



FINANCE & ADMINISTRATION

General Council on Finance and Administration

THE UNITED METHODIST CHURCH



QUADRENNIAL TRAINING 2025

Church Finances

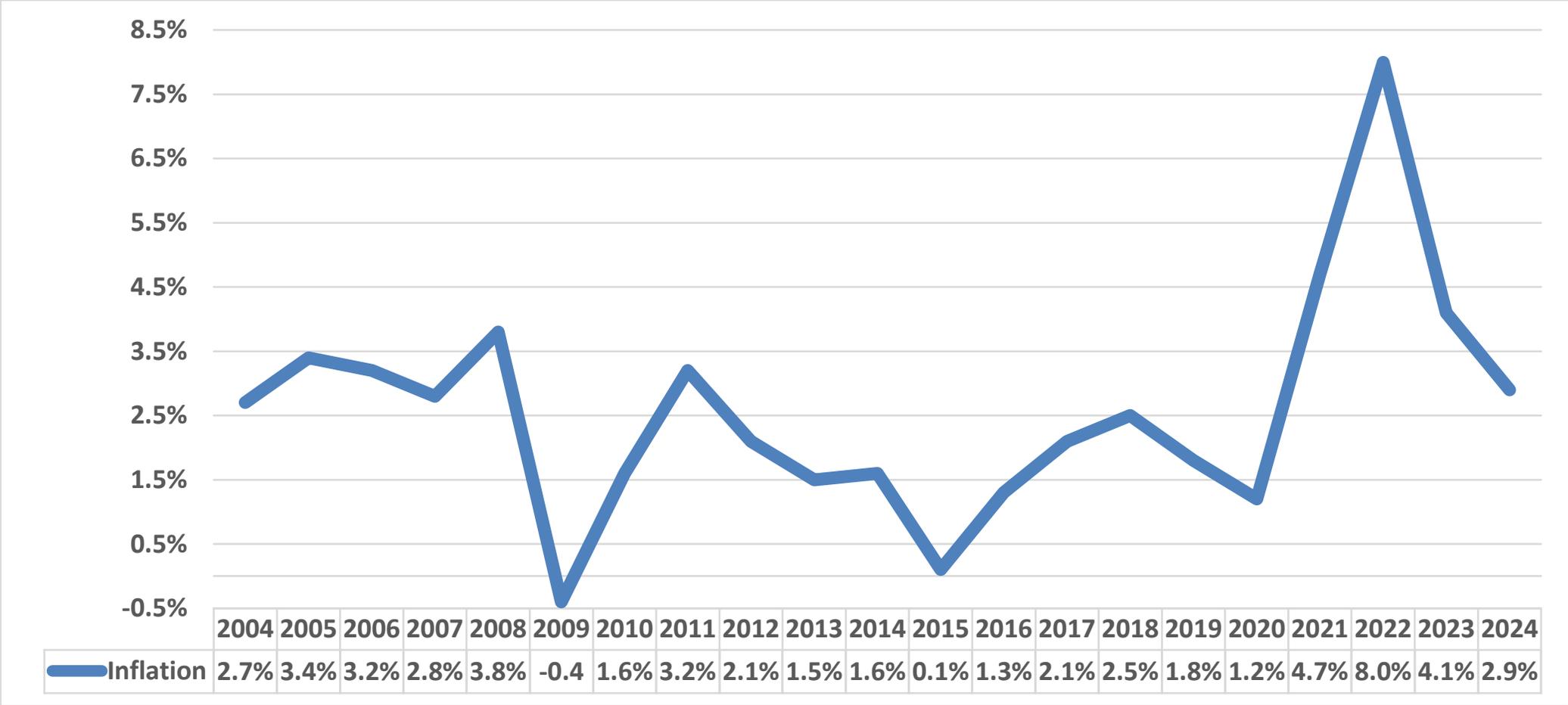
Rick King, GCFA CFO



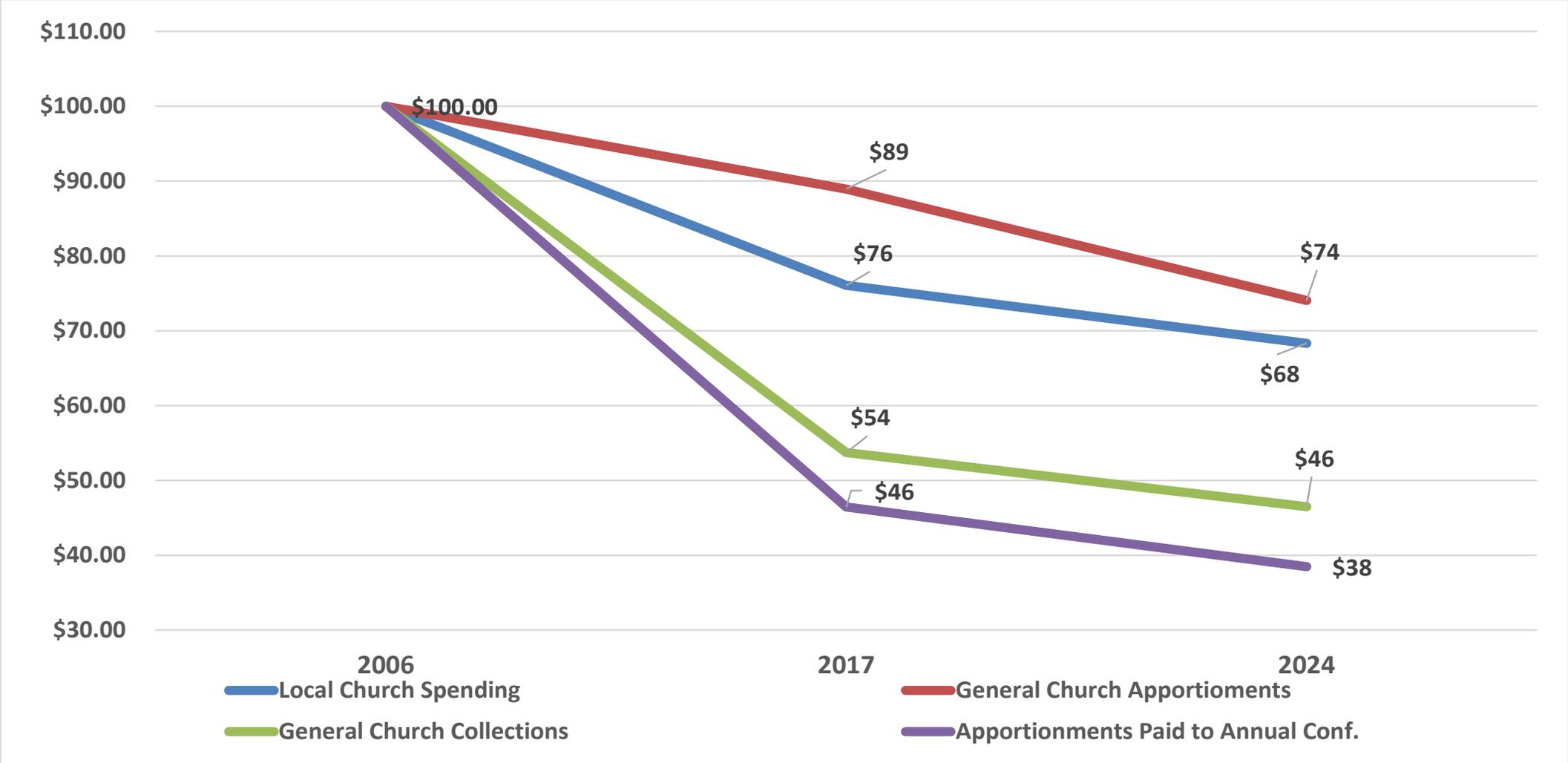
Church Finances – Effect of Inflation



U.S. Inflation Over the Past 20 Years



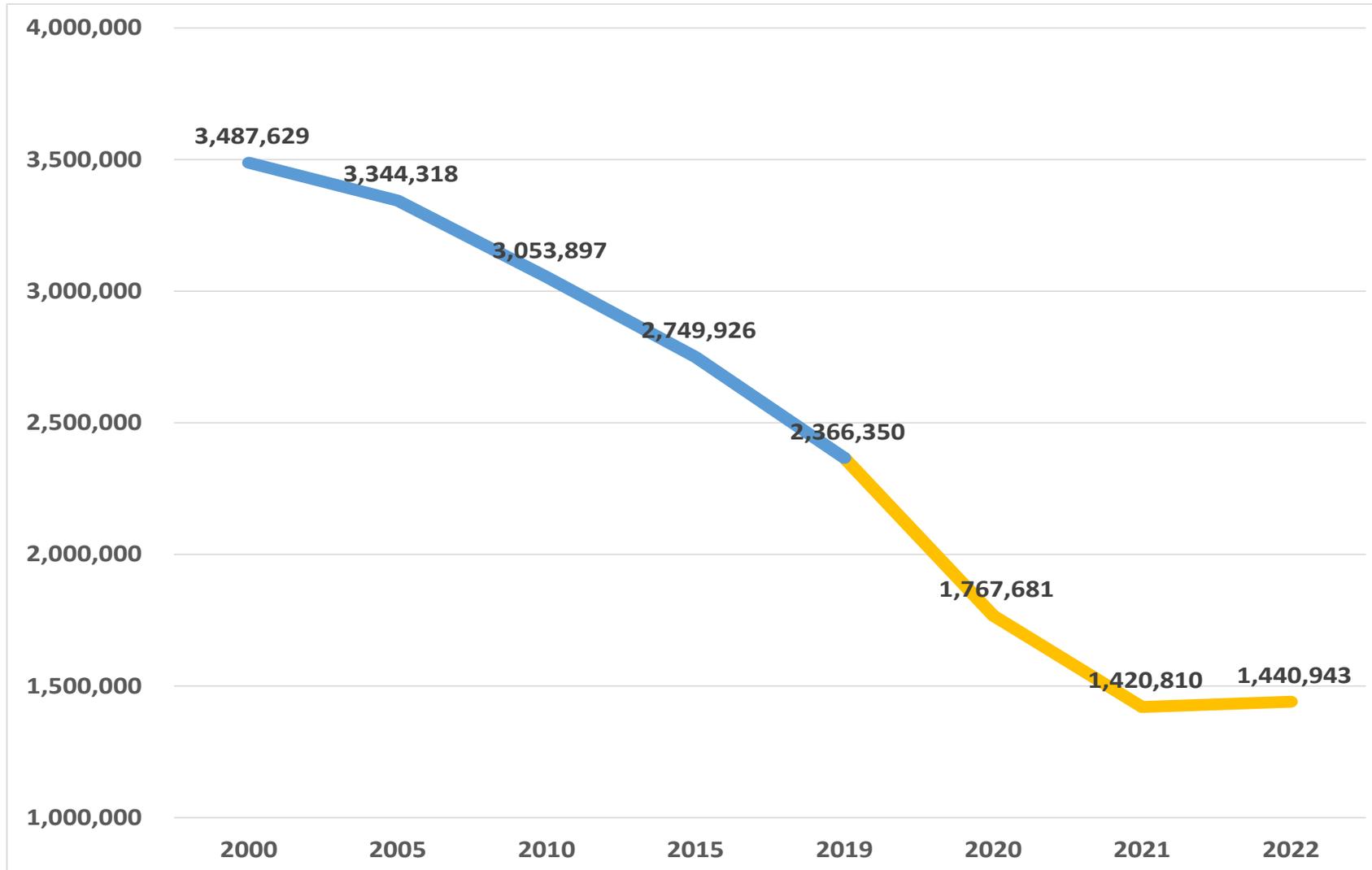
Financial Metrics Adjusted for Inflation



