

PROPOSED 2027 PNW CONFERENCE BUDGET BEFORE REDUCTION

During the 2026 Pacific Northwest Annual Conference session in June, the PNW Council on Finance and Administration presented this proposed conference budget for 2027 (PCH Petition #15) to the body. Their rationale and explanations are still available to review on the conference website (<https://bit.ly/pnw-budget-june>).

Additional information about budget items can also be found in the 'Together We Serve' connectional giving document (<https://bit.ly/tws-2026>).

1 PROPOSED 2027 PNW CONFERENCE BUDGET • BEFORE REDUCTION							
2		2025 -Total Apportioned	2026 - Total Apportioned	2027 Apportioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
3	APPORTIONMENT INCOME	\$4,495,101.00	\$4,592,343.00	\$4,835,170.00		4,835,170.00	
4	Other income				\$562,000.00	-	Total for Other Funding column
5	EXPENSES						
6	General Church Apportionments						
7	Africa University Fund	\$13,503.00	\$13,316.00	\$12,794.00		\$12,794.00	General Church Apportionments
8	Black College Fund	\$60,334.00	\$59,498.00	\$57,169.00		\$57,169.00	General Church Apportionments
9	Episcopal Fund	\$215,544.00	\$212,561.00	\$204,236.00		\$204,236.00	General Church Apportionments
10	General Administration Fund	\$73,903.00	\$72,881.00	\$70,027.00		\$70,027.00	General Church Apportionments
11	Interdenominational Cooperation Fund	\$6,259.00	\$6,173.00	\$5,931.00		\$5,931.00	General Church Apportionments
12	Jurisdictional Administration Fund	\$30,046.00	\$32,000.00	\$32,000.00		\$32,000.00	Western Jurisdictional Apportionments
13	Ministerial Education Fund	\$151,253.00	\$149,162.00	\$143,320.00		\$143,320.00	General Church Apportionments
14	World Service	\$437,280.00	\$431,231.00	\$414,341.00		\$414,341.00	General Church Apportionments
15	TOTAL GENERAL CHURCH APPORTIONMENTS	\$988,122.00	\$976,822.00	\$939,818.00		\$939,818.00	
16							
17	GNW Episcopal Office						
18	Office Expenses	\$35,000.00	\$40,000.00	\$45,000.00		\$45,000.00	PNW portion of Area shared cost
19	Bishop's office (shared with OI & Alaska)				\$30,000.00	\$30,000.00	Reserve use for Asst. to Bishop (.25 FTE shared)
20	TOTAL GNW EPISCOPAL OFFICE	\$35,000.00	\$40,000.00	\$45,000.00	\$30,000.00	\$75,000.00	
21							
22	PERSONNEL						
23	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.
24	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
25	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
26	Other expenses (i.e. travel, computer replacements)	\$1,000.00	\$1,000.00	\$15,000.00		\$15,000.00	Increase in usage by Congregational Development, CoIM, Equity work by Intercultural competency facilitators. This is broken out specifically this year.
27	Total	\$190,300.00	\$180,000.00	\$257,500.00		\$257,500.00	
28							
29	District Service Center						
30	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
31	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$35,000.00	\$35,000.00	\$40,000.00		\$40,000.00	Retirement, Health, and Taxes
32	Other expenses (i.e. travel, computer replacements)	\$1,000.00	\$1,000.00	\$1,200.00		\$1,200.00	
33	Total	\$140,000.00	\$186,000.00	\$201,200.00	\$12,000.00	\$213,200.00	
34							
35	District Superintendents						
36	Salaries (including Utilities & Housing)	\$627,000.00	\$609,000.00	\$505,000.00	\$100,000.00	\$605,000.00	Housing Endowment covers DS housing in other funding column

