

**CHURCH OF THE BRETHREN
2021 BUDGET PROPOSAL
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**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL OVERVIEW
 NET INCOME/NET EXPENSE**

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Core Ministries	(107,110)	4,934,000	4,934,000	-	1,590,118

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Brethren Press	-	251,470	217,910	33,560	(513,158)
Net of cost of goods sold					

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Material Resources	(53,660)	694,000	685,040	8,960	(87,731)

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Conference Office	(178,420)	510,000	509,170	830	328,945

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Brethren Disaster Ministries	-	1,505,100	1,505,100	-	23,738

	2020	-----	Proposed 2021	-----	
	Annual Net	Income	Expense	Net	Net Asset
Global Food Initiative	-	217,530	217,530	-	-

Grand Totals	(339,190)	8,112,100	8,068,750	43,350	1,341,912
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See detail on subsequent schedules

NOTE: Net Asset amounts are based on 2019 actual plus 2020 and 2021 budgeted Net Income/Expense.

**CHURCH OF THE BRETHREN
2021 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE**

RECOMMENDATION:

Approve the Net Income/Net Expense for the Church of the Brethren ministries for 2021 as presented, which includes:

An allocation from the Emergency Disaster Fund of \$1,707,700 for projected net operating expense for Brethren Disaster Ministries (includes \$198,600 for Ministry Enablement Contribution) and \$239,930 from the Global Food Initiative Fund for projected net operating expense for Global Food Initiative (includes \$22,400 for Ministry Enablement Contribution)

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL OVERVIEW
 NET INCOME/NET EXPENSE**

	2020 Annual Net	----- Proposed 2021 -----				Net (Inc)/Exp
		--- Income ---		--- Expense ---		
		Internal	External	Internal	External	
OVERHEAD INCOME						
Congregational Giving	(1,576,000)	-	(1,764,000)	-	-	(1,764,000)
Direct Gifts	(537,000)	-	(533,000)	-	-	(533,000)
Ministry Enablement Contribution	(213,000)	(261,000)	-	-	-	(261,000)
BP Gross Sales Contribution	(37,040)	(52,000)	-	-	-	(52,000)
Service Fees & Other Income	(66,000)	-	(100,000)	-	-	(100,000)
Bequest Quasi-endowment Transfer	(728,000)	(756,000)	-	-	-	(756,000)
Endowment Investment Transfer	(382,000)	(400,000)	-	-	-	(400,000)
Savings Investment Transfer	(445,000)	(487,000)	-	-	-	(487,000)
BSC Quasi-Endowment Transfer	(269,000)	(281,000)	-	-	-	(281,000)
Gahagen Funds	(148,000)	-	(148,000)	-	-	(148,000)
Annual Conference Offering	-	-	(12,000)	-	-	(12,000)
Designated Funds Transfer	(121,000)	(140,000)	-	-	-	(140,000)
TOTAL INCOME	(4,522,040)	(2,377,000)	(2,557,000)	-	-	(4,934,000)
DIRECTOR LEVEL EXPENSE						
General Secretary	1,955,810	(268,260)	(105,500)	50,370	2,423,650	2,100,260
Discipleship Ministries	500,010	(89,450)	(319,030)	77,000	880,660	549,180
Global Mission	339,350	(357,900)	-	-	823,180	465,280
Service Ministries	301,720	(15,600)	(195,590)	8,820	443,580	241,210
Organizational Resources	1,532,260	(222,310)	(319,980)	308,800	1,811,560	1,578,070
TOTAL EXPENSE	4,629,150	(953,520)	(940,100)	444,990	6,382,630	4,934,000
NET (INCOME) EXPENSE	107,110	(3,330,520)	(3,497,100)	444,990	6,382,630	-

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 GENERAL SECRETARY**

GENERAL SECRETARY	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	-	-	-	-	4,000	4,000
District Conferences	2,000	-	-	-	5,000	5,000
Ecumenical Partnerships	22,000	-	-	-	19,000	19,000
Mission & Ministry Board	50,000	-	-	10,000	50,000	60,000
Strategic Plan	-	-	-	-	11,050	11,050
Ministry Oversight/Unallocated	278,230	-	-	-	256,880	256,880
TOTAL	352,230	-	-	10,000	345,930	355,930

MISSION ADVANCEMENT	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	-	-	-	5,200	5,900	11,100
District Conferences	1,800	-	-	-	5,000	5,000
Mission & Ministry Board	1,800	-	-	-	3,000	3,000
Donor Invitation	79,500	-	-	4,000	75,500	79,500
Congregational Stewardship	53,530	-	-	5,730	53,090	58,820
Visitation & Planned Giving	32,720	-	-	4,000	30,220	34,220
One Great Hour of Sharing	15,860	-	-	-	-	-
Ministry Oversight/Unallocated	327,720	-	-	-	329,280	329,280
TOTAL	512,930	-	-	18,930	501,990	520,920

HUMAN RESOURCES	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	149,530	-	-	-	150,000	150,000

COMMUNICATIONS	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	18,340	-	-	3,000	32,600	35,600
District Conference	-	-	-	-	2,700	2,700
Ministry Oversight/Unallocated*	499,630	(25,700)	(105,500)	11,300	715,350	595,450
TOTAL	517,970	(25,700)	(105,500)	14,300	750,650	633,750

* - Includes Communications, News Services, Website, Messenger and Interpretation Ministry Oversight.

