

# DOLLAR\$ & \$ENSE

SEPTEMBER 2025

CONFERENCE TREASURER

## 2026 Apportionments

Local church apportionments for 2026 will be distributed to your district office by Friday, September 5<sup>th</sup> and then sent out to local churches per each district's schedule.

This year we provided a Budget Narrative that included details of the 2026 Budget. This was released in the Book of Reports at Annual Conference. You can view the Budget Narrative below:

[2025BudgetNarr.pdf](#)

## 2026 Local Church Budget preparation

Quick reminder that several changes are coming in 2026 that you will need for your Operating Budget:

1. **Health Benefits for your clergy will be direct billed** to local churches beginning in 2026. Currently all churches contribute to the **407-Active Clergy Apportionment, which will no longer be apportioned in 2026**. For each full-time active clergy eligible for health benefits, the annual church cost will be \$19,920. The VUMPI bill will continue to also include the employee's portion for health that should be deducted from their paycheck.
2. The **clergy retirement plan** is also shifting in 2026. Currently, local churches are billed from VUMPI for the Clergy Retirement Security Program (CRSP) which ends 12/31/2025. In 2026, the retirement program will **shift to Compass** which will include the local church contribution and the matching amount that will need to be deducted from their paycheck.

Both the direct bill for health benefits and the retirement amounts will be reflected on the clergy compensation form that will be needed for your local church 2026 Budget.

For more information, reach out to the VUMPI office at 804-521-1128 or by email [johnfuller@vaumc.org](mailto:johnfuller@vaumc.org).

## Partnerships of Hope – September Offering

Partnerships of Hope (POH) is one of the five Annual Conference Special Offerings. POH is a focused effort of the Virginia Conference, partnering in mission for the 'Transformation of the World' to cultivate soil for the Gospel to grow through our six partners: Brazil, Cambodia, Haiti, Mozambique, Native American Ministries, and Vietnam. Through your support, we will be able to continue to join hands with our partners to share the good news across the world! Go to <https://vaumc.org/partnerships-of-hope/> to learn more or email [missions@vaumc.org](mailto:missions@vaumc.org).

Church treasurers can remit contributions to the Treasurer's office by notating **Fund #5015-Partnerships of Hope** at the bottom of your apportionment statement or remitting a payment through [vaumc.acumatica.com](http://vaumc.acumatica.com).

## Local Church Audit

As we begin to look towards the fall and churches are planning their Charge Conferences, the local church finance team should designate an audit committee that is independent to conduct the audit. The Audit Committee should be composed of at least two people unrelated to the treasurer, financial secretary, pastor(s), finance committee chair, business manager, those who count the offerings, or the church secretary. The key to using an audit committee made up of people within the church is *independence*, both in fact and appearance with no bias. They can be members of your church or swapped with members from another church. Go to the online audit guide for step-by-step instructions.

<https://www.gcfa.org/resource/local-church-audit-guide>

## Resource Center for Financial Secretaries

IRS Publication 1771 – Charitable Contributions is a great resource for Financial Secretaries. It gives details on acknowledging gifts made to your church as you are headed into the Fall season. Go to [Publication 1771 \(Rev. 3-2016\) \(irs.gov\)](https://www.irs.gov/publications/p1771) for details.