

Apportionment Interpretation 2022

October 1, 2021

The Conference Apportionments are intended to carry out the mission and ministry of the Virginia Annual Conference.

Apportionments at the Conference level are grouped into the following three categories:

1. Conference Apportionments #401-#406
2. Clergy Benefit Apportionments #407-#409
3. General & Jurisdictional Apportionments #410-#415 and #422

By vote of the 239th Annual Conference Session, the 2022 Annual Conference Budget increased 4.7% in comparison to 2021. The approved budget can be found on page 4 of this document.

With the exception of Active Clergy Health Benefits, apportionments are calculated using the last year of available statistics for each local church (i.e. 2022 apportionments are calculated using 2020 statistics). The formula is based on total net paid expenses which are the total expenditures of the church minus expenditures for benevolent causes, apportionments, capital improvements, and payments on loans and mortgages, as reported by your church in the EVC Statistical Website.

The primary apportionment formula follows and applies to all apportionments except Active Clergy Health #407.

$$\frac{\text{2020 Net Operating Expenses for your church (lines 39-47)}}{\text{2020 Net Operating Expenses for ALL VA Conference Churches (lines 39-47)}} = \text{Your Church's 2022 Decimal}$$

Your church decimal is multiplied by the approved Annual Conference Budget to determine your church's contribution. It is very important that accurate information is entered by each church in EVC as every church's numbers affect the apportionment calculations for the entire Conference.

The Active Clergy Health Apportionment #407 is a two tiered calculation.

1. The first tier allocates a flat \$5,500 per health plan eligible clergy based upon July 1, 2021 appointments.
2. The remaining active clergy health care apportionment costs are apportioned based upon the total clergy compensation at your church (including accountable reimbursement) divided into the total clergy compensation (including accountable reimbursement) for ALL Virginia Conference Churches.

Churches with part-time pastors will not be apportioned the \$5,500 but will participate in the apportionment through the decimal of clergy salaries.

A multi-point charge that has a pastor eligible for the health care plan will share the \$5,500 allocation and will also participate in the apportionment through the decimal of clergy salaries.

All churches with one full time appointed pastor will pay the first tier \$5,500 and the decimal of clergy salaries; the higher the salary, the higher the apportionment.

Multi-clergy staff churches will be apportioned \$5,500 for each of the full time clergy eligible for the Conference Health Care Plan and will also be apportioned on the decimal of clergy salaries.

Effective January 1, 2016, the Council on Finance and Administration, in consultation with the Church Development Team and Cabinet set the following policies for apportioning newly chartered churches, legacy churches, and second sites of chartered churches. The policies are as follows:

- Apportionments for newly chartered churches will be phased in over a five year period with the first year beginning at 20% and increasing 20% for each subsequent year until the church reaches 100%.
- For a legacy church, as determined by the Church Development Team and the Cabinet, the district superintendent will present a projected budget of expenses to be used in the legacy church's apportionment calculation for the first 18 months of its classification as a legacy church.
- For second site (satellite & multi-site) locations recognized as new faith communities by the Church Development Team and the Cabinet, the existing chartered church may exclude direct expenses of the second site from the apportionment calculation based upon the following schedule:

0-42 months	100%
43-54 months	80%
55-66 months	60%
67-78 months	40%
79-90 months	20%

- Effective January 1, 2017, for a Renewal church location as determined by the Church Development Team and the Cabinet, the existing chartered church will be treated in the same manner as a newly chartered church.
- Effective January 1, 2020, Ecumenical (multi-denominational) churches will be direct billed for health insurance when they are served by an eligible United Methodist pastor and will not be subject to the 407 apportionment.

