

2025 Spending Plan Narrative

Global Ministries, including UMCOR

A. Priorities, Programs/Initiatives, Outcomes

A.1. Share the priorities of your agency/fund for 2025. Highlight how these priorities have changed from previous years, with the rationale for these changes (e.g., opportunities, challenges).

Global Ministries, including UMCOR, has held consultations over recent years to discern how we will further support our church and world in a new mission age. Meeting with leaders from annual conferences, mission partners, missionaries, and agency colleagues has provided an opportunity to better understand our colleagues' contextual realities and God-inspired visions. A fruit of this engagement is the development of Global Ministries' 2025-2026 Strategic Plan.

This Strategic Plan is organized according to two missional themes and one operational theme:

- Connecting the Church in Mission
- Alleviating Human Suffering
- Creating a Sustainable Organizational Future

The two missional themes have had longstanding prominence throughout the agency. However, we are shining a brighter light on these themes to make even clearer where we see God inviting us to continue focusing our efforts.

Organized under these themes are seven priorities:

Connecting the Church in Mission

1. Listen and respond to partner requests through mutual, collaborative processes
2. Develop resources and training to better equip the church for participation in God's mission

Alleviating Human Suffering

3. Develop holistic, integrated approaches to alleviating human suffering
4. Collaborate with external partners in implementing effective interventions

Creating a Sustainable Organizational Future

5. Strengthen financial capacities for mission
6. Increase intra-agency partnerships supporting organizational efficiencies
7. Build a flexible, adaptive organizational culture

As part of the work of Connecting the Church in Mission, Global Ministries will seek to understand the missional priorities and contextual realities of all its partners, including United Methodist conferences and episcopal areas, affiliated autonomous Methodist

churches and other ecumenical and faith-based partners. At the same time, with special implications for the work of Alleviating Human Suffering, Global Ministries will continue seeking ways to understand and practice mission holistically, recognizing that work in one area often reinforces and supports work in other areas. Indeed, across its programs focused on Alleviating Human Suffering, Global Ministries in 2025 will seek to ensure regular communication and intentional collaboration between the agency staff responsible for partner relationships—including partners’ own strategic priorities—and the agency staff working in sectors such as Global Health, Disaster Response, Migration, Environmental Sustainability and Agriculture.

With an eye on the budget, under the theme Creating a Sustainable Organizational Future, Global Ministries will give sustained and renewed focus to its fundraising efforts. This will include restructuring its Fund Development unit with increased attention to major gifts and launching a significant fundraising campaign. Concurrently, Global Ministries will reexamine The Advance, The United Methodist Church’s vehicle for designated giving by churches and individuals to mission projects around the world. Global Ministries will ensure that The Advance continues to steward donors’ mission generosity in a way that has the most impact on partner projects.

Given the ongoing importance of collaboration at all levels, it is important to conclude here with a word about Global Ministries’ increasing alignment with the General Board of Higher Education and Ministry (GBHEM). The alignment will be an important means by which Global Ministries fosters better collaborative relationships with external partners, especially globally. The alignment will allow for a unified presence between the two agencies, which will significantly benefit partner relationships. By developing a culture, as well as systems, of regular consultation within Global Ministries and with GBHEM, staff will ensure a coordinated, unified approach to responding to partner requests.

A.2. Related to your 2025 priorities – highlight and explain any program or initiatives that will be launched, expanded, deprioritized, and/or discontinued in 2025.

In 2025, Global Ministries will continue to expand engagement with partners across the church’s regions with increases in the budget for the Mission Engagement unit. The goal of this unit will include increased support for dialogue and partnership, especially in the East Africa Region. A factor enabling the budget increases for Mission Engagement are five staff positions, which are being moved from other units.

Also slated to expand in 2025, Global Ministries will increase funds allocated for UMCOR Disaster Response grants. These allocations are being enabled by the immense generosity of donors who previously directed their philanthropic support through The Advance in response to the war in Ukraine.

Additionally, as part of Global Ministries’ plan to build its fund-raising capacity and enable

the long-term sustainability of the agency, Global Ministries will expand the Fund Development unit through additional staffing and outreach programs, including the anticipated fund-raising campaign.

As indicated in the 2025 budget, the agency will see several reductions.

For instance, administrative costs will go down as structural changes are implemented, such as with the consolidation of Mission Engagement and the former Global Mission Relationships unit. Additionally, there will be a decrease in missionary costs related to on-boarding.

An important consequence of increased collaboration with other agencies, especially the General Board of Higher Education and Ministry (GBHEM), is how Global Ministries will be able to reduce its costs for services in 2025 as more services, including staff positions, are being shared with GBHEM. Examples include shared services in the Office of the General Secretary, Communications unit and Information Technology team.

Among other agency costs that will be reduced, the Imagine No Malaria program will be absorbed by several programs in the agency's Global Health unit. Additionally, the Plan for Hispanic/Latino Ministry (NPHLM) will move at their request to the General Commission on Religion & Race.

A.3. Share the methods your agency is using to evaluate outcomes, detailing the frequency of this feedback and how mid-point corrections are made.

Global Ministries (including UMCOR) constantly strives to strengthen its systems of accountability throughout the agency and with partnering institutions to help improve program efficiency. The Monitoring and Evaluation (M&E) function has been one of the instruments used by the agency to improve program performance and evaluate the agency's impact.

The M&E unit has three main objectives that serve as its key mandates:

- Helping management make good program decisions for maximum impact
- Improving program efficiency across the agency and partnering institutions
- Helping build systems for program accountability and stewardship within Global Ministries and the wider UMC community

While these mandates are centered around the needs of Global Ministries, M&E has also intentionally supported partners and conferences in strengthening their systems of accountability.

Evaluation of the agency's outcomes is done through specific performance, outcome, and impact evaluations. Evaluations in 2024-2025 that have been conducted or are on-going include:

- US Disaster Recovery Evaluation
- Global Health Abundant Health Evaluation: A Baseline Assessment of the Global Health Programs
- Global Migration Evaluation (with Church World Service)

When evaluation reports are complete, findings are shared with Global Ministries leadership, as well as the partner(s) that were part of the evaluation. Program leadership incorporates respective findings into strategies moving forward as applicable. This occurs at both the agency and partner levels as Global Ministries continues to work with their partners in ministry.

B. Staffing

B.1. Share the number of staff for each year from 2020 to 2024, detailed by gender and race Explain the factors which have affected these staff totals and demographics.

Global Ministries is committed towards preserving race and gender diversity across staff levels. The breakdown from 2020-2024 is illustrated in the chart below. Because Global Ministries has worked to reduce the total number of staff overall since 2018, primarily owing to projected declines in revenue from the World Service Fund, the total number of staff was reduced by 34 percent, from 176 in 2018 to 116 in 2024.

The agency maintains its ability to meet its goals and priorities by providing remote work arrangements for most staff positions, continuing efforts to narrow mission program focus by strengthening our work with partners, realign and shift work priorities among existing staff, when possible, instead of back filling a vacancy, engaging in interagency collaborative efforts for shared service, and leveraging the use of our missionaries in the regions to expand representation and presence for regional work. These factors continue to help us to maintain a balanced demographic landscape within the workforce.

Global Ministries Staff, including UMCOR	FEMALE					MALE				
	2024	2023	2022	2021	2020	2024	2023	2022	2021	2020
Hispanic	11	12	13	10	10	4	2	3	3	4
White	21	23	19	17	30	13	15	15	14	17
Black	28	29	26	24	30	13	11	9	9	13
Native Hawaiian/Other Pacific Islander	0	0	0	2	0	0	0	0	0	0
Asian	11	12	11	8	11	8	9	8	10	9
American Indian/Alaskan Native	2	1	0	0	2	0	0	0	0	1
Two or More Races	3	3	3	3	3	2	2	3	0	1
Cumulative	76	80	72	64	86	40	39	38	36	45

B.2. Explain any adaptations you have used to staff your agency/fund going into the coming year, such as collaborations with other agencies/funds or the use of consultants.

In 2025, in addition to the ongoing work to align programs and selected systems, for example a shared customer relationship management system, Global Ministries and GBHEM will further leverage their alignment through an increased number of shared staff positions, with budgets adjusted accordingly. These include six staff positions in Communications, one of whom is housed in United Methodist Communications, five staff positions in Fund Development, three staff positions in Information Technology, one staff position of General Counsel, and two staff in the Office of the General Secretary. Altogether, these shared positions will support the agencies' continuing work to align with one another programmatically, as well as the agencies' objectives for further strengthen stewardship of World Service Funds and other funds supporting the general program agencies.

C. Financial Sustainability

C.1. Share the operating reserve policy of your agency/fund.

See Appendix below, "Global Ministries Reserve Policy."

C.2. Share how your 2024 end of year and 2025 forecasted end of year compared to your reserve policy.

Starting in 2019, Global Ministries implemented significant cost reduction measures in anticipation of declining World Service apportionments. During the period in which General Conference was postponed, World Service apportionments came in higher than originally projected, coupled with the reality that Global Ministries maintained lower operating costs. These unique circumstances helped drive reserves above our policy maximum in recent years.

For Global Ministries, the forecasted end of year 2024 balance is \$57m, which is four months above our reserve maximum. The forecasted end of year 2025 balance is \$52m, two months above our reserve maximum. With the approved reductions in World Service Funds beginning in 2025, these reserves will continue to be relied upon.

