

## 2026 Comprehensive Budget

## Proposed

## Shared Ministry Formula

	2026	2025	\$ increase/ (decrease)	% increase/ -decrease	2024
Apportionment Base	65,047,651	63,532,291	1,515,360	2.39%	64,630,227
EPA Apportionment Percentage	9.8%	9.8%	-	0.00%	9.8%
Apportionments	6,374,670	6,226,165	148,505	2.39%	6,333,762
Economic Justice CMF Reductions	(145,968)	(129,721)	(16,247)	12.52%	(101,484)
Board of Benefits Admin					100,000
Adjusted Apportionments	6,228,702	6,096,444	132,258	2.17%	6,332,278
Anticipated Giving rate	86%	86%	-	0.00%	85%
Anticipated Giving	5,356,684	5,242,941	113,742	2.17%	5,382,437
Net Shared Ministry	5,356,684	5,242,941	113,742	2.17%	5,382,437

## Income

	CMF	Benefits	Trustees	Camp	Total				
EPA Shared Ministry Apportionment	5,356,684				5,356,684	5,242,941	113,742	2.17%	5,382,437
EPA portion of General Church Ministerial Ed Fund	51,686				51,686	55,556	(3,870)	-6.97%	61,607
Local Church Health Billing		3,724,003			3,724,003	3,540,991	183,012	5.17%	3,760,827
*Portion of JOH&W Grants		100,000			100,000	103,787	(3,787)	-3.65%	41,775
Local Church Pension Billing		2,249,138			2,249,138	2,443,615	(194,477)	-7.96%	2,899,749
*Portion of JOH&W Grants		75,000			75,000	71,623	3,377	4.71%	32,210
Retiree Health Insurance		1,206,440			1,206,440	1,241,440	(35,000)	-2.82%	1,247,538
*Portion of JOH&W Grants		35,000			35,000	33,383	1,617	4.84%	12,543
Other Insurance		128,200			128,200	119,357	8,843	7.41%	114,025
Pre-82 Contributions & Future Liability		198,690			198,690	248,226	(49,536)	-19.96%	286,125
Staff Contribution to Healthcare	95,000				95,000	92,329	2,671	2.89%	89,640
Local Church Property Billing			5,693,551		5,693,551	5,028,001	665,549	13.24%	4,508,247
*Portion of JOH&W Grants			150,000		150,000	147,372	2,628	1.78%	43,170
Property Management Fees					-	190,000	(190,000)	-100.00%	
Grants and Donations	88,500				88,500	88,500	-	0.00%	88,500
Registrations	220,000				220,000	220,000	-	0.00%	200,000
Camp and Retreat Ministries Income				3,619,476	3,619,476	3,277,778	341,698	10.42%	3,184,419
Shared Services	140,000				140,000	138,996	1,004	0.72%	138,996
Funds Distribution	950,000				950,000	799,229	150,771	18.86%	879,428
Allowance for Uncollected Property			(482,495)		(482,495)	(498,270)	15,775	-3.17%	(372,241)
Allowance for Uncollected Benefits		(507,645)			(507,645)	(494,142)	(13,503)	2.73%	(549,956)
Total Income	6,901,869	7,208,827	5,361,056	3,619,476	23,091,228	22,090,713	1,000,514	4.53%	22,049,039

## Expenses

Clergy Support and Personnel									
Clergy and Lay Employee Health Care		3,445,478			3,445,478	3,248,616	196,862	6.06%	3,450,300
Clergy and Lay Employee Pension		2,030,702			2,030,702	2,241,849	(211,147)	-9.42%	2,660,320
Retiree Health Insurance		1,161,714			1,161,714	1,138,936	22,778	2.00%	1,144,530
Other Insurances		128,200			128,200	119,357	8,843	7.41%	114,025
Pre-82 Contributions & Future Liability		198,690			198,690	227,730	(29,040)	-12.75%	262,500
EPA Staff Compensation and Benefits	2,361,289	208,549	187,044		2,756,882	2,828,939	(72,057)	-2.55%	2,806,864
GNJ Staff Support	521,120				521,120	501,078	20,042	4.00%	247,422
Camp and Retreat Personnel				1,820,715	1,820,715	1,682,158	138,557	8.24%	1,575,146
Total All Personnel	2,882,409	7,173,333	187,044	1,820,715	12,063,501	11,988,663	74,838	0.62%	12,261,108

