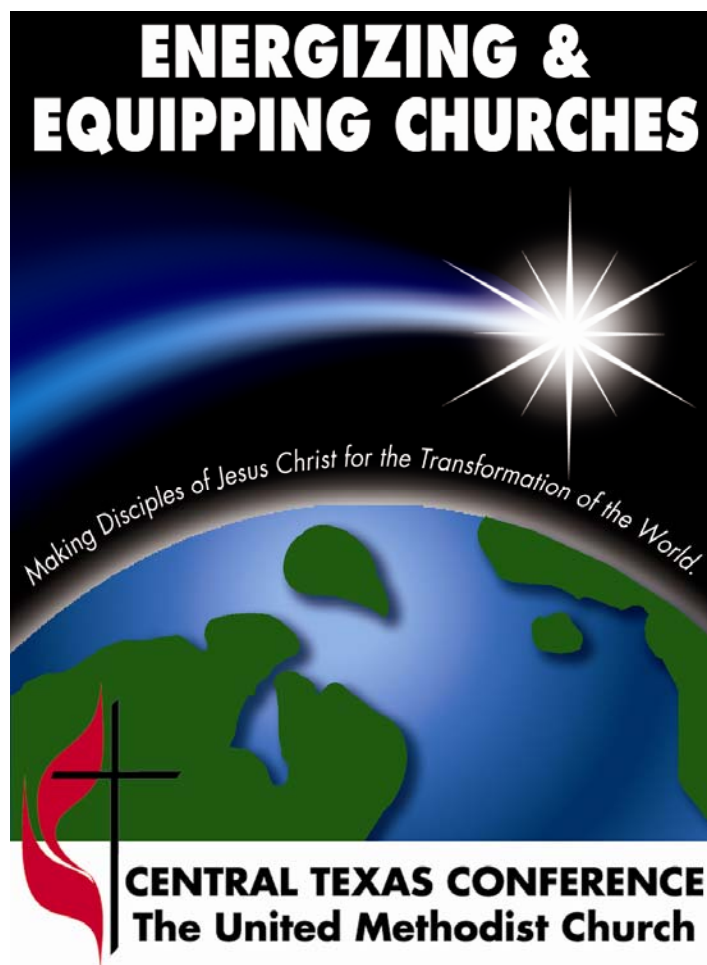


BROWNWOOD DISTRICT
Central Texas Conference
of the
United Methodist Church

2010
Financial Planning Workbook



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CENTRAL TEXAS CONFERENCE
BROWNWOOD DISTRICT**

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August 18, 2009

Greetings in the Name of our Lord and Savior Jesus Christ:

To assist you in planning your 2010 church budget, the Conference and District Offices have again produced a District Steward's Workbook. This booklet includes basic information about how apportionments are calculated, a listing of the 2010 apportionments for each church, health insurance costs for the coming year, and a guide for calculating the church's portion of the pastor's pension.

Please read through this workbook so you will be familiar with the financial part of your church budget that relates to our district, conference and the denomination.

Apportionments for the Brownwood District increased only \$9,125 over 2009, which is a low 1.4% increase. This means that **about half of our churches** received either **no increase** or a **decrease** in their 2010 apportions, while the other half received some increase. The overall 2010 budget for the Central Texas Conference was slightly decreased, so most of the increases in 2010 apportionments come from the increase of nearly \$9,000 in the Brownwood District budget for 2010. The 2010 district budget reflects a modest increase for basic district administrative expenses (\$2,000), and new budget line items for Brownwood District Hispanic Ministries (\$3,500) and our Wesley Foundation Building Fund at TSU in Stephenville (\$3,000).

If you have questions about any of the resources included in this booklet, please give the District Office a call and I will find answers.

Blessing on you and the people you serve as we work together to build Christ's Kingdom.

Sincerely,

Jim Olney

DISTRICT STEWARDS WORKBOOK

TABLE OF CONTENTS

Special Offerings

District Budget

Conference Apportionments Explanation

District Decimal

Allocation of District Apportionments

Where Do All Those Figures Come From?

Figuring the Decimal and Apportionments

Local Church Decimals

Local Church Apportionments

HealthFlex Medical Benefits Plan

Pension Plan

Travel and Audit

2010 SPECIAL OFFERINGS

January 17 Human Relations Day

Recommended to be received the Sunday before the observance of Martin Luther King, Jr.'s birthday. It is for projects of a reconciling nature, and is divided as follows: UM Voluntary Service (33%), Community Developers (57%), and Youth Offenders Rehabilitation (10%).

February Church Growth and Development

Establishing new churches is one way our Conference fulfills the commission: "Go into all the world... make disciples". The Partners in Growth Share Program is our financial opportunity. One hundred percent (\$60 per share) reaches new church projects and aids in site acquisition.

February 21 Aldersgate Enrichment Center Day (3rd Sunday)

This Sunday is set aside to emphasize the conference's mission and ministry to mentally handicapped persons. This day will permit churches of the conference to receive and distribute information about this special ministry.

March 14 One Great Hour of Sharing

Taken in Lent, this offering goes entirely to the United Methodist Committee on Relief. It provides a major source of funds for direct ministry on behalf of the church to persons in need through programs of relief, rehabilitation, refugee resettlement, and other ministries to persons caught in distress situations.

April 18 Native American Ministries Sunday

This emphasis serves to remind the church of contributions made by Native Americans to our society. The offering will help provide scholarships for Native Americans attending United Methodist schools of theology and for additional support for the Native American Urban Initiative of the General Board of Global Ministries.