For UMCOR, the forecasted end of year 2024 balance is \$32m, which is seven months above our reserve maximum. The forecasted end of year 2025 balance is \$28m, which is five months above our reserve maximum. UMCOR will continue to supplement donor receipts with unrestricted funds.

C.3. Share your agency's plans to raise additional funds beyond apportionments.

To expand its capacity for raising funds beyond apportionments, Global Ministries in 2023-2024 completed a comprehensive assessment of its fund-raising structure, processes, and personnel, as well as an analysis of the affinity, capacity, and readiness to give among the agency's donors. The next step is the major gift fund-raising campaign, noted above, scheduled to begin in early 2025.

To support the campaign, Global Ministries is hiring additional fund-raising professionals. Global Ministries is also engaging volunteers to assist in fund raising. These volunteers are serving as an advisory committee to the campaign, helping to refine the case for support and other strategies.

It is important to note that the preparation for and launch of the campaign will generate new gifts to aid the agency's budget and play a role in creating an ongoing "culture of philanthropy" across the agency. Activities supporting this shift include regular trainings in fund-raising fundamentals for all members of the agency's senior leadership team.

D. Partnerships

D.1. Explain how your agency/fund will partner with annual conferences related to disciplinary mandates, other essential ministries, and administrative ministries.

Across the denomination, to strengthen partnerships with annual conferences and ensure the strength of other essential ministries, including administrative ministries, Global Ministries including UMCOR are called to fulfill a range of mandates with emphasis on mission engagement. In 2025, the agency will give special attention to the following, guided by the agency's Mission Engagement unit:

- Continue to bolster the role of Mission Engagement staff serving in crucial positions representing and promoting mission opportunities among churches and conferences.
- Further expand engagement with African episcopal leaders in the development of programs responding directly to local goals, such as (an example from 2024) walking alongside local church leaders who are integrating Wesleyan identity and faith into the ministries they lead. Additionally, develop a strategy for Africa as a whole, recognizing unique differences within and between regions.
- Launch additional new capacity-building efforts in the US and globally for church leaders seeking a greater understanding of the church's mission theology: among fruits of this work last year affecting the church's regions, special sessions were held along with church leaders from Congo and the Philippines at the 2024 General Conference regarding how churches engage in holistic evangelism.
- Continue to identify among the church's regions opportunities to expand and/or introduce missional activities and in so doing further deepen Global Ministries' understanding of the local contexts affecting the vitality of the churches those regions. Among specific objectives as a part of this regional work will be increased engagement with the European Methodist Council and, working in concert with CIEMAL (Consejo de Iglesias Evangelicas Metodistas de America y el Caribe), the autonomous and affiliated Methodist churches of Latin America and the Caribbean.

The volume of Global Ministries' partnerships with annual conferences and other entities is considerable. The agency maintains relationships with 546 partners in 107 countries. Below is a summary chart of the number of the agency's partners and countries, as of 2023, tabulated as part of ongoing strategic planning by Global Ministries and UMCOR.

- Africa: 154 partners across 29 countries
- Asia: 63 partners across 20 countries
- Europe: 46 partners across 28 countries
- Latin America and Caribbean: 59 partners across 29 countries
- Middle East: 18 partners across 5 countries
- North America: 222 partners across 2 countries

D.2. Highlight any other partnerships – including with other agencies/funds – related to disciplinary mandates, other essential ministries, and administrative ministries.

In 2025, in addition to its missional priorities, Global Ministries also will prioritize operational partnerships with other agencies to help strengthen overall organizational efficiency. Complementing its growing programmatic alignment with the General Board of Higher Education and Ministry (GBHEM), for example, Global Ministries also will work with GBHEM as both work to mutually achieve greater operational efficiencies and effectiveness in administrative work, especially in areas such as information technology, data management and granting processes. Increased partnerships with United Methodist Communications and other denominational agencies will also yield benefits affecting communications, information technology, human resources, finance and other back-of-house operations.

APPENDIX

Global Ministries Reserve Policy

February 15, 2024

STATEMENT

Global Ministries will strive to maintain Operating Reserve balances to protect the organization from financial risks negatively impacting its mission and financial sustainability.

Planned additions or reductions to this Operating Reserve will be accounted for within the annual budget process, which is voted on and approved by Global Ministries' Finance Committee and Board of Directors.

This policy applies to the reserves of Global Ministries and UMCOR whose reserves are held separate from those of Global Ministries. Throughout this document the reference to Global Ministries will include UMCOR.

TYPES OF RESERVES

Global Ministries reserves are classified into the following categories:

A. Reserves Without Donor Restrictions

1. Undesignated Reserves – General Operating Fund

The General Operating Fund consists of unrestricted funds. Income for this fund consists of World Service on ratio receipts, Investment income including realized and unrealized market gains, Unrestricted Advance projects income, undesignated gifts and bequests and other miscellaneous incomes. Expenditures recorded to the General Operating Fund are based on budget and other Board approved undesignated expenditures.

2. Unrestricted Board Designated Funds or Reserves

The Global Ministries Board has designated several Funds for various purposes to meet specific and identifiable needs and strategic objectives. Examples are the Collins General Fund to fund the missionary pension and health plans, Missionary Housing Fund for missionary housing, Emergency Evacuation Fund for missionaries, Fund Designated for Sager Brown, etc.

B. Reserves With Donor Restrictions

1. Temporary Restricted Funds or Reserves

Temporary Restricted Funds are received from donors for specific requests and are spent over time for that purpose only. Majority of these funds held are for responses to disasters, specific health projects, designated Advance projects and funds as well as



donor designated gifts and bequests. Also included in these are balances for the various racial ethnic plans covered from the Special Sundays.

2. Permanently Restricted Funds or Reserves

Permanently restricted reserves were given by donors for specific purposes, with the restriction that the principal must remain intact. Over the years, we have maintained the permanent restricted funds' principal and only use income generated through investments. Global Ministries manages over 1,300 endowment funds.

RESERVE POLICY

Minimum Operating Reserve: Global Ministries will strive to maintain a Minimum Operating Reserve of six months of operating expenses based on the average of the previous two full financial year's actual operating expenditures excluding Unrealized Gains/Losses on Investments. If the Operating Reserve drops below this level, the management and Board should develop a long-term plan to increase the Operating Reserve to the Minimum required Reserve level.

Maximum Operating Reserve: Global Ministries shall not let the Reserve exceed twelve months of operating expenditures based on the average of the previous two full fiscal years actual operating expenditures excluding Unrealized Gains/Losses. Global Ministries will use excess Reserves, if any, to fund capital or non-recurring costs or otherwise may elect to return them to the World Service Fund.

Use of Operating Reserve

While the Operating Reserve is intended to be a reserve for operations, for anticipated future needs of the agency, and for emergency use, any unrestricted funds held in reserve may be used for capital or non-recurring operation purposes as per approved policies.

Approval

The Reserve Policy will be reviewed and approved by the Global Ministries Finance Committee and recommended to the full Global Ministries Board for approval. It will be reviewed at least once a quadrennium by the Global Ministries Finance Committee.

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Key Assumptions

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
World Service Funds	34.0%	
General Advance Specials	22.1%	
Receipts from Other Agencies	20.8%	
Income from Outside Trusts	7.0%	
Benefit Trust Income	6.5%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total	\$ -	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	80.0%	75-85%	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	75-85%	
\$ Impact of a 1% lower payment rate	\$ -		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	13.0%	10-15%	
Retiree Health	13.0%	10-15%	
Salaries	2.0%		
Other	0.0%		

Investment Assumptions		Agency Comment
Rate of Return on LT Investments	7.0%	
Impact of each 1 Percentage point variance	\$ -	

Capital Expenditures	Amount	Agency Comment
Total	\$ -	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	26.1%	Estimating 27%-30% increase	

Change in Staff Headcount	(5.8)	Comments:	
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Distribution & Grants - UMC	22.9%
Direct Support of Persons in Mission	22.5%
Salaries	18.3%
Program	10.2%
Consultant Fees	5.6%
Total	79.5%

