

2027 Comprehensive Budget

	2027	2026
<u>Income</u>		
Apportionment Income	5,558,099	5,356,684
EPA Shared Ministry Apportionment	4,057,413	3,833,950
General Church Apportionment	1,500,687	1,522,734
EPA portion of General Church Ministerial Ed Fund		51,686
Retiree Health Insurance	1,100,000	1,241,440
Local Church Billing	11,137,560	11,129,752
Local Church Billing - Clergy Health	3,188,390	3,316,358
Local Church Billing - Clergy Pension	2,554,170	2,324,138
Local Church Billing - Property/Liability/WC	5,145,000	5,489,256
Admin/Uncollectable Fee	250,000	
Staff Contribution to Healthcare	95,000	95,000
Grants and Donations	88,500	88,500
Registrations	220,000	220,000
Shared Services	220,000	140,000
Episcopal Office Support	47,400	
Camp and Retreat Ministries Income	4,049,870	3,619,476
Funds Distribution	950,000	950,000
Total Income	23,466,429	22,892,538
<u>Expenses</u>		
Clergy Support and Personnel	12,192,930	11,864,811
Staff Compensation and Benefits	2,750,000	2,756,882
Clergy Health	3,660,000	3,445,478
Clergy Pension	2,350,000	2,158,902
Retiree Health Insurance	700,000	1,161,714
GNJ Collaboration Staff Support	748,000	521,120
Camp and Retreat Personnel	1,984,930	1,820,715
Benevolences	3,804,940	3,604,455
Mission and Justice Ministries	582,190	647,885
Congregational Development	890,500	890,500
Leadership Development	267,310	267,309
Camp & Retreat Program/Operation	2,064,940	1,798,761
Administration	6,023,150	6,057,494
Communications	324,250	424,240
Property	5,171,000	4,762,490
General Administration	527,900	870,764
General Church Apportionment (less Conference MEF)	1,444,187	1,309,551
Total EPA Expenses	23,465,207	22,836,312
Net surplus / (deficit)	1,223	56,226

Budget Assumptions:

- * 87% Collection Rate Shared Ministry
- * 95% Collection Rate in Benefit and Direct Bill Income

Apportionment Income

	<u>2027</u>	<u>2026</u>	<u>2025</u>
Shared Ministry Formula	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
Apportionment Base	65,190,000.00	65,047,651	63,532,291
EPA Apportionment Percentage	9.8%	9.8%	9.8%
Apportionments	<u>6,388,620.00</u>	6,374,670	6,226,165
SM 7.20%	4,663,692.60	(145,968)	(129,721)
GCFA 2.60%	<u>1,724,927.40</u>		
Apportionments	6,388,620.00	6,228,702	6,096,444
Anticipated Giving rate	87%	86%	86%
Anticipated Giving	5,558,099.40	<u>5,356,684</u>	<u>5,242,941</u>
Net Shared Ministry	4,057,412.56	<u><u>5,356,684</u></u>	<u><u>5,242,941</u></u>
	1,500,686.84		

General Church Apportionments

	<u>2027</u>	<u>2026</u>	<u>2025</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
World Service	750,642.00	694,999	765,051
Ministerial Education *	259,645.00	240,398	258,399
Black College	103,570.00	95,893	103,073
Africa University	23,179.00	21,460	23,067
Episcopal	370,003.00	342,576	294,321
General Administration	126,862.00	117,460	130,054
Interdenominational Cooperation	10,744.00	9,948	10,692
	<u>1,644,645</u>	<u>1,522,734</u>	<u>1,584,657</u>
	87%	86%	
collection estimate	1,430,841	1,309,551	
		2.6%	2.6%
Ministerial Education *	259,645.00		
* EPA, MEF portion, 25%, collected, retained	64,911.25	51,686	55,556
	87%		
	56,473		