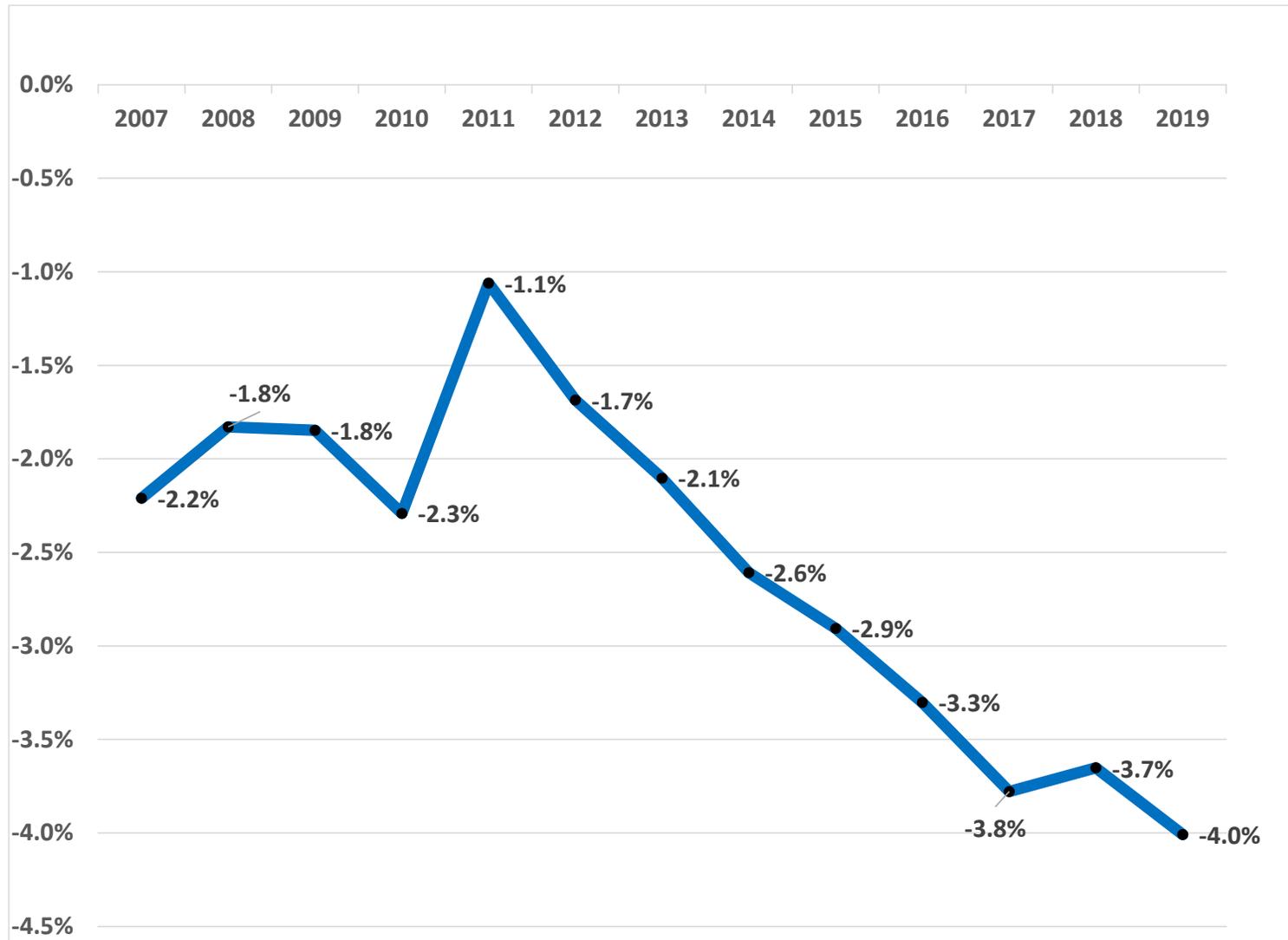
Local Churches



Weekly Worship Attendance 20 Year Trend



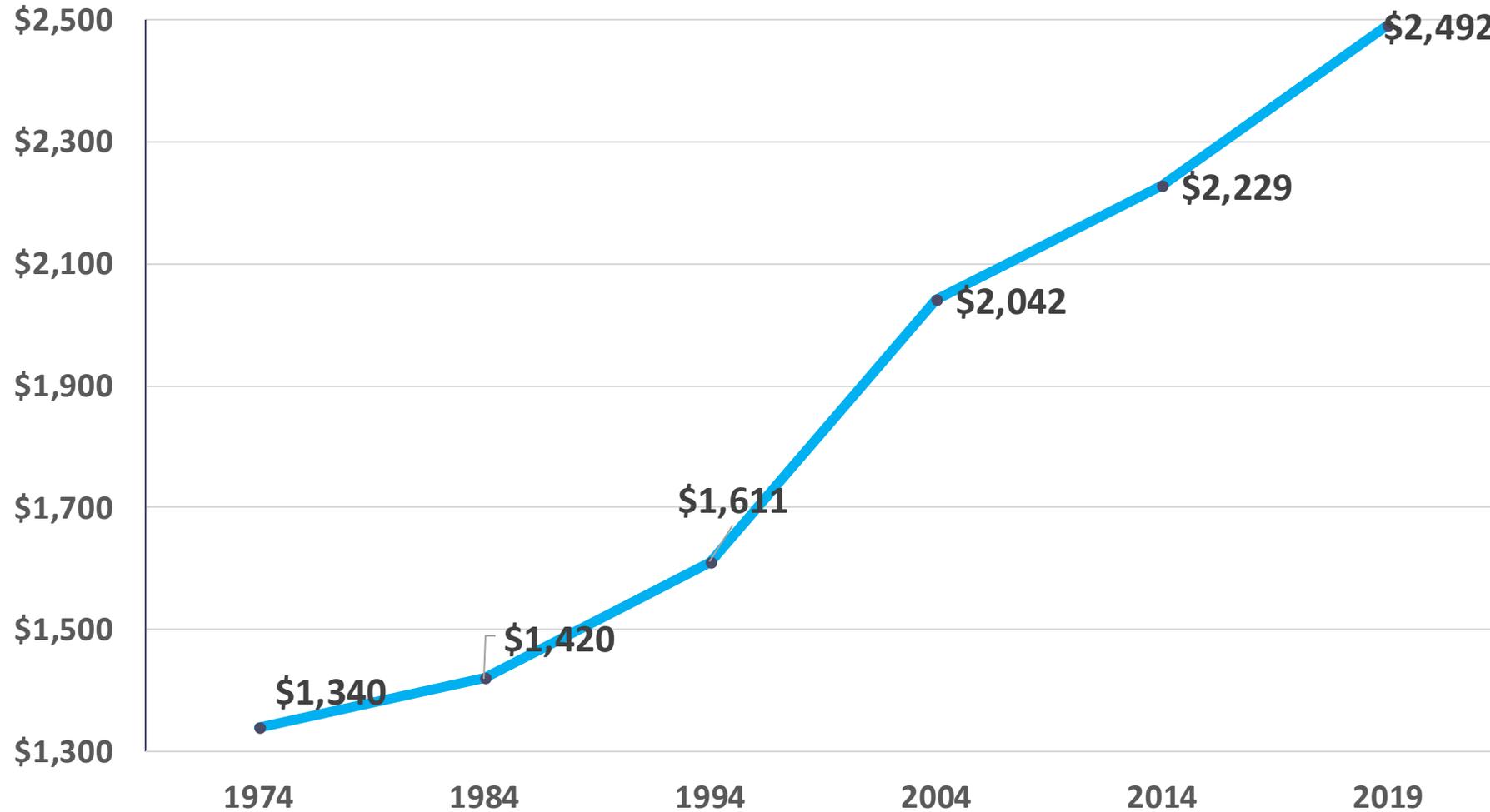
