

# Western District Conference 2024 Draft Budget

## Income

	Budget 2024	Budget 2023		Budget 2024	Budget 2023
1 Contributions	\$ 458,673	\$405,400	7 Restricted - Seminary Scholarships	-	3,000
2 Church Plant contributions	36,000	36,000	8 Restricted - Church plant grant funds	-	15,000
3 Honorariums/Refunds/Reimbursements	20,000	20,000	9 Restricted - subsidy funds	37,032	-
4 Restricted - Staff Benefits	7,500	7,200	10 Restricted Funds - Interest	1,000	1,000
5 Restricted - Translation & Interpretation	1,050	1,050	11 Income From Bequest Fund	55,600	64,000
6 Restricted - Resource Commission	4,000	4,000	12 Interest/Market Adjustment	5,000	7,000
<b>Total Income</b>			<b>\$ 625,855 \$563,650</b>		

## Expenses

Executive Board	2024	2023	Resource Commission	2024	2023
1 Executive - Staff	\$ 52,162	\$ 46,005	1 Resource - Staff	\$ 97,867	\$ 86,949
2 Executive - Staff Travel	1,500	1,500	2 Resource - Staff Travel	1,500	1,500
3 Executive - Office Expense	4,050	3,500	3 Resource - Office Expense	8,100	7,000
Executive - Office Expense - Rent	3,055	-	Resource - Office Expense - Rent	6,111	-
4 Executive - Board Exp	1,000	1,000	4 Resource - Commission Exp	100	200
5 Executive - Sabbatical Fund	120	120	5 Resource - Sabbatical Fund	188	188
6 Executive - Building repair loan	-	604	6 Resource - Building repair loan	-	1,207
7 Executive - CLC Exp	2,000	1,000	7 Resource - Mennonite Archives	3,000	3,000
8 Executive - MC USA Delegates	2,500	2,500	8 Resource - Library	7,000	7,000
9 Executive - Reference Council	500	500	9 Resource - Music & Worship	100	250
<b>Executive Total</b>	<b>\$ 66,887</b>	<b>\$ 56,729</b>	10 Resource - Youth North	750	1,000
			11 Resource - Youth South	750	1,000
			<b>Resource Total</b>	<b>\$ 125,465</b>	<b>\$109,294</b>

### Ministerial Leadership Commission

1 Leader - Staff	\$ 175,134	\$155,660
2 Leader - Staff Travel	10,000	10,000
3 Leader - Office Expense	16,200	14,000
Leader - Office Expense - Rent	12,221	-
4 Leader - Commission Exp	500	750
5 Leader - Sabbatical Fund	460	460
6 Leader - Building repair loan	-	2,414
7 Leader - Ministerial Credential	700	750
8 Leader - Seminary Scholarships	3,000	3,000
9 Leader - Meetings & workshops	1,500	1,500
<b>Leadership Total</b>	<b>\$ 219,715</b>	<b>\$188,534</b>

### Stewardship Commission

1 Steward - Staff	\$ 48,593	\$ 37,675
2 Steward - Staff Travel	500	500
3 Steward - Office Expense	8,100	7,000
Steward - Office Expense - Rent	6,111	-
4 Steward - Commission Exp	400	400
5 Steward - Sabbatical Fund	40	40
6 Steward - Building repair loan	-	1,207
7 Steward - Communications	2,500	2,500
8 Steward - Insurance	12,000	12,000
9 Steward - Audit	8,200	7,900
<b>Stewardship Total</b>	<b>\$ 86,443</b>	<b>\$ 69,222</b>

### Church Planting Commission

1 Church Planting - Staff	\$ 73,047	\$ 64,575
2 Church Planting - Staff Travel	5,000	5,000
3 Church Planting - Office Expense	4,050	3,500
Church Planting - Office Expense - Rent	3,055	-
4 Church Planting - Commission Exp	500	500
5 Church Planting - Sabbatical Fund	192	192
6 Church Planting - Building repair loan	-	604
7 Church Planting - Auxiliary support person	6,000	12,000
8 Church Planting - Special events	6,500	12,500
9 Church Planting - Resource Development	5,000	5,000
10 Church Planting - Plant Support	24,000	36,000
<b>Church Planting Total</b>	<b>\$ 127,344</b>	<b>\$139,871</b>

**Total Expenses**    **\$ 625,855**    **\$563,650**

# 2024 Budget Notes – Western District Conference

Below is a description of Income and Expense items in the recommended budget for the fiscal year beginning February 1, 2024.

## INCOME:

Line #1 *Contributions* - Undesignated contributions from congregations and individuals.

Line #2 *Church Plant contributions* - Contributions from congregations and individuals designated for Church Planting.

Line #3 *Honorariums/Refunds/Reimbursements* –Staff honorariums, payments from other organizations for work done by WDC staff, travel refunds, insurance refunds, and office equipment use by other organizations.

Lines #4 to #10 Restricted Funds income is from restricted accounts that have received contributions or grants for a designated purpose. These funds are moved into the budget to cover expenses for their specific designation:

#4 *Restricted– Staff Benefits* helps pay for health insurance coverage and HSA contributions by WDC.

#5 *Restricted – Translation & Interpretation* – funds from Schowalter Foundation grants to pay for language translation of written materials and oral language interpretation for meetings.

#6 *Restricted – Resource Commission* - funds from an endowment designated for resources for the WDC Resource Library. \$4,000 is moved from the endowment to the budget each year.

