

# 2026 Spending Plan Narrative

## Global Ministries, including UMCOR

### A. Priorities, Programs/Initiatives, Outcomes

**A.1. Share the priorities of your agency/fund for 2026. Highlight how these priorities have changed from previous years, with the rationale for these changes (e.g., opportunities, challenges).**

A central priority for Global Ministries (GBGM) in 2026 will be to continue strengthening alignment with the General Board of Higher Education and Ministry (GBHEM). The goal of this alignment is an integrated structure and a unified presence between the two agencies. By developing a structure, systems, and culture that support integration between GBGM and GBHEM, staff will ensure a coordinated, unified approach to responding to partner requests, which will significantly benefit partner relationships. The alignment also includes identifying strategies to achieve even greater budgetary efficiency, especially through shared operational services: for example, in the areas of information technology, human resources, granting systems, and scholarship processing. Across these areas, GBGM and GBHEM are increasingly sharing platforms and staff for increased efficiency and effectiveness.

Programmatically, GBGM continues to focus on the two missional themes in its Strategic Plan. These two themes have had longstanding prominence throughout the agency. Within each theme, GBGM pursues two strategic objectives through a variety of associated programs:

#### **Theme: Connecting the Church in Mission**

Strategic Objective 1 – Connect the church with communities discerning and participating in God’s mission (Missionaries)

- Global Missionaries
- Global Mission Fellows
- US Missionaries
- Mission Volunteers

Strategic Objective 2 – Strengthen, develop, and renew Christian congregations and communities (Mission Engagement)

- Missional Connections
- Mission Initiatives
- Multiethnic Ministries
- Leadership Development and Scholarships

## Theme: Alleviating Human Suffering

Strategic Objective 3 – Promote abundant health and the wellbeing of vulnerable communities (Global Health)

- Health Systems Strengthening
- Maternal, Child, and Newborn Health
- Water, Sanitation, and Hygiene

Strategic Objective 4 – Alleviate human suffering for vulnerable communities (Humanitarian Relief & Recovery)

- Disaster Response
- Global Migration
- Yambasu Agriculture Initiative
- Environmental Sustainability

As part of the work of Connecting the Church in Mission, GBGM seeks to understand the missional priorities and contextual realities of all its partners, including United Methodist conferences and episcopal areas, affiliated autonomous Methodist churches, ecumenical partners, and other partners. GBGM, including UMCOR, has continued to hold consultations to discern how it can further support the church and world in a new mission age. Area Liaisons and Mission Engagement Liaisons are vital links to partners.

At the same time, with special implications for the work of Alleviating Human Suffering, GBGM continues to seek ways to understand and practice mission holistically, recognizing that work in one area often reinforces and supports work in other areas.

Additionally, GBGM has implemented new internal processes to ensure regular communication and collaboration between the agency staff responsible for partner relationships, including partners' own strategic priorities, and the agency staff working in sectors such as Global Health, Disaster Response, Migration, Environmental Sustainability and Agriculture. GBGM is also experimenting with collaborative granting across programs, such as cooperative work between Global Health and Agriculture.

Coming into greater focus in 2026, on top of its usual programmatic work, GBGM and GBHEM are together highlighting five areas of response to the current political and economic moment. In each of these areas, GBGM and GBHEM are focused on how to extend the scope of their impact and, where possible, offer supplemental assistance for organizations impacted by loss of funding. Those five areas are:

1. Education
2. Migration
3. Health
4. Agriculture and Food Security
5. Peace

Supporting the programmatic work of the agency, GBGM is giving sustained and renewed focus to its fundraising efforts. This includes restructuring its Fund Development unit with

increased attention to major gifts and launching a significant fundraising campaign. GBGM is also in the process of reexamining The Advance to ensure it continues to have the most impact possible on partner projects.

**A.2. Related to your 2026 priorities – highlight and explain any program/initiatives that will be launched, expanded, deprioritized, and/or discontinued in 2027.**

***GBGM***

In 2026, GBGM will increase by 50 percent the budget supporting grants for Nationals in Mission (NIM). NIM grants enable GBGM's mission partners to identify leadership roles they deem critical for the church to flourish and then employ skilled, local leaders to fill those roles. Because NIMs are native to the country where they serve, they bring a deep cultural and contextual understanding to the ways they build relationships, respond to local needs, and implement and lead sustainable ministries.

As the 2026 budget for NIM grants increases, the budget for Global Missionaries will be decreasing. This shift reflects how GBGM is seeking to respond to mission partners for whom the increasing priority is identifying and putting into place mission specialists who are native to the country where they serve, i.e., NIMs. The increased focus on NIMs also reflects the reality of the current visa challenges which sometimes limits assignment of missionaries outside their home country.

***UMCOR***

The 2026 budget for UMCOR will also go down, principally because the significant funds previously received by UMCOR to support disaster response associated with the war in Ukraine, beginning February 2022, have been mostly expended.

***GBGM and GBHEM***

For GBGM and GBHEM, following some reorganization to maximize efficient use of available resources, both agencies' 2026 budgets will see increases for scholarships. This increase will affect the agencies' capacity to meet the ever-increasing demand among prospective scholarship recipients who apply for the variety of scholarships offered by both agencies. The agencies' jointly administered Scholarships Office will continue to oversee this work. Scholarships support training that ranges from graduate to undergraduate to vocational levels. The training is intended to help the scholarship recipients prepare for their work meeting the needs of mission partners.

Among other 2026 budget increases, as part of ongoing efforts to build fund-raising capacity and enable the long-term sustainability of the agencies, GBGM and GBHEM will increase the budget for the Fund Development unit through additional staffing and outreach programs, including an imminent major gift fund-raising campaign.

Also affecting the 2026 budget will be budget changes affecting Communications, primarily greater cost sharing between GBGM and GBHEM. This change is part of a combined effort to enhance effectiveness and efficiency of Communications for both agencies. A key motivation is providing broader and more frequent communications across the

denomination regarding the direction of the agencies' programs and their impact achieved with partners across the church's global regions.

**A.3. Share the methods your agency is using to evaluate outcomes, detailing the frequency of this feedback and how mid-point corrections are made.**

GBGM, including UMCOR, constantly strives to strengthen systems of accountability throughout the agency and with partner institutions to help improve program efficiency and effectiveness. The agency's Monitoring and Evaluation (M&E) function has been one of the instruments to improve program performance and evaluate the agency's impact. The M&E unit has three main objectives that serve as its key mandates:

- Help management make good program decisions for maximum impact
- Improve program efficiency across the agency and partner institutions
- Build systems for program accountability and stewardship within GBGM and the wider UMC community

While these mandates are centered around the needs of GBGM, M&E has also intentionally supported partners and conferences in strengthening their systems of accountability.

Evaluation of the agency's outcomes is done through specific performance, outcome, and impact evaluations. In conducting evaluations, the agency applies internationally recognized criteria: relevance, efficiency, effectiveness, impact, and sustainability, which help to frame the evaluative questions. A mixed-methods approach is typically used to ensure credibility of findings through triangulation, while quasi-experimental designs are applied when assessing program impact. Evaluations may take the form of performance, process, or impact assessments, depending on the purpose and scope.

At the agency level, the M&E unit typically conducts one to two evaluations per year, depending on the program type and scope of grants under review. In addition, ongoing monitoring provides continuous feedback that complements these formal evaluations. When evaluation reports are complete, findings are shared with agency leadership, as well as the partner(s) that were part of the evaluation. Program leadership incorporates respective findings into strategies moving forward as applicable. This occurs at both the agency and partner levels as GBGM continues to collaborate with partners in ministry.

## **B. Staffing**

**B.1. Have there been any changes or – did dropping the number affect the “diversity” on your staff? Share the number of staff for each year from 2024 to 2025, detailed by gender (female, male, and non-binary) and race (Hispanic, Latino, White, Black, Native Hawaiian/Other Pacific Islander, Asian, American Indian/Alaskan Native, Two or More Races). Explain the factors which have affected these staff totals and demographics.**

See chart below for GBGM, including UMCOR. From 2024-2025, there was no significant impact affecting staff diversity make-up due to staffing model changes.

It is important to note that in 2025 both GBGM and GBHEM offered to fulltime, permanent staff the opportunity to participate in an early Voluntary Separation Program. As a result, 11 staff from GBGM elected to conclude their service, with departure dates ranging from July 1 to December 31, 2025

<b>GBGM Staff, including UMCOR</b>	<b>FEMALE</b>		<b>MALE</b>		<b>NON-BINARY</b>	
	2024	2025	2024	2025	2024	2025
Hispanic	11	11	4	3	0	0
White	21	27	13	13	0	0
Black	28	27	13	10	0	0
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0
Asian	11	15	8	10	0	0
American Indian/Alaskan Native	2	2	0	0	0	0
Two or More Races	3	3	2	1	0	0
<b>Cumulative</b>	<b>76</b>	<b>85</b>	<b>40</b>	<b>37</b>	<b>0</b>	<b>0</b>

**B.2. Explain any adaptations you have used to staff your agency/fund going into the coming year, such as collaborations with other agencies/funds or the use of consultants.**

In 2026, Global Ministries and GBHEM will further leverage their alignment through an increased number of shared staff positions. For GBGM, this includes sharing six Fund Development staff, five Human Resources staff, five Communications staff (one of whom is house in UMCOR), three Office of the General Secretary staff, two Mission Engagement staff, one General Counsel, one Multiethnic Ministries staff, and one Meeting & Planning staff. Altogether, these shared positions will support the agencies’ continuing work to align with one another programmatically, as well as the agencies’ objectives for further strengthening stewardship of World Service Funds and other funds supporting the general program agencies.

## **C. Financial Sustainability**

### **C.1. Share the operating reserve policy of your agency/fund. (For example: Unrestricted undesignated net assets that are 6-12 months of budgeted operating expenses.)**

See Appendix below, “GBGM Reserve Policy.”

### **C.2. Share how your 2025 end of year and 2026 forecasted end of year compared to your reserve policy. (For example: The 2025 end of year balance is \$12m, with our reserve policy requiring \$5-10m, so we finished \$2m above required reserves. [Continued for 2026 forecasted end of year.]**

Starting in 2019, Global Ministries implemented significant cost reduction measures in anticipation of declining World Service apportionments. During the period in which General Conference was postponed, World Service apportionments came in higher than originally projected, coupled with the reality that Global Ministries maintained lower operating costs. These unique circumstances helped drive reserves above our policy maximum in recent years.

In 2025, most of our investments – for Global Ministries and UMCOR – were moved into new accounts with Wespath as part of our move to incorporate Social Values Funds into our investment portfolio. As part of this transition, many of our unrealized gains were realized. Since Global Ministries’ policy excludes unrealized gains from operating reserves, this resulted in an increase in the operating reserves available to the agency.

For Global Ministries, the forecasted end of year 2025 balance is \$78m, which is seven months above our reserve maximum. The forecasted end of year 2026 balance is \$73m, six months above our reserve maximum. With the approved reductions in World Service Funds beginning in 2025, these reserves will continue to be relied upon.

For UMCOR, the forecasted end of year 2025 balance is \$47.6m, which is 17 months above our reserve maximum. The forecasted end of year 2026 balance is \$44m, which is 15 months above our reserve maximum. UMCOR will continue to supplement donor receipts with unrestricted funds.

### **C.3. Share your agency/fund’s plans to raise additional funds beyond apportionments.**

Based on its comprehensive assessment of fund-raising capacity and potential, GBGM has hired additional fund development personnel, acquired and put into operation new fund-raising tools including a new customer relationship management system (Salesforce), and, as of October 2025, launched a multipronged fund-raising campaign, This Moment Matters.

To support the campaign, in addition to fund development personnel, GBGM is engaging volunteers to assist in fund raising. Many of these volunteers serve as an advisory committee to the campaign, helping to increase the reach of the campaign and to steward donors.

It is important to note that the campaign will generate new gifts to aid the agency's budget and play a role in creating an ongoing "culture of philanthropy" across the agency. Activities supporting this shift include regular training in fund-raising fundamentals for all members of the agency's senior leadership team.

## **D. Partnerships**

### **D.1. Explain how your agency/fund will partner with annual conferences related to disciplinary mandates, other essential ministries, and administrative ministries.**

The volume of GBGM' partnerships with annual conferences and other entities is considerable. The agency maintains relationships with 467 partners in 107 countries. Below is a summary chart of the number of the agency's partners and countries, as of 2024, tabulated as part of ongoing strategic planning by GBGM and UMCOR.

