

2025 Budget Proposal

Income

	Budget 2025	Budget 2024		Budget 2025	Budget 2024
1 Contributions	\$ 336,000	\$ 458,173	9 Restricted - Income from Bequest Fund	\$ 100,200	\$ 55,600
2 Honorariums/Reimbursements	15,000	20,000	10 Restricted - Transitional Min. Hispanic (EB 1)	60,000	-
3 Administrative fees	91,800	-	11 Restricted - Staff Benefits (EB 1)	-	7,500
4 Interest/Market Adjustment	10,000	5,000	12 Restricted - Subsidy for FDC staff (EB 1)	22,687	15,000
5 SUBTOTAL UNDESIGNATED INCOME	\$ 452,800	\$ 483,173	13 Restricted - Subsidy for rent (SC 2)	15,659	22,032
			14 Restricted - Translation & Interpretation (SC 3)	2,220	1,050
6 Resource Library Contributions (RC)	500	500	15 Restricted - Resource Commission (RC 2, SC 2)	25,258	4,000
7 Church Plant Contributions (CP)	5,000	36,000	16 Restricted - Pauls' Bequest (CP 1-6)	36,258	1,000
8 SUBTOTAL DESIGNATED INCOME	\$ 5,500	\$ 36,500	17 Restricted - Church Planting Fund (CP 2)	-	-
			18 Restricted - CPC Strategic Plan Fund (CP 3)	1,230	-
			19 Restricted - Church Plant Retreat/Events (CP 3)	-	-
			20 Restricted - Seminary Scholarships (ML 2)	-	-
			21 Restricted - Other	-	-
			22 SUBTOTAL RESTRICTED FUNDS transferred in	\$ 263,512	\$ 106,182
			23 Total Income	\$ 721,812	\$ 625,855

Expenses

Executive Board (EB)	2025	2024
1 EB - Staff Salaries & Benefits #* (I 10,11,12)	\$ 537,450	\$ 446,803
2 EB - Staff Travel, Food, Gas #	19,000	18,500
3 EB - Conf. Minister Sabbatical Fund#***	500	1,000
4 EB - CLC Expenses	1,500	2,000
5 EB - MC USA Delegates***	2,500	2,500
6 EB - Dismantling Racism	2,500	-
7 EB - Reference Council	500	500
8 EB - Board Expenses	1,500	1,000
9 Executive Total	\$ 565,450	\$ 472,303

Resource Commission (RC)	2025	2024
1 RC - Mennonite Archives	\$ 3,000	\$ 3,000
2 RC - Library**, * (I 6,15)	7,000	7,000
3 RC - Music & Worship	100	100
4 RC - Youth North	500	750
5 RC - Youth South	500	750
6 RC - Israel Palestine, Mennonite Action	200	-
7 RC - Commission Expenses	300	100
8 Resource Total	\$ 11,600	\$ 11,700

Ministerial Leadership Commission (ML)		2024
1 ML - Ministerial Credential	\$ 700	\$ 700
2 ML - Seminary Scholarships** (I 20)	3,000	3,000
3 ML - Meetings & workshops	1,500	1,500
4 ML - Commission Expenses	300	500
5 Ministerial Leadership Total	\$ 5,500	\$ 5,700

Stewardship Commission (SC)	2025	2024
1 SC - Office Expenses #	\$ 35,000	\$ 40,500
2 SC - Office Rent #* (I 13)	31,317	30,552
3 SC - Translation/Interpretation** (I 14)	2,500	2,500
4 SC - Conf. Car Expenses (ins, regis, maint)	6,700	-
5 SC - Insurance (liability, property, etc)	10,745	12,000
6 SC - Financial Audit	11,000	8,200
7 SC - Commission Expenses	-	400
8 Stewardship Total	\$ 97,262	\$ 94,152

Church Planting Commission (CP)	2025	2024
1 CP - Church Plant Support** (I 16)	\$ 36,000	\$ 24,000
2 CP - Auxiliary support person* (I 17)	-	6,000
3 CP - Retreat & Special events* (I 18,19)	2,500	6,500
4 CP - Resource Development* (I 18)	1,000	5,000
5 CP - Special Projects	\$ 2,000	-
6 CP - Commission Expenses	500	500
7 Church Planting Total	\$ 42,000	\$ 42,000

Notations

Not previously solely under this group.

* WDC-designated funds help with this expense

** Donor-designated funds exist for helping with this expense

*** Goes to building up restricted funds

Total Expenses **\$ 721,812** **\$ 625,855**

2025 Budget Notes – Western District Conference

INCOME:

The budgeted income for the General Fund of WDC is divided into three categories: undesignated income (subtotaled in line I 5), designated income (subtotaled in line I 8), and “income” of money transferred into the General Fund from the Restricted Fund (subtotaled in line I 22).

Undesignated income.

I 1. Contributions from congregations and individuals.

I 2. Honorariums/Reimbursements. This includes staff honorariums, library income from book sales, payments from other organizations for work done by WDC staff, and office equipment used by other organizations.

I 3. Administrative fees. The Executive Board, upon recommendation by the Stewardship Commission, voted for the General Fund to begin collecting an annual administrative fee of 5% (paid on a quarterly basis) on the balances of the Revolving Fund and all restricted funds except where prohibited by foundational documents of the donor-designated funds.

I 4. Interest/Market Adjustment. Income earned and market adjustments made on investments and interest-bearing accounts of the General Fund.

Designated income. Occasional designated contributions received during the year from congregations and individuals specific for the library or church planting.

I 6. Contributions which must be used to offset library expenses.

I 7. Contributions which must be used to offset expenses related to church planting.

Income transferred into the General Fund from the Restricted Fund. This is from accounts that have received contributions or grants for a designated purpose. These funds are pulled into the budget to cover expenses for their specific designation.