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
Total	\$ -

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue:						
Apportioned Funds	\$ 20,783,341	\$ 15,940,739	\$ 18,746,508	\$ 2,805,769	\$ 12,423,370	\$ (6,323,138)
Special Sunday Offerings	\$ 495,544	\$ 449,045	\$ 472,000	\$ 22,955	\$ 472,000	\$ -
Other General Funds	\$ 7,751,394	\$ 8,524,094	\$ 6,923,741	\$ (1,600,353)	\$ 8,064,000	\$ 1,140,259
Other Income	\$ 14,405,304	\$ 15,085,145	\$ 15,547,784	\$ 462,639	\$ 15,541,399	\$ (6,385)
Total before Reserves	\$ 43,435,583	\$ 39,999,023	\$ 41,690,033	\$ 1,691,010	\$ 36,500,769	\$ (5,189,264)
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (4,890,070)	\$ 3,491,430	\$ 6,948,118	\$ 3,456,688	\$ 7,035,429	\$ 87,311
Temporarily Restricted (Increase to)/Use of reserves	\$ 5,790,608	\$ 5,742,860	\$ 5,018,053	\$ (724,807)	\$ 4,957,922	\$ (60,131)
Total Revenue	\$ 44,336,121	\$ 49,233,313	\$ 53,656,204	\$ 4,422,891	\$ 48,494,120	\$ (5,162,084)
Expenditures:						
Distribution & Grants	\$ 20,203,822	\$ 23,500,059	\$ 28,676,460	\$ 5,176,400	\$ 22,362,863	\$ (6,313,596)
Program, Research and Prog Develop.	\$ 4,562,148	\$ 4,699,362	\$ 4,558,299	\$ (141,063)	\$ 4,953,015	\$ 394,716
Salaries and Benefits	\$ 10,266,219	\$ 11,630,140	\$ 10,763,616	\$ (866,525)	\$ 11,775,876	\$ 1,012,261
Building Management	\$ 821,031	\$ 700,000	\$ 777,854	\$ 77,854	\$ 755,000	\$ (22,854)
Equip., Supplies, Postage & Printing, Teleph.	\$ 337,342	\$ 436,265	\$ 299,019	\$ (137,246)	\$ 410,215	\$ 111,196
Audit, Legal, Consultants & Ind. Contractors	\$ 3,060,837	\$ 3,114,139	\$ 3,492,798	\$ 378,659	\$ 3,204,094	\$ (288,704)
Meeting & Staff Travel	\$ 1,805,086	\$ 1,727,500	\$ 1,388,493	\$ (339,007)	\$ 1,303,000	\$ (85,493)
Promo & Info Mat'ls (resale and not)	\$ 1,088,848	\$ 1,187,507	\$ 1,084,210	\$ (103,297)	\$ 1,035,410	\$ (48,800)
Information Technology	\$ 565,307	\$ 566,410	\$ 838,768	\$ 272,358	\$ 761,660	\$ (77,108)
Insurance & Taxes	\$ 612,710	\$ 496,580	\$ 487,528	\$ (9,052)	\$ 521,008	\$ 33,480
Depreciation	\$ 589,413	\$ 600,000	\$ 556,160	\$ (43,840)	\$ 504,000	\$ (52,160)
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 423,358	\$ 575,350	\$ 733,000	\$ 157,650	\$ 907,978	\$ 174,978
Total Expenditures	\$ 44,336,121	\$ 49,233,313	\$ 53,656,204	\$ 4,422,891	\$ 48,494,120	\$ (5,162,084)
Net Income (S/B \$0)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 23,322,637	\$ -	\$ 6,579,026	\$ 6,579,026	\$ -	\$ (6,579,026)
655 Other Non-operating Revenue (List other non-operating revenue)	\$ 12,165,177	\$ -	\$ 2,731,312	\$ 2,731,312	\$ -	\$ (2,731,312)
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ (1,128,688)	\$ (1,128,688)
Total Non-Operating Revenue/(Expense)	\$ 35,487,814	\$ -	\$ 9,310,338	\$ 9,310,338	\$ (1,128,688)	\$ (10,439,026)

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	\$ 20,783,341	\$ 15,940,739	\$ 18,746,508	\$ 2,805,769	\$ 12,423,370	\$ (6,323,138)
2 World Service On Ratio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Ministerial Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Black College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Africa University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Apportioned Funds	\$ 20,783,341	\$ 15,940,739	\$ 18,746,508	\$ 2,805,769	\$ 12,423,370	\$ (6,323,138)
Special Sunday Offerings:						
9 Human Relations Sunday	\$ 214,457	\$ 198,363	\$ 199,000	\$ 637	\$ 199,000	\$ -
10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 World Communion Sunday	\$ 182,910	\$ 182,941	\$ 183,000	\$ 59	\$ 183,000	\$ -
13 Peace with Justice Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Native American Ministries Sunday	\$ 98,177	\$ 67,741	\$ 90,000	\$ 22,259	\$ 90,000	\$ -
Total Special Sunday Offerings	\$ 495,544	\$ 449,045	\$ 472,000	\$ 22,955	\$ 472,000	\$ -
Other General Funds:						
15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Special Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 General Advance Specials	\$ 7,751,394	\$ 8,524,094	\$ 6,923,741	\$ (1,600,353)	\$ 8,064,000	\$ 1,140,259
19 World Service Contingency Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other General Funds	\$ 7,751,394	\$ 8,524,094	\$ 6,923,741	\$ (1,600,353)	\$ 8,064,000	\$ 1,140,259
Other Income:						
404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 Special Gifts/Contributions	\$ 393,276	\$ 50,000	\$ 71,968	\$ 21,968	\$ 62,400	\$ (9,568)
425 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 Dividends & Interest (from operations)	\$ -	\$ 60,000	\$ -	\$ (60,000)	\$ -	\$ -
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450 Income from Outside Trusts	\$ 2,529,802	\$ 2,527,322	\$ 2,495,694	\$ (31,628)	\$ 2,543,000	\$ 47,306
455 Legacies & Bequests	\$ 337,010	\$ 220,000	\$ 452,635	\$ 232,635	\$ 220,000	\$ (232,635)
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ 73,493	\$ 17,000	\$ 151,675	\$ 134,675	\$ 86,296	\$ (65,379)
458 Service Fees	\$ 106,240	\$ 81,486	\$ 106,240	\$ 24,754	\$ 97,828	\$ (8,413)
459 Receipts from Other Agencies	\$ 6,351,529	\$ 7,546,766	\$ 7,457,426	\$ (89,340)	\$ 7,588,920	\$ 131,494
460 Benefit Trust Income	\$ 2,003,361	\$ 1,880,000	\$ 1,880,000	\$ -	\$ 2,370,000	\$ 490,000
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470 Miscellaneous Income	\$ 1,596,138	\$ 1,600,572	\$ 1,709,690	\$ 109,118	\$ 1,710,533	\$ 843
480 Contra Income	\$ 1,014,455	\$ 1,102,000	\$ 1,222,456	\$ 120,456	\$ 862,423	\$ (360,033)
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Income	\$ 14,405,304	\$ 15,085,145	\$ 15,547,784	\$ 462,639	\$ 15,541,399	\$ (6,385)
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (4,890,070)	\$ 3,491,430	\$ 6,948,118	\$ 3,456,688	\$ 7,035,429	\$ 87,311
611 Temporarily Restricted (Increase to)/Use of reserves	\$ 5,790,608	\$ 5,742,860	\$ 5,018,053	\$ (724,807)	\$ 4,957,922	\$ (60,131)
Total Use of Reserves	\$ 900,538	\$ 9,234,290	\$ 11,966,171	\$ 2,731,881	\$ 11,993,351	\$ 27,180
Total Income	\$ 44,336,121	\$ 49,233,313	\$ 53,656,204	\$ 4,422,891	\$ 48,494,120	\$ (5,162,084)