May 2 Golden Cross (1st Sunday)

Golden Cross is the charity care program of the Harris Hospital Health System. The money collected for Golden Cross is used to help persons who are unable to pay all or part of their health care costs.

May 9 Wesleyan Homes (Mother's Day)

Benevolent Care expense at the Retirement Home and Nursing Home in Georgetown exceeds \$250,000. The Mothers' Day offering helps provide the funds for this care.

May 30 Peace with Justice

Recommended to be observed the second Sunday of Pentecost, this offering is used for Peace with Justice projects – ½ for such ministries in the annual conference, and ½ for Peace with Justice ministries of the General Board of Church and Society.

- June** **Annual Conference Special Offering**
Each year a particular cause is designated for the Annual Conference special offering. The delegates from each local church take this offering to Annual Conference.
- June 13** **Homes for Retired Ministers (2nd Sunday)**
The conference owns 7 homes which have either been given or purchased and are used to house retired ministers and their spouses who cannot provide a home of their own. The special offering provides funds for maintenance and repair of these homes. The residents also make contributions for this purpose.
- July** **Lydia Patterson Institute**
The need at Lydia Patterson is greater than the funds provided through the apportionment. This is the opportunity for individuals and churches to give additional funds to meet the needs of this United Methodist school for Hispanic students located in El Paso. It is owned and operated by the South Central Jurisdiction.
- September 5** **Christian Education Sunday**
This offering enables the work of Christian education across the conference. Funds are used to help defray expenses of persons attending training events in order to provide resources for local churches and promote specific programs.
- October 3** **World Wide Communion**
One-half of the offering finances the Crusade Scholarship of the General Board of Global Ministries, enabling young adults from this country and abroad to pursue post-graduate studies. 35% is allocated to an Ethnic Minority Scholarship Program and 15% to an Ethnic Minority In-Service Training Program, both administered by the General Board of Higher Education and Ministry.
- November** **Thanksgiving Offering**
This offering helps alleviate the problems of world hunger. The United Methodist Committee on Relief administers the funds.
- November 7** **Methodist Mission Home - San Antonio (1st Sunday)**
Located in San Antonio the ministry of the Mission Home includes maternity and adoption services, vocational rehabilitation services for persons who are deaf and community re-entry services for traumatic brain injury survivors.
- November 28** **United Methodist Student Day**
Students who might otherwise fail to get a college education are helped by scholarship grants or loans made possible by this offering, which is to be received each year on the Sunday following Thanksgiving.
- December** **Methodist Children's Home - Waco**
By long-standing tradition, the Central Texas Annual Conference has authorized an annual Christmas offering to be taken in each local church during the month of December for the ministry of the Methodist Children's Home. This money is used for the day-to-day cost of caring for the children who are admitted to the Children's Home's programs regardless of their ability to pay.

BROWNWOOD DISTRICT BUDGET
2010

OFFICE OPERATIONS

	<u>2010</u>
Administrative Assistant's Salary	\$28,650.00
FICA	2,192.00
Administrative Assistant's Pension	2,579.00
Rent	9,000.00
Telephone	4,000.00
Office Area	3,800.00
Insurance & Workman's Comp.	2,250.00
Communications (<i>Internet/DSL</i>)	480.00
Equipment Maintenance	500.00
New Equipment & Replacement*	500.00
Annual Audit*	550.00
Annual Conference Expense	1,800.00
Bishops/Laity Week	1,600.00
Petty Cash	30.00

D.S. TRAVEL AND EXPENSE

Provided by District	10,600.00
<i>Given by DS from his Compensation</i>	7,500.00

DISTRICT ADMINISTRATION EXPENSES

District Administration Fund	6,000.00
General Conference & Jurisdictional Exp. (<i>for 2012</i>)*	750.00

CONTINUING EDUCATION*

<i>District Superintendent</i>	1,000.00
<i>Administrative Assistant</i>	500.00

DISTRICT MISSION LEADERSHIP TEAM

Leadership Training	800.00
Youth Ministry*	250.00
Other DMLT Programs	500.00
Hispanic Ministries Coordinator	3,500.00

PARSONAGE

Household and Utilities Allowance <i>(Provided by the District)</i>	5,250.00
Insurance	1,200.00
Maintenance & Furnishings*	2,500.00
Moving Expense, Incoming D.S.*	250.00

TSU WESLEY FOUNDATION BUILDING FUND*

3,000.00

CONTINGENCY

Conference Apportionments*	3,000.00
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TOTAL BUDGET

\$97,031.00

TARLETON WESLEY FOUNDATION APPORTIONMENT

\$21,000.00

****Any unexpended amount in this item will be carried over in a special account for this purpose.***

2010 CONFERENCE APPORTIONMENTS

I. Episcopal Fund (General)		353,894
This fund provides for the salaries, expenses, and pensions of the bishops of the United Methodist Church.		
II. District Superintendent Salaries and Pension (Annual Conference)		862,373
A. District Superintendent Salaries	776,994	
Provides funds for the salaries of the seven District Superintendents.		
B. District Superintendent Pensions	85,379	
Provides funds for the annual payment for the seven District Superintendents' participation in the CRSP pension plan.		
III. Conference Claimants (Annual Conference)		1,260,000
A. Ministerial Pension Plan - Past Service	700,000	
This fund provides clergy pension for years of service prior to 1982 when the Ministerial Pension plan was adopted.		
B. Comprehensive Protection Plan	560,000	
Provides surviving spouse annuity benefits, surviving children benefits, disability benefits, and death benefits coverage for Conference clergy members.		
IV. Clergy Health Benefits (Annual Conference)		2,364,080
The Conference pays one-half of the cost of medical insurance premiums of its clergy members from this fund. The other half of the cost is provided by the clergy members.		
V. Equitable Compensation (Annual Conference)		57,000
This funds the Minimum Compensation Program of the Conference.		
VI. Retiree Health Benefits (Annual Conference)		250,000
The Conference pays one-half of the Medical Supplemental premium for eligible retired clergy and spouses.		
VII. Other Clergy Benefits (Annual Conference)		107,562
A. Episcopal Residence Fund	29,562	
B. Moving Expense	60,000	
Reimbursement of appointment change moving costs up to a maximum based upon self or commercial move.		
C. Counseling	18,000	
The pastoral care and counseling program for clergy and diaconal ministers and their families makes available professional counseling services across the Conference.		