- Africa: 92 partners across 29 countries
- Asia: 44 partners across 17 countries
- Europe: 50 partners across 26 countries
- Latin America and Caribbean: 70 partners across 29 countries
- Middle East: 30 partners across 4 countries
- North America: 195 partners across 3 countries

Across the denomination, to strengthen partnerships with annual conferences and ensure the strength of other essential ministries, including administrative ministries, GBGM including UMCOR fulfill a range of mandates with emphasis on mission engagement. In 2026, the agency will give special attention to the following:

- Continue to bolster the role of Mission Engagement staff serving in crucial positions working to align resourcing with strategic priorities of United Methodist, Autonomous Methodist, and Ecumenical partners, seeking to connect the church through missional relationships.
- Further expand engagement with African episcopal leaders in the development of programs responding directly to local goals, such as church development training with lay and clergy resulting in the creation of new congregations. Additionally, develop a strategy for Africa as a whole, recognizing unique differences within and between regions. This strategy will be shaped by the priorities of United Methodist leaders.
- Launch additional new capacity-building efforts in the US and globally for church leaders seeking a greater understanding of the church's mission theology. Examples of this work include, from 2024, special sessions held along with church leaders from Congo and the Philippines at the 2024 General Conference regarding how churches engage in holistic evangelism. At the same event, all but one episcopal area in Africa and the Philippines held training sessions related to United Methodist identity as it relates to regionalization.
- Continue to identify among the church's regions opportunities to expand and/or introduce missional activities and in so doing further deepen GBGM's understanding of the local contexts affecting the vitality of the churches in those regions. Among specific objectives as a part of this regional work will be increased engagement with the European Methodist Council, the Consejo de Iglesias

Evangelias Metodistas de America y el Caribe (CIEMAL), the autonomous and affiliated Methodist churches of Latin America and the Caribbean, and the Africa Methodist Council.

**D.2. Highlight any other partnerships – including with other agencies/funds – related to disciplinary mandates, other essential ministries, and administrative ministries.**

Amid changes under way across society worldwide, including changes affecting the direction and vitality of The United Methodist Church, both GBGM and GBHEM recognize the importance of further emphasis on strong intra-agency partnership. This mindset will continue to motivate both agencies in 2026. A key outcome will be greater programmatic impact for the agencies, collectively and individually.

In addition to programmatic impact, anticipated outcomes for 2026 will include greater operational efficiencies and effectiveness in the agencies' administrative work, especially in areas such as information technology, data management and granting processes. At the same time, the agencies' increased partnerships in 2026 with United Methodist Communications and other denominational agencies will yield further benefits in areas such as communications, information technology, human resources, finance, and other internal operations.

**D.3. How is your agency collaborating with other agencies to obtain grants or for fundraising that could help reduce costs related to it?**

The Fund Development Team collaborates with internal program leaders of GBHEM and other agencies to identify grant and philanthropic gift opportunities. GBGM along with other agencies continues to leverage its relational and programmatic networks to connect with potential philanthropic opportunities.

**D.4. Some agencies have indicated that not all annual conferences are willing to partner with general agencies. Has your agency experienced successful efforts at such partnerships? Please list any suggestions as to how our work with Directors of Connectional Ministries might enhance these connections.**

GBGM has experienced success in connecting with annual conferences. Mission Engagement staff develop relationships with bishops along with key lay and clergy leaders. One result has been connecting the Missouri Conference with the Methodist Church in Peru. The agency's Mission Engagement Liaison in the South Central Jurisdiction connected Missouri with the Area Liaison serving Peru. When the bishop and team of leaders went to Peru, the Area Liaison also travelled to Peru to help connect the Missouri bishop and team more deeply with the bishop and leaders in Peru. Additionally, the Mission Engagement Liaison was invited by Bishop Saenz to work on the team focusing on global mission as the three annual conferences were merging. Within Central Conferences, Area Liaisons have connected with all newly elected bishops and oriented them to the ways in which GBGM and UMCOR accompany them as they seek to implement strategic priorities. The key has been intentional relationship development grounded in the priorities and interests of the partner.

**D.5. Several agencies have applied for grants or raised funds. Can agencies collaborate on their efforts to minimize costs and share resources when writing grant applications?**

GBGM and GBHEM share a combined fund development team serving both agencies. This structure is effective not only for budgetary reasons, but also for fund-raising impact as it provides a wider range of potential gift opportunities for prospective donors. The annual fund development strategy of the two agencies is aligned and collaborates with shared communication staff as well.

**D.6. Can the agencies collectively explore how some of our UMC Foundations and related UMC nonprofits, who are experienced in grant writing and donor development, can share strategies and create synergies around these efforts?**

Global Ministries (including UMCOR) actively encourage more interaction with UMC Foundations, such as in recent conversations with the United Methodist Foundation of Michigan regarding Mustard Seed migration grants. These engagements enable UMC Foundations to connect donor interests with the efforts of GBGM and other agencies, on behalf of the whole church. More interaction would provide UMC Foundations with new opportunities to expand their impact. At the same time, agencies like GBGM would benefit from meeting with and knowing more about the UMC Foundations and their objectives.

Global M

# APPENDIX

## Global Ministries Reserve Policy

February 15, 2024

### STATEMENT

Global Ministries will strive to maintain Operating Reserve balances to protect the organization from financial risks negatively impacting its mission and financial sustainability.

Planned additions or reductions to this Operating Reserve will be accounted for within the annual budget process, which is voted on and approved by Global Ministries' Finance Committee and Board of Directors.

This policy applies to the reserves of Global Ministries and UMCOR whose reserves are held separate from those of Global Ministries. Throughout this document the reference to Global Ministries will include UMCOR.

### TYPES OF RESERVES

Global Ministries reserves are classified into the following categories:

#### A. Reserves Without Donor Restrictions

##### 1. Undesignated Reserves – General Operating Fund

The General Operating Fund consists of unrestricted funds. Income for this fund consists of World Service on ratio receipts, Investment income including realized and unrealized market gains, Unrestricted Advance projects income, undesignated gifts and bequests and other miscellaneous incomes. Expenditures recorded to the General Operating Fund are based on budget and other Board approved undesignated expenditures.

##### 2. Unrestricted Board Designated Funds or Reserves

The Global Ministries Board has designated several Funds for various purposes to meet specific and identifiable needs and strategic objectives. Examples are the Collins General Fund to fund the missionary pension and health plans, Missionary Housing Fund for missionary housing, Emergency Evacuation Fund for missionaries, Fund Designated for Sager Brown, etc.

#### B. Reserves With Donor Restrictions

##### 1. Temporary Restricted Funds or Reserves

Temporary Restricted Funds are received from donors for specific requests and are spent over time for that purpose only. Majority of these funds held are for responses to disasters, specific health projects, designated Advance projects and funds as well as donor designated gifts and bequests. Also included in these are balances for the various racial ethnic plans covered from the Special Sundays.

##### 2. Permanently Restricted Funds or Reserves

Permanently restricted reserves were given by donors for specific purposes, with the restriction that the principal must remain intact. Over the years, we have maintained the permanent restricted funds' principal and only use income generated through investments. Global Ministries manages over 1,300 endowment funds.

## **RESERVE POLICY**

**Minimum Operating Reserve:** Global Ministries will strive to maintain a Minimum Operating Reserve of six months of operating expenses based on the average of the previous two full financial year's actual operating expenditures excluding Unrealized Gains/Losses on Investments. If the Operating Reserve drops below this level, the management and Board should develop a long-term plan to increase the Operating Reserve to the Minimum required Reserve level.

**Maximum Operating Reserve:** Global Ministries shall not let the Reserve exceed twelve months of operating expenditures based on the average of the previous two full fiscal years actual operating expenditures excluding Unrealized Gains/Losses. Global Ministries will use excess Reserves, if any, to fund capital or non-recurring costs or otherwise may elect to return them to the World Service Fund.

### **Use of Operating Reserve**

While the Operating Reserve is intended to be a reserve for operations, for anticipated future needs of the agency, and for emergency use, any unrestricted funds held in reserve may be used for capital or non-recurring operation purposes as per approved policies.

### **Approval**




The Reserve Policy will be reviewed and approved by the Global Ministries Finance Committee and recommended to the full Global Ministries Board for approval. It will be reviewed at least once a quadrennium by the Global Ministries Finance Committee.

General Board of Global Ministries of The United Methodist Church  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Unrestricted (Undesignated/Board Designated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated/Board Designated) Funds	\$ 78,743,489	\$ 72,639,593	\$ 98,665,623	\$ 93,381,843
Change in Unrestricted Funds-Increase/(Decrease)		\$ (4,603,658)	\$ 19,922,134	\$ (5,283,779)

<b>Anticipated Changes in Net Assets:</b>				
Non-Operating Realized Gains (Losses)		\$ -	\$ 51,728,698	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (4,603,658)	\$ (31,806,564)	\$ (5,283,779)
<b>Change in Unrestricted Funds</b>		<b>\$ (4,603,658)</b>	<b>\$ 19,922,134</b>	<b>\$ (5,283,779)</b>
Check Figure		\$ -	\$ -	\$ -

Name of Agency:	General Board of Global Ministries of The United Methodist Church
President:	Bishop Sue Haupt-Johnson
President Signature:	
Treasurer:	Michael Gurick
Treasurer Signature:	
General Secretary:	Roland Fernandes
General Secretary Signature:	
Date submitted:	September 22, 2025

**General Board of Global Ministries of The United Methodist Church  
2026 General Agency Spending Plans  
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
World Service Funds	33.0%	
General Advance Specials	21.1%	
Receipts from Other Agencies	21.8%	
Benefit Trust Income	7.7%	
Income from Outside Trusts	7.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total</b>	<b>\$ -</b>	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	75.0%		
Africa University	N/A		
Black College	N/A		
Ministerial Education	N/A		
General Administration	N/A		
<b>\$ Impact of a 1% lower payment rate</b>	<b>\$ -</b>		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%		Planning for 3.5% ER, 3% EE increase.
Retiree Health	6.5%		
Salaries	3.0%		
Other			

Investment Assumptions		Agency Comment
Rate of Return on LT investments	7.0%	
Impact of each 1 Percentage point variance	\$ -	

Capital Expenditures	Amount	Agency Comment
<b>Total</b>	<b>\$ -</b>	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	16.9%		Updated to reflect forecasted 2025

Change in Staff Headcount	(2.0)	Comments:	Budgeted decreases in 2025
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Distribution & Grants - UMC	25.2%
Direct Support of Persons in Mission	21.0%
Salaries	18.5%
Program	8.8%
Consultant Fees	5.2%
<b>Total</b>	<b>78.7%</b>

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
<b>Total</b>	<b>\$ -</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Summary P & L**