PERSONNEL

	<u>2027</u>	<u>2026</u>	<u>2025</u>
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
EPA STAFF			
Staff Salary & Benefits	2,570,000	-	1,827,679
Health Benefits		-	388,500
Pension Benefits		-	159,678
Professional Expenses	80,000	-	77,000
Outsourcing/Other	50,000	-	50,000
Leadership & staff development	50,000	-	70,000
CMF support Staff aggregate total		2,361,289	
Benefits support staff		208,549	
Property support staff		187,044	
EPA Staff Total	2,750,000		
GNJ staff support (MOU Collaboration Cost)	748,000	521,120	256,082
	<u>3,498,000</u>	<u>3,278,002</u>	<u>2,828,939</u>
CLERGY BENEFITS BILLINGS			
Congregations' Clergy and Lay Health & Dental	3,613,000	3,445,478	3,540,991
Medical Leave (Included with Health for 2027)		-	80,436
Life Insurance	16,000	128,200	14,935
Employee Assistance Program	31,000	-	23,986
Clergy Health Total	3,660,000		
Congregations' Clergy and Lay Pension	2,350,000	2,030,702	2,443,615
	<u>6,010,000</u>	<u>3,573,678</u>	<u>3,660,348</u>
RETIREE HEALTH INSURANCE			
Retirees under 65 (Healthflex plan)	100,000	98,807	96,870
Retirees over 65 (Via Benefits plan)	600,000	1,007,587	987,831
Retiree Health Total	700,000	1,106,394	1,084,701
fees		5%	1,161,714
collection rate		9%	1,266,268
			1,138,936
			1,241,440
FUTURE RETIREE FUNDING			
Future Retired Health Obligation & Pre82 Contribution		-	-
		189,229	216,886
		189,229	216,886
fees		5%	198,690
collection rate		9%	216,573
			227,730
			248,226
TOTAL PERSONNEL	<u>10,208,000</u>	<u>10,509,489</u>	<u>7,790,874</u>

MISSION & JUSTICE MINISTRIES

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
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
Mission & Justice Ministries			
Urban Commission	1,000	1,000	1,000
EPA Scholarship Committee	20,000	20,000	10,000
Disaster Relief	16,500	16,500	5,000
Hispanic Plan/Latino Ministries	13,500	13,500	13,500
Congo Partnership	1,000	1,000	500
Volunteers In Mission	4,000	4,000	4,000
Journey of Hope & Wholeness [formerly "A Path Toward Wholeness"] EQUITY GRANTS	356,200	356,165	356,165
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	26,630	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
Youth Ministry/Next Gen	70,000	70,000	86,979
Young Adult Ministry/Wesley Foundation	11,500	11,500	11,500
Senior Living Bradley Fund Grants *	-	65,729	56,850
IRRT-Immigration	10,000	10,000	
Total Mission and Justice Ministries	<u>582,190</u>	<u>647,885</u>	<u>624,985</u>

*Funded separately by T. Bradley Fund

LEADERSHIP DEVELOPMENT

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
EXPENSES			
LEADERSHIP ACADEMY			
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	1,200	
LGBTQ Inclusion team	2,000	2,000	
Leadership Resources (Breakthrough)	4,000	4,000	4,000
	<u>103,260</u>	<u>103,260</u>	<u>100,060</u>
Scholarships			
College and Graduate	18,750	18,749	18,749
** EPA Higher Education Scholarship	-	-	10,000
	<u>18,750</u>	<u>18,749</u>	<u>28,749</u>
BOARD OF ORDAINED MINISTRY (Discernment of Clergy)			
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	30,000	27,000
BOOM Staff Support	12,000	12,000	12,000
Special Training (includes Intro to Ministry)	5,750	5,750	2,750
Course of Study/Lay Pastor Training	38,000	38,000	38,000
Division of Deacons	800	800	800
Mentor Program	11,000	11,000	11,000
Continuing Education	14,000	14,000	14,000
Vocational Intern Program	15,000	15,000	15,000
Parental Leave	10,000	10,000	
	<u>145,300</u>	<u>145,300</u>	<u>129,300</u>
TOTAL LEADERSHIP DEVELOPMENT	<u>267,310</u>	<u>267,309</u>	<u>258,109</u>