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 9,539,842	\$ 11,583,220	\$ 17,665,531	\$ 6,082,311	\$ 11,119,295	\$ (6,546,236)
51 Direct Support of Persons in Mission	\$ 10,343,171	\$ 11,586,339	\$ 10,766,467	\$ (819,873)	\$ 10,900,068	\$ 133,601
52 Grants - Outside UMC	\$ 320,809	\$ 330,500	\$ 244,462	\$ (86,038)	\$ 343,500	\$ 99,038
53 Program	\$ 4,562,148	\$ 4,699,362	\$ 4,558,299	\$ (141,063)	\$ 4,953,015	\$ 394,716
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Salaries	\$ 7,952,681	\$ 8,715,874	\$ 8,314,711	\$ (401,163)	\$ 8,855,403	\$ 540,692
56 Pension Expense	\$ 819,507	\$ 918,338	\$ 818,761	\$ (99,577)	\$ 920,679	\$ 101,917
57 Employer's Payroll Taxes	\$ 427,303	\$ 538,262	\$ 468,822	\$ (69,440)	\$ 552,683	\$ 83,862
58 Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Group Insurance & Hospitalization	\$ 1,051,132	\$ 1,379,842	\$ 1,146,409	\$ (233,433)	\$ 1,387,725	\$ 241,316
60 Continuing Education	\$ 15,596	\$ 52,825	\$ 14,913	\$ (37,912)	\$ 44,386	\$ 29,473
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ 25,000	\$ -	\$ (25,000)	\$ 15,000	\$ 15,000
62 Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Building Management Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Utilities	\$ 49,884	\$ 50,000	\$ 38,751	\$ (11,249)	\$ 55,000	\$ 16,249
65 Telephone & Internet	\$ 66,880	\$ 58,500	\$ 40,909	\$ (17,591)	\$ 53,300	\$ 12,391
66 Postage & Freight	\$ 41,154	\$ 77,400	\$ 35,960	\$ (41,440)	\$ 54,800	\$ 18,840
67 Printing & Duplication	\$ 2,799	\$ 6,400	\$ 3,545	\$ (2,855)	\$ 5,400	\$ 1,855
68 Office Supplies	\$ 25,615	\$ 27,825	\$ 28,605	\$ 780	\$ 40,925	\$ 12,320
69 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 Equipment (items not capitalized)	\$ 29,231	\$ 30,000	\$ 7,493	\$ (22,507)	\$ 30,000	\$ 22,507
71 Equipment & Software Repair & Maintenance	\$ 13,183	\$ 10,600	\$ 8,450	\$ (2,150)	\$ 11,600	\$ 3,150
72 Equipment Leasing	\$ 25,232	\$ 26,000	\$ 25,750	\$ (250)	\$ 25,750	\$ -
73 Building Repair/Maint/Leasehold Imp	\$ 771,147	\$ 650,000	\$ 739,103	\$ 89,103	\$ 700,000	\$ (39,103)
74 Other Office Expense	\$ 133,247	\$ 199,540	\$ 148,307	\$ (51,233)	\$ 188,440	\$ 40,133
75 Depreciation Expense	\$ 589,413	\$ 600,000	\$ 556,160	\$ (43,840)	\$ 504,000	\$ (52,160)
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 Legal Fees	\$ 351,779	\$ 231,500	\$ 317,599	\$ 86,099	\$ 266,450	\$ (51,149)
79 Consultant Fees	\$ 2,546,485	\$ 2,635,890	\$ 2,886,238	\$ 250,348	\$ 2,705,144	\$ (181,094)
80 Independent Contractors	\$ 162,573	\$ 246,749	\$ 288,960	\$ 42,211	\$ 232,500	\$ (56,460)
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 Services Rendered by Other Agencies	\$ -	\$ -	\$ 186,051	\$ 186,051	\$ 379,699	\$ 193,648
84 Meeting Expense	\$ 1,244,943	\$ 1,025,000	\$ 873,216	\$ (151,784)	\$ 555,000	\$ (318,216)
85 Travel - Staff	\$ 560,143	\$ 702,500	\$ 515,277	\$ (187,223)	\$ 748,000	\$ 232,723
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87 Promotional & Informational Materials	\$ 790,909	\$ 890,007	\$ 786,710	\$ (103,297)	\$ 798,600	\$ 11,890
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 All Other Insurance	\$ 611,959	\$ 493,780	\$ 486,464	\$ (7,316)	\$ 519,208	\$ 32,744
90 Special Promotion	\$ 297,939	\$ 297,500	\$ 297,500	\$ -	\$ 236,810	\$ (60,690)
91 Taxes	\$ 751	\$ 2,800	\$ 1,065	\$ (1,735)	\$ 1,800	\$ 735
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Miscellaneous	\$ 284,767	\$ 485,078	\$ 377,444	\$ (107,634)	\$ 400,452	\$ 23,008
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Software Purchases & Support	\$ 136,518	\$ 131,410	\$ 130,918	\$ (492)	\$ 157,410	\$ 26,492
98 Information Services	\$ 428,789	\$ 435,000	\$ 707,850	\$ 272,850	\$ 604,250	\$ (103,600)
99 Clearing Account	\$ 9,394	\$ 8,787	\$ 13,265	\$ 4,478	\$ -	\$ (13,265)
100 Interdepartmental Allocation	\$ 129,197	\$ 81,486	\$ 156,240	\$ 74,754	\$ 127,828	\$ (28,413)
Total Expenditures	\$ 44,336,121	\$ 49,233,313	\$ 53,656,204	\$ 4,422,891	\$ 48,494,120	\$ (5,162,084)
'Surplus / (Deficit) (S/B \$0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 23,322,637	\$ -	\$ 6,579,026	\$ 6,579,026	\$ -	\$ (6,579,026)
650 Non-Operating Realized and Unrealized Gains (losses) - Endowment Funds, tied to Temp Restricted Tab	\$ 12,165,177	\$ -	\$ 2,731,312	\$ 2,731,312	\$ -	(2,731,312)
660 Other Non-Operating Expenses- tied to Temp Restricted Tab	\$ -	\$ -	\$ -	\$ -	\$ (1,128,688)	(1,128,688)
Total Non-Operating Revenue/(Expense)	\$ 35,487,814	\$ -	\$ 9,310,338	\$ 9,310,338	\$ (1,128,688)	\$ (10,439,026)

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Office of the General Secretary	\$ 8,261,949	\$ 10,383,633	\$ 9,080,574	\$ (1,303,059)	\$ 9,571,025	\$ 490,451
Mission Engagement	\$ 4,921,454	\$ 5,912,985	\$ 5,456,714	\$ (456,271)	\$ 6,928,904	\$ 1,472,190
Multiethnic Ministries	\$ 3,600,568	\$ 4,113,796	\$ 3,172,762	\$ (941,034)	\$ 3,439,083	\$ 266,321
Missionary Service	\$ 11,925,885	\$ 13,467,348	\$ 12,388,738	\$ (1,078,610)	\$ 12,598,002	\$ 209,264
Fund Development	\$ 1,217,265	\$ 1,485,347	\$ 1,927,341	\$ 441,994	\$ 1,878,245	\$ (49,096)
Communications	\$ 1,208,665	\$ 1,398,692	\$ 1,407,905	\$ 9,212	\$ 1,810,075	\$ 402,170
Treasury	\$ 2,772,600	\$ 2,933,509	\$ 2,791,403	\$ (142,105)	\$ 2,570,054	\$ (221,349)
Operations Support	\$ 4,929,367	\$ 4,414,617	\$ 4,909,789	\$ 495,173	\$ 4,684,132	\$ (225,657)
Outside Distributions	\$ 5,494,534	\$ 5,123,387	\$ 12,520,978	\$ 7,397,591	\$ 5,014,600	\$ (7,506,378)
Prior Year Adjustments	\$ 3,835	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 44,336,121	\$ 49,233,313	\$ 53,656,204	\$ 4,422,891	\$ 48,494,120	\$ (5,162,084)

General Board of Global Ministries of The United Methodist Church, Inc.
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2025	Current Year Forecast 2024	Prior Year Actual 2023
A C CAREF COM ARG P L REF			8,940
AFGHANISTAN International Assistance Mission			7,500
Asia Pacific Mission for Migrants (APMM)			14,000
Badil Resource Center			15,000
Bethlehem Bible College			8,000
Christian Conference of Asia Women's Pre-Assembly			10,000
COLOMBIA Iglesia Colombiana Metodista-CEPALC			24,200
Creas Asociacion Civil			25,652
Defence for Children International / Palestine Section			10,000
Diocese of Peshawar-Mental Health Centre			4,000
Gakko Hojin Ajia Gakuin			20,000
Instituto Internacional de Estudios Superiores, A.C			12,000
Interfaith Center on Corporate Responsibility			5,000
KASIMBAYAN, Inc.			5,000
KOINONIA Presença Ecumênica e Serviço			19,000
LATVIA-Latvijas Apvienota Metodistu Baznīc			12,000
Middle East Council of Churches-Lebanon and Palestinian			31,000
National Council of Churches in the Phillippines			9,500
National Farm Worker Ministry			5,000
Near East School of Theology			7,000
Prisoner Visitation & Support - Nationwide			2,000
Roum Catholic Melkite Church Wiam Center			6,000
The East Jerusalem YMCA			13,000
The Sentencing Project			2,000
United Theological College of The West Indies			8,398
Venezuela- CIEMVE			2,000
World Council of Churches			15,000
WUBU Foundation for Deaf Children's Development			19,619
Total	\$343,500	\$244,462	\$320,809

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

Purpose
The purpose of this tool is to be an information gathering tool to provide information to the General Council on Finance & Administration regarding the reserves (i.e., Net Assets) held by each agency of the United Methodist Church.
Instructions
Please follow the instructions provided below for each spreadsheet in this workbook. In addition, specific instructions/directions are provided on each worksheet as necessary.
Reserve Summary
Data should not be directly input on the Reserve Summary spreadsheet. All information on this spreadsheet is automatically accumulated from the other spreadsheets as referenced on the Reserve Summary.
A - Non-Liquid Assets
Using the green shaded cells, enter any assets that are not readily convertible to cash (e.g., fixed assets). Asset changes for each year in the quadrennium should be estimated and input into the related "Anticipated Changes in Assets" rows.
B - Temp Restricted Funds
Enter any temporarily restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received, and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
C - Perm Restricted Funds
Enter any permanently restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
D - Board Designated Funds
Enter any Board designated assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year designated and year expected to be fully utilized in the related rows. Estimated asset changes for each year should be estimated and input in the related "Anticipated Changes in Assets" (New Designations and use of Funds) rows.
E - Unrestricted Funds
Enter funds that are undesignated and unrestricted. In addition, provide any anticipated changes to the fund balances for each year in the related "Anticipated New Board Designations of Assets" row. Data should not be directly input on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

General Board of Global Ministries of The United Methodist Church, Inc.

Reserve (Net Asset) Analysis

Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Total Net Assets	\$ 357,337,628	\$ 324,540,948	\$ 354,681,794	\$ 341,559,755
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 46,225,788	\$ 29,104,751	\$ 43,939,046	\$ 37,852,436
Permanently Restricted Funds - See Worksheet C	\$ 121,459,685	\$ 118,829,237	\$ 121,459,685	\$ 121,459,685
Total Restricted Net Assets	\$ 167,685,473	\$ 147,933,988	\$ 165,398,732	\$ 159,312,122
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 67,590,017	\$ 61,529,850	\$ 76,263,529	\$ 73,831,758
Unrestricted Undesignated - See Worksheet E	\$ 92,864,882	\$ 90,400,073	\$ 77,243,251	\$ 72,639,593
Unrestricted Non-Operating - Unrealized Investment Gains/(Losses)	\$ 29,197,256	\$ 24,677,037	\$ 35,776,282	\$ 35,776,282
Total Unrestricted Net Assets	\$ 189,652,155	\$ 176,606,960	\$ 189,283,063	\$ 182,247,634
Assets not readily convertible to cash - See Worksheet A	\$ 76,955,336	\$ 71,563,411	\$ 82,978,202	\$ 82,474,202
Available Unrestricted Net Assets	\$ 112,696,819	\$ 105,043,549	\$ 106,304,861	\$ 99,773,432