Council on Finance and Administration

SECTION I - Approved Conference Budget for 2022

	Sch.	2022 Budget			2021 Budget		
		Priority 1	Priority 2 *	2022 Total	2021	Increase (Decrease) to 2022 Priority 1	% Change to 2022 Priority 1
Conference Apportionments							
401 - Conference Mission & Ministries	A	2,670,000	-	2,670,000	2,510,000	160,000	6.4%
402 - Conference Services	B	1,889,000	-	1,889,000	1,830,000	59,000	3.2%
403 - District Ministry & Administration Fu	C	1,342,000	-	1,342,000	1,820,000	(478,000)	-26.3%
404 - Equitable Compensation		200,000	-	200,000	200,000	-	0.0%
405 - Church Extension & Development		900,000	-	900,000	900,000	-	0.0%
406 - Virginia Education Fund		336,000	-	336,000	420,000	(84,000)	-20.0%
Total Conference Apportionments		7,337,000	-	7,337,000	7,680,000	(343,000)	-4.50%
Clergy Benefits Apportionments							
407 - Active Clergy Health		10,000,000	-	10,000,000	9,710,000	290,000	3.0%
408 - Retired Clergy Health		6,000,000	-	6,000,000	6,060,000	(60,000)	-1.0%
409 - Pension Liability Assessment - Pre 82		-	-	-	-	-	0.0%
Total Clergy Benefit Apportionments		16,000,000	-	16,000,000	15,770,000	230,000	1.50%
General & Jurisdictional Apportionments							
410 - Episcopal Fund		865,000	15,000	880,000	865,000	-	0.0%
411 - World Service		2,150,000	820,000	2,970,000	2,150,000	-	0.0%
412 - General & Interdenominational Fund		325,000	155,000	480,000	325,000	-	0.0%
413 - Ministerial Education		675,000	330,000	1,005,000	675,000	-	0.0%
414 - Black College Fund		315,000	85,000	400,000	315,000	-	0.0%
415 - Africa University Fund		70,000	20,000	90,000	70,000	-	0.0%
Total General & Jurisdictional Apportionments		4,400,000	1,425,000	5,825,000	4,400,000	-	0.0%
Total Apportionments		27,737,000	1,425,000	29,162,000	27,850,000	(113,000)	-0.4%

Single Pastor Church, Eligible for Health Benefits

Church Statistics - Table II from EVC	2020 Expenses
39 Clergy Pension	9,840
41a Pastor Salary	43,000
41b Associate Pastor Salary	-
41c Deacon Salary/Benefits	-
42a Pastor Housing	15,000
42b Associate Pastor Housing	-
42c Deacon Housing/Benefits	-
43 Pastor/Assoc Acct Reimbursement	2,000
44 Pastor/Assoc Cash Allow (Non-Acctable)	-
45 Salary/Benefits Church Staff and Diaconal	23,000
46 Program Expenses	7,000
47 Operating Expenses	58,590
Your Church's Net Operating Expenses	158,430
ALL Va Conf Churches Net Operating Expenses	142,322,363
* Your Church's Operating Expenses Decimal	0.00111318
Number of Fulltime Health Care Eligible Clergy for your Charge	1
Number of Churches in your Charge	1
** Your Church's Tier 1 - Health Care Apportionment	5,500
Your Church's Clergy Salary & Accountable Reimbursement	45,000
ALL Va Conf Churches Clergy Salary	39,809,204
** Your Church's Tier 2 - Health Care Apportionment	0.00113039

Conference Apportionments	2022 Apportionment	Conference
* 401-Conference Mission and Ministries	2,976	2,670,000
* 402-Conference Services	2,100	1,889,000
* 403-District Superintendents Fund	1,488	1,342,000
* 404-Equitable Compensation	228	200,000
* 405-Church Extension and Development	996	900,000
* 406-Virginia Education Fund	372	336,000
** 407-Active Clergy Health	13,128	10,000,000
* 408-Retired Clergy Health	6,684	6,000,000
* 410-Episcopal Fund	960	865,000
* 411-World Service	2,388	2,150,000
* 412-General and Jurisdictional Connectional Fund	360	325,000
* 413-Ministerial Education	756	675,000
* 414-Black College Fund	348	315,000
* 415-Africa University Fund	72	70,000
* 422-General Church Priority 2	1,584	1,425,000
Total Conference Apportionments	34,440	29,162,000

