

# Apportionment Interpretation 2020

Revised August 2019

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-#416

By vote of the 237<sup>th</sup> Annual Conference Session, the 2020 Annual Conference Budget decreased 0.52% in comparison to the 2019 Annual Conference Budget. Conference Apportionments decreased .54%. Clergy Benefits stayed the same, and General & Jurisdictional Apportionments decreased 1.96%. The 2020 Annual Conference Budget may 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. 2020 apportionments are calculated using 2018 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.**

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

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 \$5,000 per health plan eligible clergy based upon July 1, 2019 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 \$5,000 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 \$5,000 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 \$5,000 and the decimal of clergy salaries; the higher the salary, the higher the apportionment.

Multi-clergy staff churches will be apportioned \$5,000 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 - Conference Budget for 2020

	Sch.	2019	2020	% of Budget	Inc.\(Dec.)	% Chg.
<b>Conference Apportionments</b>						
401 - Conference Mission & Ministries	A	3,225,000	3,140,000	9.98%	(85,000)	-2.64%
402 - Conference Services	B	1,875,000	1,990,000	6.33%	115,000	6.13%
403 - District Superintendents Fund	C	2,005,000	2,000,000	6.36%	(5,000)	-0.25%
404 - Equitable Compensation		300,000	250,000	0.79%	(50,000)	-16.67%
405 - Church Extension & Development		1,125,000	1,200,000	3.81%	75,000	6.67%
406 - Virginia Education Fund		700,000	600,000	1.91%	(100,000)	-14.29%
<b>Total Conference Apportionments</b>		<b>9,230,000</b>	<b>9,180,000</b>	<b>29.18%</b>	<b>(50,000)</b>	<b>-0.54%</b>
<b>Clergy Benefits Apportionments</b>						
407 - Active Clergy Health		9,710,000	9,710,000	30.89%	-	0.00%
408 - Retired Clergy Health		6,060,000	6,060,000	19.27%	-	0.00%
409 - Pension Liability Assessment - Pre 82		750,000	750,000	2.37%	-	0.00%
<b>Total Clergy Benefit Apportionments</b>		<b>16,520,000</b>	<b>16,520,000</b>	<b>52.53%</b>	<b>-</b>	<b>0.00%</b>
<b>General &amp; Jurisdictional Apportionments</b>						
410 - Episcopal Fund		875,000	870,000	2.77%	(5,000)	-0.57%
411 - World Service		3,000,000	2,925,000	9.30%	(75,000)	-2.50%
412 - General & Jurisdictional Connectional Fund		420,000	400,000	1.27%	(20,000)	-4.76%
413 - Ministerial Education		1,000,000	990,000	3.15%	(10,000)	-1.00%
414 - Black College Fund		400,000	395,000	1.26%	(5,000)	-1.25%
415 - Africa University Fund		90,000	90,000	0.29%	-	0.00%
416 - Interdenominational Cooperation Fund		80,000	80,000	0.25%	-	0.00%
<b>Total General &amp; Jurisdictional Apportionments</b>		<b>5,865,000</b>	<b>5,750,000</b>	<b>18.29%</b>	<b>(115,000)</b>	<b>-1.96%</b>
<b>Total Apportionments</b>		<b>31,615,000</b>	<b>31,450,000</b>	<b>100.00%</b>	<b>(165,000)</b>	<b>-0.52%</b>

## Single Pastor Church

### Church Statistics - Table II from EVC 2018 Expenses

Clergy Pension	10,903
Pastor Salary	66,481
Associate Pastor Salary	8,713
Deacon Salary/Benefits	-
Pastor Housing	-
Associate Pastor Housing	-
Deacon Housing/Benefits	-
Pastor/Assoc Acct Reimbursement	7,176
Pastor/Assoc Cash Allow (Non-Acctable)	-
Salary/Benefits Church Staff and Diaconal	141,793
Program Expenses	31,848
Operating Expenses	87,275
<b>Your Church's Net Operating Expenses</b>	<b>354,189</b>
<b>ALL Va Conf Churches Net Operating Expenses</b>	<b>155,773,764</b>
<b>Your Church's Operating Expenses Decimal</b>	<b>0.00227374</b>

Number of Fulltime Health Care Eligible Clergy for your Charge	1
Number of Churches in your Charge	1
<b>Your Church's Tier 1 - Health Care Apportionment</b>	<b>5,000</b>
Your Church's Clergy Salary & Accountable Reimbursement	82,370
<b>ALL Va Conf Churches Clergy Salary</b>	<b>41,303,194</b>
<b>Your Church's Tier 2 - Health Care Apportionment</b>	<b>0.00199428</b>

