

**Blackhawk Presbytery**  
**2021 Detailed Budget**

Revised 10/20/2020

	2019		2020		2021		
	Budget	Actual	Budget	YTD (9/30)	Budget	Change \$	Comments
<b>OPERATING INCOME</b>							
Per Capita Income							
GA Per Capita	\$92,454	\$59,394	\$85,598	\$37,906	\$64,690	-\$20,908	Rate increase 3 cents; members down
Synod Per Capita	\$33,159	\$28,568	\$36,439	\$18,405	\$27,447	-\$8,992	No change in rate; members down
Presbytery Per Capita	\$258,250	\$197,835	\$245,890	\$127,738	\$185,210	-\$60,680	No change in rate; members down
Per Capita Income	\$383,863	\$285,797	\$367,927	\$184,049	\$277,347	-\$90,580	
Anticipated Uncollectable	-\$55,203	-\$98,066	-\$51,000	\$0	\$70,000	\$121,000	FYI Only: See per capita for details
From Reserves (trustees/ transition)			\$17,000	\$0	\$0	-\$17,000	Not needed in 2021
Presbytery Meals	\$4,000	\$4,310	\$4,000	\$3,235	\$3,200	-\$800	One meeting on-line; in/out
Presbytery Programs		\$3,470	\$0	\$0	\$0	\$0	
Misc. Income		\$12,554	\$0	\$80,825	\$50,000	\$50,000	2020 = PPP; 2021 = misc.
Total Other Per Capita Income		\$20,334	\$21,000	\$84,060	\$53,200	\$32,200	
Total Per Capita Income		\$306,131	\$388,927	\$268,109	\$330,547	-\$58,380	
Shared Mission Income							
GA Shared Mission		\$39,464	\$30,000	\$26,897	\$30,000	\$0	in/out
Synod Shared Mission		\$10,971	\$7,500	\$6,266	\$7,500	\$0	in/out
Presbytery Shared Mission		\$129,185	\$112,500	\$82,152	\$112,500	\$0	
Total Shared Mission	\$180,000	\$179,620	\$150,000	\$115,315	\$150,000	\$0	
Total Other Mission Income							
Directed Mission		\$1,275	\$0	\$1,931	\$1,700		in/out
Special Offerings		\$75,163	\$0	\$26,665	\$75,000		in/out
Other Mission Income		\$80,549	\$0	\$49,206	\$75,000		in/out
Total Mission Income		\$336,607	\$150,000	\$193,117	\$301,700		
Total Operating Income	\$567,863	\$642,738	\$538,927	\$461,226	\$632,247	\$93,320	
Investment Income		\$336,166	\$0	-\$7,681	\$0	\$0	
Total Income		\$978,904	\$538,927	\$453,545	\$632,247	\$93,320	

**Blackhawk Presbytery**  
**2021 Detailed Budget**

Revised 10/20/2020

2019		2020		2021		Comments
Budget	Actual	Budget	YTD (9/30)	Budget	Change \$	

**OPERATING EXPENSES**

**PER CAPITA EXPENSE**

Per Capita Payments

GA Per Capita	\$92,244	\$59,394	\$85,598	\$37,906	\$81,018	-\$4,580	assume 100% of invoiced paid
Synod Per Capita	\$33,159	\$28,568	\$36,439	\$18,405	\$34,374	-\$2,065	assume 100% of invoiced paid
Total Per Capita payments	\$125,403	\$87,962	\$122,037	\$56,311	\$115,391	-\$6,645	

Presbytery Meetings	\$4,000	\$6,114	\$4,000	\$1,033	\$3,200	-\$800	in/out
---------------------	---------	---------	---------	---------	---------	--------	--------

Committees and Commissions

Commission on Ministry	\$8,000	\$2,208	\$5,000	\$318	\$2,500	-\$2,500	
CPM	\$4,000	\$3,296	\$5,000	\$2,768	\$3,000	-\$2,000	listed as Mission Expense in 2020
Trustees	\$7,000	\$12,506	\$5,000	\$960	\$5,000	\$0	
Mission Committee			\$0	\$2,675	\$2,500	\$2,500	
Others	\$500	\$0	\$3,250	\$11,509	\$3,000	-\$250	
Total Cmtes and Commissions	\$23,150	\$28,560	\$22,250	\$19,263	\$19,200	-\$3,050	