Multi-point Charge with Single Pastor, Eligible for Health Benefits

<u>Church Statistics - Table II from EVC</u>	<u>2020 Expenses</u>	
39 Clergy Pension	4,920	
41a Pastor Salary	21,500	
41b Associate Pastor Salary	-	
41c Deacon Salary/Benefits	-	
42a Pastor Housing	7,500	
42b Associate Pastor Housing	-	
42c Deacon Housing/Benefits	-	
43 Pastor/Assoc Acct Reimbursement	1,000	
44 Pastor/Assoc Cash Allow (Non-Acctable)	-	
45 Salary/Benefits Church Staff and Diaconal	10,000	
46 Program Expenses	7,000	
47 Operating Expenses	34,280	
Your Church's Net Operating Expenses	86,200	
ALL Va Conf Churches Net Operating Expenses	142,322,363	
* Your Church's Operating Expenses Decimal	0.00060567	
Number of Fulltime Health Care Eligible Clergy for your Charge	1	
Number of Churches in your Charge	2	
** Your Church's Tier 1 - Health Care Apportionment	2,750	
Your Church's Clergy Salary & Accountable Reimbursement	22,500	
ALL Va Conf Churches Clergy Salary	39,809,204	
** Your Church's Tier 2 - Health Care Apportionment	0.00056520	
<u>Conference Apportionments</u>	<u>2022 Apportionment</u>	<u>Conference</u>
* 401-Conference Mission and Ministries	1,620	2,670,000
* 402-Conference Services	1,140	1,889,000
* 403-District Superintendents Fund	816	1,342,000
* 404-Equitable Compensation	120	200,000
* 405-Church Extension and Development	540	900,000
* 406-Virginia Education Fund	204	336,000
** 407-Active Clergy Health	6,564	10,000,000
* 408-Retired Clergy Health	3,636	6,000,000
* 410-Episcopal Fund	528	865,000
* 411-World Service	1,308	2,150,000
* 412-General and Jurisdictional Connectional Fund	192	325,000
* 413-Ministerial Education	408	675,000
* 414-Black College Fund	192	315,000
* 415-Africa University Fund	48	70,000
* 422-General Church Priority 2	864	1,425,000
Total Conference Apportionments	18,180	29,162,000

Multi-Pastor Church, Eligible for Health Benefits

Church Statistics - Table II from EVC	2020 Expenses
39 Clergy Pension	21,400
41a Pastor Salary	96,000
41b Associate Pastor Salary	50,000
41c Deacon Salary/Benefits	-
42a Pastor Housing	20,000
42b Associate Pastor Housing	20,000
42c Deacon Housing/Benefits	-
43 Pastor/Assoc Acct Reimbursement	5,000
44 Pastor/Assoc Cash Allow (Non-Acctable)	-
45 Salary/Benefits Church Staff and Diaconal	275,000
46 Program Expenses	60,000
47 Operating Expenses	240,000
Your Church's Net Operating Expenses	787,400
ALL Va Conf Churches Net Operating Expenses	142,322,363
* Your Church's Operating Expenses Decimal	0.00553251
Number of Fulltime Health Care Eligible Clergy for your Charge	2
Number of Churches in your Charge	1
** Your Church's Tier 1 - Health Care Apportionment	11,000
Your Church's Clergy Salary & Accountable Reimbursement	151,000
ALL Va Conf Churches Clergy Salary	39,809,204
** Your Church's Tier 2 - Health Care Apportionment	0.00379309

Conference Apportionments	2022 Apportionment	Conference
* 401-Conference Mission and Ministries	14,772	2,670,000
* 402-Conference Services	10,452	1,889,000
* 403-District Superintendents Fund	7,428	1,342,000
* 404-Equitable Compensation	1,104	200,000
* 405-Church Extension and Development	4,980	900,000
* 406-Virginia Education Fund	1,860	336,000
** 407-Active Clergy Health	36,588	10,000,000
* 408-Retired Clergy Health	33,192	6,000,000
* 410-Episcopal Fund	4,788	865,000
* 411-World Service	11,892	2,150,000
* 412-General and Jurisdictional Connectional Fund	1,800	325,000
* 413-Ministerial Education	3,732	675,000
* 414-Black College Fund	1,740	315,000
* 415-Africa University Fund	384	70,000
* 422-General Church Priority 2	7,884	1,425,000
Total Conference Apportionments	142,596	29,162,000