Estimated 2020 Apportionments	Conference	
401-Conference Mission and Ministries	7,140	3,140,000
402-Conference Services	4,524	1,990,000
403-District Superintendents Fund	4,548	2,000,000
404-Equitable Compensation	564	250,000
405-Church Extension and Development	2,724	1,200,000
406-Virginia Education Fund	1,368	600,000
407-Active Clergy Health	17,964	9,710,000
408-Retired Clergy Health	13,776	6,060,000
409-Pension Liability Assessment - Pre 82	1,704	750,000
410-Episcopal Fund	1,980	870,000
411-World Service	6,648	2,925,000
412-General and Jurisdictional Connectional Fund	912	400,000
413-Ministerial Education	2,256	990,000
414-Black College Fund	900	395,000
415-Africa University Fund	204	90,000
416-Interdenominational Cooperation Fund	180	80,000
<b>Total Estimated 2020 Apportionments for your Church</b>	<b>67,392</b>	<b>31,450,000</b>

## Multi-Church Single Pastor

### Church Statistics - Table II from EVC 2018 Expenses

Clergy Pension	659
Pastor Salary	5,781
Associate Pastor Salary	-
Deacon Salary/Benefits	-
Pastor Housing	-
Associate Pastor Housing	-
Deacon Housing/Benefits	-
Pastor/Assoc Acct Reimbursement	-
Pastor/Assoc Cash Allow (Non-Acctable)	-
Salary/Benefits Church Staff and Diaconal	360
Program Expenses	400
Operating Expenses	4,500
<b>Your Church's Net Operating Expenses</b>	<b>11,700</b>
<b>ALL Va Conf Churches Net Operating Expenses</b>	<b>155,773,764</b>
<b>Your Church's Operating Expenses Decimal</b>	<b>0.00007511</b>

Number of Fulltime Health Care Eligible Clergy for your Charge	1
Number of Churches in your Charge	3
<b>Your Church's Tier 1 - Health Care Apportionment</b>	<b>1,650</b>
Your Church's Clergy Salary & Accountable Reimbursement	5,781
<b>ALL Va Conf Churches Clergy Salary</b>	<b>41,303,194</b>
<b>Your Church's Tier 2 - Health Care Apportionment</b>	<b>0.00013996</b>

Estimated 2020 Apportionments	Conference	
401-Conference Mission and Ministries	240	3,140,000
402-Conference Services	144	1,990,000
403-District Superintendents Fund	156	2,000,000
404-Equitable Compensation	24	250,000
405-Church Extension and Development	96	1,200,000
406-Virginia Education Fund	48	600,000
407-Active Clergy Health	2,556	9,710,000
408-Retired Clergy Health	456	6,060,000
409-Pension Liability Assessment - Pre 82	60	750,000
410-Episcopal Fund	60	870,000
411-World Service	216	2,925,000
412-General and Jurisdictional Connectional Fund	36	400,000
413-Ministerial Education	72	990,000
414-Black College Fund	24	395,000
415-Africa University Fund	12	90,000
416-Interdenominational Cooperation Fund	12	80,000
<b>Total Estimated 2020 Apportionments for your Church</b>	<b>4,212</b>	<b>31,450,000</b>

## Multi-Pastor Church

### Church Statistics - Table II from EVC 2018 Expenses

Clergy Pension	26,718
Pastor Salary	82,211
Associate Pastor Salary	47,813
Deacon Salary/Benefits	-
Pastor Housing	-
Associate Pastor Housing	22,500
Deacon Housing/Benefits	-
Pastor/Assoc Acct Reimbursement	3,798
Pastor/Assoc Cash Allow (Non-Acctable)	-
Salary/Benefits Church Staff and Diaconal	390,477
Program Expenses	97,150
Operating Expenses	166,388
<b>Your Church's Net Operating Expenses</b>	<b>837,055</b>
<b>ALL Va Conf Churches Net Operating Expenses</b>	<b>155,773,764</b>
<b>Your Church's Operating Expenses Decimal</b>	<b>0.00537353</b>

Number of Fulltime Health Care Eligible Clergy for your Charge	2
Number of Churches in your Charge	1
<b>Your Church's Tier 1 - Health Care Apportionment</b>	<b>10,000</b>
Your Church's Clergy Salary & Accountable Reimbursement	133,822
<b>ALL Va Conf Churches Clergy Salary</b>	<b>41,303,194</b>
<b>Your Church's Tier 2 - Health Care Apportionment</b>	<b>0.00323999</b>

