

**Blackhawk Presbytery
2026 Detailed Budget**

	2023		2024		2025		2026		Comments
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Change	
OPERATING INCOME	(6 months)								
Per Capita Collected									
GA Per Capita	\$61,300	\$53,315	\$55,361	\$53,479	\$55,589	\$22,576	\$51,494	(\$4,095)	Rate increased with 2024 GA
Synod Per Capita	\$23,711	\$26,752	\$21,523	\$25,983	\$19,538	\$10,999	\$17,707	(\$1,831)	No change in rate; members down
Presbytery Per Capita	\$176,369	\$185,564	\$166,027	\$180,364	\$150,509	\$76,415	\$139,935	(\$10,575)	Decrease in rate; members down
Per Capita Income	\$261,380	\$265,631	\$242,911	\$259,826	\$225,636	\$109,990	\$209,135	(\$16,501)	
Presbytery Meals	\$600	\$1,312	\$600	\$1,265	\$450	\$0	\$1,200	\$750	3 In-person or hybrid
Presbytery Programs	\$0	\$0	\$1,000	\$1,364	\$1,000	\$0	\$1,000	\$0	
Misc. Income	\$50,000	\$5,836	\$50,000	\$26,006	\$50,000	\$10,379	\$50,000	\$0	
Total Other Per Capita Income	\$50,600	\$7,148	\$51,600	\$28,635	\$51,450	\$10,379	\$52,200	\$750	
Total Per Capita Income	\$311,980	\$272,779	\$294,511	\$288,461	\$277,086	\$120,369	\$261,335	(\$15,751)	
Shared Mission Income									
GA Shared Mission	\$26,510	\$26,510	\$30,000	\$29,046	\$30,000	\$13,736	\$21,875	(\$8,125)	in/out
Synod Shared Mission	\$4,446	\$4,446	\$1,000	\$6,693	\$7,500	\$2,419	\$3,125	(\$4,375)	in/out
Presbytery Shared Mission	\$88,554	\$88,554	\$112,500	\$102,752	\$112,500	\$42,188	\$100,000	(\$12,500)	
Total Shared Mission	\$119,510	\$119,510	\$143,500	\$138,491	\$150,000	\$58,343	\$125,000	(\$25,000)	
Other Mission Income									
GA Directed Mission	\$1,700	\$100	\$1,700	\$518	\$1,700	\$155	\$1,700	\$0	in/out
GA Special Offerings	\$75,000	\$76,825	\$75,000	\$71,123	\$75,000	\$33,598	\$75,000	\$0	in/out
Other Mission Income	\$85,000	\$14,506	\$75,000	\$24,073	\$85,000	\$29,955	\$75,000	(\$10,000)	no Triennium in 2026
Total Other Mission Income	\$161,700	\$91,431	\$151,700	\$95,714	\$161,700	\$63,708	\$151,700	(\$10,000)	
Total Mission Income	\$281,210	\$210,941	\$295,200	\$234,205	\$311,700	\$122,051	\$276,700	(\$35,000)	
Payroll Reimbursement Income	\$3,000	\$3,212	\$3,200	\$3,857	\$4,100	\$2,050	\$3,800	(\$300)	GP payment for extra BOP coverage
Total Operating Income	\$596,190	\$486,932	\$592,911	\$526,523	\$592,886	\$244,470	\$541,835	(\$51,051)	
Investment Income	\$7,539	\$246,561	\$9,255	\$9,255	\$9,461	\$67,138	\$9,826	\$365	\$788 per month draw
Total Income	\$603,729	\$733,493	\$602,166	\$535,778	\$602,347	\$311,608	\$551,661	(\$50,686)	
OPERATING EXPENSES									
PER CAPITA EXPENSE									
Per Capita Payments									
GA Per Capita	\$77,717	\$77,717	\$71,315	\$71,316	\$72,834	\$36,417	\$68,729	(\$4,105)	assume 100% of invoiced paid
Synod Per Capita	\$30,061	\$30,061	\$27,725	\$27,728	\$25,599	\$12,800	\$23,633	(\$1,966)	assume 100% of invoiced paid
Total Per Capita payments	\$107,777	\$107,778	\$99,040	\$99,044	\$98,433	\$49,217	\$92,363	(\$6,071)	
Committees and Commissions									
Presbytery Meetings	\$1,000	\$953	\$1,000	\$658	\$1,000	\$800	\$1,000	\$0	1 Zoom mtg; 1 in person; 2 hybrid