## Benevolences

Mission and Justice Ministries	647,885				647,885	624,985	22,900	3.66%	398,518
Congregational Development	890,500				890,500	930,500	(40,000)	-4.30%	930,500
Leadership Development	267,309				267,309	258,109	9,200	3.56%	246,360
Camp & Retreat Program/Operation				1,798,761	1,798,761	1,595,620	203,141	12.73%	1,609,273
General Church Apportionment (2026) 86%	1,309,551				1,309,551	1,362,805	(53,254)	-3.91%	1,418,312
Total Benevolences	3,115,245	-	-	1,798,761	4,914,007	4,772,019	141,987	2.98%	4,602,963

## Administration

Communications	424,240				424,240	421,800	2,440	0.58%	410,000
Property			4,762,490		4,762,490	4,529,731	232,759	5.14%	4,136,007
General Administration	527,487		343,277		870,764	788,983	81,781	10.37%	729,724
	951,727	-	5,105,767	-	6,057,494	5,740,514	316,980	5.52%	5,275,731

## Total EPA Expenses

	6,949,381	7,173,333	5,292,811	3,619,476	23,035,002	22,501,196	533,806	2.37%	22,139,802
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## Net surplus / (deficit)

	(47,512)	35,494	68,244	-	56,226	(410,483)	466,709	-113.70%	(90,762)
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## General Church Apportionments

Apportionment Base	65,047,651	65,047,651	63,532,291	(1,515,360)	64,630,227
General Church Apportionment \$'s	1,522,734	1,522,734	1,584,657	61,923	1,668,602
General Church Apportionment % [actual]	2.34%	2.6%	2.6%	-	2.6%

ref #	Fund	Restricted	Designated	30-Jun-25	Jun-24	Monitor
	<b>CONGREGATIONAL DEVELOPMENT</b>					
1	Vital Mission Congregations Fund:		X	\$2,800,470	\$3,313,160	Connectional Table Chair
	Equitable Compensation fund			\$430,156		
	Central Dist/Narberth Plumblin			\$373,629		
	Urban Coalition			\$1,873,455		
	Church Redevelopment (fund 2)			\$123,230		
2	George Dewees Fund	X		\$1,799,672	\$1,543,442	Dewees Fund Chair
3	William Penn Foundation-Wharton Wesley	X		\$36,061	\$34,056	South Superintendent
	<b>STRATEGIC DISCIPLE MAKING</b>					
11	New Faith Communities Fund		X			Dean of the Cabinet
12	General Camping Fund		X	\$1,771,240	\$205,660	Camping Chair
13	Carson Simpson Farm		X	\$572,415	\$483,590	Camping Chair
14	Gretna Glenn Fund, N Rabb		X			Camping Chair
15	Pocono Plateau		X			Camping Chair
16	Camping Restricted	X				Camping Chair
17	Innabah, Blackberry Hills		X			Camping Chair
18	Innabah Easement Preservation 2025		X	\$1,000,000		Camping Chair
	<b>LEADERSHIP DEVELOPMENT</b>					
21	Scholarship Fund	X		(budget)	\$377,646	DCM
22	Wesley Foundation of Philadelphia-Drexel	X		\$40,417	\$34,150	DCM
	<b>MISSION</b>					
31	The Bradley Fund	X		\$1,839,982	\$1,638,615	Bradley Fund Chair
32	Corson/Zerr Retirement Home Entrance Fee Fund		X		472,000	Benefits Chair
	<b>BENEFITS</b>					
41	Retiree Health Care Fund		X	\$1,077,560	\$877,788	Benefits Chair
42	Retiree Health Pre Funding Plan Fund	X		\$1,058,189	\$1,101,804	Benefits Chair
43	Corson/Zerr Pre-82 Fund (Bookstore)		X	\$1,173,854	514,710	Benefits chair
44	Pre – 82 Pension (Past Service Rate) Fund		X	\$382,287	\$322,970	Benefits Chair
45	Par 2553 Pension Liability Fund		X	\$732,716	\$722,874	Benefits Chair
46	Benefits General Fund		X	\$7,321,551	\$5,982,874	Benefits Chair
	<b>PROPERTY AND OPERATIONS</b>					
51	Budget Operational Cash Flow		X	\$1,553,001	\$2,000,000	CFA Chair
52	Property Operations Fund		X	\$1,324,024	\$1,082,799	Trustees Chair
53	Property Redevelopment Fund		X	\$727,276	\$0	Trustees Chair and Cabinet Dean
54	Property Insurance Fund		X	\$386,659	\$277,868	Trustees Chair
55	Cemetery Fund	X		\$998,969	\$29,836	Trustees Chair
56	Superintendents and Bishop Housing Fund		X	\$521,513	\$413,720	Chair of Trustees
57	Episcopal Office Fund		X		\$109,891	Episcopacy Committee Chair
	<b>OTHER</b>					
	epa Church Sales		X	\$1,984,046		Trustees
	MAF Metro Ministries		X	\$540,188		Metro Ministries
	Metro Ministries special acct		X	\$473,770		Metro Ministries
	Devereaux Restricted	X		\$117,019		Metro Ministries
	Conference Education Society	X		\$421,171		CES board
	Conference Loan Fund	X		\$6,221,860		Loan Fund Board