Part-time Pastor, Not Eligible for Health Benefits

Church Statistics - Table II from EVC	2020 Expenses
39 Clergy Pension	1,632
41a Pastor Salary	13,000
41b Associate Pastor Salary	-
41c Deacon Salary/Benefits	-
42a Pastor Housing	-
42b Associate Pastor Housing	-
42c Deacon Housing/Benefits	-
43 Pastor/Assoc Acct Reimbursement	-
44 Pastor/Assoc Cash Allow (Non-Acctable)	-
45 Salary/Benefits Church Staff and Diaconal	14,000
46 Program Expenses	2,570
47 Operating Expenses	19,250
Your Church's Net Operating Expenses	50,452
ALL Va Conf Churches Net Operating Expenses	142,322,363
* Your Church's Operating Expenses Decimal	0.00035449

Number of Fulltime Health Care Eligible Clergy for your Charge	-
Number of Churches in your Charge	1
** Your Church's Tier 1 - Health Care Apportionment	0
Your Church's Clergy Salary & Accountable Reimbursement	13,000
ALL Va Conf Churches Clergy Salary	39,809,204
** Your Church's Tier 2 - Health Care Apportionment	0.00032656

Conference Apportionments	2022 Apportionment	Conference
* 401-Conference Mission and Ministries	948	2,670,000
* 402-Conference Services	672	1,889,000
* 403-District Superintendents Fund	480	1,342,000
* 404-Equitable Compensation	72	200,000
* 405-Church Extension and Development	324	900,000
* 406-Virginia Education Fund	120	336,000
** 407-Active Clergy Health	2,208	10,000,000
* 408-Retired Clergy Health	2,124	6,000,000
* 410-Episcopal Fund	312	865,000
* 411-World Service	768	2,150,000
* 412-General and Jurisdictional Connectional Fund	120	325,000
* 413-Ministerial Education	240	675,000
* 414-Black College Fund	108	315,000
* 415-Africa University Fund	24	70,000
* 422-General Church Priority 2	504	1,425,000
Total Conference Apportionments	9,024	29,162,000

CONFERENCE MISSION & MINISTRIES APPORTIONMENT #401

The Conference Mission and Ministries Apportionment provides a connection for Virginia Conference churches to reach beyond themselves as they join in transformational ministries throughout Virginia. Emphasizing both personal discipleship and outreach some of the ministries supported through this apportionment include:

- Thirteen campus ministries related to and supported by the Virginia Conference
- Support for 31 chaplains to 35 institutions housing 30,000 incarcerated men and women
- Disaster response (more can be read about the Virginia Annual Conference Disaster Response Team on page 61 of the 2021 Book of Reports)
- Support for laity ministries (including 1,762 Virginia Conference lay servant ministers)
- Virginia Conference Partnerships of Hope relationships in Cambodia, Brazil, and Mozambique.

Full information about the multiple areas of discipleship and outreach supported by this apportionment through the ministry of the Conference Common Table for Church Vitality and associated conference agencies and partners is on pages 57-92 of the 2021 Book of Reports.

2020 Apportionment	\$3,140,000
2020 Received from Churches	\$2,364,104
2020 % Received	75.3%
2021 Apportionment	\$2,510,000
2022 Apportionment	\$2,670,000

CONFERENCE SERVICES FUND APPORTIONMENT #402

The Conference Services Apportionment supports Conference owned properties and the administrative requirements of the *Book of Discipline* not included in the Conference Mission & Ministries Apportionment. Through Conference Services, the Annual Conference provides a United Methodist Center where more than 9,000 attendees meet each year to carry out the mission and ministries of the Virginia Conference and includes:

Board of Ordained Ministry (\$386,500) - Supports credentialing and development of the candidates and clergy in the Virginia Annual Conference, including interview and candidacy expenses, educational training, clergy family support and the administrative and staff expenses of the Center for Clergy Excellence.

Conference Treasurer's Office (\$439,000) - Includes the handling and safeguarding of funds in excess of \$30 million entrusted to the Conference from local church apportionments and second-mile giving. This office also supports the work of the Council on Finance and Administration, the Conference Board of Trustees and the Equitable Compensation Commission and serves as a resource for local churches in the areas of finance, stewardship, administration, and insurance.

Annual Conference Session (\$245,000) - Provides funding for rent of meeting facilities, printing of *Book of Reports* and other program materials, audio recordings, honoraria and travel for speakers and approximately \$20,000 per diem expenses for retired pastors.

