



**FINANCE & ADMINISTRATION**

General Council on Finance and Administration

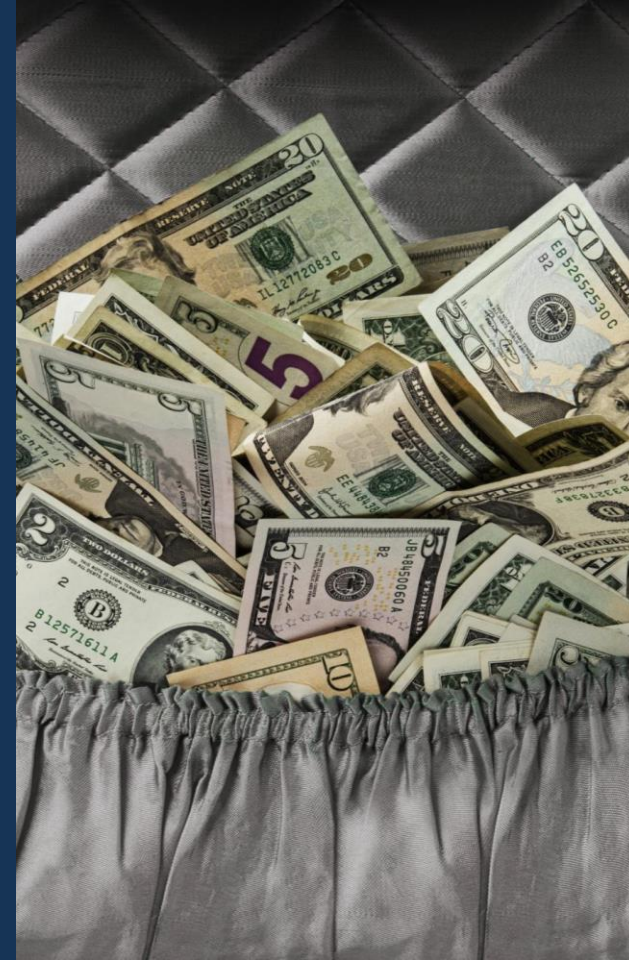
THE UNITED METHODIST CHURCH



# QUADRENNIAL T RAINING 2025

# Church Finances

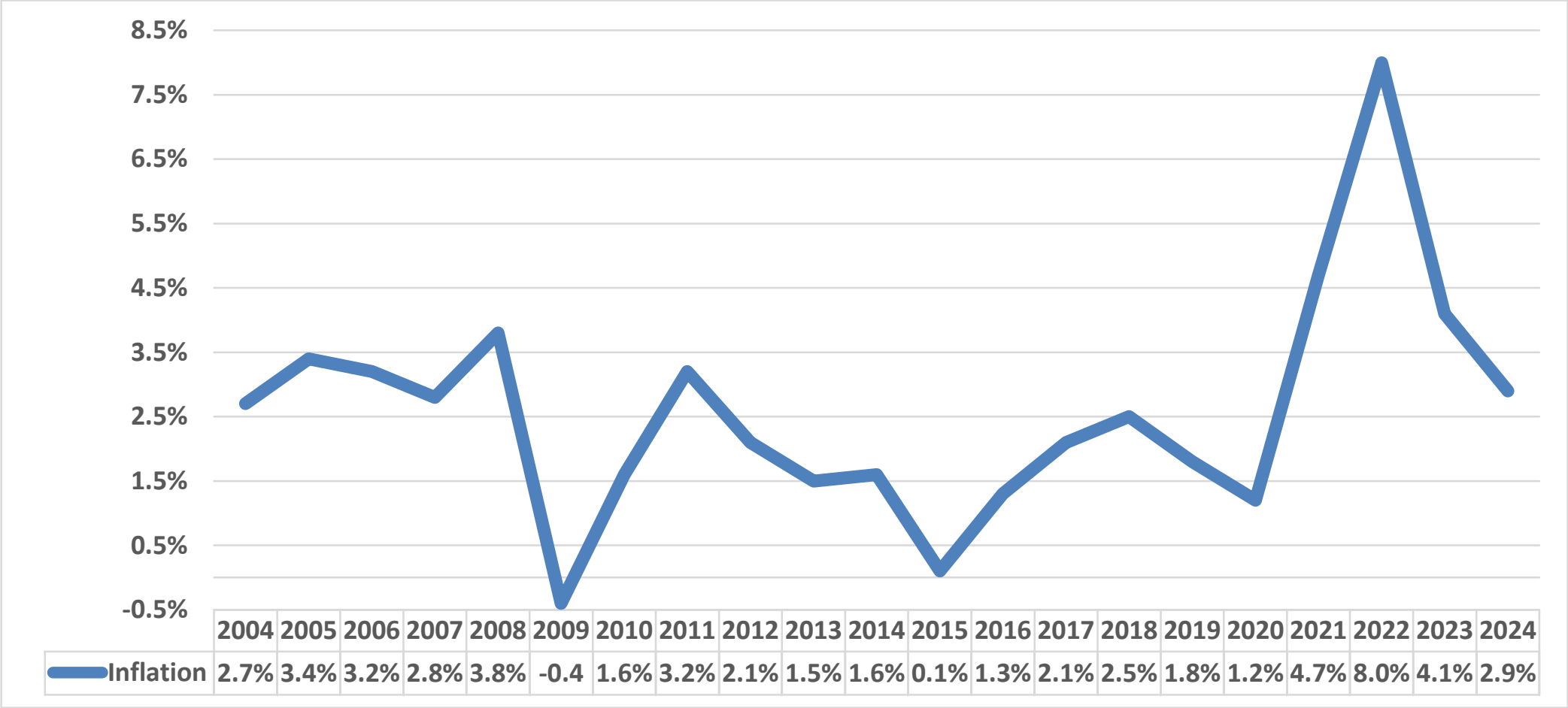