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

CONGREGATIONAL DEVELOPMENT

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
CLERGY, LAITY, CONGREGATIONAL DEVELOPMENT			
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

CONGREGATIONAL DEVELOPMENT

Grants			
Vital Mission Congregations **	491,000	491,000	491,000
Assisting Elders	40,000	40,000	80,000
Discretionary Funds (Cabinet)	10,000	10,000	10,000
Equitable Clergy Compensation Grants	150,000	250,000	250,000
Strategic Appointments	100,000		
Recruitment Grants (Mosaic)	15,000	15,000	15,000

TOTAL CONGREGATIONAL DEVELOPMENT	<u>890,500</u>	<u>890,500</u>	<u>930,500</u>
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** *Footnote: "Vital Mission Congregation" Grants include:*

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

COMMUNICATIONS

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
Annual Conference Session	260,000	360,000	360,000
Advertising	10,300	10,300	10,300
Newspirit Postage	4,500	4,500	2,060
Newspirit Printing	10,300	10,300	10,300
Hosting/Licensing Fees	14,420	14,420	14,420
Materials & Supplies	2,060	2,060	2,060
Program Expenses	7,220	7,210	7,210
AV Production & Promotion	15,450	15,450	15,450
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	324,250	424,240	421,800

PROPERTY

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
CONGREGATIONS' PROPERTY INSURANCE & WORKERS COMP	4,860,000	4,762,490	4,051,909 ^a
EPA CONFERENCE OFFICE			
Building Maintenance	44,000	44,000	20,000
Utilities	28,000	27,490	18,540
Cleaning Service	25,000	25,000	23,690
Grounds Care	30,000	30,000	28,840
Property Insurance	5,300	5,130	4,120
Property Tax	-	33,207	31,930
	<u>132,300</u>	<u>164,827</u>	<u>127,120</u>
EPISCOPAL RESIDENCE			
Maintenance	18,000	18,000	-
Real Estate Taxes	16,000	16,000	
Contract Services	1,700	1,450	
Utilities	5,000	5,000	5,000
Grounds maintenance	10,000	10,000	
Property Rental	-	-	32,000
	<u>50,700</u>	<u>50,450</u>	<u>37,000</u>
CEMETERY MAINTAINENCE & UPKEEP	18,000	18,000	18,000
Unsold and Abandon Property Maintenance	<u>110,000</u>	<u>110,000</u>	<u>80,000</u>
TOTAL PROPERTY	<u>5,171,000</u>	<u>5,105,767</u>	<u>4,314,029</u>
		Insurance fee 5%	4,529,731
		collection estimate 9% for 2026	5,028,001
		a - This includes a 10% uncollected for 2025	498,270.40
		482,495.00	

ADMINISTRATION

	2027	2026	2025
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>
Episcopal Office Admin Expenses	38,500	38,500	38,500
Hospitality	24,000	24,000	24,000
Audits	55,000	55,000	55,000
Chancellor and legal work	40,000	39,578	65,000
Active Clergy moving expenses	65,000	65,000	65,000
Retired Clergy moving expenses	-	-	-
Information Technologies	125,000	125,000	125,000
Processing fees (payroll, banking, credit cards)	24,000	24,000	24,000
Office Expenses	62,000	62,000	62,000
Other Administrative	5,000	5,000	5,000
BSA Settlement			181,074
Miscellaneous	-	-	50,000
Board of Pensions	89,400	89,409	94,409 *
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ADMINISTRATION TOTAL	<u>527,900</u>	<u>527,487</u>	<u>788,983</u>