General Board of Global Ministries of The United Methodist Church, Inc.
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Assets	\$ 21,250,879	\$ 20,480,226	\$ 20,694,719	\$ 20,190,719
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Unrealized Gains/Losses	\$ 32,510,276	\$ 29,475,437	\$ 38,387,392	\$ 38,387,392
Other - Wespath Reserve	\$ 23,194,181	\$ 21,607,749	\$ 23,896,091	\$ 23,896,091
Total Assets Not Readily Convertible to Cash	\$ 76,955,336	\$ 71,563,411	\$ 82,978,202	\$ 82,474,202
Change in Assets Not Readily Convertible to Cash		\$ (600,000)	\$ 6,022,866	\$ (504,000)

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Asset Purchases		\$ -	\$ -	\$ -
Fixed Asset Depreciation		\$ (600,000)	\$ (556,160)	\$ (504,000)
Other - Inventory - Write down		\$ -	\$ -	\$ -
Change in value of Untraded Stock		\$ -	\$ -	\$ -
Real Estate Investments				
Other - Unrealized Gains/Losses			\$ 5,877,116	\$ -
Other - Wespath Reserves Gains/Losses			\$ 701,910	\$ -
Change in Assets Not Readily Convertible to Cash		\$ (600,000)	\$ 6,022,866	\$ (504,000)
Check Figures		\$ -	\$ -	\$ -

General Board of Global Ministries of The United Methodist Church, Inc.
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds					Fund Information		
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Assets	Year Received	Year Expected to be Fully Utilized
TR/Field Projects	\$ 984,267	\$ 433,865	\$ 652,697	\$ 337,847	Donor Designated Funds		
TR/Scholarships and Leadership Training	\$ 4,004,249	\$ 2,929,247	\$ 3,494,867	\$ 2,886,267	Scholarships and Leadership Training for our Missionaries		
TR/General Conference Restricted	\$ 4,476,297	\$ 3,051,855	\$ 4,166,932	\$ 2,550,372	Conference Designated Plans		
TR/Advance Special Projects	\$ 2,042,971	\$ 2,435,353	\$ 1,931,502	\$ 1,916,502	Approved Mission Opportunities for National and World Programs		
TR/ Projects for Individual & Institutions	\$ 3,471,000	\$ 3,421,185	\$ 3,197,016	\$ 3,175,416	Funds for Schools, Colleges and Community Centres		
TR/Missionary Support	\$ 1,993,898	\$ 1,988,755	\$ 2,063,898	\$ 2,133,898	Funds for Missionary Support		
TR/Other	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	Miscellaneous Mission Opportunities		
TR/Endowment Income	\$ 29,249,672	\$ 14,841,058	\$ 28,428,701	\$ 24,848,701	Endowment Fund Realized/Unrealized Gain/Loss		
Total Temporarily Restricted Net Assets	\$ 46,225,788	\$ 29,104,751	\$ 43,939,046	\$ 37,852,436			
Change in Temporarily Restricted Net Assets		\$ (5,742,860)	\$ (2,286,741)	\$ (6,086,610)			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
TR/Field Projects		\$ 11,590	\$ -	\$ -			
TR/Scholarships and Leadership Training		\$ 213,987	\$ 187,687	\$ 185,400			
TR/General Conference Restricted		\$ 1,355,192	\$ 1,755,590	\$ 1,593,370			
TR/Advance Special Projects		\$ 2,573,285	\$ 2,377,355	\$ 2,410,000			
TR/ Projects for Individual & Institutions		\$ 77,078	\$ 7,439	\$ 55,800			
TR/Missionary Support		\$ 80,000	\$ 70,000	\$ 70,000			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Income		\$ -	\$ -	\$ -			
Non-Operating: Anticipated Investment Gains/Losses and Activities							
TR/Field Projects		\$ -	\$ -	\$ -			
TR/Scholarships and Leadership Training		\$ -	\$ -	\$ -			
TR/General Conference Restricted		\$ -	\$ -	\$ (1,128,688)	Not budgeted transfer of NPHLM funds to GCORR.		
TR/Advance Special Projects		\$ -	\$ -	\$ -			
TR/ Projects for Individual & Institutions		\$ -	\$ -	\$ -			
TR/Missionary Support		\$ -	\$ -	\$ -			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Income (Non-Operating)		\$ -	\$ 2,731,312	\$ -	Non-operating activity. As a principle, we do not budget gains/losses for future		
Anticipated Use of Funds:							
TR/Field Projects		\$ (323,342)	\$ (331,570)	\$ (314,850)			
TR/Scholarships and Leadership Training		\$ (680,850)	\$ (697,069)	\$ (794,000)			
TR/General Conference Restricted		\$ (2,889,600)	\$ (2,064,954)	\$ (2,081,242)			
TR/Advance Special Projects		\$ (2,575,000)	\$ (2,488,824)	\$ (2,425,000)			
TR/ Projects for Individual & Institutions		\$ (85,200)	\$ (281,423)	\$ (77,400)			
TR/Missionary Support		\$ -	\$ -	\$ -			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Income		\$ (3,500,000)	\$ (3,552,283)	\$ (3,580,000)			
Change in Temporarily Restricted Net Assets		\$ (5,742,860)	\$ (2,286,741)	\$ (6,086,610)			
Check Figures		\$ -	\$ -	\$ -			

General Board of Global Ministries of The United Methodist Church, Inc.
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

					Fund Information	
Permanently Restricted Funds					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025		
PR/Collins Forests Fund	\$ 4,223,000	\$ 4,175,000	\$ 4,223,000	\$ 4,223,000	The Collins Forest	
PR/Permanent Fund-World	\$ 29,925,351	\$ 29,934,175	\$ 29,925,351	\$ 29,925,351	Permanent Restricted Funds	
PR/Permanent Fund-Unrestricted	\$ 11,602,728	\$ 11,577,363	\$ 11,602,728	\$ 11,602,728	Permanent Restricted Funds	
PR/Permanent Fund-Investment Held by Others	\$ 29,610,473	\$ 27,397,299	\$ 29,610,473	\$ 29,610,473	Permanent Investments Held by Others	
PR/Texas Methodist Foundation	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	Texas Methodist Foundation Investment	
PR/Revolving Loan Fund	\$ 21,098,134	\$ 20,745,399	\$ 21,098,134	\$ 21,098,134	Loan fund held by Wesleyan Investive	
Total Permanently Restricted Net Assets	\$ 121,459,685	\$ 118,829,237	\$ 121,459,685	\$ 121,459,685		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
PR/Collins Forests Fund		\$ -	\$ -	\$ -		
PR/Permanent Fund-World		\$ -	\$ -	\$ -		
PR/Permanent Fund-Unrestricted		\$ -	\$ -	\$ -		
PR/Permanent Fund-Investment Held by Others		\$ -	\$ -	\$ -		
PR/Texas Methodist Foundation		\$ -	\$ -	\$ -		
PR/Revolving Loan Fund		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
PR/Collins Forests Fund		\$ -	\$ -	\$ -		
PR/Permanent Fund-World		\$ -	\$ -	\$ -		
PR/Permanent Fund-Unrestricted		\$ -	\$ -	\$ -		
PR/Permanent Fund-Investment Held by Others		\$ -	\$ -	\$ -		
PR/Texas Methodist Foundation		\$ -	\$ -	\$ -		
PR/Revolving Loan Fund		\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
PR/Collins Forests Fund		\$ -	\$ -	\$ -		
PR/Permanent Fund-World		\$ -	\$ -	\$ -		
PR/Permanent Fund-Unrestricted		\$ -	\$ -	\$ -		
PR/Permanent Fund-Investment Held by Others		\$ -	\$ -	\$ -		
PR/Texas Methodist Foundation		\$ -	\$ -	\$ -		
PR/Revolving Loan Fund		\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

General Board of Global Ministries of The United Methodist Church, Inc.

Reserve (Net Asset) Analysis

Spending Plan Forms - Reserve Analysis

Board Designated Funds

Board Designated Funds

					Designation Information		
Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
BD/Field projects	\$ 12,960,737	\$ 10,100,659	\$ 21,646,642	\$ 18,979,725	Donor Designated Funds		
BD/Regionalization Atlanta	\$ 479,572	\$ 479,572	\$ 479,572	\$ 479,572	Grace UMC, Atlanta Headquarters		
BD/Missionary work	\$ 4,111,181	\$ 4,096,634	\$ 4,090,375	\$ 4,070,375	Missionary Support		
BD/Property	\$ 4,424,950	\$ 4,224,714	\$ 4,396,574	\$ 4,381,574	Overseas Property		
BD/Special program emphasis	\$ 2,799,671	\$ 1,760,415	\$ 2,548,637	\$ 2,549,637	Program Support		
BD/Annuity fund	\$ 168,122	\$ 234,227	\$ 168,268	\$ 168,414	Annuity Funds		
BD/Mission education	\$ 156,153	\$ 79,508	\$ 156,153	\$ 112,153	Missionary Education and Training		
BD/Promotional funds	\$ -	\$ -	\$ -	\$ -	Board Designated Funds		
BD/Collins Pension & Health	\$ 42,489,631	\$ 40,554,120	\$ 42,777,308	\$ 43,090,308	Missionary Pension and Health Plan		
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 67,590,017	\$ 61,529,850	\$ 76,263,529	\$ 73,831,758			
Change In Board Designated Funds		\$ (2,396,574)	\$ 8,673,512	\$ (2,431,771)			

