

Blackhawk Presbytery
2021 Detailed Budget

Revised 8/26/2020

	2019		2020		2021		Comments
	Budget	Actual	Budget	YTD (7/31)	Budget	Change \$	
OPERATING INCOME							
Per Capita Income							
GA Per Capita	\$92,454	\$59,394	\$85,598	\$29,876	\$81,018	-\$4,580	Rate increase 3 cents; members down
Synod Per Capita	\$33,159	\$28,568	\$36,439	\$14,474	\$34,374	-\$2,065	No change in rate; members down
Presbytery Per Capita	\$258,250	\$197,835	\$245,890	\$100,390	\$231,956	-\$13,935	No change in rate; members down
Anticipated Uncollectable	-\$55,203	-\$98,066	-\$51,000	\$0	-\$70,000	-\$19,000	Increased based on actual
Per Capita Income	\$328,660	\$285,797	\$316,927	\$144,740	\$277,347	-\$39,580	
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	\$55,650	\$50,000	\$50,000	2020 = PPP; 2021 = misc.
Total Other Per Capita Income		\$20,334	\$21,000	\$58,885	\$53,200	\$32,200	
Total Per Capita Income		\$306,131	\$337,927	\$203,625	\$330,547	-\$7,380	
Shared Mission Income							
GA Shared Mission		\$39,464	\$30,000	\$17,895	\$30,000	\$0	in/out
Synod Shared Mission		\$10,971	\$7,500	\$4,880	\$7,500	\$0	in/out
Presbytery Shared Mission		\$129,185	\$112,500	\$57,349	\$112,500	\$0	
Total Shared Mission	\$180,000	\$179,620	\$150,000	\$80,124	\$150,000	\$0	
Total Other Mission Income							
Directed Mission		\$1,275	\$0	\$1,631	\$1,700		in/out
Special Offerings		\$75,163	\$0	\$32,284	\$75,000		in/out
Other Mission Income		\$80,549	\$0	\$27,035	\$75,000		in/out
Total Mission Income		\$336,607	\$150,000	\$141,073	\$301,700		
Total Operating Income	\$512,660	\$642,738	\$487,927	\$344,698	\$632,247	\$144,320	
Investment Income		\$336,166	\$0	-\$31,407	\$0	\$0	
Total Income		\$978,904	\$487,927	\$313,291	\$632,247	\$144,320	

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OPERATING EXPENSES							
PER CAPITA EXPENSE							
Per Capita Payments							
GA Per Capita	\$92,244	\$59,394	\$85,598	\$29,876	\$80,747	-\$4,851	assume 100% of invoiced paid
Synod Per Capita	\$33,159	\$28,568	\$36,439	\$14,474	\$34,374	-\$2,065	assume 100% of invoiced paid
Total Per Capita payments	\$125,403	\$87,962	\$122,037	\$44,350	\$115,121	-\$6,916	
Presbytery Meals	\$4,000	\$6,114	\$4,000	\$888	\$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	\$9,655	\$3,000	-\$250	
Total Cmtes and Commissions	\$23,150	\$28,560	\$22,250	\$17,264	\$19,200	-\$3,050	
Office Expenses							
License fees & service charges	\$6,000	\$5,569	\$6,000	\$4,166	\$6,000	\$0	
Supplies & Postage	\$6,000	\$5,695	\$5,500	\$2,873	\$5,500	\$0	
Telephone	\$6,000	\$4,051	\$5,000	\$1,709	\$5,000	\$0	
Internet Access	\$1,500	\$898	\$1,680	\$560	\$1,800	\$120	
Equipment Purchase/lease/Maint.	\$13,000	\$5,121	\$8,000	\$3,259	\$5,000	-\$3,000	
Office Travel	\$100	\$273	\$500	\$60	\$500	\$0	
Hospitality	\$1,200	\$739	\$1,200	\$98	\$1,200	\$0	
Rent to Stronghold					\$15,000	\$15,000	New, assuming separation
Audit					\$6,500	\$6,500	Was 25% to Presbytery; 2021=100%
Insurance					\$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	\$12,725	\$48,600	\$20,620	

