

# 2026 Budget

## INCOME

	Budget 2026	Actual FYE 1/31/2025		Budget 2026	Actual FYE 1/31/2025
1 Contributions	\$ 377,447	\$ 331,916	9 Administrative fees from Funds 3 & 4	\$ 110,000	\$ 101,863
2 Honorariums/Reimbursements	9,500	9,348	10 Fund 4 - Bequest Fund	112,000	63,834
3 Interest/Market Adjustment	730	730	11 UNDESIGNATED money from Funds 3 & 4	\$ 222,000	\$ 165,697
4 UNDESIGNATED INCOME	\$ 387,677	\$ 341,994	12 Restricted - Other		\$ 21,891
5 Resource Library Contributions (RC 1-7)	500	525	13 Restricted - Transitional Min. Hispanic (EB 1)	25,000	-
6 Church Plant Contributions (CP 1-6)	5,000	4,350	14 Restricted - Subsidy for FDC staff (EB 1)	24,029	16,861
7 DESIGNATED INCOME	\$ 5,500	\$ 4,875	15 Restricted - Subsidy for rent (SC 2)	37,000	22,920
			16 Restricted - Translation & Interpretation (SC 3)	1,500	834
			17 Restricted - Resource Commission (RC 2)	4,000	4,000
			18 Restricted - Pauls' Bequest (CP 1-6)	9,773	1,000
			19 Restricted - Church Planting Fund (CP 1)	12,000	1,368
			20 Restricted - CPC Strategic Plan Fund (CP 2,3,4)	-	500
			21 Restricted - Seminary Scholarships (ML 2)	3,000	1,622
			22 Restricted - Dismantling Racism Grant (EB 6)	2,500	-
			23 DESIGNATED money from Fund 4	\$ 118,802	\$ 70,995
8 <b>Total Income (new money)</b>	\$ 393,177	\$ 346,869	24 <b>Total Transfers (from Funds 3 &amp; 4)</b>	\$ 340,802	\$ 236,693
	53.6%	59.4%		46.4%	40.6%
			25 <b>Grand Total Income + Transfers</b>	<b>\$ 733,979</b>	<b>\$ 583,562</b>
				100.0%	100.0%

## EXPENSES

	Budget 2026	Actual FYE 1/31/2025		Budget 2026	Actual FYE 1/31/2025
<b>Executive Board (EB)</b>			<b>Stewardship Commission (SC)</b>		
1 EB - Staff Salaries & Benefits*,** (I 13,14)	\$ 547,129	\$ 425,434	1 SC - Office Expenses	\$ 30,000	\$ 27,162
2 EB - Staff Travel, Food, Gas	18,000	9,538	2 SC - Office Rent* (I 15)	37,000	35,955.86
3 EB - Conf. Minister Sabbatical Fund***	100	1,000	3 SC - Translation/Interpretation*,** (I 16)	1,500	834
4 EB - CLC Expenses	1,250	790	4 SC - Conf. Car Expenses (ins, regis, maint)	6,700	6,430
5 EB - MC USA Delegates***	2,500	2,500	5 SC - Insurance (liability, property, etc)	11,000	10,560
6 EB - Dismantling Racism ** (I 22)	2,500	-	6 SC - Financial Audit	13,000	15,000
7 EB - Reference Council	1,000	-	7 SC - Commission Expenses	200	-
8 EB - Board Expenses	1,500	1,055	8 <b>Stewardship Total</b>	\$ 99,400	\$ 95,941
9 <b>Executive Total</b>	\$ 573,979	\$ 440,316			
			<b>Church Planting Commission (CP)</b>		
<b>Resource Commission (RC)</b>			1 CP - Church Plant Support** (I 18,19)	\$ 36,000	\$ 25,000
1 RC - Mennonite Archives	\$ 3,000	\$ 3,000	2 CP - Auxiliary support person** (I 18,20)	-	500
2 RC - Library*,** (I 17)	6,000	6,989	3 CP - Retreat & Special events** (I 18,20)	2,500	6,500
3 RC - Music & Worship	100	-	4 CP - Resource Development** (I 18,20)	5,000	1,256
4 RC - Youth North	500	705	5 CP - Special Projects** (I 18)		
5 RC - Youth South	500	-	6 CP - Commission Expenses** (I 18)	500	499
6 RC - Israel Palestine, Mennonite Action	200	-	7 <b>Church Planting Total</b>	\$ 44,000	\$ 33,756
7 RC - Commission Expenses	100	-			
8 <b>Resource Total</b>	\$ 10,400	\$ 10,694			
			<b>Notations</b>		
<b>Ministerial Leadership Commission (ML)</b>			* WDC-designated funds help with this expense		
1 ML - Ministerial Credential	\$ 1,400	\$ 665	** Donor-designated funds exist for helping with this expense		
2 ML - Seminary Scholarships*,** (I 21)	3,000	1,991	*** Goes to building up restricted funds		
3 ML - Meetings & workshops	1,500	127	FYE = Fiscal Year End		
4 ML - Commission Expenses	300	71		<b>Budget</b>	<b>Actual</b>
5 <b>Ministerial Leadership Total</b>	\$ 6,200	\$ 2,855		<b>2026</b>	<b>1/31/2025</b>
			<b>Grand Total Expenses</b>	<b>\$ 733,979</b>	<b>\$ 583,562</b>

# FYE 2026 Budget Notes

## INCOME:

The income section of the budget is divided into two columns, with income to WDC Fund 1 listed on the left, and money transferred into Fund 1 from WDC Funds 3 & 4 on the right. The money in each column is further divided into undesignated and designated, because some money may only be used for a designated purpose.