* Included in apportionments for 2024 and 2025

Board of Pension & Health

	2027	2026	2025	
	<u>Proposed Budget</u>	<u>Budget</u>	<u>Budget</u>	
	<i>Expected income from billing to local churches.</i>			
Congregations' Clergy and Lay Health & Dental				
Health Care		3,213,000	2,946,000	
Dental		106,000	127,920	
Vision		22,200	20,000	
Total Health	3,356,200	3,341,200	3,093,920	
95% collection rate	3,188,390	3,508,260	3,248,616	Admin Fee 5%
		3,824,003	3,540,991	9% Uncollected
		315,743	292,375	Uncollected 9%
Congregations' Clergy and Lay Pension				
CRSP - DB/Compass	2,335,000	1,470,096	978,870	
CRSP - DC		-	503,468	
CPP	353,600	265,936	358,086	
UMPIP	-	255,749	255,749	
EAP		23,986	23,986	
Life Insurance - John Hancock		14,935	14,935	
Total Pension	2,688,600	2,030,702	2,135,094	
95% collection rate	2,554,170	2,132,237	2,241,849	Admin Fee 5%
		2,324,138	2,443,615	9% Uncollected
		191,901		uncollected
Retiree Health Insurance	1,100,000	1,241,440		
	7,144,800	6,613,342	5,229,014	
			201,766	Uncollected
	-	507,645	494,142	Total Uncollected

Administrative Expense

D & O Insurance			2,100	
Fiduciary Liability Insurance			1,600	
Travel Insurance			550	
Meeting Expenses	500	500	500	
	500	500	4,750	

*Insurances included in
Prop/Liability insurance package,*

Program Expense

Financial Planning/Pre-Retirement Se	2,500	2,500	2,500	
Pre-Funding Plan Administration -Con	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	
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				
Support for LMS Software				
Necessitous Grants	54,400	54,409	54,409	
	88,900	88,909	89,659	
Total Board of Benefits	89,400	89,409	94,409	

Camping and Retreat Ministries

	Combined Budget			2027 Budget				
	2027	2026	2025	CRM Board	Carson Simpson	Gretna Glen	Innabah	Pocono Plateau
Income:								
Summer Camper Fees	1,803,640	1,172,100	1,496,922	-	526,240	705,000	322,400	250,000
Guest Groups and All Other Earned Revenue	1,334,280	1,311,000	1,209,756	-	46,280	400,400	405,600	482,000
Gift, Fundraising, Scholarships	440,600	323,000	386,300	-	124,800	85,000	150,800	80,000
Shared Ministry Funds	275,000			12,642	37,031	56,875	72,255	96,198
Property Rental - CSF a)	196,350	-	184,800	-	196,352	-	-	-
Total Income	\$ 4,049,870	\$ 2,806,100	\$3,277,778	\$ 12,642	\$ 930,703	\$1,247,275	\$ 951,055	\$ 908,198
Expenses:								
Personnel	1,984,930	1,315,200	1,682,158	-	521,670	623,150	433,257	406,850
Property, Facilities, Utilities	877,520	522,050	740,274	-	239,869	185,282	235,248	217,124
Shared Ministry Expense ^b	275,000			12,642	37,031	56,875	72,255	96,198
Administration	772,340	846,650	735,236		106,383	305,748	184,546	175,667
Program	140,080	122,200	120,110	-	25,750	76,220	25,750	12,360
Total Expenses	\$ 4,049,870	\$ 2,806,100	\$3,277,778	\$ 12,642	\$ 930,703	\$1,247,275	\$ 951,056	\$ 908,198
Total Camp & Retreat Budget	(\$0)	\$0	\$0	\$ -	\$ 0	\$ -	\$ (0)	\$ -

a) Carson Simpson Farm has land rental agreement with Gloria Dei Retirement Community

b) Includes Property Insurance, Property Taxes, Database Fees, ACA Dues, Exec Director Stipend