

GPNW MC Proposed 2019 Operating/Missional Budget

Description	2017 Audited	2018 Budget	6/30/18 Actuals	2019 Budget	% of Budget	Var w/2018
INCOME						
Congregational Allocations	\$126,487	\$131,334	\$79,685	\$133,960	27.5%	2.0%
Operating & Youth Contributions	\$35,158	\$36,750	\$21,859	\$36,750	7.6%	0.0%
Youth Minister Fund Draw	\$741	\$0	\$0	\$0	0.0%	
Investment Income	\$152,571	\$146,846	\$73,423	\$144,113	29.6%	-1.9%
Additional Investment Draw	\$65,986	\$102,628	\$51,314	\$87,014	17.9%	-15.2%
Bend Loan Draw	\$7,953	\$8,402	\$8,402	\$9,583	2.0%	14.1%
Expansion Groups/Emerg. Congs.	\$1,188	\$1,000	\$95	\$1,000	0.2%	0.0%
Congregational Generosity	\$15,902	\$20,000	\$11,829	\$20,000	4.1%	0.0%
Alaska Mission Fund Draw	\$3,000	\$3,000	\$3,000	\$3,000	0.6%	0.0%
Youth Ministries Draw	\$1,130	\$0	\$0	\$0	0.0%	
Administrative Fund Draw	\$2,000	\$1,474	\$1,474	\$750	0.2%	-49.1%
Oper. Suplus Carryover	\$46,670	\$23,066	\$23,066	\$50,105	10.3%	117.2%
TOTAL INCOME	\$458,786	\$474,500	\$274,147	\$486,275	100.0%	2.5%
EXPENSES						
MINISTERIAL SUPPORT						
Ministerial Staff	\$205,204	\$221,250	\$103,939	\$261,000	53.7%	18.0%
Ministry/Home Office Expenses	\$30,219	\$43,100	\$16,707	\$45,000	9.3%	4.4%
Alaska Ministry	\$1,242	\$3,000		\$3,000	0.6%	0.0%
Vehicle Reserve		\$1,375		\$1,375	0.3%	0.0%
TOTAL Ministerial Support	\$236,665	\$268,725	\$120,646	\$310,375	63.8%	15.5%
SUPPORT STAFF	\$103,412	\$112,500	\$46,869	\$88,500	18.2%	-21.3%
OFFICE ADMINISTRATION						
Audit	\$1,012	\$900	\$1,055	\$1,000	0.2%	11.1%
Phone/Internet	\$4,958	\$4,800	\$2,386	\$4,800	1.0%	0.0%
Copies/Printing	\$6,385	\$7,700	\$4,612	\$7,000	1.4%	-9.1%
Supplies	\$868	\$1,900	\$1,109	\$1,900	0.4%	0.0%
Technology	\$2,115	\$3,750	\$945	\$3,750	0.8%	0.0%
Postage/Mailing Service	\$5,016	\$7,000	\$3,556	\$6,500	1.3%	-7.1%
Storage	\$0	\$1,100	\$1,585	\$1,300	0.3%	18.2%
Payroll Service Fees		\$1,500	\$774	\$1,500	0.3%	0.0%
Miscellaneous	\$2,646	\$1,500	\$470	\$1,500	0.3%	0.0%
Insurance	\$2,093	\$2,650	\$2,407	\$2,650	0.5%	0.0%
TOTAL Office Administration	\$25,093	\$32,800	\$18,899	\$31,900	6.6%	-2.7%
MISSION SUPPORT						
Mission Center Conference	\$5,573	\$6,700	\$0	\$6,700	1.4%	0.0%
Spectacular	\$9,500	\$9,100	\$9,100	\$9,150	1.9%	0.5%
Camper Support	\$14,250	\$13,950	\$13,950	\$14,100	2.9%	1.1%
Caravan	\$4,778	\$4,625	\$4,625	\$4,650	1.0%	0.5%
International Youth Forum	\$0	\$2,000	\$2,000	\$0	0.0%	0.0%
Youth Ministry Support	\$580	\$2,000	\$1,299	\$1,000	0.2%	-50.0%
Leadership Development	\$5,407	\$6,500	\$920	\$6,500	1.3%	0.0%
Misc. Mission	\$400	\$900	\$736	\$900	0.2%	0.0%
Ecumenical	\$1,900	\$1,900	\$1,900	\$2,000	0.4%	5.3%
Peace & Justice Ministries	\$100	\$900	\$800	\$1,000	0.2%	11.1%
Bold Moves Grants		\$10,000	\$10,000	\$7,500	1.5%	0.0%
Young Adult Ministries	\$1,023	\$1,900	\$37	\$2,000	0.4%	5.3%
TOTAL Mission Support	\$43,511	\$60,475	\$45,367	\$55,500	11.4%	-8.2%
CONG. ALLOCATION SUBSIDY	\$0	\$0	\$0	\$0	0.0%	
TOTAL EXPENSES	\$408,681	\$474,500	\$231,781	\$486,275	100.0%	2.5%
NET GAIN/DEFICIT	\$50,105	\$0	\$42,366	\$0		
Operating Investment Fund (as of 12/31/17)						
Operating Invest		\$3,309,539				
Property Equity		\$0				
Operating Reserve		\$121,639				
12/31/2017		\$3,431,178				
12/31/2016		\$3,230,278				
12/31/2015		\$3,506,386				
12/31/2014		\$3,834,660				
12/31/2013		\$4,011,582				
5 year average		\$3,602,817				



