

GPNW MC Proposed 2018 Operating/Missional Budget

Description	2016 Audited	2017 Budget	6/30/17 Actuals	2018 Budget	% of Budget	Var w/2017
INCOME						
Congregational Allocations	\$126,526	\$127,509	\$74,655	\$131,334	27.7%	3.0%
Operating & Youth Contributions	\$30,599	\$35,000	\$17,330	\$36,750	7.7%	5.0%
Youth Minister Fund Draw	\$10,000	\$741	\$741	\$0	0.0%	-100.0%
Investment Income	\$194,589	\$152,571	\$76,286	\$146,846	30.9%	-3.8%
Additional Investment Draw	\$14,085	\$65,986	\$39,993	\$102,628	21.6%	55.5%
Bend Loan Draw	\$7,700	\$7,953	\$3,977	\$8,402	1.8%	5.6%
Expansion Groups	\$1,064	\$1,000	\$116	\$1,000	0.2%	0.0%
Congregational Generosity	\$13,487	\$15,000	\$13,389	\$20,000	4.2%	33.3%
Klamath Falls/Lake Louise Draw	\$9,117	\$0	\$0	\$0	0.0%	0.0%
Alaska Mission Fund Draw	\$0	\$3,000	\$3,000	\$3,000	0.6%	0.0%
Youth Ministries Draw	\$0	\$1,130	\$1,130	\$0	0.0%	-100.0%
Administrative Fund Draw	\$0	\$2,000	\$2,000	\$1,474	0.3%	-26.3%
Prior Years Carryover	\$27,000	\$46,670	\$46,670	\$23,066	4.9%	-50.6%
TOTAL INCOME	\$434,167	\$458,560	\$279,287	\$474,500	100.0%	3.5%
EXPENSES						
MINISTERIAL SUPPORT						
Ministerial Staff	\$205,626	\$229,708	\$101,589	\$221,250	46.6%	-3.7%
Ministry/Home Office Expenses	\$34,744	\$40,000	\$11,517	\$43,100	9.1%	7.8%
Alaska Ministry	\$1,120	\$3,000	\$1,242	\$3,000	0.6%	0.0%
Vehicle Reserve	\$0	\$0	\$0	\$1,375	0.3%	0.0%
TOTAL Ministerial Support	\$241,490	\$272,708	\$114,348	\$268,725	56.6%	-1.5%
OFFICE SUPPORT						
Support Staff	\$94,728	\$104,572	\$51,696	\$112,500	23.7%	7.6%
Professional Services	\$140	\$0	\$0	\$0	0.0%	0.0%
TOTAL Office Support	\$94,868	\$104,572	\$51,696	\$112,500	23.7%	7.6%
OFFICE ADMINISTRATION						
Audit	\$783	\$950	\$79	\$900	0.2%	-5.3%
Phone/Internet	\$4,651	\$4,560	\$2,193	\$4,800	1.0%	5.3%
Copies/Printing	\$7,393	\$8,550	\$4,564	\$7,700	1.6%	-9.9%
Supplies	\$1,520	\$1,900	\$584	\$1,900	0.4%	0.0%
Technology	\$3,616	\$3,800	\$513	\$3,750	0.8%	-1.3%
Postage/Mailing Service	\$6,577	\$6,650	\$4,024	\$7,000	1.5%	5.3%
Storage	\$1,555	\$1,045	\$0	\$1,100	0.2%	5.3%
Payroll Service Fees	\$0	\$0	\$1,121	\$1,500	0.3%	0.0%
Miscellaneous	\$1,743	\$1,425	\$365	\$1,500	0.3%	5.3%
Insurance	\$1,288	\$1,900	\$1,809	\$2,650	0.6%	39.5%
TOTAL Office Administration	\$29,126	\$30,780	\$15,252	\$32,800	6.9%	6.6%
MISSION SUPPORT						
Mission Center Conference	\$6,895	\$6,650	-\$33	\$6,700	1.4%	0.8%
Spectacular	\$10,000	\$9,500	\$9,500	\$9,100	1.9%	-4.2%
Camper Support	\$15,000	\$14,250	\$14,250	\$13,950	2.9%	-2.1%
Caravan	\$5,000	\$4,750	\$4,750	\$4,625	1.0%	-2.6%
International Youth Forum	\$0	\$0	\$0	\$2,000	0.4%	0.0%
Youth Camping Team/Training	\$176	\$1,000	\$284	\$2,000	0.4%	100.0%
Leadership Development	\$4,697	\$6,650	\$1,174	\$6,500	1.4%	-2.3%
Misc. Mission	\$0	\$950	\$0	\$900	0.2%	-5.3%
Ecumenical	\$2,000	\$1,900	\$1,900	\$1,900	0.4%	0.0%
Peace & Justice Ministries	\$0	\$950	\$100	\$900	0.2%	-5.3%
Bold Moves Grants	\$0	\$0	\$0	\$10,000	2.1%	0.0%
Young Adult Ministries	\$1,849	\$1,900	\$453	\$1,900	0.4%	0.0%
TOTAL Mission Support	\$45,617	\$48,500	\$32,378	\$60,475	12.7%	24.7%
CONG. ALLOCATION SUBSIDY	\$0	\$2,000	\$0	\$0	0.0%	-100.0%
TRANSFERS	\$23,066	\$0	\$0	\$0	0.0%	0.0%
TOTAL EXPENSES	\$434,167	\$458,560	\$213,674	\$474,500	100.0%	3.5%
NET GAIN/DEFICIT	\$0	\$0	\$65,613	\$0		
Operating Investment Fund (as of 12/31/16)						
Operating Invest*		\$3,115,638			(*) includes Olympia net proceeds and	
Property Equity		\$0			Olympia account closing (\$169344+\$35000)	
Operating Reserve		\$114,640				
12/31/2016		\$3,230,278				
12/31/2015		\$3,506,386				
12/31/2014		\$3,834,660				
12/31/2013		\$4,011,582				
12/31/2012		\$3,772,896				
5 year average		\$3,671,160				



