant for Higher Education	\$ 6,324	\$ 6,324	\$ 5,112	\$ 6,324	\$ 6,324
	GW Land Sales -Congregations			*	*	\$ 5,710
	GW Land Sales -Youth			*	*	\$ 6,472
	GW Land Sales- Unrestricted			*	*	\$ 3,370
	Monies from Project participants	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	* per Stated Meeting 2022 12 6 decision					
	Other Income Total	\$ 188,057	\$ 157,821	\$ 136,919	\$ 120,926	\$ 126,304
	TOTAL ALL INCOME	\$ 730,845	\$ 711,244	\$ 711,353	\$ 721,142	\$ 746,244
	TOTAL EXPENSES	\$ 994,785	\$ 941,330	\$ 920,550	\$ 893,197	\$ 878,443
	INCOME - EXPENSES	\$ (263,940)	\$ (230,086)	\$ (209,197)	\$ (172,055)	\$ (132,199)
	ANTICIPATED FROM RESERVES	\$ 263,940	\$ 230,086	\$ 209,197	\$ 172,055	\$ 132,199
	EXPENSES					
		Proposed	Adopted	Adopted	Adopted	Adopted
		2027	2026	2025	2024	2023
	ADMINISTRATION & SUPPORT TEAM					
	Administration	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	Communications Committee				-	\$ -
	Overture & Amendment Review	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
	Policy & Proceedure Committee	\$ 10,100	\$ 10,100	\$ 10,100	\$ 15,100	\$ 100
	Records Preservation	\$ 400	\$ 300	\$ 300	\$ 300	\$ 300
	Session Records Review - mileage	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 600
	Staff Search	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
	Administration & Support Total	\$ 14,300	\$ 12,700	\$ 12,700	\$ 17,700	\$ 1,800

	BUDGET & FINANCE					
	Administration	500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
	Financial Audit/Review	7500	\$ 8,500	\$ 6,500	\$ 6,500	\$ 8,500
	Budget and Finance Total	\$ 8,000	\$ 9,000	\$ 7,500	\$ 7,500	\$ 9,500
	CONGREGATIONAL SUPPORT TEAM					
	Administration	500	\$ 500	\$ 500	\$ 500	\$ 500
	<i>Commission on Ministry</i>					
	Administration	500	\$ 500	\$ 500	\$ 500	\$ 500
	Admin Commissions			\$ 1,000	\$ 1,000	\$ 1,000
	Background Screening	1000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
	Child Care @ Stated Meetings	500	\$ 500	\$ 500	\$ 500	\$ 500
	Clergy Counselling	5000	\$ 5,000	\$ 2,000	\$ 5,000	\$ 3,000
	COM Retreat/training	1000	\$ 1,000	\$ 500		
	Emergency Aid/ Ministers					\$ 2,000
	Sabbatical Assistance	2000	\$ 2,000	\$ 5,000	\$ 2,000	\$ 2,000
	Scholarships for Interim Training	1000	\$ 1,000	\$ 1,000	\$ 1,000	
	Validated Minister's Luncheon	500	\$ 500			
	Communion Server training	300				
	Mission Insite Software	6000	\$ 6,000			
	Advertising interim/small church pos.					
	sub-total COM	\$ 18,300	\$ 17,500	\$ 12,500	\$ 12,000	\$ 11,000
	<i>Mediation Committee</i>	\$ 3,000	\$ 3,000	\$ 3,000	\$ 315	\$ 1,000
	<i>Response Committee</i>	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
	Vital Congregations Initiative **					
	Admin/Misc/contact w National Office			**	**	\$ 2,000
	Cong Development- hosting			**	**	\$ 3,000
	Community & Congregational- Surveys			**	**	\$ 2,500
	Facilitator Training Conference			**	**	\$ 1,500
	Facilitator Travel & cohort meetings			**	**	\$ 3,000
	Materials and Resources- study guide			**	**	\$ 1,500
	National VCI Allocation			**	**	
	** Now part of Matthew 25 Initiative					
	sub-total VCI			\$ -	\$ -	\$ 13,500
	Congregation & Worshiping Comm Support			*	*	\$ 5,710
	* per Stated Meeting 2022 12 6 decision					
	Kalamazoo North				\$ -	
	Korean Ministry ***					\$ 14,200
	*** moved to Mission & Outreach					
	Cong Initiative and NWC	\$ 5,000	\$ 5,000	\$ 5,000		
	Matthew 25 Initiatives	\$ 33,500	\$ 33,500	\$ 33,500	\$ 33,500	\$ 20,000
	Ministry Connections		\$ -	\$ 3,800		
	Congregational Support Total	\$ 60,480	\$ 59,600	\$ 58,400	\$ 46,415	\$ 66,010
	DYNAMIC LEADERS TEAM					
	Administration	750	750	750	750	\$ 750
	Cohort Groups					
	Encouragement Project	\$ 100	100	\$ 100	\$ 100	\$ 100

