

DOLLAR\$ & \$ENSE

JUNE 2025

CONFERENCE TREASURER

2026 Proposed Annual Conference Budget

The Council on Finance and Administration (CFA) Proposed 2026 Budget can be found starting on page 173 in the Book of Reports. This year you will see several notable changes to the proposed budget:

1. The format is presented in two ways. Section I(a) is the Proposed Conference Budget (spending plan). Section I(b) is the Proposed Conference Apportionments (how the budget is allocated to the churches).
2. You will notice that in place of 401-415 funds, there are four apportionments proposed funds 101-104 for 2026.
3. The significant decrease in the Budget for 2026, centers around the change in Active Clergy Health Benefits which will no longer be apportioned and will be direct billed to the local churches in 2026.

The Proposed 2026 Budget can be found on page 2.

There are several online resources to provide more information on the 2026 Budget Proposal including two videos:

David Dommis, Conference CFO/Treasurer
<https://www.youtube.com/watch?v=PLuesx1IP3s>
Council on Finance and Administration Update
<https://www.youtube.com/watch?v=7jb4NgfTVzY&t=302s>

A Budget Narrative can be also found in the Book of Reports starting on page 163 which provides greater detail of the missional work of Apportionments.

You can access the Book of Reports at the link below:
https://doc.vaumc.org/AC2025/BOOK_of_REPORTS2025v4.pdf

Accountable Reimbursement

If your clergyperson is moving to a new church, churches can only pay up to half of the annual amount agreed upon on the Charge Conference Form.

Lay Supply Pastors

If you have a Lay Supply Pastor appointed to your church, be sure that you withhold Social Security and Medicare, as well as Federal and State taxes. Give us a call if you have any questions.

2025 Annual Conference Offering

This year's Annual Conference Offering is supporting two ministries: Disaster Response and Partnerships of Hope.

Donations can be sent to the Treasurer's office in advance of Annual Conference or you can bring your church offering to Annual Conference in Roanoke, VA. Be sure to designate this offering to **Fund #5500 - Annual Conference Offering** and **include your church's GCFA# on the check** so we can apply it to your church statement.

Special Offerings

The **Samaritan Fund Offering** can be taken up anytime between Mother's Day and Father's Day. Remit your contributions notating **Fund #6411-Pinnacle Living (Samaritan Fund)**.

Peace with Justice Sunday will be on Sunday, June 15th. For additional information on the General Board of Church & Society, go to www.umcsgiving.org and select Special Sundays. Remit your contributions notating **Fund #4433 – Peace with Justice Sunday**.

USCIS Form I-9

The U.S. Citizenship and Immigration Services requires the Form I-9 to be completed for all individuals hired for employment in the United States. Newly appointed pastors must complete this form at each new appointment prior to their first day. Go to <https://www.uscis.gov/i-9> to access the most recent form.

Kits for Conference

Donations for kits contributions for transportation should be sent to the Conference Treasurer's Office designated as **Fund # 901440 – Material Resources (Kits)**.

Clergy Moving Expenses

If your church is welcoming a new clergy person, the moving expenses paid to or for that person will be subject to income tax and will need to be added to their W2 at the end of the year.

Council on Finance and Administration

SECTION I(a) - Proposed Conference Budget

	2026	2025	Increase (Decrease)	Pct Change	Pct Budget
Ministry Infrastructure	2,437,200				15.1%
Resourcing Connection	4,368,800				27.2%
Total Conference Mission and Ministries	6,806,000	6,500,000	306,000	4.7%	42.3%
Retired Clergy Health Support	5,240,000	5,060,000	180,000	3.6%	32.5%
Sending into Worldwide Connection	4,060,000	4,060,000	-	0.0%	25.2%
Active Clergy Health - no longer apportioned	-	9,000,000	(9,000,000)	-100.0%	
Total Apportionments	16,106,000	24,620,000	(8,514,000)	-34.6%	100.0%

SECTION I(b) - Proposed Conference Apportionments

	2026	2025	Increase (Decrease)	Pct Change	Pct Budget
101 - Conference Mission and Ministries - Committed	5,459,400				33.9%
102 - Conference Mission and Ministries - Expected	1,346,600				8.4%
Total Conference Mission and Ministries	6,806,000	6,500,000	306,000	4.7%	42.3%
103 - Retired Clergy Health	5,240,000	5,060,000	180,000	3.6%	32.5%
104 - General and Jurisdictional Ministries	4,060,000	4,060,000	-	0.0%	25.2%
Active Clergy Health - no longer apportioned	-	9,000,000	(9,000,000)	-100.0%	-
Total Apportionments	16,106,000	24,620,000	(8,514,000)	-34.6%	100.0%