Computer Services (\$120,000) - Provides support for Conference computer services including maintenance and purchase of hardware and software for Virginia Conference information technology needs (e.g. firewall, servers, workstations, video conferencing, etc.).

Additional funds are used for administrative expenses for groups such as Conference Trustees, CFA, and the Conference Historical Society, as well as providing the insurance needed to cover the Conference Office and Boards and for the Bishop's residence.

2020 Apportionment	\$1,990,000
2020 Received from Churches	\$1,628,615
2020 % Received	81.8%
2021 Apportionment	\$1,830,000
2022 Apportionment	\$1,889,000

**DISTRICT MINISTRY & ADMINISTRATION FUND
APPORTIONMENT #403**

The District Superintendents Apportionment supports the work of 8 district superintendents of the Virginia United Methodist Conference providing salaries, pensions, travel, workers compensation and continuing education. All other District Superintendent related costs such as housing, district office expenses and staff are supported at the district level.

2020 Apportionment	\$2,000,000
2020 Received from Churches	\$1,665,020
2020 % Received	83.3%
2021 Apportionment	\$1,820,000
2022 Apportionment	\$1,342,000

EQUITABLE COMPENSATION FUND APPORTIONMENT #404

The Equitable Compensation Fund provides financial assistance for churches within the Virginia Conference which are unable to meet the minimum compensation for their clergy. Full-time ministers are guaranteed a minimum level of compensation depending on their ordination status. The local church or charge is required to provide a minimum amount frequently referred to as the "floor" level of compensation. The minimum compensation and floor levels for 2021 are as follows:

	<u>Compensation</u>	<u>Floor</u>
Full Connection	\$42,000	\$28,000
Provisional and Associate Members	\$38,500	\$25,600
Local Pastors	\$36,000	\$24,000

The primary obligation of the Equitable Compensation Commission is to make up the difference between the minimum compensation level and the floor for churches determined to be eligible.

In 2020, there were 32 charges that received funds for compensation support throughout the Virginia Conference. Twelve charges in 2019 did not require assistance in 2020. These charges and their Superintents are commended for their success in providing a ministry in the communities they serve that has enabled them to grow spiritually in their stewardship.

Although your church may not currently benefit directly from this fund, we are all part of a connectional system that is available to help our churches maintain their clergy salary in times of financial difficulty.

2020 Apportionment	\$250,000
2020 Received from Churches	\$220,437
2020 % Received	88.2%
2021 Apportionment	\$200,000
2022 Apportionment	\$200,000

**CHURCH EXTENSION & DEVELOPMENT FUND
APPORTIONMENT #405**

The Church Extension & Development Fund (CEF) supports the Church Development Team (CDT) in its mission to assist in creating new faith communities and supporting the work of vitality in existing churches.

The work of CDT focuses in several areas: identification, assessment, and support for potential church planters; training events for pastors of Large, Mid-Size, and Small churches, including Just in Time events (in partnership with the Office of Clergy Excellence) for pastors moving to new appointments; other training opportunities for churches; grants to establish new faith communities and support for those communities; and grants for existing churches to extend their reach in discipleship and evangelism. Other renewal projects include Virginia Focus Initiative, an effort to strengthen existing Black churches, Next Level Innovations, a three and a half year investment in church change and leadership development, and Creating a Culture of Renewal, a leadership development experience for clergy and laity.

Proceeds from the Church Extension and Development Apportionment are dispersed according to the guidelines of the Church Development Team as approved by the Common Table.

2020 Apportionment	\$1,200,000
2020 Received from Churches	\$ 439,290
2020 % Received	36.6%
2021 Apportionment	\$ 900,000
2022 Apportionment	\$ 900,000

**VIRGINIA EDUCATION FUND
APPORTIONMENT #406**

The Virginia Education Fund provides support to five Virginia Conference church-related colleges and universities and one preparatory school. Based on recommendations of the Common Table, the 2022 apportionment will be distributed as follows:

Ferrum College - Ferrum	23.0% (\$78,000)
Randolph-Macon College - Ashland	22.0% (\$74,000)
Shenandoah University - Winchester	21.5% (\$72,000)
Virginia Wesleyan University - Norfolk/VA Beach	21.5% (\$72,000)
Randolph-Macon Academy - Front Royal	12.0% (\$40,000)

Each school provides scholarships to United Methodist students for attending. Additionally, this fund supports United Methodist chaplains on each campus that provide religious services and programs to all students. Many of our clergy come from these schools.

