

WEST OHIO ANNUAL CONFERENCE
OF THE UNITED METHODIST CHURCH

54th
session

COMMITTED
CONNECTED
COMMUNITY

HEBREWS 10:23-25

Annual
2023
Conference

SPECIAL SESSION
OCTOBER 2023

Book of Reports





Let us hold fast to the confession of our hope without wavering, for he who has promised is faithful. And let us consider how to provoke one another to love and good deeds, not neglecting to meet together, as is the habit of some, but encouraging one another, and all the more as you see the Day approaching.

– Hebrews 10:23-25 (NRSV)

Dear Members of West Ohio Annual Conference,

As we prepare to gather for the 2023 Special Session of the Annual Conference, I want to thank you for your dedication as a committed, connected, community of Jesus followers. Whether I am looking out into the crowd of conference members or am preparing to preach in one of our local churches, I see the faces of beloved children of God. I cannot help but be filled with awe as I think “Only God, could bring this group of people together. The Holy Spirit helps us to be the missional community we are called to be.”

The generosity of the Spirit of the living God calls for our full engagement in pursuit of the mission of making disciples of Jesus Christ for the transformation of the world. We need a plan, a strategy to make this work possible. That is why your commitment as a member of the West Ohio Conference is essential. Pastors alone cannot do this work.

Although our special session will meet for one day, the work you will do will have a lasting impact. It is important to read the information provided in this Book of Reports. In it, you will find the proposed 2024 Budget and Legislation as it relates to our camp properties. Information sessions will provide opportunities to ask questions ahead of the annual conference session. Please make every attempt to attend one of these sessions.

If you haven't already done so, please read the 2023 Voter Guide. You will find this information helpful as you prayerfully discern which candidates you want to represent West Ohio at the 2024 Jurisdictional Conference.

Please join me in praying that our time of Christian Conferencing on October 28 will be filled with possibility and hope.

In the service of Christ Jesus,

Bishop Gregory V. Palmer

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Special Session Agenda

**Schedule subject to change.*



October 28, 2023

9:00 AM	Opening Worship
10:15 AM	Disaffiliation Motion/Vote/Prayer
10:30 AM	Break
10:50 AM	Update on Strategic Planning
11:00 AM	Recommendation 1: 2024 Budget
11:30 AM	Release clergy for lunch Laity Session for nominations from the floor Vote if time allows
NOON	Release laity for lunch No programming
12:30 PM	Call Clergy Back Voting for Clergy
1:00 PM	Call Laity Back Voting for Clergy/Laity
1:30 PM	Recommendation 2: Camp Properties
2:30 PM	Voting for Laity/Clergy
5:00 PM	Closing Motions Bishop's Time

Practicing the Principles of Holy Conferencing

- Every person is a child of God. Always speak respectfully. One can disagree without being disagreeable.
- As you patiently listen and observe the behavior of others, be open to the possibility that God can change the views of any or all parties in the discussion.
- Listen patiently before formulating responses.
- Strive to understand the experience from which others have arrived at their views.
- Be careful in how you express personal offense at differing opinions; otherwise, dialogue may be inhibited.
- Accurately reflect the views of others when speaking. This is especially important when you disagree with that position.
- Avoid using inflammatory words, derogatory names, or an excited and angry voice.
- Avoid generalizing individuals and groups. Make your point with specific evidence and examples.
- Use facilitators and mediators.
- Remember that people are defined, ultimately, by their relationship with God, not by the flaws we discover, or think we discover, in their views and actions.

Voice and Vote

Annual Conference members with both voice (meaning they can speak in plenary sessions) and vote (meaning they can make and amend motions and vote on motions) are as follows:

	Recommendations & Conference Business	Elections for clergy delegates to the General, Jurisdictional and Central Conference(s)	Elections for lay delegates to the General, Jurisdictional and Central Conference(s)	Constitutional Amendments	Matters of ordination, character, and conference relations of clergy	Voice without Vote
Clergy Members <i>in full connection</i> (§1602.a)	•	•		•	•	
Lay Members: <i>Elected Members representing congregations, Members by Virtue of Office, At-large Members as designated by districts, Youth Members</i> (§1602.4)	•		•	•	‡	
Provisional Clergy Members <i>who have completed all of their educational requirements</i> (§1602.b errata)	•	•				
Associate Clergy Members (§1602.c)	•	•			†	
Local Pastors <i>who have completed Course of Study or an M.Div. degree and have served a minimum of two consecutive years under appointment before the election</i> (§1602.d errata)	•	•				
Provisional Clergy Members (§1602.b)	•					
Affiliate Clergy Members (§1602.c errata)	•					
Full- and Part-time Local Pastors <i>under appointment to a pastoral charge</i> (§1602.d)	•				†	
Elders or Ordained Clergy from Other Denominations <i>serving under appointment within the Annual Conference</i> (§1346.2)	•					
Official Representatives from Other Denominations (§1602.9)						•
Missionaries <i>regularly assigned by the GBGM in nations other than the U.S. & Certified Lay Missionaries from nations other than the U.S. serving within the bounds of the Annual Conference</i> (§1602.9)						•
Conference Chancellor <i>if not otherwise a voting member</i> (§1602.10)						•
Ordained Clergy or Provisional Members <i>from Other Annual Conferences and Other Methodist Denominations</i> (§1346.1)						•
Visitors, Spouses of Clergy & West Ohio Conference Staff						

† If also a member of the Conference Board of Ordained Ministry, they may vote at Clergy Session

‡ If also a lay member of the Conference Board of Ordained Ministry and/or Committee on Investigation (§1602.6)



2024 Budget Narrative

Executive Summary

West Ohio's finances and budget are transformed. This report provides a lens on how we arrived at our current financial position, what is proposed for 2024 and what we might anticipate in 2025 and beyond. These are the headlines:

- \$10 million reduction in apportionments since 2018 (46%; 56% adjusted for inflation)
- \$12 million apportioned in 2024, the same as in 2023 for continuing churches
- 2024 budget prioritizes being connectional, clergy and church support, discipleship
- 2024-2026 budgets are transitional: post-disaffiliations, aligning resources with the Strategic Plan, new episcopal leadership, and likely shared episcopal leadership with East Ohio

\$10 million fewer apportionments than in 2018

Reducing reliance on apportionments by \$10 million (46%) in seven budget years has required careful planning and tough decisions. Even more remarkable, when taking inflation into account, it is a 56% reduction from the 2018 level! For the 601 continuing apportioned churches, their apportionments are reduced by 19% and 34% adjusted for inflation during the same period. Recommendation #6 from the 2015 Annual Conference required a report to the 2016 Annual Conference and it provided an important foundation for this work. Many of the recommended items are included below. Significant contributors to this change over seven budgets include:

- The Board of Pension and Health Benefits ended its reliance on apportionments (2021);
- The Council on Development became the United Methodist Foundation of West Ohio and ended its reliance on apportionments (2021);
- The Light the Way Capital Campaign aligned more than \$5 million around new faith communities and reinvigorating existing ones. LTW will support grants to local churches again in 2024;
- Strategic use of funds from closed churches to support new churches and emerging ministries and to invest for the same purpose long term via an endowment (for example \$1 million of proceeds from the sale of closed churches can provide \$50,000 in annual grants for new and revitalizing churches);
- Intentional use of our strong balance sheet through its many conference and district funds, most of which are invested;
- Fewer districts and restructured districts staffing;
- Financial administration and reporting across all legal entities (12) were centralized, significantly reducing aggregate financial staff;
- The acquisition and renovation of the Conference Center converted an expense-only item to an appreciating asset that is more efficient than pre-renovation;

- The global COVID-19 pandemic spurred new ways of being in ministry and carrying out the role of the Conference.

