

The background of the slide features a close-up, shallow depth-of-field photograph of a stack of gold coins. A portion of a gold scale is visible in the upper left, with its circular pans resting on the stack of coins. The lighting is warm and golden, highlighting the metallic textures and the embossed details on the coins.

Budget Allocations: A Values-Based Process



Connectional Table

The United Methodist Church

Our Tasks

The Connectional Table is tasked by the Discipline with determining the allocation for the five apportioned funds:

- World Service Fund
- Africa University
- Ministerial Education Fund
- Black College Fund
- Interdenominational Cooperation Fund



Our Tasks

“(2) The Connectional Table will review **the program priorities, missional priorities, and special programs** and the estimated amount available to the general program agencies,...(and) review both the funding priorities and the estimated amount available to the other funds and then establish the amounts to be distributed to each.”

(¶806.1.b.2, The Book of Discipline of The United Methodist Church, 2016 (BOD)).





OUR THEOLOGICAL GROUNDING

REBUILDING FOR THE BODY OF CHRIST

For God will save Zion and rebuild the cities of Judah; and his servants shall live there and possess it; the children of his servants shall inherit it, and those who love his name shall live in it. (Psalm 69:35-36)

For just as the body is one and has many members, and all the members of the body, though many, are one body, so it is with Christ. For in the one Spirit we were all baptized into one body—Jews or Greeks, slaves or free—and we were all made to drink of one Spirit...Now you are the Body of Christ and individually members of it. (1 Corinthians 12: 12-13, 27)

Our Guiding Values



UMC Mission



Agency's
Core Mission



Missional
Priorities



Emerging Missional
Priorities



Transparency



Fairness & Justice

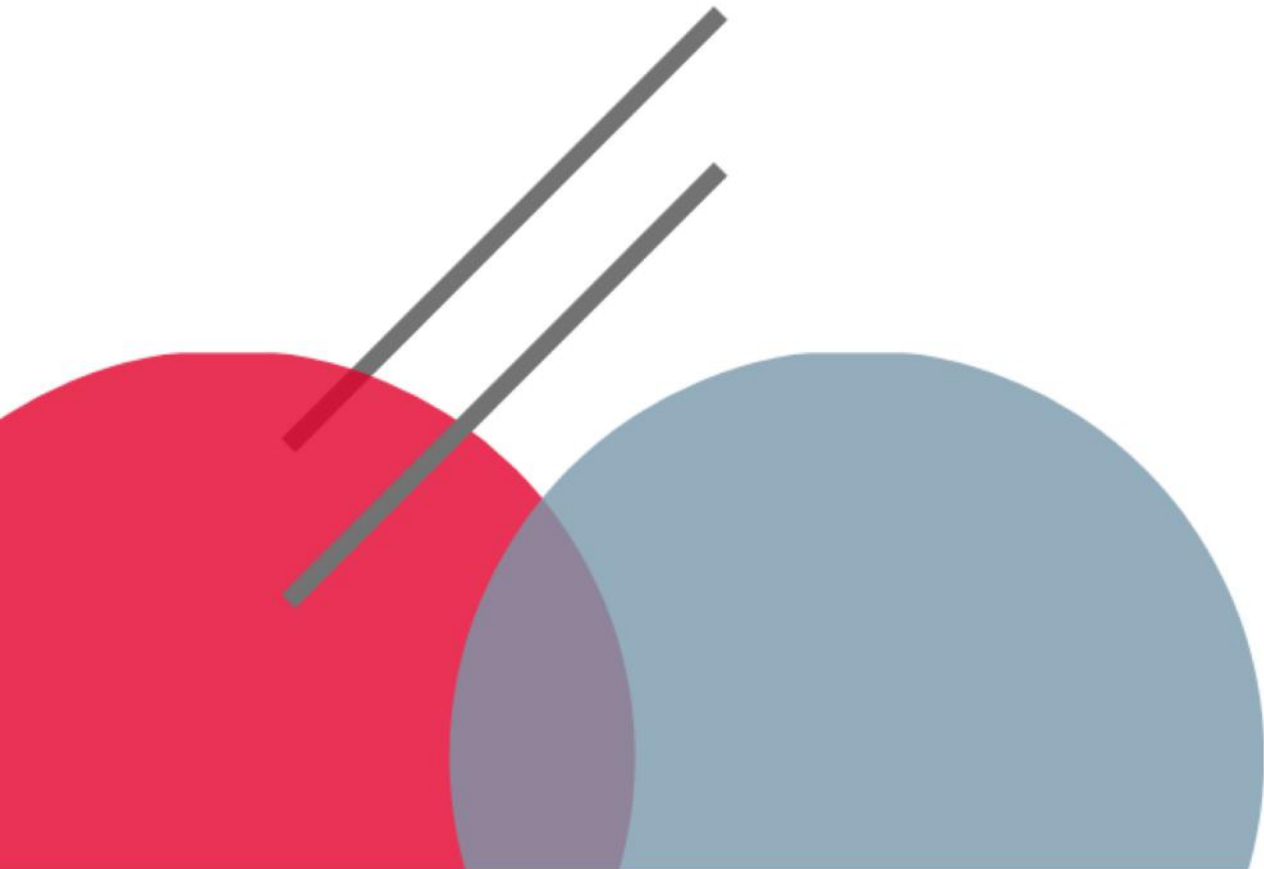


Stewardship

OUR PROCESS

WE ACHIEVED THIS BY
TAKING THE FOLLOWING
STEPS:

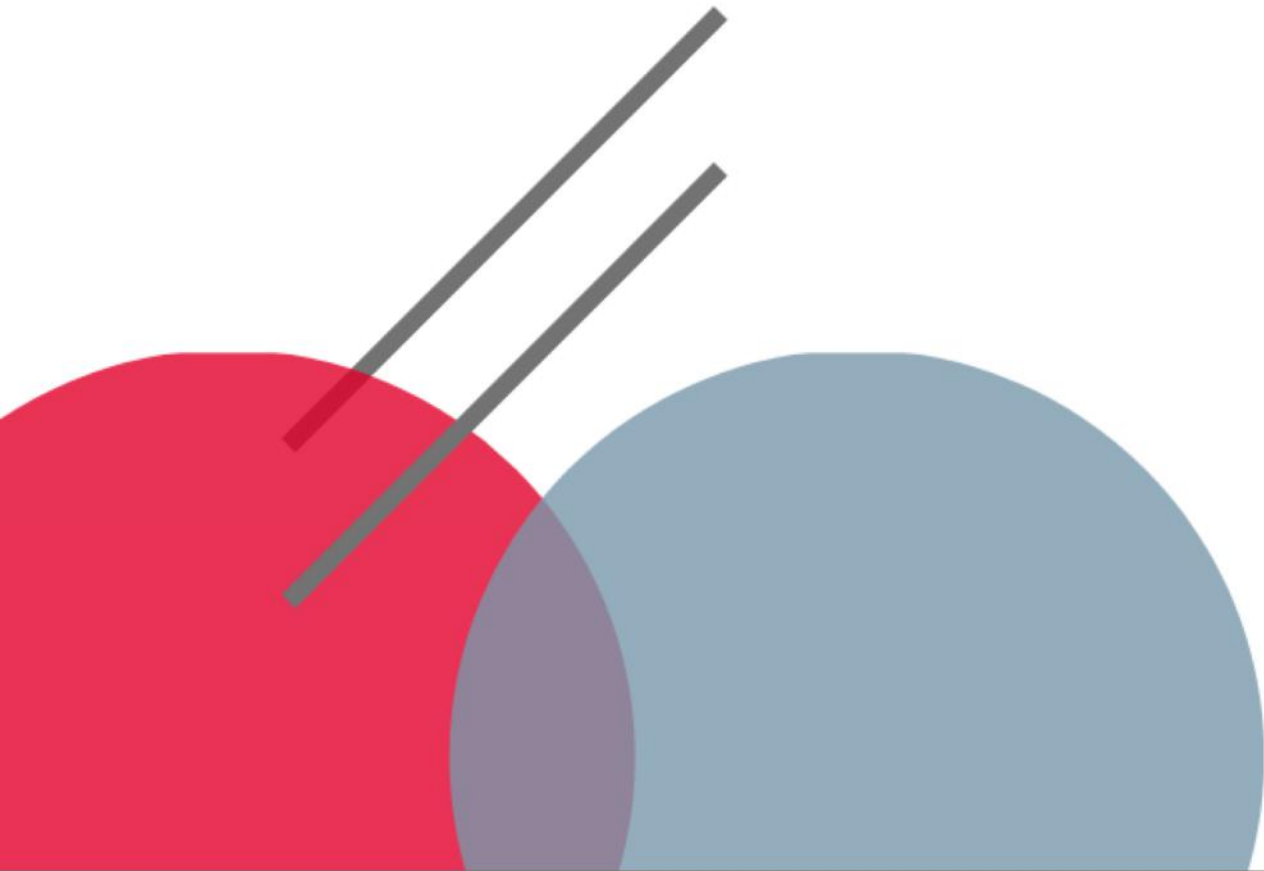
- Grounding ourselves in theology and discernment;
- Analyzing agency and fund metrics, including:
 - Agency documents detailing missional priorities,
 - Spending plan narratives and meetings with agency treasurers, 2017 audited financial statements for each fund,
 - Reserves;



OUR PROCESS

WE ACHIEVED THIS BY
TAKING THE FOLLOWING
STEPS:

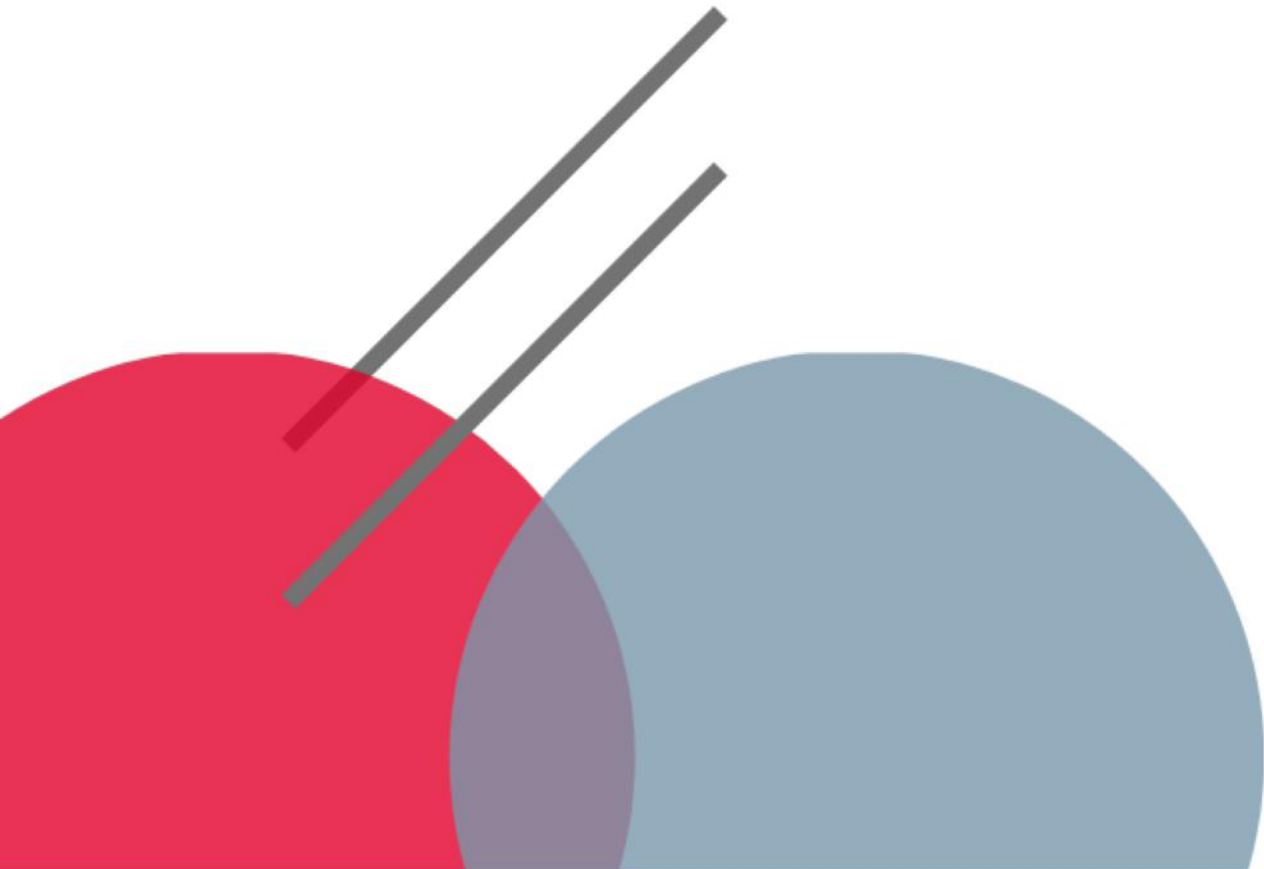
- Conducting evaluations of agencies and producing an evaluations report, a process that included:
 - Developing an evaluation philosophy,
 - Agency-created logic models that detailed projects, programs, operations, activities and goals, and the resources used to achieve those goals,
 - Reviewing evaluation reports and core mission documents for each agency;