Rick King, GCFA CFO



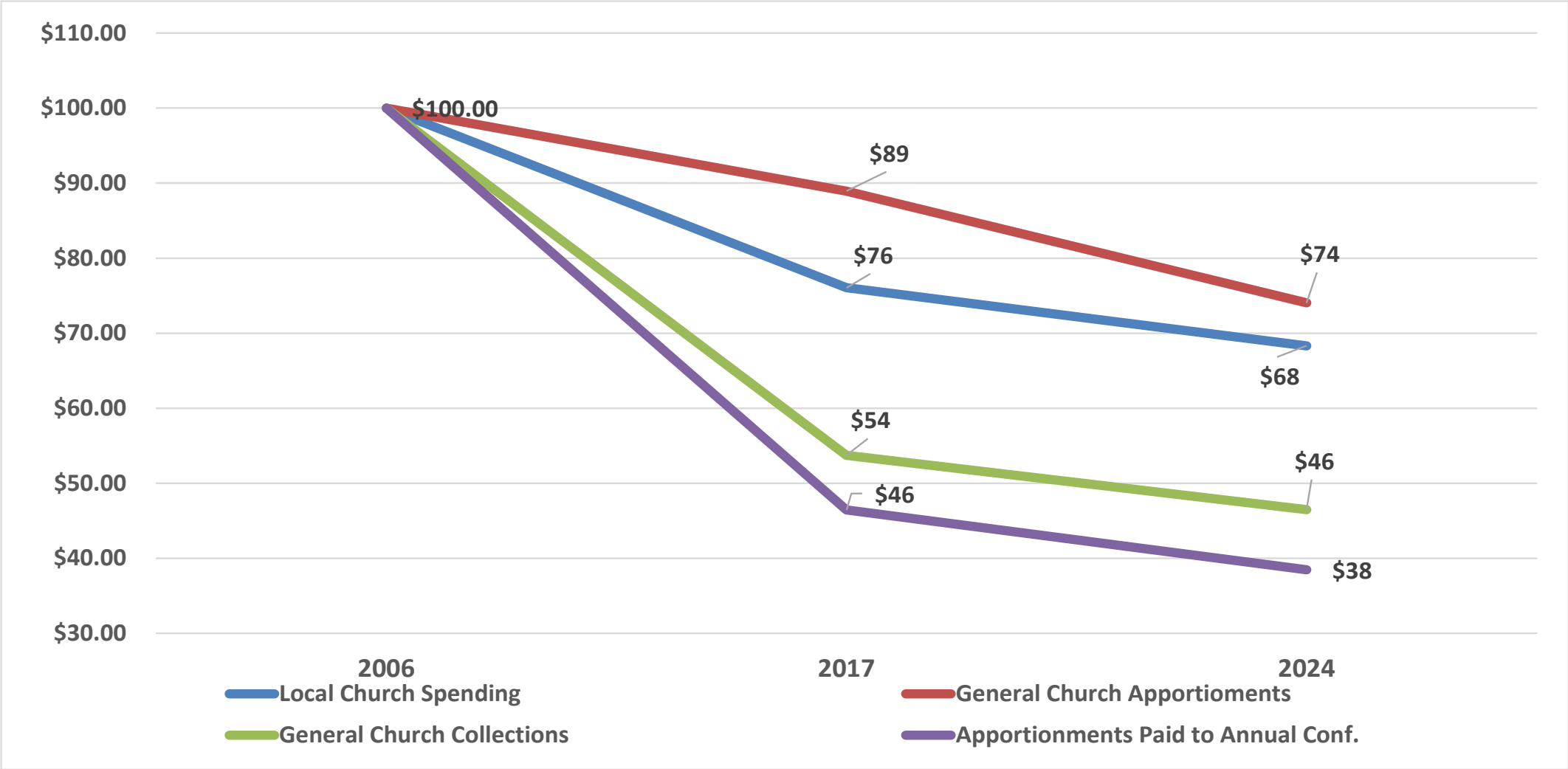
# Church Finances – Effect of Inflation



# U.S. Inflation Over the Past 20 Years



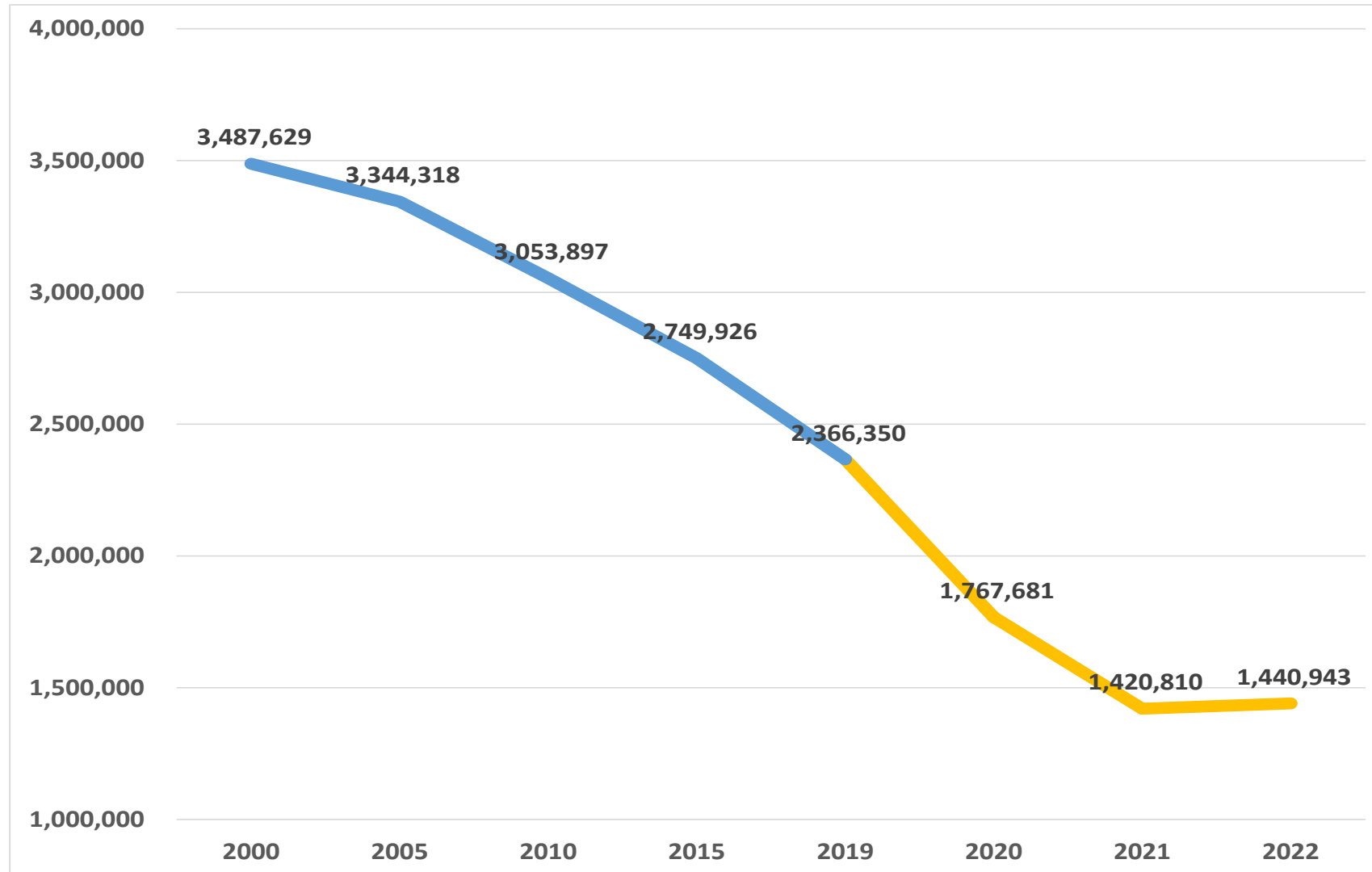
# Financial Metrics Adjusted for Inflation