None of these were easy. All of them make sense. And some resulted from unanticipated events such as COVID-19. The additional challenges of navigating the disaffiliation of 348 churches and the resulting loss of apportionment support is foundational to the 2024 budget and beyond. All conference leaders – members of the Annual Conference, district and conference board and committee members and conference and district staff – played key roles in this financial transformation.

\$12.1 million is apportioned for 2024: A 32% Reduction from 2023

Expected resources acknowledge our current season. Support for clergy and churches advancing discipleship are preserved and, in some cases, increase. West Ohio will once again be a leader in denominational support, if not at the 100% level, close to it. CF&A set \$12.1 million as the amount to apportion because that is how much the 601 continuing United Methodist churches in West Ohio are apportioned in 2023. Leadership has been consistent that continuing churches will not be burdened with additional apportionments for the 348 that have or will disaffiliate. While three rounds of disaffiliations will result in a 32% reduction in apportioning capacity, key ministries will continue within the apportionment boundaries set by CF&A, which is possible due to several key efforts.

- Building on the work of a “Balance Sheet Transformation Working Group,” the budget makes targeted and appropriate use of over 100 funds (conference, districts, BOP and Foundation). After planful use of fund balances, the conference’s balance sheet will remain strong.
- BOP and UMFOW will build on their financial independence by paying the conference for overhead and direct support costs.
- BOP will fund \$250,000 in grants to support clergy, consistent with its Disciplinary mandate, by covering the Cabinet’s Emergency Fund and providing resources for support previously paid for with apportionment receipts or fund balances.
- Higher interest rates on deposits will provide over \$500,000 of treasury income not available in recent lower interest rate environments.
- More coordinated promotion of grant resources across the various areas will help more churches be aware of grant funding and help the process be more equitable.
- Apportionment-supported staffing expenses are lower by 10% versus the 2023 budget (i.e., excluding BOP and UMFOW salaries and benefits).

While tremendous progress has been made in reducing reliance on apportionments, \$500,000 reserves will be used to meet the 2024 budget. It is the determination of CF&A that proposing a budget with lower expenses and that uses fewer reserves would be counterproductive in this season of the church. The terms of disaffiliating churches provide for an extra year of apportionments, which will sufficiently provide for this transition.

Plans for ministry with Children, Youth and Young Adults remains a work in progress. Accordingly, fully providing for them with a budget is challenging. There is no debate that ministry with children, youth and young adults is important



and critical to our future (some would say it is our future, others say it is our present). It is not yet clear what that looks like and will be most effective in this season of the church. Camping and outdoor ministry is a component of a comprehensive approach in this area but not the whole of it. Separate from this report is a recommendation from Conference Trustees on camp property. Because CF&A cannot know the outcome of that legislation, the following decisions were made:

- \$200,000 of program expense for children, youth and young adult ministry is included. This may be more than is needed or less than is needed in 2024, but budgeting for it secures it as a line item in future budgets.
- Carrying costs associated with the three camps (taxes, utilities, property management, insurance, etc.) total \$390,000 of which \$140,000 is depreciation, and are included in the non-operating section of the budget. While there will be expenses, apportionments are not expected to cover them in 2024. If or when one or more camps are sold, proceeds of the sale will reimburse incurred expenses and income on invested proceeds of sales will support future children, youth, and young adult programming.
- If or when one or more camps returns to operation, the costs will return to the operating section of the budget and resources will be identified to cover expenses, net of program income.

We will be in a better position to understand the programming plans and resources available for children, youth and young adult ministries when developing the 2025 budget.

All of the above except the carrying costs of camps is planned for in the operating budget.

Looking ahead

The 2025 budget will be developed in the first quarter of 2024, less than six months from now. What will be undertaken in 2024 under this proposed budget, which also is a quadrennial year that includes an episcopal transition, will lay the groundwork for even more transitions, and change in 2025 and 2026.

A new bishop effective September 1, 2024, likely shared with the East Ohio Conference, will introduce changes to how the conference is administered and this will especially be true for Episcopal Office expenses, including bishop housing.

By 2026, the new Bishop will put their imprint on program priorities. Further, they will likely lead efforts to reduce certain expenses by further coordinating programming and support with the East Ohio Conference.

For some, there may be impatience with how methodically current transitions are being led or even how much the current season requires concentration on matters not fully focused on making disciples. In a large organization with a complex governance structure, change consumes resources and adding on unnecessary layers of change prematurely can undermine longer-term mission.

Whatever future priorities and budgets hold, the conference is blessed with a strong balance sheet that provides financial capacity when strategically managed.

Financial Information by Area

General Church Support

Because support for the General Church has historically been lower than for other apportioned funds (under 70%), in recent years the conference has increased the amount apportioned to local churches in this fund to bring the projected payout closer to 100%. The 2024 budget apportions to local churches the same amount the General Church apportions West Ohio. With an assumed collection rate of 70%, this will produce a shortfall of just under \$1.2 million. Because disaffiliating churches pay an additional year of apportionments, about half of this shortfall will be covered by pre-paid 2024 apportionments from local churches. This will bring West Ohio to a projected 86% payout rate. In early January 2025, CFA will have discretion to use reserves to increase this payout rate.

Looking ahead, West Ohio should see a reduction in what the General Church apportions for two reasons. First, the West Ohio Conference will be a smaller share of the denomination and therefore be apportioned less compared to other conferences on average. Second, the General Conference is expected to approve a budget that reduces the rate used to calculate denominational apportionments by 20%. What has been picked up in the 2024 budget should not disadvantage West Ohio in the 2025 budget and beyond.

Conference Ministries in 2024 by Area

Connectional Ministries

Connectional Ministries, under the new leadership of Rev. Karen Cook, equips local churches for ministry in their context, beyond their context and throughout the connection. The biggest shift in financial reporting for 2024 is designating a section for Children, Youth, and Young Adults through programming, partnering, and resourcing with, by and for emerging generations. Until now, the budget and financial resources of camping and retreat ministries overshadowed all other resources for and with young people. This is a clearer way to communicate resources that are not exclusive to camps.

Additional resourcing includes lay leadership development, equipping churches and communities to welcome citizens returning from incarceration, cultivating our global partnerships in North Katanga, Democratic Republic of the Congo, Southeast Asia, and Mexico along with other Volunteer in Mission (VIM) relationships, and safe sanctuaries. Preparing congregations to be welcoming and incarnational in their local context is part of Connectional Ministries' Diversity, Inclusion and Belonging work. Finally, Connectional Ministries has partnered with Fearless Dialogues, an Atlanta-based organization, to equip individuals and churches for creating unique spaces for unlikely partners to engage in hard and heartfelt conversations.

