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 compentency 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

		2025 -Total Apportioned	2026 - Total Apportioned	2027 Apportioned Funding	2027 - Other Funding	2027- Total Spending Plan	Notes
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 Generall 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 Apportioned 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 additional 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 untill 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