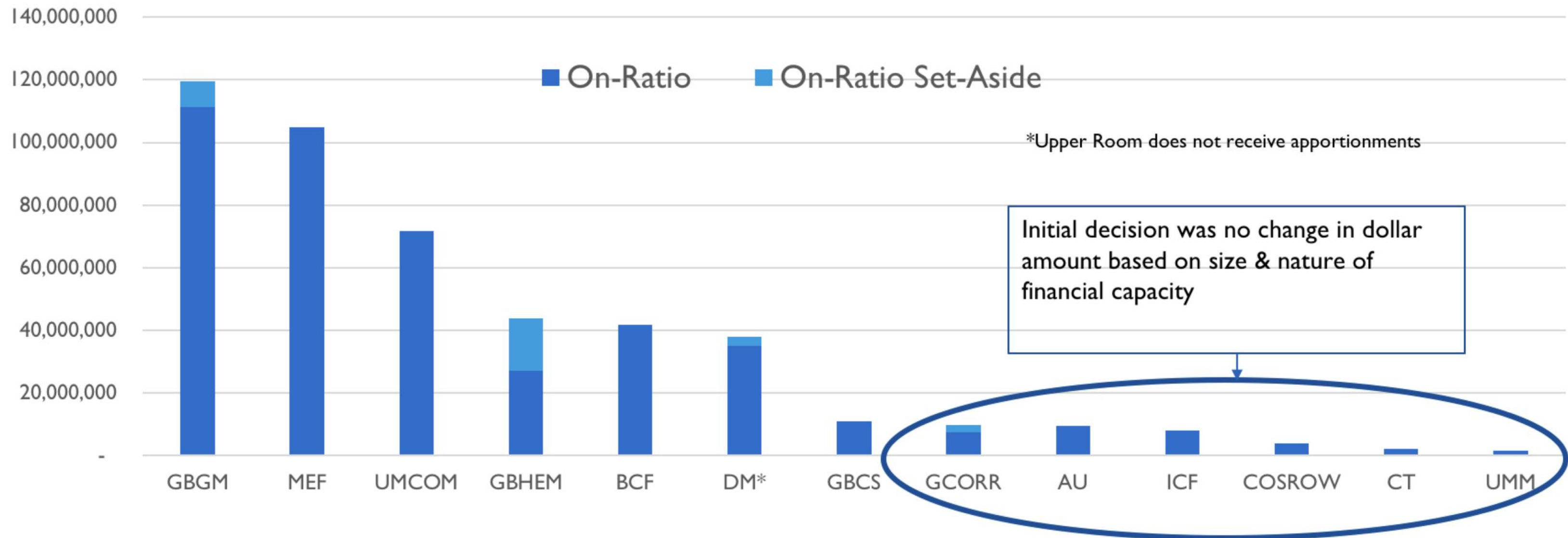
OUR PROCESS

WE ACHIEVED THIS BY
TAKING THE FOLLOWING
STEPS:

- Consulting with a financial professional, Bill Brownson, who:
 - Used GCFA and agency data (treasurers' reports, audited financial statements, etc.),
 - Reviewed undesignated and board-designated reserves for each fund as reported in financial statements,
 - Analyzed financial statements for overall agency capacity (indication of capacity included: reserves, invested assets, donor-restricted assets and illiquid assets);