Anticipated Changes in Board Designated	<i>Enter New Designations as positive numbers</i>						
Anticipated New Designations							
BD/Field projects	\$ 2,016,109	\$ 12,500,000	\$ 2,000,000				
BD/Regionalization Atlanta	\$ -	\$ -	\$ -				
BD/Missionary work	\$ -	\$ -	\$ -				
BD/Property	\$ 75,957	\$ 147,060	\$ 75,000				
BD/Special program emphasis	\$ 4,734	\$ -	\$ 4,500				
BD/Annuity fund	\$ 2,541	\$ 146	\$ 146				
BD/Mission education	\$ 353	\$ -	\$ 1,000				
BD/Promotional funds	\$ -	\$ -	\$ -				
BD/Collins Pension & Health	\$ 967,322	\$ 913,000	\$ 913,000				
Designation 10- Please Describe	\$ -	\$ -	\$ -				
Add Additional Lines as Necessary	\$ -	\$ -	\$ -				
Total New Designations	\$ 3,067,015	\$ 13,560,206	\$ 2,993,646				
Anticipated Use of Funds:							
BD/Field projects	\$ (3,909,627)	\$ (3,814,095)	\$ (4,666,917)				
BD/Regionalization Atlanta	\$ -	\$ -	\$ -				
BD/Missionary work	\$ (20,000)	\$ (20,806)	\$ (20,000)				
BD/Property	\$ (20,000)	\$ (175,436)	\$ (90,000)				
BD/Special program emphasis	\$ (990,275)	\$ (251,034)	\$ (3,500)				
BD/Annuity fund	\$ -	\$ -	\$ -				
BD/Mission education	\$ -	\$ -	\$ (45,000)				
BD/Promotional funds	\$ -	\$ -	\$ -				
BD/Collins Pension & Health	\$ (523,688)	\$ (625,323)	\$ (600,000)				
Designation 10- Please Describe	\$ -	\$ -	\$ -				
Add Additional Lines as Necessary	\$ -	\$ -	\$ -				
Total Use of Funds	\$ (5,463,590)	\$ (4,886,693)	\$ (5,425,417)				
Change in Board Designated Funds	\$ (2,396,574)	\$ 8,673,512	\$ (2,431,771)				
Check Figure	\$ -	\$ -	\$ -				

General Board of Global Ministries of The United Methodist Church, Inc.

Reserve (Net Asset) Analysis

Spending Plan Forms - Reserve Analysis

Unrestricted (Undesignated/Board Designated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Unrestricted (Undesignated/Board Designated) Funds	\$ 92,864,882	\$ 90,400,073	\$ 77,243,251	\$ 72,639,593
Change in Unrestricted Funds-Increase/(Decrease)		\$ (1,094,856)	\$ (15,621,631)	\$ (4,603,658)

Anticipated Changes in Net Assets:				
Anticipated New Board Designations of Assets		\$ -	\$ (12,500,000)	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (1,094,856)	\$ (3,121,631)	\$ (4,603,658)
Change in Unrestricted Funds		\$ (1,094,856)	\$ (15,621,631)	\$ (4,603,658)
Check Figure		\$ -	\$ -	\$ -

Change in Unrestricted Reserves

Plan Name	Change in Reserves <i>(in thousands)</i> <i>Increase / (Use of Reserves)</i>									
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projections	2025 Budget	2023 Net Asset Balance
Asian American Language Ministry	\$ (22)	\$ (35)	\$ (17)	\$ (3)	\$ 53	\$ 59	\$ (27)	\$ (351)	\$ (167)	\$ 1,057
Korean Ministry Plan	\$ 75	\$ (35)	\$ (92)	\$ 169	\$ 203	\$ 95	\$ (368)	\$ (30)	\$ (68)	\$ 553
National Plan for Hispanic/Latino	\$ (120)	\$ (148)	\$ (57)	\$ 309	\$ 327	\$ 334	\$ (120)	\$ 208		\$ 921
Pacific Island Ministry	\$ 47	\$ (35)	\$ (10)	\$ 69	\$ (24)	\$ 75	\$ (34)	\$ (6)	\$ (11)	\$ 315
Total	\$ (19)	\$ (253)	\$ (176)	\$ 544	\$ 559	\$ 564	\$ (549)	\$ (179)		\$ 2,846
	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	Change in Net Assets	EOY Net Asset Balance

**United Methodist Committee on Relief
2025 General Agency Spending Plans
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
General Advance Specials	83.9%	
Legacies and Bequests	8.3%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total	\$ -	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	0.0%	75-85%	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	75-85%	
\$ Impact of a 1% lower payment rate	\$ -		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	13.0%	10-15%	
Retiree Health	13.0%	10-15%	
Salaries	2.0%		
Other	0.0%		

Investment Assumptions	Agency Comment
Rate of Return on LT investments	7.0%
Impact of each 1 Percentage point variance	\$ -

Capital Expenditures	Amount	Agency Comment
Total	\$ -	

United Methodist Committee on Relief
2025 General Agency Spending Plans
Key Assumptions

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	6.1%	Estimating 27%-30% increase	

Change in Staff Headcount	0.5	Comments:	
---------------------------	-----	-----------	--

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Distributions and Grants - UMC	53.5%
Grants - Outside UMC	17.5%
Services Rendered by Other Agencies	17.0%
Salaries	6.3%
	0.0%
	0.0%
Total	94.3%

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
Total	\$ -

United Methodist Committee on Relief
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 World Service On Ratio	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	\$ -	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	\$ -	\$ -	-
6 Black College	\$ -	\$ -	\$ -	\$ -	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	\$ -	\$ -	-
8 Prior Quadrennium	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Apportioned Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Sunday Offerings:						
9 Human Relations Sunday		\$ -	\$ -	\$ -	\$ -	\$ -
10 One Great Hour of Sharing	\$ 1,566,220	\$ 1,750,000	\$ 1,609,858	\$ (140,142)	\$ 1,600,000	(9,858)
11 United Methodist Student Day		\$ -	\$ -	\$ -	\$ -	-
12 World Communion Sunday		\$ -	\$ -	\$ -	\$ -	-
13 Peace with Justice Sunday		\$ -	\$ -	\$ -	\$ -	-
14 Native American Ministries Sunday		\$ -	\$ -	\$ -	\$ -	-
Total Special Sunday Offerings	\$ 1,566,220	\$ 1,750,000	\$ 1,609,858	\$ (140,142)	\$ 1,600,000	\$ (9,858)
Other General Funds:						
15 World Service Specials		\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund		\$ -	\$ -	\$ -	\$ -	-
17 Special Appeals		\$ -	\$ -	\$ -	\$ -	-
18 General Advance Specials	\$ 29,988,930	\$ 27,495,000	\$ 19,327,827	(8,167,173)	\$ 28,717,693	9,389,866
19 World Service Contingency Grants		\$ -	\$ -	\$ -	\$ -	-
Total Other General Funds	\$ 29,988,930	\$ 27,495,000	\$ 19,327,827	\$ (8,167,173)	\$ 28,717,693	\$ 9,389,866

United Methodist Committee on Relief
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Other Income:						
404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	-
420 Special Gifts/Contributions	\$ 1,390,943	\$ -	\$ 49,776	\$ 49,776	\$ -	(49,776)
425 Grants	\$ -	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	(7,500,000)
430 Dividends & Interest (from operations)	\$ 11	\$ -	\$ -	\$ -	\$ -	-
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ -	\$ -	\$ -	\$ -	\$ -	-
450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
455 Legacies & Bequests	\$ 7,155,533	\$ 2,728,886	\$ 2,750,000	\$ 21,114	\$ 2,847,220	97,220
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ -	\$ -	\$ -	\$ -	\$ -	-
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
459 Receipts from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Benefit Trust Income	\$ 528,328	\$ 490,000	\$ 519,618	\$ 29,618	\$ 520,000	382
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ 1,334,474	\$ 232,000	\$ 1,060,000	\$ 828,000	\$ 547,000	(513,000)
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Income	\$ 10,409,289	\$ 3,450,886	\$ 11,879,394	\$ 8,428,508	\$ 3,914,220	\$ (7,965,174)
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (3,774,531)	4,641,908	3,628,322	(1,013,586)	4,141,402	513,080
611 Temporarily Restricted (Increase to)/Use of reserves	\$ (1,410,440)	\$ 1,042,500	\$ 1,550,844	508,344	\$ 1,147,651	(403,193)
Total Use of Reserves	\$ (5,184,971)	\$ 5,684,408	\$ 5,179,166	\$ (505,242)	\$ 5,289,053	\$ 109,887
Total Income	\$ 36,779,468	\$ 38,380,294	\$ 37,996,245	\$ (384,049)	\$ 39,520,966	\$ 1,524,721

