

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL
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CHURCH OF THE BRETHREN 2027 BUDGET PROPOSAL OVERVIEW NET INCOME/NET EXPENSE

	2026	-----	Proposed 2027	-----	
	Annual Net	Income	Expense	Net	Net Asset
Core Ministries	(260)	5,268,000	5,597,470	(329,470)	1,644,232

	2026	-----	Proposed 2027	-----	
	Annual Net	Income	Expense	Net	Net Asset
Material Resources	(10,000)	-	-	-	(505,761)

	2026	-----	Proposed 2027	-----	
	Annual Net	Income	Expense	Net	Net Asset
Conference Office	(30,200)	540,800	588,190	(47,390)	296,241

	2026	-----	Proposed 2027	-----	
	Annual Net	Income	Expense	Net	Net Asset
Brethren Disaster Ministries	-	1,901,730	1,901,730	-	-

	2026	-----	Proposed 2027	-----	
	Annual Net	Income	Expense	Net	Net Asset
Global Food Initiative	-	268,820	268,820	-	-

Grand Totals	(40,460)	7,979,350	8,356,210	(376,860)	1,434,712
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See detail on subsequent schedules

NOTE: Net Asset amounts are based on 2025 actual plus 2026 and 2027 budgeted Net Income/Expense.

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE**

RECOMMENDATION:

Approve the Net Income/Net Expense for the Church of the Brethren ministries for 2027 as presented, which includes:

Includes an additional \$100,000 in income from the \$5,167,000 parameter approved at the June Board meeting. The additional income comes from raising the Bequest Quasi-Endowment transfer to 20% and the BSC Quasi-Endowment transfer to 8%.

An allocation from the Emergency Disaster Fund of \$2,198,500 for projected net operating expense for Brethren Disaster Ministries (includes \$246,270 for Ministry Enablement Contribution) and \$300,910 from the Global Food Initiative Fund for projected net operating expense for Global Food Initiative (includes \$32,090 for Ministry Enablement Contribution).

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL OVERVIEW
NET INCOME/NET EXPENSE**

	2026 Annual Net	----- Proposed 2027 -----				Net (Inc)/Exp
		--- Income ---		--- Expense ---		
		Internal	External	Internal	External	
OVERHEAD INCOME						
Congregational Giving	(1,413,000)	-	(1,288,000)	-	-	(1,288,000)
Direct Gifts	(687,000)	-	(709,000)	-	-	(709,000)
Ministry Enablement Contribution	(218,000)	(322,000)	-	-	-	(322,000)
Service Fees & Other Income	(160,000)	-	(160,000)	-	-	(160,000)
Bequest Quasi-endowment Transfer	(1,450,000)	(1,412,000)	-	-	-	(1,412,000)
Endowment Investment Transfer	(407,000)	(393,000)	-	-	-	(393,000)
Savings Investment Transfer	(585,000)	(584,000)	-	-	-	(584,000)
BSC Quasi-Endowment Transfer	(222,000)	(240,000)	-	-	-	(240,000)
Gahagen Funds	(148,000)	-	(148,000)	-	-	(148,000)
Annual Conference Offering	(12,000)	-	(12,000)	-	-	(12,000)
Designated Funds Transfer	(150,000)	-	-	-	-	-
TOTAL INCOME	(5,453,000)	(2,952,000)	(2,317,000)	-	-	(5,268,000)
DIRECTOR LEVEL EXPENSE						
General Secretary	1,852,450	(27,610)	(538,860)	38,930	2,652,360	2,124,820
Discipleship/Leadership Formation	1,019,270	(393,200)	(308,175)	15,650	1,665,010	979,285
Global Mission	470,000	(638,600)	-	3,500	1,110,700	475,600
Service Ministries	320,720	-	(155,530)	3,620	417,710	265,800
Organizational Resources	1,790,820	(48,550)	(462,110)	286,350	1,976,275	1,751,965
TOTAL EXPENSE	5,453,260	(1,107,960)	(1,464,675)	348,050	7,822,055	5,597,470
NET (INCOME) EXPENSE	260	(4,059,960)	(3,781,675)	348,050	7,822,055	329,470

CHURCH OF THE BRETHREN 2027 BUDGET PROPOSAL GENERAL SECRETARY

GENERAL SECRETARY	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	12,000	-	-	-	4,000	4,000
District Conferences	8,000	-	-	-	6,000	6,000
Ecumenical Partnerships	19,000	-	-	-	-	-
Mission & Ministry Board	50,000	-	-	-	67,000	67,000
Strategic Plan	-	-	-	-	8,000	8,000
Ministry Oversight/Unallocated	318,660	-	-	-	373,010	373,010
TOTAL	407,660	-	-	-	458,010	458,010