These key areas are preserved in the 2024 budget and their support is predominantly from apportionments except for the Fear+Less Congregations initiative that is funded by a five-year \$1 million grant from the Lilly Endowment.

Fresh Starts and New Beginnings

Led by Brad Aycock, Fresh Starts and New Beginnings is laser-focused on launching healthy and well-led worshipping communities and helping existing worshipping communities break out from trends that constrain their mission. In addition to providing training and education for clergy and lay leaders called to this work, this area is budgeted to facilitate \$500,000 in grants to local churches in 2024, awarded by the Conference's MCD Team (soon to be Fresh

Starts Team). More than other conference ministries, this area relies on funding from capital campaigns (Light the Way), cash and invested proceeds from closed churches that have sold, and other conference and district funds aligned with this work. Apportionments provide for salaries and benefits and a portion of its grant budget.

The work of this area helps us fulfill the Great Commission and remains a budget priority in the 2024 budget.

Office of Ministry (Clergy Education and Credentialing)

The Office of Ministry, led by Rev. Donnetta Peaks, touches nearly every facet of clergy relationships with the Annual Conference. Starting with facilitating discernment processes through the internship program, continuing with the Candidacy Summit where discernment becomes focused on set-aside ministry, and then on to commissioning and ordination. Whether for local pastors or clergy pursuing a lifetime conference membership, this office provides needed education and credentialing, not just at the outset of ministry but at critical junctures throughout. Whether by keeping clergy grounded in the sanctity of their work through boundary training or providing mid-career check-ins through an every-eight-year assessment process or offering exposure to learning opportunities for clergy to lead in increasingly diverse and complex contexts, this office is a key resource for clergy, right up to and including retirement. Throughout a clergy career, grants are available for continuing clergy education as well.

The work of the Office of Ministry is funded through a combination of fee or tuition income (from West Ohio clergy and from other Annual Conferences), Conference Apportionments, and the General Church's Ministerial Education Fund (MEF), of which 25% is retained in annual conferences for the work of this area. Some funding is available from endowments and other funds accumulated over the years.

Episcopal Leadership

Bishop Palmer leads the Cabinet, the Episcopal Office and the Annual Conference. The Leadership Team budget, which includes costs associated with Superintendents – all of which are supported by conference apportionments – has historically been among the largest department budget. With fewer districts and superintendents, this budget has decreased in recent years.

At the same time, 2024 commences an innovative partnership between the Board of Pension and Health Benefits. Consistent with its purpose, the Conference Board of Pensions and Health Benefits will extend a grant of up to \$250,000 to help the appointive cabinet facilitate clergy support in the area of benefits, time away and other non-salary ways that will be supportive of clergy. In the past, each district has used its resources for similar purposes, which made it uneven across districts. With this BOP support along with Equitable Compensation budgets – which remains unchanged in 2024 from 2023 at \$270,000 – the appointive cabinet will have more shared resources than ever before to ensure healthy appointments for clergy and churches.

Episcopal Office staffing is unchanged in 2024 when among its continuing responsibilities, it will facilitate farewells to Bishop and Cynthia Palmer and the welcoming of a new bishop on September 1. There are related expenses that are incurred every four years that will hit in 2024.

Annual Conference is central to our governance and functioning. Months-long planning provides for a multi-day event that convenes more than 1,000 United Methodists for business, learning, worship, and celebrations. \$300,000 is budgeted for the 2024 Annual Conference. While this cost for the Conference is higher than at Lakeside, the total cost to the system is likely lower. Not all attendees will require lodging, for example. For others, there will be less strain on Accountable Reimbursement plans.

Similar to a change in Episcopal Leadership, we will return to quadrennial Jurisdictional and General Conferences in 2024, each of which incur a modest cost to support elected delegate's participation.

Communications

Led by Kay Panovec, the Communications department is behind much of what you see, read, and hear. Whether it is Annual Conference, videos, NewsNet, social media, website or print media, Communications produces that work. It also provides consultation for local churches who need assistance navigating local media or sensitive congregational messaging. Bishop Palmer and all other conference and district staff rely on Kay and her team to help project key messaging to the right audiences in the most effective way.

Finance and Administration

Bill Brownson is CFO and Director of Administration and is accountable for the Finance and Administration budget. This includes accounting and reporting for the conference, districts, Board of Pension, and the Foundation (nine corporations); information technology and cybersecurity; data; all property management (including closed churches); and facilities administration (including insurance). These services are shared by the whole enterprise and are largely expensed through this department.

A significant budget change for 2024 is the interest income expected from the several million dollars of cash and liquid balances the conference maintains at any given time. This is a direct result of an expected 5% interest or earnings rate on such balances. Also new in 2024 is financial support from the Board of Pension and the Foundation for services facilities, occupancy, and accounting services. Both of these items lead to a significantly lower reliance on apportionment receipts from local churches for 2024.

Other Non-operating Income and Expenses Considerations

Over the course of a fiscal year, income is received, and expenses incurred that are unrelated to programming or our core operations. In the case of investments, balances increase and decrease over the course of the year. Because it is not predictable, it is not budgeted. It is, however, reported.

While churches close every year, how many close and what financial resources will come from them is unpredictable. When churches close, we estimate their value on our balance sheet. When they sell, it is never for the amount on the balance sheet. Sale proceeds are recorded in the closed church fund and used to make grants to new and revitalizing churches. The Trustees govern these resources, and the Extended Cabinet applies them.

Finally, depreciation, a non-cash expense, is projected to be \$300,000 at the conference level alone. It is a way to spread the costs of major items over the life of the asset. It is a cash expense upfront, but the cost (depreciation) is accounted for over time. Budgeting for depreciation is a best practice and how the conference has budgeted in the past. Going forward, depreciation will be a below-the-line or non-operating expense. Because there are invested reserves available to maintain depreciating property and improvements, budgeting for depreciation is not a priority.

District Ministries

2024 will mark the first full year of being organized into the six districts approved at the 2022 Annual Conference. Apportionments provide full support for district administrators and three Regional Missional Specialists (RMS) and for office, occupancy, and program expenses (superintendents are funded in the Conference budget). Various district



funds provide the resources for mission grants to local churches. Because the BOP has stepped in to provide resources directly to the appointive cabinet for clergy support grants, districts will not rely on apportionments or reserves to cover these expenses in 2024.

Board of Pension and Health Benefits (BOP)

As indicated at the outset, the Board of Pension does not rely on apportionments to carry out their purpose. Accordingly, their budget is shared with the Annual Conference for information purposes and transparency. Grace Welch is the Conference Benefits Officer and Director of HR and is the primary administrator of the BOP's work within West Ohio.