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Revenue:</b>						
Apportioned Funds	\$ 18,119,069	\$ 12,423,370	\$ 12,562,358	\$ 138,988	\$ 11,837,494	\$ (724,864)
Special Sunday Offerings	\$ 443,259	\$ 472,000	\$ 408,637	\$ (63,363)	\$ 424,000	\$ 15,363
Other General Funds	\$ 6,904,083	\$ 8,064,000	\$ 7,140,000	\$ (924,000)	\$ 7,597,000	\$ 457,000
Other Income	\$ 17,010,938	\$ 15,541,399	\$ 15,329,894	\$ (211,505)	\$ 16,061,333	\$ 731,439
<b>Total before Reserves</b>	<b>\$ 42,477,349</b>	<b>\$ 36,500,769</b>	<b>\$ 35,440,889</b>	<b>\$ (1,059,880)</b>	<b>\$ 35,919,827</b>	<b>\$ 478,938</b>
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 4,810,771	\$ 7,035,429	\$ 19,797,269	\$ 12,761,840	\$ 9,012,146	\$ (10,785,123)
Temporarily Restricted (Increase to)/Use of reserves	\$ 5,454,990	\$ 4,957,922	\$ 4,662,406	\$ (295,516)	\$ 4,685,773	\$ 23,367
<b>Total Revenue</b>	<b>\$ 52,743,110</b>	<b>\$ 48,494,120</b>	<b>\$ 59,900,564</b>	<b>\$ 11,406,444</b>	<b>\$ 49,617,746</b>	<b>\$ (10,282,818)</b>
<b>Expenditures:</b>						
Distribution & Grants	\$ 26,246,578	\$ 22,362,863	\$ 33,656,869	\$ 11,294,006	\$ 23,210,207	\$ (10,446,662)
Program, Research and Prog Develop.	\$ 5,405,287	\$ 4,953,015	\$ 4,584,894	\$ (368,121)	\$ 4,353,160	\$ (231,734)
Salaries and Benefits	\$ 10,856,105	\$ 11,775,876	\$ 12,050,445	\$ 274,568	\$ 12,049,569	\$ (876)
Building Management	\$ 850,722	\$ 755,000	\$ 740,000	\$ (15,000)	\$ 725,000	\$ (15,000)
Equip., Supplies, Postage & Printing, Teleph.	\$ 297,035	\$ 410,215	\$ 484,038	\$ 73,823	\$ 492,775	\$ 8,737
Audit, Legal, Consultants & Ind. Contractors	\$ 3,953,198	\$ 3,204,094	\$ 3,403,659	\$ 199,565	\$ 3,287,087	\$ (116,572)
Meeting & Staff Travel	\$ 1,581,112	\$ 1,303,000	\$ 1,115,115	\$ (187,885)	\$ 1,221,000	\$ 105,885
Promo & Info Mat'ls (resale and not)	\$ 852,455	\$ 1,035,410	\$ 1,039,031	\$ 3,621	\$ 1,051,000	\$ 11,969
Information Technology	\$ 932,655	\$ 761,660	\$ 861,690	\$ 100,030	\$ 878,880	\$ 17,190
Insurance & Taxes	\$ 621,790	\$ 521,008	\$ 504,580	\$ (16,428)	\$ 486,829	\$ (17,751)
Depreciation	\$ 566,592	\$ 504,000	\$ 504,000	\$ -	\$ 504,000	\$ -
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 579,580	\$ 907,978	\$ 956,243	\$ 48,265	\$ 1,358,239	\$ 401,996
<b>Total Expenditures</b>	<b>\$ 52,743,110</b>	<b>\$ 48,494,120</b>	<b>\$ 59,900,564</b>	<b>\$ 11,406,444</b>	<b>\$ 49,617,746</b>	<b>\$ (10,282,818)</b>
<b>Net Income (S/B \$0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 21,730,978	\$ -	\$ 18,400,352	\$ 18,400,352	\$ -	\$ (18,400,352)
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ (1,128,688)	\$ (1,073,659)	\$ 55,029	\$ -	\$ 1,073,659
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 21,730,978</b>	<b>\$ (1,128,688)</b>	<b>\$ 17,326,693</b>	<b>\$ 18,455,381</b>	<b>\$ -</b>	<b>\$ (17,326,693)</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Revenue</b>						
<b>Apportioned Funds:</b>						
1 World Service Fixed Charges	\$ 1,234,950	\$ 1,304,370	\$ 1,304,370	\$ -	\$ 1,316,494	\$ 12,124
2 World Service On Ratio	\$ 16,884,120	\$ 11,119,000	\$ 11,257,988	138,988	\$ 10,521,000	(736,988)
3 General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	\$ -	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	\$ -	\$ -	-
6 Black College	\$ -	\$ -	\$ -	\$ -	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Apportioned Funds</b>	<b>\$ 18,119,069</b>	<b>\$ 12,423,370</b>	<b>\$ 12,562,358</b>	<b>\$ 138,988</b>	<b>\$ 11,837,494</b>	<b>\$ (724,864)</b>
<b>Special Sunday Offerings:</b>						
9 Human Relations Sunday	\$ 198,527	\$ 199,000	\$ 169,637	\$ (29,363)	\$ 185,000	\$ 15,363
10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	-
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	-
12 World Communion Sunday	\$ 146,820	\$ 183,000	\$ 146,000	\$ (37,000)	\$ 146,000	-
13 Peace with Justice Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
14 Native American Ministries Sunday	\$ 97,911	\$ 90,000	\$ 93,000	\$ 3,000	\$ 93,000	-
<b>Total Special Sunday Offerings</b>	<b>\$ 443,259</b>	<b>\$ 472,000</b>	<b>\$ 408,637</b>	<b>\$ (63,363)</b>	<b>\$ 424,000</b>	<b>\$ 15,363</b>
<b>Other General Funds:</b>						
15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	-
17 Special Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	-
18 General Advance Specials	\$ 6,904,083	\$ 8,064,000	\$ 7,140,000	\$ (924,000)	\$ 7,597,000	\$ 457,000
19 World Service Contingency Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other General Funds</b>	<b>\$ 6,904,083</b>	<b>\$ 8,064,000</b>	<b>\$ 7,140,000</b>	<b>\$ (924,000)</b>	<b>\$ 7,597,000</b>	<b>\$ 457,000</b>
<b>Other Income:</b>						
404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 Special Gifts/Contributions	\$ 141,121	\$ 62,400	\$ 28,380	\$ (34,020)	\$ 30,300	\$ 1,920
425 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430 Dividends & Interest (from operations)	\$ 119,082	\$ -	\$ 65,818	\$ 65,818	\$ 71,466	\$ 5,648
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450 Income from Outside Trusts	\$ 2,768,516	\$ 2,543,000	\$ 2,521,000	\$ (22,000)	\$ 2,520,500	\$ (500)
455 Legacies & Bequests	\$ 699,996	\$ 220,000	\$ 300,000	\$ 80,000	\$ 300,000	\$ -
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ -	\$ 86,296	\$ -	\$ (86,296)	\$ -	\$ -
458 Service Fees	\$ 92,621	\$ 97,828	\$ 97,828	\$ -	\$ 39,495	\$ (58,333)
459 Receipts from Other Agencies	\$ 7,383,207	\$ 7,588,920	\$ 7,084,250	\$ (504,669)	\$ 7,844,611	\$ 760,361
460 Benefit Trust Income	\$ 2,058,774	\$ 2,370,000	\$ 2,770,000	\$ 400,000	\$ 2,770,000	\$ -
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470 Miscellaneous Income	\$ 2,722,433	\$ 1,710,533	\$ 1,757,520	\$ 46,987	\$ 1,708,696	\$ (48,823)
480 Contra Income	\$ 1,025,189	\$ 862,423	\$ 705,098	\$ (157,325)	\$ 776,265	\$ 71,167
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Income</b>	<b>\$ 17,010,938</b>	<b>\$ 15,541,399</b>	<b>\$ 15,329,894</b>	<b>\$ (211,505)</b>	<b>\$ 16,061,333</b>	<b>\$ 731,439</b>
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 4,810,771	\$ 7,035,429	\$ 19,797,269	\$ 12,761,840	\$ 9,012,146	\$ (10,785,123)
611 Temporarily Restricted (Increase to)/Use of reserves	\$ 5,454,990	\$ 4,957,922	\$ 4,662,406	\$ (295,516)	\$ 4,685,773	\$ 23,367
<b>Total Use of Reserves</b>	<b>\$ 10,265,761</b>	<b>\$ 11,993,351</b>	<b>\$ 24,459,675</b>	<b>\$ 12,466,324</b>	<b>\$ 13,697,919</b>	<b>\$ (10,761,756)</b>
<b>Total Income</b>	<b>\$ 52,743,110</b>	<b>\$ 48,494,120</b>	<b>\$ 59,900,564</b>	<b>\$ 11,406,444</b>	<b>\$ 49,617,746</b>	<b>\$ (10,282,818)</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Expenditures:</b>						
50 Distribution & Grants - UMC	\$ 15,279,463	\$ 11,119,295	\$ 23,239,462	\$ 12,120,167	\$ 12,510,896	\$ (10,728,566)
51 Direct Support of Persons in Mission	\$ 10,458,321	\$ 10,900,068	\$ 10,106,480	\$ (793,588)	\$ 10,398,211	\$ 291,731
52 Grants - Outside UMC	\$ 508,794	\$ 343,500	\$ 310,928	\$ (32,572)	\$ 301,100	\$ (9,828)
53 Program	\$ 5,405,287	\$ 4,953,015	\$ 4,584,894	\$ (368,121)	\$ 4,353,160	\$ (231,734)
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Salaries	\$ 8,490,298	\$ 8,855,403	\$ 9,396,635	\$ 541,232	\$ 9,177,058	\$ (219,577)
56 Pension Expense	\$ 843,985	\$ 920,679	\$ 923,944	\$ 3,265	\$ 926,079	\$ 2,134
57 Employer's Payroll Taxes	\$ 456,186	\$ 552,683	\$ 523,902	\$ (28,781)	\$ 561,461	\$ 37,559
58 Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Group Insurance & Hospitalization	\$ 1,058,781	\$ 1,387,725	\$ 1,188,774	\$ (198,951)	\$ 1,339,085	\$ 150,312
60 Continuing Education	\$ 6,854	\$ 44,386	\$ 17,190	\$ (27,196)	\$ 45,886	\$ 28,696
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -	\$ -
62 Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Building Management Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 Utilities	\$ 43,597	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	\$ -
65 Telephone & Internet	\$ 48,837	\$ 53,300	\$ 55,960	\$ 2,660	\$ 146,900	\$ 90,940
66 Postage & Freight	\$ 36,264	\$ 54,800	\$ 43,925	\$ (10,875)	\$ 46,500	\$ 2,575
67 Printing & Duplication	\$ 6,284	\$ 5,400	\$ 8,550	\$ 3,150	\$ 6,850	\$ (1,700)
68 Office Supplies	\$ 22,375	\$ 40,925	\$ 38,683	\$ (2,242)	\$ 30,925	\$ (7,758)
69 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 Equipment (items not capitalized)	\$ 9,501	\$ 30,000	\$ 112,000	\$ 82,000	\$ 30,000	\$ (82,000)
71 Equipment & Software Repair & Maintenance	\$ 10,265	\$ 11,600	\$ 14,600	\$ 3,000	\$ 13,500	\$ (1,100)
72 Equipment Leasing	\$ 25,180	\$ 25,750	\$ 25,600	\$ (150)	\$ 25,600	\$ -
73 Building Repair/Maint/Leasehold Imp	\$ 807,125	\$ 700,000	\$ 685,000	\$ (15,000)	\$ 670,000	\$ (15,000)
74 Other Office Expense	\$ 138,330	\$ 188,440	\$ 184,720	\$ (3,720)	\$ 192,500	\$ 7,780
75 Depreciation Expense	\$ 566,592	\$ 504,000	\$ 504,000	\$ -	\$ 504,000	\$ -
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78 Legal Fees	\$ 450,566	\$ 266,450	\$ 336,450	\$ 70,000	\$ 316,000	\$ (20,450)
79 Consultant Fees	\$ 3,158,500	\$ 2,705,144	\$ 2,837,209	\$ 132,065	\$ 2,581,846	\$ (255,363)
80 Independent Contractors	\$ 344,132	\$ 232,500	\$ 230,000	\$ (2,500)	\$ 389,241	\$ 159,241
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83 Services Rendered by Other Agencies	\$ 34,576	\$ 379,699	\$ 393,624	\$ 13,926	\$ 655,922	\$ 262,298
84 Meeting Expense	\$ 682,012	\$ 555,000	\$ 438,965	\$ (116,035)	\$ 500,000	\$ 61,035
85 Travel - Staff	\$ 899,100	\$ 748,000	\$ 676,150	\$ (71,850)	\$ 721,000	\$ 44,850
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87 Promotional & Informational Materials	\$ 579,743	\$ 798,600	\$ 802,221	\$ 3,621	\$ 814,190	\$ 11,969
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 All Other Insurance	\$ 617,382	\$ 519,208	\$ 500,868	\$ (18,340)	\$ 482,529	\$ (18,340)
90 Special Promotion	\$ 272,712	\$ 236,810	\$ 236,810	\$ -	\$ 236,810	\$ -
91 Taxes	\$ 4,408	\$ 1,800	\$ 3,711	\$ 1,911	\$ 4,300	\$ 589
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Miscellaneous	\$ 307,350	\$ 400,452	\$ 464,791	\$ 64,339	\$ 662,822	\$ 198,031
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Software Purchases & Support	\$ 156,204	\$ 157,410	\$ 152,933	\$ (4,477)	\$ 150,880	\$ (2,053)
98 Information Services	\$ 776,451	\$ 604,250	\$ 708,757	\$ 104,507	\$ 728,000	\$ 19,243
99 Clearing Account	\$ 145,035	\$ -	\$ -	\$ -	\$ -	\$ -
100 Interdepartmental Allocation	\$ 92,620	\$ 127,828	\$ 97,828	\$ (30,000)	\$ 39,495	\$ (58,333)
<b>Total Expenditures</b>	<b>\$ 52,743,110</b>	<b>\$ 48,494,120</b>	<b>\$ 59,900,564</b>	<b>\$ 11,406,444</b>	<b>\$ 49,617,746</b>	<b>\$ (10,282,818)</b>
<b>'Surplus / (Deficit) (S/B \$0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
650 Realized/Unrealized Gains - Perm. Rest.	\$ 3,612,139	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
650 Realized/Unrealized Gains - Temp. Rest. Restricted	\$ 6,504,561	\$ -	\$ 5,688,676	\$ 5,688,676	\$ -	\$ (5,688,676)
650 Realized/Unrealized Gains - Board Desg.	\$ 11,611	\$ -	\$ 13,330	\$ 13,330	\$ -	\$ (13,330)
650 Realized Gains - Unrestricted	\$ 2,688,428	\$ -	\$ 51,728,698	\$ 51,728,698	\$ -	\$ (51,728,698)
650 Unrealized Gains - Unrestricted	\$ 8,914,239	\$ -	\$ (39,075,351)	\$ (39,075,351)	\$ -	\$ 39,075,351
660 NPHLM xfer to GCORR - Temp Rest.	\$ -	\$ (1,128,688)	\$ (1,073,659)	\$ 55,029	\$ -	\$ 1,073,659
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 21,730,978</b>	<b>\$ (1,128,688)</b>	<b>\$ 17,326,693</b>	<b>\$ 18,455,381</b>	<b>\$ -</b>	<b>\$ (17,326,693)</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Spending by Program Functions**