# Local Churches



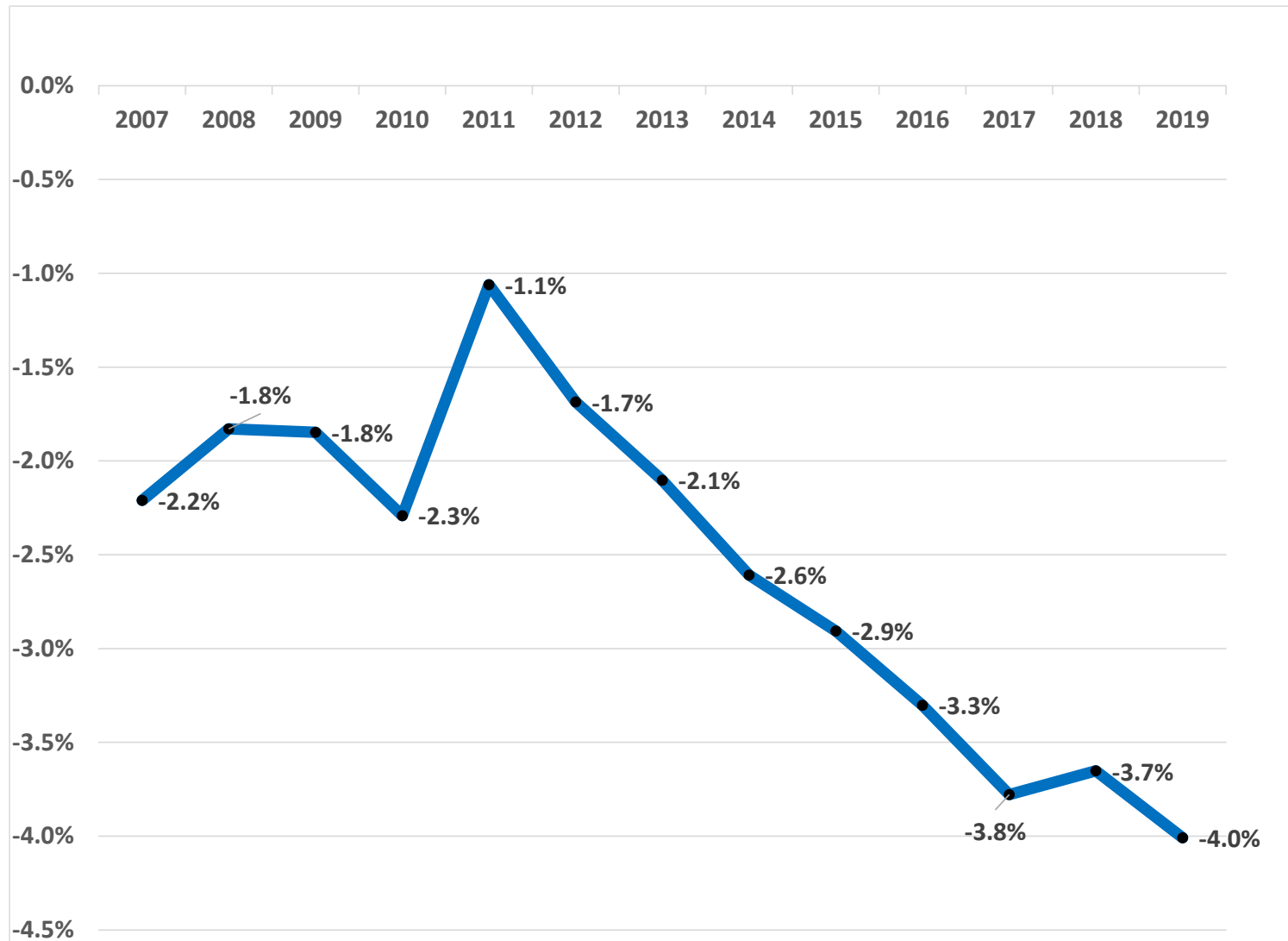
# Weekly Worship Attendance 20 Year Trend



# % Change Worship Attendance 2007-2019

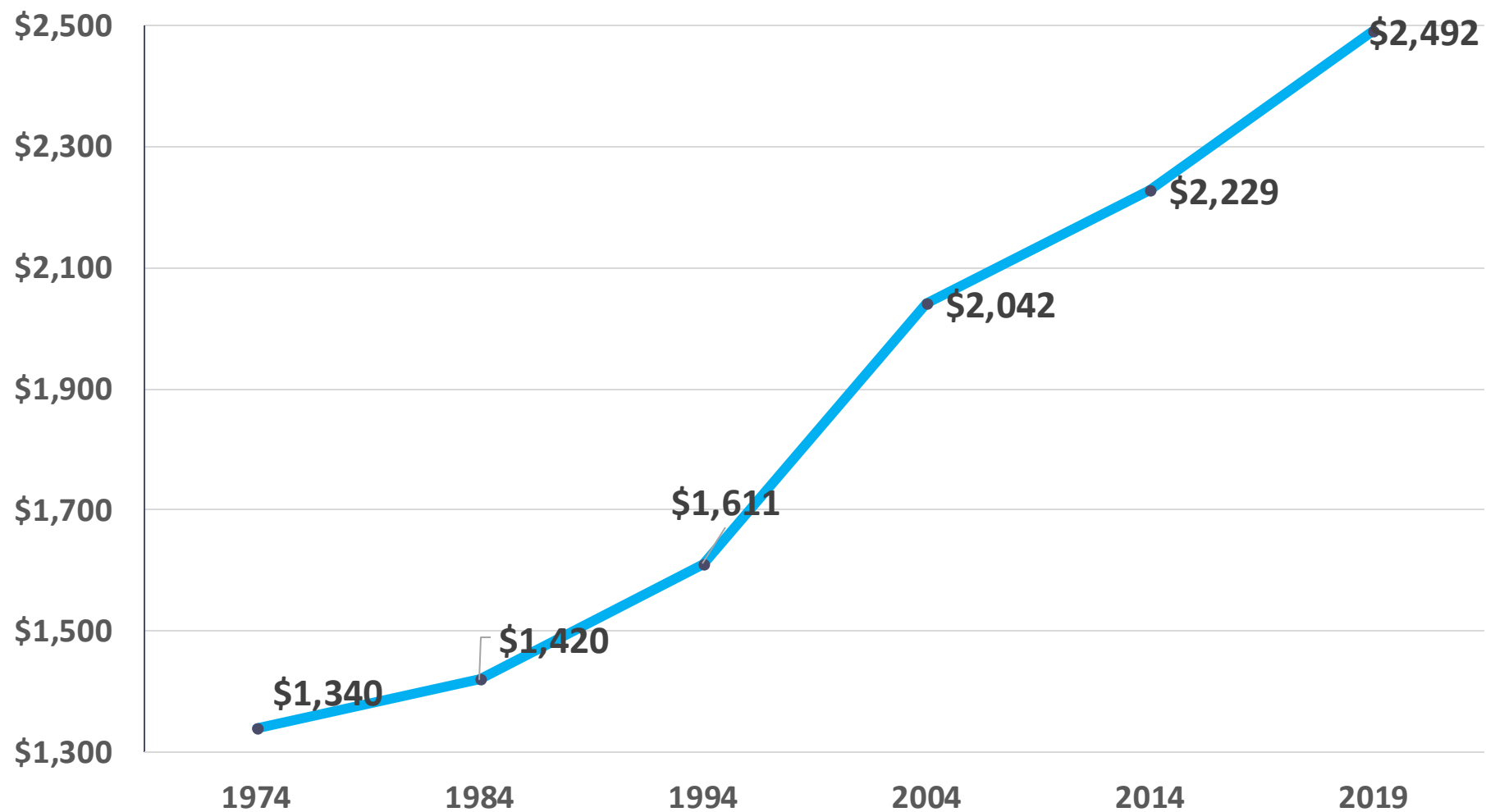
## Attendance Changes Prior to COVID & Disaffiliation:

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

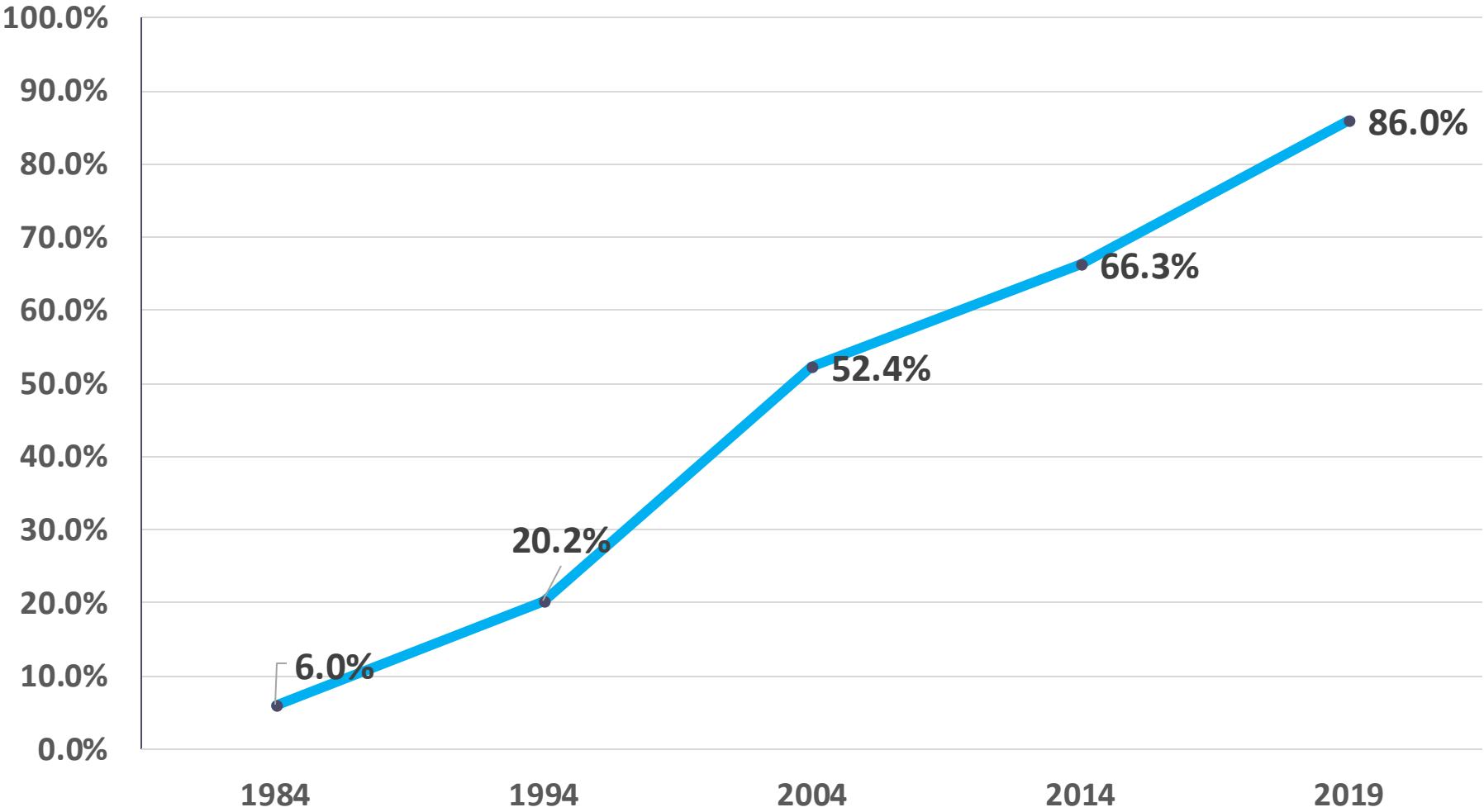




# Local Church Spending Per Attendee in Real Dollars (Inflation Adjusted)



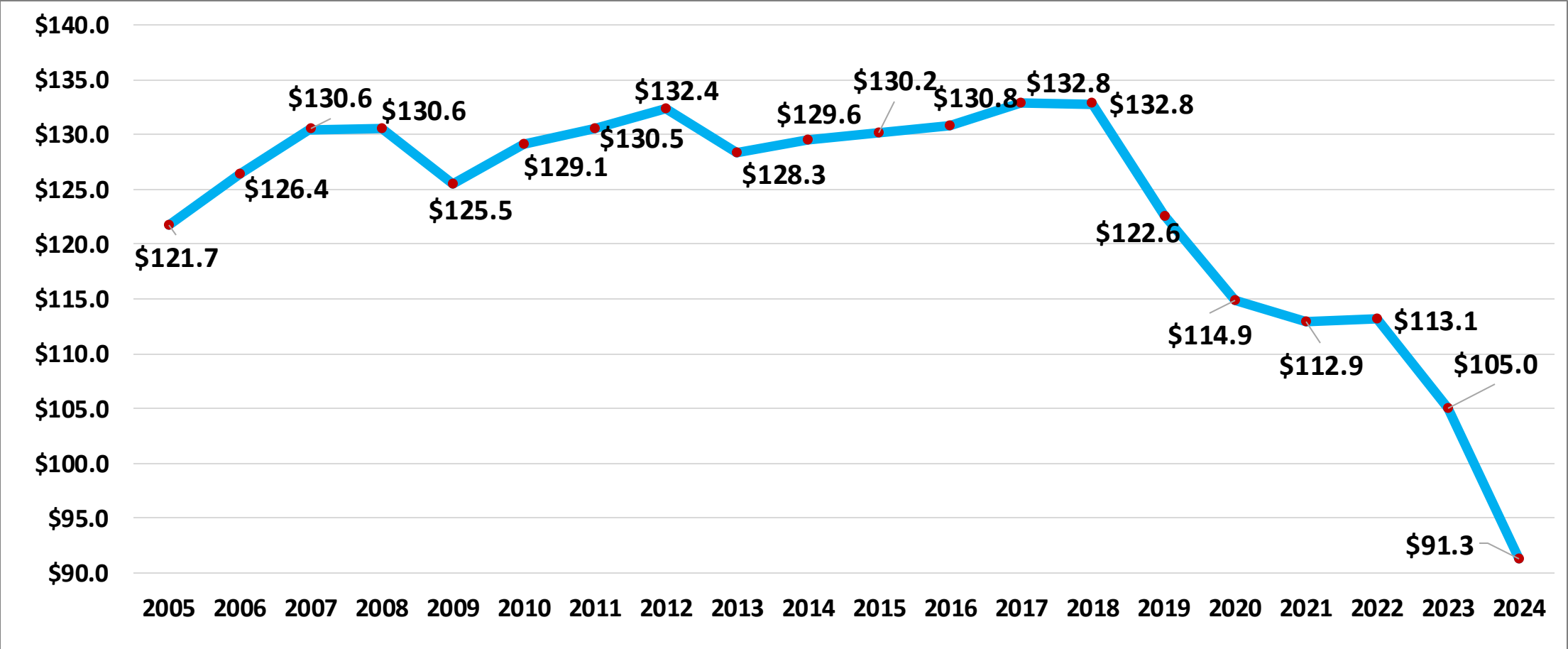
# Cumulative Change in Spending Per Attendee in Inflation Adj. Dollars