Office Expenses

License fees & service charges	\$6,000	\$5,569	\$6,000	\$4,476	\$6,000	\$0	
Supplies & Postage	\$6,000	\$5,695	\$5,500	\$3,763	\$5,500	\$0	
Telephone	\$6,000	\$4,051	\$5,000	\$2,093	\$2,400	-\$2,600	Reduced; only using cellphones
Internet Access	\$1,500	\$898	\$1,680	\$747	\$1,500	-\$180	
Equipment Purchase/lease/Maint.	\$13,000	\$5,121	\$8,000	\$5,947	\$1,500	-\$6,500	Reduced; only paying for copies
Office Travel	\$100	\$273	\$500	\$60	\$500	\$0	
Hospitality	\$1,200	\$739	\$1,200	\$98	\$600	-\$600	Reduced due to Covid 19
Rent to Stronghold				\$0	\$15,000	\$15,000	New, assuming separation
Audit				\$0	\$6,500	\$6,500	Was 25% to Presbytery; 2021=100%
Insurance				\$0	\$2,000	\$2,000	Was 5% to Presbytery; 2021=100%
Miscellaneous	\$100	\$0	\$100	\$0	\$100	\$0	
Total Office Expenses	\$33,900	\$22,347	\$27,980	\$17,184	\$41,600	\$13,620	

**Blackhawk Presbytery**  
**2021 Detailed Budget**

Revised 10/20/2020

	2019		2020		2021		Comments
	Budget	Actual	Budget	YTD (9/30)	Budget	Change \$	
<b>Shared Costs</b>							
Audit: Presbytery 25%	\$1,525	\$3,063	\$1,525	\$0	\$0	-\$1,525	No shared expense in 2021
Insurance: Presbytery 5%	\$1,600	\$1,557	\$1,200	\$542	\$0	-\$1,200	No shared expense in 2022
Subtotal	\$3,125	\$4,619	\$2,725	\$542	\$0	-\$2,725	
Taxes 100% Stronghold			\$13,000	\$25,797	\$0		
Stronghold other			\$0	-\$17,596	\$0		
Total Shared Costs	\$3,125	\$4,619	\$15,725	\$8,743	\$0		
<b>Total Per Capita Expense</b>	\$185,578	\$143,489	\$187,992	\$101,499	\$176,191	\$3,125	
<b>MISSION EXPENSE</b>							
<b>GA Missions</b>							
GA Shared Mission	\$36,000	\$39,464	\$30,700	\$26,897	\$30,000	-\$700	in/out
GA Directed Mission		\$1,379	\$7,500	\$1,931	\$1,700	-\$5,800	in/out
GA Special Offerings		\$75,163	\$0	\$36,665	\$75,000	\$75,000	in/out
Synod Shared Mission	\$9,000	\$10,971	\$0	\$6,268	\$7,500	\$7,500	in/out
Total Mission Payments	\$45,000	\$126,977	\$38,200	\$71,761	\$114,200	\$76,000	
<b>Mission Support</b>							
Peacemaking	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$1,000	
Kenya Partnership	\$28,351	\$28,351	\$0	\$0	\$1,000	\$1,000	in/out, not budgeted
Campus Ministry		\$3,000	\$2,000	\$1,000	\$2,000	\$0	
Learning Opportunities			\$5,000	\$0	\$5,000	\$0	
Mission Grants		\$0	\$5,000	\$1,500	\$10,000	\$5,000	Includes Matthew 25
Youth Triennium		\$23,081	\$0	\$0	\$0	\$0	Not this year
Retired Clergy		\$0	\$0	\$20,661	\$10,000	\$10,000	Assume reduced
Stronghold Support		\$50,000	\$50,000	\$50,000	\$50,000	\$0	
PDA		\$942	\$0	\$3,261	\$1,000	\$1,000	in/out, not budgeted
Other Mission Expense		\$14,852	\$500	\$14,191	\$75,000	\$74,500	in/out
Total Mission Support	\$29,351	\$121,225	\$62,500	\$91,613	\$155,000	\$92,500	
<b>Total Mission Expense</b>	\$74,351	\$248,202	\$100,700	\$163,374	\$269,200	\$168,500	

**Blackhawk Presbytery**  
**2021 Detailed Budget**

Revised 10/20/2020

2019		2020		2021		Comments
Budget	Actual	Budget	YTD (9/30)	Budget	Change \$	

**PAYROLL EXPENSE**

General Presbyter/Stated Clerk

(1/1-3/31)