Estimated 2020 Apportionments	Conference	
401-Conference Mission and Ministries	16,872	3,140,000
402-Conference Services	10,692	1,990,000
403-District Superintendents Fund	10,752	2,000,000
404-Equitable Compensation	1,344	250,000
405-Church Extension and Development	6,444	1,200,000
406-Virginia Education Fund	3,228	600,000
407-Active Clergy Health	31,068	9,710,000
408-Retired Clergy Health	32,568	6,060,000
409-Pension Liability Assessment - Pre 82	4,032	750,000
410-Episcopal Fund	4,680	870,000
411-World Service	15,720	2,925,000
412-General and Jurisdictional Connectional Fund	2,148	400,000
413-Ministerial Education	5,316	990,000
414-Black College Fund	2,124	395,000
415-Africa University Fund	480	90,000
416-Interdenominational Cooperation Fund	432	80,000
<b>Total Estimated 2020 Apportionments for your Church</b>	<b>147,900</b>	<b>31,450,000</b>

### Church with Non- Eligible Pastor

#### Church Statistics - Table II from EVC 2018 Expenses

Clergy Pension	-
Pastor Salary	20,000
Associate Pastor Salary	-
Deacon Salary/Benefits	-
Pastor Housing	-
Associate Pastor Housing	-
Deacon Housing/Benefits	-
Pastor/Assoc Acct Reimbursement	3,000
Pastor/Assoc Cash Allow (Non-Acctable)	-
Salary/Benefits Church Staff and Diaconal	4,000
Program Expenses	1,500
Operating Expenses	18,500
<b>Your Church's Net Operating Expenses</b>	<b>47,000</b>
<b>ALL Va Conf Churches Net Operating Expenses</b>	<b>155,773,764</b>
<b>Your Church's Operating Expenses Decimal</b>	<b>0.00030172</b>

Number of Fulltime Health Care Eligible Clergy for your Charge	-
Number of Churches in your Charge	1
<b>Your Church's Tier 1 - Health Care Apportionment</b>	<b>0</b>
Your Church's Clergy Salary & Accountable Reimbursement	23,000
<b>ALL Va Conf Churches Clergy Salary</b>	<b>41,303,194</b>
<b>Your Church's Tier 2 - Health Care Apportionment</b>	<b>0.00055686</b>

Estimated 2020 Apportionments	Conference	
401-Conference Mission and Ministries	948	3,140,000
402-Conference Services	600	1,990,000
403-District Superintendents Fund	600	2,000,000
404-Equitable Compensation	72	250,000
405-Church Extension and Development	360	1,200,000
406-Virginia Education Fund	180	600,000
407-Active Clergy Health	3,624	9,710,000
408-Retired Clergy Health	1,824	6,060,000
409-Pension Liability Assessment - Pre 82	228	750,000
410-Episcopal Fund	264	870,000
411-World Service	888	2,925,000
412-General and Jurisdictional Connectional Fund	120	400,000
413-Ministerial Education	300	990,000
414-Black College Fund	120	395,000
415-Africa University Fund	24	90,000
416-Interdenominational Cooperation Fund	24	80,000
<b>Total Estimated 2020 Apportionments for your Church</b>	<b>10,176</b>	<b>31,450,000</b>

## **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 (both short and long term response that included 893 volunteers working 18,769 hours valued at \$490,000 in volunteer service in 2016)
- Support for laity ministries (including 1,762 Virginia Conference lay servant ministers)
- Virginia Conference Initiative of Hope partnerships in Cambodia, Brazil, and Mozambique.
- Three camps for 83 children of incarcerated parents

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 76-97 and 120 of the 2019 Book of Reports.

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2018 Apportionment	\$3,230,000
2018 Received from Churches	\$2,817,009
2018 % Received	87.21%
2019 Apportionment	\$3,225,000
2020 Apportionment	\$3,140,000

## 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 (\$427,000) - 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 (\$395,000) - 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 (\$260,000) - 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.

Bishop's Assistant (\$85,000) - Provides the cost of the expenses of the office of the Bishop's assistant including salary, benefits, travel, and office expenses.

Computer Services (\$130,000) - 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.

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2018 Apportionment	\$1,646,000
2018 Received from Churches	\$1,457,793
2018 % Received	88.57%
2019 Apportionment	\$1,875,000
2020 Apportionment	\$1,990,000

## **DISTRICT SUPERINTENDENTS FUND APPORTIONMENT #403**

The District Superintendents Apportionment supports the work of 15 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.

