CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
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CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE

	2024	- - - - - - - - - - - -	Proposed 2025	- - - - - - - - - - - -	
	Annual Net	**Income**	**Expense**	**Net**	**Net Asset**
Core Ministries	(39,120)	5,291,000	5,311,720	(20,720)	2,088,094

	2024	- - - - - - - - - - - -	Proposed 2025	- - - - - - - - - - - -	
	Annual Net	**Income**	**Expense**	**Net**	**Net Asset**
Material Resources	16,020	558,500	642,900	(84,400)	(325,730)

	2024	- - - - - - - - - - - -	Proposed 2025	- - - - - - - - - - - -	
	Annual Net	**Income**	**Expense**	**Net**	**Net Asset**
Conference Office	(45,580)	510,750	549,700	(38,950)	349,350

	2024	- - - - - - - - - - - -	Proposed 2025	- - - - - - - - - - - -	
	Annual Net	**Income**	**Expense**	**Net**	**Net Asset**
Brethren Disaster Ministries	-	1,421,810	1,421,810	-	-

	2024	- - - - - - - - - - - -	Proposed 2025	- - - - - - - - - - - -	
	Annual Net	**Income**	**Expense**	**Net**	**Net Asset**
Global Food Initiative	-	237,340	237,340	-	-
Grand Totals	(68,680)	8,019,400	8,163,470	(144,070)	2,111,714

See detail on subsequent schedules

NOTE: Net Asset amounts are based on 2023 actual plus 2024 and 2025 budgeted Net Income/Expense.

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE

RECOMMENDATION:

Approve the Net Income/Net Expense for the Church of the Brethren ministries for 2025 as presented, which includes:

A $125,000 transfer from designated funds and an additional $33,000 from the BSC quasi-endowment to cover a portion of the increased expenses over the budget parameter of $5,133,000 approved at the July Board meeting. Additional insurance expense totaled $45,000 and net expense reductions totaled $395,280. The remaining deficit of ($20,720) will be covered by the Core Ministries net asset balance.

An allocation from the Emergency Disaster Fund of $1,624,940 for projected net operating expense for Brethren Disaster Ministries (includes $161,130 for Ministry Enablement Contribution) and $260,180 from the Global Food Initiative Fund for projected net operating expense for Global Food Initiative (includes $22,840 for Ministry Enablement Contribution)

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE

	2024	Proposed 2025				
	Annual	Income		Expense		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
OVERHEAD INCOME						
Congregational Giving	(1,482,000)	-	(1,439,000)	-	-	(1,439,000)
Direct Gifts	(704,000)	-	(658,000)	-	-	(658,000)
Ministry Enablement Contribution	(233,000)	(224,000)	-	-	-	(224,000)
Service Fees & Other Income	(150,000)	-	(150,000)	-	-	(150,000)
Bequest Quasi-endowment Transfer	(1,108,000)	(1,259,000)	-	-	-	(1,259,000)
Endowment Investment Transfer	(420,000)	(419,000)	-	-	-	(419,000)
Savings Investment Transfer	(580,000)	(592,000)	-	-	-	(592,000)
BSC Quasi-Endowment Transfer	(270,000)	(265,000)	-	-	-	(265,000)
Gahagen Funds	(148,000)	-	(148,000)	-	-	(148,000)
Annual Conference Offering	(12,000)	-	(12,000)	-	-	(12,000)
Designated Funds Transfer	(400,000)	(125,000)	-	-	-	(125,000)
TOTAL INCOME	(5,507,000)	(2,884,000)	(2,407,000)	-	-	(5,291,000)
DIRECTOR LEVEL EXPENSE						
General Secretary	1,967,980	(29,070)	(553,080)	43,930	2,370,180	1,831,960
Discipleship/Leadership Formation	1,083,390	(435,910)	(365,160)	3,250	1,813,560	1,015,740
Global Mission	506,800	(470,000)	-	8,500	908,760	447,260
Service Ministries	299,070	(24,000)	(169,560)	3,620	488,840	298,900
Organizational Resources	1,688,880	(224,730)	(275,390)	318,290	1,899,690	1,717,860
TOTAL EXPENSE	5,546,120	(1,183,710)	(1,363,190)	377,590	7,481,030	5,311,720
NET (INCOME) EXPENSE	39,120	(4,067,710)	(3,770,190)	377,590	7,481,030	20,720