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 GENERAL SECRETARY (continued)**

OFFICE OF PEACEBUILDING AND POLICY	2020	----- Proposed 2021 -----					Net (Inc)/Exp
	Annual	--- Income ---		--- Expense ---			
	Net	Internal	External	Internal	External		
Annual Conference	-	-	-	-	2,800	2,800	
Death Row Support *	1,000	-	-	-	1,000	1,000	
Ministry Oversight/Unallocated	115,370	-	-	3,890	119,070	122,960	
TOTAL	116,370	-	-	3,890	122,870	126,760	

* Transferred from Global Mission

MINISTRY	2020	----- Proposed 2021 -----					Net (Inc)/Exp
	Annual	--- Income ---		--- Expense ---			
	Net	Internal	External	Internal	External		
Annual Conference	2,000	-	-	-	4,000	4,000	
District Conference	200	-	-	-	200	200	
Leadership Dev & Training	5,250	-	-	-	4,200	4,200	
Brethren Academy	100,500	(11,090)	-	-	114,000	102,910	
Ministry Assistance	5,000	(17,000)	-	-	20,000	3,000	
Special Events	3,830	-	-	-	-	-	
Ministry Formation	1,160	-	-	-	1,260	1,260	
District Ministry Support	2,000	-	-	-	2,000	2,000	
Ministerial Ethics Training	6,400	-	-	3,250	1,000	4,250	
Thriving in Ministry	-	(199,470)	-	-	199,470	-	
Ministry Oversight/Unallocated	180,440	(15,000)	-	-	206,080	191,080	
TOTAL	306,780	(242,560)	-	3,250	552,210	312,900	

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 DISCIPLESHIP MINISTRIES**

DISCIPLESHIP MINISTRIES	2020	----- Proposed 2021 -----				Net (Inc)/Exp
	Annual	--- Income ---		--- Expense ---		
	Net	Internal	External	Internal	External	
Annual Conference	130	-	-	-	21,000	21,000
Health Education & Research	-	(30,000)	-	-	30,000	-
Fellowship of Brethren Homes	-	(2,250)	(47,600)	-	49,850	-
Disabilities Ministry	3,650	(7,700)	-	-	7,700	-
Evangelism	3,970	-	(10,000)	-	16,000	6,000
Spiritual Director's Retreat	-	-	(2,800)	-	3,300	500
Anabaptist Worship Exchange	600	-	-	-	600	600
Deacons	-	-	-	-	2,000	2,000
Stewardship	8,000	-	-	-	8,000	8,000
NOAC	-	(25,000)	(175,000)	77,000	123,000	-
Ministry Summer Service	1,150	(13,000)	-	-	23,650	10,650
Christian Citizenship Seminar	1,600	(500)	(2,630)	-	4,450	1,320
Youth Ministry	8,100	-	-	-	4,250	4,250
Young Adult Ministry	-	(1,000)	(16,500)	-	24,000	6,500
Jr. High Ministry	-	(500)	(39,000)	-	42,350	2,850
NYC	-	(6,500)	-	-	13,400	6,900
NYC Worship	-	(3,000)	-	-	3,000	-
Ministry Oversight/Unallocated	472,810	-	(25,500)	-	504,110	478,610
TOTAL	500,010	(89,450)	(319,030)	77,000	880,660	549,180

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 GLOBAL MISSION**

GLOBAL MISSION	2020	----- Proposed 2021 -----				Net (Inc)/Exp
	Annual	--- Income ---		--- Expense ---		
	Net	Internal	External	Internal	External	
Annual Conference	1,480	-	-	-	12,000	12,000
District Conferences	600	-	-	-	900	900
Church Development	105,360	(50,000)	-	-	127,360	77,360
Peace Work	53,380	(23,000)	-	-	83,450	60,450
Emerging Global Missions	30,000	(25,000)	-	-	73,000	48,000
Global Brethren	-	-	-	-	24,000	24,000
Other Global Mission Ministries	15,000	(30,000)	-	-	45,000	15,000
Health and Well-Being	25,000	(200,000)	-	-	218,000	18,000
Education	15,170	(5,000)	-	-	8,000	3,000
Global Women's Project	-	(20,900)	-	-	20,900	-
Ministry Oversight/Unallocated	93,360	(4,000)	-	-	210,570	206,570
TOTAL	339,350	(357,900)	-	-	823,180	465,280