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Office of the General Secretary	\$ 7,542,007	\$ 9,571,025	\$ 10,359,388	\$ 788,363	\$ 9,742,551	\$ (616,837)
Mission Engagement	\$ 5,390,309	\$ 7,032,904	\$ 8,107,233	\$ 1,074,330	\$ 8,076,211	\$ (31,022)
Multiethnic Ministries	\$ 2,634,899	\$ 3,439,083	\$ 3,448,008	\$ 8,925	\$ 3,915,010	\$ 467,002
Missionary Service	\$ 11,857,395	\$ 12,494,002	\$ 11,745,519	\$ (748,484)	\$ 11,891,881	\$ 146,362
Fund Development	\$ 1,687,744	\$ 1,878,245	\$ 1,814,018	\$ (64,227)	\$ 2,137,713	\$ 323,695
Communications	\$ 1,381,377	\$ 1,810,075	\$ 1,736,268	\$ (73,807)	\$ 1,502,809	\$ (233,459)
Treasury	\$ 2,776,705	\$ 2,570,054	\$ 2,924,332	\$ 354,278	\$ 2,859,226	\$ (65,106)
Operations Support	\$ 5,490,240	\$ 4,684,132	\$ 5,212,798	\$ 528,666	\$ 4,979,344	\$ (233,454)
Outside Distributions	\$ 13,930,846	\$ 5,014,600	\$ 14,553,000	\$ 9,538,400	\$ 4,513,000	\$ (10,040,000)
Prior Year Adjustments	\$ 51,588	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Spending</b>	<b>\$ 52,743,110</b>	<b>\$ 48,494,119</b>	<b>\$ 59,900,564</b>	<b>\$ 11,406,444</b>	<b>\$ 49,617,746</b>	<b>\$ (10,282,818)</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Distributions & Grants Detail to UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Africa University			132,799
Agape United Methodist Ministry			19,500
Alamo San Pablo United Methodist Church, TX			12,000
Alaska Missionary Conference			75,600
Argentine Evangelical Methodist Church			12,256
Arkansas Annual Conference			5,000
Asbury United Methodist Church, MD			10,000
Baguio Episcopal Area, UMC Philippines			16,464
Beacon United Methodist Church			12,000
Berkeley Korean United Methodist Church			7,000
Branches United Methodist Church, FL			10,000
Burns United Methodist Church, Des Moines			12,000
California–Pacific Conference			15,000
Calloway United Methodist Church, VA			5,000
Cambodian National Caucus			11,000
Cambodian United Methodist Women Network			34,150
Candler School of Theology			10,000
Ceili Community, OK			5,000
Central & Southern Europe Central Conference			222,758
Central African Republic			290,508
Central Appalachian Missionary Conference			37,500
Central Congo Episcopal Area			338,500
Christian Theological Seminary			10,000
CIEMAL			20,600
City of Love at Brandywine UMC, DE			10,000
Claremont School of Theology			97,000
Colombian Methodist Church			41,385
Colton UMC, CA			10,000
Conant Avenue United Methodist Church			10,000
Cumming First United Methodist Church, GA			10,000
Davao City Episcopal Area, UMC Philippines			40,000
Drew University			33,000
Duta Wacana Christian University			8,000
East Africa Annual Conference			95,000
East Angola Annual Conference			115,280
East Congo Episcopal Area			349,332
Eastern Pennsylvania Annual Conference			15,000
Estonian University of Applied Sciences			4,800
Evangelica Methodist Church of Guatemala			9,600
Evangelical Methodist Church of Bolivia			60,687
Evangelical Methodist Church of Ecuador			18,800
Evangelical Methodist Church of El Salvador			7,875
Evangelical Methodist Church of Nicaragua			9,325
Grace Bridge Korean United Methodist Church			6,000

Great Plains Conference of the UMC			15,000
Greater New Jersey Annual Conference			3,000
Growing Church Conference			5,000
Harvard College			6,500
Hmong United Methodist Youth			19,500
Hope United Methodist Church			5,000
Iglesia Metodista Unida Ebenezer, TN			10,000
Iglesia Piedra Viva, MN			10,000
Iglesia Vida Nueva United Methodist Church, CA			6,800
Impacto Comunitario, TX			10,000
Indian National Caucus for the United Methodists (INCOM)			38,480
Instituto Internacional de Estudios Superiores, Mexico			11,750
Iowa Annual Conference			5,000
Johannes Gutenberg University (JGU), Nigeria			12,000
Karo Batak Protestant Church, Indonesia			5,900
Kenya Methodist University			6,000
Knollwood United Methodist Church, CA			5,000
Korean Association of NCJ			10,000
Korean Methodist Church, South Korea			15,500
Latvia United Methodist Church			30,025
Liberia Annual Conference			290,895
Life United Methodist Church, MN			9,000
Living Word United Methodist Church, WA			12,000
Louisiana Annual Conference			11,900
Malawi Missionary Conference			83,544
Manhattan Metropolitan Koryo UMC, NY			12,000
Manila Episcopal Area, UMC Philippines			76,420
Maple Springs (Winston–Salem) United Methodist Church			10,000
MCCA/ Bahamas, Turks & Caicos Islands District			50,779
MCCA/Methodist Church in Haiti			18,795
MCCA/Panama, Costa Rica			19,912
MCCA/South Caribbean District			33,750
Memorial Indian UMC			19,800
Methodist Church in Brazil			65,275
Methodist Church in Cambodia			110,959
Methodist Church in Italy			2,000
Methodist Church of Chile			18,800
Methodist Church of Mexico			65,050
Methodist Church of Peru			61,481
Methodist Church of Uruguay			11,800
Methodist Justice Ministry			15,000
Methodist Mission in Cambodia			28,175
Methodist Theological School			12,000
Mission 21, Switzerland			10,000
Missouri State University			6,200
Mount Kenya University			15,000
Namibia University of Science and Technology			14,000
National Association of Korean American United Methodist			10,000
National Chinese Caucus			20,000
National Hmong Caucus of the United Methodist Church			12,500
National Korean–American Campus Ministry Association			15,000
New Creation UMC, NC			10,000

New England Annual Conference	15,000
Nexus United Methodist Church	26,600
Nigeria United Methodist Church	59,513
North Carolina Annual Conference	30,000
North Katanga Episcopal Area	551,513
North Katanga Episcopal Area – UMC of Tanzania	159,710
Northern Illinois Annual Conference	15,000
Novi Korean Faith Community UMC	15,000
Oklahoma Indian Missionary Conference	78,601
Pace Memorial UMC, VA	10,000
Peace United Methodist Church, CA	8,900
Peninsula Delaware Annual Conference	10,000
Perkins Schooll of Theology	6,500
Philippines	6,300
Plainview United Methodist Church, NY	10,000
Poland United Methodist Church	21,700
Portuguese Evangelical Methodist Church	6,600
Potters Hand Organization, Cambodia	11,800
Providence Children’s Home, Kenya	1,100
Queens College/Vrije Universite	6,500
Revelation United Methodist Church	19,000
Russia United Methodist Seminary	200,996
Saint Andrews, United Methodist Church, MA	10,000
Saint James United Methodist Church, AR	5,000
Saint Marys United Methodist Church, TX	10,000
Saint Matthew, United Methodist Church, AZ	10,000
Saint Paul School of Theology	6,500
Saint Stephens United Methodist Church, MA	5,000
Saint Timothy, United Methodist Church, GA	5,500
Saint. Matthew’s New Life United Methodist Church, MD	6,500
Seminario Metodista Juan Wesley	3,550
Small Group Academy UMC, NJ	6,000
South Africa United Methodist Church	29,713
South Central Jurisdiction, The United Methodist Church	1,000
Southern Congo Episcopal Area	130,601
Southern Congo Episcopal Area – Zambia Provisional Conf	46,748
Southern Philippines Methodist Colleges	5,500
Tanganyika Annual Conference	162,204
Tennessee–Western Kentucky Annual Conference	18,725
Texas Tech University	13,000
The Ifugao Academy, Philippines	17,466
The Methodist Church of Indonesia	16,000
The Methodist Church of Puerto Rico	60,000
The Methodist Church of the Republic of China	3,718
The Queens Foundation	6,500
The United Methodist Church in Eurasia	130,929
The United Methodist Church in Lithuania	18,459
The United Methodist Church in Mozambique	841,833
The United Methodist Curch of Cote d’Ivoire	112,076
The United Methodist Mission in Vietnam	146,154
The Wesley Heritage Foundation	3,000
Tindley Temple United Methodist Church, PA	5,000

Toronto School of Theology			6,000
Trinity United Methodist Church, OH			15,000
Trinity United Methodist Church, WV			12,000
Trinity Theological College			10,000
Tuskegee University Wesley Foundation, AL			10,000
UMCOR Sager Brown			33,788
Union Theological Seminary			4,500
United Methodist Church in Eurasia			25,300
United Methodist Church in Finland			13,000
United Methodist Church in Kenya			95,000
United Methodist Church in Lithuania			16,800
United Methodist Church in Zimbabwe			183,762
United Methodist Church Laos			44,475
United Methodist Church of Sierra Leone			406,778
United Methodist Church of Ukraine			342,850
United Methodist Committee on Relief			7,500,000
United Methodist Mission in Cameroon			40,900
United Methodist Mission in Honduras			1,400
United Methodist Mission in Mongolia			76,065
United Methodist Mission in Senegal			29,232
United Methodist Mission in Vietnam			10,000
United Methodist University of Mozambique			8,100
United Methodist Women			5,720
United Methodist Women Association, Camaroon			7,285
United Theological Seminary			2,300
Universidad Evangélica del Paraguay			5,000
Universidade Pedagogica de Maputo			2,000
Université de Kisangani			2,000
Universite du Quebec a Montreal			8,000
Universite Protestante d'Afrique Centrale			10,000
University of Bristol			4,000
University of Evansville			23,000
University of Glasgow			4,000
Vietnamese National Caucus			19,500
Wesley Theological Seminary			28,500
Wesley United Methodist Church, AZ			10,000
Wesley United Methodist Church, CA			10,000
West Angola Annual Conference			102,928
West Ohio Annual Conference			15,000
Western Jurisdiction Conference			20,000
Westville UMC, New Heaven			10,000
Wheatland Salem United Methodist Church, IL			19,900
Wheelock Parkway United Methodist Church, MN			12,000
White Memorial United Methodist Church, AR			15,000
Wilson Temple, United Methodist Church, NC			15,000
World Methodist Evangelism			10,000
Zion UMC of Appleton, WI			10,000
<i>Distributed in 2024, though approved/expensed in prior years</i>			<i>(741,838)</i>

<b>Total</b>	<b>\$12,510,896</b>	<b>\$23,239,462</b>	<b>\$15,279,463</b>
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**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Distributions & Grants Detail Outside UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Al-Quds Charitable Society			5,000.00
AMÓS Salud y Esperanza			20,000
Asia Pacific Mission for Migrants (APMM)			13,000
Asian Rural Institute			15,000
BADIL Resource Center for Palestinian Re			14,900
Bethlehem Bible College			7,900
CEPALC, Centro Popular para America Latina de Comunicacion			11,100
Concilio de Iglesias Metodistas de Venez			1,900
CREAS, Regional Ecumenical Center for Consultancy and Service			11,000
Defense for Children International/Pales			10,000
Department of Service to Palestinian Ref			17,900
Diocese of Peshawar			3,000
Dominican Evangelical Church			21,000
Ecumenical Center for Development			4,500
Evangelical Seminary of Puerto Rico			19,400
Footprint Project			160,544
Fruit of the Spirit			11,000
Interfaith Center on Corp. Responsibilit			5,000
International Assistance Mission			7,500
Ishe Anesu			5,300
Junta Unida de Misiones			20,000
Kairos Palestine			17,900
Kapatiran-Kaunlaran Foundation, Inc			7,000
Latin American Biblical Univeristy (UBL)			20,000
Middle East Council of Churches (MECC)			12,900
National Council of Churches in Philippi			6,500
National Farm Worker Ministry, Julie Tay			5,000
Near East School of Theology (NEST)			6,900
The UMC in Latvia (Northern Europe Cent			10,000
Theological Community of Mexico			11,750
Who Profits, Attn: Hala Marshood			5,000
Wi'am Conflict Resolution Centre			5,900
World Council of Churches			15,000
<b>Total</b>	<b>\$301,100</b>	<b>\$310,928</b>	<b>\$508,794</b>

**General Board of Global Ministries of The United Methodist Church**  
**2026 General Agency Spending Plans**  
**Consultant Fees Details**

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
	Office of the General Secretary	290,898	373,894
	Yambasu Agriculture Initiative	4,770	3,894
	Environmental Sustainability	16,250	27,137
	Monitoring & Evaluation	111,000	55,900
	International Audit & International Finance	471,200	487,802
	Human Resources	19,000	6,253
	Mission Engagement	173,442	181,149
	Multiethnic Ministries	57,500	59,746
	Missionary Service	18,000	14,285
	Fund Development	242,000	674,053
	Communications	669,337	553,878
	Treasury	15,000	0
	Operations (IT, Legal, Property)	748,813	720,510
<b>Total</b>		<b>\$2,837,209</b>	<b>\$3,158,501</b>

