

2022 Proposed Budget

Description	2020 Budget	2020 Audit	2021 Budget	2021 Actuals	2022 Budget	% of Budget	Var w/2021
	(7/31/21)						
INCOME							
Congregational Allocations	132,961	128,949	129,145	70,149	116,235	26.1%	-10.0%
Operating & Youth Contributions	40,000	43,436	40,000	20,061	41,000	9.2%	2.5%
Investment Income	137,732	103,299	138,844	80,990	147,949	33.2%	6.6%
Additional Investment Draw	68,460	51,345	82,336	48,027	35,346	7.9%	-57.1%
Bend Loan Draw	11,469	11,469	13,451	13,451	14,905	3.3%	10.8%
Expansion Groups	1,000	325	1,000	450	500	0.1%	-50.0%
Congregational Generosity	22,000	24,566	22,000	3,500	22,000	4.9%	0.0%
Alaska Mission Fund Draw	3,000	3,000	3,000	3,000	3,500	0.8%	16.7%
Oper. Suplus Carryover	37,278	37,278	38,224	38,224	63,644	14.3%	66.5%
TOTAL INCOME	\$453,900	\$403,666	\$468,000	\$277,852	\$445,078	100.0%	-4.9%
EXPENSES							
MINISTERIAL SUPPORT							
Ministerial Staff	259,000	173,501	259,200	132,296	235,555	52.9%	-9.1%
Ministry/Home Office Expenses	38,000	21,468	46,000	6,154	46,000	10.3%	0.0%
Alaska Ministry	3,000	-	3,000	-	3,500	0.8%	16.7%
Vehicle Reserve	-	-	10,800	6,300	10,800	2.4%	0.0%
TOTAL Ministerial Support	\$300,000	194,969	319,000	144,750	295,855	66.5%	-7.3%
SUPPORT STAFF	67,000	31,448	64,000	31,397	61,573	13.8%	-3.8%
OFFICE ADMINISTRATION							
Audit	1,000	1,012	1,000	905	1,050	0.2%	5.0%
Phone/Internet	5,000	6,166	5,000	3,434	6,000	1.3%	20.0%
Copies/Printing	7,000	2,211	5,000	-	4,000	0.9%	-20.0%
Supplies	1,900	685	1,900	435	2,000	0.4%	5.3%
Technology	4,000	3,059	4,000	2,136	4,000	0.9%	0.0%
Postage/Mailing Service	4,500	1,638	4,500	680	4,000	0.9%	-11.1%
Storage	1,500	2,001	1,500	1,587	2,000	0.4%	33.3%
Payroll Service Fees	1,500	1,865	1,500	1,285	2,000	0.4%	33.3%
Miscellaneous	1,500	1,694	1,500	884	1,500	0.3%	0.0%
Insurance	3,000	3,120	2,000	3,931	4,000	0.9%	100.0%
TOTAL Office Administration	\$30,900	\$23,452	\$27,900	\$15,276	\$30,550	6.9%	9.5%
MISSION SUPPORT							
Mission Center Conference	6,700	301	6,700	-	6,700	1.5%	0.0%
Spectacular	9,150	222	9,150	-	9,150	2.1%	0.0%
Camper Support	14,100	14,510	14,100	-	14,100	3.2%	0.0%
Caravan	4,650	-	4,650	-	4,650	1.0%	0.0%
International Youth Forum	-	-	-	-	-	0.0%	
Youth Ministry Support	1,500	-	2,000	-	2,000	0.4%	0.0%
Leadership Development	6,500	2,961	7,000	1,914	7,000	1.6%	0.0%
Misc. Mission	900	-	1,000	152	1,000	0.2%	0.0%
Ecumenical	2,000	1,000	2,000	2,000	2,000	0.4%	0.0%
Peace & Justice Ministries	1,000	1,000	1,000	500	1,000	0.2%	0.0%
Bold Moves Grants	7,500	-	7,500	-	7,500	1.7%	0.0%
Young Adult Ministries	2,000	100	2,000	2,030	2,000	0.4%	0.0%
TOTAL Mission Support	\$56,000	\$20,093	\$57,100	\$6,596	\$57,100	12.8%	0.0%
TOTAL EXPENSES	\$453,900	\$269,963	\$468,000	\$198,020	\$445,078	100.0%	-4.9%
NET GAIN/DEFICIT	\$0	\$133,704	\$0	\$79,832	\$0		
Operating Investment Fund (as of 12/31/19)							
Operating Invest		\$4,360,255					
Operating Reserve		\$129,663					
Total Operational Investment 2020		\$4,489,918					
12/31/2019		\$4,051,179					
12/31/2018		\$3,309,356					
12/31/2017		\$3,211,981					
12/31/2016		\$3,431,178					
5 year average		\$3,698,722					