% Change Worship Attendance 2007-2019



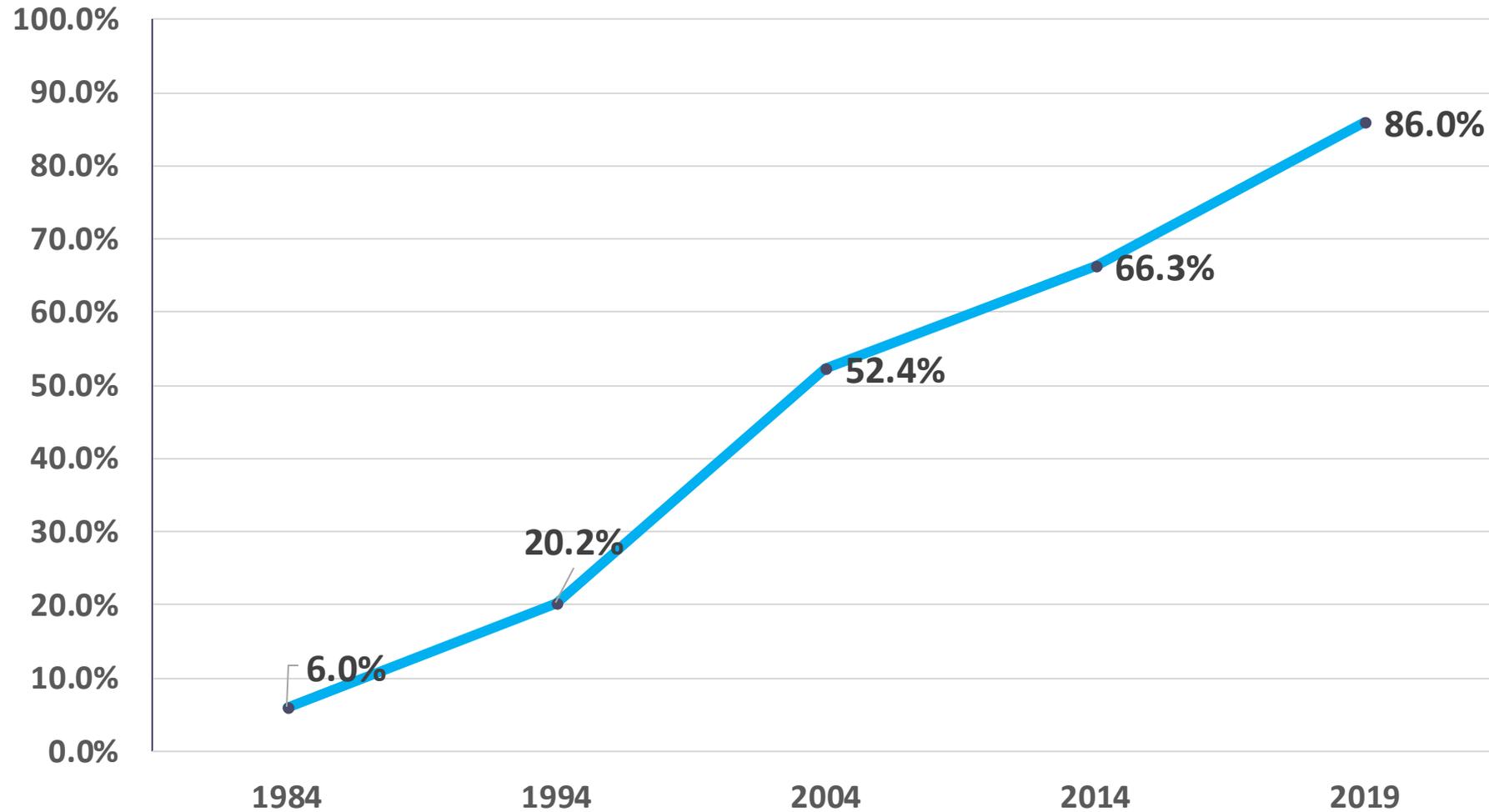
Attendance Changes Prior to COVID & Disaffiliation:

- 29% cumulative decline over 12-year Period.
- Since 2011 attendance was declining at an increasing rate

Local Church Spending Per Attendee in Real Dollars (Inflation Adjusted)



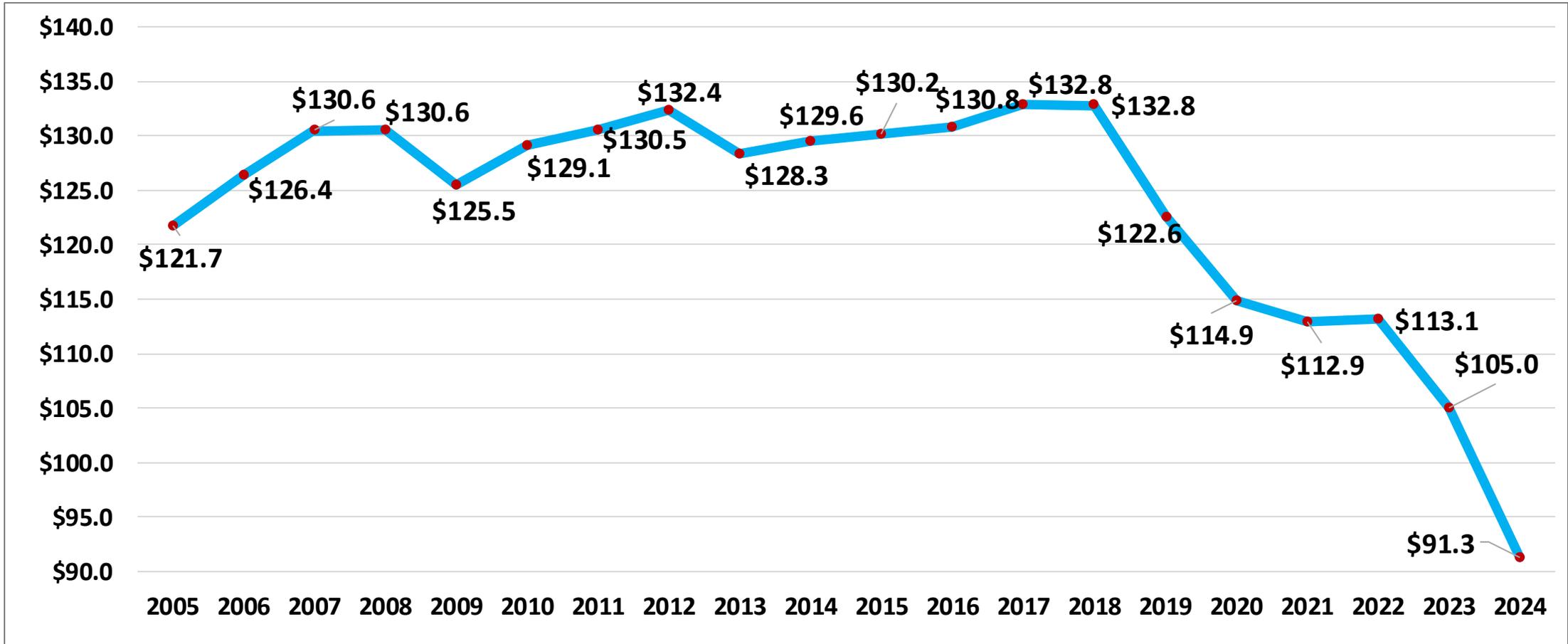
Cumulative Change in Spending Per Attendee in Inflation Adj. Dollars