United Methodist Committee on Relief
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 19,195,803	\$ 17,327,169	\$ 20,063,929	\$ 2,736,760	\$ 21,148,302	\$ 1,084,373
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ 6,202,872	\$ 9,295,000	\$ 6,552,725	\$ (2,742,275)	\$ 6,906,873	354,148
53 Program	\$ -	\$ 150,000	\$ 20,000	\$ (130,000)	\$ 50,000	30,000
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 2,854,248	\$ 2,043,052	\$ 2,155,168	\$ 112,116	\$ 2,492,558	337,390
56 Pension Expense	\$ 211,731	\$ 203,305	\$ 174,493	\$ (28,812)	\$ 219,349	44,856
57 Employer's Payroll Taxes	\$ 161,975	\$ 120,321	\$ 133,487	\$ 13,166	\$ 167,802	34,315
58 Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-
59 Group Insurance & Hospitalization	\$ 359,944	\$ 345,619	\$ 296,638	\$ (48,981)	\$ 372,894	76,256
60 Continuing Education	\$ -	\$ -	\$ 500	\$ 500	\$ 3,548	3,048
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ 3,465	\$ -	\$ (3,465)	\$ -	-
62 Rent	\$ -	\$ -	\$ -	\$ -	\$ -	-
63 Building Management Expense	\$ 263,078	\$ 216,667	\$ 234,616	\$ 17,949	\$ 227,000	(7,616)
64 Utilities	\$ 65,304	\$ -	\$ -	\$ -	\$ -	-
65 Telephone & Internet	\$ 18,305	\$ 3,360	\$ 1,300	\$ (2,060)	\$ 3,360	2,060
66 Postage & Freight	\$ 2,496	\$ 2,500	\$ 1,941	\$ (559)	\$ 2,000	59
67 Printing & Duplication	\$ -	\$ -	\$ -	\$ -	\$ -	-
68 Office Supplies	\$ 21,489	\$ 10,000	\$ 3,983	\$ (6,017)	\$ 4,000	17
69 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	-
70 Equipment (items not capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	-
71 Equipment & Software Repair & Maintenance	\$ 29,159	\$ -	\$ -	\$ -	\$ -	-
72 Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	-
73 Building Repair/Maint/Leasehold Imp	\$ -	\$ -	\$ -	\$ -	\$ -	-
74 Other Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
75 Depreciation Expense	\$ 129,469	\$ 82,000	\$ 82,000	\$ -	\$ 82,000	-
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ 21,135	\$ 5,000	\$ 6,000	\$ 1,000	\$ 6,000	-
78 Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
79 Consultant Fees	\$ 101,771	\$ 42,000	\$ 53,000	\$ 11,000	\$ 202,576	149,576
80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	-
81 Investment Fees	\$ 16,313	\$ 75,000	\$ 40,000	\$ (35,000)	\$ 45,000	5,000
82 Data Processing Rental & Service	\$ 149,654	\$ 220,000	\$ 180,000	\$ (40,000)	\$ 180,000	-
83 Services Rendered by Other Agencies	\$ 6,378,614	\$ 7,546,766	\$ 7,457,426	\$ (89,340)	\$ 6,710,178	(747,247)
84 Meeting Expense	\$ 63,020	\$ 100,000	\$ 40,000	\$ (60,000)	\$ 80,000	40,000
85 Travel - Staff	\$ 168,304	\$ 260,000	\$ 165,751	\$ (94,249)	\$ 265,000	99,249

United Methodist Committee on Relief
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials (not for resale)	\$ 2,869	\$ -	\$ -	\$ -	\$ -	-
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ 336,866	\$ 293,920	\$ 317,288	\$ 23,368	\$ 317,300	12
90 Special Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	-
91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous	\$ 25,049	\$ 35,150	\$ 16,000	\$ (19,150)	\$ 35,225	19,225
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
97 Software Purchases & Support	\$ -	\$ -	\$ -	\$ -	\$ -	-
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 36,779,468	\$ 38,380,294	\$ 37,996,245	\$ (384,049)	\$ 39,520,966	\$ 1,524,721
'Surplus / (Deficit) (S/B \$0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 12,165,560	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ 85,920	\$ -	\$ -	\$ -	\$ -	-
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	-
Total Non-Operating Revenue/(Expense)	\$ 12,252,480	\$ -	\$ -	\$ -	\$ -	\$ -

United Methodist Committee on Relief
2025 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue:						
Apportioned Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Sunday Offerings	\$ 1,566,220	\$ 1,750,000	\$ 1,609,858	\$ (140,142)	\$ 1,600,000	\$ (9,858)
Other General Funds	\$ 29,988,930	\$ 27,495,000	\$ 19,327,827	\$ (8,167,173)	\$ 28,717,693	\$ 9,389,866
Other Income	\$ 10,409,289	\$ 3,450,886	\$ 11,879,394	\$ 8,428,508	\$ 3,914,220	\$ (7,965,174)
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (3,774,531)	\$ 4,641,908	\$ 3,628,322	\$ (1,013,586)	\$ 4,141,402	\$ 513,080
Temporarily Restricted (Increase to)/Use of reserves	\$ (1,410,440)	\$ 1,042,500	\$ 1,550,844	\$ 508,344	\$ 1,147,651	\$ (403,193)
Total Revenue	\$ 36,779,468	\$ 38,380,294	\$ 37,996,245	\$ (384,049)	\$ 39,520,966	\$ 1,524,721
Expenditures:						
Distribution & Grants	\$ 25,398,675	\$ 26,622,169	\$ 26,616,654	\$ (5,515)	\$ 28,055,175	\$ 1,438,521
Program, Research and Prog Develop.	\$ -	\$ 150,000	\$ 20,000	\$ (130,000)	\$ 50,000	\$ 30,000
Salaries and Benefits	\$ 3,587,898	\$ 2,715,762	\$ 2,760,287	\$ 44,525	\$ 3,256,152	\$ 495,865
Building Management	\$ 328,382	\$ 216,667	\$ 234,616	\$ 17,949	\$ 227,000	\$ (7,616)
Equip., Supplies, Postage & Printing, Teleph.	\$ 71,449	\$ 15,860	\$ 7,224	\$ (8,636)	\$ 9,360	\$ 2,136
Audit, Legal, Consultants & Ind. Contractors	\$ 122,906	\$ 47,000	\$ 59,000	\$ 12,000	\$ 208,576	\$ 149,576
Meeting & Staff Travel	\$ 231,324	\$ 360,000	\$ 205,751	\$ (154,249)	\$ 345,000	\$ 139,249
Promo & Info Mat'ls (resale and not)	\$ 2,869	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	\$ 149,654	\$ 220,000	\$ 180,000	\$ (40,000)	\$ 180,000	\$ -
Insurance & Taxes	\$ 336,866	\$ 293,920	\$ 317,288	\$ 23,368	\$ 317,300	\$ 12
Depreciation	\$ 129,469	\$ 82,000	\$ 82,000	\$ -	\$ 82,000	\$ -
Interest and Investment Fees	\$ 16,313	\$ 75,000	\$ 40,000	\$ (35,000)	\$ 45,000	\$ 5,000
All Other	\$ 6,403,663	\$ 7,581,916	\$ 7,473,426	\$ (108,490)	\$ 6,745,403	\$ (728,022)
Total Expenditures	\$ 36,779,468	\$ 38,380,294	\$ 37,996,245	\$ (384,049)	\$ 39,520,966	\$ 1,524,721
Net Income (S/B \$0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 12,165,560	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ 85,920	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue/(Expense)	\$ 12,252,480	\$ -	\$ -	\$ -	\$ -	\$ -

United Methodist Committee on Relief
2025 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Immigration Law & Justice Support	\$ 1,508,267	\$ 1,200,000	\$ 1,200,000	-	\$ 1,200,000	-
Disaster Response	\$ 14,728,204	\$ 14,346,552	\$ 12,671,597	(1,674,955)	\$ 17,470,104	4,798,507
Sager Brown	\$ 2,116,813	\$ 400,000	\$ 750,000	350,000	\$ 750,000	-
Global Migration	\$ 2,610,662	\$ 3,508,149	\$ 4,801,683	1,293,534	\$ 2,592,172	(2,209,511)
Shared Costs (excluding Global Health)	\$ 5,601,787	\$ 6,796,766	\$ 6,707,426	(89,340)	\$ 5,960,178	(747,247)
Environmental Sustainability	\$ 210,236	\$ -	\$ 376,159	376,159	\$ -	(376,159)
Office of the Executive Director	\$ 257,262	\$ 691,579	\$ 335,279	(356,301)	\$ 690,217	\$ 354,938
Management and General	\$ 670,038	\$ 927,212	\$ 810,757	(116,455)	\$ 828,208	\$ 17,451
Ecumenical Institutional Support	\$ 662,000	\$ 730,000	\$ 674,000	(56,000)	\$ 727,000	\$ 53,000
Global Health	\$ 7,234,183	\$ 8,780,036	\$ 8,669,345	(110,690)	\$ 8,303,087	\$ (366,258)
Other Temporary Restricted Advance Projects	\$ 1,180,016	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Total Spending	\$ 36,779,468	\$ 38,380,294	\$ 37,996,245	\$ (384,049)	\$ 39,520,966	\$ 1,524,721

United Methodist Committee on Relief
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2025	Current Year Forecast 2024	Prior Year Actual 2023
ACT - Action Churches Together			167,000
American Near East Refugee Aid			150,000
Asia Pacific Mission for Migrants (APMM)			50,000
Bennett College			10,000
Bethune-Cookman University			60,000
Charitable Foundation "Hope from Heart to Heart"			500,718
Christian Conference of Asia, Thailand			50,000
Church World Service			1,850,000
Claflin University			10,000
Clark Atlanta University			110,000
Comisión de Acción Social Menonita			50,000
Community Development for All People (CD4AP)			35,000
Community World Service Asia			52,304
DERECHOSCOPIO A.C. (CENTRO 32)			49,935
Ethiopian Orthodox Church Development and Interchurch Aid			50,000
Commission Refugee and Returnee Affairs Department			
European Lawyers in Lesbos			50,000
Fondation Voix des Communautés de Base (FVCB)			125,043
Fundación de Ayuda Social de Iglesias Cristianas - FASIC			30,000
Fund Namku Comunidad Ecuestre			10,025
Haitian Assets for Peace International (HAPI)			100,133
Hearts of Gold Global Missions			50,000
Help a Child South Sudan			100,000
Hope School			20,000
Hutson-Tillotson University			20,000
Inclusive Mission for Health and Hope (IMHH)			15,499
International Christian Committee – Jerusalem			190,450
International Orthodox Christian Charities			600,000
Jerusalem Princess Basma Centre			10,000
KOINONIA Presença Ecuemênica e Serviço			10,000
Mathare Peace Initiative Kenya			50,000
Mines Advisory Group			100,000
Mission to Alleviate Suffering in South Sudan (MASS)			100,000
MPOWERD INC			240,900
Muslim Aid			500,976
National VOAD			10,000
Nur Manzil Psychiatric Center			41,570
NVOAD			10,000
ONG Le Reservoir De Siloe			100,000
Refugee Women's Network, Inc.			50,000
Rural Women's Development Society (RWDS)			100,000
Servicio Social de Iglesias Dominicanas			10,000
Sin Fronteras, IAP			50,000
SWITZERLAND Verein Hilfe im Sprengel			25,900