For Information Only

**General Church Apportionments**

	<b><u>2026</u></b> <b><u>Budget</u></b>	<b><u>2025</u></b> <b><u>Budget</u></b>	<b><u>2024</u></b> <b><u>Budget</u></b>
World Service	694,999	765,051	858,367
Ministerial Education *	240,398	258,399	289,916
Black College	95,893	103,073	115,645
Africa University	21,460	23,067	25,881
Episcopal	342,576	294,321	254,197
General Administration	117,460	130,054	101,924
Interdenominational Cooperation	9,948	10,692	22,674
	<u>1,522,734</u>	<u>1,584,657</u>	<u>1,668,602</u>
	86%		
collection estimate	1,309,551		
target	2.6%	2.6%	2.6%
* EPA, MEF portion, 25%, collected, retained	51,686	55,556	

**Personnel**

	<b><u>2026</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Proposed Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>EPA STAFF (CONFERENCE &amp; BOARD OF BENEFITS)</b>			
Salary	-	1,827,679	1,826,888
Health Benefits	-	388,500	589,554
Pension Benefits	-	159,678	
Professional Expenses	-	77,000	67,000
Outsourcing/Other	-	50,000	
Leadership & staff development	-	70,000	76,000
CMF support Staff aggregate total	2,361,289		
Benefits support staff	208,549		
Property support staff	187,044		
Collaboration Cost - GNJ staff support (MOU)	521,120	256,082	247,422
(26 Employees)	3,278,002	2,828,939	2,806,864
<b>CLERGY BENEFITS BILLINGS</b>			
Congregations' Clergy and Lay Health & Dental	3,445,478	3,540,991	3,760,827
Congregations' Clergy and Lay Pension	2,030,702	2,443,615	2,899,749
Medical Leave	-	80,436	80,550
Life Insurance	128,200	14,935	12,875
Employee Assistance Program	-	23,986	20,600
	5,604,380	6,103,964	6,774,601
<b>RETIREE HEALTH INSURANCE</b>			
Retirees under 65 (Healthflex plan)	98,807	96,870	115,629
Retirees over 65 (Via Benefits plan)	1,007,587	987,831	974,400
	1,106,394	1,084,701	1,090,029
fees	5% 1,161,714	1,138,936	1,144,530
collection rate	9% 1,266,268	1,241,440	1,247,538
<b>FUTURE RETIREE FUNDING</b>			
Future Retired Health Obligation & Pre82 Contribution	-	-	
	189,229	216,886	250,000
	189,229	216,886	250,000
fees	5% 198,690	227,730	262,500
collection rate	9% 216,573	248,226	286,125
<b>TOTAL PERSONNEL</b>	<b>10,509,489</b>	<b>10,234,490</b>	<b>10,921,494</b>