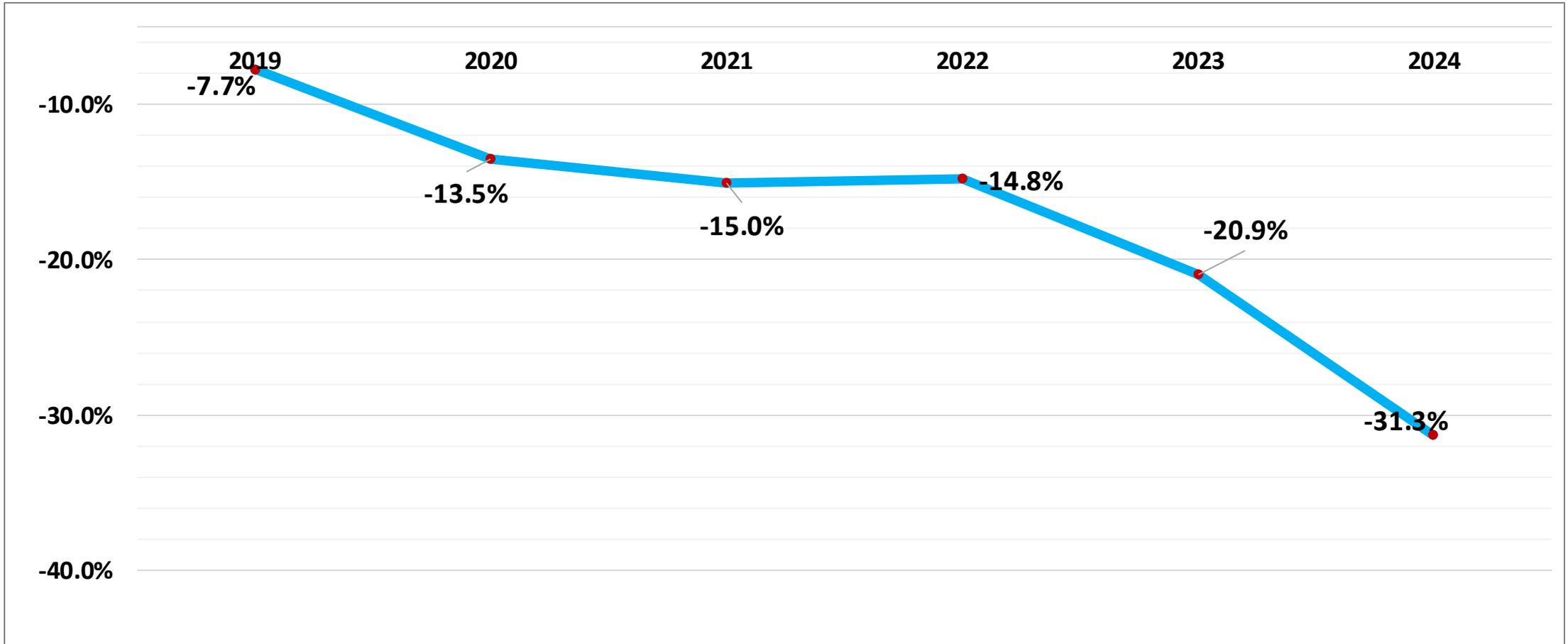
General Church



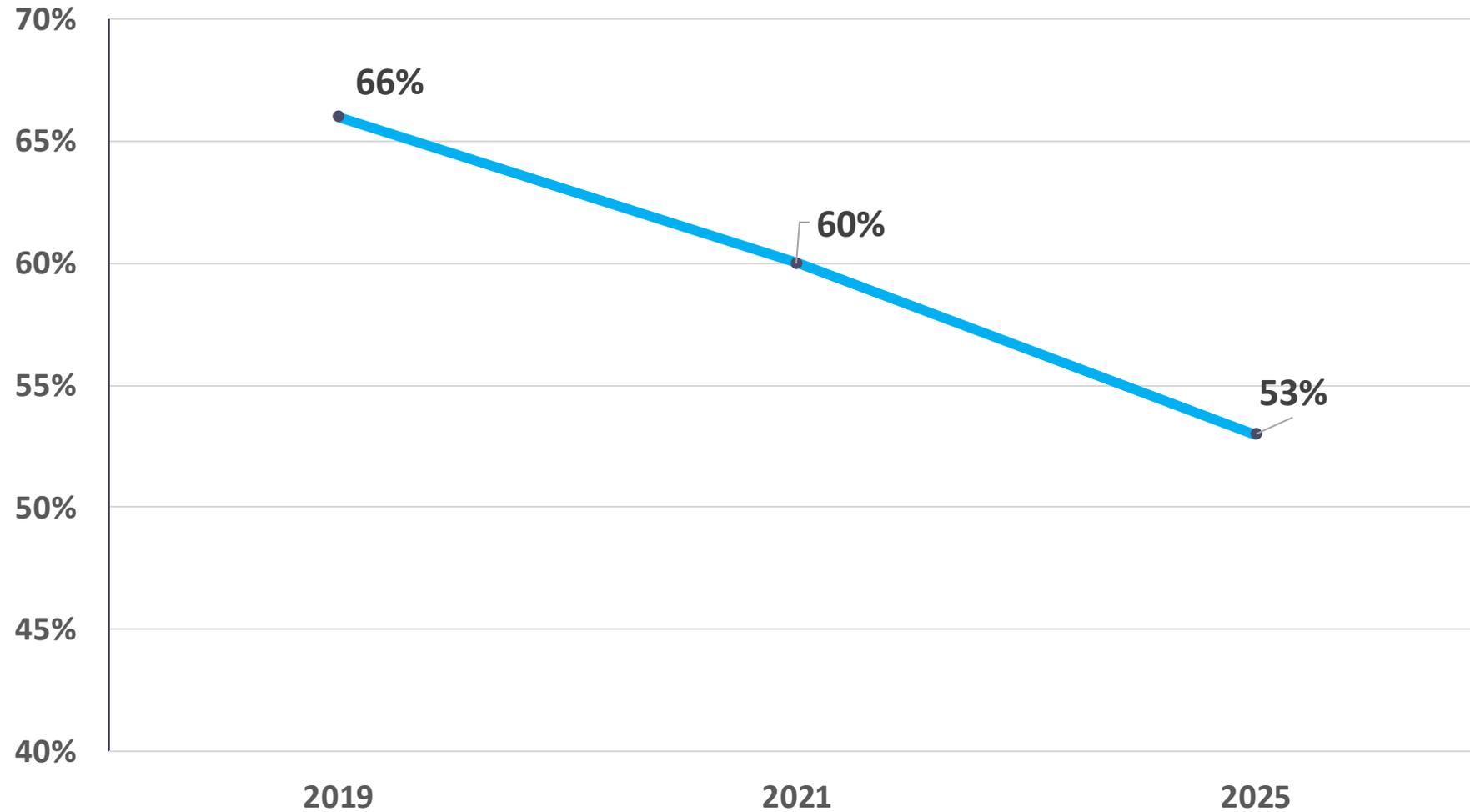
General Church Apportionment Receipts



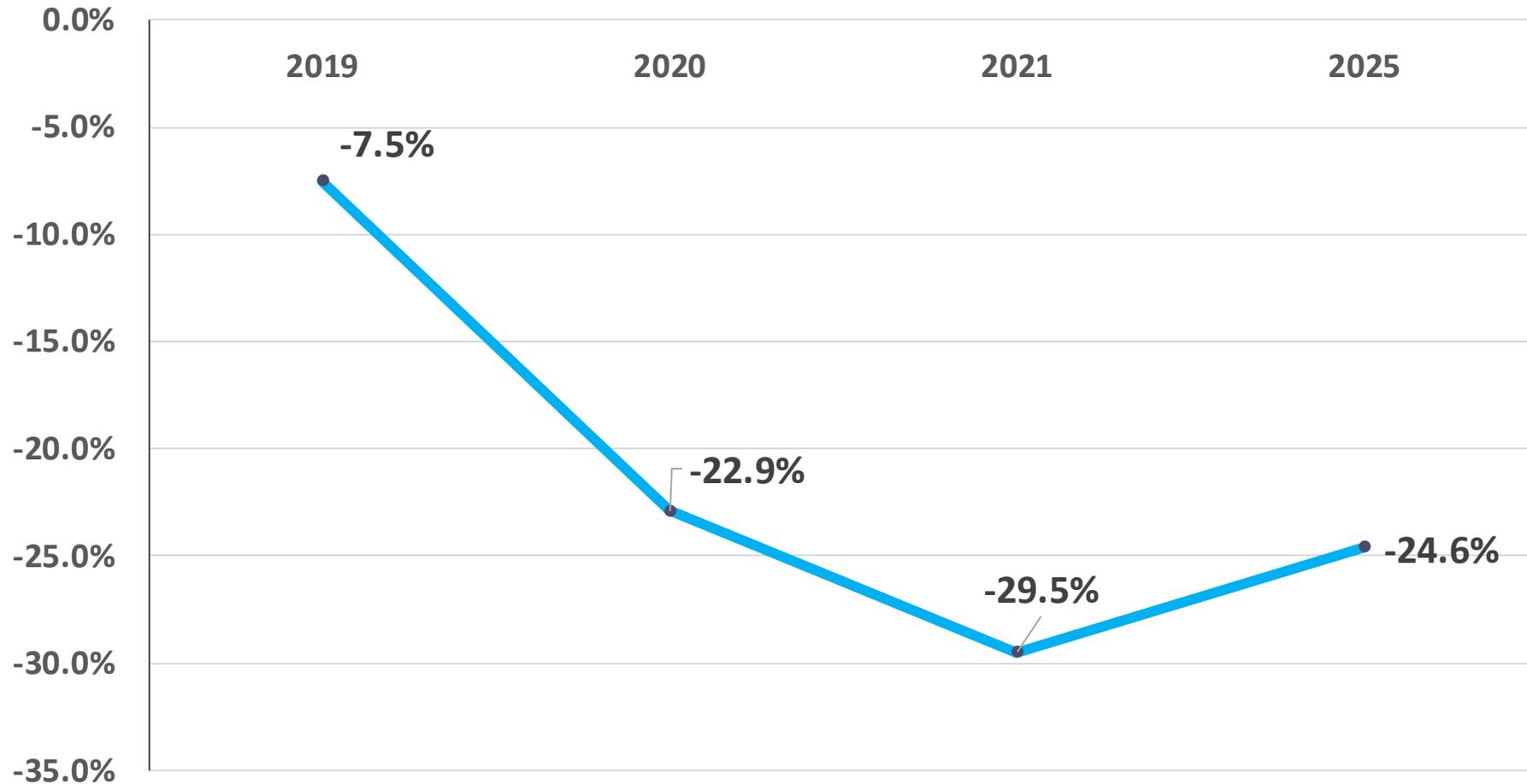
Apportionment Receipts Cumulative Change From 2018



