

2027 BUDGET

Eastern Pennsylvania Conference / The United Methodist Church

RESOLUTION #2026 – XX

Presented by Steve Cherry, Chairperson – Conference Council on Finance & Administration and Danielle Andrews, CFO/Treasurer

WHEREAS the Conference Council on Finance and Administration (*The Council*) of the Eastern Pennsylvania Conference (*The Conference*) is charged by the Book of Discipline [2020-2024] with the following responsibilities:

1. ¶613.1 to recommend to *The Annual Conference* for its action and determination, budgets of anticipated income and proposed expenditures for all funds that provide for annual conference clergy support, annual conference administrative expenses, and annual conference benevolence program causes [¶614];
2. ¶613.5 to develop policies governing the investment of conference funds (except for pension funds as provided in ¶638.2), whether in debt or equity, short-term or long-term instruments, with the aim of maximizing funds available for mission in a matter consistent with the preservation of capital, the relative to Socially Responsible Investments (¶717), and in keeping with the Social Principles of the Church;
3. ¶614.1(d) after consultation with the conference Board of Pensions, *The Council* shall report to the Annual Conference the amounts computed by that agency as necessary to meet the needs for pensions and benefit programs of *The Conference*.
4. ¶614.2 *the Council* shall recommend to *The Annual Conference* estimates of the amounts needed for administrative expenses of the conference...(and) shall also consult with the conference agencies and officers to be included in the administration budget; and

WHEREAS a comprehensive budget for clergy support, benevolence, program, administration, property, benefits and all other areas of The Conference's operation for the 2027 calendar year has endorsed by *The Council*; and

WHEREAS *The Conference* budget for 2027 is designed to support the strategic direction, mission, goals and programs of *The Conference* in the interest of growing vital mission congregations; and

WHEREAS EPA chooses to assess costs for shared services and administrative duties performed for various agencies to help offset costs incurred by the finance department; and

WHEREAS points of overlap in staffing both EPA and GNJ Annual Conferences are defined by a Memo of Understanding (MOU) between the EPA and GNJ Conferences [resolution 2024-07], and stipulates a staff sharing formula, and that the 2027 budget assumes and EPA & GNJ agree to share staffing expenses equally for those employees who provide services to both conferences: and that changes to the MOU must be reported to the Annual Conference yearly [2024.07 - C-2];

THEREFORE, BE IT RESOLVED the Eastern Pennsylvania Conference of the United Methodist Church, adopt the 2027 budget WITH the following provisions:

1. It apportions to congregations 9.8% of Apportionment Base [7.2% for EPA shared Connectional Ministry and 2.6% for General Church contributions].
2. Included is salary support for 4 district superintendents, two regional support teams and other staff people as needed to support the business of the Annual Conference.
3. The 2023 MOU cost sharing formula is revised to stipulate an equal (50/50 cost split) sharing of costs for shared personnel between EPA and GNJ conferences.

4. It includes an income from an estimate of appropriate draws from designated and restricted funds, as defined by the CCFA Fund Committee, to support the work of the Annual Conference.
5. The Fund Legislation of 2023 is revised to allow the option of combining the FUND and INVESTMENT committees [2023-06.EPA Fund Policies].
6. It recognizes “Journey of Hope & Wholeness” equity initiative, directing budgeted funds to congregations in specified zip code areas, to be provided via discounts in assessed Direct Bill expenses, funded by an expense item by the Mission & Justice Ministries efforts.
7. Congregations will be billed monthly via an electronic (preferred) or hard copy omnibus remittance invoice, with payment options of electronic (preferred) or check via USPS; to include
 - a. The congregation’s apportionment for shared ministry.
 - b. The congregation’s apportionment for General Church support.
 - c. Direct Billing for charges that may include composite rate for active employee health insurance, contributions for employee/clergy self-elected benefits (health, dental, vision, health reimbursement), workers compensation insurance premium and/or property and liability insurance premium, as well as past due amounts on any of the above.
8. In order to remain committed to Social Justice and Racial Equity, in the event that there is a budget surplus at the end of the year, and General Conference apportionments were not supported fully, 2 of the 5 General Conference Funds (Black College Fund and Africa University), would be paid in full.

Submitted, in honor and in support of the mission and ministry of the Eastern Pennsylvania Conference, The United Methodist Church. I move its adoption.

Conference Council on Finance and Administration

The Rev. Steven T. Cherry, Chair	Carolyn Pressley, Vice Chair
The Rev. David Felker, Secretary	Darlene DiDomineck
The Rev. Johnson Dodla	The Rev. Carl Houston
Shawn Mack	The Rev. Joanne Miles
Andy Rosek	
The Rev. Navin Satyavrata	Sandy Stovall

Fund Committee

Steven Cherry	Danielle Andrews
Gregg Ellis	Jennifer Freymoyer
Joanne Miles	Shawn Mack
Steve Morton	Andy Rozek
Jared Stoltzfus	Gregg Westerbeck

Investment Committee

Steven Cherry	Danielle Andrews
Gregg Ellis	Shawn Mack
Joanne Miles	Carolyn Pressley
Andy Rozek	