

2021 PTCA Recommended Line-Item Budget

	PTCA Budget	2016 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2021 BUDGET
10 MO YTD							
	INCOME						
40100	Per Capita Income - current year	465,764	485,544	500,525	412,537	477,197	460,068
40200	Per Capita Income - prior years	21,329	17,934	0	6,677	0	0
40300	Unified Mission Income - presbytery portion	188,609	138,506	139,657	89,973	160,000	160,000
40350	Unified Mission Income - presbytery portion - prior year		9,334	0	134	0	0
40400	Contribution Income	500	0	10,000	0	100	100
40500	Fee and Registration Income		1,046	0	0	0	0
40520	Mission Trip Registration Incom		750	0	0	0	0
40700	Miscellaneous Income		232	9,371	591	0	0
41100	Other Grant Income (PPP Loan)	0	0	0	55,368	0	0
41300	Synod Grant Income	20,250	19,285	14,762	8,333	10,000	10,000
42100	Investment Income	0	0	0	0	0	0
42200	Interest Income	0	0	0	0	0	0
44200	Foundation Income - Unrestricted	0	878	879	842	900	900
44300	Foundation Income - Restricted for Mission (formerly "Brink")	169	2,736	5,006	4,964	4,800	4,800
45100	Transfer from Church Dev General Fund for COL NCD	10,000	0	0	0	0	0
45100	Synod & GA per Capita, Separating Churches	82,347	0	0	0	0	0
45200	Transfer from Presbytery Reserve**	0	0	0	0	71,200	65,800
NEW	Transfer from Livingston Equip Leaders Scholarship Fund**	0	0	0	0	3,950	0
NEW	Transfer from Strategic Asset Funds (Bucket 2)**	0	0	29,179	0	45,000	98,525
	TOTAL INCOME	\$788,968	\$676,245	\$709,379	\$579,419	\$773,147	\$800,193

** The transfer from these funds is done as a year-end adjustment as needed

	EXPENSES						
COMMISSION ON MINISTRY (formerly Committee on Ministry)							
50100	COM-Committee Expenses	1,310	1,093	985	132	1,000	1,000
50200	COM-Background Checks	447	168	84	31	200	200
50300	COM-Annual Retreat	63	0	0	0	250	250
50400	COM-Congregational Crisis Support	5,751	4,521	15,543	4,809	6,000	10,000
50500	COM-Education	0	0	0	0	250	500
50600	COM-Specialized Ministries Prgram Support	0	588	2,233	0	2,000	2,000
50700	COM Shared Grants (to supplement Welfare Fund)	0	2,500	0	0	2,500	2,500
50800	COM Coordinator Programming Expenses	0	0	87	0	1,000	1,000
	TOTAL COM EXPENSE	7,571	8,870	18,932	4,972	13,200	17,450

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10 MO YTD							
COMMITTEE ON PREPARATION FOR MINISTRY							
51100	CPM-Committee Expenses	67	58	0	118	100	100
51200	CPM-Inquirers & Candidates Expenses	0	64	513	0	100	100
51300	CPM-Vocational Testing	0	-250	0	0	1,000	1,000
51500	CPM-Conferences & Annual Retreat for Inquirers & Candidates	66	0	0	0	750	100
51600	CPM-Committee & Candidates' Travel	966	280	0	0	1,000	500
	TOTAL CPM EXPENSE	1,099	152	513	118	2,950	1,800

COMMITTEE ON PREPARATION FOR MINISTRY

51100	CPM-Committee Expenses	67	58	0	118	100	100
51200	CPM-Inquirers & Candidates Expenses	0	64	513	0	100	100
51300	CPM-Vocational Testing	0	-250	0	0	1,000	1,000
51500	CPM-Conferences & Annual Retreat for Inquirers & Candidates	66	0	0	0	750	100
51600	CPM-Committee & Candidates' Travel	966	280	0	0	1,000	500
	TOTAL CPM EXPENSE	1,099	152	513	118	2,950	1,800

MISSION, SCHOLARSHIPS, & GRANTS COMMITTEE (formerly Mission & Witness Comm)