Note: Names are not l  
existing reports for pr

**General Board of Global Ministries of The United Methodist Church  
2026 General Agency Spending Plans  
Contractor Details**

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
	Fund Development	214,000	342,423
	Communications	16,000	1,709
<b>Total</b>		<b>\$230,000</b>	<b>\$344,132</b>

Note: Names are not listed in reports for prior years

**General Board of Global Ministries of The United Methodist Church**  
**Reserve (Net Asset) Analysis**  
**Spending Plan Forms - Reserve Summary**

**Summary of Net Assets / Reserves**

<b>Type of Reserve</b>	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Forecast 2025</b>	<b>Budget 2026</b>
<b>Total Net Assets</b>	<b>\$ 368,802,847</b>	<b>\$ 341,559,755</b>	<b>\$ 361,669,865</b>	<b>\$ 347,971,946</b>
<b>Restricted Net Assets</b>				
Temporarily Restricted Funds - See <b>Worksheet B</b>	\$ 47,275,361	\$ 37,852,436	\$ 47,227,972	\$ 42,542,199
Permanently Restricted Funds - See <b>Worksheet C</b>	\$ 125,071,824	\$ 121,459,685	\$ 125,116,824	\$ 125,116,824
<b>Total Restricted Net Assets</b>	<b>\$ 172,347,185</b>	<b>\$ 159,312,122</b>	<b>\$ 172,344,796</b>	<b>\$ 167,659,023</b>
<b>Unrestricted Net Assets</b>				
Unrestricted Designated - See <b>Worksheet D</b>	\$ 79,600,677	\$ 73,831,758	\$ 91,623,301	\$ 87,894,935
Unrestricted Undesignated - See <b>Worksheet E</b>	\$ 78,743,489	\$ 72,639,593	\$ 98,665,623	\$ 93,381,843
Unrestricted Non-Operating - Unrealized Investment Gains/(Losses)	\$ 38,111,496	\$ 35,776,282	\$ (963,855)	\$ (963,855)
<b>Total Unrestricted Net Assets</b>	<b>\$ 196,455,662</b>	<b>\$ 182,247,634</b>	<b>\$ 189,325,069</b>	<b>\$ 180,312,923</b>
Assets not readily convertible to cash - See <b>Worksheet A</b>	\$ 85,652,263	\$ 82,474,202	\$ 46,072,912	\$ 45,568,912
<b>Available Unrestricted Net Assets</b>	<b>\$ 110,803,399</b>	<b>\$ 99,773,432</b>	<b>\$ 143,252,157</b>	<b>\$ 134,744,011</b>

General Board of Global Ministries of The United Methodist Church  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Assets	\$ 21,033,563	\$ 20,190,719	\$ 20,529,563	\$ 20,025,563
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Unrealized Gains/Losses	\$ 40,994,333	\$ 38,387,392	\$ 491,170	\$ 491,170
Other - Wespath Reserve	\$ 23,624,367	\$ 23,896,091	\$ 25,052,178	\$ 25,052,178
<b>Total Assets Not Readily Convertible to Cash</b>	<b>\$ 85,652,263</b>	<b>\$ 82,474,202</b>	<b>\$ 46,072,912</b>	<b>\$ 45,568,912</b>
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (504,000)</b>	<b>\$ (39,579,351)</b>	<b>\$ (504,000)</b>

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases		\$ -	\$ -	\$ -
Fixed Asset Depreciation		\$ (504,000)	\$ (504,000)	\$ (504,000)
Other - Inventory - Write down		\$ -	\$ -	\$ -
Change in value of Untraded Stock		\$ -	\$ -	\$ -
Real Estate Investments		\$ -	\$ -	\$ -
Other - Unrealized Gains/Losses		\$ -	\$ (40,503,162)	\$ -
Other - Wespath Reserves Gains/Losses		\$ -	\$ 1,427,811	\$ -
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (504,000)</b>	<b>\$ (39,579,351)</b>	<b>\$ (504,000)</b>
Check Figures		\$ -	\$ -	\$ -

General Board of Global Ministries of The United Methodist Church  
Reserve (Net Asset) Analysis  
Spending Plan Forms - Reserve Analysis  
Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds					Fund Information		
					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
TR/Field Projects	\$ 979,633	\$ 337,847	\$ 668,802	\$ 353,952	Donor Designated Funds		
TR/Scholarships and Leadership Training	\$ 4,270,068	\$ 2,886,267	\$ 3,663,239	\$ 2,756,539	Scholarships and Leadership Training for our Missionaries		
TR/General Conference Restricted	\$ 4,383,416	\$ 2,550,372	\$ 2,770,522	\$ 2,426,374	Conference Designated Plans		
TR/Advance Special Projects	\$ 1,683,991	\$ 1,916,502	\$ 1,597,211	\$ 1,527,211	Approved Mission Opportunities for National and World Programs		
TR/ Projects for Individual & Institutions	\$ 3,539,275	\$ 3,175,416	\$ 3,536,527	\$ 3,513,952	Funds for Schools, Colleges and Community Centres		
TR/Missionary Support	\$ 2,156,677	\$ 2,133,898	\$ 2,224,677	\$ 2,292,177	Funds for Missionary Support		
TR/Other	\$ 3,433	\$ 3,433	\$ 3,433	\$ 3,433	Miscellaneous Mission Opportunities		
TR/Endowment Accumulated Earnings	\$ 30,258,870	\$ 24,848,701	\$ 32,763,561	\$ 29,668,561	Endowment Fund Realized/Unrealized Gain/Loss		
<b>Total Temporarily Restricted Net Assets</b>	<b>\$ 47,275,361</b>	<b>\$ 37,852,436</b>	<b>\$ 47,227,972</b>	<b>\$ 42,542,199</b>			
<b>Change in Temporarily Restricted Net Assets</b>		<b>\$ (6,086,610)</b>	<b>\$ (47,389)</b>	<b>\$ (4,685,773)</b>			
<b>Anticipated Changes in Net Assets:</b>							
<b>Anticipated New Funds / Gifts:</b>							
TR/Field Projects		\$ -	\$ -	\$ -			
TR/Scholarships and Leadership Training		\$ 185,400	\$ 146,280	\$ 146,300			
TR/General Conference Restricted		\$ 1,593,370	\$ 1,567,007	\$ 1,594,494			
TR/Advance Special Projects		\$ 2,410,000	\$ 2,350,000	\$ 2,340,000			
TR/ Projects for Individual & Institutions		\$ 55,800	\$ 53,225	\$ 53,225			
TR/Missionary Support		\$ 70,000	\$ 68,000	\$ 67,500			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Accumulated Earnings		\$ -	\$ -	\$ -			
<b>Non-Operating: Investment Gains/Losses and Activities</b>							
TR/Field Projects		\$ -	\$ 22,519	\$ -			
TR/Scholarships and Leadership Training		\$ -	\$ 40,892	\$ -			
TR/General Conference Restricted		\$ (1,128,688)	\$ (1,073,659)	\$ -	Not budgeted transfer of NPHLM funds to GCORR.		
TR/Advance Special Projects		\$ -	\$ 13,220	\$ -			
TR/ Projects for Individual & Institutions		\$ -	\$ 27,353	\$ -			
TR/Missionary Support		\$ -	\$ -	\$ -			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Accumulated Earnings		\$ -	\$ 5,584,691	\$ -	Non-operating activity. As a principle, we do not budget gains/losses for future		
<b>Anticipated Use of Funds:</b>							
TR/Field Projects		\$ (314,850)	\$ (333,350)	\$ (314,850)			
TR/Scholarships and Leadership Training		\$ (794,000)	\$ (794,000)	\$ (1,053,000)			
TR/General Conference Restricted		\$ (2,081,242)	\$ (2,106,242)	\$ (1,938,642)			
TR/Advance Special Projects		\$ (2,425,000)	\$ (2,450,000)	\$ (2,410,000)			
TR/ Projects for Individual & Institutions		\$ (77,400)	\$ (83,326)	\$ (75,800)			
TR/Missionary Support		\$ -	\$ -	\$ -			
TR/Other		\$ -	\$ -	\$ -			
TR/Endowment Accumulated Earnings		\$ (3,580,000)	\$ (3,080,000)	\$ (3,095,000)			
<b>Change in Temporarily Restricted Net Assets</b>		<b>\$ (6,086,610)</b>	<b>\$ (47,389)</b>	<b>\$ (4,685,773)</b>			
Check Figures		\$ -	\$ -	\$ -			

General Board of Global Ministries of The United Methodist Church  
Reserve (Net Asset) Analysis  
Spending Plan Forms - Reserve Analysis  
Permanently Restricted Funds (Endowments)

Permanently Restricted Funds					Fund Information	
					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026		
<i>PR/Collins Forests Fund</i>	\$ 4,671,000	\$ 4,223,000	\$ 4,671,000	\$ 4,671,000	The Collins Forest	
<i>PR/Permanent Fund-World</i>	\$ 31,368,604	\$ 29,925,351	\$ 31,413,604	\$ 31,413,604	Permanent Restricted Funds	
<i>PR/Permanent Fund-Unrestricted</i>	\$ 11,576,709	\$ 11,602,728	\$ 11,576,709	\$ 11,576,709	Permanent Restricted Funds	
<i>PR/Permanent Fund-Investment Held by Others</i>	\$ 30,904,439	\$ 29,610,473	\$ 30,904,439	\$ 30,904,439	Permanent Investments Held by Others	
<i>PR/Texas Methodist Foundation</i>	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	Texas Methodist Foundation Investment	
<i>PR/Revolving Loan Fund</i>	\$ 21,551,072	\$ 21,098,134	\$ 21,551,072	\$ 21,551,072	Loan fund held by Wesleyan Investive	
<b>Total Permanently Restricted Net Assets</b>	<b>\$ 125,071,824</b>	<b>\$ 121,459,685</b>	<b>\$ 125,116,824</b>	<b>\$ 125,116,824</b>		
<b>Change in Permanently Restricted Net Assets</b>		<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>		

<b>Anticipated Changes in Net Assets:</b>						
<b>Anticipated New Funds / Gifts:</b>						
<i>PR/Collins Forests Fund</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-World</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-Unrestricted</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-Investment Held by Others</i>		\$ -	\$ -	\$ -		
<i>PR/Texas Methodist Foundation</i>		\$ -	\$ -	\$ -		
<i>PR/Revolving Loan Fund</i>		\$ -	\$ -	\$ -		
<b>Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)</b>						
<i>PR/Collins Forests Fund</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-World</i>		\$ -	\$ 45,000	\$ -		
<i>PR/Permanent Fund-Unrestricted</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-Investment Held by Others</i>		\$ -	\$ -	\$ -		
<i>PR/Texas Methodist Foundation</i>		\$ -	\$ -	\$ -		
<i>PR/Revolving Loan Fund</i>		\$ -	\$ -	\$ -		
<b>Anticipated Use of Funds:</b>						
<i>PR/Collins Forests Fund</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-World</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-Unrestricted</i>		\$ -	\$ -	\$ -		
<i>PR/Permanent Fund-Investment Held by Others</i>		\$ -	\$ -	\$ -		
<i>PR/Texas Methodist Foundation</i>		\$ -	\$ -	\$ -		
<i>PR/Revolving Loan Fund</i>		\$ -	\$ -	\$ -		
<b>Change in Permanently Restricted Net Assets</b>		<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>		
Check Figure		\$ -	\$ -	\$ -		

General Board of Global Ministries of The United Methodist Church  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Board Designated Funds

Board Designated Funds					Designation Information		
Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
BD/Field projects	\$ 24,013,200	\$ 18,979,725	\$ 35,714,094	\$ 32,140,888	Yambasu Agriculture Fund, Africa Central Conf. Sustainability Fund, Nutrition & Food Security Fund, Peace & Justice Fund, etc.		
BD/Regionalization Atlanta	\$ 479,572	\$ 479,572	\$ 479,572	\$ 479,572	Grace UMC, Atlanta Headquarters		
BD/Missionary work	\$ 4,094,515	\$ 4,070,375	\$ 4,074,515	\$ 4,054,515	Missionary Support		
BD/Property	\$ 5,108,335	\$ 4,381,574	\$ 5,170,662	\$ 5,045,662	Overseas Property/Operations		
BD/Special program emphasis	\$ 2,498,854	\$ 2,549,637	\$ 2,502,452	\$ 2,232,225	Program Support		
BD/Annuity fund	\$ 175,823	\$ 168,414	\$ 189,219	\$ 189,285	Annuity Funds		
BD/Mission education	\$ 156,153	\$ 112,153	\$ 113,564	\$ 68,564	Missionary Education and Training		
BD/Collins Pension & Health	\$ 43,074,224	\$ 43,090,308	\$ 43,379,224	\$ 43,684,224	Missionary Pension and Health Plan		
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
<b>Total Board Designated</b>	<b>\$ 79,600,677</b>	<b>\$ 73,831,758</b>	<b>\$ 91,623,301</b>	<b>\$ 87,894,935</b>			
<b>Change in Board Designated Funds</b>		<b>\$ (2,431,771)</b>	<b>\$ 12,022,625</b>	<b>\$ (3,728,367)</b>			