Salary & Housing	\$102,323	\$106,258	\$28,433	\$43,844	\$80,000	\$51,567	
Salary & Housing Other	\$0	\$4,062	\$0	\$0	\$0	\$0	
SECA	\$3,284	\$3,411	\$884	\$1,789	\$6,120	\$5,236	
Pension/Medical dues	\$37,859	\$39,342	\$10,520	\$15,193	\$29,600	\$19,080	
Medical Reimbursement	\$6,139	\$5,292	\$1,706	\$6,023	\$0	-\$1,706	
Professional Expense	\$12,000	\$12,430	\$3,000	\$4,455	\$12,000	\$9,000	
Continuing Ed	\$1,500	\$896	\$750	\$2,225	\$1,500	\$750	
Total GP/Stated Clerk	\$163,105	\$171,691	\$45,293	\$73,529	\$129,220	\$83,927	

New GP Part Year 2020

(4/1-12/31)

Salary & Housing			\$48,750	\$0	\$0	-\$48,750	
SECA			\$3,729	\$0	\$0	-\$3,729	
Pension/Medical dues			\$18,038	\$0	\$0	-\$18,038	
Professional Expense			\$9,000	\$0	\$0	-\$9,000	
Continuing Ed			\$1,125	\$0	\$0	-\$1,125	
Medical Reimbursement			\$2,925	\$0	\$0	-\$2,925	
sub total			\$83,567	\$0	\$0	-\$83,567	
Total Current + New			\$128,860	\$73,529	\$0	-\$128,860	

Associate/Interim Stated Clerk

Salary			\$12,000	\$34,710	\$0	-\$12,000	
Professional Expenses			\$3,000	\$388	\$0	-\$3,000	
sub total			\$15,000	\$35,098	\$0	-\$15,000	

**Blackhawk Presbytery**  
**2021 Detailed Budget**

Revised 10/20/2020

	2019		2020		2021		Comments
	Budget	Actual	Budget	YTD (9/30)	Budget	Change \$	
<b>Staff Payroll</b>							
Recording Clerk	\$1,200	\$750	\$1,200	\$600	\$750	-\$450	\$150 per assembly mtg
Salary and Wages	\$28,350	\$29,153	\$30,000	\$29,993	\$33,000	\$3,000	Increase in pay
FICA/Medicare	\$2,169	\$2,468	\$2,295	\$2,468	\$4,076	\$1,781	Changed to include finance staff
Death/Disability Insurance	\$1,122	\$1,169	\$1,000	\$679	\$495	-\$505	Change in BOP rate
Staff Pension	\$0	\$0	\$0	\$0	\$2,805	\$2,805	Pension for Admin added per policy
Staff Medical Dues	\$4,919	\$3,322	\$3,447	\$3,335	\$8,760	\$5,313	Update to actual BOP
Staff Medical Reimb/HSA	\$1,701	\$2,120	\$1,800	\$1,643	\$1,980	\$180	
Staff Dental			\$0	\$245	\$0	\$0	
Continuing Education	\$400	\$0	\$400	\$0	\$400	\$0	
Bookkeeper					\$7,800	\$7,800	6 hrs/week
Treasurer					\$12,480	\$12,480	8 hrs/week
<b>Total Staff Payroll</b>	<b>\$39,861</b>	<b>\$38,982</b>	<b>\$40,142</b>	<b>\$38,964</b>	<b>\$72,546</b>	<b>\$32,404</b>	
<b>Shared Staff</b>							
Bookkeeping: Presbytery 25%	\$3,780	\$3,391	\$3,900	\$2,265	\$0	-\$3,900	No shared staff in 2021
Treasurer: Presbytery 25%	\$3,000	\$3,000	\$3,200	\$1,656	\$0	-\$3,200	No shared staff in 2022
<b>Total Shared Staff</b>	<b>\$6,780</b>	<b>\$6,391</b>	<b>\$7,100</b>	<b>\$3,921</b>	<b>\$0</b>	<b>-\$7,100</b>	
Staff Transition Expenses			\$12,000	\$0	\$0	-\$12,000	Bridge EP in 2020
<b>Total Payroll Expense</b>	<b>\$209,746</b>	<b>\$217,063</b>	<b>\$203,102</b>	<b>\$151,511</b>	<b>\$201,766</b>	<b>-\$1,336</b>	
<b>Total Expenses</b>	<b>\$469,674</b>	<b>\$608,754</b>	<b>\$491,793</b>	<b>\$416,384</b>	<b>\$647,157</b>	<b>\$155,364</b>	
<b>Grand Total: Gain/Loss</b>	<b>\$98,188</b>		<b>\$47,134</b>	<b>\$37,160</b>	<b>-\$14,910</b>	<b>-\$62,044</b>	