MISSION, SCHOLARSHIP & GRANTS COMMITTEE (continued, Mission & Finance Comm.)							
52100	MSG-Mission, Scholarship & Grants Committee	100	290	22	0	200	200
52200	MSG-Disability Task Force	754	653	106	75	1,000	1,000
52300	MSG-Congregational Mission Grants	4,500	3,389	3,798	1,600	5,500	<i>below</i>
52400	MSG-Liberty (Kwanzaa) Community Development	20,000	20,000	20,000	20,000	20,000	<i>below</i>
52500	MSG-Emerging Mission Grants	-380	3,946	0	3,000	3,000	<i>below</i>
52600	MSG-Youth Triennium (to escrow) (Note 1)	3,750	3,750	3,750	0	4,000	4,000
52800	MSG-Lay Continuing Education Scholarships	500	1,000	0	400	1,000	0
52900	MSG-POINT/Educator Retreat Scholarships	450	450	0	0	450	0
	TOTAL MSG COMMITTEE	29,674	33,478	27,676	25,075	35,150	5,200

Note 1: The GA Youth Triennium is next scheduled in 2022.

PRESBYTERY GRANTS

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10 MO YTD							
	PRESBYTERY MISSION PARTNERS (formerly M&W Mission Partners)						
53100	MSG-Transforming Next Generation	5,000	5,000	5,000	3,750	5,000	0
53110	MSG-Resource Center for Churches/now: Ministry Lab	6,550	6,550	6,550	6,550	6,550	6,550
53120	MSG-Presbyterian Subscription: Ministry Lab	0	450	450	450	450	450
53130	MSG-Joint Religious Legislative Coalition	1,400	1,000	1,000	1,000	1,000	1,000
53140	MSG-Metro Interfaith Council on Affordable Housing	3,250	1,000	1,000	1,000	1,000	1,000
53150	MSG-Greater Mpls Comm Connections (Council of Churches)	1,800	1,000	1,000	1,000	1,000	1,000
53160	MSG-Interfaith Action of St Paul	1,400	1,000	1,000	1,000	1,000	1,000
53170	MSG-Minnesota Council of Churches	13,500	11,140	11,000	11,000	11,000	11,000
53180	MSG-Clearwater Forest Support	18,750	21,750	21,750	21,750	21,750	21,750
53190	MSG-PHEWA Partnership	3,000	550	550	550	550	550
53200	MSG-Twin Cities Houses of Hospitality	4,500	3,375	0	0	0	0
	TOTAL PRESBYTERY MISSION PARTNERS	59,150	52,815	49,300	48,050	49,300	44,300

Merged with: Mission, Scholarships and Grants (formerly Committee on Congregational Vitality)

54100	CCV-Committee Expense	133	0	167	0	200	0
54200	CCV-Kenyan Christian Fellowship Grant	10,000	9,996	9,980	8,330	10,000	above
	CCV-Chain of Lakes Supplement Support Grant	46,553	0	0	0	0	0
54300	CCV-Opportunity Grants (incl 1001 Worshiping Com)	11,684	16,400	14,540	600	15,000	above
54400	CCV-Training and Conferences	0	400	2,000	1,000	2,500	0
54500	CCV-Mission Insight	3,136	0	0	0	0	0
54600	CCV-Congregational Vitality Campaign	0	1,676	629	0	6,000	0
	TOTAL CCV COMMITTEE	71,506	28,472	27,316	9,930	33,700	0

OTHER COMMITTEES

55010	OTHER-Other Committee Expenses	232	175	592	232	2,000	2,000
NEW	OTHER-Books of Order for Presbytery Committees, Officers	0	0	0	0	1,000	1,000
TOTAL OTHER COMMITTEES							
		232	175	592	232	3,000	3,000

BOARD OF TRUSTEES

56120	BOT-Blaine Property (Interest expense on synod loan)(Note 2)	3,500	3,401	2,862	13,608	3,500	3,500
TOTAL BOT							
		3,500	3,401	2,862	13,608	3,500	3,500

Note 2 - The YTD expense includes principal payments that will be adjusted out at year-end.

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10 MO YTD**PRESBYTERY LEADERSHIP TEAM (PLT)**

55210	PLT Committee Expenses	804	1,224	710	0	2,000	1,000
55215	PLT-Moderator Expense	0	0	1,099	0	1,700	1,500
55220	PLT-Presbytery Meeting Expense	1,294	4,835	9,314	3,039	10,000	7,500
55230	PLT-Anti-Racism Task Force	0	0	2,539	0	5,000	5,000
NEW	PLT-General Assembly Expenses (to escrow) (Note 3)	0	0		482	3,500	2,000
	TOTAL PLT	2,098	6,059	13,662	3,521	22,200	17,000