HUMAN RESOURCES	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	159,760	-	-	-	156,770	156,770

BRETHREN PRESS	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	13,900	-	-	8,000	6,400	14,400
Other Conferences	-	-	-	-	-	-
Ministry Oversight/Unallocated*	(171,610)	(10,600)	(454,500)		560,250	95,150
TOTAL	(157,710)	(10,600)	(454,500)	8,000	566,650	109,550

ENGAGEMENT AND COMMUNICATIONS	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	72,370	-	-	12,500	51,250	63,750
District Conferences	8,100	-	-	-	11,000	11,000
Mission & Ministry Board	1,500	-	-	-	8,100	8,100
Donor Invitation	83,400	-	-	-	86,000	86,000
Congregational Stewardship	56,500	-	-	-	59,600	59,600
Visitation & Planned Giving	28,400	-	-	-	31,100	31,100
Ministry Oversight/Unallocated	900,820	(17,010)	(83,360)	9,430	1,098,340	1,007,400
TOTAL	1,151,090	(17,010)	(83,360)	21,930	1,345,390	1,266,950

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL
GENERAL SECRETARY (continued)**

OFFICE OF PEACEBUILDING AND POLICY	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	2,800	-	-	-	2,900	2,900
Death Row Support	-	-	(1,000)	-	1,000	-
Ministry Oversight/Unallocated	131,140	-	-	4,000	126,640	130,640
TOTAL	133,940	-	(1,000)	4,000	130,540	133,540

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL
DISCIPLESHIP & LEADERSHIP FORMATION**

DISCIPLESHIP & LEADERSHIP FORMATION	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	27,600	-	-	-	24,750	24,750
District Conference	1,700	-	-	-	3,100	3,100
Mission and Ministry Board	-	-	-	-	4,000	4,000
Leadership Dev & Training	21,000	-	-	-	18,500	18,500
Brethren Academy	113,500	-	-	-	113,500	113,500
Ministry Assistance	3,000	(15,000)	-	-	15,000	-
Special Events/Conferences	-	-	-	-	-	-
Ministry Formation	-	-	-	-	2,500	2,500
District Ministry Support	2,000	-	(15,000)	-	14,000	(1,000)
Ministerial Ethics Training	2,000	-	-	-	-	-
Thriving in Ministry	-	(38,700)	-	3,650	45,050	10,000
Webinars	3,000	-	-	-	3,000	3,000
Consultation & Coaching	4,000	-	-	-	4,000	4,000
Health Education & Research	-	(80,000)	-	-	80,000	-
Fellowship of Brethren Homes	-	(20,000)	-	-	20,000	-
Disabilities Ministry	-	(5,000)	-	-	5,000	-
Intercultural Consultation	(12,000)	(20,000)	(20,000)	-	28,500	(11,500)
Evangelism	-	-	-	-	-	-
New & Renew	(1,000)	-	-	-	-	-
Spiritual Director's Retreat	1,200	-	(2,800)	-	4,800	2,000
Anabaptist Worship Exchange	900	-	-	-	600	600
LEAD	(12,000)	-	-	-	-	-
NOAC	2,250	-	(167,000)	-	174,700	7,700
Christian Citizenship Seminar	4,000	-	(15,750)	-	21,660	5,910
Youth Ministry	9,000	-	-	-	7,000	7,000
Young Adult Ministry	15,100	-	(11,000)	-	11,320	320
Jr. High Ministry	4,000	-	(31,625)	-	30,550	(1,075)
NYC	300	-	-	-	-	-
NYC Worship	(5,000)	-	-	-	-	-
Rural & Small Town Ministry	-	(152,220)	-	12,000	140,220	-
Ministry Oversight/Unallocated	834,720	(62,280)	-	-	848,260	785,980
TOTAL	1,019,270	(393,200)	(263,175)	15,650	1,620,010	979,285

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL
GLOBAL MISSION**

GLOBAL MISSION	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	29,100	-	-	3,500	22,000	25,500
Church Development	72,400	(25,000)	-	-	90,000	65,000
Peace Work	55,500	(100,000)	-	-	100,000	-
Emerging Global Missions	96,500	(180,600)	-	-	312,090	131,490
Mission Conference	-	(4,000)	-	-	8,000	4,000
Global Brethren	24,000	-	-	-	24,000	24,000
Health and Well-Being	-	(314,000)	-	-	314,000	-
Education	3,000	(15,000)	-	-	25,000	10,000
Global Women's Project	-	-	-	-	-	-
Ministry Oversight/Unallocated	189,500	-	-	-	215,610	215,610
TOTAL	470,000	(638,600)	-	3,500	1,110,700	475,600