## Leadership Development

	2026 <u>Budget</u>	2025 <u>Budget</u>	2024 <u>Budget</u>
<b>EXPENSES</b>			
<b>LEADERSHIP ACADEMY</b>			
General Expenses	20,000	20,000	20,000
A Path Toward Wholeness/Journey of Hope & Wholeness Leadership Development	50,000	50,000	50,000
CORR/CRCC Support/Healing the Wounds of Racism			
Urban Leadership Development	12,060	12,060	12,060
Certified Lay Ministry Leadership Development	4,000	4,000	4,000
Christ Servant Minister Leadership Development	2,000	2,000	2,000
Local Pastor School	8,000	8,000	8,000
Small Church network	1,200		
LGBTQ Inclusion team	2,000		
Leadership Resources (Breakthrough)	4,000	4,000	4,000
	<u>103,260</u>	<u>100,060</u>	<u>100,060</u>
 Scholarships			
College and Graduate	18,749	18,749	18,749
** EPA Higher Education Scholarship	-	10,000	10,000
	<u>18,749</u>	<u>28,749</u>	<u>28,749</u>
 <b>BOARD OF ORDAINED MINISTRY (Discernment of Clergy)</b>			
Board Meeting Expenses	1,000	1,000	1,000
Background checks	750	750	750
BOOM Retreats/Interviews	7,000	7,000	7,000
Psych. Evals./Professional Services	30,000	27,000	27,000
BOOM Staff Support	12,000	12,000	12,000
Special Training (includes Intro to Ministry)	5,750	2,750	2,750
Course of Study/Lay Pastor Training	38,000	38,000	43,000
Division of Deacons	800	800	800
Mentor Program	11,000	11,000	12,000
Continuing Education	14,000	14,000	14,000
Vocational Intern Program	15,000	15,000	16,000
Parental Leave	10,000		
	<u>145,300</u>	<u>129,300</u>	<u>136,300</u>
 <b>TOTAL LEADERSHIP DEVELOPMENT</b>	<u>267,309</u>	<u>258,109</u>	<u>265,109</u>

\*\* see "EPA Scholarship Committee" under Mission and Justice Ministries

**Congregational Development**

	<b>2026</b>	<b>2025</b>	<b>2024</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>CLERGY, LAITY, CONGREGATIONAL DEVELOPMENT</b>			
Regional Resourcing	24,000	24,000	24,000
Connectional Ministries Program Expenses	16,000	16,000	16,000
Laity Scholarships	2,000	2,000	2,000
Bishop Convocation	40,000	40,000	40,000
Bishop Retreat with those to be Commissioned and Ordained	2,500	2,500	2,500
<b>CONGREGATIONAL DEVELOPMENT</b>			
Grants			
Vital Mission Congregations **	491,000	491,000	491,000
Assisting Elders	40,000	80,000	80,000
Discretionary Funds (Cabinet)	10,000	10,000	10,000
Equitable Clergy Compensation Grants	250,000	250,000	250,000
Recruitment Grants (Mosaic)	15,000	15,000	15,000
<b>TOTAL CONGREGATIONAL DEVELOPMENT</b>	<b>890,500</b>	<b>930,500</b>	<b>930,500</b>

**\*\* Footnote: "Vital Mission Congregation" Grants include:**

<i>Mission and Ministry Support Grants</i>	<i>200,000</i>
<i>Leadership/Congregational Dev Grants</i>	<i>92,000</i>
<i>Hispanic Plan/Latino Ministries</i>	<i>50,000</i>
<i>Urban Ministry</i>	<i>90,000</i>
<i>Community Engagement</i>	<i>59,000</i>
	<i>491,000</i>

## Mission & Justice Ministries

	<b><u>2026</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
Board of Global Ministries/Church and Society	1,000	1,000	1,000
Board of Higher Education and Campus Ministry	100	100	100
Commission on Archives and History	16,460	16,460	16,460
Commission on Religion and Race	1,000	1,000	1,000
Commission on Status and Role of Women	500	500	500
Committee on Disability Concerns	500	500	500
Congregational Development Team	8,000	8,000	8,000
Conference Leadership Team	100	100	100
Connectional Table	100	100	100
Healing the Wounds of Racism Core Team	100	100	100
Domestic Violence Team	500	500	500
Board of Laity	100	100	100
<b>Mission &amp; Justice Ministries</b>			
Urban Commission	1,000	1,000	1,000
EPA Scholarship Committee	20,000	10,000	10,000
Disaster Relief	16,500	5,000	5,000
Hispanic Plan/Latino Ministries	13,500	13,500	13,500
Congo Partnership	1,000	500	500
Volunteers In Mission	4,000	4,000	4,000
Journey of Hope & Wholeness [formerly "A Path Toward Wholeness"] EQUITY GRANTS	356,165	356,165	129,698
Safe Sanctuaries	500	500	500
I-Care Team	8,000	8,000	8,000
Prison Ministry	900	900	900
United Methodist Advocacy in PA	4,000	4,000	4,000
NEJ Conference	26,631	26,631	26,631
Religious Leaders Council of Greater Philadelphia	5,000	5,000	5,000
PA Council of Churches	5,000	5,000	5,000
Justice for our Neighbors	-	1,000	1,000
Youth Ministry/Next Gen	70,000	86,979	86,979
Young Adult Ministry/Wesley Foundation	11,500	11,500	11,500
Senior Living Bradley Fund Grants new amt	65,729	56,850	56,850
IRRT-Immigration	10,000		
Total Mission and Justice Ministries	<u>647,885</u>	<u>624,985</u>	<u>398,518</u>