### Undesignated income.

**I 1.** General contributions from congregations and individuals. This reflects an increase of \$45,447 (13.7%) from the \$332,000 that was actually received in fiscal year ending 1/31/25.

**I 2.** Honorariums/Reimbursements. All money collected by WDC for sales, services or fees, and that have not already been designated to use for a specific purpose. Examples include staff honorariums, library income from book sales, and payments from other organizations for work done by WDC staff.

**I 3.** Interest/Market Adjustment. Income earned on the checking account balance each month.

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

**I 5.** Contributions which must be used to offset library expenses.

**I 6.** Contributions which must be used to offset expenses related to church planting.

### Undesignated money transferred into the General Fund from other WDC Funds.

**I 9.** Administrative fees. Undesignated money transferred into our operating fund (General Fund 1) from our Revolving Fund 3 and Restricted Fund 4 as an administrative charge for managing the funds. Beginning last fiscal year, the General Fund collects an annual administrative fee of 5% (paid on a quarterly basis) on the balances of the Revolving Fund and all accounts in the Restricted Fund except where prohibited by the foundational documents of donor-designated money.

**I 10.** Fund 4 – Bequest Fund. All undesignated estate gifts over \$500 are deposited into the WDC Bequest Fund account. Policy is that at the end of each fiscal year, 10% of the Bequest Fund balance is transferred into the WDC General Fund. If needed, up to 20% can be transferred to cover expenses with the approval of the Executive Board. This budget reflects an estimated 20% being used.

**Designated money transferred into the General Fund from WDC Fund 4.** This is from accounts in the Restricted Fund that have received contributions or grants for a designated purpose. These funds are moved into the budget to cover expenses for their specific designation.

**I 12.** Restricted – Other. This reflects designated money moved into the budget in FYE 1/31/2025 from accounts in Fund 4 that are not included in this budget recommendation.

**I 13.** 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 Hispanic Transitional Ministry Resource Co-Facilitators in a 2-year project to equip Hispanic congregations for congregational and pastoral transitions. These salary expenses are included in line EB 1.

- I 14.** Restricted – Subsidy for FDC staff. Money transferred in from the restricted account, Proceeds from Sale of 2500 Place, to cover the salary of a Fund Development Coordinator for three years beginning Sept. 2023. These salary expenses are included in line EB 1.
- I 15.** Restricted – Subsidy for rent. Money transferred in from the restricted account, Proceeds from Sale of 2500 Place, to fully subsidize the cost of office rent (including utilities). Rent expenses are included in line SC 2.
- I 16.** 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 17.** Restricted – Resource Commission. Money transferred in from the Fund 4 account called Resource Commission Investment Fund. These funds help cover expenses related to the Conference Library (line RC 2).
- I 18.** 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 (lines CP 1-6).
- I 19.** Restricted – Church Planting Fund. A WDC-designated account created from surplus funds and special offerings. Money from this fund may be used for church plant support expenses in line CP 1.
- I 20.** 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 2-4.
- I 21.** Restricted – Seminary Scholarships. The WDC Ministerial Leadership Commission has some accounts in Fund 4 designated for assisting with tuition of eligible seminary students.
- I 22.** Restricted – Dismantling Racism Grant. WDC plans to apply for a Schowalter Grant to support expenses in line EB 6.

## **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 provides for 6.35 FTE staff to carry out the ministries of WDC and necessary administrative support. WDC follows MC USA salary guidelines and has a Staff Relations Committee for advising on staff-related policies and budgeting. (Part-time staff for the Kids Meet Christ program is supported separately through a grant from Lilly Endowment Inc.)
- EB 2.** Staff Travel, Food, Gas. Includes staff expenses for attending work-related meetings, congregational visits, and other 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 takes a 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)**

**RC 1.** Mennonite Archives. Subsidy payments to the Mennonite Library and Archives at Bethel College which houses WDC archives.

**RC 2.** Library. Used for resources and upkeep of the conference library services.

**RC 3.** Music & Worship. Used for music and worship resources.

**RC 4 & 5.** Youth North & Youth South. Expenses 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.

### **Ministerial Leadership Commission (ML)**

The ML budget pays for maintaining ministerial and credential records in the MC USA database, utilizing the MC USA abuse prevention and accountability structure, providing ministers' resourcing events, and scholarships for WDC members attending MC USA-related seminaries.