

DOLLARS & SENSE

FEBRUARY 2026

CONFERENCE TREASURER

2025 Apportionment Results

In 2025, we collected 80.3% of the budget approved by the Virginia Annual Conference. This was a 1.7% decrease from what was received in 2024. There were 534 churches that paid 100% of Conference Apportionments in 2025. Churches gave an additional \$800k in Second Mile giving last year. See page 2 for additional details.

Easy Monthly Apportionment Transactions

Many of our churches pay their apportionments through <https://vaumc.acumatica.com/>. Thank you to those who are using this secure way to make your payments! If you are looking for a “set it and forget it” type of monthly payment, we can set that up for you! Email a copy of your church statement to treasurer@vaumc.org and indicate the monthly amount you would like to set up to be automatically paid. Be sure to note your name and contact information at the bottom of the apportionment statement.

Finance – Handling God’s Money in the Church

As your church begins to look toward the new year, many leaders of your church are assuming new roles. You may wish to have some guidelines to follow. The 2025-2028 Finance Guidelines booklet “Finance – Handling God’s Money in the Church” is a great resource! This United Methodist publication can be purchased online through Cokesbury. Go to:

<https://www.cokesbury.com/Guidelines-Finance-2025-2028>

Resources for Stewardship, Trustees, SPR, and many other areas of church leadership are also available.

Record Retention

After the close of a year, we receive many questions about record retention. For a quick reference, go to: <https://doc.vaumc.org/Business/RecordRetention.pdf>

2026 IRS Mileage Rate

IRS Business mileage – 72.5 cents per mile

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.

Update the IRS with the Person Responsible

It is that time of year to update the person responsible for your church finances with the IRS. The person that you report should be your treasurer/bookkeeper or could be your Finance Chairperson. It is common that volunteers change at the church and the new person is not reported to the IRS when a new person becomes responsible for the payroll taxes and other finances.

Use the link below to update your information with the IRS. <https://www.irs.gov/pub/irs-pdf/f8822b.pdf>

Heart Havens

February is Heart Havens Month in the Virginia Conference. Churches are asked to make financial contributions to this UM organization that provides residential services for men and women with developmental disabilities. Check out their website for additional information, www.hearthavens.org. Mark your contributions as **Fund #6442 – Heart Havens**.

Tax Status Documentation – 501c3

Periodically churches need documentation of their 501c3 religious non-profit tax status for various reasons (i.e. establishing a bank account). GCFA, our UM national organization, has taken care of this filing for you already. To print this official letter, go to www.umgroupruling.org and complete the information for your church. You will need the church Federal ID#.

GCFA has also taken another step to provide greater documentation for local churches by allowing churches to choose to be listed on GuideStar when you complete the Group Ruling Application. GuideStar is a key website for non-profits to be listed on for donations like AmazonSmile. Banking institutions will also often refer to this source for documentation. Some banks will also ask for the church originating documentation.

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Virginia Annual Conference
Financial Commitment Report
Apportionments and Second Mile Giving
December 31, 2025

Apportioned Funds	YTD 12/31/2025	YTD 12/31/2024	Increase (Decrease)	Pct. Inc.\Dec.	Total 2025 Apport.	Total 2024 Apport.	Pct. Pd 2025	Pct. Pd 2024
Conference Apportionments								
401 Conference Mission & Ministr	2,284,472	2,611,002	(326,530)	-12.5%	2,900,000	3,237,000	78.8%	80.7%
402 Conference Services	1,456,236	1,608,126	(151,890)	-9.4%	1,900,000	1,920,000	76.6%	83.8%
403 Appointive Cabinet Fund	1,007,113	1,078,972	(71,859)	-6.7%	1,300,000	1,300,000	77.5%	83.0%
404 Equitable Compensation	39,205	145,540	(106,335)	-73.1%	50,000	180,000	78.4%	80.9%
405 Church Extension Fund	266,112	305,088	(38,976)	-12.8%	350,000	400,000	76.0%	76.3%
Total Conference Apportionments	5,053,138	5,748,728	(695,590)	-12.1%	6,500,000	7,037,000	77.7%	81.7%
Clergy Benefit Apportionments								
407 Active Clergy Health	7,530,058	8,416,365	(886,307)	-10.5%	9,000,000	10,000,000	83.7%	84.2%
408 Retired Clergy Health	4,136,405	4,894,802	(758,397)	-15.5%	5,060,000	5,925,000	81.7%	82.6%
Total Clergy Benefit Apportionmen	11,666,463	13,311,167	(1,644,704)	-12.4%	14,060,000	15,925,000	83.0%	83.6%
General & Jurisdictional Apportionments								
410 Episcopal Fund	676,518	663,628	12,890	1.9%	900,000	865,000	75.2%	76.7%
411 World Service	1,364,417	1,652,439	(288,022)	-17.4%	1,820,000	2,150,000	75.0%	76.9%
412 General & Jurisdictional Fund	294,092	245,329	48,763	19.9%	395,000	325,000	74.5%	75.5%
413 Ministerial Education	465,960	512,138	(46,178)	-9.0%	630,000	675,000	74.0%	75.9%
414 Black College Fund	193,692	242,868	(49,176)	-20.2%	255,000	315,000	76.0%	77.1%
415 Africa University Fund	46,220	56,276	(10,056)	-17.9%	60,000	70,000	77.0%	80.4%
Total General & Jurisdictional App.	3,040,899	3,372,678	(331,779)	-9.8%	4,060,000	4,400,000	74.9%	76.7%
Total Conference Apportionments	19,760,500	22,432,573	(2,672,073)	-11.9%	24,620,000	27,362,000	80.3%	82.0%
District Apportionments								
District Ministries and Administrati	2,257,527	2,349,179	(91,652)	-3.9%	2,689,140	2,793,300	83.9%	84.1%
District Benevolences	18,411	95,984	(77,573)	-80.8%	30,125	204,500	61.1%	46.9%
Total District Apportionments	2,275,938	2,445,163	(3,173,077)	-129.8%	2,719,265	2,997,800	83.7%	81.6%
Second Mile Giving								
GBGM Advance Specials	654,600	909,955	(255,355)	-28.1%				
Virginia Advance Specials	58,377	170,253	(111,876)	-65.7%				
Special Sundays	52,125	47,354	4,771	10.1%				
World Service Specials	100	670	(570)	-85.1%				
Conference Special Offerings	36,407	44,397	(7,990)	-18.0%				
Total Second Mile Giving	801,609	1,172,629	(371,020)	-31.6%				