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
GENERAL SECRETARY

GENERAL SECRETARY	2024 Annual Net	Proposed 2025 Income Internal	Income External	Expense Internal	Expense External	Net (Inc)/Exp
Annual Conference	4,000	-	-	8,000	4,000	12,000
District Conferences	6,000	-	-	-	8,000	8,000
Ecumenical Partnerships	18,500	-	-	-	19,000	19,000
Mission & Ministry Board	50,000	-	-	-	50,000	50,000
Strategic Plan	30,000	-	-	-	-	-
Ministry Oversight/Unallocated	310,910	(8,000)	-	-	323,830	315,830
TOTAL	419,410	(8,000)	-	8,000	404,830	404,830

MISSION ADVANCEMENT	2024 Annual Net	Proposed 2025 Income Internal	Income External	Expense Internal	Expense External	Net (Inc)/Exp
Annual Conference	10,750	-	-	5,600	5,550	11,150
District Conferences	7,000	-	-	-	7,000	7,000
Mission & Ministry Board	4,000	-	-	-	4,500	4,500
Donor Invitation	100,700	-	-	5,000	78,500	83,500
Congregational Stewardship	70,520	-	-	-	60,500	60,500
Visitation & Planned Giving	33,550	-	-	-	25,750	25,750
Ministry Oversight/Unallocated	368,970	-	-	-	372,250	372,250
TOTAL	595,490	-	-	10,600	554,050	564,650

HUMAN RESOURCES	2024 Annual Net	Proposed 2025 Income Internal	Income External	Expense Internal	Expense External	Net (Inc)/Exp
Ministry Oversight/Unallocated	154,940	-	-	-	159,110	159,110

COMMUNICATIONS	2024 Annual Net	Proposed 2025 Income Internal	Income External	Expense Internal	Expense External	Net (Inc)/Exp
Annual Conference	37,470	-	-	3,000	44,470	47,470
Ministry Oversight/Unallocated*	543,580	(10,870)	(20,580)	10,430	539,320	518,300
TOTAL	581,050	(10,870)	(20,580)	13,430	583,790	565,770

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

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
GENERAL SECRETARY (continued)

BRETHREN PRESS	2024 Annual Net	Proposed 2025 Income Internal	Proposed 2025 Income External	Proposed 2025 Expense Internal	Proposed 2025 Expense External	Proposed 2025 Net (Inc)/Exp
Annual Conference	13,000			7,500	7,400	14,900
Other Conferences	-				2,500	2,500
Ministry Oversight/Unallocated	66,890	(10,200)	(531,500)		524,300	(17,400)
	79,890	(10,200)	(531,500)	7,500	534,200	-

OFFICE OF PEACEBUILDING AND POLICY	2024 Annual Net	Proposed 2025 Income Internal	Proposed 2025 Income External	Proposed 2025 Expense Internal	Proposed 2025 Expense External	Proposed 2025 Net (Inc)/Exp
Annual Conference	2,800	-	-	-	2,800	2,800
Death Row Support	-	-	(1,000)	-	1,000	-
Ministry Oversight/Unallocated	134,420	-	-	4,400	130,400	134,800
TOTAL	137,220	-	(1,000)	4,400	134,200	137,600

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
DISCIPLESHIP & LEADERSHIP FORMATION