Note 3: General Assembly is next scheduled in 2022

PERSONNEL COMMITTEE

55320	PER- Staff Recognition	287	1,317	0	0	1,000	1,000
	TOTAL PERSONNEL COMMITTEE	287	1,317	0	0	1,000	1,000

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PERSONNEL EXPENSES							
56110	PER-Stated Clerk - Salary	25,350	22,500	22,500	28,750	34,500	35,000
56120	PER-Stated Clerk -- FICA (6.2%) & Medicare (1.45%)	1,893	1,721	1,721	2,199	2,639	2,678
56130	PER-Stated Clerk - Benefits: 8%-Ret; Med&DD	0	0	0	0	0	18,000
56140	PER-Stated Clerk - Travel & Professional Expense	3,357	3,455	63	0	3,000	2,500
	Stated Clerk Compensation & Reimbursement	30,600	27,676	24,284	30,949	40,139	58,178
56210	PER-Office Manager - Salary	50,021	56,512	49,000	42,875	51,450	52,250
56220	PER-Office Manager -- FICA (6.2%) & Medicare (1.45%)	3,823	4,321	3,748	3,280	3,936	3,997
56230	PER-Office Manager -- Benefits (37% for 2021)	17,692	15,938	15,732	14,282	19,037	19,000
56240	PER-Office Manager -Travel & Professional Expense	170	384	1,339	224	750	750
56250	PER-Office Manager - Cont Education	213	0	0	0	1,000	1,000
	Office Manager Compensation & Reimbursement	71,919	77,155	69,819	60,661	76,172	76,997
56310	PER-Executive Salary & Housing	85,000	95,000	97,850	81,542	97,850	99,000
56320	PER-Executive - FICA/SS Offset (7.65% of salary & housing)	0	7,268	7,486	6,238	7,486	7,574
56330	PER-Executive -Benefits (37% for 2021)	29,935	35,150	35,176	33,522	37,291	36,630
56330	PER-Executive-Benefits (Employer 403(b) contribution	0	0	0	incl above	2,936	0
56340	PER-Executive -Travel & Professional Expense	7,628	7,981	5,896	1,373	7,300	5,000
56350	PER-Executive -Continuing Education	1,207	324	2,085	11	2,000	2,000
NEW	PER-Executive - Sabbatical Expense	0	0	0	0	5,000	0
	Executive Compensation & Reimbursement	123,770	145,723	148,493	122,686	159,862	150,204
56410	PER-COM Coordinator - Salary	0	30,000	30,000	26,250	31,500	32,000
56420	PER-COM Coordinator - FICA/SS Offset (7.65%)	0	2,295	2,295	2,008	2,410	2,448
56440	PER-COM Coordinator - Travel & Professional Expense	0	1,034	1,430	267	2,500	2,000
	COM Coordinator Compensation & Reimbursement	0	33,329	33,725	28,525	36,410	36,448
56510	PER-Treasurer -Salary	2,438	12,500	12,500	12,500	15,000	15,500
56540	PER-Treasurer - Travel & Professional Expense	476	694	1,610	0	1,700	1,200
	Treasurer Compensation & Reimbursement	2,914	13,194	14,110	12,500	16,700	16,700
NEW	PER-Anti-Racism Coordinator - Salary	0	0	0	0	0	33,000
NEW	PER-Anti-Racism Coordinator - FICA (6.2%) & Medicare (1.45%)	0	0	0	0	0	2,525
NEW	PER-Anti-Racism Coordinator - Benefits 8%-Ret=\$2,640	0	0	0	0	0	17,000
NEW	PER-Anti-Racism Coordinator - Travel & Professional	0	0	0	0	0	1,000
	Anti-Racism Coordinator Compensation & Reimbursement	0	0	0	0	0	53,525
56990	PER-Contracted Communications (Synod)	17,000	17,000	7,450	0	0	0
	Other Staff Compensation & Reimbursement	17,000	17,000	7,450	0	0	0
	TOTAL PERSONNEL EXPENSES	246,203	314,077	297,881	255,321	329,284	392,051