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37	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$120,000.00	\$130,000.00	\$135,000.00		\$135,000.00	
38	Other expenses (i.e. new DS expense)	\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00	
39	Total	\$750,000.00	\$742,000.00	\$643,000.00	\$100,000.00	\$743,000.00	
40							
41	Office of Connectional Ministries						
42	Salaries Staff (4.65 FTE)	\$440,000.00	\$460,000.00	\$475,000.00		\$475,000.00	
43	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$183,333.00	\$195,000.00	\$200,000.00		\$200,000.00	
44	Other expenses (i.e. travel, computer replacements)	\$10,000.00	\$15,000.00	\$15,000.00		\$15,000.00	
45	Total	\$633,333.00	\$670,000.00	\$690,000.00		\$690,000.00	
46							
47	Ethnic Ministries						
48	Salaries Staff (1.0 FTE)	\$90,200.00	\$93,000.00	\$98,000.00		\$98,000.00	Hispanic Ministry Director and contract communication worker
49	Benefits (i.e. prof. expenses, cont. ed, moving,)	\$50,000.00	\$50,000.00	\$50,000.00		\$50,000.00	
50	Other expenses (i.e. travel, computer replacements)						
51	Total	\$140,200.00	\$143,000.00	\$148,000.00		\$148,000.00	
52							
53	Shared Services						
54	Treasurer's Salary		\$82,000.00	\$85,000.00		\$85,000.00	PNW portion of shared services minus Brd. of Pensions support
55	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
56	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
57	Other expenses (i.e. travel, computer replacements)		\$35,000.00	\$40,000.00		\$40,000.00	
58	Total	\$505,000.00	\$442,000.00	\$471,000.00		\$471,000.00	Shared services transition of Benefits Officers and service costs covered by Brd. of Pensions keeping it out of the apportioned budget
59	Conf. Brd of Pensions Health support				\$325,000.00	\$325,000.00	
60	TOTAL PERSONNEL	\$2,358,833.00	\$2,363,000.00	\$2,410,700.00	\$437,000.00	\$2,847,700.00	
61							
62	PROPERTY						
63	District Parsonages	\$8,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
64							
65	TOTAL PROPERTY	\$8,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
66							
67	OFFICE						
68	Connectional Ministries Office						
69	Office Expenses	\$45,000.00	\$50,000.00	\$52,000.00		\$52,000.00	
70	Equipment, Repair & Maintenance	\$20,000.00	\$20,000.00	\$22,000.00		\$22,000.00	
71	Information Technology	\$5,000.00	\$5,500.00	\$6,000.00		\$6,000.00	
72	Total	\$70,000.00	\$75,500.00	\$80,000.00		\$80,000.00	
73							
74	District Service Center						
75	Office Expenses	\$25,000.00	\$28,000.00	\$30,000.00		\$30,000.00	Use of reserves to augment apportioned funds
76	Equipment, Repair & Maintenance	\$2,500.00	\$3,000.00	\$3,000.00		\$3,000.00	
77	Total	\$27,500.00	\$31,000.00	\$33,000.00		\$33,000.00	
78							
79	Treasurer's Office						
80	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
81	Office Expenses	\$10,000.00	\$14,000.00	\$12,000.00		\$12,000.00	
82	Insurance/Bonding	\$2,000.00	\$2,000.00	\$2,000.00		\$2,000.00	
83	Total	\$40,000.00	\$46,000.00	\$48,000.00		\$48,000.00	
84	TOTAL OFFICE	\$137,500.00	\$152,500.00	\$161,000.00		\$161,000.00	
85							