Pension, health, and wellness benefits for active clergy appointed to local churches are primarily supported by directly billing local churches. As of August 31, 2023, the Board had over \$73 million invested with the Foundation. Investment earnings provide for the cost of the retiree plan (a Health Reimbursement Account through Wespath and Via Benefits). Investment earnings also cover all other BOP expenditures, including staffing, occupancy, and a persistent shortfall in directly billed health insurance premiums. The BOP has taken three key steps within its scope of purpose to help the broader organization reduce its reliance on apportionments. First, it will extend a \$250,000 grant for clergy support to the Appointive Cabinet. It also will cover the cabinet's emergency fund in 2024 (\$25,000). In addition, the BOP will contribute to occupancy, overhead and direct accounting support costs in 2024.

In 2024 and beyond, the BOP will be able to provide support to West Ohio clergy beyond just funding benefit plans. This blessing is possible because of their sizable investment portfolio, which is more than enough to meet the benefit promises made to both active and retired clergy.

United Methodist Foundation of West Ohio (UMFWO)

Led by Susan Black, the UMFWO is the newest of West Ohio's various corporate entities. Formerly, the Council on Development, the UMFWO provides investment administration services for the BOP, the Conference, and most districts, along with investing the endowments for many West Ohio local churches. Like the BOP, the Foundation does not rely on apportionments for its direct expenses. Its budget is presented for informational and transparency purposes.

With \$100 million of investments under its administration, the Foundation has a consistent and growing revenue stream that will support its mission, which prominently includes equipping local churches with best-in-class asset management services and stewardship-education resources. The UMFWO also holds several endowments created by individuals to support programming consistent with the Conference's mission. The Foundation expects to provide \$100,000 in 2024 for program support and grants for clergy education from these and other unrestricted resources. Like the BOP, the Foundation will also contribute toward occupancy, overhead and direct accounting support.

Contrary to other denominational trends, the Foundation is positioned to not just maintain, but to grow its capacity to support and equip West Ohio churches without reliance on apportionments.

Respectfully submitted,

Bill Brownson
CFO & Director of Administration

Council on Finance and Administration Recommendations Calendar Year 2024

Special Sundays and/or Offerings

General Church Special Sundays for 2024 are:

- **Human Relations Day** (*Offering*) January 14 (*Sunday before MLK Day*)
- **UMCOR Sunday** (*Offering*) March 10 (*4th Sunday in Lent*)
- **Native American Ministries Sunday** (*Offering*)* April 14 (*3rd Sunday of Easter*)
- **Peace with Justice Sunday** (*Offering*)* May 26 (*1st Sunday after Pentecost*)
- **World Communion Sunday** (*Offering*) October 6 (*1st Sunday in October*)
- **United Methodist Student Day** (*Offering*)** November 24 (*Last Sunday in November*)

Please review the important ministries these Special Sundays support and incorporate them into your planning year. To the extent a local church wishes to emphasize other special days or calendar periods, the Conference encourages them to do so.

* 50% of Peace with Justice and Native American Ministries Sunday offerings remain in and are applied to ministries of The West Ohio Conference.

** Through the General Board of Higher Education and Ministry, 10% of United Methodist Student Day offerings is awarded to West Ohio Conference students who apply for and are selected to receive merit-based college scholarships.

Other approved offerings and appeals:

Any Conference-wide appeal by affiliated United Methodist organizations must be approved in advance by the Council on Finance and Administration. All offerings taken at the sessions of the Annual Conference shall be used to expand the missions of the Conference.

Deadlines:

1. **Wednesday, January 10, 2024:** Last day on which the Conference Treasurer's office must receive 2023 apportionment payments.
2. **Friday, March 15, 2024:** 2023 Annual Statistical Reports (Tables I, II and III) are to be completed online or otherwise sent to the Conference Statistician at the Conference Treasurer's office.

Apportionments:

1. The formula for computing the apportionments for the calendar year 2024 shall be based (1/3 on membership and 2/3 on operational expenses subject to closed, merged, and new churches as reported by the District Superintendents at the time of the computation.)
2. The Council on Finance and Administration, using the formula, will post 2024 apportionments online the week of November 6, 2023. The first 2024 apportionment statements will be mailed in mid-December 2023.
3. District apportionments will use the same formula and be based on a consolidated district apportionment budget.

Receipts and Payments:

All payments to the Annual Conference and General Church apportionment funds shall be made through and recorded by the Conference Treasurer's office. In addition to apportioned funds, non-apportioned benevolences paid directly by a local church should be reported on Table II of the church's annual statistical report.

Budgets and Reports:

1. The Council on Finance and Administration budget report to the Annual Conference shall include at least the proposed budget, the current budget, the previous year's budget, and actual expenses. The report published in the Journal shall also chart a four- year history of the Denominational Average Compensation (DAC), Conference Average Compensation (CAC), the Consumer Price Index (CPI-U), the Grand Total Paid (GTP) by local churches, and the Conference budget.
2. Connectional Ministries and its Disciple Making Churches board shall develop and authorize a plan to allocate all Conference Mission and Ministry grant funds prior to release of these funds. This plan shall be made available to the Annual Conference including posting on the Conference website.

Salaries and Travel:

1. The District Superintendents shall be paid in an equitable manner. The base salary component shall not be less than the preceding year's actual salary or more than 1.61 times the preceding year's Conference Average Compensation (CAC). In 2023 the maximum salary is \$110,361 (1.61 x 2024 CAC of \$68,547) and the minimum is \$106,884. The recommended salary is \$109,556 (NOTE: Any change in compensation is considered in the context of the Conference's financial position. In some years, the increase will be zero, regardless of the amount recommended in this legislation.)
2. The IRS rate for volunteers shall be paid when an expense is vouchered by any board or committee for automobile travel on Conference business.
3. The Conference shall reimburse two lay alternate and two clergy alternate delegates to the regular or special called General and Jurisdictional Conference based on the per diem as set by the business offices of the General and Jurisdictional Conferences.

Miscellaneous:

1. Lay and clergy directories shall be published annually in the Journal. Electronic database versions of these directories are for the exclusive use of the Conference councils, boards, and committees for their specific ministries. The directory database shall not be sold or loaned to individuals, groups, or commercial organizations or otherwise made available in a form that facilitates direct solicitation of clergy and lay members by such individuals or organizations.
2. The Conference Council on Finance and Administration through the Conference Treasurer's office shall send, at least annually to each pastor and local church treasurer, information that may be helpful to their financial operations. This may include tax, legal, stewardship, and fiduciary responsibility bulletins.
3. Effective July 1, 2007, local church/charges, member, or constituents of a local church/charge shall not make a loan or a grant to a clergy person. When a local church, its members or constituents, acts as a banker to its pastor, the dynamics of the relationship between the pastor and the congregation are very likely to be changed and may adversely affect the ministry of both congregation and pastor.
4. Effective July 1, 2022, a local church/charge shall not accept a loan from its members or constituents. When a member or constituent acts as a banker to their church, the dynamics of the relationship between the member and the church are likely to change and may adversely affect the ministry of the church.