Anticipated Changes in Board Designated Funds							
Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
<b>Anticipated Changes in Board Designated Funds</b> <i>Enter New Designations as positive numbers</i>							
<b>Anticipated New Designations</b>							
BD/Field projects		\$ 2,000,000	\$ 18,000,000	\$ 1,000,000			
BD/Regionalization Atlanta		\$ -	\$ -	\$ -			
BD/Missionary work		\$ -	\$ -	\$ -			
BD/Property		\$ 75,000	\$ 223,550	\$ -			
BD/Special program emphasis		\$ 4,500	\$ 7,098	\$ 9,773			
BD/Annuity fund		\$ 146	\$ 66	\$ 66			
BD/Mission education		\$ 1,000	\$ 2,411	\$ -			
BD/Collins Pension & Health		\$ 913,000	\$ 913,000	\$ 913,000			
Designation 10- Please Describe		\$ -	\$ -	\$ -			
Add Additional Lines as Necessary		\$ -	\$ -	\$ -			
<b>Total New Designations</b>		<b>\$ 2,993,646</b>	<b>\$ 19,146,124</b>	<b>\$ 1,922,839</b>			
<b>Non-Operating: Anticipated Investment Gains/Losses and Activities</b>							
BD/Field projects		\$ -	\$ -	\$ -			
BD/Regionalization Atlanta		\$ -	\$ -	\$ -			
BD/Missionary work		\$ -	\$ -	\$ -			
BD/Property		\$ -	\$ -	\$ -			
BD/Special program emphasis		\$ -	\$ -	\$ -			
BD/Annuity fund		\$ -	\$ 13,330	\$ -			
BD/Mission education		\$ -	\$ -	\$ -			
BD/Collins Pension & Health		\$ -	\$ -	\$ -			
Designation 10- Please Describe		\$ -	\$ -	\$ -			
Add Additional Lines as Necessary		\$ -	\$ -	\$ -			
<b>Total New Designations</b>		<b>\$ -</b>	<b>\$ 13,330</b>	<b>\$ -</b>			
<b>Anticipated Use of Funds:</b>							
BD/Field projects		\$ (4,666,917)	\$ (6,299,107)	\$ (4,573,206)			
BD/Regionalization Atlanta		\$ -	\$ -	\$ -			
BD/Missionary work		\$ (20,000)	\$ (20,000)	\$ (20,000)			
BD/Property		\$ (90,000)	\$ (161,223)	\$ (125,000)			
BD/Special program emphasis		\$ (3,500)	\$ (3,500)	\$ (280,000)			
BD/Annuity fund		\$ -	\$ -	\$ -			
BD/Mission education		\$ (45,000)	\$ (45,000)	\$ (45,000)			
BD/Collins Pension & Health		\$ (600,000)	\$ (608,000)	\$ (608,000)			
Designation 10- Please Describe		\$ -	\$ -	\$ -			
Add Additional Lines as Necessary		\$ -	\$ -	\$ -			
<b>Total Use of Funds</b>		<b>\$ (5,425,417)</b>	<b>\$ (7,136,829)</b>	<b>\$ (5,651,206)</b>			
<b>Change in Board Designated Funds</b>		<b>\$ (2,431,771)</b>	<b>\$ 12,022,625</b>	<b>\$ (3,728,367)</b>			
Check Figure		\$ -	\$ -	\$ -			

**United Methodist Committee on Relief (UMCOR)  
2026 General Agency Spending Plans  
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
General Advance Specials	82.0%	
Legacies & Bequests	7.4%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total</b>	<b>\$ -</b>	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	N/A		
Africa University	N/A		
Black College	N/A		
Ministerial Education	N/A		
General Administration	N/A		
<b>\$ Impact of a 1% lower payment rate</b>	<b>\$ -</b>		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%		**Pending apj
Retiree Health	6.5%		**Pending apj
Salaries	3.0%		
Other	-		

Investment Assumptions	Agency Comment
Rate of Return on LT investments	7.0%
Impact of each 1 Percentage point variance	\$ -




Capital Expenditures	Amount	Agency Comment
<b>Total</b>	<b>\$ -</b>	

	GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	16.7%	

Change in Staff Headcount	(1.5)	Comments:

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Distributions and Grants - UMC	65.3%
Services Rendered by Other Agencies	17.5%
Salaries	6.5%
Grants - Outside UMC	5.1%
	0.0%
	0.0%
<b>Total</b>	<b>94.4%</b>

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
<b>Total</b>	<b>\$ -</b>

Name of Agency:	United Methodist Committee on Relief (UMCOR)
Chair:	Bishop David Wilson
Chair Signature:	
Treasurer:	Mike Gurick
Treasurer Signature	
General Secretary:	Roland Fernandes
General Secretary Signature:	
Date submitted:	September 22, 2025

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Revenue</b>						
<b>Apportioned Funds:</b>						
1 World Service Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 World Service On Ratio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 General Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Ministerial Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Black College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Africa University	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Apportioned Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Special Sunday Offerings:</b>						
9 Human Relations Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 One Great Hour of Sharing	\$ 1,750,170	\$ 1,600,000	\$ 1,628,416	\$ 28,416	\$ 1,600,000	\$ (28,416)
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 World Communion Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Peace with Justice Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14 Native American Ministries Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Special Sunday Offerings</b>	<b>\$ 1,750,170</b>	<b>\$ 1,600,000</b>	<b>\$ 1,628,416</b>	<b>\$ 28,416</b>	<b>\$ 1,600,000</b>	<b>\$ (28,416)</b>
<b>Other General Funds:</b>						
15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Special Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 General Advance Specials	\$ 31,382,323	\$ 28,717,693	\$ 27,221,598	\$ (1,496,095)	\$ 27,547,430	\$ 325,832
19 World Service Contingency Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other General Funds</b>	<b>\$ 31,382,323</b>	<b>\$ 28,717,693</b>	<b>\$ 27,221,598</b>	<b>\$ (1,496,095)</b>	<b>\$ 27,547,430</b>	<b>\$ 325,832</b>
<b>Other Income:</b>						
404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420 Special Gifts/Contributions	\$ 147,824	\$ -	\$ -	\$ -	\$ -	\$ -
425 Grants	\$ 7,500,000	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -	\$ (10,000,000)
430 Dividends & Interest (from operations)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ 269,235	\$ -	\$ -	\$ -	\$ -	\$ -
450 Income from Outside Trusts	\$ 693,959	\$ -	\$ 260,000	\$ 260,000	\$ 260,000	\$ -
455 Legacies & Bequests	\$ 1,795,979	\$ 2,847,220	\$ 2,800,000	\$ (47,220)	\$ 2,500,000	\$ (300,000)
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
459 Receipts from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460 Benefit Trust Income	\$ 544,250	\$ 520,000	\$ 606,979	\$ 86,979	\$ 606,979	\$ -
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470 Miscellaneous Income	\$ 1,078,585	\$ 547,000	\$ 666,593	\$ 119,593	\$ 578,697	\$ (87,896)
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Income</b>	<b>\$ 12,029,832</b>	<b>\$ 3,914,220</b>	<b>\$ 14,333,572</b>	<b>\$ 10,419,352</b>	<b>\$ 3,945,676</b>	<b>\$ (10,387,896)</b>
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 104,642	4,141,402	11,193,783	7,052,381	3,520,339	(7,673,444)
611 Temporarily Restricted (Increase to)/Use of reserves	\$ (10,723,250)	\$ 1,147,651	\$ (6,351,232)	(7,498,883)	\$ 1,392,869	7,744,101
<b>Total Use of Reserves</b>	<b>\$ (10,618,608)</b>	<b>\$ 5,289,053</b>	<b>\$ 4,842,551</b>	<b>\$ (446,502)</b>	<b>\$ 4,913,208</b>	<b>\$ 70,657</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Total Income</b>	<b>\$ 34,543,717</b>	<b>\$ 39,520,966</b>	<b>\$ 48,026,137</b>	<b>\$ 8,505,171</b>	<b>\$ 38,006,314</b>	<b>\$ (10,019,823)</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Expenditures:</b>						
50 Distribution & Grants - UMC	\$ 13,796,999	\$ 21,148,302	\$ 31,650,847	\$ 10,502,545	\$ 24,824,203	\$ (6,826,644)
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Grants - Outside UMC	\$ 7,592,147	\$ 6,906,873	\$ 5,420,513	\$ (1,486,360)	\$ 1,927,000	(3,493,513)
53 Program	\$ 790,008	\$ 50,000	\$ 15,000	\$ (35,000)	\$ 40,000	25,000
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Salaries	\$ 2,893,276	\$ 2,492,558	\$ 2,317,990	\$ (174,568)	\$ 2,477,617	159,627
56 Pension Expense	\$ 217,691	\$ 219,349	\$ 190,249	\$ (29,101)	\$ 204,194	13,945
57 Employer's Payroll Taxes	\$ 166,530	\$ 167,802	\$ 145,540	\$ (22,262)	\$ 156,208	10,668
58 Retiree Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Group Insurance & Hospitalization	\$ 370,079	\$ 372,894	\$ 323,423	\$ (49,471)	\$ 347,129	23,706
60 Continuing Education	\$ 414	\$ 3,548	\$ 500	\$ (3,048)	\$ 3,465	2,965
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 Building Management Expense	\$ 425,716	\$ 227,000	\$ 226,000	\$ (1,000)	\$ 218,000	(8,000)
64 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 Telephone & Internet	\$ 19,820	\$ 3,360	\$ 5,000	\$ 1,640	\$ 22,800	17,800
66 Postage & Freight	\$ 2,659	\$ 2,000	\$ 1,289	\$ (711)	\$ 1,800	511
67 Printing & Duplication	\$ 2,446	\$ -	\$ -	\$ -	\$ -	\$ -
68 Office Supplies	\$ 10,731	\$ 4,000	\$ 2,595	\$ (1,405)	\$ 2,800	205
69 Dues & Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70 Equipment (items not capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71 Equipment & Software Repair & Maintenance	\$ 16,564	\$ -	\$ -	\$ -	\$ -	\$ -
72 Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73 Building Repair/Maint/Leasehold Imp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74 Other Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75 Depreciation Expense	\$ 128,985	\$ 82,000	\$ 82,000	\$ -	\$ 82,000	\$ -
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77 Audit Fees	\$ 71,839	\$ 6,000	\$ 2,000	\$ (4,000)	\$ 3,000	1,000
78 Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79 Consultant Fees	\$ 58,447	\$ 202,576	\$ 102,575	\$ (100,001)	\$ 145,780	43,205
80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81 Investment Fees	\$ 17,679	\$ 45,000	\$ 37,875	\$ (7,125)	\$ 40,000	2,125
82 Data Processing Rental & Service	\$ 177,701	\$ 180,000	\$ 112,889	\$ (67,111)	\$ 180,000	67,111
83 Services Rendered by Other Agencies	\$ 7,153,551	\$ 6,710,178	\$ 6,735,179	\$ 25,000	\$ 6,664,868	(70,310)
84 Meeting Expense	\$ 26,945	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -
85 Travel - Staff	\$ 158,281	\$ 265,000	\$ 245,398	\$ (19,602)	\$ 250,000	4,602
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87 Promotional & Informational Materials	\$ 5,344	\$ -	\$ -	\$ -	\$ -	\$ -
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 All Other Insurance	\$ 411,940	\$ 317,300	\$ 317,300	\$ -	\$ 317,300	\$ -
90 Special Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Miscellaneous, Contingency & Currency Exc fees	\$ 27,926	\$ 35,225	\$ 11,976	\$ (23,249)	\$ 18,150	6,174
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Software Purchases & Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 34,543,717</b>	<b>\$ 39,520,966</b>	<b>\$ 48,026,137</b>	<b>\$ 8,505,171</b>	<b>\$ 38,006,314</b>	<b>\$ (10,019,823)</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
'Surplus / (Deficit) (S/B \$0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
650 Realized/Unrealized Gains - Unrestricted	\$ 4,829,408	\$ -	\$ 5,824,107	\$ 5,824,107	\$ -	\$ (5,824,107)
650 Realized/Unrealized Gains - Temp. Rest.	\$ 1,439,637		\$ 1,489,360	\$ 1,489,360		\$ (1,489,360)
655 Fair Value of Perpetual Trusts - Perm. Rest.	\$ 14,608	\$ -	\$ -	\$ -	\$ -	\$ -
660 Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 6,283,653</b>	<b>\$ -</b>	<b>\$ 7,313,467</b>	<b>\$ 7,313,467</b>	<b>\$ -</b>	<b>\$ (7,313,467)</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Summary P & L**