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	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Change	
Presbytery Meals		\$12		\$3,310			\$2,000	\$2,000	
Presbytery Programs		\$1,770		\$11,034		\$97	\$2,000	\$2,000	
Commission on Ministry	\$2,500	\$1,189	\$2,500	\$473	\$2,500	\$1,216	\$2,500	\$0	
Moderators Expense	\$0	\$961	\$0	\$1,165			\$1,000	\$1,000	
CPM	\$3,000	\$298	\$3,000	\$1,631	\$3,000	\$0	\$2,000	(\$1,000)	
Trustees / Closed Church Expense	\$2,000	\$353	\$2,000	\$830	\$2,000	\$17,084	\$2,000	\$0	
Mission Committee	\$500	\$379	\$500	\$175	\$500	\$0	\$500	\$0	
Visioning and Assembly Planning	\$0	\$0	\$1,000	\$228	\$1,000	\$0	\$1,000	\$0	
Presbytery Council	\$500	\$0	\$500	\$0	\$500	\$479	\$500	\$0	
PJC and Investigative Cmte	\$0	\$463	\$0	\$18,121	\$0	\$150	\$0	\$0	
Others	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Cmtes and Commissions	\$9,500	\$6,378	\$10,500	\$37,625	\$10,500	\$19,826	\$14,500	\$4,000	
Office Expenses									
License fees & service charges	\$5,000	\$2,478	\$3,000	\$3,672	\$2,500	\$1,672	\$3,000	\$500	
Supplies & Postage	\$2,500	\$1,568	\$2,000	\$1,462	\$2,500	\$1,083	\$2,000	(\$500)	
Telephone	\$1,000	\$937	\$1,000	\$1,038	\$1,000	\$592	\$1,000	\$0	Cellphones
Internet Access	\$600	\$684	\$600	\$577	\$600	\$284	\$600	\$0	
Equipment Purchase/lease/Maint.	\$500	\$0	\$500	\$0	\$500	\$0	\$500	\$0	Only paying for copies
Office Travel	\$500	\$0	\$500	\$0	\$500	\$0	\$500	\$0	
Hospitality	\$500	\$40	\$500	\$0	\$500	\$164	\$500	\$0	
Rent to Stronghold	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$4,167	\$10,000	\$0	
Work at Home	\$1,000	\$979	\$1,000	\$528	\$1,000	\$726	\$1,000	\$0	To reimburse employees
Office Expense Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	\$100	\$0	\$100	\$762	\$100	\$1,154	\$100	\$0	
Total Office Expenses	\$21,700	\$16,686	\$19,200	\$18,039	\$19,200	\$9,842	\$19,200	\$0	
Shared Costs									
Audit	\$10,000	\$16,300	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	Full audit for 2022
Insurance	\$4,000	\$2,352	\$4,000	\$3,419	\$4,410	\$5,451	\$4,000	(\$410)	
Total Shared Costs	\$14,000	\$18,652	\$14,000	\$3,419	\$14,410	\$5,451	\$14,000	(\$410)	
Total Per Capita Expense	\$152,977	\$149,494	\$142,740	\$158,127	\$142,543	\$84,336	\$140,063	(\$2,481)	
MISSION EXPENSE									
GA Missions									
GA Shared Mission	\$30,000	\$26,710	\$30,000	\$8,162	\$30,000	\$0	\$21,875	(\$8,125)	in/out
GA Directed Mission	\$1,700	\$240	\$1,700	\$283	\$1,700	\$0	\$1,700	\$0	in/out
GA Special Offerings	\$75,000	\$76,825	\$75,000	\$32,500	\$75,000	\$0	\$75,000	\$0	in/out
Synod Shared Mission	\$7,500	\$0	\$1,000	\$0	\$7,500	\$0	\$3,125	(\$4,375)	in/out
Total Mission Payments	\$114,200	\$103,775	\$107,700	\$40,945	\$114,200	\$0	\$101,700	(\$12,500)	