2020 Apportionment	\$ 600,000
2020 Received from Churches	\$ 335,626
2020 % Received	55.9%
2021 Apportionment	\$ 420,000
2022 Apportionment	\$ 336,000

ACTIVE CLERGY HEALTH APPORTIONMENT #407

The Active Clergy Health Apportionment provides health care benefits for approximately 1,900 active clergy, incapacitated clergy, and widows of active clergy and their families. Each clergy contributes the “employee contribution” amount billed monthly from VUMPI, which the church should deduct from their paycheck. The remaining Active Clergy Health expenses are apportioned to all local churches according to the Active Clergy Health Two-tiered apportionment as described at the beginning of this document.

2020 Apportionment	\$ 9,710,000
2020 Received from Churches	\$ 8,342,868
2020 % Received	85.9%
2021 Apportionment	\$ 9,710,000
2022 Apportionment	\$10,000,000

RETIRED CLERGY HEALTH APPORTIONMENT #408

The Retired Clergy Health Apportionment provides medical insurance benefits for approximately 800 retired clergy and spouses. Retirees who are not yet eligible for Medicare may enroll in the Conference-sponsored self-funded health plan, and Medicare-eligible retirees select from several fully insured insurance products designed to supplement Medicare benefits. Enrolled retirees pay a portion of the total cost of coverage. The Conference's contribution toward retired clergy health coverage is apportioned to the local churches based upon the decimal of operating expenses.

2020 Apportionment	\$6,060,000
2020 Received from Churches	\$5,195,772
2020 % Received	85.7%
2021 Apportionment	\$6,060,000
2022 Apportionment	\$6,000,000

**PENSION LIABILITY ASSESSMENT – PRE 82
APPORTIONMENT #409**

Active and retired clergy are provided a defined pension benefit for years of ministerial service they accumulated prior to 1982 (referred to as the “Pre-82” benefit). In 2022, each clergy person in retirement status with Pre-82 service will receive at least \$585 for each year of Pre-82 service, for the remainder of their life. Surviving spouses of said clergy will receive 70% of this amount for the remainder of their lives.

Ever since the Pre-82 pension program was frozen on December 31, 1981, Wespeth has calculated the annual contribution required of each annual conference to sustain the Pre-82 benefit for current and future eligible retirees. In 2009, the Virginia Conference began apportioning the churches to help satisfy this liability with a goal of begin fully funded by 2022. The Virginia United Methodist Pensions, Inc. (VUMPI) has worked closely with the Council on Finance and Administration (CFA) and has not needed to apportion for this fund since 2020.

2020 Apportionment	\$ 750,000
2020 Received from Churches	\$ 403,684
2020 % Received	53.8%
2021 Apportionment	\$ 0
2022 Apportionment	\$ 0

EPISCOPAL FUND APPORTIONMENT #410

The Episcopal Fund is one of seven apportioned funds of The United Methodist Church. Bishops are an integral part of the spiritual and administrative leadership of the church. The Episcopal Fund pays for bishops' salaries, office and travel expenses, and pension and health-benefit coverage. Revenue from the Episcopal Fund apportionment supports the following:

- Bishops' salaries – The General Council on Finance and Administration (GCFA) treasurer remits to each effective bishop one-twelfth of the annual salary each month, less such deductions or reductions from the salary as each bishop may authorize.
- Housing expenses – The GCFA provides an annual grant of \$10,000 from the Episcopal Fund to share the costs of providing the episcopal residence owned by the annual or central conference(s) in the episcopal area. The General Conference, on recommendation of the council, approves grant amounts. The GCFA treasurer remits the annual housing grant to the respective annual or central conference(s) in the episcopal area.
- Office expenses – The GCFA treasurer remits periodic installments of the amount approved by the council as office expenses to each bishop, or to the office designated by the bishop to receive such payments.
- Travel expenses – The GCFA treasurer pays monthly the claim for the official travel of each bishop upon presentation of an itemized voucher with supporting data as the GCFA may require.
- Episcopal pensions – The pensions for the support of retired bishops elected by general, jurisdictional or central conferences and the surviving spouses and minor dependent children of such deceased bishops is administered by the GCFA in consultation with the General Board of Pension and Health Benefits.
- Episcopal group health-care plan – The GCFA sponsors a group health-care plan that covers bishops elected by jurisdictional conferences in the United States.
- Episcopal retiree health-care access – The GCFA facilitates access to Medicare supplement plans and prescription drug coverage plans for retired bishops in the United States and their spouses.