VIII. Property and Administration		1,118,415
A. General Administration Fund (General)	139,405	
This fund finances administrative work on the church's general level, including the cost of General Conference and financing agencies which are mainly administrative in function.		
B. Jurisdictional Administration Fund (Jurisdictional)	26,803	
This fund finances administrative work in the South Central Jurisdiction and supports the "Volunteers in Mission" program of the Jurisdiction.		
C. Episcopal Office Fund (Annual Conference)	12,000	
D. Chancellor (Annual Conference)	30,000	
This fund provides the Conference with legal counsel as needed.		
E. Conference Administration (Annual Conference)	910,207	
Includes CFA staff compensation & benefits, audit, center operations, insurance, journal, statistician, general & jurisdictional delegates expenses, annual conference, and meeting expenses for Cabinet, BOM, Episcopacy, Equitable Compensation, Pensions, CFA, Personnel, Rules, Trustees, and Executive and Administrative Leadership Teams.		
IX. World Service and Conference Benevolences		2,947,722
A. World Service (General)	1,286,606	
The basic benevolence fund of the church, designated in the 2008 Book of Discipline as "the first benevolent responsibility of the church" [¶812]. Receipts are distributed to the general program agencies and other benevolence causes by a precise formula to support their missional responsibilities. These agencies serve both as a resource to local churches and as an extension of local churches in mission on a national and world level.		
B. Conference Benevolences (Annual Conference)	1,661,116	
1. Mission Ministries Programming	1,183,779	
Includes MM staff compensation and benefits, Program & Admin. support, Discipleship, Ethnic Local Church Concerns, Global Ministries, Church & Society, Higher Education, Campus Ministry, Evangelism, Glen Lake Camp, and Communications.		
2. Conference Programming	477,337	
Includes Church Growth & Development programming, CGD staff compensation and benefits, Archives and History, Christian Unity, Board of Laity, Commission on Inclusiveness, and Igniting Min.		
X. Interdenominational Cooperation Fund (General)		34,279
Support for those general church activities which are ecumenical in nature, providing a UM presence in areas such as the Consultation on Church Union, National Council on Churches, and the World CoC.		
XI. Ministerial Education Fund (General)		440,440
Designed to increase support for education for both ordained and diaconal ministers. Funding for theological schools and programs of ministerial recruitment, professional development, and continuing education, with 75% administered by the general church and 25% by annual conferences.		

XII. Black College Fund (General)	175,709
Supplements operational and capital needs of United Methodist colleges and a medical school which have historically served primarily the educational needs of black students.	
XIII. Africa University (General)	39,325
Since 1992, Africa University, the only UM degree-granting university in Africa, has served and graduated hundreds of men and women from 20 countries. It is nurtured and funded by UM through this apportionment, which supports on-going operations including building maintenance, utilities, classroom equipment and supplies, faculty and staff salaries, and other operational expense. The importance of this apportioned fund is its impact on the lives of students. In a continent torn by war, AIDS, poverty, cyclones, and other natural and human-made hardships, Africa University shines as a beacon of hope and light.	
XIV. Mount Sequoyah (Jurisdictional)	12,855
This fund assists in the maintenance and development of our jurisdictional assembly grounds in Fayetteville, Arkansas.	
XV. Lydia Patterson Institute (Jurisdictional)	56,398
A United Methodist school for Hispanic students. It is located in El Paso and is owned and operated by the South Central Jurisdiction.	
XVI. SMU Campus Ministry (Jurisdictional)	7,050
Support for the Wesley Foundation ministering to students at Southern Methodist University in Dallas.	
XVII. Texas Methodist College Association (Annual Conference)	100,000
This fund provides aid for students in the UM colleges of Texas.	
XVIII. Wesley Foundations (Annual Conference)	313,108
This fund helps provide UM campus ministry on state and independent college campuses within the boundary of the Central Texas Conference.	
XIX. Glen Lake Camp Improvements Debt (Annual Conference)	45,000
Provides funds for payment of a \$850,000 loan authorized by the 1993 Annual Conference for capital improvements.	
GRAND TOTAL	10,545,210

For more information see "The Financial Commitment of the United Methodist Church 2009-2012", available online at www.gcfa.org/fs_FCB.html.

Detailed listing of the amounts included in "Conference Benevolences" and "Conference Administration" may be found in the "2009 Journal".