Submitted by:

Rev. Paula Stewart, Chair
Council on Finance & Administration

2024 Apportionment Summary

	Total Apportioned	% Received	Net Receipts	Other Sources	Total Sources	Total Operating Expenses	Net Operating Planned
1 <i>District Ministries</i>	1,400,000	88.1%	1,233,000	964,000	2,197,000	2,176,000	21,000
2 <i>Conference Ministries</i>	6,728,000	75.2%	5,060,000	2,321,000	7,381,000	7,885,000	(504,000)
3 <i>General Church Ministries</i>	3,972,000	70.0%	2,780,000	1,192,000	3,972,000	3,972,000	-
4 <i>UMFWO</i>				520,000	520,000	464,000	56,000
5 <i>Board of Pension</i>				10,935,000	10,935,000	12,244,000	(1,309,000)
6 Total 2024	12,100,000	75.0%	9,073,000	15,932,000	25,005,000	26,741,000	(1,736,000)
7 Total 2023	17,741,000						
8 % Change	-32%						

2024 Conference Budget

	Annual '24 Budget	Annual '23 Budget	'24 vs '23 % Over/(Under)	YTD '22 Budget	YTD '22 Actual	YTD '21 Actual
1 Summary						
2 Support & Revenue						
3 General Church & Regional (1)	3,972,000	3,972,000	0%	4,130,000	4,600,548	4,597,553
4 Conference Ministries (3)	7,381,000	8,989,000	-18%	8,313,000	6,949,364	8,717,786
5 Total Support & Revenue	11,353,000	12,961,000	-12%	12,443,000	11,549,912	13,315,339
6 Expenses						
7 General Church & Regional (1)	(3,972,000)	(3,972,000)	0%	(4,906,261)	(4,600,548)	(4,597,553)
8 Conference Ministries (3)	(7,885,000)	(8,989,000)	-12%	(8,313,000)	(8,775,973)	(5,246,583)
9 Total Expenses	(11,857,000)	(12,961,000)	-9%	(13,219,261)	(13,376,521)	(9,844,136)
10 Net Surplus (Deficit)						
11 General Church & Regional (1)	-	-	NM	(776,261)	-	-
12 Conference Ministries (3)	(504,000)	-	NM	-	(1,826,608)	3,471,203
13 Total Net Surplus (Deficit)	(504,000)	-	NM	(776,261)	(1,826,608)	3,471,203
14 Connectional Giving						
15 General Church & Regional	3,972,000	3,972,000	0%	4,130,000	4,600,548	4,597,553
16 Conference Ministries	5,060,000	6,450,000	-22%	5,982,000	6,518,229	6,187,994
17 Total Apportionments	9,032,000	10,422,000	-13%	10,112,000	11,118,777	10,785,547
18 General Church						
19 Support and Revenue						
20 Connectional Giving-General Church & Regional	2,780,000	3,972,000	-30%	4,130,000	4,600,548	4,597,553
21 Total General Church	2,780,000	3,972,000	-30%	4,130,000	4,600,548	4,597,553
22 General Church & Regional (2021 Bgt = 2020)						
23 World Service	(2,024,245)	(2,359,000)	-14%	(2,504,627)	(2,312,500)	(2,348,875)
24 MEF with WOC part for comparison in '20 & '21	(683,696)	(797,000)	-14%	(845,947)	(781,041)	(793,327)
25 Black College Fund	(272,720)	(318,000)	-14%	(337,441)	(311,564)	(316,485)

2024 BUDGET

	Annual '24 Budget	Annual '23 Budget	'24 vs '23 % Over/(Under)	YTD '22 Budget	YTD '22 Actual	YTD '21 Actual	
26	Africa University	(61,034)	(71,000)	-14%	(75,518)	(75,518)	(70,814)
27	Interdenominational Fund	(53,470)	(62,000)	-14%	(66,159)	(66,159)	(62,073)
28	General Administration	(240,363)	(280,000)	-14%	(297,404)	(274,601)	(278,891)
29	Episcopal Fund	(599,472)	(699,000)	-14%	(741,722)	(741,722)	(695,593)
30	North Central Jurisdiction	(37,000)	(37,000)	0%	(37,443)	(37,443)	(31,495)
31	Total General Church & Regional	(3,972,000)	(4,623,000)	-14%	(4,906,261)	(4,600,548)	(4,597,553)
32	Subtotal Net Surplus (Deficit)	(1,192,000)	(651,000)	83%	(776,261)	-	-
33	Special Sundays (nonbudget)						
34	Human Relations				7,045	8,309	
35	UMCOR Sunday				82,782	68,843	
36	Peace with Justice - less WOC part				5,034	3,769	
37	Native Amer. Ministries - less WOC part				4,586	6,759	
38	World Communion				8,105	9,527	
39	UM Student Day				4,969	6,495	
40	Total Special Sundays				112,521	103,702	
41	Advance Specials via WOC (non budget)				909,169	738,352	
42	<i>General Church, Special Sundays and Advance Specials pass-through giving is not reported as revenue and expense for GAAP reporting. These figures have been compiled from Conference receipts records.</i>						
43	Conference Ministries (3)						
45	Connectional Giving - Conference Ministries	5,060,000	6,450,000	-22%	5,982,000	6,518,229	6,187,994
46	General Program Income	-	-	-	-	-	-
47	Donor Support (RR)	-	-	-	-	-	-
48	Total General Support and Revenue	5,060,000	6,450,000	-22%	5,982,000	6,518,229	6,187,994
49	Net Expenses by Team						
50	Connectional Administration						
51	Releases and Transfers	200,000	222,000	-10%	270,000	236,168	290,200
52	Salaries and benefits	(711,000)	(623,000)	14%	(511,000)	(487,045)	(536,664)
53	General Administration & OCC expenses	(50,000)	(100,000)	-50%	(50,000)	(33,031)	(39,262)
54	Connection Blueprint (BGT: Fear+Less Congregations)	(200,000)	(213,000)	-6%	(355,000)	(198,425)	(252,800)
55	Net Connection Administration	(761,000)	(714,000)	7%	(646,000)	(482,333)	(538,526)
56	Leadership Development						
57	Releases and Transfers		16,000	NM			
58	Program income and support	10,000	10,000	0%	5,000	325	1,450
59	Leadership & ministry training	(20,000)	(85,000)	-76%	(46,000)	(6,591)	(15,990)
60	Net Leadership Development	(10,000)	(59,000)	-83%	(41,000)	(6,266)	(14,540)
61	Just-Mission						
62	Transfers & Releases	30,000	40,000	-25%	30,000	215,572	45,285
63	Program income and support	26,000	26,000	0%	15,000	1,970	8,373
64	Conference partnerships	(35,000)	(35,000)	0%	(25,000)	(195,928)	(14,385)
65	Mission & Disaster programming	(35,000)	(45,000)	-22%	(70,000)	(53,219)	(51,599)
66	Restorative justice ministries	(100,000)	(100,000)	0%	(83,000)	(111,049)	(50,970)
67	Net Just-Mission	(114,000)	(114,000)	0%	(133,000)	(142,653)	(63,296)