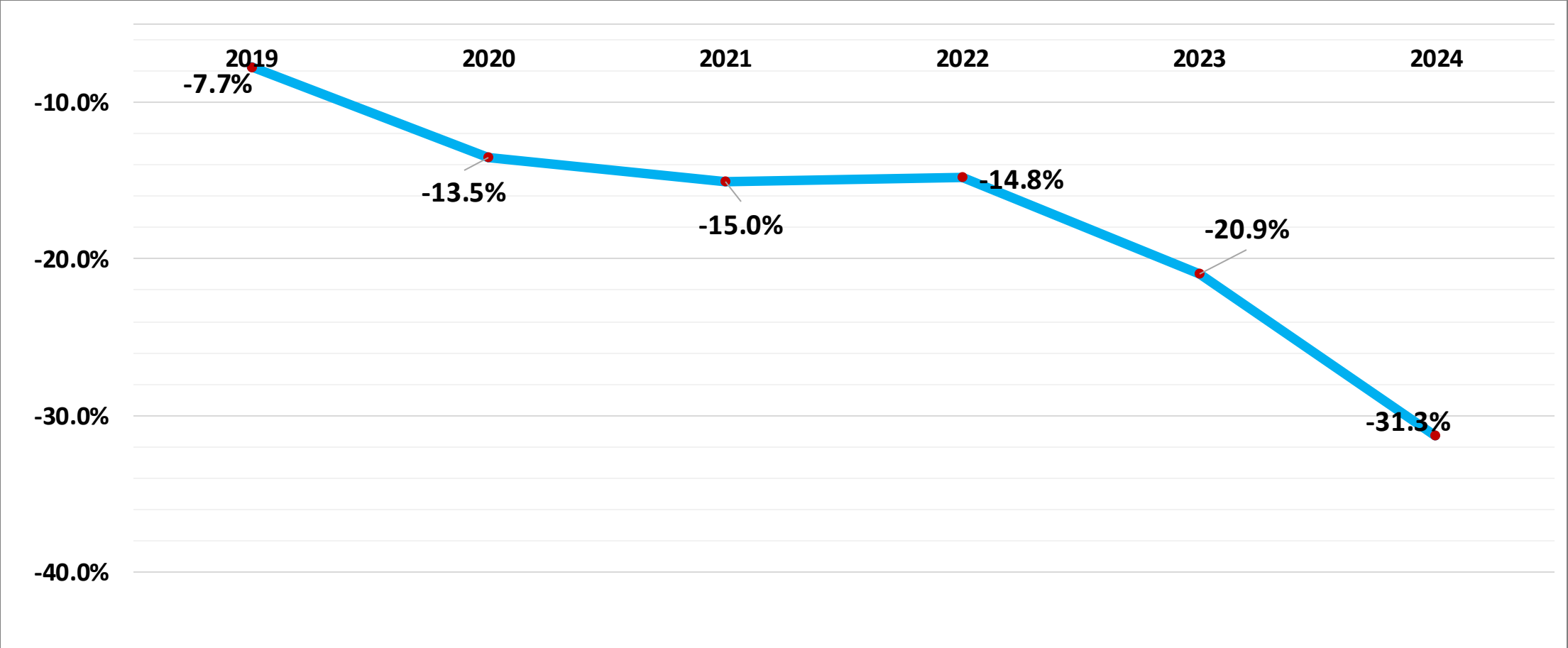
# General Church



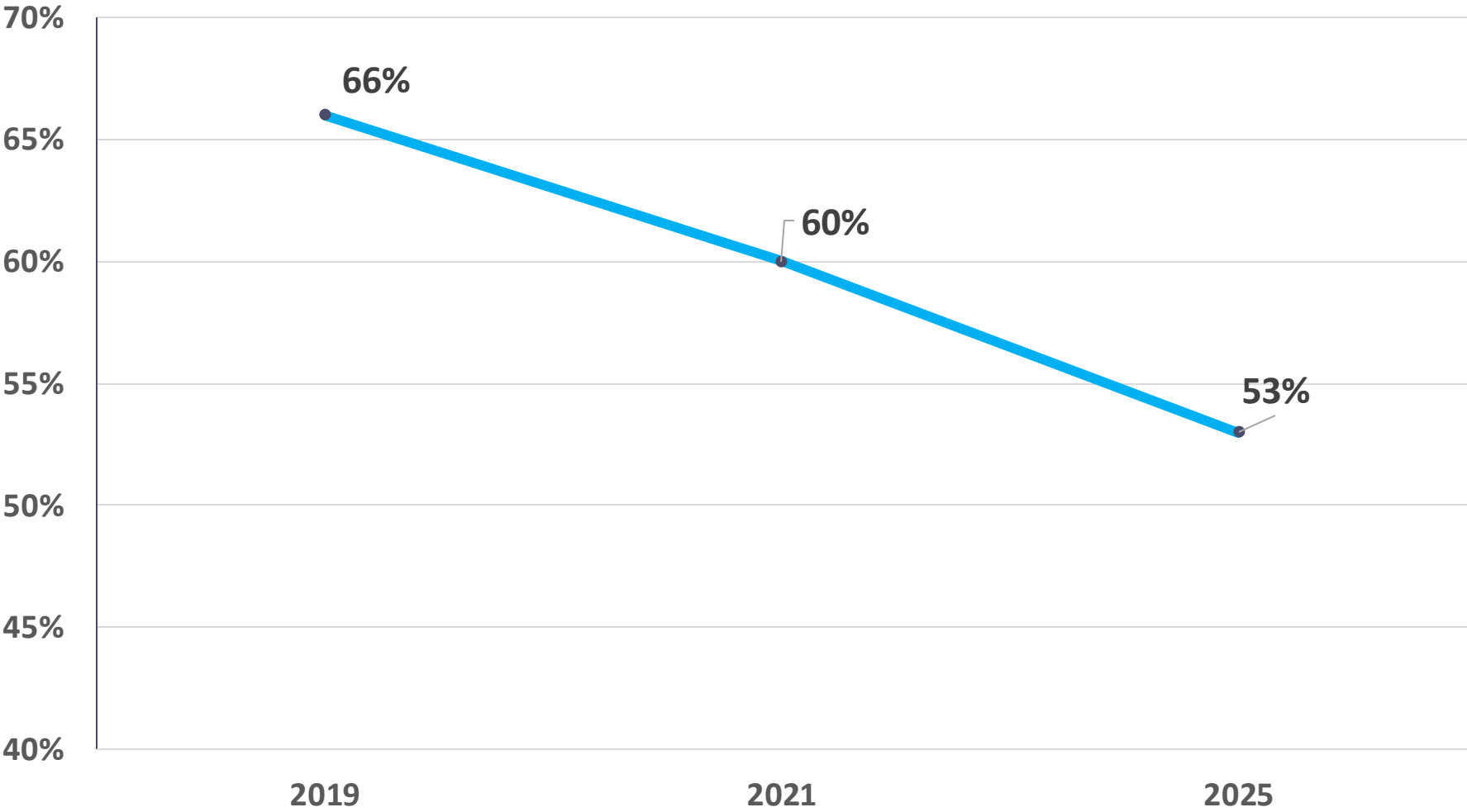
# General Church Apportionment Receipts



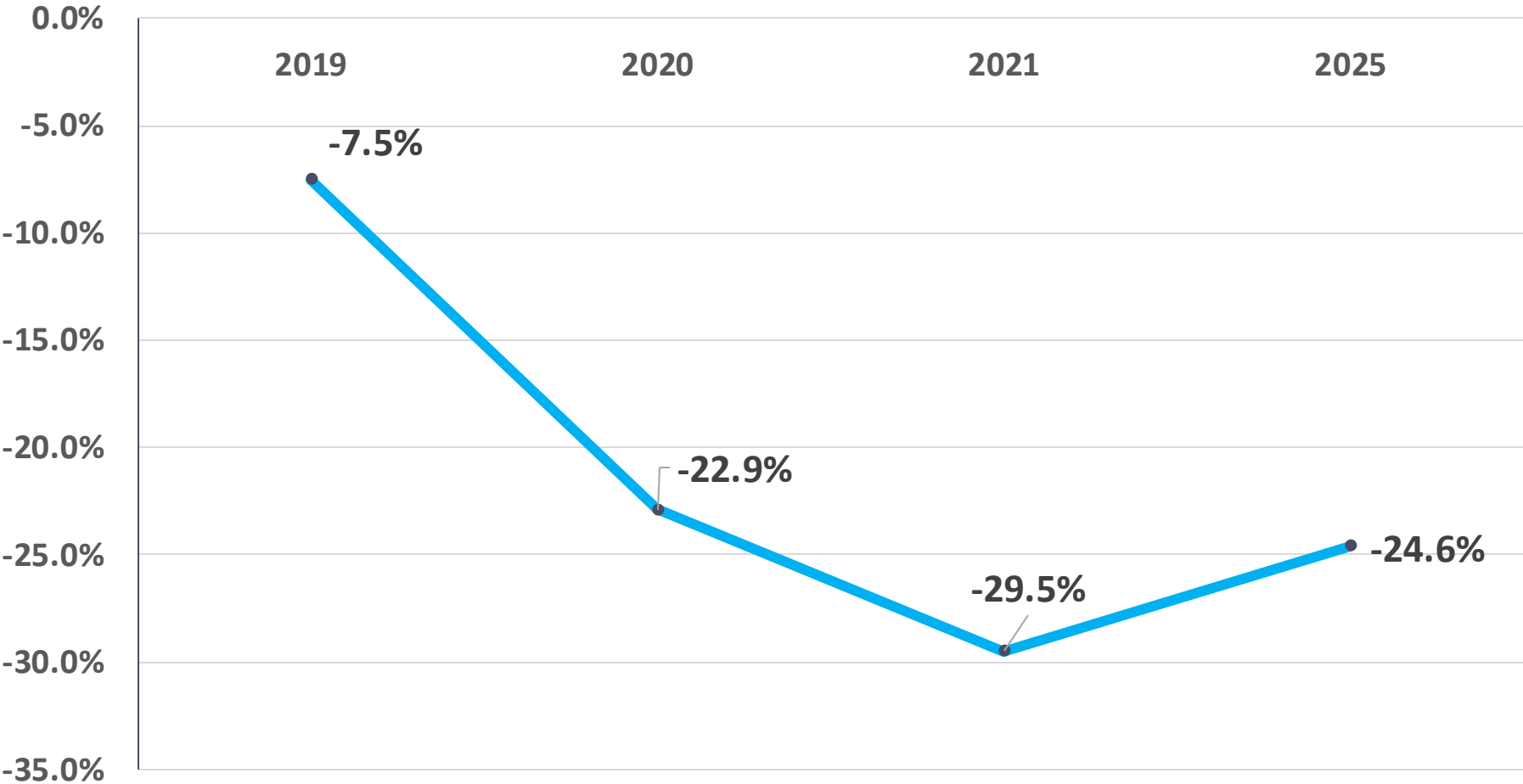
