

Western District Conference 2020 Proposed Budget

Income

	Budget 2020	Budget 2019		Budget 2020	Budget 2019
1 Contributions	\$ 409,227	\$371,016	7 Restricted Funds - Staff Benefits	11,000	11,878
2 Church Plant contributions	72,000	72,000	8 Restricted Funds - Resource	4,000	4,000
3 Personnel Rebates	20,000	20,000	9 Seminary Scholarships	3,000	3,000
4 Rent income	2,100	2,700	10 Restricted Funds - Interest	1,000	1,000
5 Refunds	10,000	10,000	11 Income From Bequest Fund	51,000	55,000
6 Restricted Funds - Church Plants	20,000	20,000	12 Interest/Market Adjustment	5,000	5,000
Total Income			\$ 608,327 \$575,594		

Expenses

Executive Board			Resource Commission		
	2020	2019		2020	2019
1 Executive - Staff	\$ 46,600	\$ 45,952	1 Resource - Staff	\$ 85,640	\$ 83,701
2 Executive - Staff Travel	1,500	1,500	2 Resource - Staff Travel	1,500	1,500
3 Executive - Office Expense	3,500	3,500	3 Resource - Office Expense	7,000	7,000
4 Executive - Board Exp	1,500	1,500	4 Resource - Commission Exp	400	400
5 Executive - Sabbatical Fund	1,704		5 Resource - Sabbatical Fund	2,650	
6 Executive - Building repair loan	604	-	6 Resource - Building repair loan	1,207	-
7 Executive - CLC Exp	1,000	1,000	7 Resource - Mennonite Archives	3,000	3,000
8 Executive - MC USA Delegates	2,500	3,000	8 Resource - Library	7,000	7,000
9 Executive - Reference Council	500	500	9 Resource - Music & Worship	250	250
Executive Total	\$ 59,408	\$ 56,952	10 Resource - Youth North	1,000	1,000
			11 Resource - Youth South	1,000	1,000
			Resource Total	\$ 110,647	\$104,851

Leadership Commission

1 Leader - Staff	\$ 160,050	\$156,258
2 Leader - Staff Travel	10,000	10,000
3 Leader - Office Expense	14,000	14,000
4 Leader - Commission Exp	1,000	1,000
5 Leader - Sabbatical Fund	6,934	
6 Leader - Building repair loan	2,414	-
7 Leader - Ministerial Credential	800	1,000
8 Leader - Seminary Scholarships	5,000	5,000
9 Leader - Meetings & workshops	1,200	1,000
Leadership Total	\$ 201,398	\$188,258

Stewardship Commission

1 Steward - Staff	\$ 43,840	\$ 43,000
2 Steward - Staff Travel	500	500
3 Steward - Office Expense	7,000	7,000
4 Steward - Commission Exp	400	400
5 Steward - Sabbatical Fund	568	
6 Steward - Building repair loan	1,207	-
7 Steward - Communications	5,000	5,000
8 Steward - Insurance	10,000	10,000
9 Steward - Audit	7,500	7,200
Stewardship Total	\$ 76,015	\$ 73,100

Church Planting Commission

1 Church Planting - Staff	\$ 73,605	\$ 71,433
2 Church Planting - Staff Travel	5,000	5,000
3 Church Planting - Office Expense	3,500	3,500
4 Church Planting - Commission Exp	500	500
5 Church Planting - Sabbatical Fund	3,150	
6 Church Planting - Building repair loan	604	-
7 Church Planting - Planters' retreat	2,500	
8 Church Planting - Plant Support other	72,000	32,200
9 Church Planting - Aposento Alto	-	19,900
10 Church Planting - Camino Nuevo	-	19,900
Church Planting Total	\$ 160,859	\$152,433

Total Expenses **\$ 608,327** **\$575,594**

2020 Budget Notes

As a delegate from your church to the Western District Conference Assembly you will be asked to vote on the approval of the 2020 Western District Budget. The following is further explanation of the WDC budget accounts.

INCOME

#1 Contributions from churches and individuals.

#2 Contributions from churches and individuals designated for Church Planting.

#3 Personnel Rebates – honorariums for our staff and payments from other organizations for work done by our staff.

#4 Rent – We are currently renting out one of our office spaces to an individual.

#5 Refunds – travel and insurance refunds and office equipment use by other organizations.

#6 to #11 Restricted funds income – this income is from restricted accounts that have received contributions for a designated purpose that were not needed/used in the years that they were received. They are pulled into 2020 budget to cover expenses for their specific designation.

#12 Income from the Bequest Fund – all bequests over \$500 are deposited into the WDC Bequest Fund. 10% is transferred annually to the WDC income budget. Up to 20% can be transferred to cover expenses by approval of Executive Board.

#13 Interest earned and market adjustments made on WDC invested funds during the year.

EXPENSES

The WDC Budget is divided into the Executive Board and 4 Commissions. The Board and each Commission share the cost of employing staff, staff travel and office supplies. These three areas make up the first three accounts in each section of the expenses. The next expense account in each section is *Board/Commission expenses* which are used for travel and food for meetings. Following the *Board/Commission expenses* are two new line items one for a Sabbatical Fund and the other for repayment of a building repair loan.