2024 BUDGET

	Annual '24 Budget	Annual '23 Budget	'24 vs '23 % Over/(Under)	YTD '22 Budget	YTD '22 Actual	YTD '21 Actual	
68	Volunteers in Mission						
69	VIM Teams income	75,000	75,000	0%	100,000	72,212	29,273
70	VIM Teams expense	(75,000)	(75,000)	0%	(100,000)	(66,129)	(28,545)
71	Net Volunteers in Mission	-	-	nm	-	6,083	728
72	Diversity & Inclusion						
73	Program income and support				11,000	883	1,110
74	Transfers & Releases	150,000	30,000	400%	-	-	-
75	Hispanic ministries				(15,000)	-	(5,917)
76	Diversity initiatives	(190,000)	(109,000)	74%	(65,000)	(25,272)	(24,482)
77	Net Diversity & Inclusion	(40,000)	(79,000)	-49%	(69,000)	(24,389)	(29,289)
78	Youth & Young Adult Ministries						
79	Registration & Operating Income		-	NM	-	51,929	36,547
80	Transfers & Releases	10,000			-	(13,274)	(17,455)
81	Other Program Income		-	NM	-	-	-
82	Program Expense	(210,000)	-	NM	(141,000)	(156,655)	(126,864)
83	Campus Ministries	(50,000)	(50,000)	0%	(80,000)	(69,600)	(85,800)
84	Net Youth & Young Adult Ministries	(250,000)	(50,000)	400%	(221,000)	(187,601)	(193,572)
85	Fresh Starts & New Beginnings						
86	Program income and support	50,000	30,000	67%	25,000	45,380	39,973
87	Light the Way/New Church Start Gifts (RR)	360,000	250,000	44%	300,000	297,700	350,000
88	Salaries & Benefits Missional Church Develop.	(247,000)	(221,000)	12%	(180,000)	(213,048)	(188,546)
89	General Program Expenses	(75,000)	(80,000)	-6%	(100,000)	(63,838)	(67,194)
90	Ministry Support Grants (Combines NCS and Revitalization/Go Grants)	(500,000)	(475,000)	5%	(550,000)	(470,950)	(610,000)
91	Net Missional Church Development	(412,000)	(496,000)	-17%	(505,000)	(404,756)	(475,766)
92	Office of Ministry & Clergy Leadership						
93	Program income and support	92,000	42,000	119%	50,000	53,781	14,560
94	Ministerial Ed. Fund (MEF) & other Transfers/Releases	154,000	280,000	-45%	271,000	184,785	160,042
95	Salaries & benefits	(268,000)	(229,000)	17%	(223,000)	(228,472)	(217,280)
96	General Program Expenses	(30,000)	(100,000)	-70%	(92,000)	(34,400)	(44,386)
97	Credentialing Education	(126,000)	(165,000)	-24%	(100,000)	(95,751)	(26,685)
98	Cross Racial/Cross Cultural Initiative		(15,000)	NM	(30,000)	-	(2,000)
99	Seminary & Course of Study tuition support	(80,000)	(95,000)	-16%	(120,000)	(84,253)	(85,982)
100	Internship Program	(25,000)	(20,000)	25%	(20,000)	-	(13,486)
101	Net Office of Ministry & Clergy Leadership	(283,000)	(302,000)	-6%	(264,000)	(204,310)	(215,216)
102	Episcopal Leadership						
103	Communications						
104	Salaries & benefits	(373,000)	(408,000)	-9%	(332,000)	(332,445)	(315,756)
105	Communications operations	(15,000)	(43,000)	-65%	(5,000)	(56,989)	(62,001)
106	Program (direct local church support)				(113,000)	-	(125,900)
107	Net Communications	(388,000)	(451,000)	-14%	(450,000)	(389,434)	(503,657)

2024 BUDGET

	Annual '24 Budget	Annual '23 Budget	'24 vs '23 % Over/(Under)	YTD '22 Budget	YTD '22 Actual	YTD '21 Actual	
108	Annual Conference Session						
109	Annual Conference and Journal Income	10,000	15,000	-33%	15,000	21,219	25,899
110	Annual Conference Expense	(300,000)	(220,000)	36%	(220,000)	(129,186)	(95,488)
111	Jurisdictional & Gen. Conference Delegation	(22,000)	(22,000)	0%	(22,000)	(4,254)	-
112	Net Annual Conference Session	(312,000)	(227,000)	37%	(227,000)	(112,222)	(69,589)
113	Episcopal Office						
114	GCFA Episcopal Reimbursement & Other Support	85,000	85,000	0%	85,000	89,722	89,715
115	Salaries & benefits	(407,000)	(407,000)	0%	(377,000)	(364,349)	(305,979)
116	Episcopacy Program and Administration	(45,000)	(45,000)	0%	(45,000)	(8,795)	(16,742)
117	Episcopal residence	(38,000)	(30,000)		(30,000)	(37,906)	(34,843)
118	Net Episcopal Office	(405,000)	(397,000)	2%	(367,000)	(321,328)	(267,849)
119	Leadership Team						
120	Satisfaction of Restriction Releases (RR)				-	-	-
121	District Parsonage Fund Income For DS Housing	104,000	98,000	6%	90,000	90,000	95,869
122	Cabinet–BOP Grant	275,000			-	-	-
123	DS Salaries & Benefits	(969,000)	(1,050,000)	-8%	(1,073,000)	(1,079,364)	(1,223,821)
124	DS Mileage & Other Travel	(65,000)	(60,000)	8%	(70,000)	(52,349)	(39,719)
125	Cabinet Meetings	(10,000)	(15,000)	-33%	(15,000)	(4,130)	(1,646)
126	Appointment Accommodations & Emergency Grants	(275,000)	(20,000)	1275%	(20,000)	(21,481)	(16,784)
127	Net Leadership Team	(940,000)	(1,047,000)	-10%	(1,088,000)	(1,067,324)	(1,186,101)
128	Equitable Compensation	(270,000)	(270,000)	0%	(250,000)	(281,699)	(269,910)
129	Regional Missional Specialists/Districts Fund						
130	Connectional Giving – Conference Ministries	915,000	1,102,644	-17%	1,272,000	2,227,236	-
131	Salaries & Benefits	(915,000)	(1,102,644)	-17%	(1,227,000)	(1,100,129)	-
132	Other Program Expense			NM	(45,000)	(1,127,107)	-
133	Net Regional Missional Specialists/Districts Fund:	-	-	nm	-	0	-
134	Net Episcopal Leadership	(2,315,000)	(2,392,000)	-3%	(2,382,000)	(2,172,006)	(2,297,105)
135	Finance & Administration						
136	Program income and support, including BOP/UMFWO/BOT overhead support	140,000				162,135	4,309
137	Interest & Dividend Income	550,000	100,000	450%	100,000	(695,020)	390,055
138	Salaries, benefits and reimbursable expenses	(945,000)	(964,000)	-2%	(931,000)	(951,170)	(972,540)
139	Conference Center Operations	(200,000)	(200,000)	0%	(175,000)	(224,405)	(195,593)
140	IT hardware, software & support services	(130,000)	(90,000)	44%	(90,000)	(136,167)	(113,820)
141	Audit/banking/insurance & related	(135,000)	(125,000)	8%	(125,000)	(132,553)	(136,326)
142	Conference administration/legal matters	(60,000)	(60,000)	0%	(60,000)	(54,729)	(69,090)
143	General Program Expenses	(26,000)	(24,000)	8%	(20,000)	(35,242)	(26,758)
144	Additional UMC and NCJ support				-	(70,152)	-
145	Archives & History	(23,000)	(23,000)	0%	(23,000)	(21,657)	(23,012)
146	Net Finance & Administration	(829,000)	(1,386,000)	-40%	(1,324,000)	(2,158,959)	(1,142,775)