	Service to Retirees	\$ 300	300	\$ 300	\$ 300	\$ 250
	sub-total Cohort	\$ 400	400	\$ 400	\$ 400	\$ 350
	Justice Ministries	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	LeaderWise partner- Synod of Covenant	\$ 9,200	\$ 9,200	\$ 8,200	\$ 6,500	
	Leadership Development	\$ 5,100	\$ 5,100	\$ 5,100	\$ 6,400	\$ 6,400
	Liturgy Development Workshops	\$ 1,000	\$ 1,000	\$ 3,000		
	Presbytery Worship Group	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
	<i>Preparation for Ministry Commission</i>					
	Administration	\$ 1,500	\$ 1,500	\$ 1,500	\$ 600	\$ 1,500
	Candidates/Educator Counselling	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,200	\$ 2,500
	Candidates Ordination Exams	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	Candidates/Inquirers Retreat	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,500	\$ 3,000
	Candidate/Inquirer/Educator Travel	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 1,000
	Financial Assistance	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,500
	sub-total CPM	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,100	\$ 11,500
	Resource Center	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
	Scholarships for continuing Educ	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Youth Activities. Montreat/Plunge/Triennial	\$ 20,000	\$ 17,000	\$ 15,000	\$ 13,380	\$ 10,000
	Youth Ministry & Scholarships			*	*	\$ 6,472
	* per Stated Meeting 2022 12 6 decision					
	Dynamic Leaders Total	\$ 66,650	\$ 63,650	\$ 62,650	\$ 57,230	\$ 54,172
	LEADERSHIP TEAM					
	Administration	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Leadership Team Retreat	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	Moderator's Conference	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	GA Meetings and Retreat	\$ 500	\$ 500	\$ 500	\$ 500	
	Presbytery Retreat	\$ 1,500	\$ 2,000	\$ 1,500	\$ 1,500	\$ 2,000
	Leadership Team Total	\$ 6,500	\$ 7,000	\$ 6,500	\$ 6,500	\$ 6,500
	Mandated GA Training	\$ 25,000				
	Anti-Racism, Anti-Bias, Intercultural					
	MISSION & OUTREACH TEAM					
	Administration	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
	UCCF-(GR) Campus Ministries	\$ 20,750	\$ 20,000	\$ 19,000	\$ 18,000	\$ 18,000
	Kazoo United Campus Ministries	\$ 20,750	\$ 20,000	\$ 19,000	\$ 18,000	\$ 18,000
	U-Kirk Ministries (Lansing)	\$ 20,750	\$ 20,000	\$ 19,000	\$ 18,000	\$ 18,000
	Korean Ministry	\$ 20,750	\$ 20,000	\$ 19,000	\$ 18,000	
	Ministry Sub-Total	\$ 83,500	\$ 80,500	\$ 76,500	\$ 72,500	\$ 54,500
	Pres. Disaster Assistance			\$ -	\$ -	\$ -
	Mission and Outreach Total	\$ 83,500	\$ 80,500	\$ 76,500	\$ 72,500	\$ 54,500
	NOMINATING/REPRESENTATION	300	\$ 300	\$ 300	\$ 300	300
	PERMANENT JUDICIAL COMMISSION	300	\$ 300	\$ 300	\$ 300	\$ 300
	Officers and Staff Salaries	\$ 411,385	\$ 399,500	394,540	\$ 383,049	\$ 371,892

	Operational Expenses	\$ 112,500	\$ 100,100	\$ 89,850	\$ 85,200	\$ 87,000
	See attachment for Detail					
	TOTAL PLM EXPENSES	\$ 788,915	\$ 732,650	\$ 709,240	\$ 676,694	\$ 651,974
	Per Capita - General Assembly	\$ 101,425	\$ 92,884	\$ 94,059	\$ 89,366	\$ 96,973
	Per Capita - Synod of the Covenant	\$ 26,445	\$ 28,047	\$ 29,502	\$ 29,637	\$ 31,996
	GA- Shared Mission	\$ 76,000	\$ 85,500	\$ 85,500	\$ 95,000	\$ 95,000
	Synod - Shared Mission	\$ 2,000	\$ 2,250	\$ 2,250	\$ 2,500	\$ 2,500
	TOTAL ANNUAL BUDGET	\$ 994,785	\$ 941,330	\$ 920,550	\$ 893,197	\$ 878,443