DISCIPLESHIP & LEADERSHIP FORMATION	2024 Annual Net	Proposed 2025 - - - Income - - - Internal	External	- - - Expense - - - Internal	External	Net (Inc)/Exp
Annual Conference	32,800	-	-	-	24,500	24,500
District Conference	1,650	-	-	-	3,500	3,500
Leadership Dev & Training	10,000	-	-	-	10,000	10,000
Brethren Academy	115,900	(12,000)	-	-	125,500	113,500
Ministry Assistance	3,000	(12,000)	-	-	15,000	3,000
Special Events/Conferences	6,950	-	(26,000)	-	30,850	4,850
District Ministry Support	2,000	-	-	-	2,000	2,000
Ministerial Ethics Training	-	(2,500)	-	3,250	2,500	3,250
Thriving in Ministry	-	(224,800)			224,800	-
Webinars	(3,000)	-		-	1,000	1,000
Consultation & Coaching	-	-	-	-	12,000	12,000
Health Education & Research	-	(50,000)	-	-	50,000	-
Fellowship of Brethren Homes	-	-	(44,500)	-	44,500	-
Disabilities Ministry	-	(5,000)	-	-	5,000	-
Intercultural Consultation	4,250	-	(20,000)	-	30,000	10,000
Evangelism	-	-	-	-	2,000	2,000
New & Renew	-	-	(16,070)		27,600	11,530
Spiritual Director's Retreat	3,000	-	(2,800)	-	5,800	3,000
Anabaptist Worship Exchange	600	-	-	-	900	900
NOAC	-	-	(179,500)	-	185,000	5,500
Christian Citizenship Seminar	2,250	(110)	(7,880)	-	9,100	1,110
Youth Ministry	5,700	-	-	-	5,700	5,700
Young Adult Ministry	8,350	-	(10,250)	-	10,100	(150)
Jr. High Ministry	6,800	-	(43,160)	-	42,680	(480)
NYC	1,500	(114,500)	(15,000)	-	128,350	(1,150)
NYC Worship	-	-	-	-	5,000	5,000
Ministry Oversight/Unallocated	881,640	(15,000)	-	-	810,180	795,180
TOTAL	1,083,390	(435,910)	(365,160)	3,250	1,813,560	1,015,740

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
GLOBAL MISSION

GLOBAL MISSION	2024 Annual Net	Proposed 2025 - Income - Internal	Income - External	Expense - Internal	Expense - External	Net (Inc)/Exp
Annual Conference	26,100		-	2,000	29,100	31,100
Church Development	71,000	(10,000)	-	-	81,600	71,600
Peace Work	83,960	(10,000)	-	-	51,600	41,600
Emerging Global Missions	35,200	(130,000)	-	-	193,600	63,600
Mission Conference	3,500	-	-	3,500	-	3,500
Global Brethren	24,000	(24,000)	-	-	48,000	24,000
Health and Well-Being	16,000	(280,000)	-	-	281,600	1,600
Education	8,000	-	-	3,000	4,000	7,000
Global Women's Project	-	(16,000)	-	-	16,000	-
Ministry Oversight/Unallocated	239,040	-	-	-	203,260	203,260
TOTAL	506,800	(470,000)	-	8,500	908,760	447,260

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
SERVICE MINISTRIES

BRETHREN VOLUNTEER SERVICE	2024 Annual Net	- - - - - - - - - - - - Proposed 2025 - - - - - - - - - - - - - - - Income - - - Internal	External	- - - Expense - - - Internal	External	Net (Inc)/Exp
Annual Conference	6,000	-	-	-	6,000	6,000
Volunteer Projects	14,000	-	-	-	15,000	15,000
Volunteer Medical Benefits	31,000	-	-	-	52,500	52,500
BVS Europe	26,940	-	-	-	27,400	27,400
BVS Japan/Latin America	8,430	-	-	-	8,430	8,430
Summer Unit	6,580	-	-	-	7,480	7,480
Fall Unit	6,580	-	-	-	7,480	7,480
Retreat	7,300	-	-	-	8,500	8,500
FaithX	(25,180)	-	(70,060)	3,120	84,190	17,250
Ministry Oversight/Unallocated	217,420	(24,000)	(99,500)	500	271,860	148,860
TOTAL	299,070	(24,000)	(169,560)	3,620	488,840	298,900