The staff salaries and benefits, staff travel and office expenses are divided among the Board/Commissions as follows:

Executive Board

30% Conference Minister	30% Staff Travel
20% Administrative Assistant in Kansas	10% Office Expenses
10% Business Manager	

Ministerial Leadership Commission

40% Conference Minister	40% Staff Travel
50% Associate Conference Minister in Texas	50% Texas Staff Travel
50% Associate Conference Minister in Kansas	40% Office Expenses
50% Administrative Assistant in Texas	
30% Administrative Assistant in Kansas	
10% Business Manager	

100% Youth Network Team Leader

Church Plant Commission

10% Conference Minister	50% Texas Travel
50% Associate Conference Minister in Texas	10% Other Staff Travel
50% Administrative Assistant in Texas	10% Office Expenses
10% Administrative Assistant in Kansas	
5% Business Manager	

Resource Commission

10% Conference Minister	10% Staff Travel
50% Associate Conference Minister in Kansas	20% Office Expenses
100% Resource Library Director	
30% Administrative Assistant in Kansas	
15% Business Manager	

Stewardship Commission

10% Conference Minister	10% Staff Travel
10% Administrative Assistant in Kansas	20% Office Expenses
60% Business Manager	

The following is an explanation of significant changes for the 2020 Budget:

An increase in an existing line item:

- **Line #1 Staff under each commission**

As it does every year, the cost for staffing has gone up due to cost of living increase and insurance cost increase.

New line items:

- **Line #4 Sabbatical Fund under each commission**

WDC policy regarding Sabbatical to credentialed staff states the following –

"For each year of completed service to WDC (other than the year in which a sabbatical leave is received), one month (prorated for less-than-fulltime ministerial staff) of sabbatical leave may be granted, not to be used until the 4th year of ministry in WDC with subsequent sabbatical leaves during the 8th and 12th, etc. years of ministry. During the sabbatical, the ministry staff person will receive full salary, benefits as exist in the then current Memo of Understanding."

There is currently not a fund setup to pay for coverage while conference ministers are on Sabbatical. All three conference ministers will be eligible for sabbatical as early as 2020, though none have submitted plans for a sabbatical at this point.

For the 2020 Budget, this line item under each commission represents 7.55% (totaling around \$15,000) of credentialed staff annual salary. It is divided among the commissions according to the percentage used for each credentialed staff person's salary expense. The hope would be that coverage expenses would be less than the cost of actual staff salary and benefits. Funds from the new line item will be moved to a restricted fund for use as needed for coverage during a sabbatical. This amount should be reviewed annually to assure that we are setting aside adequate funds for future Sabbatical coverage.

- **Line #5 Building repair loan under each commission**

This line item represents repayment of the loan from the Revolving Fund for roof replacement as well as additional maintenance and repair costs.

The terms of the loan are as follows:

Western District Revolving Fund will loan 2500 Place \$83,000. The funds will be repaid over a 20 year period with an interest rate of 4%. Monthly payments of \$502.96 should be made on the 15th of the month starting in February 2020. The loan should be paid in full by December 2039.

The funds are to be used to replace the roof as well as any other major repairs needed such as replacing A/C units.

Given the monthly payment amount of \$502.96 an annual amount of \$6,035.52 was divided among the commissions using the same percentages as office expenses.

- **Church Plant Commission Line #7 – Planters’ retreat**

The Commission requested this addition to cover their retreat expenses.

A decrease in an existing line item:

- **Executive Board Line #8 – MC USA delegates**

This line item was dropped by \$500. The \$3,000 in the previous years’ budgets was to fund 12 delegates to attend convention (\$6,000 over 2 years = \$500 per delegate). The number of delegates is determined by the membership of the conference, we have not and likely will not have more than 10 delegates in the near future (this includes 2 youth delegates going forward). Staff are typically part of the delegate group, but these funds are moved to help cover staff travel to convention as well.

Other Expense categories

Executive Board has funds for a travel stipend to help the WDC delegates attend the MCUSA biannual sessions, funds for Reference Council expenses, and funds for WDC representatives to attend Constituency Leaders Council.

Ministerial Leadership Commission budget includes funds for ministerial credentialing, meetings and workshops, such as healthy boundaries training, *Minister’s Day Apart*, new pastor orientation, and interim pastor training. Together with financial help from Mennonite Men of the Plains and Western District Mennonite Women, WDC Leadership also offers seminary scholarships to encourage MCUSA seminary attendance.

The Church Planting Commission budget contains funds used to support new church plants.

Resource Commission budget includes a subsidy for the Mennonite Library and Archives at Bethel College which houses WDC archives, funds for resources and maintenance of the Conference Resource Library, and funds for the Youth ministry program.

Stewardship budget contains funds for communications that pay for the printing of our bi-monthly newsletter “The Garden” as well as for the annual audit and insurance premiums.