**CHURCH OF THE BRETHREN
2027 BUDGET PROPOSAL
SERVICE MINISTRIES**

BRETHREN VOLUNTEER SERVICE	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	5,500	-	-	-	6,500	6,500
District Conference	-	-	-	-	1,700	1,700
Volunteer Projects	15,000	-	-	-	15,000	15,000
Volunteer Medical Benefits	58,560	-	-	-	58,000	58,000
BVS Europe	24,800	-	-	-	26,100	26,100
BVS Japan/Latin America	7,910	-	-	-	12,910	12,910
Summer Unit	7,030	-	-	-	7,025	7,025
Fall Unit	7,020	-	-	-	7,025	7,025
Retreat	7,300	-	-	-	7,600	7,600
FaithX	(15,480)	-	(75,030)	3,120	6,570	(65,340)
Ministry Oversight/Unallocated	203,080	-	(80,500)	500	269,280	189,280
TOTAL	320,720	-	(155,530)	3,620	417,710	265,800

CHURCH OF THE BRETHREN 2027 BUDGET PROPOSAL ORGANIZATIONAL RESOURCES

BRETHREN HISTORICAL LIBRARY & ARCHIVES	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	1,800	-	-	-	2,000	2,000
Ministry Oversight/Unallocated	124,930	(100)	(300)	1,000	136,455	137,055
TOTAL	126,730	(100)	(300)	1,000	138,455	139,055

FINANCE	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Annual Conference	3,200	-	-	-	4,000	4,000
Ministry Oversight/Unallocated	561,620	(24,480)	(27,250)	350	619,890	568,510
TOTAL	564,820	(24,480)	(27,250)	350	623,890	572,510

INFORMATION TECHNOLOGY	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	581,380	(13,320)	(23,400)	140,000	515,900	619,180

BUILDINGS & GROUNDS - ELGIN	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	503,690	(9,050)	(30,740)	80,000	441,690	481,900

BUILDINGS & GROUNDS - NEW WINDSOR	2026	----- Proposed 2027 -----				
	Annual	--- Income ---		--- Expense ---		Net
	Net	Internal	External	Internal	External	(Inc)/Exp
Ministry Oversight/Unallocated	14,200	(1,600)	(380,420)	65,000	256,340	(60,680)

CHURCH OF THE BRETHREN 2027 BUDGET PROPOSAL

MATERIAL RESOURCES

	2026 BUDGET	2027 BUDGET
EXTERNAL INCOME	\$ -	\$ -
EXTERNAL EXPENSES	10,000	-
INTERNAL (INCOME)/EXPENSE	<u>-</u>	<u>-</u>
NET SURPLUS/(DEFICIT)	\$ <u>(10,000)</u>	\$ <u>-</u>

CONFERENCE OFFICE

	2026 BUDGET	2027 BUDGET
EXTERNAL INCOME	\$ (538,950)	\$ (508,600)
EXTERNAL EXPENSES	588,150	588,190
INTERNAL (INCOME)/EXPENSE	<u>(19,000)</u>	<u>(32,200)</u>
NET SURPLUS/(DEFICIT)	\$ <u>(30,200)</u>	\$ <u>(47,390)</u>

CHURCH OF THE BRETHREN 2027 BUDGET PROPOSAL

BRETHREN DISASTER MINISTRIES

	2026 BUDGET	2027 BUDGET
EXTERNAL INCOME	\$ (39,000)	\$ (35,000)
EXTERNAL EXPENSES	721,560	877,730
PROJECTED PROJECT ALLOCATIONS*	942,500	1,024,000
INTERNAL (INCOME)/EXPENSE	<u>(1,625,060)</u>	<u>(1,866,730)</u>
NET SURPLUS/(DEFICIT)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

* Actual 2024 project allocations totaled \$1,016,300; actual 2025 project allocations totaled \$1,084,950.

GLOBAL FOOD INITIATIVE

	2026 BUDGET	2027 BUDGET
EXTERNAL EXPENSES	\$ 238,770	\$ 268,820
INTERNAL (INCOME)/EXPENSE	<u>(238,770)</u>	<u>(268,820)</u>
NET SURPLUS/(DEFICIT)	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>