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Revenue:</b>						
Apportioned Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Sunday Offerings	\$ 1,750,170	\$ 1,600,000	\$ 1,628,416	\$ 28,416	\$ 1,600,000	\$ (28,416)
Other General Funds	\$ 31,382,323	\$ 28,717,693	\$ 27,221,598	\$ (1,496,095)	\$ 27,547,430	\$ 325,832
Other Income	\$ 12,029,832	\$ 3,914,220	\$ 14,333,572	\$ 10,419,352	\$ 3,945,676	\$ (10,387,896)
<b>Total before Reserves</b>	<b>\$ 45,162,325</b>	<b>\$ 34,231,913</b>	<b>\$ 43,183,586</b>	<b>\$ 8,951,673</b>	<b>\$ 33,093,106</b>	<b>\$ (10,090,480)</b>
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 104,642	\$ 4,141,402	\$ 11,193,783	\$ 7,052,381	\$ 3,520,339	\$ (7,673,444)
Temporarily Restricted (Increase to)/Use of reserves	\$ (10,723,250)	\$ 1,147,651	\$ (6,351,232)	\$ (7,498,883)	\$ 1,392,869	\$ 7,744,101
<b>Total Revenue</b>	<b>\$ 34,543,717</b>	<b>\$ 39,520,966</b>	<b>\$ 48,026,137</b>	<b>\$ 8,505,171</b>	<b>\$ 38,006,314</b>	<b>\$ (10,019,823)</b>
<b>Expenditures:</b>						
Distribution & Grants	\$ 21,389,145	\$ 28,055,175	\$ 37,071,360	\$ 9,016,185	\$ 26,751,203	\$ (10,320,157)
Program, Research and Prog Develop.	\$ 790,008	\$ 50,000	\$ 15,000	\$ (35,000)	\$ 40,000	\$ 25,000
Salaries and Benefits	\$ 3,647,990	\$ 3,256,152	\$ 2,977,701	\$ (278,450)	\$ 3,188,613	\$ 210,912
Building Management	\$ 425,716	\$ 227,000	\$ 226,000	\$ (1,000)	\$ 218,000	\$ (8,000)
Equip., Supplies, Postage & Printing, Teleph.	\$ 52,220	\$ 9,360	\$ 8,884	\$ (476)	\$ 27,400	\$ 18,516
Audit, Legal, Consultants & Ind. Contractors	\$ 130,286	\$ 208,576	\$ 104,575	\$ (104,001)	\$ 148,780	\$ 44,205
Meeting & Staff Travel	\$ 185,226	\$ 345,000	\$ 325,398	\$ (19,602)	\$ 330,000	\$ 4,602
Promo & Info Mat'ls (resale and not)	\$ 5,344	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	\$ 177,701	\$ 180,000	\$ 112,889	\$ (67,111)	\$ 180,000	\$ 67,111
Insurance & Taxes	\$ 411,940	\$ 317,300	\$ 317,300	\$ -	\$ 317,300	\$ -
Depreciation	\$ 128,985	\$ 82,000	\$ 82,000	\$ -	\$ 82,000	\$ -
Interest and Investment Fees	\$ 17,679	\$ 45,000	\$ 37,875	\$ (7,125)	\$ 40,000	\$ 2,125
All Other	\$ 7,181,477	\$ 6,745,403	\$ 6,747,155	\$ 1,752	\$ 6,683,018	\$ (64,137)
<b>Total Expenditures</b>	<b>\$ 34,543,717</b>	<b>\$ 39,520,966</b>	<b>\$ 48,026,137</b>	<b>\$ 8,505,171</b>	<b>\$ 38,006,314</b>	<b>\$ (10,019,823)</b>
<b>Net Income (S/B \$0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ 4,829,408	\$ -	\$ 5,824,107	\$ 5,824,107	\$ -	\$ (5,824,107)
655 Other Non-operating Revenue (List other non-operating revenue)	\$ 14,608	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ 4,844,016</b>	<b>\$ -</b>	<b>\$ 5,824,107</b>	<b>\$ 5,824,107</b>	<b>\$ -</b>	<b>\$ (5,824,107)</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Spending by Program Functions**

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Immigration Law & Justice Support	\$ 1,243,140	\$ 1,200,000	\$ 2,720,513	1,520,513	\$ 1,200,000	(1,520,513)
Disaster Response	\$ 8,815,194	\$ 17,470,104	\$ 15,085,600	(2,384,503)	\$ 15,849,931	764,330
Sager Brown	\$ 1,925,032	\$ 750,000	\$ 750,000	-	\$ 750,000	-
Global Migration	\$ 5,689,080	\$ 2,592,172	\$ 2,834,262	242,090	\$ 1,790,482	(1,043,780)
Shared Costs	\$ 6,403,551	\$ 5,960,178	\$ 5,985,179	25,000	\$ 5,914,868	(70,310)
Livelihoods and Food Security	\$ 534,172	\$ -	\$ 308,904	308,904	\$ 500,000	191,096
Environmental Sustainability	\$ 25,074	\$ -	\$ -	-	\$ -	-
Office of the Executive Director	\$ 329,110	\$ 690,217	\$ 581,184	(109,033)	\$ 632,369	51,185
Management and General	\$ 827,457	\$ 828,208	\$ 720,923	(107,285)	\$ 844,165	123,242
Ecumenical Institutional Support	\$ 669,000	\$ 727,000	\$ 2,700,000	1,973,000	\$ 727,000	(1,973,000)
Other Temporary Restricted Advance Projects	\$ 1,435,223	\$ 1,000,000	\$ 1,000,000	-	\$ 1,000,000	-
Global Health	\$ 6,647,683	\$ 8,303,087	\$ 15,339,572	\$ 7,036,485	\$ 8,797,499	\$ (6,542,073)
<b>Total Spending</b>	<b>\$ 34,543,717</b>	<b>\$ 39,520,966</b>	<b>\$ 48,026,137</b>	<b>\$ 8,505,171</b>	<b>\$ 38,006,314</b>	<b>\$ (10,019,823)</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Distributions & Grants Detail to UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Alabama West Florida Conference of The United Methodist Church			10,000
Alaska Conference of The United Methodist Church			10,000
Albergue para migrantes El Buen Samaritano de la Iglesia Metodista de México			10,000
Aldersgate La Puerta United Methodist Fellowship			2,000
Amsterdam Hispanic Ministries UMC			2,000
Argentine Evangelical Methodist Church (AEMC)			10,000
Arkansas Conference of The United Methodist Church			10,000
Arvada United Methodist Church			2,000
Baguio Episcopal Area- United Methodist Church			30,000
Baltimore-Washington Annual Conference			10,000
Bethany United Methodist Church			2,000
Blacksburg United Methodist Church			2,000
Brazzaville Mission Field, Central Congo Episcopal Area			4,400
Brecksville United Methodist Church			2,000
Brooks Memorial United Methodist Church			2,000
Brookstown United Methodist Church			2,000
Buckeye Clinic Board			65,000
Burundi Annual Conference			426,081
California Nevada Conference of The United Methodist Church			10,000
California-Pacific Annual Conference of The UMC			331,000
Calvary United Methodist Church			2,000
Cameroon United Methodist Church			165,538
Canaanville United Methodist Church			2,000
Carlisle United Methodist Church			2,000
Central Congo Episcopal Area			1,152,772
Centro Familiar Cristiano UMC			2,000
Charleroi United Methodist Church			2,000
Chollas View United Methodist Church			2,000
Christ United Methodist Church			2,000
Claremont United Methodist Church			2,000
College of Health Sciences in Kamina, North Katanga Annual Conference			20,000
Colonial Heights United Methodist Church			2,000
Connexion United Methodist Church			2,000
Cornerstone UMC			10,000
Dabou Methodist Hospital			97,500
Dakotas-Minnesota Area of the United Methodist Church			10,000
Dar es Salaam UMC			10,399
Davao Episcopal Area Health Board			125,284
Duke Memorial United Methodist Church / North Carolina			2,000
East Angola Annual Conference (Health Board)			51,872
East Congo Episcopal Area			1,321,000
Eglise Methodiste d'Haiti (EMH)			900,000
Église Protestante Méthodiste du Bénin			10,000
Epworth United Methodist Church			2,000
Evangelical Methodist church of Bolivia			10,000
First UMC Brownsville			2,000
First UMC of Ogden			2,000
First UMC Waynesville			2,000
First United Methodist Church - Charlotte, NC			2,000

First United Methodist Church (Algona)	2,000
First United Methodist Church Colorado Springs	2,000
First United Methodist Church Madisonville	2,000
First United Methodist Church Modesto	2,000
First United Methodist Church of Napa	2,000
First United Methodist Church of Troy	2,000
First United Methodist Church of Wausau	2,000
First United Methodist Church Sacramento	2,000
First United Methodist Church Turlock, California-Nevada	2,000
First United Methodist Church, Moheto, Migori District	8,000
Florida Conference of The UMC	909,984
Floris United Methodist Church	2,000
Forest Lake UMC, Tuscaloosa, North Alabama	4,000
GH-GBGM Kendall Scholarships Grants	65,000
Grace United Methodist Church	4,000
Guilford College United Methodist Church	2,000
Harrison United Methodist Church	2,000
Heart of Longmont UMC	2,000
High Street United Methodist Church	2,000
Highlands United Methodist Church	2,000
Holston Conference of The UMC	114,688
Honduras United Methodist Mission	99,998
HOPE Disaster Recovery on behalf of Texas Annual Conference	500,000
Hungary United Methodist Church	10,000
Iglesia Evangélica Metodista en El Salvador	50,000
Iglesia Metodista Ebenezer UMC	2,000
Iglesia Metodista en el Uruguay	20,000
Iglesia Piedra Viva UMC	2,000
Indiana United Methodist Churches	10,000
Iowa Annual Conference of The UMC	20,000
Irving Park United Methodist Church	2,000
Jonesboro United Methodist Church	2,000
Kentucky Annual Conference	10,000
Kenya-Ethiopia Annual Conference	236,653
Kitumaini United Methodist Church, East Congo Episcopal Area	4,000
Latinx Community Ministry of the Greater Southwest District of	2,000
Lazarus Community and Oklahoma Annual Conference	2,000
Legacy UMC, Dakotas Conference	2,000
Liberia Annual Conference	178,452
Limestone United Methodist Church	2,000
Madagascar United Methodist Church	10,000
Madison Street UMC, Clarksville, TN	15,000
Manila Episcopal Area- United Methodist Church	358,100
McFarlin United Methodist Church	2,000
McKinney Memorial United Methodist Church	4,000
Mentor United Methodist Church	2,000
Methodist Church in Kenya	100,000
Methodist Church in Taiwan	10,000
Methodist Church in the Caribbean and the Americas	20,000
Methodist Church of Chile	10,000
Methodist Church of Puerto Rico	40,000
Methodist Church of the Second Ecclesiastical Region	10,000
Methodist Development and Relief Services	49,823
Michigan Conference of The UMC	679,607
Midway United Methodist Church	2,000
Mission Initiative in Central African Republic	85,525
Missouri Annual Conference of The UMC	325,000
Monroe St. Paul's United Methodist Church	2,000

Mount Vernon First United Methodist Church	2,000
Mountain Sky Conference of The United Methodist Church	10,000
Mozambique Episcopal Area	421,333
Mt. Zion United Methodist Church	5,520
Neema United Methodist Church of The UMC	4,300
New England Conference of The UMC	439,450
New Harvest United Methodist Church	2,000
New Hope United Methodist Church	2,000
New Mexico Conference of The United Methodist Church	10,000
Nigeria Episcopal Area	260,456
Noel Memorial United Methodist Church	2,000
North Alabama Conference of the UMC	210,000
North Carolina Conference of The United Methodist Church	10,000
North Decatur UMC	2,000
North Georgia Conference of The UMC	276,000
North Hills United Hispanic Mission	2,000
North Katanga Episcopal Area	738,579
North Texas Conference of the UMC	11,730
Northern Illinois Conference of the United Methodist Church	6,000
Northwest United Methodist Church, Columbus, OH	1,000
Nur Manzil Psychiatric Center	39,040
Oklahoma UMC Disaster Response Ministry	155,000
Oregon-Idaho Annual Conference	200,000
Pacific Northwest Annual Conference	20,000
Park Hill United Methodist Church, Mountain Sky Conference	2,000
Pleasant Grove United Methodist Church	2,000
Project St. Anne (PSA)	10,000
Pulaski Heights United Methodist Church	2,000
REFKAD (Rezo Fanm kapab dAyiti	10,000
Renton Fairwood United Methodist Church	2,000
Riverton Park United Methodist Church	2,000
Rock Church North Shore, Amesbury, New England	4,000
Senegal United Methodist Church	50,000
Sierra Leone Annual Conference	317,531
South Carolina Conference of The UMC	112,800
South Congo Episcopal Area	377,376
South Georgia Conference of The UMC	20,000
South United Methodist Church	2,000
St. Paul & St. Andrew UMC New York Annual Conference	6,000
Sterling Galilee United Methodist Church	2,000
Storm Lake United Methodist Church	2,000
Tanganyika Annual Conference Health Ministry	79,907
Tanzania Annual Conference	61,623
Tennessee-Western Kentucky Conference	10,000
Texas Conference of the UMC	30,000
The Bishop Judith Craig Children's Village, UMC in Liberia Annual Confere	46,889
The Conference of the Methodist Church in the Caribbean and the Americas	10,000
Trinity United Methodist Church	6,000
Uganda-South Sudan Annual Conference – East Africa Episcopal Area	10,000
United Methodist Church - Mission Initiative of Central African	47,619
United Methodist Church - Romania (Asociatia Phoneo)	100,000
United Methodist Church of Auburn	2,000
United Methodist Deaf and Hard of Hearing Ministries Committee (DHM)	2,388
University United Methodist Church	2,000
Upper New York Conference of The United Methodist Church	20,000
Wesley Theological Seminary	34,000
West Virginia Conference of The UMC	30,000
Western North Carolina Conference	243,676