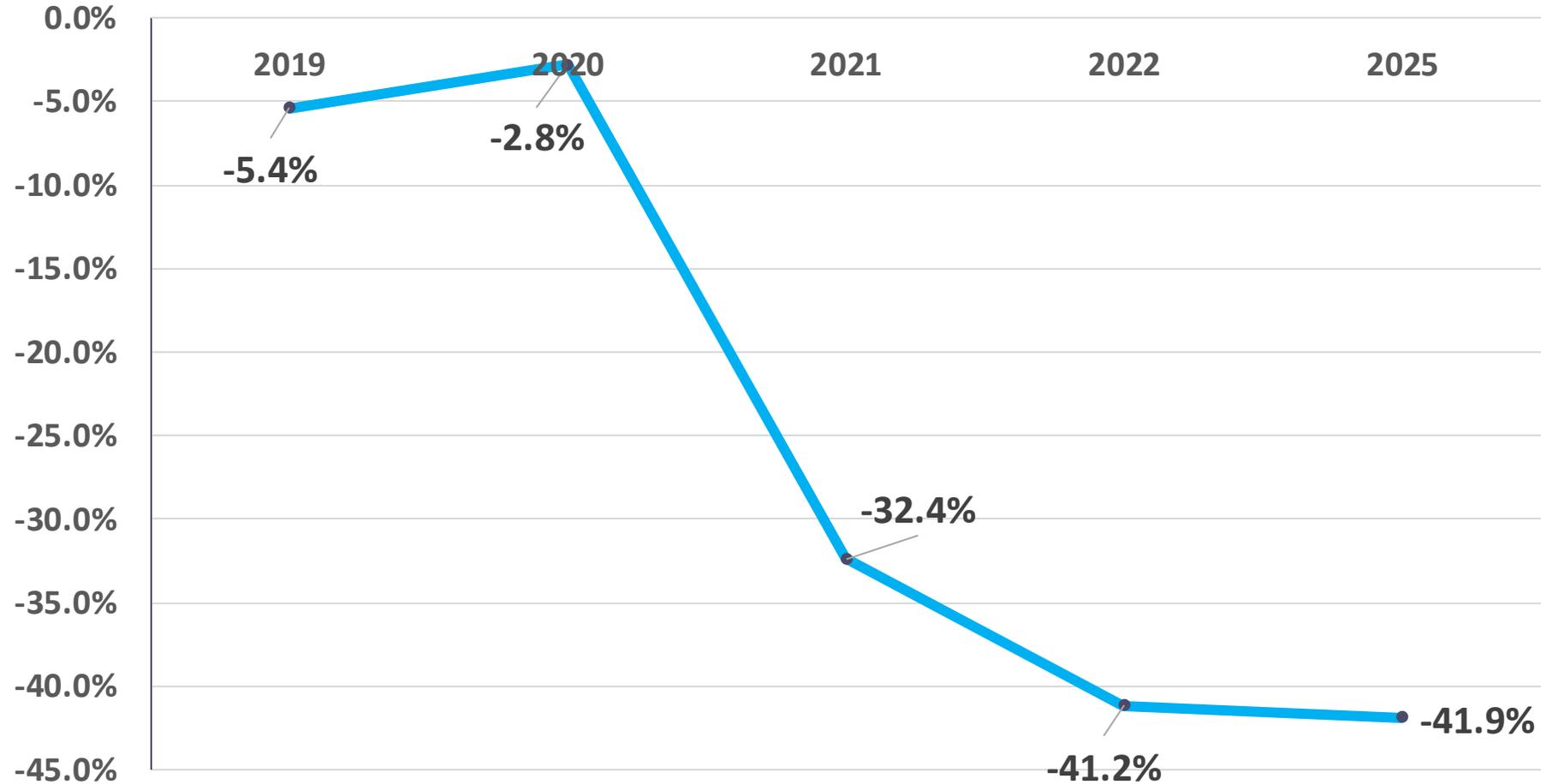
General Agency Apportionments as Percentage of Total Revenue



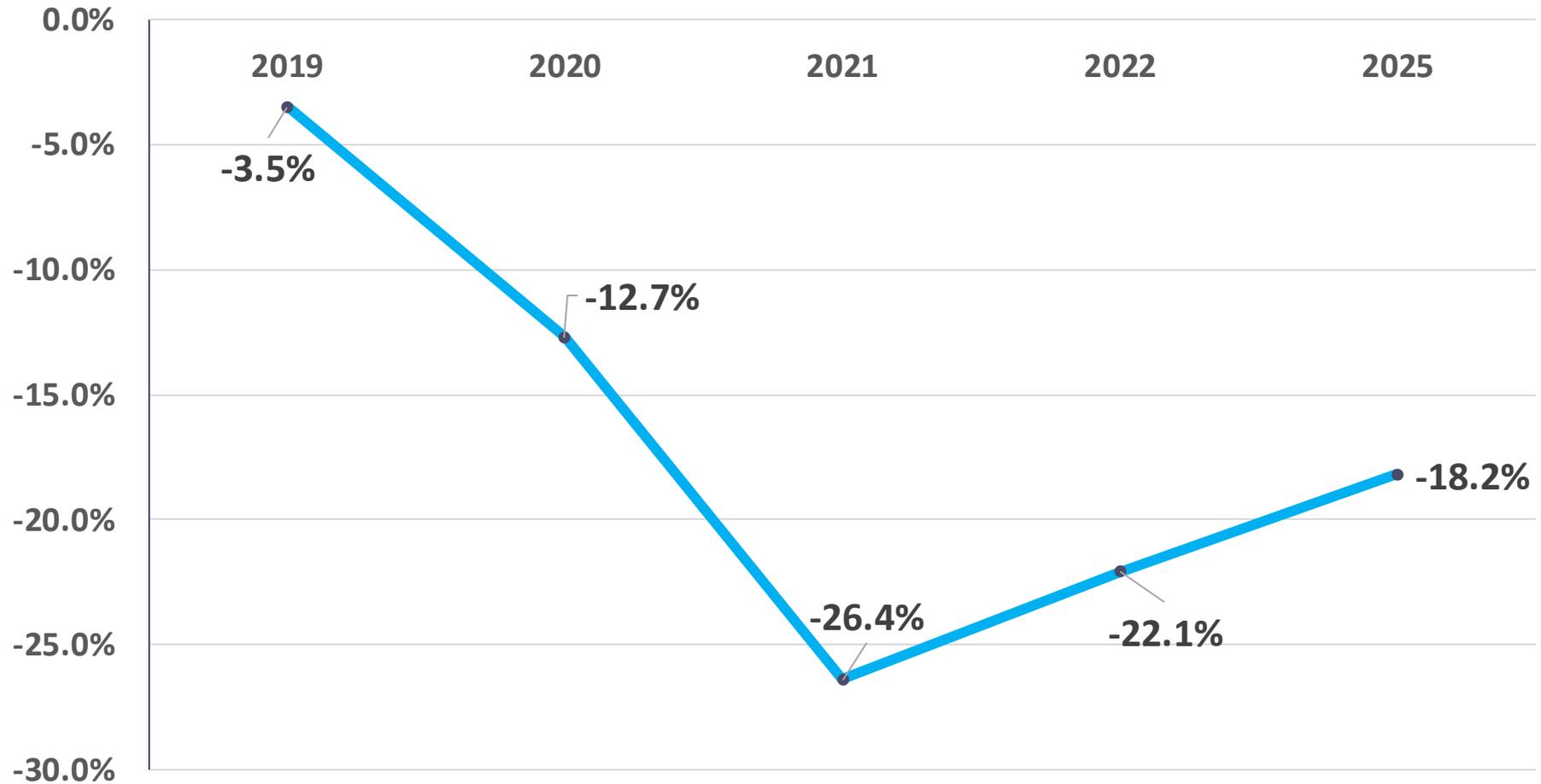
General Agency Cumulative Change in Total Spending from 2018



