2027 - Budget

Acct #	Description	2025	2026		2026 current	2027	
40100	Per Capita - Presby Portion	170912.61	105422		96096.33	100906.7	
	Per Capita - GA Portion			58361			64691.44
	Per Capita - Synod Portion			17622			16867.4
40200	GA Basic mission	33350			9500.38		
40210	Synod Basic Mission						
40220	Presbytery Basic mission	81650	***		22125.97		
40225	Prior Year Pledge						
40260	Joy Fund	20000	20000				
40270	PW of Lake Huron Presbytery	750	750				
40280	Investment distribution	88869.84	100536.1		50000	99609.46	
	Sub-total income	395532.45	226708.1		177722.68	200516.2	
40350	Miscellaneous income	2800	2800		2728.84	2800	
	Flint Trinity Loan Payments	28800	24000		18000	24000	
40370	Other MTS: Presbytery						
40380	Other MTS: Synod						
40390	Other MTS: GA						
40395	Gifts in Kind						
40396	Gain/Loss on Sale of Church						
	Sub-total Miscellaneous income	31600	26800		248451.52	26800	
	TOTAL INCOME	427132.45	253508.1		426174.2	227316.2	
***	**There will be mission income but will be in its own account**						
	DISBURSEMENTS						
	Admin. Assistant/Office Manager						
50131	Wages	34495.98	35358.38		26518.86	36595.92	
50132	Fica/medi	2638.94	2704.91		2028.69	2799.58	
50134	Continuing Education	300	150			150	
	Total Administrative Assistant	37434.92	38213.29		28547.55	39545.5	
	Financial Secretary						
50141	Salary	19426.95	19912.61		14934.42	20609.55	
50142	Fica/medi	1486.16	1560.46		1170.36	1615.08	
50143	Travel expenses	0					
50144	Continuing Education	500	250			250	

	Total Finance Secretary	21413.11	21723.07	16104.78	22474.63
	Communication Mgr/Recording Clerk:				
50161	Wages	38955.13	39929.01	30092.94	41326.53
50162	Fica/medi	2980.07	3054.57	2245.95	3161.48
50163	Continuing Education	1000	1000		1000
	Total Comm Mgr/Recording Clerk	42935.2	43983.58	32338.89	45488.01
	Stated Clerk:				
50221	Salary	21029.06	21554.79	16166.16	28519.21
50222	Seca/Medi	3605.8	3695.94	21024.36	3825.3
50224	Travel/business reimbursements	4000	4000	2785.41	4000
	Head of Staff	26016.37	26744.82	532.94	removed
	Total Stated Clerk	54651.23	55995.55	40508.87	36344.51
	Pastor to Pastor				
	Salary	25956	25956	19467	25956
	Fica/medi	1985.63	1985.63	1606.05	1985.63
	Travel expenses	8000	2000		2000
	Total Pastoral Care				29941.63
	Pastor to Pastor - Events	2000	2000	1538.6	
	Pastor to Pastor				
	Salary	25956	25956	19467	25956
	Fica/medi	1985.63	1985.63	1606.05	1985.63
	Travel expenses	8000	2000		2000
	Total Pastoral Care	73883.26	61883.26	43684.70	29941.63
	Other				
50231	Treasurer Annual Salary	1000	1000	1000	1000
50230	Staff Development	1000	500	274.58	500
50235	Contingency	1500	1500		1500
	Support staff group life @50k	240	240	180	240
	Total Other	3740	3240	1454.58	3240
	Total Personnel	234057.72	225038.8	162639.37	206975.9

	Preparation for Ministry (#104)				
50605	Annual Consultations & other	400 *			
50606	Career counseling	400 *			
50609	Midwest Career Center donation	400 *			
	Preparation for Ministry Total	1200	0		
	Commission on Ministry (#105)				
50701	Shared grants & emergency	2500 *			5000
50704	Care & Professional development-Clergy/CRE/CCE	3000 *		2125	
50707	Training	500 *			
	Committee on Ministry total	6000	0	2125	5000
	Mission Coordinating Committee (#106)				
50909	Mission Grants	2500 *			
	Niger Mission Network	2000 *			
50910	Missionary Designated Support	4000 *		3000	
50911	Disaster Preparedness Team	300 *			
	Mission Coordinating Committee total	8800	0	3000	
	Presbytery Council/CT (#107)				
50906	Alma Chapel Program Support	1000	1000		1000
50912	Alma College Chaplaincy	2500	1500		
50995	CT meetings/moderatorial expenses	500	500	500	500
	Presbytery Council/CT Team total	$4,000.00	3000		1500
	Board of Trustees (#108)				
50312	Annual audit	5000	4000		4000
50313	Legal expenses	2000	2000		2000
50314	Insurance	5400	4400	4145	4400
	Trustees total	12400	10400	4145	10400
	Other (#110)				
51030	Presbytery meetings	3000	2000	780	2000
51031	Presbytery Office	40000	20000	16625	15000
51034	Standing units administrative expenses	2000	500		500

51036	Participation in G.A.	1000	1000			1000
51040	Permanent Judicial Commission	100	100			100
51404	G.A. per cap	54616.36		58361		
51405	Synod per cap	19766.5		17622		
51406	G.A. Basic mission					
51407	Synod Basic Mission					
	Total Other	120482.86	23600			18600
	Budget sub-total	$152,882.86	37000		17405	35500
52002	Non-budgeted expenditures				12000	
52105	GP Search Committee					
52004	Other MTS: Presbytery					
52005	Other MTS: Synod					
52006	Other MTS: GA					
52009	Transfer Out					
	Total Miscellaneous		0			
	Grand total	$386,940.58	262038.8		180044.37	242475.9
						15089.71

*** - All Mission money is going to be in a separate account from presbytery operational funds**