2020 Apportionment	\$ 875,000
2020 Received from Churches	\$ 714,930
2020 % Received	81.71%
2021 Apportionment	\$ 865,000
2022 Apportionment	\$ 865,000

WORLD SERVICE APPORTIONMENT #411

The World Service Fund is one of seven apportioned funds of The United Methodist Church. Basic to the financial program of The United Methodist Church, this vital fund helps to build new churches, prepare clergy and lay leaders, increase the number of young clergy and pay missionary salaries. It also helps to expand Bible studies, provide leadership for youth ministry, continue a proud tradition of cooperation and dialogue with other faith traditions through interdenominational and ecumenical work and express the church's commitment to God's reign through advocacy for peace and justice. The World Service Fund is the financial lifeline to a long list of Christian mission and ministry throughout the denomination.

The General Council on Finance and Administration, in cooperation with the Connectional Table, prepares and recommends a plan of distribution of World Service receipts among the World Service agencies.

2020 Apportionment	\$2,925,000
2020 Received from Churches	\$1,226,662
2020 % Received	41.9%
2021 Apportionment	\$2,150,000
2022 Apportionment	\$2,150,000

GENERAL & INTERDENOMINATIONAL FUND APPORTIONMENT #412

Starting in 2021, this fund is the combination of the General Administration Fund from the General Church, the SEJ Mission & Ministry Fund and the Interdenomination Cooperation previously Fund 416. All of these funds finance church activities that are administrative in nature plus the program ministries of the Jurisdiction.

The *General Administration Fund* is the source of funding for General Conference, the Judicial Council. Other major recipients of this fund are the General Council on Finance and Administration, Archives and History, and Judicial Council and Contingencies.

The *Southeastern Jurisdictional Mission & Ministry Fund* provides administrative costs for Jurisdictional Council offices, program support for the Jurisdiction, and the costs of the SEJ Jurisdictional Conference each quadrennium.

The *Indenominational Fund* supports ecumenical efforts to foster a renewal of Christian unity and understanding. Some of the major ministries funded through ICF include:

World Council of Churches - Founded in 1948, the WCC is a community of churches on the way to visible unity in one faith and one Eucharistic fellowship, expressed in worship and in common life in Christ.

National Council of Churches of Christ in the USA - The NCC has been a leading force for ecumenical cooperation among Christians in the United States.

Churches Uniting in Christ - Eleven Christian communions are joined together in expressing their unity in Christ and combating racism. These eleven member communions are:

African Methodist Episcopal Church
African Methodist Episcopal Zion Church
Christian Church (Disciples of Christ)
Christian Methodist Episcopal Church
The Episcopal Church
International Council of Community Churches
Moravian Church (Northern Province)
Presbyterian Church (USA)
United Church of Christ
United Methodist Church
Evangelical Lutheran Church in America

2020 Apportionment	\$ 400,000
2020 Received from Churches	\$ 146,535
2020 % Received	36.6%
2021 Apportionment	\$ 325,000
2022 Apportionment	\$ 325,000

MINISTERIAL EDUCATION APPORTIONMENT #413

We give thanks that God continues to call persons into licensed and ordained ministry. Since 1968, the Ministerial Education Fund has aided thousands of people answering and responding to the call to be pastoral leaders in The United Methodist Church.

The Book of Discipline 2016 ¶816 states “The maximum amount possible from this fund shall go directly for programs and services in theological education, the enlistment and continuing education of ordained and diaconal ministers and courses of study.” The Virginia Conference retains twenty-five percent of all funds received for use by the Board of Ordained Ministry for scholarships, clergy professional development and continuing education and programs to encourage men and women to respond to the call to ordained ministry.