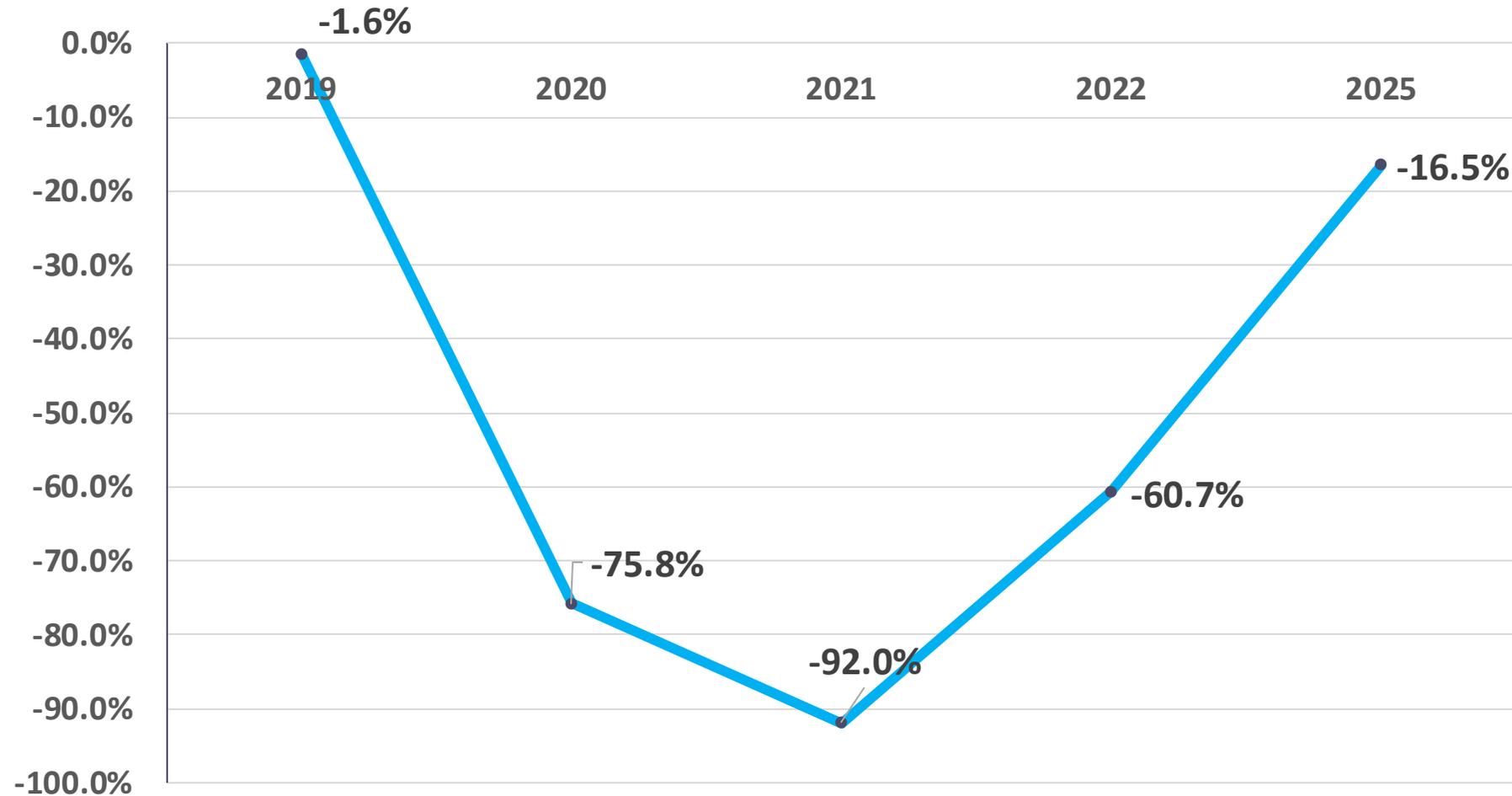
General Agency Cumulative Change in Building Costs from 2018



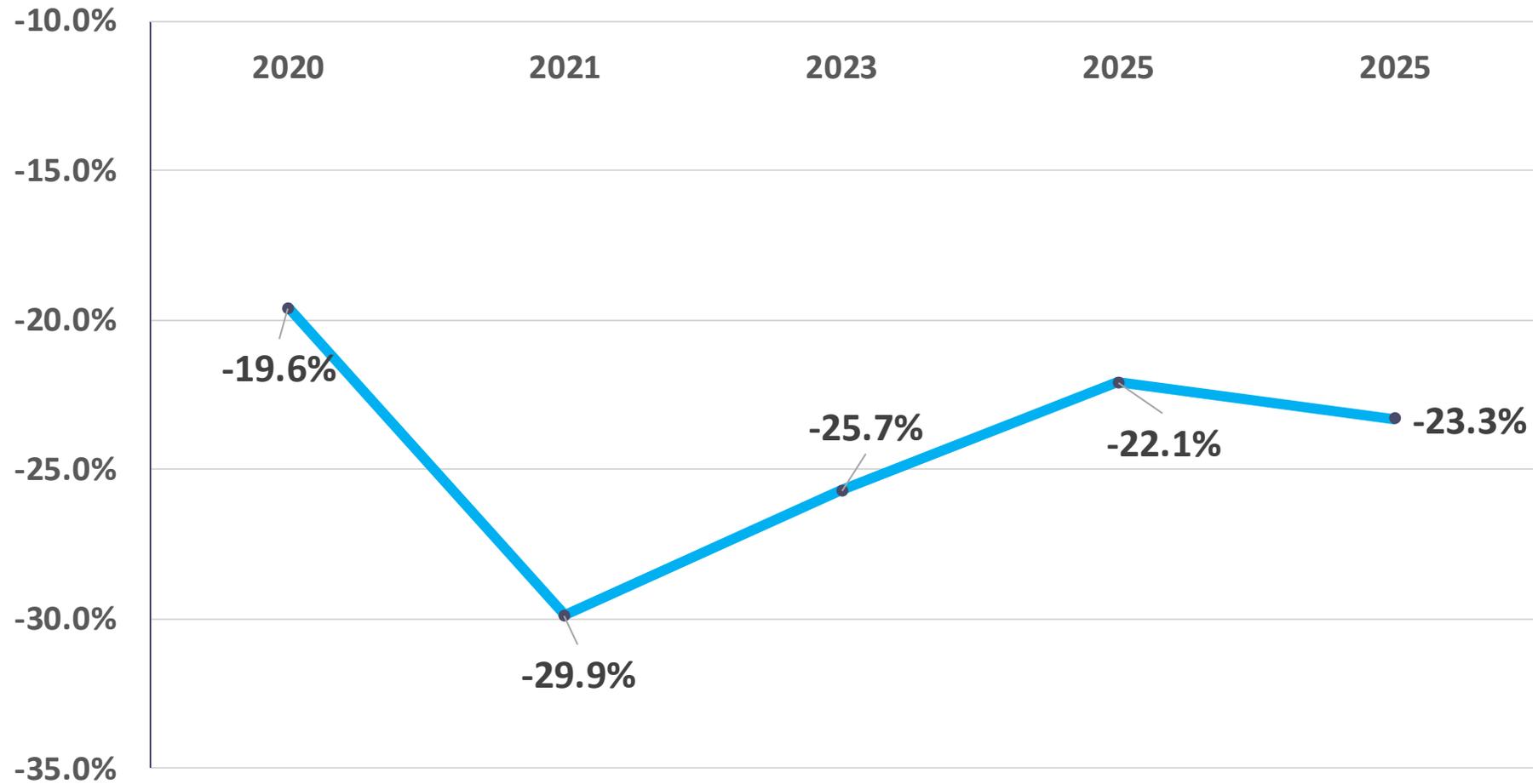
General Agency Cumulative Change in Salary & Benefit Costs from 2018