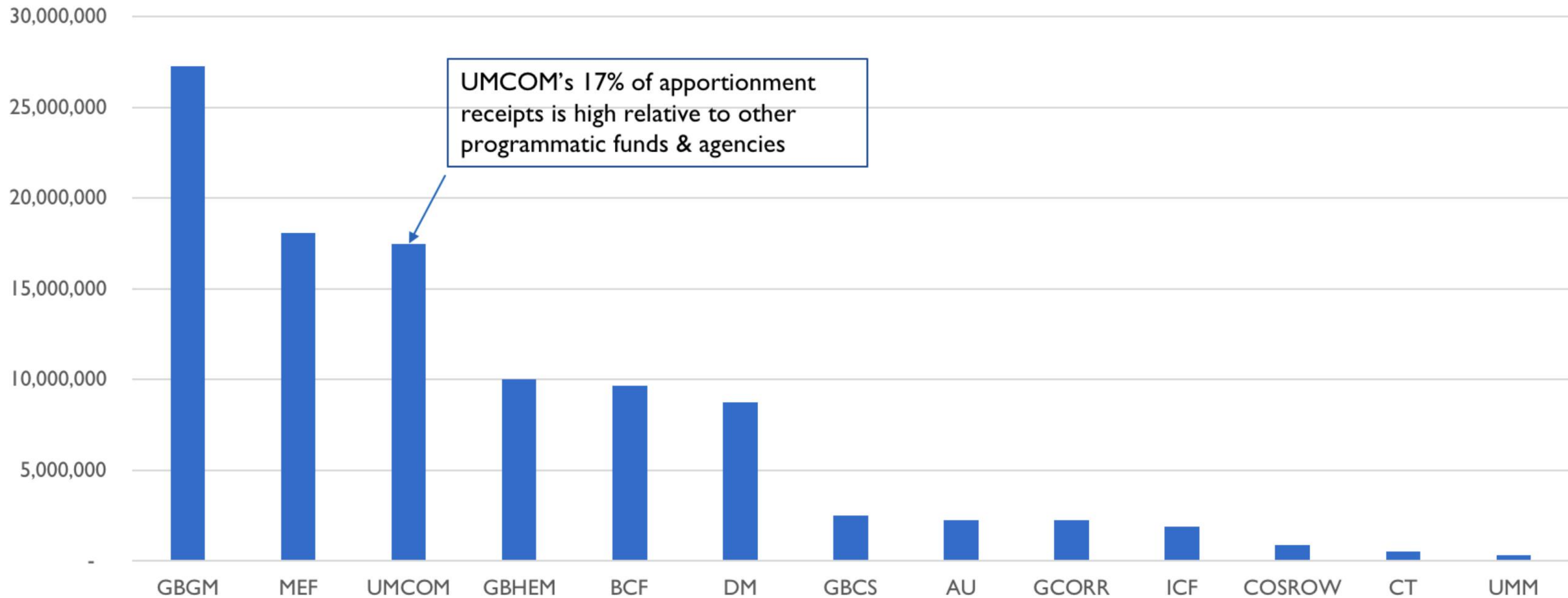


Current quadrennium allocation: \$464 million

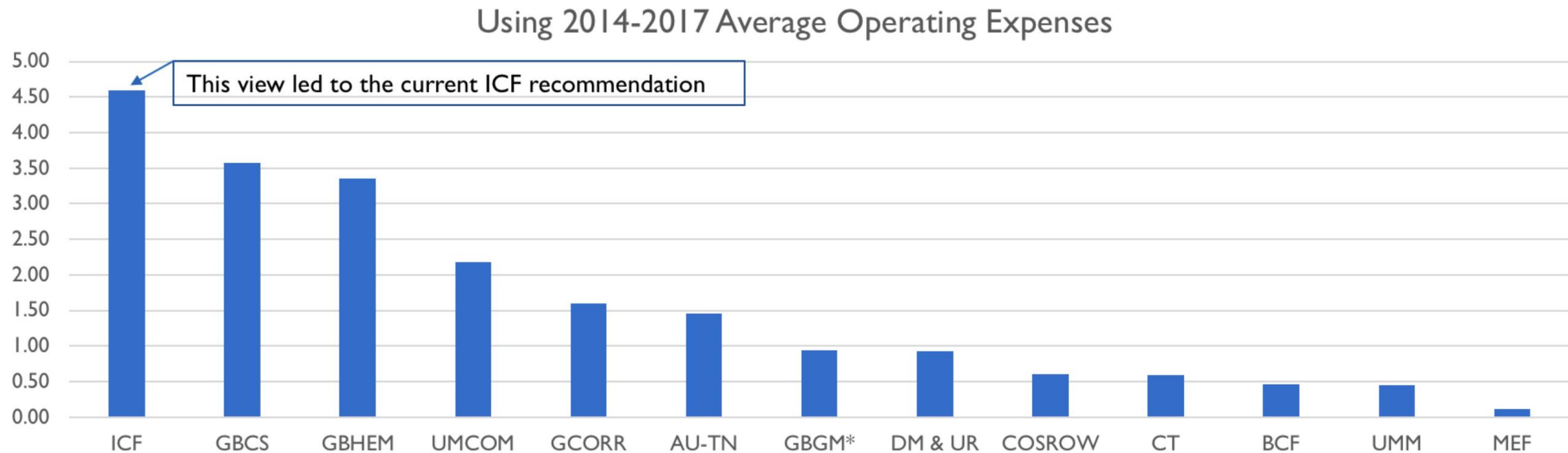


Graph Total is \$465,645,044. When reduced by Fixed CT of \$2,140,350 and contingency of \$463,825 is added, this ties to the current quad on-ratio allocation of \$463,968,519 (ref: current quad GCFA commitment book)

Apportionment receipts: 2017 (Financial Statements)



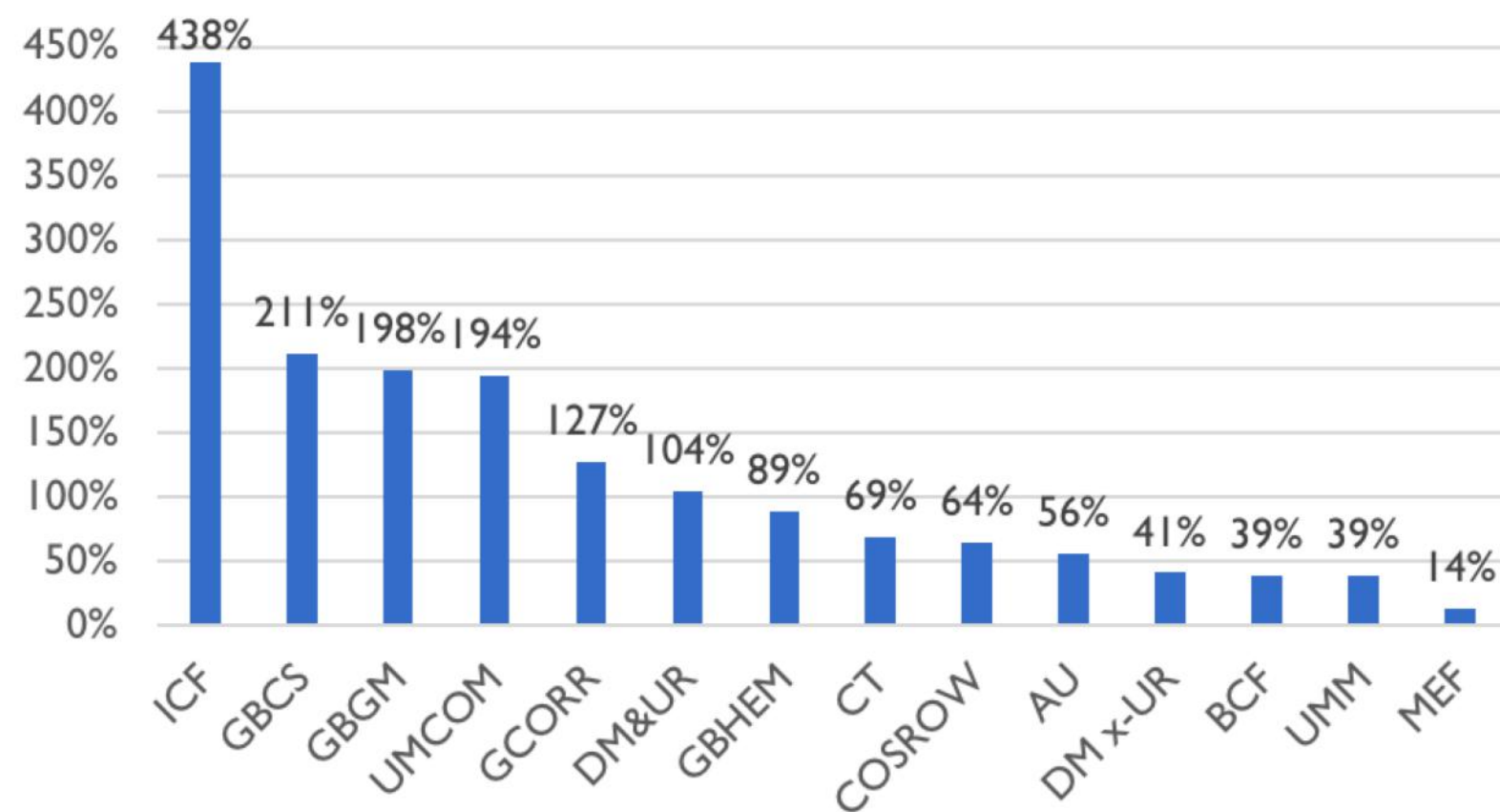
4-Year average operating expense to 12/31/17 unrestricted net assets



