

Line

Petition #15

2027 PNW CONFERENCE BUDGET

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As a member of the Annual Conference, you are voting on alignment of resources with the Pacific Northwest Conference’s mission, faithful stewardship of funds, sustainability for the future, equity in funding, and the PNW’s collective witness.

This budget was developed with a focus on how best to support the PNW’s missions. The Ministry Reports in the Pre-Conference Handbook delineate the missional alignment of the boards and agencies that receive apportionment dollars. The “Together We Serve” resource in the download section also gives details on our collective conference endeavors.

The Conference Board of Pensions’ significant support for this budget helps keep local church apportionments as low as possible. Thank you, PNW Board of Pensions, for your financial stewardship and support of the Conference. As a result, the proposed 2027 budget totals \$4,835,170 while offering \$5,400,170 in programming.

Major cost drivers include healthcare premiums, cost-of-living adjustments for staff, and an expanded Circle of Indigenous Ministries leadership for the Greater Northwest Area.

A new format has been presented to increase transparency within the budget adoption process. The information in each column is outlined in the example below:

Item	2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor-tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
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The Conference is voting on both the Apportioned Funding and the Total Spending Plan.

The 2027 Total Spending Plan accounts for all dollars used by that specific line-item to fund missional priorities from PNW resources. The 2027 Other Funding contains funds available and used for that specific line item that are not apportioned.

Apportioned Funding + Other Funding = Total Spending Plan

With regard to some of the questions raised within the focus session, we provide the following definitions.

RECOMMENDATIONS

Line

1 Notes—where questions may arise, we included explanatory notes.

2

3 FTE—full-time employment. This accounts for staffing and is a term used
 4 within the personnel industry. 1.0 FTE is equivalent to 40 hours of em-
 5 ployment each week. Within the PNW, this may mean 1 person or more
 6 than one person. When looking at salary increases with accompanying FTE
 7 amounts, that salary increase is dispersed across the FTE. So, the formula
 8 would be:

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$$\text{\$ salary amount} / \text{FTE amount} = \text{approximate \$ per person over the course of the year}$$

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Shared Services—our Greater Northwest Area personnel and programming. These funding decisions are made between the Conferences and/or at the Bishop's behest, all aligned with mission priorities. This budget reflects only PNW's portion of those shared costs. Roughly, the breakdown of shared costs is PNW 54.5%, OR-ID 40%, and AK 5.5%.

RESPONCE TO BUDGET TABLING

When members at the Focus Session tabled the budget, they requested CF&A provide missional justification for the following line items by June 19, 2026:

Episcopal Line 18, Personnel Line 4: A change for CIM to FTE, \$58,500

This is in response to our conference values on equity and the elimination of racism, and comes from a change in appointment status of Rev. Allen Buck to full-time GNW staff person. See Ministry Reports in the Preconference Handbook.

Personnel Line 6: +\$14k in "other expenses"

Increase in usage by Congregational Development, Circle of Indigenous Ministry, and Equity work by Intercultural competency facilitators. This is broken out specifically this year. See Ministry Reports in the Preconference Handbook.

Personnel Line 10: \$10k plus another \$12k from 'other funding'

Investment earnings will offset some of the costs (the plus 12k) of our administrative support for our Superintendents. The cost of continuing education and professional development, as well as updating work scope, has pushed these costs higher.

Line

- 1 **Personnel Line 16: an additional \$100k for DS housing**
- 2 This is not additional funding; this is cost that have been covered in the past
- 3 and continue to be covered from earnings that come from the past sales of
- 4 district parsonages.
- 5
- 6 **Office of CM, Line 3: additional \$15k to salaries**
- 7 This is the COLA adjustment for 4+ staff positions. COLA adjustments use
- 8 the average between the Seattle CPI and the change in Clergy compensa-
- 9 tion from the previous year. Non-exempt staff get the higher of the two.
- 10
- 11 **Office of CM, Line 9: by comparison, only \$5k to ethnic ministries staff**
- 12 This is the COLA adjustment for one staff position as well as some funding
- 13 for contracted support work. COLA adjustments use the average between
- 14 the Seattle CPI and the change in Clergy compensation from the previous
- 15 year. Non-exempt staff get the higher of the two.
- 16
- 17 **Office of Shared Services, Line 16: “other staffing salaries”, an additional \$15k**
- 18 This is the COLA adjustment for 8.5 staff positions that are shared across
- 19 the GNW. COLA adjustments use the average between the Seattle CPI
- 20 and the change in Clergy compensation from the previous year. Non-ex-
- 21 empt staff get the higher of the two.