ALLOCATION OF 2010 CONFERENCE APPORTIONMENTS

		Brownwood	Fort Worth	Mid-Cities	Temple	Waco	Waxahachie	Weatherford	Total
Fund No.	Fund Name	0.0530	0.2028	0.2948	0.1436	0.0927	0.1083	0.1048	1.0000
1	Episcopal Fund	18,756	71,770	104,328	50,819	32,806	38,327	37,088	353,894
2	District Supt. Salary/Pension	45,706	174,889	254,229	123,837	79,942	93,395	90,375	862,373
3	Conference Claimants/CPP	66,780	255,528	371,448	180,936	116,802	136,458	132,048	1,260,000
4	Clergy Health Insurance	125,296	479,435	696,931	339,482	219,150	256,030	247,756	2,364,080
5	Equitable Compensation	3,021	11,560	16,804	8,185	5,284	6,173	5,973	57,000
6	Retiree Health Benefits	13,250	50,700	73,700	35,900	23,175	27,075	26,200	250,000
7	Other Clergy Benefits	5,701	21,814	31,709	15,446	9,971	11,649	11,272	107,562
8	Property & Administration	59,276	226,815	329,709	160,604	103,677	121,124	117,210	1,118,415
9	World Service/Conference Benevolence	156,229	597,798	868,988	423,293	273,254	319,238	308,922	2,947,722
10	Interdenominational Cooperation	1,817	6,952	10,105	4,922	3,178	3,712	3,593	34,279
11	Ministerial Education	23,343	89,321	129,842	63,247	40,829	47,700	46,158	440,440
12	Black Colleges	9,313	35,634	51,799	25,232	16,288	19,029	18,414	175,709
13	Africa University	2,084	7,975	11,593	5,647	3,645	4,259	4,122	39,325
14	Mount Sequoyah	681	2,607	3,790	1,846	1,192	1,392	1,347	12,855
15	Lydia Patterson	2,989	11,438	16,626	8,099	5,228	6,108	5,910	56,398
16	SMU Campus Ministry	374	1,430	2,078	1,012	654	764	738	7,050
17	Texas Methodist College Association	5,300	20,280	29,480	14,360	9,270	10,830	10,480	100,000
18	Wesley Foundations	16,595	63,498	92,304	44,962	29,025	33,910	32,814	313,108
19	Glen Lake Camp Improvements	2,385	9,126	13,266	6,462	4,172	4,874	4,715	45,000
TOTAL		558,896	2,138,570	3,108,729	1,514,291	977,542	1,142,047	1,105,135	10,545,210

CONFERENCE FAIR SHARE ASKINGS

Fund No.	Fund Name	Brownwood	Fort Worth	Mid-Cities	Temple	Waco	Waxahachie	Weatherford	Total
418	Aldersgate Enrichment Ctr (Year 5 of 5)	2,650	10,140	14,740	7,180	4,635	5,415	5,240	50,000
473	Justice for Our Neighbors (Year 3 of 5)	2,014	7,706	11,202	5,457	3,523	4,115	3,982	38,000
758	Global Aids Fund (Year 1 of 2)	4,340	16,609	24,143	11,760	7,592	8,869	8,583	81,896
911	United Centers (Year 2 of 5)	2,650	10,140	14,740	7,180	4,635	5,415	5,240	50,000
TOTAL		11,654	44,595	64,825	31,577	20,385	23,814	23,045	219,896

Where Do All Those Figures Come From?

That is a very good question that one might expect to hear in a Finance Committee or a Board Meeting. There are basically two things which determine the amount of each Church's share of our District's Benevolence budget: the total amount of money that must be raised within the District and the Church's decimal.

The Connectional Principle

Methodists have always understood themselves to be a connectional church. From the days of John Wesley the "connexion" has been a word used to describe the unity of the Methodist family. It describes how we govern ourselves, how churches receive their pastors, how pastors are assigned, and how we make decisions concerning support of United Methodist causes.

It is no accident that our Methodist system of governance and our American republic resembles each other. Both were born in the same decade of the latter part of the eighteenth century. As Methodists we have a representative form of government at every level: local churches elect delegates to Annual Conference, where in turn each four years delegates are elected to the General Conference. These delegates at each level approve all budgets and funds that eventually come to the local church in the form of our benevolences.

Each four years the General Conference determines the program of the Church for the next quadrennium and these are allocated to the Annual Conferences. Our Conference then adds what funds are necessary to support the work and institutions and a pro rata share is distributed to each District. When funds for District Administration and program within the District are added, you then have the amount of money we must raise among the Churches in the District.

The Decimal

The Decimal formula has worked fairly for more than thirty years as the means whereby we distribute the pro rata share of the benevolence budget to the individual Churches. It is much like being at a restaurant with several people, receiving one check, and then sitting down to decide who should pay what. You don't mind paying your share, but you would just as soon not pay someone else's part. In fact, the decimal is a Church's best friend because it assures that you will receive no less or more than your fair share.

The basic principle is that how much you spend on yourselves locally (excepting for capital improvements and debt retirement) determines your slice of the pie. From the last end of the year report to the Annual Conference the figures for local expense for program, other local expenses (includes staff, utilities, insurance, supplies, etc.), ministerial support (pastor's salary, utilities for parsonage, travel, pension benefit) are all added up for a total. A similar total is figured for the District as a whole. The larger figure divided into the smaller figures results in a decimal figure that basically is the percentage of the total expenditures that your Church spent. This then is multiplied times each of the benevolence items to determine your Church's share. In this sense, you determine the decimal by your expenditures. The District Superintendent does not have the authority to alter a decimal for to do so would unfairly change the decimal of everyone else.

FIGURING THE LOCAL CHURCH DECIMAL

All budget items allocated to the districts and local churches of the Conference shall be based on the decimal arrived at by the following formula. Determine the base amount for each district or church by taking the total of the following items:

- (58) Pension & Benefit Funds paid directly to the General Board of Pensions
- (64) Pastor's Base Compensation
- (65) Associate(s) Base Compensation
- (66a) Utilities and Housing paid to/for Pastor
- (66b) Utilities and Housing paid to/for Associate(s)
- (67a) Travel paid to/for Pastor
- (67b) Travel paid to/for Associate(s)
- (68a) Other Allowances paid to/for Pastor
- (68b) Other Allowances paid to/for Associate(s)
- (69) Diaconal & Deacon(s) Compensation
- (70) Other Staff Compensation
- (71) Current Expenses for Program
- (72) Other Current Operating Expenses

Add the above thirteen (13) expenditures for each district to get the "district total expenditure." Divide each "district total expenditure" by the "conference total expenditure" to get the district decimal. (Each decimal is rounded off to four places.)