UN Network on Migration/UNDP			50,000
United for U			10,000
United Palestinian Appeal			210,000
University of Maryland Global Campus			1,998
US Association for UNHCR			100,000
Water Is Basic			50,000
Wesley Theological Seminary			30,000
World Council of Churches			40,000
World Hope Corps Malawi			38,460
Others and Accrual Reversals			(243,039)
Total	\$6,906,873	\$6,552,725	\$6,202,872

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

Purpose
The purpose of this tool is to be an information gathering tool to provide information to the General Council on Finance & Administration regarding the reserves (i.e., Net Assets) held by each agency of the United Methodist Church.
Instructions
Please follow the instructions provided below for each spreadsheet in this workbook. In addition, specific instructions/directions are provided on each worksheet as necessary.
Reserve Summary
Data should not be directly input on the Reserve Summary spreadsheet. All information on this spreadsheet is automatically accumulated from the other spreadsheets as referenced on the Reserve Summary.
A - Non-Liquid Assets
Using the green shaded cells, enter any assets that are not readily convertible to cash (e.g., fixed assets). Asset changes for each year in the quadrennium should be estimated and input into the related "Anticipated Changes in Assets" rows.
B - Temp Restricted Funds
Enter any temporarily restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received, and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
C - Perm Restricted Funds
Enter any permanently restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
D - Board Designated Funds
Enter any Board designated assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year designated and year expected to be fully utilized in the related rows. Estimated asset changes for each year should be estimated and input in the related "Anticipated Changes in Assets" (New Designations and use of Funds) rows.
E - Unrestricted Funds
Enter funds that are undesignated and unrestricted. In addition, provide any anticipated changes to the fund balances for each year in the related "Anticipated New Board Designations of Assets" row. Data should not be directly input on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Total Net Assets	\$ 109,385,030	\$ 83,048,360	\$ 104,205,864	\$ 98,916,811
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 53,076,723	\$ 47,122,134	\$ 51,525,880	\$ 50,378,229
Permanently Restricted Funds - See Worksheet C	\$ 4,540,223	\$ 4,246,871	\$ 4,540,223	\$ 4,540,223
Total Restricted Net Assets	\$ 57,616,946	\$ 51,369,005	\$ 56,066,103	\$ 54,918,452
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 846,440	\$ 665,915	\$ 846,440	\$ 846,440
Unrestricted Undesignated - See Worksheet E	\$ 50,921,644	\$ 31,013,440	\$ 47,293,322	\$ 43,151,920
Total Unrestricted Net Assets	\$ 51,768,084	\$ 31,679,355	\$ 48,139,762	\$ 43,998,359
Assets not readily convertible to cash - See Worksheet A	\$ 1,738,141	\$ 1,686,808	\$ 1,656,141	\$ 1,574,141
Available Unrestricted Net Assets	\$ 50,029,943	\$ 29,992,547	\$ 46,483,621	\$ 42,424,218

Legend

This cell has a formula or cell is linked to a Work Tab.

United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Assets	\$ 1,730,020	\$ 1,665,063	\$ 1,648,020	\$ 1,566,020
Inventory	\$ 8,121	\$ 21,745	\$ 8,121	\$ 8,121
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 1,738,141	\$ 1,686,808	\$ 1,656,141	\$ 1,574,141
Change in Assets Not Readily Convertible to Cash		\$ (82,000)	\$ (82,000)	\$ (82,000)

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Asset Purchases		\$ -	\$ -	\$ -
Fixed Asset Depreciation		\$ (82,000)	\$ (82,000)	\$ (82,000)
Other - Inventory - Write down		\$ -	\$ -	\$ -
Change in value of Untraded Stock		\$ -	\$ -	\$ -
Real Estate Investments				
Other - Prepaid Expense and Other Assets				
Other - Please Describe				
Change in Assets Not Readily Convertible to Cash		\$ (82,000)	\$ (82,000)	\$ (82,000)
Check Figures		\$ -	\$ -	\$ -

Legend

This cell has a formula or cell is linked to a Work Tab.

Data Entry Cells

United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

					Fund Information		
Temporarily Restricted Funds					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025			
Fund 1 - Advance Special	\$ 31,660,744	\$ 29,143,675	\$ 23,433,585	\$ 23,433,585			
Fund 2 - Harry Kendal Fund	\$ 16,608,685	\$ 15,273,712	\$ 17,138,685	\$ 17,138,685			
Fund 3 - Imagine No Malaria	\$ 379,148	\$ -	\$ -	\$ -			
Fund 4 - Other Funds	\$ 4,428,146	\$ 2,704,747	\$ 10,953,610	\$ 9,805,959			
Total Temporarily Restricted Net Assets	\$ 53,076,723	\$ 47,122,134	\$ 51,525,880	\$ 50,378,229			
Change in Temporarily Restricted Net Assets		\$ (1,042,500)	\$ (1,550,844)	\$ (1,147,651)			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Fund 1 - Advance Special		\$ 14,695,000	\$ 8,960,000	\$ 15,917,693			
Fund 2 - Harry Kendal Fund		\$ -	\$ -				
Fund 3 - Imagine No Malaria		\$ -	\$ 49,776	\$ -			2024
Fund 4 - Other Funds		\$ 228,886	\$ 7,750,000	\$ 347,220			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Fund 1 - Advance Special		\$ -	\$ -	\$ -			
Fund 2 - Harry Kendal Fund		\$ 232,000	\$ 740,000	\$ 232,000			
Fund 3 - Imagine No Malaria		\$ -	\$ -	\$ -			
Fund 4 - Other Funds		\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
Fund 1 - Advance Special		\$ (14,695,000)	\$ (17,187,159)	\$ (15,917,693)			
Fund 2 - Harry Kendal Fund		\$ (232,000)	\$ (210,000)	\$ (232,000)			
Fund 3 - Imagine No Malaria		\$ -	\$ (428,924)	\$ -			
Fund 4 - Other Funds		\$ (1,271,386)	\$ (1,224,536)	\$ (1,494,871)			
Change in Temporarily Restricted Net Assets		\$ (1,042,500)	\$ (1,550,844)	\$ (1,147,651)			
Check Figures		\$ -	\$ -	\$ 0			

United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

					Fund Information	
Permanently Restricted Funds					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025		
Endowments and other perpetual gifts	\$ 4,540,223	\$ 4,246,871	\$ 4,540,223	\$ 4,540,223		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ 4,540,223	\$ 4,246,871	\$ 4,540,223	\$ 4,540,223		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
Endowments and other perpetual gifts		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
Endowments and other perpetual gifts		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
Endowments and other perpetual gifts		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

**United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds**

Board Designated Funds					Designation Information		
Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Sager Brown	\$ 738,698	\$ 405,188	\$ 738,698	\$ 738,698	Fund Balance - Sager Brown		
ILI (NIFON)	\$ 107,741	\$ 260,727	\$ 107,741	\$ 107,741	Fund Balance - ILI (NFJON)		
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 846,440	\$ 665,915	\$ 846,440	\$ 846,440			
Change In Board Designated Funds		\$ -	\$ -	\$ -			

Anticipated Changes in Board Designated Assets:		<i>Enter New Designations as positive numbers</i>					
Anticipated New Designations							
Sager Brown		\$ -	\$ -	\$ -			
ILI (NIFON)		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
Total New Designations		\$ -	\$ -	\$ -			
Anticipated Use of Funds:		<i>Enter Use of Funds as negative numbers</i>					
Sager Brown		\$ -	\$ -	\$ -			
ILI (NIFON)		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
		\$ -	\$ -	\$ -			
Total Use of Funds		\$ -	\$ -	\$ -			
Change in Board Designated Funds		\$ -	\$ -	\$ -			
Check Figure		\$ -	\$ -	\$ -			

United Methodist Committee on Relief
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated/Board Designated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Unrestricted (Undesignated/Board Designated) Funds	\$ 50,921,644	\$ 31,013,440	\$ 47,293,322	\$ 43,151,920
Change in Unrestricted Funds-Increase/(Decrease)		\$ (4,641,908)	\$ (3,628,322)	\$ (4,141,402)

Anticipated Changes in Net Assets:				
Anticipated New Board Designations of Assets		\$ -	\$ -	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (4,641,908)	\$ (3,628,322)	\$ (4,141,402)
Change in Unrestricted Funds		\$ (4,641,908)	\$ (3,628,322)	\$ (4,141,402)
Check Figure		\$ -	\$ -	\$ -