RECOMMENDATIONS

RECOMMENDATIONS

PROPOSED 2027 BUDGET							
1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor- tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	APPORTIONMENT INCOME	\$4,495,101.00	\$4,592,343.00	\$4,835,170.00		4,835,170.00	
3	Other income				\$562,000.00	-	Total for Other Funding column
4	EXPENSES						
5	General Church Apportionments						
6	Africa University Fund	\$13,503.00	\$13,316.00	\$12,794.00		\$12,794.00	General Church Apportionments
7	Black College Fund	\$60,334.00	\$59,498.00	\$57,169.00		\$57,169.00	General Church Apportionments
8	Episcopal Fund	\$215,544.00	\$212,561.00	\$204,236.00		\$204,236.00	General Church Apportionments
9	General Administration Fund	\$73,903.00	\$72,881.00	\$70,027.00		\$70,027.00	General Church Apportionments
10	Interdenominational Cooperation Fund	\$6,259.00	\$6,173.00	\$5,931.00		\$5,931.00	General Church Apportionments
11	Jurisdictional Administration Fund	\$30,046.00	\$32,000.00	\$32,000.00		\$32,000.00	Western Jurisdictional Apportionments
12	Ministerial Education Fund	\$151,253.00	\$149,162.00	\$143,320.00		\$143,320.00	General Church Apportionments
13	World Service	\$437,280.00	\$431,231.00	\$414,341.00		\$414,341.00	General Church Apportionments
14	TOTAL GENERAL CHURCH APPORTIONMENTS	\$988,122.00	\$976,822.00	\$939,818.00		\$939,818.00	
15							
16	GNW Episcopal Office						
17	Office Expenses	\$35,000.00	\$40,000.00	\$45,000.00		\$45,000.00	PNW portion of Area shared cost
18	Bishop's office (shared with OI & Alaska)				\$30,000.00	\$30,000.00	Reserve use for Asst. to Bishop (.25 FTE shared)
19	TOTAL GNW EPISCOPAL OFFICE	\$35,000.00	\$40,000.00	\$45,000.00	\$30,000.00	\$75,000.00	

Petition #15

J-4 Recommendations - Expanded

2026 PNWAC

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor-tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	PERSONNEL						
3	GNW Shared Ministry Positions Equity, Congregational Development, Circle of Indigenous Ministry						COLA adjustments use the average between the Seattle CPI and the change in Clergy compensation from previous year. Non exempt staff get the higher of the two.
4	Salaries Staff (2.5 FTE) interim basis	\$153,300.00	\$149,000.00	\$207,500.00		\$207,500.00	PNW Share of GNW positions; moving CIM position to FT
5	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$36,000.00	\$30,000.00	\$35,000.00		\$35,000.00	PNW Share of GNW positions; moving CoIM position to FT
6	Other expenses (i.e. travel, comput-er replacements)	\$1,000.00	\$1,000.00	\$15,000.00		\$15,000.00	Increase in usage by Congrega-tional Development, CoIM, Equity work by Intercultural compen-ency facilitators. This is broken out specifically this year.
7	Total	\$190,300.00	\$180,000.00	\$257,500.00		\$257,500.00	
8							
9	District Service Center						
10	Salaries Staff (2.5 FTE)	\$104,000.00	\$150,000.00	\$160,000.00	\$12,000.00	\$172,000.00	Interest income will supplement apportioned funds
11	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$35,000.00	\$35,000.00	\$40,000.00		\$40,000.00	Retirement, Health, and Taxes
12	Other expenses (i.e. travel, comput-er replacements)	\$1,000.00	\$1,000.00	\$1,200.00		\$1,200.00	
13	Total	\$140,000.00	\$186,000.00	\$201,200.00	\$12,000.00	\$213,200.00	
14							
15	District Superintendents						
16	Salaries (including Utilities & Housing)	\$627,000.00	\$497,000.00	\$505,000.00	\$100,000.00	\$605,000.00	Housing Endowment covers DS housing in other funding column
17	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$120,000.00	\$130,000.00	\$135,000.00		\$135,000.00	
18	Other expenses (i.e. new DS expense)	\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	
19	Total	\$750,000.00	\$630,000.00	\$643,000.00	\$100,000.00	\$743,000.00	

RECOMMENDATIONS

2026 PNWAC

Petition #15 CONT.

