

**Community of Christ - Michigan Mission Center
2026 Preliminary Proposed Budget**

	2024	2025	2026
<u>INCOME</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposal</u>
Congregational Support	\$ 96,217.60	\$ 103,000.00	\$ 90,000.00
Envelope Contributions	28,568.50	31,500.00	30,000.00
Investment Earnings for Mission Support	54,000.00	64,000.00	59,500.00
Transfers from Designated Ministry Funds	-	-	15,000.00
Congregation/Campground Services Income	2,638.85	4,000.00	3,000.00
Interest Income	5,000.00	10,000.00	10,000.00
Other Income	6,475.17	2,000.00	30,000.00
TOTAL INCOME	<u>\$ 192,900.12</u>	<u>\$ 214,500.00</u>	<u>\$ 237,500.00</u>
<u>EXPENSES</u>			
Equipment Replacement/Maintenance	66.37	1,000.00	750.00
Insurance	3,412.00	4,200.00	4,600.00
Licenses & Fees (copyright, etc.)	639.20	700.00	700.00
Miscellaneous/Pastoral Care	177.80	250.00	250.00
Office Supplies	554.61	500.00	500.00
Salaries & Benefits	184,988.00	200,150.00	223,000.00
Payroll Processing Fees	2,269.59	2,700.00	2,700.00
Communications	2,969.13	4,000.00	4,000.00
Volunteer Travel Support	24.08	500.00	500.00
Disciple & Leadership Development	(304.19)	-	-
Congregation Mission Expansion Grants	350.00	-	-
Earth Stewardship Team	-	250.00	250.00
Diversity & Inclusion Team	-	250.00	250.00
TOTAL EXPENSES	<u>\$ 195,146.59</u>	<u>\$ 214,500.00</u>	<u>\$ 237,500.00</u>
NET INCOME (LOSS)	<u>\$ (2,246.47)</u>	<u>\$ -</u>	<u>\$ -</u>

2026 Proposed Budget Narrative

INCOME

Congregational Support: Commitments that are pledged by each congregation and included in their budget to support the operating budget of the mission center. It is requested that congregations increase their support for 2026, if able, or maintain their current level.

Envelope Contributions: Contributions from individuals who mark their offering envelopes or checks with a personal gift to the mission center or give through e-Tithing.

Investment Earnings for Mission Support: The amount is typically calculated at 4% or less of the Operating Investment Fund balance. The amount budgeted for 2026 is roughly 4.67% of the current Operating Investment Fund balance (2025 earnings not reflected on the balance sheet). Expectation of an increased balance in the Operating Investment Fund supports budgeting at the proposed amount.

Transfers from Designated Ministry Funds: Income transferred from other designated funds such as the Disciple Development Fund, New Expressions Fund, Youth Funds, Camping & Gathering Fund or Operating Reserve Fund. The proposed transfer for 2026 is to use a small amount of designated funds to support portions of staffing salaries for specific tasks related to those funds.

Congregation/Campground Services Income: Income received from congregations or campgrounds for mission center staff administrative services such as payroll, CFO responsibilities, financial reviews, etc.

Interest Income: Allocated interest we receive from the Affiliate Investment Pool B account.

Other Income: Miscellaneous funds received that are not included in any of the previous categories. The increased budget amount is based on the anticipation of one-time gifts.

EXPENSES

Equipment: This includes the copier expenses and any new equipment needed.

Insurance: For office space & contents, worker's compensation, financial and professional coverage of mission center officers and all priesthood members in the mission center.

Licenses & Fees: Copyright license fees for music and bank fees.

Miscellaneous/Pastoral Care: Miscellaneous expenses not covered by other categories.

Office Supplies: Materials used in generating information and conducting mission center business.

Salaries and Benefits for Staff: This includes costs for wages, payroll taxes, medical insurance, dental insurance, vision insurance, retirement fund contributions, and travel expenses, for mission center staff. The budgeted amount is expected to support about 2.5 full-time employees (full-time mission center president, full-time mission center financial officer, and part-time mission center employee).

Payroll Processing Fees: Fees for processing employee payroll through PayCom.

Communications: This includes expenses for internet, telephone, website, postage, Church Updates, Zoom, Flocknote and other means used in communicating the business of the mission center.

Volunteer Travel Support: Mileage reimbursement for mission center volunteers.

Earth Stewardship Team – Funding to support the team created by mission center conference action. Previous efforts have included learning events, grant & project support, information dissemination, and representation on regional and statewide ecumenical and interfaith initiatives related to the environment.

Diversity & Inclusion Team – Funding to support the team created by mission center conference action. Previous efforts have included supporting special worship experiences, learning sessions, information dissemination, support to congregations and ministries, and capturing personal stories.