## Communications

	<b><u>2026</u></b> <b><u>Budget</u></b>	<b><u>2025</u></b> <b><u>Budget</u></b>	<b><u>2024</u></b> <b><u>Budget</u></b>
Annual Conference Session	360,000	360,000	350,000
Advertising	10,300	10,300	10,000
Newspirit Postage	4,500	2,060	2,000
Newspirit Printing	10,300	10,300	10,000
Hosting/Licensing Fees	14,420	14,420	14,000
Materials & Supplies	2,060	2,060	2,000
Program Expenses	7,210	7,210	7,000
AV Production & Promotion	15,450	15,450	15,000
	<hr/> 424,240 <hr/>	<hr/> 421,800 <hr/>	<hr/> 410,000 <hr/>



## Administration

	<b>2026</b> <b><u>Budget</u></b>	<b>2025</b> <b><u>Budget</u></b>	<b>2024</b> <b><u>Budget</u></b>
Episcopal Office Admin Expenses	38,500	38,500	38,500
Hospitality	24,000	24,000	21,000
Audits	55,000	55,000	48,650
Chancellor and legal work	39,578	65,000	63,500
Active Clergy moving expenses	65,000	65,000	75,000
Retired Clergy moving expenses	-	-	72,000
Information Technologies	125,000	125,000	100,000
Processing fees (payroll, banking, credit cards)	24,000	24,000	18,000
Office Expenses	62,000	62,000	60,000
Other Administrative	5,000	5,000	2,000
BSA Settlement		181,074	181,074
Miscellaneous	-	50,000	50,000
Board of Pensions	<u>89,409</u>	<u>94,409</u>	<u></u> *
ADMINISTATION TOTAL	<u><u>527,487</u></u>	<u><u>788,983</u></u>	<u><u>729,724</u></u>

\* Included in apportionments for 2024 and 2025

**Property**

	<b>2026</b>	<b>2025</b>	<b>2024</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>CONGREGATIONS' PROPERTY INSURANCE &amp; WORKERS COMP</b>	4,762,490	4,051,909 <sup>a</sup>	3,683,554
<b>EPA CONFERENCE OFFICE</b>			
Building Maintenance	44,000	20,000	20,000
Utilities	27,490	18,540	18,000
Cleaning Service	25,000	23,690	23,000
Grounds Care	30,000	28,840	28,000
Property Insurance	5,130	4,120	4,000
Property Tax	33,207	31,930	31,000
	<u>164,827</u>	<u>127,120</u>	<u>124,000</u>
<b>EPISCOPAL RESIDENCE</b>			
Maintenance	18,000	-	-
RE taxes	16,000		
Contract servcies	1,450		
Utilities	5,000	5,000	5,000
Grounds maintenance	10,000		
Property Rental	-	32,000	29,000
	<u>50,450</u>	<u>37,000</u>	<u>34,000</u>
<b>CEMETERY MAINTAINENCE &amp; UPKEEP</b>	18,000	18,000	7,500
<b>Unsold and Abandon Property Maintenance</b>	<u>110,000</u>	<u>80,000</u>	<u>90,000</u>
<b>TOTAL PROPERTY</b>	<u>5,105,767</u>	<u>4,314,029</u>	<u>3,939,054</u>
Insurance fee 5%	5,361,056	4,529,731	4,136,007
collection estimate 9% for 2026	5,843,551	5,028,001	4,508,247
a - This includes a 10% uncollected for 2025	482,495.00	498,270.40	372,240.60
<b>Property, net of Property Insurance</b>	<u>343,277</u>		