Community of Christ

GREATER PACIFIC NORTHWEST USA MISSION CENTER

2019 GPNW Mission Center Budget Explanation

- The 2019 budget represents an increase of 2.5% over the 2018 budget.
- Congregational Allocations will be increased by 2%.
- Both the Individual Generosity and Congregational Generosity elements are unchanged.
- This budget is constructed on an asset base that does not include unrealized property assets.
- The increase in the Bend Loan Draw line item is attributable to payment of project expense amounts authorized by the 2017 Mission Center Conference, which have increased the loan principal.
- GPNW Operating surplus for 2017 provides for \$50,105 of support for the 2019 budget.
- There have been significant funding changes for positions in the 2019 budget. The full-time MCP position is continued. The MCFO position, previously funded at .475 FTE (full-time-equivalent), has been increased to a full-time (1.0 FTE) position. This change is reflected in the Ministerial Staff line item of the budget.
- The Communications Administrator position has been reduced from a full-time position to a half-time (0.5 FTE) position. This change is reflected in the Support Staff line item of the budget.
- The Ministry/Home Office Expenses line is slightly increased to support work by additional self-sustaining ministers serving as Leadership Support Ministers and in other roles throughout the mission center.
- Small salary increases have been budgeted for 2019.
- Bold Moves Grants, now a budgetary line item, has been reduced from \$10,000 for 2018 to \$7,500 for 2019. This reduction is directly reflective of the level of applications and requests for funds that has been the pattern in recent years. Increased activity in Bold Moves for 2019 could result in an increase in funds available for grants in future budgets.
- Funding for IYF (International Youth Forum), which occurs every four years, and Youth Camping Team Summit, which occurs every three years, had been added to the 2018 budget. Those events will not occur in 2019, and funding has been reduced in those line items. This has allowed some previous reductions to budgets of various youth and camping program ministries to be partially restored for 2019.
- The budgeted amounts for Copies/Printing and Postage/Mailing Service have been reduced reflective of the previous elimination of one edition of *The Chinook* newsletter.
- 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 continue to take time to achieve without major reductions in programming and staff.
- Significant changes in projected expenses due to the expansion of the MCFO position and limitations on some funding sources will require an additional draw of 2.42% from GPNW Operating Investment Fund to maintain a sustainable GPNW budget for 2019. This will result in a total draw of 6.42% for 2019.
- We have been blessed with significant earnings on our investments over the past two years; however, these additional draws are not a long-term sustainable pattern and continued movement towards the 4% guideline will require consistent monitoring and difficult conversations and decisions going forward.