Multiply the district decimal by each Conference Apportionment to get the District Apportionment.

Add the above thirteen (13) expenditures for each local church to get their "local total expenditure." Divide each "local total expenditure" by the "district total expenditure" to arrive at the local church decimal. (Each decimal is rounded off to four places.)

Multiply the local church decimal by each District Apportionment allocation to get the Local Church Apportionment. (Each apportionment is rounded to the nearest dollar.) [Minimum apportionment for each fund is one dollar.]

Conference Standing Rules: V. Financial, 4.0

2010 DECIMAL

BROWNWOOD DISTRICT		Pension for Pastor & Staff	Pastor's Base Comp.	Associate Base Comp.	Housing & Utilities Pastor	Housing & Utilities Associate	Travel Pastor	Travel Associate	Other Cash Allowance Pastor	Other Cash Allowance Associate
CHURCH #	CHURCH NAME	58	64	65	66(a)	66(b)	67(a)	67(b)	68(a)	68(b)
730103	Ballinger	4,927	26,659	0	4,890	0	4,800	0	322	0
730683	Winters	4,564	20,761	0	0	0	2,850	0	0	0
730125	Bangs	5,652	19,444	0	4,800	0	6,000	0	9,756	0
730546	Mullin	1,137	6,000	0	0	0	0	0	0	0
730160	Blanket	432	8,184	0	0	0	2,004	0	1,400	0
734407	Bluffdale	7,545	20,000	0	0	0	2,400	0	600	0
731244	Morgan Mill	3,685	13,500	0	3,270	0	900	0	0	0
730808	BRECKENRIDGE: First	8,642	34,531	0	7,800	0	6,700	0	8,394	0
730810	Eolian	0	2,400	0	0	0	0	0	0	0
730821	St. Paul	0	15,000	0	0	0	3,000	0	0	0
730182	BROWNWOOD: Central	7,752	40,342	0	6,822	0	4,038	0	11,224	0
730147	Lake Brownwood	5,210	10,226	0	4,200	0	2,400	0	8,895	0
987024	Emanuel Chapel	432	3,600	0	0	0	0	0	0	0
730205	First	9,925	78,366	0	7,000	0	6,600	0	0	0
730887	Cisco First	5,597	38,010	0	4,200	0	9,000	0	3,810	0
730284	COLEMAN: First	5,813	31,000	0	4,352	0	6,000	0	3,024	0
730581	Novice	577	3,360	0	0	0	1,200	0	0	0
730307	Trinity	2,522	11,397	0	1,579	0	1,000	0	450	0
730650	Gouldbusk	2,522	11,353	0	1,608	0	0	0	400	0
730320	Comanche	6,854	36,292	0	2,895	0	5,985	0	4,002	0
730466	Gustine	1,695	9,912	0	0	0	40	0	759	0
730945	Cross Plains	6,145	21,253	0	5,230	0	4,000	0	0	0
730386	DeLeon	7,781	39,700	0	5,362	0	3,000	0	9,019	0
730411	Morton Chapel	0	1,800	0	0	0	0	0	0	0
734544	Dublin First	7,095	30,467	0	7,200	0	5,000	0	0	0
734657	Green's Creek	1,800	12,000	0	0	0	0	0	500	0
730227	Early	7,620	25,044	0	3,600	0	1,800	0	12,156	0
730706	Zephyr	1,784	10,600	0	0	0	1,800	0	0	0
730980	Eastland	10,965	28,476	0	6,000	0	4,000	0	2,800	0
731368	Ranger	0	6,500	0	0	0	0	0	0	0
730193	Fisherman's Chapel	0	4,800	0	0	0	0	0	0	0
731040	Gorman	6,842	22,327	0	0	0	0	0	0	0
734475	Dublin: Laurel Street	1,092	3,992	0	0	0	2,064	0	350	0
734624	Hamilton	6,558	38,943	0	6,187	0	3,306	0	9,138	0
734431	Lamkin	1,190	7,000	0	0	0	0	0	0	0
734681	Hico	6,464	31,923	0	9,650	0	4,002	0	0	0
734418	Pleasant Hill	3,042	9,565	0	0	0	123	0	0	0
734726	Iredell	2,512	18,700	0	0	0	0	0	0	0
734500	Cranfills Gap	2,247	12,400	0	0	0	0	0	0	0
730502	May	2,257	9,643	0	5,100	0	0	0	200	0
731381	Rising Star	1,389	5,901	0	2,832	0	0	0	200	0
730626	Santa Anna	5,852	21,735	0	1,800	0	0	0	0	0
730477	Trickham	212	1,725	0	0	0	0	0	0	0
730661	Valera	169	1,200	0	0	0	0	0	0	0
734943	STEPHENVILLE: First	9,165	59,049	0	6,000	0	6,700	0	8,352	0
734965	Oakdale	5,887	32,320	0	0	0	5,125	0	3,039	0
730912	Hannibal	619	3,300	0	0	0	0	0	0	0
TOTAL		184,170	900,700	0	112,377	0	105,837	0	98,790	0