The seventy-five percent that goes to the GBHEM is used for recruitment and education of persons for licensed and ordained ministry and to support the following thirteen United Methodist theological schools:

Boston University School of Theology
Candler School of Theology, Emory University
Claremont School of Theology
Drew Theological School
Duke Divinity School
Gammon Theological Seminary
Garrett-Evangelical Theological Seminary
Iliff School of Theology
Methodist Theological School in Ohio
Perkins School of Theology, Southern Methodist University
St. Paul School of Theology
United Theological Seminary
Wesley Theological Seminary

The Ministerial Education Fund is essential to assure the tradition of well-educated clergy for The United Methodist Church.

2020 Apportionment	\$ 990,000
2020 Received from Churches	\$ 517,835
2020 % Received	52.3%
2021 Apportionment	\$ 675,000
2022 Apportionment	\$ 675,000

BLACK COLLEGE FUND APPORTIONMENT #414

Immediately following the Civil War, the Methodist Church was the first to recognize its moral responsibility to provide educational opportunities for black people newly freed from slavery. Schools and colleges supported by the church were developed throughout the southern part of the United States, mostly by the Methodist Freedmen's Aid Society. Between 1866 and 1882, the society established more than 70 schools in the South and Southwest.

Today, eleven of these schools remain and are supported by the United Methodist Church through the Black College Fund. These schools provide opportunities for many promising students who may otherwise be excluded from higher education. The supported colleges and universities are:

Bennett College	Greensboro, NC
Bethune-Cookman University	Daytona Beach, FL
Clafin University	Orangeburg, SC
Clark Atlanta University	Atlanta, GA
Dillard University	New Orleans, LA
Huston-Tillotson University	Austin, TX
Meharry Medical College	Nashville, TN
Paine College	Augusta, GA
Philander Smith College	Little Rock, AR
Rust College	Holly Springs, MS
Wiley College	Marshall, TX

Dr. Samuel DuBois Cook, president emeritus of Dillard University in New Orleans, stated, “Black colleges are...sources and catalysts of leadership for the church, culture, and the professions, as well as shining examples of cultural pluralism, educational diversity, integrity, justice, humanistic consciousness and ethical sensitivity, and the liberal arts tradition. They effectively and passionately bridge the communities of faith and learning.”

The Black College Fund was established in 1972 by the General Conference as an apportioned benevolence fund to provide a constant reliable way to support United Methodist-related historically Black colleges.

2020 Apportionment	\$ 395,000
2020 Received from Churches	\$ 223,216
2020 % Received	56.5%
2021 Apportionment	\$ 315,000
2022 Apportionment	\$ 315,000

AFRICA UNIVERSITY FUND APPORTIONMENT #415

Three decades ago, African bishops of The United Methodist church surveyed the developing socio-economic and political needs in their countries. They called on the church to invest in higher education in Africa and to create “a university for all of Africa”.

We continue to invest in Zimbabwe’s first private university for men and women from all over Africa. The university offers dynamic programs that include: agriculture and natural resources, education, health sciences, humanities and social sciences, management and administration and theology. The Institute of Peace, Leadership and Governance offers postgraduate studies and master’s programs.

A university in Africa is exciting to Africans who want to study in their own continent where the curriculum and instruction emphasize African culture, perspectives, and concerns. The cost and inconvenience for an African to travel to Europe, Latin America, or the United States for college or university education is great. To educate an African student in the United States costs approximately three times what it would to educate that same student in Africa.

Africa University provides the United Methodist Church with an unprecedented opportunity to minister to millions of people and to positively impact the continent of Africa through the leadership and guidance provided by graduates of Africa University.

2020 Apportionment	\$ 80,000
2020 Received from Churches	\$ 29,181
2020 % Received	36.5%
2021 Apportionment	\$ 70,000
2022 Apportionment	\$ 70,000

**PRIORITY 2 – GENERAL CHURCH APPORTIONMENT
APPORTIONMENT #422**

Priority 2-General Church Apportionment is new in 2022 and represents the portion of the increased General Church Apportionments in 2022. Due to the delay in the General Conference meeting, originally scheduled in August of 2020, a new quadrennial budget has not been voted on and the previous pre-COVID budget is still in effect. Churches are asked to pay 401-415 in full to be considered 100% for 2022 and contribute to 422 if your church feels called to do so. See additional details on the 2022 Conference Budget found on page of this document.

2022 Apportionment	\$1,425,000
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