# Apportionment Receipts Cumulative Change From 2018



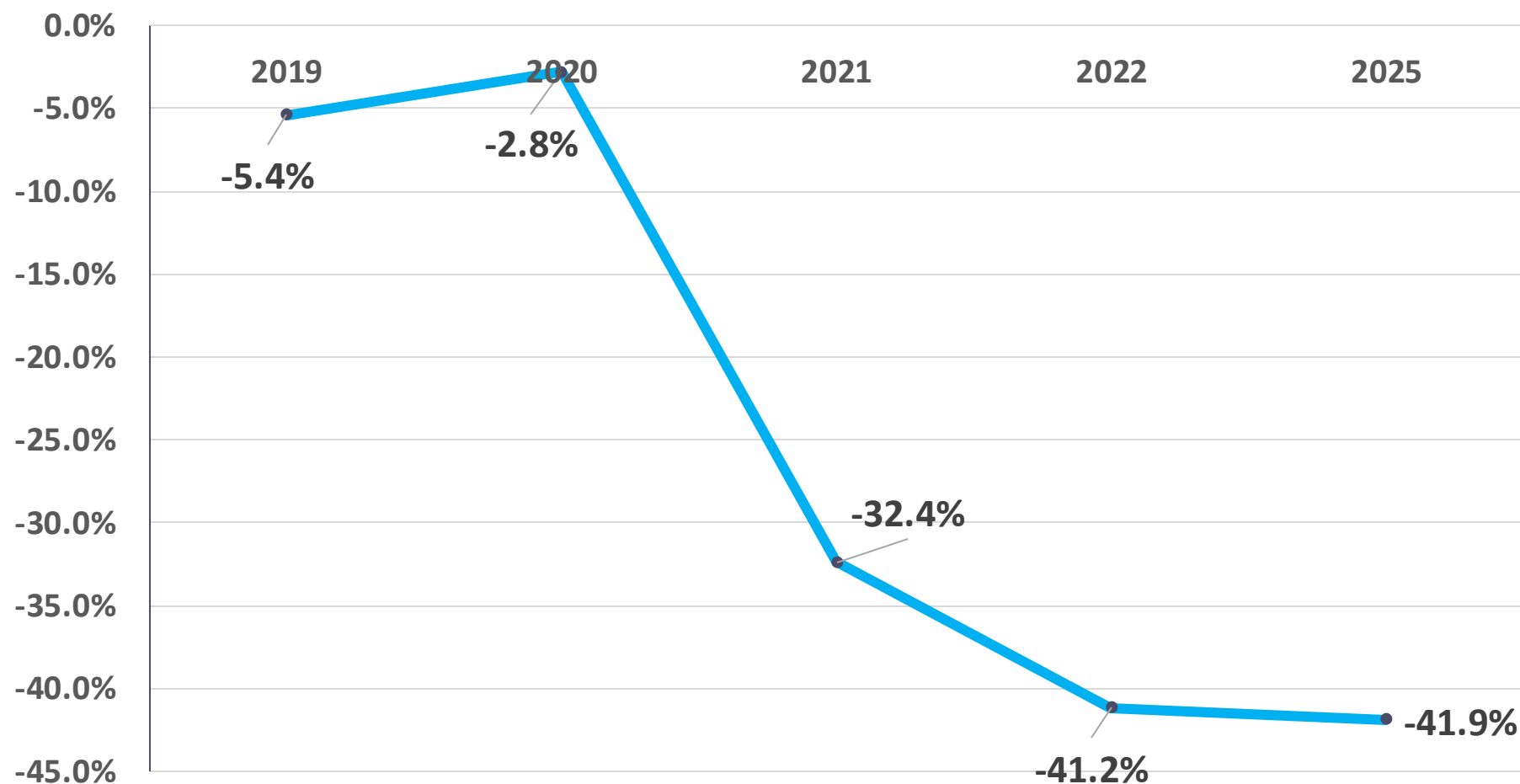
# General Agency Apportionments as Percentage of Total Revenue