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2018 Apportionment	\$2,025,000
2018 Received from Churches	\$1,800,812
2018 % Received	88.93%
2019 Apportionment	\$2,005,000
2020 Apportionment	\$2,000,000

## **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 2019 are as follows:

	<u>Compensation</u>	<u>Floor</u>
Full Connection (Elders)	\$42,000	\$28,000
Probationers/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 2018, 30 charges received funds for compensation support throughout the Virginia Conference. Six charges that received funding in 2017 have not required assistance in 2018. These charges and their Superintendents 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.

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2018 Apportionment	\$350,000
2018 Received from Churches	\$308,673
2018 % Received	88.19%
2019 Apportionment	\$300,000
2020 Apportionment	\$250,000

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

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

The Five Talent Academy offers training opportunities related to worship, financial stewardship, discipleship, evangelism and ministry with the poor are offered through the Five Talent Academy. The Equipping Planter team directs the invitation, discernment and training of planters of new faith communities and offers the Church Leadership Institute. The New Faith Community subgroup of the Church Development Team helps create a culture of excellence, fruitfulness and vitality with regard to developing new faith communities.

The Church Development Team partners with the Large, Medium and Small Church leadership teams, which offer training events for clergy and laity in order to increase vitality and to provide training to pastors who have recently moved (Just In Time Training). Other renewal projects such as Virginia Focus 2020 centers on growth and renewal in existing black churches. To further support the growth and renewal in existing churches, CDT has partnered with four districts to offer Next Level Innovations, a three and a half year investment in church change and leadership development.

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.

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2018 Apportionment	\$ 1,000,000
2018 Received from Churches	\$ 835,185
2018 % Received	86.74%
2019 Apportionment	\$ 1,125,000
2020 Apportionment	\$ 1,200,000

## **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 2018 apportionment will be distributed as follows:

Ferrum College - Ferrum	19.5% (\$136,500)
Randolph-Macon College - Ashland	18.5% (\$129,500)
Shenandoah University - Winchester	18.0% (\$126,000)
Virginia Wesleyan University - Norfolk/VA Beach	18.0% (\$126,000)
Randolph College - Lynchburg	16.0% (\$112,000)
Randolph-Macon Academy - Front Royal	10.0% (\$70,000)

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.

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2018 Apportionment	\$ 800,000
2018 Received from Churches	\$ 659,554
2018 % Received	82.44%
2019 Apportionment	\$ 700,000
2020 Apportionment	\$ 600,000

## **ACTIVE CLERGY HEALTH APPORTIONMENT #407**

The Active Clergy Health Apportionment provides health care benefits for approximately 2,000 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.

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2018 Apportionment	\$9,710,000
2018 Received from Churches	\$8,790,111
2018 % Received	90.53%
2019 Apportionment	\$9,710,000
2020 Apportionment	\$9,710,000

## **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.

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2018 Apportionment	\$6,060,000
2018 Received from Churches	\$5,455,713
2018 % Received	90.03%
2019 Apportionment	\$6,060,000
2020 Apportionment	\$6,060,000

## **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 2019, each clergy person in retirement status with Pre-82 service will receive at least \$570 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. The annual contribution amount is funded primarily through amounts apportioned to local churches based on the primary apportionment formula described at the beginning of this document.

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2018 Apportionment	\$1,000,000
2018 Received from Churches	\$ 893,278
2018 % Received	89.33%
2019 Apportionment	\$750,000
2020 Apportionment	\$750,000

## **EPISCOPAL FUND APPORTIONMENT #410**

The Episcopal Fund is one of three general apportioned funds which were a part of the financial plan of the Methodist Church from the time of its unification in 1939. It continued as the source of funding for the office of the episcopacy with the unification that created the United Methodist Church in 1968. The revenue from the Episcopal Fund apportionment:

Provides assistance to approximately 170 active and retired bishops in five Jurisdictions (US) and central conferences (those outside the US) and surviving spouses by:

Providing the salary, benefits and expenses of active bishops

Providing benefits to retired bishops and the surviving spouses and minor children of deceased bishops

Pays \$20,000 annually toward the costs for the Episcopal residence

Pays moving expenses for bishops

Covers costs of bishops' professional travel

Pays Episcopal office expenses, subject to approval by the General Council on Finance and Administration

All funds collected for the Episcopal Fund are sent by the Conference Treasurer's Office to the General Council on Finance and Administration on a monthly basis and are then distributed back to our Bishop's Office on a quarterly basis. All active bishops are paid the same salary based on General Conference action each quadrennium. Each bishop is allocated a budget for office expenses which includes secretarial salary and benefits along with all other office expenses.

