



2026 General Church Connectional Funding Instruction

Connectional Funding represents the financial commitment that each Global Methodist church makes toward supporting the denomination's work. Each church determines its contribution based on its own financial calculations. For **General Church Connectional Funding**, this amount is calculated annually as 1% of the church's operating income from the previous year. The worksheet provided below will assist you in making this calculation. General Church funding is remitted to the Global Methodist Church either online or by check. Please visit <https://globalmethodist.org/connectionalfunding> for further details. This worksheet is for your use and should not be submitted. If paying by check, the General Church Remittance Form found on the above link must be included.

Additionally, each Annual Conference collects **Annual Conference Connectional Funding**. Although the calculation is similar, the percentage may vary. Annual Conference Connectional Funding is remitted directly to your conference.

<u>2025 Operating Income</u>		<u>2026 General Church Funding</u>
Tithes & Offerings (Unrestricted)	=	2025 operating income x 1.00%
Interest & Dividends	+	2026 Yearly Amount
Sale of Church Assets	+	2026 Monthly Amount
Building Use & Rental Fees	+	Churches that joined this calendar year: Follow the same calculation method but disregard the "yearly amount" above. Please pro-rate by remitting the "monthly amount" for each month you are a GMC member.
Fundraisers & Other Sources	+	
2025 Operating Income	=	

What to Include or Exclude from Income?

Tithes, Gifts, & Offerings (Unrestricted) - **INCLUDE:** Undesignated gifts of cash or checks (primarily the regular Sunday offering); gifts that are designated for something in the budget (e.g. gift designated for church utilities). **EXCLUDE:** Designated gifts or offerings such as for missionaries or offerings for a local mission project; Reimbursements received from other churches/individuals; Bequests; Memorial Gifts; Endowment distributions received; Income from Grants.

Interest & Dividends - **INCLUDE:** Only interest & dividends received from investing operating funds. **EXCLUDE:** Investment earnings on designated funds, funds held by the church's foundation, and funds from a bequest. Also exclude interest or dividends that are reinvested.

Sale of Church Assets - **INCLUDE:** Only the net proceeds of the sale where the proceeds support the operating budget. This is pretty rare as sales of capital assets are restricted automatically.

Building Use & Rental Fees - **INCLUDE:** Fees charged to groups or individuals for use of the building. Rent or lease payments received for use of land, building, or parsonage assuming they support the operating budget. **EXCLUDE:** Damage deposit and fees charged specifically to cover the cost associated with the event. If renting out the parsonage, exclude the amount designated to care for the parsonage.

Fundraisers & Other Sources - **INCLUDE:** Only the net proceeds of fundraisers where the proceeds support the operating budget. (e.g. A church holds an annual turkey dinner to support their operating budget. The amount raised less the cost of holding the dinner should be included.) **EXCLUDE:** Fundraisers that support special projects, capital/debt campaigns, or other designated causes.