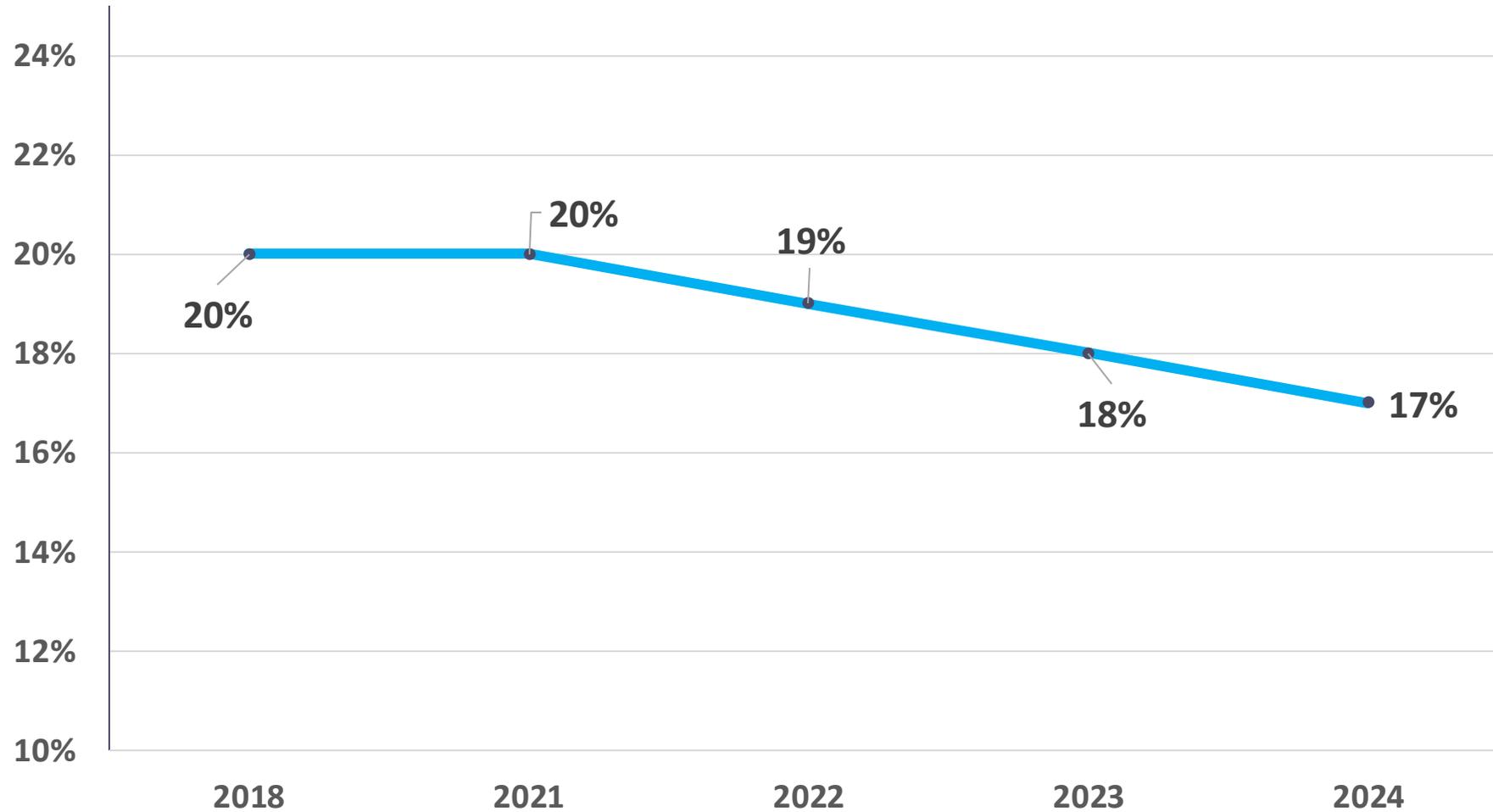
General Agency Cumulative Change in Travel & Meeting Costs from 2018



General Agency Cumulative Change in Administrative Costs from 2019



General Agency Administrative Costs as Percentage of Total Spending



General Agency Unrestricted Net Assets (Excluding Fixed Assets)



Figures in Thousands

Agency / Fund	Unrestricted Net Assets Excl. Fixed Assets			Change from 2022	Change from 2018
	2018	2022	2023		
Global Ministries (Excl. UMCOR) (1)	\$ 45,580	\$ 142,654	\$ 168,401	\$ 25,747	\$122,822
General Board of Higher Education & Ministry (2)	\$ 22,733	\$ 50,137	\$ 60,099	\$ 9,962	\$ 37,366
General Board of Discipleship Ministries (2)	\$ 5,608	\$ 37,282	\$ 43,321	\$ 6,039	\$ 37,713
UM Communications	\$ 33,947	\$ 35,027	\$ 36,899	\$ 1,873	\$ 2,952
General Board of Church & Society	\$ 12,014	\$ 15,688	\$ 17,851	\$ 2,164	\$ 5,838
General Council on Finance & Admin (3)	\$ 1,732	\$ 23,892	\$ 25,305	\$ 1,413	\$ 23,573
Episcopal Fund	\$ 16,533	\$ 21,342	\$ 20,664	\$ (678)	\$ 4,131
Africa University	\$ 2,877	\$ 2,099	\$ 942	\$ (1,157)	\$ (1,936)
General Commission on Religion & Race	\$ 2,576	\$ 3,786	\$ 4,019	\$ 232	\$ 1,442
General Commission on United Methodist Men (4)	\$ 509	\$ 1,086	\$ 4,186	\$ 3,101	\$ 3,678
General Commission on Archives & History	\$ 834	\$ 1,336	\$ 1,278	\$ (58)	\$ 445
General Commission on the Status & Role of Women	\$ 635	\$ 1,138	\$ 1,232	\$ 94	\$ 597
The Connectional Table	\$ 289	\$ 816	\$ 954	\$ 138	\$ 665
Total	\$ 145,867	\$ 336,282	\$ 385,152	\$ 48,870	\$239,286

2024 & 2025: Projected to decrease reserves by \$14 million each year

- (1) Includes movement of \$64 million pension liability to Wespath in 2020.
- (2) Includes \$55 million sale of the Kern Building where the proceeds were split 50/50 between GBHEM & DM 2021
- (3) Includes \$13.5 million sale of 1 Music Circle N.
- (4) Includes \$3.1 million sale Building in Nashville

Annual Conferences



Annual Conference Net Assets as of 12/31/16 (Via GCFA Survey)



	Unrestricted	Donor Restricted		Total
		Purpose	Endowment	
Total of Survey Responses (2)	\$ 398,810,460	\$ 348,040,303	\$ 43,818,793	\$ 790,669,556
Number of Respondents	31	31	31	31
Average Amount Per Response	\$ 12,864,854	\$ 11,227,107	\$ 1,413,509	\$ 25,505,470
Total # of Annual Conferences	53	53	53	53
Simple Projection of Total (1)	\$ 681,837,238	\$ 595,036,647	\$ 74,916,001	\$ 1,351,789,886

(1) Assumes the 22 conferences that didn't respond are on average similar to the respondents

(2) Survey was done in conjunction with the work by the Apportionment Sustainability Taskforce.

Annual Conference Finances



1. What Has Changed since 2016?

2. GCFA intends to conduct a survey by the end of the 1st quarter related to Finances
 - I. What information would be helpful for GCFA to collect that would benefit leaders **Making a Plan** for the Denomination?
 - II. Projected apportionment payments for 2025 and beyond?
 - III. Annual conference financial changes?

QUESTIONS





THANK YOU



WEBSITE
WWW.GCFA.ORG



EMAIL
RKING@GCFA.ORG



FINANCE & ADMINISTRATION

General Council on Finance and Administration

THE UNITED METHODIST CHURCH

**UMC
SUPPORT**