		2025 -Total Apportioned	2026 - Total Apportioned	2027 Appor- tioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
86	PROGRAM/MINISTRY						
87	Annual Conference Sessions						
88	Conference Session	\$85,000.00	\$100,000.00	\$110,000.00		\$110,000.00	
89	Travel	\$2,500.00	\$3,000.00	\$4,000.00		\$4,000.00	
90	Journal	\$100.00	\$50.00	-		-	Spending down reserves
91	Total	\$87,600.00	\$103,050.00	\$114,000.00		\$114,000.00	
92							
93	Boards & Agencies						
94	Board of Higher Ed & Ministry	\$72,000.00	\$64,740.00	\$65,000.00		\$65,000.00	
95	Board of Ordained Ministry	\$22,000.00	\$30,000.00	\$40,000.00	\$40,000.00	\$80,000.00	Endowment earnings and MEF cover addi- tional costs above apportioned budget
96	Board of Trustees	\$10,000.00	\$10,000.00	\$10,000.00		\$10,000.00	
97	Camping Support (fire & liability insurance)	\$70,000.00	\$70,000.00	\$70,000.00		\$70,000.00	Subsidy of Liability insurance
98	GNW Equity/Cong. Development	\$167,700.00	\$110,500.00	\$110,000.00		\$110,000.00	
99	Council on Finance and Administration	\$50.00	\$50.00	-		-	
100	Global Mission	\$29,000.00	\$20,000.00	\$11,900.00	\$35,000	\$46,900.00	Endowment earnings supplement apportioned budget
101	Total	\$370,750.00	\$305,290.00	\$306,900.00	\$75,000.00	\$381,900.00	
102							
103	Ethnic Ministries						
104	Hispanic Ministry Development	\$40,000.00	\$15,000.00	\$15,000.00		\$15,000.00	Augmented by Denominational grants
105	Ethnic Ministry Development	\$35,000.00	\$25,000.00	\$15,000.00		\$15,000.00	Move to Ministry Opportunity Grant process
106	Total	\$75,000.00	\$40,000.00	\$30,000.00		\$30,000.00	
107							
108	Local Ministry Funds						
109	Cabinet Special Needs Fund	\$1,000.00	\$3,000.00	\$5,000.00		\$5,000.00	Using reserves as needed
110	Clergy & Church Support Funds						
111	Equitable Compensation	\$30,000.00	\$35,000.00	\$35,000.00		\$35,000.00	Have limited reserves
112	Mission Aid	\$100,000.00	\$90,000.00	\$90,000.00		\$90,000.00	Have reserves
113	Moving Expense Assistance	\$40,000.00	\$35,000.00	\$35,000.00		\$35,000.00	Have reserves
114	Recruitment of Clergy	\$5,000.00	\$5,000.00	\$5,000.00		\$5,000.00	
115	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.
116	Leadership Development within Districts	\$50.00	\$50.00	-		-	Reserves available if needed
117	Ministry Opportunity Fund	-	\$100,000.00	\$100,000.00	\$20,000.00	\$120,000.00	New Fund for emerging micro-grants for timely deployment
118	Total	\$206,050.00	\$293,050.00	\$300,000.00	\$20,000.00	\$320,000.00	
119							
120	Office of Connectional Ministries						
121	Program	\$5,000.00	\$15,000.00	\$20,000.00		\$20,000.00	
122	Total	\$5,000.00	\$15,000.00	\$20,000.00		\$20,000.00	
123							
124	Other Ministries						
125	Faith Action Network	\$13,000.00	\$13,000.00	\$13,000.00		\$13,000.00	
126	Healing Care Fund	-	-	-		-	Emergency funds for local church trauma that are held until needed
127	OCM Scholarships	\$17,000.00	\$17,000.00	\$17,000.00		\$17,000.00	
128	Total	\$30,000.00	\$30,000.00	\$30,000.00		\$30,000.00	
129	TOTAL PROGRAM	\$774,400.00	\$786,390.00	\$800,900.00	\$95,000.00	\$895,900.00	
130							
131	Other						
132	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
133	TOTAL OTHER	\$399,196.00	\$410,000.00	\$475,752.00		\$475,752.00	
134							
135	TOTAL EXPENSES	\$4,701,051.00	\$4,733,712.00	\$4,838,170.00	\$562,000.00	\$5,400,170.00	
136	TOTAL INCOME	\$4,495,101.00	\$4,592,343.00	\$4,835,170.00		\$4,835,170.00	
137	NET	\$(205,950.00)	\$(141,369.00)	\$(3,000)		\$(565,000.00)	Will be covered by underspending, outside funding, interest, or reserve funds as outlined above