# General Agency Cumulative Change in Total Spending from 2018

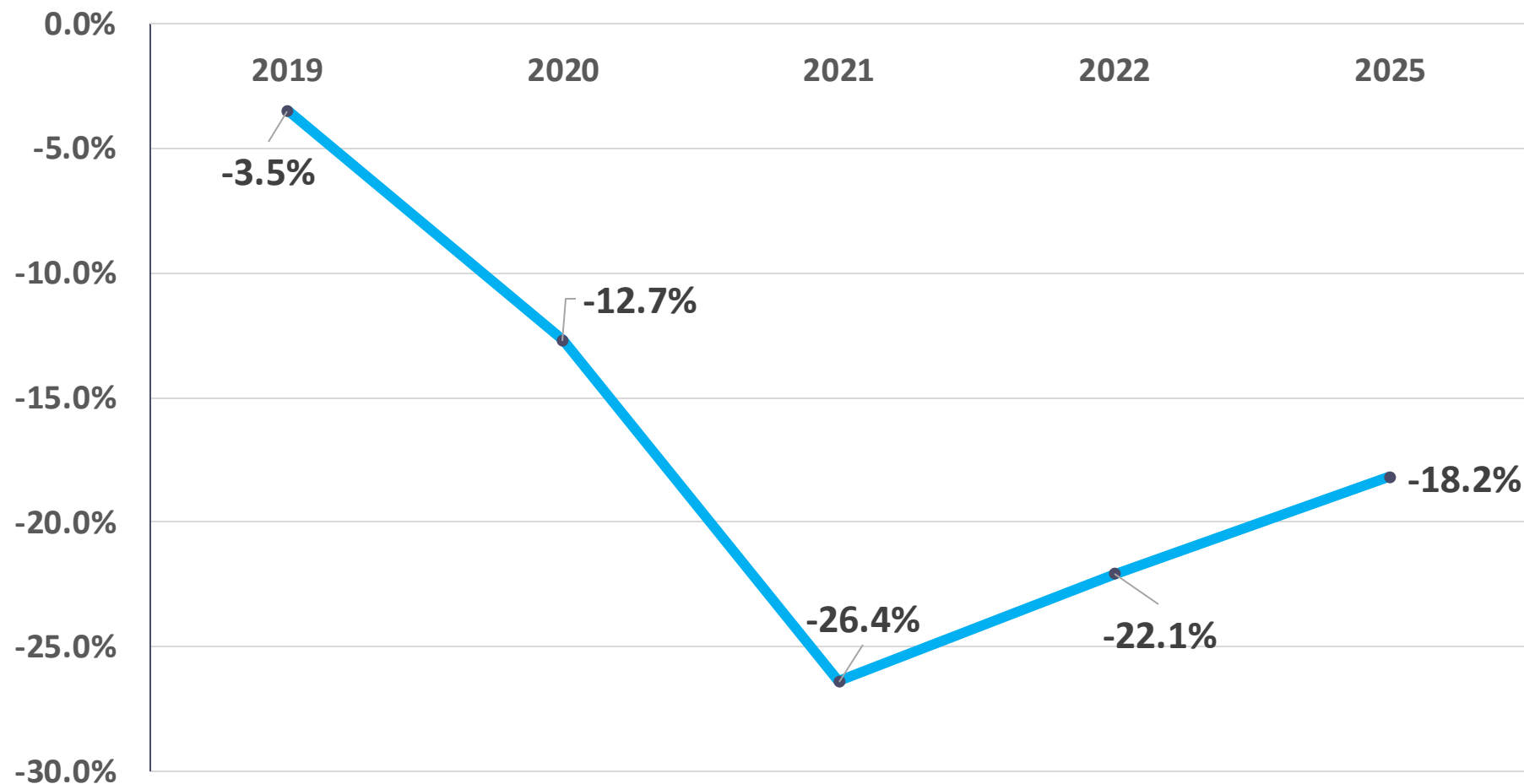


# General Agency Cumulative Change in Building Costs from 2018

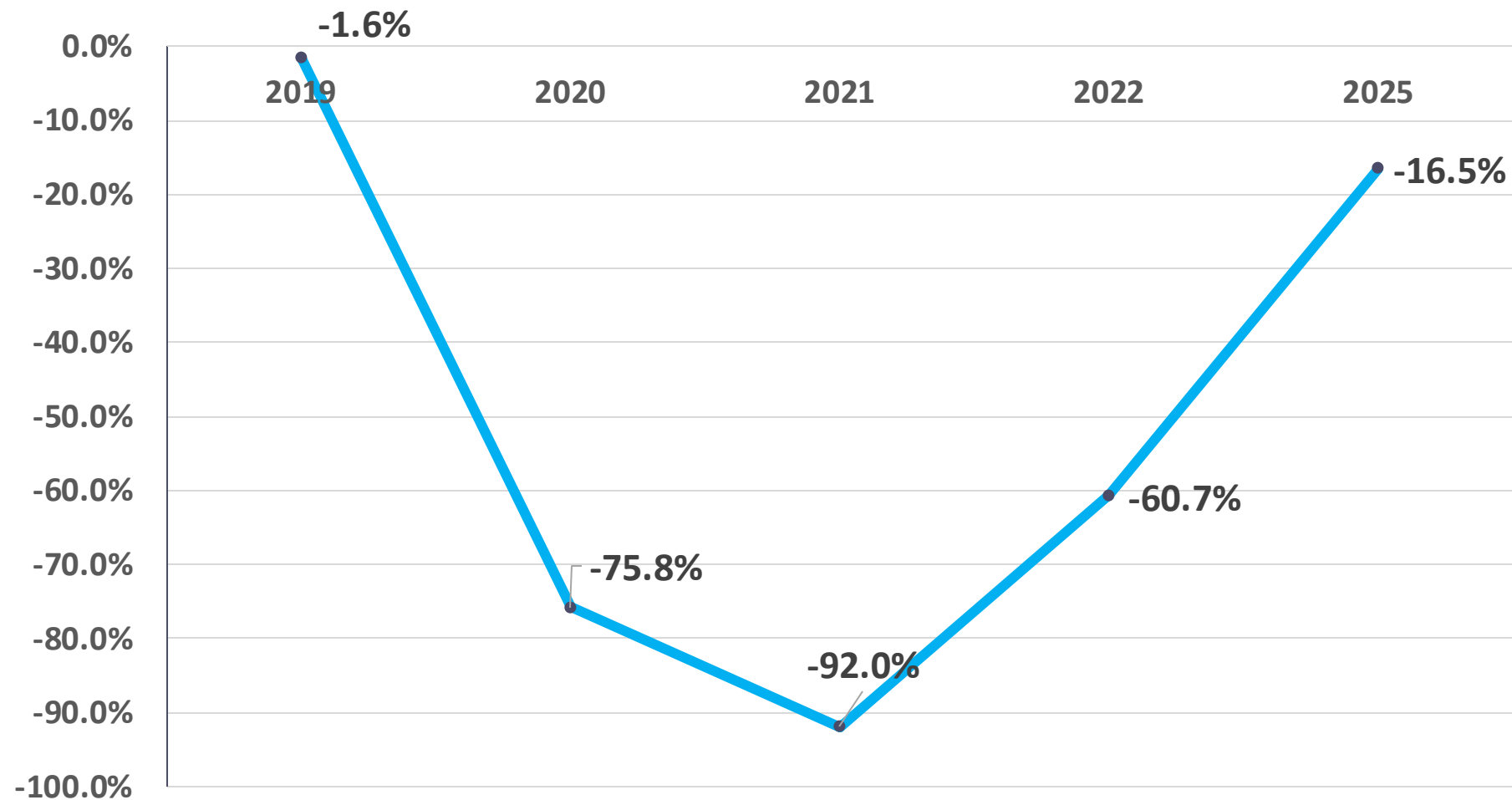




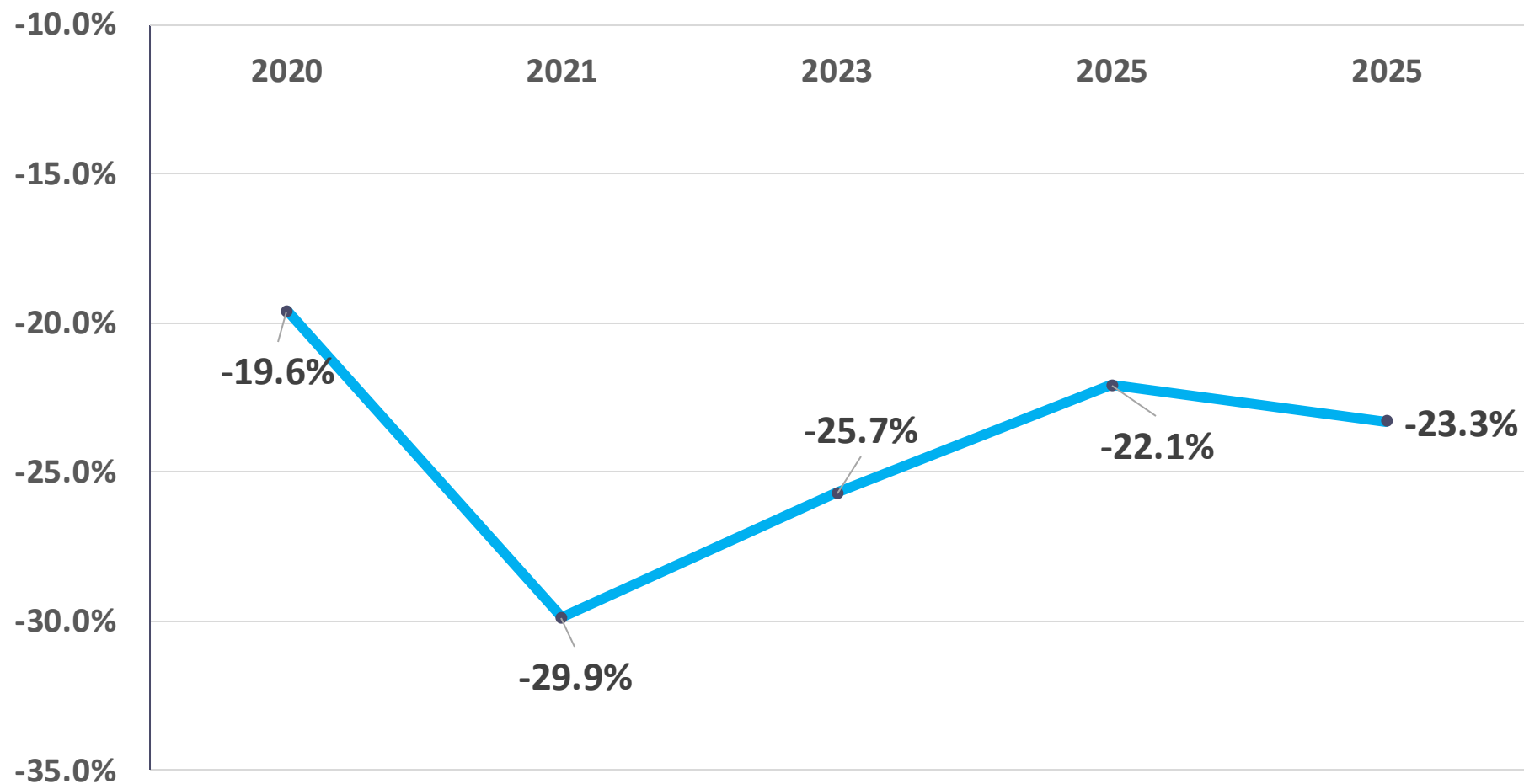
# General Agency Cumulative Change in Salary & Benefit Costs from 2018



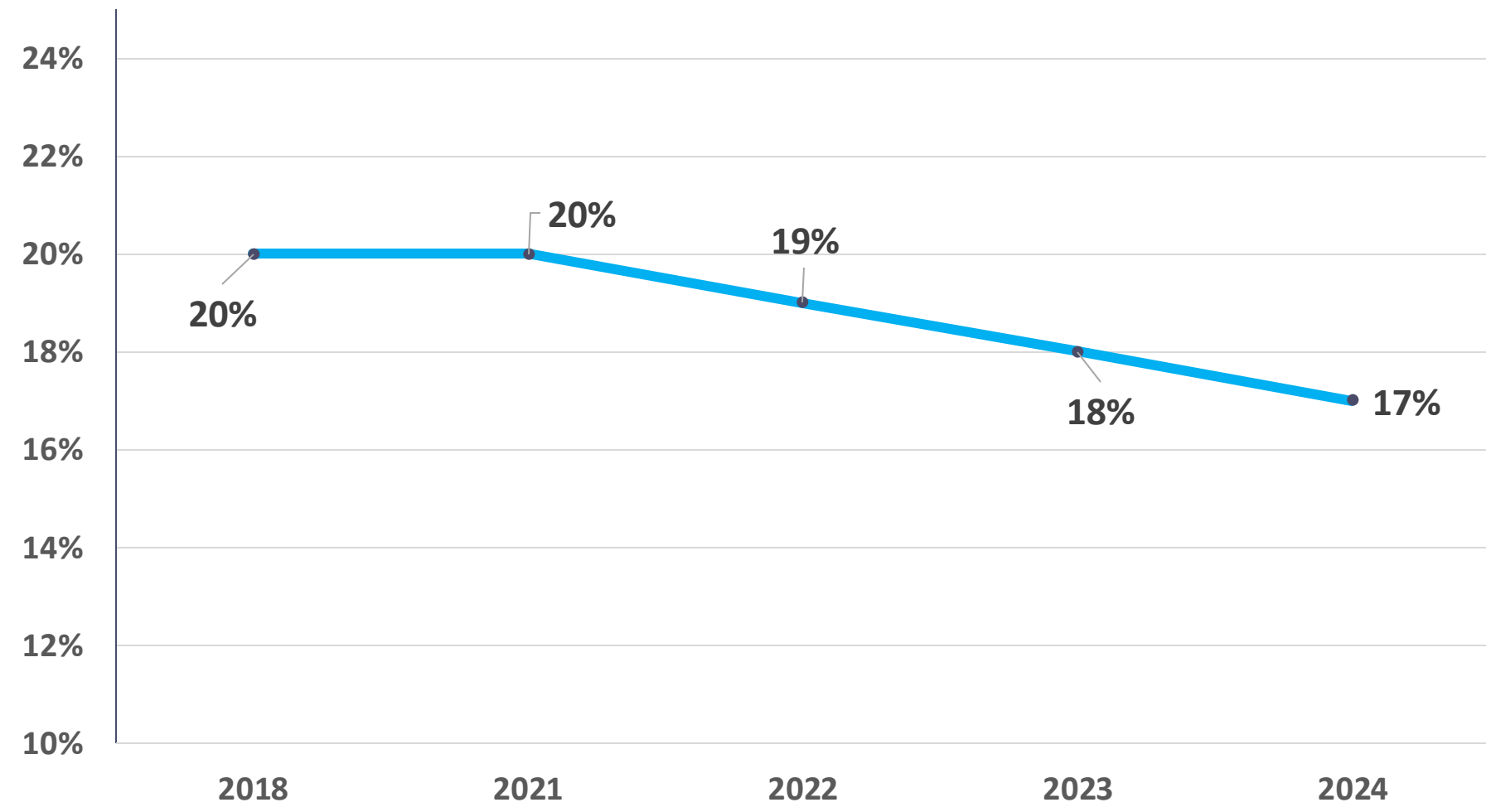
# General Agency Cumulative Change in Travel & Meeting Costs from 2018



# 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				
	2018	2022	2023	Change from 2022	Change from 2018
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
<b>Total</b>	<b>\$ 145,867</b>	<b>\$ 336,282</b>	<b>\$ 385,152</b>	<b>\$ 48,870</b>	<b>\$239,286</b>

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

(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 1<sup>st</sup> 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  
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**FINANCE & ADMINISTRATION**

General Council on Finance and Administration

THE UNITED METHODIST CHURCH

**UMC**  
**SUPPORT**