	Annual '24 Budget	Annual '23 Budget	'24 vs '23 % Over/(Under)	YTD '22 Budget	YTD '22 Actual	YTD '21 Actual	
147	Apportionment Support	5,060,000	6,450,000	-22%	5,982,000	6,518,229	6,187,994
148	Other Sources Support	2,321,000	1,319,000	76%	1,367,000	815,486	1,565,206
149	Total Net Operating Conference Ministries Receipts (Expense)	46,000	858,000	-95%	397,000	741,038	1,218,638
150	NON-OPERATING FOR 2024						
151	Camps						
152	CAMP Program Income		900,000	NM	774,000	357,204	389,049
153	Transfers & Releases-CAMPS (added 9/15/23)		0	NM	-	60,181	53,914
154	Direct Camp Expenses	(250,000)	(1,648,000)	-308%	(1,036,000)	(1,047,739)	(945,084)
155	Transfers & Releases/Non-Operating Income (frm Dep 310)		120,000	NM	-	67,657	118,425
156	Non-Operating Expenses – Major Maintenance		(100,000)	NM	-	(94,308)	(109,678)
157	Non-Operating Expenses – Depreciation – CAMPS	(140,000)	(160,000)	-84%	(165,000)	(152,920)	(158,408)
158	Net Camps	(390,000)	(888,000)	-56%	(427,000)	(809,926)	(651,782)
159	Board of Trustees						
160	Program income and support				-	381,100	997,113
161	Trustee interest & investment income - Net		30,000	NM	30,000	(709,368)	400,083
162	Satisfaction of Restriction Releases (RR)		170,000	NM	160,000	(541,125)	(993,997)
163	Net Program Activities				-	(29,147)	(4,217)
164	Net Closed Church activities				-	(708,277)	2,674,596
165	Building Expenses and Depreciation	(160,000)	(170,000)	-6%	(160,000)	(150,905)	(169,229)
166	Net Board of Trustees	(160,000)	30,000	-633%	30,000	(1,757,721)	2,904,348
167	Total Net Non-Operating:	(550,000)	(858,000)	-36%	(397,000)	(2,567,647)	2,252,565
168	Total Net Conference Ministries Receipts (Expense)	(504,000)	-	nm	-	(1,826,608)	3,471,203
169	Investment income					(709,368)	400,083
170	Conference Ministries Net Surplus (Deficit) excluding Investment income					(1,117,241)	818,555

2024 BUDGET

2024 District Budgets

	DIST-Shared Services*	Great Miami	Hocking River	Maumee River	Orientangy River	Scioto River	Western Lakes	2024 Budget	2023 Budget	% change 24 vs 23	2022 Actual	24 Budget vs 22 Actual	24 Budget vs 22 Actual %
Revenue & Support													
1													
2	915,000	53,000	53,000	53,000	53,000	53,000	53,000	1,233,000	2,590,000	-52%	2,224,176	-991,176	-45%
4							1,000	0	7,000	-100%	-	0	
5				50,000				50,000	7,000	614%	97,195	-47,195	-49%
6	0							0	0		(1,501,895)	1,501,895	-100%
7	915,000	103,000	53,000	53,000	53,000	53,000	53,000	1,283,000	2,604,000	-51%	819,476	463,524	57%
Expenses													
8													
9		410,000	40,000	79,000	200,000	31,000	50,000	810,000	947,000	-14%	1,368,400	-558,400	-41%
10								0	286,000	-100%	292,723	-292,723	-100%
11	915,000				25,000			940,000	1,103,000	-15%	1,175,913	-235,913	-20%
12		73,000	16,000	28,000	27,000	25,000	28,000	197,000	138,000	43%	365,464	-168,464	-46%
13					15,000	0		15,000	149,000	-90%	64,753	-49,753	-77%
14		18,000	5,000	12,000	4,000	9,000	0	48,000	85,700	-44%	66,552	-18,552	-28%
15		15,000	14,000	16,000	0	12,000	0	57,000	110,300	-48%	379,753	-322,753	-85%
16		19,000		31,000	20,000	15,000	19,000	104,000	97,000	7%	104,000	0	
17						5,000		5,000	14,000	-64%	186,348	-181,348	-97%
18								0	0		0	0	
19	915,000	535,000	75,000	166,000	291,000	97,000	97,000	2,176,000	2,930,000	-26%	3,899,907	-1,723,907	-44%
20								0	0		(2,531,598)	2,531,598	-100%
21								0	0		0	0	
22								0	43,000	-100%	0	0	
23								0	81,000	-100%	0	0	
24		-429,000	-40,000	-110,000	-220,000	-46,000	-69,000	-914,000	809,000	-213%		-914,000	
25	-	(429,000)	(40,000)	(110,000)	(220,000)	(46,000)	(69,000)	(914,000)	933,000	-198%	5,268,215	-4,006,215	-76%
26	915,000	106,000	35,000	56,000	71,000	51,000	28,000	1,262,000	3,054,000	-59%	(4,448,739)	4,469,739	-100%
27		-100,000	-10,000	-32,250	-106,000	-5,000	0	-253,250					