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10 MO YTD

PRESBYTERY ADMINISTRATIVE EXPENSES

57100	ADM-Office Expenses	2,358	3,500	2,327	575	3,000	3,000
57110	ADM-Postage Expense	966	533	605	146	1,000	1,000
57120	ADM-Telephone Expense (conference call)	294	74	0	0	500	500
57130	ADM-Communications Expenses (website, Zoom, etc)	1,923	1,649	3,305	2,618	15,000	15,000
57140	ADM-Rent & Phone (to Synod)	20,320	20,460	20,460	17,050	20,460	20,460
57150	ADM-Tech Support	0	1,701	2,435	707	5,000	3,000
57160	ADM-Small Equipment & Software Purchase	0	2,093	919	59	2,000	2,000
57170	ADM-Major Equipment Purchase (to escrow)	0	0	2,500	0	2,500	2,500
57180	ADM-Equipment Maintenance & Lease (copier)	4,400	4,876	4,523	3,393	5,500	5,500
57190	ADM-Financial Review Expense (outside audit) (to escrow)	3,000	0	0	6,180	3,000	3,000
57200	ADM-Legal Fees (to escrow)	5,000	0	0	0	0	0
57210	ADM-Insurance (property, liability, workers comp, D&O)	-627	6,125	6,976	2,644	7,500	7,500
57220	ADM-Accounting Services	7,500	2,800	24,165	1,595	15,000	5,000
57230	ADM-Bank Charges	0	59	368	88	500	500
57250	ADM-Taxes and Assessments	0	0	0	355	0	0
57000	ADM-Other Misc	0	-171	0	0	0	0
		TOTAL ADMINISTRATIVE EXPENSES	45,134	43,699	68,583	35,410	80,960
							68,960

PER CAPITA EXPENSE

59100	Synod Per Capita	114,896	80,163	76,037	62,695	75,691	73,073
59200	General Assembly Per Capita	155,821	114,744	126,025	102,023	123,170	119,309
	TOTAL PER CAPITA EXPENSE	270,717	194,907	202,062	164,718	198,861	192,382
80000	Ask My Accountant (expenses to be allocated above)			3,841			
	TOTAL EXPENSES	\$737,171	\$687,422	\$709,379	\$564,796	\$773,105	\$800,143

SURPLUS /(DEFICIT) (INCOME MINUS EXPENSES)	\$51,797	(\$11,177)	\$0	\$14,623	\$42	\$50
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10 MO YTD

The income line labeled "Transfer from Strategic Asset Funds (Bucket 2)" is specifically included to pay for the following BUDGETED expenses:

52400	MSG-Liberty (Kwanzaa) Community Development		20,000	20,000	20,000	20,000
54200	MSG-Kenyan Christian Fellowship Grant		9,179	8,330	10,000	10,000
54300	MSG-Opportunity Grants (incl 1001 Worshiping Com)		0	600	15,000	15,000
NEW	PER-Anti-Racism Coordinator Compensation & Reimbursement		0	0	0	53,525

\$29,179 \$28,930 \$45,000 \$98,525

The income line labeled "Transfer from Livingston Equipping Leaders Scholarship Fund" is specifically included to pay for the following Budgeted expenses:

52800	M&W-Lay Continuing Education Scholarships		0	400	1,000	0
52900	M&W-POINT/Educator Retreat Scholarships		0	0	450	0
54400	CCV-Training and Conferences (NEXT Church Scholarships)		0	1,000	2,500	0

\$0 \$1,400 \$3,950 \$0

Per Capita History	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budget 2021
PTCA per capita rate	20.50	20.50	20.95	21.37	21.35	22.05	22.02
Synod per capita rate	5.20	5.25	5.30	5.40	5.40	5.50	5.50
GA per capita rate	7.07	7.12	7.50	7.73	8.95	8.95	8.98
Total Per Capita Rate	\$32.77	\$32.87	\$33.75	\$34.50	\$35.70	\$36.50	\$36.50
PTCA Membership	23,689	21,885	16,172	14,845	14,487	13,762	13,268
Potential Per Capita Income	\$776,289	\$719,360	\$545,805	\$512,153	\$517,186	\$502,313	\$484,282
Actual Per Capita Received	\$486,416	\$465,764	\$479,093	\$503,478	\$500,525		
Actual Per Capita Received (% of Potential)	63%	65%	88%	98%	97%	est 95%	est 95%
Per Capita included in Budget		\$448,643	\$463,934	\$460,938	\$465,467	\$477,197	\$460,068

Note: 2017 actual per capita received includes \$14,667 of prior year per capita collected.

Note: 2018 actual per capita received includes \$17,934 of prior year per capita collected.

Note: 2021 Synod per capita is expected to remain the same for 2020.

Unified Mission Support History	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Unified Mission Support	204,333.00	188,609.00	159,577.00	147,840.00	139,657.00		