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2018 Apportionment	\$ 900,000
2018 Received from Churches	\$ 779,329
2018 % Received	86.59%
2019 Apportionment	\$ 875,000
2020 Apportionment	\$ 870,000

## WORLD SERVICE APPORTIONMENT #411

World Service is God's people reaching out in love and compassion in the name of Christ. According to *The Book of Discipline 2016* ¶812, "The World Service Fund is basic in the financial program of The United Methodist Church. World Service on apportionment represents the minimum needs of the general agencies of the Church. Payment in full of these apportionments by local churches and annual conferences is the first benevolent responsibility of the Church."

Not only does this apportionment provide for the administrative structure of our General Church, the major thrust in mission giving in our Church also begins with the World Service Fund. The World Service Fund enables the United Methodist to be in mission and ministry in 167 countries throughout the world. Because of our contributions to World Service, every dollar that we contribute for the support of approximately 1,070 mission personnel goes directly to them because overhead expenses are funded through World Service. When there are not enough funds available to provide salary support for these missionaries through our advance special giving, World Service funds are used to make up this shortfall.

World Service is really about the people in local congregations all across the Virginia Conference who live, work, and do ministry where they are - and have enough love and resources to reach out to the world beyond their door.

*Acts 1:8 But the Holy Spirit will come upon you and give you power. Then you will tell everyone about me in Jerusalem, in all Judea, in Samaria, and everywhere in the world."*

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2018 Apportionment	\$3,040,000
2018 Received from Churches	\$2,545,061
2018 % Received	83.72%
2019 Apportionment	\$3,000,000
2020 Apportionment	\$2,925,000

## GENERAL & JURISDICTIONAL CONNECTIONAL FUND APPORTIONMENT #412

This fund is the combination of two apportioned items - the General Administration Fund from the General Church and the SEJ Mission & Ministry Fund from the Southeastern Jurisdiction. Both of these funds finance church activities that are administrative in nature plus the program ministries of the Jurisdiction.

The *General Administration Fund* was established as a part of the original financial plan of the Methodist Church at its unification in 1939. It was continued in the United Methodist Church as the source of funding for the session of the General Conference every four years, the Judicial Council, and other general church agencies deemed to be administrative in nature. Other major recipients of this fund are the General Council on Finance and Administration, General Commission on 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. This fund provides per diem plus travel costs for almost 600 delegates to the four-day Jurisdictional Conference. One of the major responsibilities of these delegates is the election of bishops.

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2018 Apportionment	\$ 426,000
2018 Received from Churches	\$ 352,480
2018 % Received	82.74%
2019 Apportionment	\$ 420,000
2020 Apportionment	\$ 400,000

## MINISTERIAL EDUCATION APPORTIONMENT #413

Men and women choose ordained ministry because God calls them. Since 1968, the Ministerial Education Fund has helped thousands of men and women answer that call to become 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.

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2018 Apportionment	\$1,030,000
2018 Received from Churches	\$ 845,235
2018 % Received	82.06%
2019 Apportionment	\$1,000,000
2020 Apportionment	\$990,000

## **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 College	Daytona Beach, FL
Clafin College	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.

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2018 Apportionment	\$ 410,000
2018 Received from Churches	\$ 338,472
2018 % Received	82.55%
2019 Apportionment	\$ 400,000
2020 Apportionment	\$ 395,000

## **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.

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2018 Apportionment	\$ 92,000
2018 Received from Churches	\$ 77,169
2018 % Received	83.88%
2019 Apportionment	\$ 90,000
2020 Apportionment	\$ 90,000

## **INTERDENOMINATIONAL COOPERATION FUND APPORTIONMENT #416**

United Methodists acknowledge that we are but a small part of the worldwide Christian church – the living body of Christ. This fund supports ecumenical efforts to foster a renewal of Christian unity and understanding as we work with other Christian communions to witness to a common faith, meet human suffering and advocate for peace and justice worldwide. 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. WCC is a world fellowship of 345 member communions representing 500 million Christians in more than 110 countries. The United Methodist Church's forerunner denominations, Methodist and EUB, were charter members.

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. Formed in 1950, the NCC includes 37 Protestant, Anglican, Orthodox, Evangelical, historic African American and Living Peace churches with 45 million members. The unity of the NCCC demands inclusivity and a respect for diversity and strives to embody this belief in the programs that address critically important needs. The two priorities of the NCC are mass incarceration and interreligious relations with a focus on peace.

Churches Uniting in Christ - Eleven Christian communions are joined together in expressing their unity in Christ and combating racism. Their marks of commitment include receiving each other as Christ's church, promoting wholeness and inclusion and engaging in mission and anti-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

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2018 Apportionment	\$ 81,000
2018 Received from Churches	\$ 68,274
2018 % Received	84.29%
2019 Apportionment	\$ 80,000
2020 Apportionment	\$ 80,000