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	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Change	
Mission Support									
Peacemaking	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	
Kenya Partnership	\$1,000	(\$10)	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	in/out, not budgeted
Campus Ministry	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Learning Opportunities	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	
Mission Grants	\$10,000	\$10,000	\$10,000	\$7,780	\$10,000	\$7,750	\$10,000	\$0	Includes Matthew 25
Youth Triennium	\$10,000	\$9,620	\$0	\$0	\$10,000	\$10,936	\$0	(\$10,000)	in/out, will be held in 2025
Retired Clergy	\$0	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0	Assume reduced; based on int eaned
Stronghold Support	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$17,500	\$35,000	\$0	No change
PDA	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	in/out, not budgeted
Other Mission Expense	\$75,000	\$6,112	\$75,000	\$382	\$75,000	\$0	\$1,000	(\$74,000)	
Total Mission Support	\$134,000	\$61,722	\$124,000	\$43,162	\$134,000	\$38,686	\$50,000	(\$84,000)	
Total Mission Expense	\$248,200	\$165,497	\$231,700	\$84,107	\$248,200	\$38,686	\$151,700	(\$96,500)	
PAYROLL EXPENSE									
General Presbyter/Stated Clerk									
Salary & Housing	\$90,730	\$90,730	\$94,813	\$95,929	\$97,657	\$49,006	\$100,196	\$2,539	2.6% increase
SECA	\$6,941	\$6,941	\$7,253	\$6,137	\$7,471	\$3,440	\$7,665	\$194	
Medical	\$26,312	\$26,307	\$27,496	\$25,204	\$28,074	\$14,400	\$28,074	\$0	TBD
Pension, Death, Disability	\$9,073	\$9,072	\$9,481	\$8,691	\$10,206	\$4,741	\$10,020	(\$186)	
Supp Death, Dental, Vision	\$3,480	\$3,480	\$3,190	\$3,190	\$3,356	\$1,687	\$3,190	(\$166)	Reimbursed by GP
Medical Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Not included in terms of call
Professional Expense	\$10,000	\$4,578	\$10,000	\$3,370	\$10,000	\$1,287	\$7,500	(\$2,500)	Reduced
Coaching	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,500	New
Continuing Ed	\$1,500	\$46	\$1,500	\$950	\$1,500	\$750	\$1,500	\$0	No change
Total GP/Stated Clerk	\$148,036	\$141,154	\$153,733	\$143,471	\$158,264	\$75,311	\$159,645	\$1,381	
Staff Payroll									
Office Administrator Salary	\$43,000	\$43,000	\$44,935	\$44,935	\$44,936	\$25,794	\$46,170	\$1,234	New OA
FICA/Medicare	\$4,244	\$3,696	\$4,074	\$3,438	\$4,074	\$2,044	\$4,168	\$94	
Emp Benefit Dental	\$0	\$0	\$0	(\$454)	\$0	\$45	\$0	\$0	
Emp Benefit Death/Disability	\$430	\$430	\$449	\$428	\$449	\$115	\$462	\$13	
Medical Coverage	\$8,760	\$9,708	\$8,760	\$10,044	\$8,760	\$2,923	\$0	(\$8,760)	New OA does not carry
Pension	\$3,655	\$3,634	\$3,819	\$3,501	\$3,820	\$955	\$2,943	(\$876)	9 months in 2026; full year in 2027
Temporary Disability	\$215	\$446	\$225	\$412	\$225	\$114	\$693	\$468	
Staff Medical Reimb/HSA	\$2,580	\$3,533	\$2,696	\$3,150	\$2,696	\$324	\$2,770	\$74	
Continuing Education	\$400	\$0	\$400	\$0	\$400	\$380	\$400	\$0	
Total Current Office Admin	\$63,284	\$64,447	\$65,359	\$65,454	\$65,359	\$32,694	\$57,606	(\$7,753)	
Recording Clerk	\$750	\$600	\$750	\$600	\$600	\$300	\$600	\$0	\$150 per mtg for 4 meetings
Associate Stated Clerk	\$0	\$0	\$0	\$0	\$16,500	\$952	\$16,500	\$0	

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	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Change	
Bookkeeper	\$0	\$0	\$0	\$0	\$4,200	\$0	\$4,200	\$0	\$300 per month + \$50 misc costs
Treasurer	\$12,480	\$8,417	\$8,320	\$0	\$4,750	\$396	\$8,320	\$3,570	
Total Staff Payroll	\$76,514	\$73,464	\$74,429	\$66,054	\$91,409	\$34,342	\$87,226	(\$4,183)	
Total Payroll Expense	\$224,550	\$214,618	\$228,162	\$209,525	\$249,673	\$109,653	\$246,871	(\$2,802)	
Total Expenses	\$625,727	\$529,609	\$602,602	\$451,759	\$640,417	\$232,675	\$538,634	(\$101,783)	
Grand Total: Income - Expense	(\$21,998)	\$203,884	(\$436)	\$84,019	(\$38,070)	\$78,933	\$13,028	\$51,097	