I 9. Restricted – Income from Bequest Fund. All undesignated estate gifts over \$500 are deposited into the WDC Bequest Fund. 10% is transferred annually to the WDC General Fund income budget. Up to 20% can be transferred to cover expenses with the approval of the Executive Board. This budget reflects an estimated 20% being used in 2025.

I 10. Restricted – Transitional Min. Hispanic. Designated money from a Schowalter Grant and special fundraising that is transferred into the budget to help pay for salary and expenses to employ Spanish-speaking personnel to resource our Hispanic congregations for pastoral transitions. These salary expenses are included in line EB 1.

I 11. Restricted – Staff Benefits. Surplus money previously set aside to help with the expense of providing staff health insurance coverage and HSA contributions. This fund will be depleted in 2024.

I 12. Restricted – Subsidy for FDC staff. Money transferred in from the restricted fund, Proceeds from Sale of 2500 Place, to cover the salary of the Funds Development Coordinator for three years beginning Sept. 2023. These salary expenses are included in line EB 1.

I 13. Restricted – Subsidy for rent. Money transferred in from the restricted fund, Proceeds from Sale of 2500 Place, to partially subsidize the cost of office rent at a decreasing rate over the course of five years beginning August 2023. Rent expenses are included in line SC 2.

I 14. Restricted – Translation & Interpretation. Grant money and WDC-designated funds transferred in from accounts of the restricted fund to help with translation & interpretation costs shown in line SC 3.

I 15. Restricted – Resource Commission. Money transferred in from the Resource Commission Investment Fund created with a gift from the Selma Schilling Trust in 1995. These funds help cover expenses related to the Conference Library (line RC 2), including a portion of the rent (included in line SC 2) and salary of the library director (included in line EB 1).

I 16. Restricted – Pauls’ Bequest. Money transferred in from the restricted Pauls’ Bequest fund created with gifts from the three Pauls sisters’ estate trusts in 2000 to help cover expenses related to church planting and outreach of churches within the Western District Conference. Most of these expenses are reflected in lines CP 1-6.

I 17. Restricted – Church Planting Fund. A WDC-designated fund created from surplus funds and special offerings. Money from this fund is being used to support the 2024 budget but is expected to be depleted prior to 2025.

I 18. Restricted – CPC Strategic Plan Fund. Money from a Schowalter Grant which may be transferred into the budget to cover expenses related to church planting events, church plant support and resource development included in lines CP 1-6.

I 19. Restricted – Church Plant Retreat/Events. Money from the Church Plant Development Grant which will be depleted in 2024. Money from this fund is being used to support the 2024 budget but is expected to be depleted prior to 2025.

I 20. Restricted – Seminary Scholarships. Seminary scholarship funds have been depleted, other than the Western District Women in Mission Scholarship Permanent Endowment of which only interest may be used.

EXPENSES:

All budgeted expenses benefit the entirety of WDC and assist in carrying out the mission and ministry of the conference. The expenses are divided between the Executive Board and four Commissions based upon which group is primarily responsible for managing the expense category.

Executive Board (EB)

EB 1. Staff Salaries & Benefits is by far the largest operating expense. WDC follows MC USA salary guidelines and has a Staff Relations Committee for advising on staff-related policies and budgeting. WDC added a 0.25 FTE Fund Development Coordinator position in September 2023 and increased the Business Manager position from 0.5 to 0.75 FTE in Feb 2024. The 2025 budget also includes estimated salary for hiring 1.0 FTE personnel to resource Hispanic congregations for pastoral transitions.

EB 2. Staff Travel, Food, Gas includes any expenses related to meetings and tasks which take place outside of the office.

EB 3. Conference Minister Sabbatical Funds. This line item is used to set aside funds (transferred to and held in the Restricted Fund) for paying expenses related to providing coverage when the Conference Minister or an Associate Conference Minister is on sabbatical.

EB 4. CLC expenses. Assists WDC representatives to attend the MC USA Constituency Leaders Council.

EB 5. MC USA Delegates. This line item is used to set aside funds (transferred to and held in the Restricted Fund) to assist WDC delegates to attend the MC USA biennial sessions (MennoCon).

EB 6. Dismantling Racism. Used to support the work of the Dismantling Racism Action Team to follow up on the recommendations of the anti-racism audit.

EB 7. Reference Council. Pays for any WDC Reference Council expenses.

EB 8. Board Expenses. This is used to pay meeting expenses and other discretionary expenses.

Stewardship Commission (SC)

Includes office expenses, rent, translation and interpretation costs, conference car insurance and maintenance, and the annual financial audit.

Resource Commission (RC)

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, for music and worship resources, and for conference youth ministry activities.

RC 6. Israel Palestine, Mennonite Action. The WDC Israel Palestine Task Force priorities include support for Mennonite Action in their coordination and gathering of people for local and national justice responses.

Church Planting Commission (CP)

The CP budget supports church plants and church planting resources. In 2023, the Commission added line items to implement their new strategic plan which has five focus areas: (1) Plant churches, (2) Empower Anabaptist church planters, (3) Strengthen communication and partnerships with WDC congregations around the CPC mission/vision, (4) Encourage all WDC congregations to be alert to opportunities and assets supporting potential church planting projects in their own church or community, and (5) Make connections with communities and individuals who would feel at home in Anabaptism.

CP 1. Church Plant Support expense line is for supporting three church plants with \$1000/month.

CP 5. Special Projects. Funds initiatives to equip leaders with essential skills providing vital resources to encourage a strong foundation for the growth and impact of new congregations.

Ministerial Leadership Commission (ML)

The ML budget pays for maintaining ministerial and credential records in the MC USA database, ministers' resourcing events, and provides seminary scholarships to encourage MC USA seminary attendance.