Recommendations - Expanded J-5

RECOMMENDATIONS

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor- tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	Office of Connectional Ministries						
3	Salaries Staff (4.65 FTE)	\$440,000.00	\$460,000.00	\$475,000.00		\$475,000.00	
4	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$183,333.00	\$195,000.00	\$200,000.00		\$200,000.00	
5	Other expenses (i.e. travel, comput- er replacements)	\$10,000.00	\$15,000.00	\$15,000.00		\$15,000.00	
6	Total	\$633,333.00	\$670,000.00	\$690,000.00		\$690,000.00	
7							
8	Ethnic Ministries						
9	Salaries Staff (1.0 FTE)	\$90,200.00	\$93,000.00	\$98,000.00		\$98,000.00	Hispanic Ministry Director and contract communication worker
10	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	
11	Other expenses (i.e. travel, comput- er replacements)						
12	Total	\$140,200.00	\$143,000.00	\$148,000.00		\$148,000.00	
13							
14	Shared Services						
15	Treasurer's Salary		\$82,000.00	\$85,000.00		\$85,000.00	PNW portion of shared services minus Brd. of Pensions support
16	Other Staffing Salaries (8.5 FTE)		\$205,000.00	\$220,000.00		\$220,000.00	PNW portion of shared services minus Brd. of Pensions support
17	Benefits (i.e. prof. expenses, cont. ed, moving,)		\$120,000.00	\$126,000.00		\$126,000.00	PNW portion of shared services minus Brd. of Pensions support
18	Other expenses (i.e. travel, computer replacements)		\$35,000.00	\$40,000.00		\$40,000.00	
19	Total	\$505,000.00	\$442,000.00	\$471,000.00		\$471,000.00	
	TOTAL PERSONNEL	\$2,358,833.00	\$2,251,000.00	\$2,410,700.00	\$112,000.00	\$2,522,700.00	Shared services transition of Benefi- taries and service costs covered by Brd. of Pensions keeping it out of the apportioned budget

Petition #15 CONT.

J-6 Recommendations - Expanded

2026 PNWAC

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor-tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	PROPERTY						
3	District Parsonages	\$8,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
4							
5	TOTAL PROPERTY	\$8,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
6							
7	OFFICE						
8	Connectional Ministries Office						
9	Office Expenses	\$45,000.00	\$50,000.00	\$52,000.00		\$52,000.00	
10	Equipment, Repair & Maintenance	\$20,000.00	\$20,000.00	\$22,000.00		\$22,000.00	
11	Information Technology	\$5,000.00	\$5,500.00	\$6,000.00		\$6,000.00	
12	Total	\$70,000.00	\$75,500.00	\$80,000.00		\$80,000.00	
13							
14	District Service Center						
15	Office Expenses	\$25,000.00	\$28,000.00	\$30,000.00		\$30,000.00	Use of reserves to augment apportioned funds
16	Equipment, Repair & Maintenance	\$2,500.00	\$3,000.00	\$3,000.00		\$3,000.00	
17	Total	\$27,500.00	\$31,000.00	\$33,000.00		\$33,000.00	
18							
19	Treasurer's Office						
20	Auditing	\$28,000.00	\$30,000.00	\$34,000.00		\$34,000.00	Transitioning from cash basis to General Accepted Accounting Principles (GAAP) accounting and audit update costs
21	Office Expenses	\$10,000.00	\$14,000.00	\$12,000.00		\$12,000.00	
22	Insurance/Bonding	\$2,000.00	\$2,000.00	\$2,000.00		\$2,000.00	
23	Total	\$40,000.00	\$46,000.00	\$48,000.00		\$48,000.00	
24	TOTAL OFFICE	\$137,500.00	\$152,500.00	\$161,000.00		\$161,000.00	