#7 *Restricted – Seminary Scholarships* is to support WDC members attending MC USA-related seminaries. 2023 commitments will deplete this restricted fund, so the 2024 budget does not include funds from it. Ministerial Leadership Commission is considering how to replenish this restricted fund.

#8 *Restricted – Church Plant Grant Funds* represents part of a Schowalter Foundation grant received in 2022.

#9 *Restricted – Subsidy Funds* are from the sale of the 2500 Place building, to be used to pay monthly rent and help with the cost of the Fund Development Coordinator.

#10 *Restricted Funds – Interest* is interest from the Pauls Bequest Fund designated for church planting.

#11 *Income from the Bequest Fund* – All undesignated estate gifts over \$500 are deposited into the WDC Bequest Fund. According to WDC policy, 10% of the Bequest Fund is transferred annually to the WDC income budget, as reflected in the income budget. Up to 20% can be transferred to cover expenses by approval of Executive Board.

#12 *Interest/Market Adjustment* – Interest earned and market adjustments on WDC invested funds during the year.

## EXPENSES:

The Expense Budget is divided between the Executive Board and the four Commissions.

Lines #1 to #3 in each Expenses section shows Staff, Staff Travel and Office Expenses, which are shared by the Board and the Commission to provide essential services to carry out WDC’s mission. See below for a chart of how these expenses are divided between Board and Commissions.\*

Line #1 *Staff* is for staff salaries, reflecting increases in Mennonite Church USA ministerial salary guidelines, and the addition of Custodian and Fund Development Coordinator. The Custodian was previously paid out of the 2500 Place Fund. For 2024 the Fund Development Coordinator will be partially subsidized by funds from the sale of the 2500 Place building.

Line #2 *Staff Travel* includes travel, lodging, food and registration expenses for staff to visit congregations and attend work-related events.

Line #3 *Office Expense* is increased to include Information Technology services, previously provided by a tenant in lieu of rent.

*Office Expense – Rent* is the cost to rent space for offices, Resource Library and meetings in the 2500 Place Building. In July 2023, WDC sold the 2500 Place building and began leasing back a portion of the space where the offices are located.

Line #4 - *Board / Commission Expenses* is used to pay meeting expenses and other discretionary expenses.

Line #5 *Sabbatical Fund* is moved to a restricted fund to pay for coverage when one of the conference ministers goes on Sabbatical. Because we have now built up the fund, this line item is reduced from 2022.

Line #6 *Building Repair Loan* represents repayment of a loan from the Revolving Fund in 2019 for roof replacement and larger maintenance and repair costs for 2500 Place. This loan was paid off in July 2023 so there is no budget amount for 2024.

**Other Expense categories:**

Executive Board Lines #7 to #9 - Assists WDC representatives to attend MC USA Constituency Leaders Council and WDC delegates to attend the MC USA biennial sessions, and pays WDC Reference Council expenses.

Ministerial Leadership Commission Lines #7 to #9 pay for maintaining ministerial and credential records in the MC USA database, minister's resourcing events, and seminary scholarships to encourage MC USA seminary attendance.

Church Planting Commission Lines #7 to #10 support church plants and church planting resources. In 2023, the Commission added line items to implement their new strategic plan with five focus areas: Plant churches, Empower Anabaptist church planters, Strengthen communication and partnerships with WDC congregations around the CPC mission/vision, Encourage all WDC congregations to be alert to opportunities and assets supporting potential church planting projects in their own church or community, and Make connections with communities and individuals who would feel at home in Anabaptism. Budget increases include additional funds for special events and resources for church planters, and an auxiliary support person to assist in promoting church planting partnerships and projects. The Church Planting Commission received a Schowalter Foundation grant in 2022, part of which is still covering expenses in 2023 (see Income Line #8). If there are still funds available in 2024 they will help cover continued expenses.

Resource Commission Lines #7 to #11 include 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 conference youth ministry activities.

Stewardship Commission Lines #7 to #9 pay for communications, including language translation and interpretation, insurance premiums and the annual audit.

**\* Staff salaries and benefits, Staff Travel and Office Expenses are divided among the Board/Commissions as follows:**

Executive Board budget includes:

- 30% of Conference Minister
- 20% of Administrative Assistant in Kansas
- 10% of Business Manager
- 10% of Fund Development Coordinator
- 30% of Staff Travel
- 10% of Office Expenses

Ministerial Leadership Commission budget includes:

- 40% of Conference Minister
- 50% of Associate Conference Minister in Texas
- 50% of Associate Conference Minister in Kansas
- 50% of Ministry Assistant
- 30% of Administrative Assistant in Kansas
- 10% of Business Manager
- 10% of Fund Development Coordinator
- 100% of Youth Network Team Leader
- 40% of Staff Travel
- 40% of Office Expenses

Church Planting Commission budget includes:

- 10% of Conference Minister
- 50% of Associate Conference Minister in Texas
- 50% of Ministry Assistant
- 10% of Administrative Assistant in Kansas
- 5% of Business Manager
- 5% of Fund Development Coordinator
- 10% of Staff Travel
- 10% of Office Expenses

Resource Commission budget includes:

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

Stewardship Commission budget includes:

- 10% of Conference Minister
- 10% of Administrative Assistant in Kansas
- 60% of Business Manager
- 60% of Fund Development Coordinator
- 10% of Staff Travel
- 20% of Office Expenses