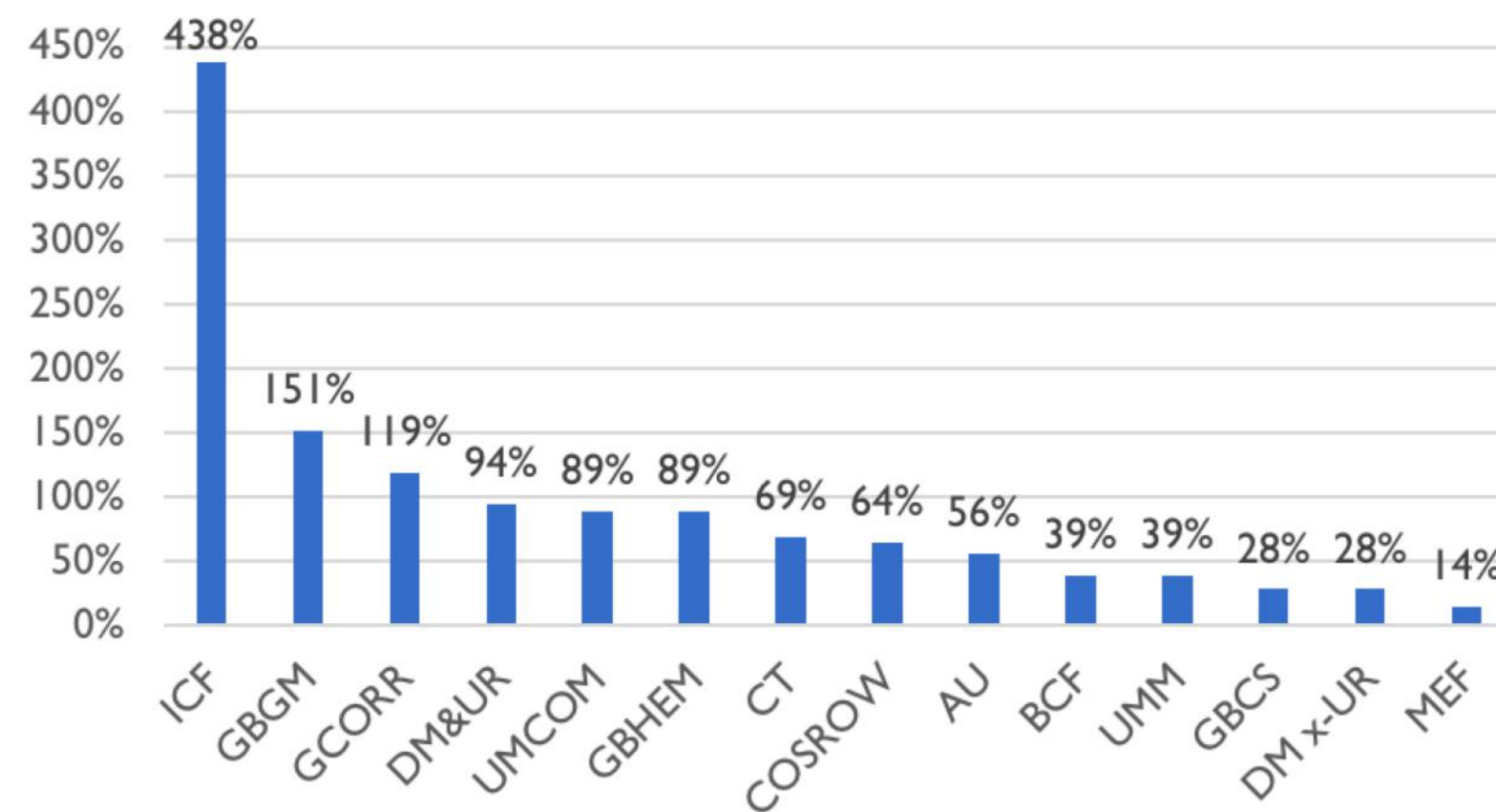
- GBGM's data adjusted for missionary pension plan liability
- The higher the number the more accumulated unrestricted net assets available to meet typical annual expenses