2010 DECIMAL

BROWNWOOD DISTRICT		Diaconal & Deacon Compensation	Other Staff Compensation	Current Expense for Program	Other Current Operating Expenses	TOTAL 2008 Statistics	Decimal 2010
CHURCH #	CHURCH NAME	69	70	71	72		
730103	Ballinger	0	26,277	14,907	40,536	123,318	0.0362
730683	Winters	0	7,353	2,312	33,826	71,666	0.0211
730125	Bangs	0	0	2,366	14,597	62,615	0.0184
730546	Mullin	0	0	141	4,810	12,088	0.0036
730160	Blanket	0	4,015	1,835	6,766	24,636	0.0072
734407	Bluffdale	0	6,800	1,054	5,450	43,849	0.0129
731244	Morgan Mill	0	7,200	2,800	4,875	36,230	0.0106
730808	BRECKENRIDGE: First	0	82,929	10,276	70,021	229,293	0.0674
730810	Eolian	0	0	0	1,823	4,223	0.0012
730821	St. Paul	0	1,760	845	8,639	29,244	0.0086
730182	BROWNWOOD: Central	0	36,704	8,859	56,403	172,144	0.0506
730147	Lake Brownwood	0	3,000	1,317	12,141	47,389	0.0139
987024	Emanuel Chapel	0	1,500	250	6,280	12,062	0.0035
730205	First	0	120,946	41,774	97,358	361,969	0.1063
730887	Cisco First	0	14,666	2,075	32,228	109,586	0.0322
730284	COLEMAN: First	0	32,667	4,549	32,565	119,970	0.0352
730581	Novice	0	0	300	2,600	8,037	0.0024
730307	Trinity	0	0	423	9,063	26,434	0.0078
730650	Gouldbusk	0	0	1,426	4,292	21,601	0.0063
730320	Comanche	0	36,340	14,223	41,903	148,494	0.0436
730466	Gustine	0	3,330	514	3,754	20,004	0.0059
730945	Cross Plains	0	11,433	11,849	12,148	72,058	0.0212
730386	DeLeon	0	44,075	7,391	39,246	155,574	0.0457
730411	Morton Chapel	0	0	0	213	2,013	0.0006
734544	Dublin First	0	6,660	3,571	20,401	80,394	0.0236
734657	Green's Creek	0	0	1,365	10,756	26,421	0.0078
730227	Early	0	24,942	7,787	36,016	118,965	0.0349
730706	Zephyr	0	1,292	1,311	6,972	23,759	0.0070
730980	Eastland	0	73,397	16,966	52,475	195,079	0.0573
731368	Ranger	0	0	0	29,144	35,644	0.0105
730193	Fisherman's Chapel	0	360	0	7,477	12,637	0.0037
731040	Gorman	0	0	877	9,468	39,514	0.0116
734475	Dublin: Laurel Street	0	0	644	6,205	14,347	0.0042
734624	Hamilton	0	49,841	5,040	46,974	165,987	0.0488
734431	Lamkin	0	0	0	2,894	11,084	0.0033
734681	Hico	0	33,881	7,556	34,522	127,998	0.0376
734418	Pleasant Hill	0	0	443	6,195	19,368	0.0057
734726	Iredell	0	0	951	5,888	28,051	0.0082
734500	Cranfills Gap	0	3,115	480	3,582	21,824	0.0064
730502	May	0	0	432	5,382	23,014	0.0068
731381	Rising Star	0	0	398	4,731	15,451	0.0045
730626	Santa Anna	0	1,300	771	4,595	36,053	0.0106
730477	Trickham	0	0	0	0	1,937	0.0006
730661	Valera	0	0	0	676	2,045	0.0006
734943	STEPHENVILLE: First	0	183,976	22,979	105,095	401,316	0.1179
734965	Oakdale	0	6,955	12,813	17,308	83,447	0.0245
730912	Hannibal	0	0	0	1,334	5,253	0.0015
TOTAL		0	826,714	215,870	959,627	3,404,085	1.0000

2007 Statistics	Decimal 2009
121,056	0.0367
64,823	0.0196
63,004	0.0191
11,573	0.0035
22,130	0.0067
39,905	0.0121
35,401	0.0107
224,131	0.0679
3,423	0.0010
30,963	0.0094
170,781	0.0517
48,964	0.0148
12,104	0.0037
301,345	0.0913
109,452	0.0332
111,760	0.0339
7,718	0.0023
26,730	0.0081
23,083	0.0070
151,549	0.0459
18,967	0.0057
82,225	0.0249
156,410	0.0474
1,413	0.0004
77,006	0.0233
22,134	0.0067
118,097	0.0358
23,658	0.0072
190,352	0.0577
40,223	0.0122
10,007	0.0030
38,911	0.0118
13,499	0.0041
145,401	0.0440
9,490	0.0029
126,071	0.0382
17,641	0.0053
26,695	0.0081
22,363	0.0068
28,612	0.0087
14,865	0.0045
42,881	0.0130
1,937	0.0005
2,045	0.0006
414,202	0.1255
72,473	0.0219
4,096	0.0012
3,301,569	1.0000