Board of Pensions 2024 Budget

	Annual '24 Budget	Annual '23 Budget	24 vs 23 % Over/(Under)	YTD 22 Actual	YTD 21 Actual	24 Budget vs 22 Actual
1 Retired Clergy Benefits Fund Income						
2 Operating Income						
3 Health Premiums Billed Active	7,100,000	8,100,000	-12%	6,524,633	7,378,833	8%
4 Health Premiums Billed Retired	85,000	85,000	0%	142,467	971,260	-68%
5 Pension and Related Billed	3,600,000	5,550,000	-35%	5,497,359	5,643,821	-53%
6 Total Income from Operations	10,785,000	13,735,000	-21%	12,164,459	13,993,914	-13%
7 Other Income						
8 Transfers and Releases	50,000	1,534,000	-97%	-	-	100%
9 Donor and Other Income (Disaffiliation Pension Liability)	100,000	200,000	-50%	5,122,168	156,613	-5022%
10 Investment Income (Net)	-	-	NM	(9,494,436)	7,179,922	
11 Total Other Income	150,000	1,734,000	-91%	(4,372,269)	7,336,535	3015%
12 Total Income:	10,935,000	15,469,000	-29%	7,792,190	21,330,449	29%
13 Expenses						
14 Salaries and Other Employee Expenses (Employee Benefits)	(225,000)	(231,000)	-3%	(193,983)	(238,254)	14%
15 Retiree VIA HRA Funding	(1,138,000)	(1,128,000)	1%	(1,234,511)	-	-8%
16 Retiree & Disability Plan Claims & Premiums	(40,000)	(410,000)	-90%	(46,824)	(2,097,194)	-17%
17 Active/HealthFlex Claims/Premiums (Admin Fees) & HSA	(8,000,000)	(8,500,000)	-6%	(7,815,077)	(8,492,774)	2%
18 Pension DB & DC	(1,292,000)	(3,861,000)	-67%	(4,156,181)	(4,234,298)	-222%
19 Disability and Welfare plans (CPP and WOC AD&D)	(766,000)	(978,000)	-22%	(953,522)	(1,015,853)	-24%
20 Professional Services	(342,000)	(221,000)	55%	(185,601)	(201,652)	46%
21 Wellness Direct Support and Education	-	(50,000)	NM	(34,832)	(85,383)	
22 Retiree Moving Expenses	(40,000)	(35,000)	14%	(32,736)	(31,496)	18%
23 Transition and Benevolence Grants (and Housing Assist Grants)	(50,000)	(55,000)	-9%	(51,400)	(27,605)	-3%
24 Benefit Grants-Separation payment/cabinet grants	(275,000)	-	-	-	-	100%
25 Other Program Expenses	(10,000)	-	-	(373)	-	96%
26 Office, Overhead and other expenses	(66,000)	-	-	(788)	(78)	99%
27 Total Operating Expenses:	(12,244,000)	(15,469,000)	-21%	(14,705,827)	(16,424,587)	-20%
28 Net Operating Income/(Expense):	(1,459,000)	(1,734,000)	-16%	(2,541,369)	(2,430,673)	-74%
29 APBO Change	-	-	-	-	-	
30 Depreciation & Occupancy	-	-	-	-	NM	
31 Total Expenses	(12,244,000)	(15,469,000)	-21%	(9,827,536)	8,323,913	20%
32 Total Net Receipts (Expense)	(1,309,000)	-		(2,035,346)	29,654,362	-55%
33 - Less: Net Investment Results			nm	(9,494,436)	7,179,922	
34 Total Net Receipts (Expense) Excluding Net Investment Results	(1,309,000)	-		7,459,090	22,474,441	670%
35 CRSP-DB pmt to GBOP (informational only)	2,006,000	2,865,384	-30%	3,170,777	3,208,722	-58%
36 Owed from pPre82 Surplus	2,005,768.80	2,298,325				

United Methodist Foundation 2024 Budget

	Annual '24 Budget	Annual '23 Budget	24 vs 23 % Over/(Under)	Annual 22 Actual	23 vs 22 % Over/(Under)	YTD 22 Actual	YTD 21 Actual	
1	Investment Administration Fees Income	420,000	315,000	33%	265,000	19%	265,283	281,467
2	Donor Income (RR) and Other Program Income	100,000					273,685	966,946
3	Investment Income (Net)					NM	(478,802)	285,117
4	Total Income	520,000	315,000		265,000		60,166	1,533,530
5	Salaries & benefits	(239,000)	(221,000)	8%	(202,000)	9%	(198,123)	(170,160)
6	Grant and Mission Investing	(100,000)						
7	WOC Overhead Support	(53,000)						
8	General Program Expenses	(58,000)	(50,000)	16%	(50,000)	0%	(121,500)	(63,827)
9	CGA exhausted account expense	(14,000)	(16,000)	-13%	(13,000)	23%	9,889	(15,665)
10	COD Stock gift receipts						629,957	643,508
11	COD Stock gift disbursements						(808,746)	(727,556)
12	Total Expense	(464,000)	(287,000)		-265,000		(488,522)	(333,700)
13	Total UM Foundation of West Ohio Net Receipts (Expenses)	56,000	28,000	100%	-	NM	(428,356)	1,199,830
14	Less: Net Investment Results	-	-	NM	-	NM	(478,802)	285,117
15	UM Foundation of West Ohio Total Net Receipts (Expenses) Excluding Net Investment Results	56,000	28,000	100%	-	NM	50,446	914,713

2024 BUDGET

Disposition of West Ohio Camps and Retreat Ministry Property

Whereas, the Transformative Discipleship Team in Consultation with Bishop Palmer affirmed Camps and Retreat Ministries and formed the Camps and Retreats Task Force to address two key objectives, to create a sustainable, go-forward plan for camping and retreat ministry that allows for a legacy of outdoor, residential camp and retreat experience while simultaneously creating innovative expansion and integration opportunities; and

Whereas, the Task Force was comprised of clergy and laity from across the conference, most of whom were very familiar with the Conference's Camps and Retreats Ministry and some not; and

Whereas, the Task Force reviewed several years of trends and other data regarding usage, financial results and deferred maintenance; and

Whereas, meaningful ministry has occurred at all camp locations, and deep and enduring discipling has resulted; and

Whereas, the Board of Trustees voted to affirm the full Task Force Report; and

Whereas, the Task Force reports that after multiple years of operation, without sufficient funding to maintain the individual facilities in optimal condition, which is due to decreased revenue, and increasing operational costs; and

Whereas, after considering several ways forward, including the sale of all three camps, the Task Force concluded West Ohio has the financial and operational capacity to provide comprehensive programming at one camp location only; and

Whereas, the Annual Conference is responsible for funding all programming, including deficits, liabilities, and programming that exceeds budget; and

Whereas, the West Ohio Conference Board of Trustees has responsibility for overseeing Conference-owned real estate, including our Camps; and

Whereas, the Cramer* Feasibility Report completed since June 2023 Annual Conference showed the West Ohio Conference was not ready for a capital campaign for camps and retreat ministries and children, youth and young adult ministries at this time.

Therefore, be it resolved that the West Ohio Annual Conference support the Task Force's recommendation to market and sell, for maximum profitability, Camps Widewater and Otterbein; and

Be it further resolved that deconsecration services and events be held at Camp Widewater and Camp Otterbein that honor the life-giving ministries so many people experienced; and

Be it further resolved that the net proceeds from the sale of the camps be restricted to the support of current and future camping and retreat ministries and children, youth, and young adult ministries; and

Be it further resolved that the Transformative Discipleship Team create a comprehensive plan for children, youth, and young adult ministries by Annual Conference in June 2024; and

Be it further resolved that subject to the comprehensive plan for children, youth and young adults, the Conference affirm the initiation of a capital campaign, the proceeds of which will support camping and retreat ministries and children, youth and young adult ministries.

Respectfully submitted on behalf of:

Conference Board of Trustees, Dr. Julie Hurtig, Chair

**Cramer & Associates was the firm selected to conduct a Capital Campaign Feasibility Study. For more information, please see the additional information link on the October Special Session page on the conference website.*





West Ohio Conference

The United Methodist Church

32 Wesley Blvd.
Worthington, Ohio 43085

session

THE MISSION of the West Ohio Conference IS TO EQUIP LOCAL CHURCHES
to MAKE DISCIPLES OF JESUS CHRIST for the TRANSFORMATION OF THE
WORLD... A WORLD OF JUSTICE, LOVE & PEACE filled WITH PEOPLE GROW-
ING IN the likeness of JESUS CHRIST

Book of Reports