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 SERVICE MINISTRIES**

BRETHREN VOLUNTEER SERVICE	2020	----- Proposed 2021 -----					Net (Inc)/Exp
	Annual	--- Income ---		--- Expense ---			
	Net	Internal	External	Internal	External		
Annual Conference	-	-	-	-	4,000	4,000	
Volunteer Projects	20,600	-	-	-	14,000	14,000	
Volunteer Medical Benefits	(17,000)	-	-	-	3,000	3,000	
BVS Europe	25,140	-	-	-	25,740	25,740	
BVS Japan/Latin America	27,820	-	-	-	20,460	20,460	
BRF Orientation	2,950	-	-	-	2,700	2,700	
Summer Unit	9,200	-	-	-	16,200	16,200	
Fall Unit	16,700	-	-	-	16,200	16,200	
Retreat	2,200	-	-	-	6,200	6,200	
Workcamps	4,750		(90,590)	5,200	77,790	(7,600)	
Ministry Oversight/Unallocated	209,360	(15,600)	(105,000)	3,620	257,290	140,310	
TOTAL	301,720	(15,600)	(195,590)	8,820	443,580	241,210	

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL
 ORGANIZATIONAL RESOURCES**

BRETHREN HISTORICAL LIBRARY & ARCHIVES	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	-	-	-	-	1,600	1,600
Ministry Oversight/Unallocated	130,410	(1,000)	(2,000)	3,300	131,270	131,570
TOTAL	130,410	(1,000)	(2,000)	3,300	132,870	133,170

FINANCE	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	-	-	-	-	3,100	3,100
Ministry Oversight/Unallocated	433,480	(32,700)	(27,250)	500	533,660	474,210
TOTAL	433,480	(32,700)	(27,250)	500	536,760	477,310

INFORMATION TECHNOLOGY	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	511,900	(20,670)	(3,260)	90,000	437,310	503,380

BUILDINGS & GROUNDS - ELGIN	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	463,540	(23,940)	(145,880)	150,000	484,810	464,990

BUILDINGS & GROUNDS - NEW WINDSOR	2020	----- Proposed 2021 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	(7,070)	(144,000)	(141,590)	65,000	219,810	(780)

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL**

BRETHREN PRESS

	2020 BUDGET	2021 BUDGET
NET SALES	\$ (135,220)	\$ (142,870)
EXTERNAL INCOME	(217,620)	(108,600)
EXTERNAL EXPENSES	326,310	193,160
INTERNAL (INCOME)/EXPENSE	<u>26,530</u>	<u>24,750</u>
NET SURPLUS/(DEFICIT)	<u>\$ -</u>	<u>\$ 33,560</u>

MATERIAL RESOURCES

	2020 BUDGET	2021 BUDGET
EXTERNAL INCOME	\$ (648,000)	\$ (694,000)
EXTERNAL EXPENSES	540,660	532,720
INTERNAL (INCOME)/EXPENSE	<u>161,000</u>	<u>152,320</u>
NET SURPLUS/(DEFICIT)	<u>\$ (53,660)</u>	<u>\$ 8,960</u>

CONFERENCE OFFICE

	2020 BUDGET	2021 BUDGET
EXTERNAL INCOME	\$ (110,000)	\$ (510,000)
EXTERNAL EXPENSES	258,420	509,170
INTERNAL (INCOME)/EXPENSE	<u>30,000</u>	<u>-</u>
NET SURPLUS/(DEFICIT)	<u>\$ (178,420)</u>	<u>\$ 830</u>

**CHURCH OF THE BRETHREN
 2021 BUDGET PROPOSAL**

BRETHREN DISASTER MINISTRIES

	2020 BUDGET	2021 BUDGET
EXTERNAL INCOME	\$ (30,100)	\$ (39,000)
EXTERNAL EXPENSES	566,780	616,600
PROJECTED PROJECT ALLOCATIONS*	1,265,000	888,500
INTERNAL (INCOME)/EXPENSE	<u>(1,801,680)</u>	<u>(1,466,100)</u>
NET SURPLUS/(DEFICIT)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

* Actual 2018 project allocations totaled \$1,146,400; actual 2019 project allocations totaled \$844,810.

GLOBAL FOOD INITIATIVE

	2020 BUDGET	2021 BUDGET
EXTERNAL EXPENSES	\$ 239,900	\$ 217,530
INTERNAL (INCOME)/EXPENSE	<u>(239,900)</u>	<u>(217,530)</u>
NET SURPLUS/(DEFICIT)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>