Decimal 2008	Decimal 2007	Decimal 2006
0.0360	0.0333	0.0399
0.0237	0.0264	0.0258
0.0185	0.0209	0.0197
0.0028	0.0028	0.0026
0.0065	0.0064	0.0069
0.0081	0.0046	0.0040
0.0087	0.0087	0.0054
0.0640	0.0651	0.0643
0.0011	0.0011	0.0011
0.0115	0.0112	0.0081
0.0526	0.0534	0.0516
0.0171	0.0202	0.0206
0.0034	0.0031	0.0033
0.0867	0.0963	0.0993
0.0332	0.0329	0.0318
0.0406	0.0320	0.0333
0.0022	0.0027	0.0023
0.0086	0.0085	0.0080
0.0068	0.0069	0.0064
0.0415	0.0406	0.0396
0.0056	0.0056	0.0054
0.0258	0.0265	0.0268
0.0504	0.0512	0.0507
0.0005	0.0005	0.0005
0.0195	0.0210	0.0256
0.0057	0.0067	0.0062
0.0368	0.0341	0.0332
0.0068	0.0066	0.0071
0.0492	0.0529	0.0568
0.0154	0.0161	0.0142
0.0032	0.0035	0.0034
0.0108	0.0096	0.0088
0.0039	0.0040	0.0033
0.0442	0.0435	0.0454
0.0030	0.0031	0.0034
0.0355	0.0383	0.0343
0.0042	0.0047	0.0043
0.0095	0.0101	0.0104
0.0073	0.0077	0.0071
0.0090	0.0102	0.0105
0.0046	0.0052	0.0052
0.0146	0.0170	0.0163
0.0005	0.0006	0.0006
0.0006	0.0007	0.0007
0.1395	0.1246	0.1264
0.0189	0.0174	0.0183
0.0014	0.0015	0.0014
1.0000	1.0000	1.0003

2010 APPORTIONMENTS

BROWNWOOD DISTRICT		Decimal 2010	CONFERENCE APPORTIONMENTS									
			Episcopal Fund	District Supt. Salary & Pension	Conference Claimants & CPP	Clergy Health Insurance	Equitable Compensation	Retiree Health Benefits	Other Clergy Benefits	Property & Administration	World Service & Conferece Benevolence	Interdenomi- national Cooperation
CHURCH #	CHURCH NAME		1	2	3	4	5	6	7	8	9	10
730103	Ballinger	0.0362	679	1,655	2,417	4,536	109	480	206	2,146	5,655	66
730683	Winters	0.0211	396	964	1,409	2,644	64	280	120	1,251	3,296	38
730125	Bangs	0.0184	345	841	1,229	2,305	56	244	105	1,091	2,875	33
730546	Mullin	0.0036	68	165	240	451	11	48	21	213	562	7
730160	Blanket	0.0072	135	329	481	902	22	95	41	427	1,125	13
734407	Bluffdale	0.0129	242	590	861	1,616	39	171	74	765	2,015	23
731244	Morgan Mill	0.0106	199	484	708	1,328	32	140	60	628	1,656	19
730808	BRECKENRIDGE: First	0.0674	1,264	3,081	4,501	8,445	204	893	384	3,995	10,530	122
730810	Eolian	0.0012	23	55	80	150	4	16	7	71	187	2
730821	St. Paul	0.0086	161	393	574	1,078	26	114	49	510	1,344	16
730182	BROWNWOOD: Central	0.0506	949	2,313	3,379	6,340	153	670	288	2,999	7,905	92
730147	Lake Brownwood	0.0139	261	635	928	1,742	42	184	79	824	2,172	25
730205	Emanuel Chapel	0.0035	66	160	234	439	11	46	20	207	547	6
987024	First	0.1063	1,994	4,859	7,099	13,319	321	1,408	606	6,301	16,607	193
730887	Cisco First	0.0322	604	1,472	2,150	4,035	94	427	184	1,909	5,031	59
730284	COLEMAN: First	0.0352	660	1,609	2,351	4,410	106	466	201	2,087	5,499	64
730581	Novice	0.0024	45	110	160	301	7	32	14	142	375	4
730307	Trinity	0.0078	146	357	521	977	24	103	44	462	1,219	14
730650	Gouldbusk	0.0063	118	288	421	789	19	83	36	373	984	11
730320	Comanche	0.0436	818	1,993	2,912	5,463	132	578	249	2,584	6,812	79
730466	Gustine	0.0059	111	270	394	739	18	78	34	350	922	11
730945	Cross Plains	0.0212	398	969	1,416	2,656	64	281	121	1,257	3,312	39
730386	DeLeon	0.0457	855	2,089	3,052	5,726	138	606	261	2,709	7,140	83
730411	Morton Chapel	0.0006	11	26	40	75	2	8	3	36	94	1
734544	Dublin First	0.0236	443	1,077	1,576	2,957	71	313	135	1,399	3,687	43
734657	Green's Creek	0.0078	146	357	521	977	24	103	44	462	1,219	14
730227	Early	0.0349	655	1,595	2,331	4,373	105	462	199	2,069	5,452	63
730706	Zephyr	0.0070	131	319	467	877	21	93	40	415	1,094	13
730980	Eastland	0.0573	1,075	2,619	3,826	7,179	173	759	327	3,397	8,952	104
731368	Ranger	0.0105	197	480	702	1,316	32	139	60	622	1,640	19
730193	Fisherman's Chapel	0.0037	69	169	247	464	11	49	21	219	578	7
731040	Gorman	0.0116	218	529	775	1,453	35	154	66	688	1,812	21
734475	Dublin: Laurel Street	0.0042	79	192	280	526	13	56	24	249	656	8
734624	Hamilton	0.0488	915	2,230	3,259	6,114	147	647	278	2,893	7,624	89
734431	Lamkin	0.0033	62	151	220	413	10	43	19	196	516	6
734681	Hico	0.0376	705	1,719	2,511	4,711	114	498	214	2,229	5,873	68
734418	Pleasant Hill	0.0057	107	261	381	714	17	76	32	336	891	10
734726	Iredell	0.0082	154	375	548	1,027	25	109	47	486	1,281	15
734500	Cranfills Gap	0.0064	120	293	427	802	19	85	36	379	1,000	14
730502	May	0.0068	128	311	454	852	21	90	39	403	1,062	12
731381	Rising Star	0.0045	84	206	301	564	14	60	26	267	703	8
730626	Santa Anna	0.0106	199	484	708	1,328	32	140	60	628	1,656	19
730477	Trickham	0.0006	11	27	40	75	2	8	3	36	94	1
730661	Valera	0.0006	11	27	40	75	2	8	3	36	94	1
734943	STEPHENVILLE: First	0.1179	2,211	5,389	7,873	14,775	356	1,562	672	6,989	18,419	214
734965	Oakdale	0.0245	460	1,120	1,636	3,070	74	325	140	1,452	3,828	45
730912	Hannibal	0.0015	28	69	100	188	5	20	9	89	234	3
TOTAL		1.0000	18,756	45,706	66,780	125,296	3,021	13,250	5,701	59,276	156,229	1,817