Funds available within one year to meet expenses

Funds available within 1 year, including Board-designated : Total Expense



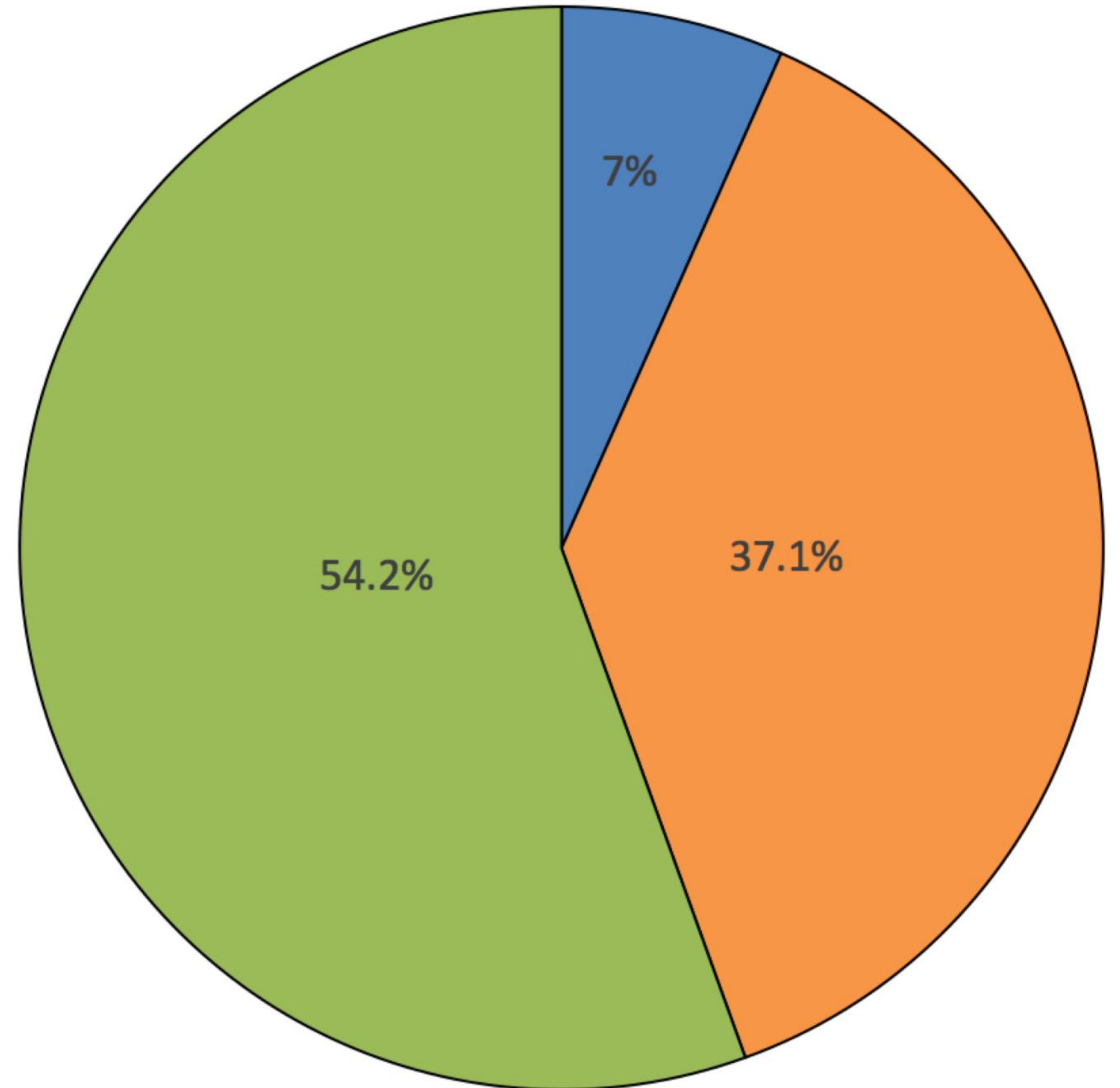
Funds available within 1 year-excluding board-designated : Total Expense



Indicates for how long an organization can pay its bills relative to prior year expenses; excludes things like real estate that would take more than a year to liquidate/access. Note: GBGM's data is not adjusted for missionary pension plan liability.