Community of Christ

GREATER PACIFIC NORTHWEST USA MISSION CENTER

2018 GPNW Mission Center Budget Explanation

- The 2018 budget represents an increase of 3.5% over the 2017 budget.
- Congregational allocations will be increased by 3%. After five years of no overall increase—actually a decrease when accounting for inflation, last year’s conference voiced that congregations should provide an increased portion of budget support.
- Both the Individual Generosity and Congregational Generosity elements have been increased.
- This budget is constructed on an asset base that does not include unrealized property assets. This is reflected by the significant removal of the Bellevue property (\$500,000) from the budgeting process.
- GPNW Operating surplus for 2016 provides for \$23,066 of support for the 2018 budget.
- Previous funding sources (Youth Minister Fund Draw and Youth Ministries Fund Draw) have been exhausted.
- Funding for the full-time Mission Center President (MCP) position and the (.475 FTE) Mission Center Financial Officer (MCFO) position is included in the proposed 2018 budget.
- The total number of Full-Time Equivalent (FTE) staff positions serving the GPNW was 7.75 at the start of 2015 and will be 5.55 in 2018.
- Additional self-sustaining ministers are being asked to support the ongoing missional ministries of GPNW.
- The Ministerial Staff line primarily includes the MCP, MCFO, and two mission support minister positions.
- The Ministry/Home Office Expenses line is slightly increased to support work by additional self-sustaining ministers.
- Support staff expenses have been increased to include additional expenses transitioned to GPNW by World Church.
- No salary increases have been budgeted for 2018.
- Payroll service provider fees have been added to the budget.
- Bold Moves Grants (\$10,000) is added to the expense budget for the first time in 2018 per Conference action.
- Funding for IYF (International Youth Forum), which occurs every four years, and Youth Camping Team Summit, which occurs every three years, has been added to the 2018 budget. No World Church funding is available as in previous years to offset some of these expenses. Adjustment to budgets of various camping program ministries has helped to offset these increases.
- Expenses previously supported by World Church have been transitioned to field jurisdictions in 2017 and are provided for in the 2018 budget.
- Recommended guidelines set a 4% target draw amount from the Operating Investment Fund. It is recognized that the sudden reduction from the previous 6% target will take time to achieve without major reductions in programming and staff.
- Given the significant changes in income sources and additional expenses, a sustainable GPNW budget for 2018 will require an additional draw of 2.8% from the GPNW Operating Investment Fund, above the 4% target, for a total draw of 6.8%. This is not a long-term sustainable pattern, and its reversal will require difficult conversations and decisions going forward.