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Shared Costs							
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	\$6,371	\$0		
Stronghold other			\$0	\$2,200	\$0		
Total Shared Costs	\$3,125	\$4,619	\$15,725	\$9,113	\$0		
Total Per Capita Expense	\$185,578	\$143,489	\$187,992	\$83,452	\$182,921	\$9,854	
MISSION EXPENSE							
GA Missions							
GA Shared Mission	\$36,000	\$39,464	\$30,700	\$17,895	\$30,000	-\$700	in/out
GA Directed Mission		\$1,379	\$7,500	\$1,631	\$1,700	-\$5,800	in/out
GA Special Offerings		\$75,163	\$0	\$32,284	\$75,000	\$75,000	in/out
Synod Shared Mission	\$9,000	\$10,971	\$0	\$4,880	\$7,500	\$7,500	in/out
Total Mission Payments	\$45,000	\$126,977	\$38,200	\$56,690	\$114,200	\$76,000	
Mission Support							
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	\$1,167	\$2,000	\$0	
Learning Opportunities			\$5,000		\$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	\$30,000	\$50,000	\$0	
PDA		\$942	\$0	\$3,261	\$1,000	\$1,000	in/out, not budgeted
Other Mission Expense		\$14,852	\$500	\$7,538	\$75,000	\$74,500	
Total Mission Support	\$29,351	\$121,225	\$62,500	\$65,127	\$155,000	\$92,500	
Total Mission Expense	\$74,351	\$248,202	\$100,700	\$121,817	\$269,200	\$168,500	

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PAYROLL EXPENSE

General Presbyter/Stated Clerk

(1/1-3/31)

Salary & Housing	\$102,323	\$106,258	\$28,433	\$33,074	\$80,000	\$51,567
Salary & Housing Other	\$0	\$4,062	\$0	\$0	\$0	\$0
SECA	\$3,284	\$3,411	\$884	\$965	\$6,120	\$5,236
Pension/Medical dues	\$37,859	\$39,342	\$10,520	\$9,717	\$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	\$2,077	\$1,500	\$750
Total GP/Stated Clerk	\$163,105	\$171,691	\$45,293	\$56,311	\$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	\$56,311	\$0	-\$128,860

Associate/Interim Stated Clerk

Salary		\$12,000	\$7,700	\$0	-\$12,000
Professional Expenses		\$3,000	\$388	\$0	-\$3,000
sub total		\$15,000	\$8,088	\$0	-\$15,000

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Staff Payroll							
Recording Clerk	\$1,200	\$750	\$1,200	\$150	\$1,200	\$0	
Salary and Wages	\$28,350	\$29,153	\$30,000	\$24,441	\$30,000	\$0	
FICA/Medicare	\$2,169	\$2,468	\$2,295	\$2,027	\$3,846	\$1,551	Changed to include finance staff
Death/Disability Insurance	\$1,122	\$1,169	\$1,000	\$554	\$1,000	\$0	
Staff Medical Dues	\$4,919	\$3,322	\$3,447	\$2,557	\$3,447	\$0	
Staff Medical Reimb/HSA	\$1,701	\$2,120	\$1,800	\$1,343	\$1,800	\$0	
Staff Dental			\$0	\$163	\$0	\$0	
Continuing Education	\$400	\$0	\$400	\$0	\$400	\$0	
Bookkeeper					\$7,800	\$7,800	6 hrs/week
Treasurer					\$12,480	\$12,480	6 hrs/week
Total Staff Payroll	\$39,861	\$38,982	\$40,142	\$31,235	\$61,973	\$21,831	
Shared Staff							
Bookkeeping: Presbytery 25%	\$3,780	\$3,391	\$3,900	\$1,332	\$0	-\$3,900	No shared staff in 2021
Treasurer: Presbytery 25%	\$3,000	\$3,000	\$3,200	\$1,788	\$0	-\$3,200	No shared staff in 2022
Total Shared Staff	\$6,780	\$6,391	\$7,100	\$3,120	\$0	-\$7,100	
Staff Transition Expenses			\$12,000	\$22,120	\$0	-\$12,000	Bridge EP
Total Payroll Expense	\$209,746	\$217,063	\$203,102	\$120,874	\$191,193	-\$11,908	
Total Expenses	\$469,674	\$608,754	\$491,793	\$326,143	\$643,314	\$151,521	
Grand Total: Gain/Loss	\$42,985		-\$3,866	-\$12,852	-\$11,067	-\$7,201	