Camping and Retreat Ministries								
	Combined Budget				2026 Budget			
	2026	2025	2024		Carson Simpson	Gretna Glen	Innabah	Pocono Plateau
<b>Income:</b>								
Summer Camper Fees	1,655,100	1,496,922	1,319,000		483,000	640,000	308,500	223,600
Guest Goups and All Other Earned Revenue	1,355,720	1,209,756	1,321,916		44,720	482,000	363,500	465,500
Gift, Fundraising, Scholarships	423,856	386,300	371,000		100,856	88,000	125,000	110,000
Property Rental - CSF a)	184,800	184,800	172,503		184,800	-	-	-
<b>Total Income</b>	<b>\$ 3,619,476</b>	<b>\$3,277,778</b>	<b>\$3,184,419</b>		813,376	1,210,000	797,000	799,100
<b>Expenses:</b>								
Personnel	1,820,715	1,682,158	1,575,146		505,515	600,000	348,000	367,200
Property, Facilities, Utilities	619,900	740,274	762,788		97,850	172,000	194,500	155,550
Administration	1,030,911	735,236	704,285		184,261	368,000	212,500	266,150
Program	147,950	120,110	142,200		25,750	70,000	42,000	10,200
<b>Total Expenses</b>	<b>\$ 3,619,476</b>	<b>\$3,277,778</b>	<b>\$3,184,419</b>		813,376	1,210,000	797,000	799,100
<b>Net surplus (deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		-	-	-	-
a) Carson Simpson Farm has land rental agreement with Gloria Dei Retirement Community								

## Board of Pension & Health

		2026	2025	2024
		<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
health and pension amounts due, billed to local churches (considered income)	<i>Expected income from billing to local churches.</i>			
	<b>Church Clergy/Lay Staff Benefits and Insurances: Health Care</b>			
	Health Care	3,213,000	2,946,000	3,141,000
	Dental	106,000	127,920	123,000
	Vision	22,200	20,000	22,000
		<u>3,341,200</u>	<u>3,093,920</u>	<u>3,286,000</u>
	Admin Fee 5%	3,508,260	3,248,616	3,450,300
	9% Uncollected	3,824,003	3,540,991	3,760,827
	Uncollected 9%	315,743	292,375	310,527
	<b>Pension &amp; Welfare</b>			
	CRSP - DB/Compass	1,470,096	978,870	1,041,253
	CRSP - DC	-	503,468	483,910
	CPP	265,936	358,086	375,000
	UMPIP	255,749	255,749	600,000
	EAP	23,986	23,986	20,600
	Life Insurance - John Hancock	14,935	14,935	12,875
		<u>2,030,702</u>	<u>2,135,094</u>	<u>2,533,638</u>
	Admin Fee 5%	2,132,237	2,241,849	2,660,320
	9% Uncollected	2,324,138	2,443,615	2,899,749
	uncollected	191,901		
	Retiree Health Insurance	<u>1,241,440</u>		
		<u>6,613,342</u>	<u>5,229,014</u>	<u>5,819,638</u>
	Uncollected		201,766	239,429
	Total Uncollected	507,645	494,142	549,956
<b>Administrative Expense</b>		<i>Insurances included in Prop/Liability insurance package,</i>		
D & O Insurance			2,100	2,100
Fiduciary Liability Insurance			1,600	1,600
Travel Insurance			550	550
Meeting Expenses		500	500	500
		<u>500</u>	<u>4,750</u>	<u>4,750</u>
<b>Progam Expense</b>				
Financial Planning/Pre-Retirement Seminar		2,500	2,500	2,500
Pre-Funding Plan Administration -Conrad Seigal		16,000	16,000	16,000
Retirement Recognition Luncheon		5,000	5,000	5,000
Health Fair / Wellness Programs		3,500	3,500	3,500
Blue print for Wellness		-	750	750
Travel Expenses/Wespath Event		2,500	2,500	2,500
Grave Markers		4,500	4,500	4,500
Honorariums		500	500	500
Clergy Spouse Grants				4,000
Support for LMS Software				1,591
Necessitous Grants		54,409	54,409	54,409
		<u>88,909</u>	<u>89,659</u>	<u>95,250</u>
<b>Total Board of Benefits</b>		<u>89,409</u>	<u>94,409</u>	<u>100,000</u>