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL
ORGANIZATIONAL RESOURCES

BRETHREN HISTORICAL LIBRARY & ARCHIVES	**2024 Annual Net**	**Proposed 2025 Income Internal**	**Income External**	**Expense Internal**	**Expense External**	**Net (Inc)/Exp**
Annual Conference	2,000	-	-	-	1,800	1,800
Ministry Oversight/Unallocated	131,830	(100)	(1,000)	7,790	127,140	133,830
TOTAL	133,830	(100)	(1,000)	7,790	128,940	135,630

FINANCE	**2024 Annual Net**	**Proposed 2025 Income Internal**	**Income External**	**Expense Internal**	**Expense External**	**Net (Inc)/Exp**
Annual Conference	4,000	-	-	-	4,200	4,200
Ministry Oversight/Unallocated	525,020	(32,700)	(27,250)	500	600,080	540,630
TOTAL	529,020	(32,700)	(27,250)	500	604,280	544,830

INFORMATION TECHNOLOGY	**2024 Annual Net**	**Proposed 2025 Income Internal**	**Income External**	**Expense Internal**	**Expense External**	**Net (Inc)/Exp**
Ministry Oversight/Unallocated	544,880	(21,760)	(5,000)	140,000	446,090	559,330

BUILDINGS & GROUNDS - ELGIN	**2024 Annual Net**	**Proposed 2025 Income Internal**	**Income External**	**Expense Internal**	**Expense External**	**Net (Inc)/Exp**
Ministry Oversight/Unallocated	483,010	(23,940)	(93,150)	120,000	484,500	487,410

BUILDINGS & GROUNDS - NEW WINDSOR	**2024 Annual Net**	**Proposed 2025 Income Internal**	**Income External**	**Expense Internal**	**Expense External**	**Net (Inc)/Exp**
Ministry Oversight/Unallocated	(1,860)	(146,230)	(148,990)	50,000	235,880	(9,340)

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL

MATERIAL RESOURCES

	2024 BUDGET	2025 BUDGET
EXTERNAL INCOME	$ (724,800)	$ (558,500)
EXTERNAL EXPENSES	535,280	471,400
INTERNAL (INCOME)/EXPENSE	173,500	171,500
NET SURPLUS/(DEFICIT)	$ 16,020	$ (84,400)

CONFERENCE OFFICE

	2024 BUDGET	2025 BUDGET
EXTERNAL INCOME	$ (575,150)	$ (492,580)
EXTERNAL EXPENSES	629,080	549,700
INTERNAL (INCOME)/EXPENSE	(8,350)	(18,170)
NET SURPLUS/(DEFICIT)	$ (45,580)	$ (38,950)

CHURCH OF THE BRETHREN
2025 BUDGET PROPOSAL

BRETHREN DISASTER MINISTRIES

	2024 BUDGET	2025 BUDGET
EXTERNAL INCOME	$ (36,000)	$ (36,000)
EXTERNAL EXPENSES	638,580	662,810
PROJECTED PROJECT ALLOCATIONS*	1,030,000	759,000
INTERNAL (INCOME)/EXPENSE	(1,632,580)	(1,385,810)
NET SURPLUS/(DEFICIT)	$ -	$ -

* Actual 2022 project allocations totaled $1,060,375; actual 2023 project allocations totaled $1,024,565.

GLOBAL FOOD INITIATIVE

	2024 BUDGET	2025 BUDGET
EXTERNAL EXPENSES	$ 237,080	$ 237,340
INTERNAL (INCOME)/EXPENSE	(237,080)	(237,340)
NET SURPLUS/(DEFICIT)	$ -	$ -