RECOMMENDATIONS

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor-tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	PROGRAM/MINISTRY						
3	Annual Conference Sessions						
4	Conference Session	\$85,000.00	\$100,000.00	\$110,000.00		\$110,000.00	
5	Travel	\$2,500.00	\$3,000.00	\$4,000.00		\$4,000.00	
6	Journal	\$100.00	\$50.00	-		-	Spending down reserves
7	Total	\$87,600.00	\$103,050.00	\$114,000.00		\$114,000.00	
8							
9	Boards & Agencies						
10	Board of Higher Ed & Ministry	\$72,000.00	\$64,740.00	\$65,000.00		\$65,000.00	
11	Board of Ordained Ministry	\$22,000.00	\$30,000.00	\$40,000.00	\$40,000.00	\$80,000.00	Endowment earnings and MEF cover additional costs above apportioned budget
12	Board of Trustees	\$10,000.00	\$10,000.00	\$10,000.00		\$10,000.00	
13	Camping Support (fire & liability insurance)	\$70,000.00	\$70,000.00	\$70,000.00		\$70,000.00	Subsidy of Liability insurance
14	GNW Equity/Cong. Development	\$167,700.00	\$110,500.00	\$110,000.00		\$110,000.00	
15	Council on Finance and Administration	\$50.00	\$50.00	-		-	
16	Global Mission	\$29,000.00	\$20,000.00	\$11,900.00	\$35,000	\$46,900.00	Endowment earnings supplement apportioned budget
17	Total	\$370,750.00	\$305,290.00	\$306,900.00	\$75,000	\$381,900.00	

J-8 Recommendations - Expanded

Petition #15 CONT.

2026 PNWAC

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Apportioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	Ethnic Ministries						
3	Hispanic Ministry Development	\$40,000.00	\$15,000.00	\$15,000.00		\$15,000.00	Augmented by Denominational grants
4	Ethnic Ministry Development	\$35,000.00	\$25,000.00	\$15,000.00		\$15,000.00	Move to Ministry Opportunity Grant process
5	Total	\$75,000.00	\$40,000.00	\$30,000.00		\$30,000.00	
6							
7	Local Ministry Funds						
8	Cabinet Special Needs Fund	\$1,000.00	\$3,000.00	\$5,000.00		\$5,000.00	Using reserves as needed
9	Clergy & Church Support Funds						
10	Equitable Compensation	\$30,000.00	\$35,000.00	\$35,000.00		\$35,000.00	Have limited reserves
11	Mission Aid	\$100,000.00	\$90,000.00	\$90,000.00		\$90,000.00	Have reserves
12	Moving Expense Assistance	\$40,000.00	\$35,000.00	\$35,000.00		\$35,000.00	Have reserves
13	Recruitment of Clergy	\$5,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
14	District Service Center	\$30,000.00	\$25,000.00	\$30,000.00		\$30,000.00	This is for AC youth and clergy day apart, etc.
15	Leadership Development within Districts	\$50.00	\$50.00	-		-	Reserves available if needed
16	Ministry Opportunity Fund	-	\$100,000.00	\$100,000.00	\$20,000.00	\$120,000.00	New Fund for emerging micro-grants for timely deployment
16	Total	\$206,050.00	\$293,050.00	\$300,000.00	\$20,000.00	\$320,000.00	

RECOMMENDATIONS

1		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor- tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
2	Office of Connectional Ministries						
3	Program	\$5,000.00	\$15,000.00	\$20,000.00		\$20,000.00	
4	Total	\$5,000.00	\$15,000.00	\$20,000.00		\$20,000.00	
5							
6	Other Ministries						
7	Faith Action Network	\$13,000.00	\$13,000.00	\$13,000.00		\$13,000.00	
8	Healing Care Fund	-	-	-		-	Emergency funds for local church trauma that are held until needed
9	OCM Scholarships	\$17,000.00	\$17,000.00	\$17,000.00		\$17,000.00	
10	Total	\$30,000.00	\$30,000.00	\$30,000.00		\$30,000.00	
11	TOTAL PROGRAM	\$774,400.00	\$786,300.00	\$800,900.00	\$95,000.00	\$895,900.00	
12							
13	Other						
14	Funds to Cover Unpaid Apportionments	\$399,196.00	\$410,000.00	\$475,752.00		\$475,752.00	Anticipated underpayment by some churches using historical data to estimate
15	TOTAL OTHER	\$399,196.00	\$410,000.00	\$475,752.00		\$475,752.00	
16							
17	TOTAL EXPENSES	\$4,701,051.00	\$4,621,712.00	\$4,838,170.00	\$237,000.00	\$5,075,170.00	
18	TOTAL INCOME	\$4,495,101.00	\$4,592,343.00	\$4,835,170.00		\$4,835,170.00	
19	NET	\$(205,950.00)	\$(29,369.00)	\$(3,000)		\$(240,000.00)	Will be covered by underspend- ing, outside funding, interest, or reserve funds as outlined above

J-10 Recommendations - Expanded
Petition #15 CONT
2026 PNWAC