2022 Proposed Budget

Above is the proposed 2022 Mission Center Budget for the Conference's consideration. The proposed 2022 budget shows an overall decrease of 4.9% over the 2021 budget. This decrease is mostly accounted for by the decreased costs of health insurance benefits for GPNW's employees. Details are below in the budget notes.

Income Notes

- **Congregational Allocations**—The 10% decrease in allocation income is detailed in the section above.
- **Investment Income.**
 - Community of Christ Presiding Bishopric guidelines continue to recommend an eventual reduced investment draw goal of 4%, realizing that it may take some jurisdictions some years to reach that target. Making an immediate change to that level in our budgeting would mean immediate programming and personnel reductions. Decreased expenses and 2020 surplus funds place us in the position of proposing only an additional .95% draw in 2022 (it is 2.3% in 2021). The Mission Center Leadership Team and Mission Center Council concur with taking this additional draw but continue to encourage moving towards alignment with the recommended 4% goal over time.
 - GPNW's investment draw is based on a 5-year average of the Operating Investment fund (found at the bottom of the budget), a fund that is invested in the World Church's Affiliate Investment Pool (AIP). GPNW Pool A investments grew for the year ending December 31, 2020, at the rate of 11.4%.
- **Bend Loan Draw.** The Bend property is under contract to sell by June of 2023, but all involved agree it could close up to 6 months earlier than that. This income amount for 2022 is 50% of the interest accrued on that loan in 2021.
- **Operational Surplus Carryover.** This is the amount of net gain (surplus funds) we had from operations in 2020. It is larger than normal due to operations being shut down during COVID-19.

Expense Notes

- **Ministerial Staff.** Despite cost-of-living increases, this expense is projected to decrease by more than 9% as a result of shopping for our own medical insurance on the open market.
- **Home/Ministry Office Expenses.** Despite lower-than-normal actuals in 2021 I left this line-item high hoping that 2022 will be a year where our full staff can travel and meet with people again.
- **Alaska Ministry.** This line-item has been set at \$3,000 for many years. I thought it appropriate to increase.
- **Support Staff.** Same note as Ministerial Staff above. However, it is not set to decrease by 9% like ministerial staff because we have left money in this line-item with extra funds to hire part-time help for special projects if needed.
- **Insurance.** This line-item has been increased because in 2021 workman's compensation insurance was inadvertently omitted when creating the 2021 budget. That insurance covers not only GPNW staff, but also part-time staff working for congregations and campgrounds.

Net Gain Note

Like we had in 2020, you may notice a 2021 net gain at the bottom of the budget (column G). This is the result of continuing activity cancellations. Though not nearly as large as in 2020, these funds will be applied to the 2023 operating budget. I have controls at my disposal to keep this number from climbing too high if needs be.

Operating Investment Fund Note

At the bottom of the budget page, you can see how the 5-year average of the Operating Investment fund is calculated. 2021 is not included because this fiscal year is not yet concluded. You may see in 2019 that the amount is significantly larger than it had been for the 3 years prior. This is due to the sale of the Bellevue

property in 2019. The same bump may occur when the Bend property sells, and the Bend loan is repaid. What this means is that our 5-year average is headed up over the next 3-4 years and we may not need to take as large of a percentage of that fund to support our operational budget. This will remain true if we keep our expenses under control.