Westlawn United Methodist Church			2,000
Westwood United Methodist Church			2,000
Windsong Christian Center UMC			2,000
Wisconsin Conference of The United Methodist Church			10,000
Zimbabwe Episcopal Area			414,108
Zionsville United Methodist Church			2,000
<b>Total</b>	<b>\$24,824,203</b>	<b>\$31,650,847</b>	<b>13,796,999</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Distributions & Grants Detail Outside UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
ACT Alliance			330,000.00
AIDRom - Ecumenical Association of Churches from Romania			300,000
Al-Harah Theater			10,000
American Near East Refugee Aid (ANERA)			100,000
Arab Orthodox Benevolent Society-Beit Jala			10,000
Arab Orthodox Society-Jerusalem			10,000
Argentine Commission for Refugees and Migrants			142,648
Arlene Campbell Humanitarian Foundation			200,000
Asociación Centro de Integración para Migrantes Trabajadores y Trabajadoras			8,000
Bethlehem University / Palestinian Institute for Sustainability and Biodiversity			15,000
Church World Service			880,000
Community Coalition for Haiti			300,000
Community Development for All People			29,999
Community World Service Asia (CWSA)			80,587
Cuidamos con Amor y Alimentamos la Esperanza			12,000
Department of Service to Palestinian Refugees of the Middle East			200,140
Derechosopio A.C. (Centro 32)			49,920
Diaconia ECCB Center of Relief and Development			500,704
DSPR, Department of Service to Palestinian Refugees			10,000
Ecumenical Humanitarian Organization			250,000
Engineers in Action Ecuador (EIAE); Fundación Ingenieros en Acción Ecuador			20,000
European Lawyers in Lesbos			445,900
Faros			30,000
Foundation for Advancement of Haitian Midwives (FAHM)			80,180
Four Homes of Mercy			10,000
Habitat for Humanity International			809,400
Haitian Assets for Peace International (HAPI)			117,177
HaMoked: Center for the Defense of the Individual			10,000
Holy Land Trust			10,000
Hope School			10,000
Iglesia Reformada Calvinista de El Salvador			10,000
Institute on LGBTIQ Migration and Refugee for Central America			44,540
International Assistance Mission			100,000
International Detention Coalition (IDC)			50,000
International Orthodox Christian Charities			865,000
Jerusalem Princess Basma Centre			35,502
Kaalmo Relief and Development (KRD)			75,000
Metodistkirkens Sociale Arbejde			8,000
MFMW Limited (Mission for Migrant Workers)			50,000
Mines Advisory Group			100,000
Mission 21 and the Presbyterian Church of South Sudan (PCOSS)			20,000
Musim Aid			211,011
Neges Mawon			10,000
NGO Le Réservoir de Siloé			49,810
North Katanga Episcopal Area (Health Board)			73,542
Organisation pour le développement intégral du Dondon (Organization for Integral Development of Dondon)			10,000
Polish Ecumenical Council			87,778

Profamil (Association for the Promotion of Haitian Family)			10,000
Programa Casa Refugiados A.C.			30,000
Rehaciendo Comunidades con Esperanza, Inc. (REHACE)			10,000
Project St. Anne (PSA)			10,000
Rural Women's Development Society (RWDS)			100,000
Servicio Ecu�mico para la Dignidad Humana			73,214
Servicio Social de Iglesias Dominicanas			10,000
Shepherd Society			10,000
The Applied Research Institute - Jerusalem (ARIJ)			10,000
The Bethune House Migrant Women's Refuge Limited			52,613
The Centre Hospitalier de Fontaine Foundation (CHFF)			10,000
Tutapona			100,000
United Palestinian Appeal			214,483
Water is Basic			149,998
Wi'am, The Palestinian Conflict Transformation Center			10,000
World Association for Christian Communication			10,000
<b>Total</b>	<b>\$1,927,000</b>	<b>\$5,420,513</b>	<b>\$7,592,147</b>

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Consultant Fees Details**

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
	Disaster Response	95,280	51,013
	Grants Finance	7,295	7,434
<b>Total</b>		<b>102,575</b>	<b>58,447</b>

Note: Names are not listed in existing reports for previous years.

**United Methodist Committee on Relief (UMCOR)**  
**2026 General Agency Spending Plans**  
**Contractor Details**

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
<b>Total</b>		<b>\$0</b>	<b>\$0</b>

Note: Names are not included in existing reports for privacy

United Methodist Committee on Relief (UMCOR)  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
<b>Total Net Assets</b>	\$ 126,287,291	\$ 98,916,811	\$ 128,758,207	\$ 123,844,998
<b>Restricted Net Assets</b>				
Temporarily Restricted Funds - See <b>Worksheet B</b>	\$ 65,810,500	\$ 50,378,229	\$ 73,651,092	\$ 72,258,223
Permanently Restricted Funds - See <b>Worksheet C</b>	\$ 3,975,382	\$ 4,540,223	\$ 3,975,382	\$ 3,975,382
<b>Total Restricted Net Assets</b>	\$ 69,785,882	\$ 54,918,452	\$ 77,626,474	\$ 76,233,605
<b>Unrestricted Net Assets</b>				
Unrestricted Designated - See <b>Worksheet D</b>	\$ 906,147	\$ 846,440	\$ 906,147	\$ 906,147
Unrestricted Undesignated - See <b>Worksheet E</b>	\$ 55,595,262	\$ 43,151,920	\$ 50,225,585	\$ 46,705,246
<b>Total Unrestricted Net Assets</b>	\$ 56,501,409	\$ 43,998,359	\$ 51,131,733	\$ 47,611,394
Assets not readily convertible to cash - See <b>Worksheet A</b>	\$ 1,666,237	\$ 1,574,141	\$ 1,584,237	\$ 1,502,237
<b>Available Unrestricted Net Assets</b>	\$ 54,835,172	\$ 42,424,218	\$ 49,547,496	\$ 46,109,157

United Methodist Committee on Relief (UMCOR)  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Assets	\$ 1,663,817	\$ 1,566,020	\$ 1,581,817	\$ 1,499,817
Inventory	\$ 2,420	\$ 8,121	\$ 2,420	\$ 2,420
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
<b>Total Assets Not Readily Convertible to Cash</b>	<b>\$ 1,666,237</b>	<b>\$ 1,574,141</b>	<b>\$ 1,584,237</b>	<b>\$ 1,502,237</b>
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (82,000)</b>	<b>\$ (82,000)</b>	<b>\$ (82,000)</b>

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	\$ -	\$ -	\$ -	\$ -
Fixed Asset Depreciation	\$ (128,985)	\$ (82,000)	\$ (82,000)	\$ (82,000)
Other - Inventory - Write down	\$ -	\$ -	\$ -	\$ -
Change in value of Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -			
Other - Prepaid Expense and Other Assets	\$ -			
Other - Please Describe	\$ -			
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (82,000)</b>	<b>\$ (82,000)</b>	<b>\$ (82,000)</b>
Check Figures		\$ -	\$ -	\$ -

United Methodist Committee on Relief (UMCOR)  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis \$ 65,787,602  
 Temporarily Restricted Funds (Subject to Purpose Restrictions)

					Fund Information		
Temporarily Restricted Funds					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
Advance Special	\$ 37,117,832	\$ 23,433,585	\$ 34,962,215	\$ 35,179,645			
Harry Kendal Fund	\$ 17,928,201	\$ 17,138,685	\$ 19,235,061	\$ 19,003,061			
Imagine No Malaria	\$ 120,323	\$ -	\$ 120,323	\$ 120,323			
Other Funds	\$ 9,998,269	\$ 9,805,959	\$ 18,687,619	\$ 17,309,320			
Sager Brown	\$ 22,898	\$ -	\$ 22,898	\$ 22,898			
Endowment Accumulated Earnings	\$ 622,976	\$ -	\$ 622,976	\$ 622,976			
<b>Total Temporarily Restricted Net Assets</b>	<b>\$ 65,810,500</b>	<b>\$ 50,378,229</b>	<b>\$ 73,651,092</b>	<b>\$ 72,258,223</b>			
<b>Change in Temporarily Restricted Net Assets</b>		<b>\$ (1,147,651)</b>	<b>\$ 7,840,592</b>	<b>\$ (1,392,869)</b>			
<b>Anticipated Changes in Net Assets:</b>							
<b>Anticipated New Funds / Gifts:</b>							
Advance Special	\$ -	\$ 15,917,693	\$ 15,138,753	\$ 14,747,430			
Harry Kendal Fund	\$ -	\$ -	\$ -	\$ -			
Imagine No Malaria	\$ -	\$ -	\$ -	\$ -			
Other Funds	\$ -	\$ 347,220	\$ 14,260,000	\$ 260,000			
Sager Brown	\$ -	\$ -	\$ -	\$ -			
Endowment Accumulated Earnings	\$ -	\$ -	\$ -	\$ -			
<b>Anticipated Investment Return on Assets (Investment Gains and Losses)</b>							
Advance Special	\$ -	\$ -	\$ -	\$ -			
Harry Kendal Fund	\$ -	\$ 232,000	\$ 1,489,360	\$ -			
Imagine No Malaria	\$ -	\$ -	\$ -	\$ -			
Other Funds	\$ -	\$ -	\$ -	\$ -			
Sager Brown	\$ -	\$ -	\$ -	\$ -			
Endowment Accumulated Earnings	\$ -	\$ -	\$ -	\$ -			
<b>Anticipated Use of Funds:</b>							
Advance Special	\$ -	\$ (15,917,693)	\$ (17,294,370)	\$ (14,530,000)			
Harry Kendal Fund	\$ -	\$ (232,000)	\$ (182,500)	\$ (232,000)			
Imagine No Malaria	\$ -	\$ -	\$ -	\$ -			
Other Funds	\$ -	\$ (1,494,871)	\$ (5,570,651)	\$ (1,638,299)			
Sager Brown	\$ -	\$ -	\$ -	\$ -			
Endowment Accumulated Earnings	\$ -	\$ -	\$ -	\$ -			
<b>Change in Temporarily Restricted Net Assets</b>		<b>\$ (1,147,651)</b>	<b>\$ 7,840,592</b>	<b>\$ (1,392,869)</b>			
Check Figures		\$ -	\$ -	\$ -			

United Methodist Committee on Relief (UMCOR)  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Permanently Restricted Funds (Endowments)

Permanently Restricted Funds					Fund Information	
					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026		
<i>Endowments - Perpetual Trusts, Corpus</i>	\$ 3,975,382	\$ 4,540,223	\$ 3,975,382	\$ 3,975,382		
			\$ -	\$ -		
			\$ -	\$ -		
			\$ -	\$ -		
<b>Total Permanently Restricted Net Assets</b>	<b>\$ 3,975,382</b>	<b>\$ 4,540,223</b>	<b>\$ 3,975,382</b>	<b>\$ 3,975,382</b>		
<b>Change in Permanently Restricted Net Assets</b>		\$ -	\$ -	\$ -		

<b>Anticipated Changes in Net Assets:</b>						
<b>Anticipated New Funds / Gifts:</b>						
<i>Endowments - Perpetual Trusts, Corpus</i>		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -		
<b>Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)</b>						
<i>Endowments - Perpetual Trusts, Corpus</i>	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
<b>Anticipated Use of Funds:</b>						
<i>Endowments - Perpetual Trusts, Corpus</i>	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
	\$ -	\$ -	\$ -	\$ -		
<b>Change in Permanently Restricted Net Assets</b>		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		



United Methodist Committee on Relief (UMCOR)  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated) Funds	\$ 55,595,262	\$ 43,151,920	\$ 50,225,585	\$ 46,705,246
Change in Unrestricted Funds-Increase/(Decrease)		\$ (4,141,402)	\$ (5,369,676)	\$ (3,520,339)

<b>Anticipated Changes in Net Assets:</b>				
Non-Operating Realized Gains (Losses)		\$ -	\$ 5,824,107	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (4,141,402)	\$ (11,193,783)	\$ (3,520,339)
<b>Change in Unrestricted Funds</b>		<b>\$ (4,141,402)</b>	<b>\$ (5,369,676)</b>	<b>\$ (3,520,339)</b>
Check Figure		\$ -	\$ -	\$ -