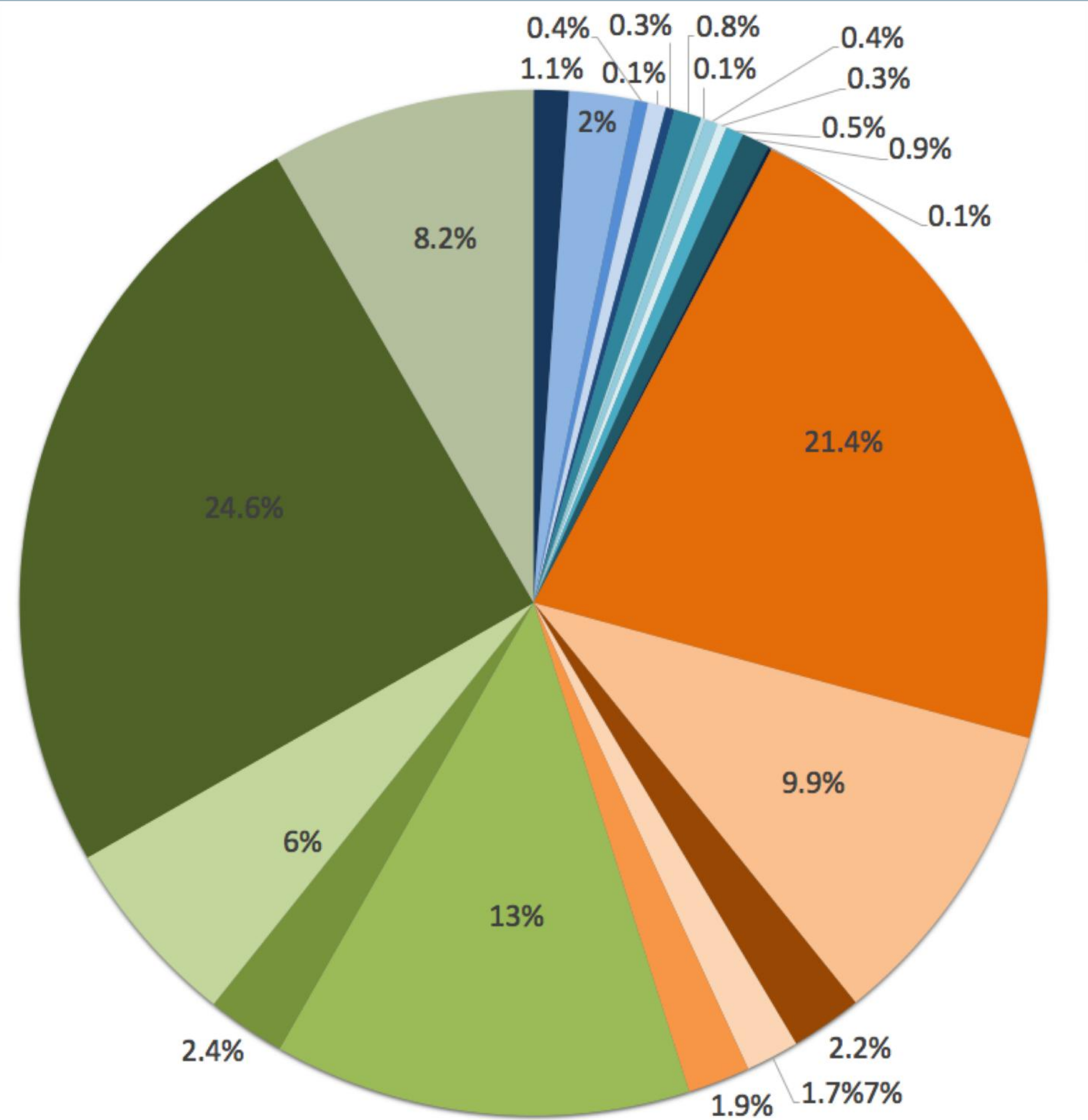
Allocations according to program type

- Smaller Commissions, CT, ICF, Natl. Plans, WSCF: 7%
- Education Funds: 37.1%
- Program Agencies & UMCOM: 54.2%



Splitting the Pie

■ GCSRW: 1.1%	■ MEF: 21.4%
■ GCORR: 2%	■ BCF: 9.9%
■ UMM: 0.4%	■ AU: 2.2%
■ CT: 0.1%	■ YCI: 1.7%
■ ICF: 0.3%	■ CCTEF: 1.9%
■ KPM: 0.8%	
■ CPPIUM: 0.1%	■ UMCOM: 13%
■ AALM: 0.4%	■ GBCS: 2.4%
■ NACP: 0.3%	■ GBHEM: 6%
■ SBC21: 0.5%	■ GBGM: 24.6%
■ NPHLM: 0.9%	■ DM: 8.2%
■ WSCF: 0.1%	



A stack of gold coins is shown on the right side of the image. The top coin is in focus, showing its embossed details. A red semi-transparent overlay covers the left and center portions of the image, with the word "Questions?" written in white serif font in the center. A thin vertical line is visible on the left edge of the red overlay.

Questions?

Thank you

For more information:

[BIT.LY/UMCCTAllocations](https://bit.ly/UMCCTAllocations)



Connectional Table

The United Methodist Church

WWW.UMC.ORG/CONNECTIONALTABLE