2010 APPORTIONMENTS

CONFERENCE APPORTIONMENTS

BROWNWOOD DISTRICT		Ministerial Education	Black Colleges	Africa University	Mount Sequoyah	Lydia Patterson	SMU Campus Ministry	Texas Methodist College Assn.	Wesley Foundations	Glen Lake Camp Improvements	SUBTOTAL Conference Apportionment
CHURCH #	CHURCH NAME	11	12	13	14	15	16	17	18	19	
730103	Ballinger	845	337	75	25	108	14	192	601	86	20,232
730683	Winters	493	197	44	14	63	8	112	350	50	11,793
730125	Bangs	430	171	38	13	55	7	98	305	44	10,285
730546	Mullin	84	34	8	2	11	1	19	60	9	2,014
730160	Blanket	168	67	15	5	22	3	38	119	17	4,024
734407	Bluffdale	301	120	27	9	39	5	68	214	31	7,210
731244	Morgan Mill	247	99	22	7	32	4	56	176	25	5,922
730808	BRECKENRIDGE: First	1,573	628	140	46	201	25	357	1,119	161	37,669
730810	Eolian	28	11	3	1	4	1	6	20	3	672
730821	St. Paul	201	80	18	6	26	3	46	143	21	4,809
730182	BROWNWOOD: Central	1,181	471	105	34	151	19	268	840	121	28,278
730147	Lake Brownwood	324	129	29	9	42	5	74	231	33	7,768
730205	Emanuel Chapel	82	33	7	2	10	1	19	58	8	1,956
987024	First	2,481	990	222	72	318	40	563	1,764	254	59,411
730887	Cisco First	752	300	67	22	96	12	171	534	77	17,996
730284	COLEMAN: First	822	328	73	24	105	13	187	584	84	19,673
730581	Novice	56	22	5	2	7	1	13	40	6	1,342
730307	Trinity	182	73	16	5	23	3	41	129	19	4,358
730650	Gouldbusk	147	59	16	4	19	2	33	105	15	3,522
730320	Comanche	1,018	406	91	30	130	14	231	724	104	24,368
730466	Gustine	138	53	12	4	18	2	31	98	14	3,297
730945	Cross Plains	495	197	44	14	63	8	112	352	51	11,849
730386	DeLeon	1,067	426	95	31	137	17	242	758	109	25,541
730411	Morton Chapel	14	6	1	1	2	1	3	10	1	335
734544	Dublin First	551	220	49	16	71	9	125	392	56	13,190
734657	Green's Creek	182	73	16	5	23	3	41	129	19	4,358
730227	Early	815	325	73	24	104	13	185	579	83	19,505
730706	Zephyr	163	65	15	5	21	3	37	116	17	3,912
730980	Eastland	1,338	534	119	39	171	21	304	951	137	32,025
731368	Ranger	245	98	22	7	31	4	56	174	25	5,869
730193	Fisherman's Chapel	86	34	8	3	11	1	20	61	9	2,067
731040	Gorman	271	108	24	8	35	4	61	193	28	6,483
734475	Dublin: Laurel Street	98	39	9	2	13	2	22	70	10	2,348
734624	Hamilton	1,139	454	102	33	146	18	259	810	116	27,273
734431	Lamkin	77	31	7	2	10	1	17	55	8	1,844
734681	Hico	878	350	78	26	112	14	199	624	90	21,013
734418	Pleasant Hill	133	53	12	4	17	2	30	95	14	3,185
734726	Iredell	191	76	17	6	25	3	43	136	20	4,584
734500	Cranfills Gap	149	60	13	4	19	2	34	106	15	3,577
730502	May	159	63	14	5	20	3	36	112	16	3,800
731381	Rising Star	105	42	9	3	13	2	24	73	11	2,515
730626	Santa Anna	247	99	22	7	32	4	58	176	25	5,924
730477	Trickham	14	6	1	1	2	1	3	10	1	336
730661	Valera	14	6	1	1	2	1	3	10	1	336
734943	STEPHENVILLE: First	2,752	1,098	246	80	352	44	625	1,957	281	65,895
734965	Oakdale	572	228	51	17	73	9	130	407	56	13,693
730912	Hannibal	35	14	3	1	4	1	8	25	4	840
TOTAL		23,343	9,313	2,084	681	2,989	374	5,300	16,595	2,385	558,896

2010 APPORTIONMENTS

BROWNWOOD DISTRICT		DISTRICT APPORTIONMENTS		TOTAL Apportionments Conference AND District
		Wesley Foundation Special (Tarleton)	District Work Fund	
CHURCH #	CHURCH NAME	20	21	
730103	Ballinger	760	3,513	24,505
730683	Winters	444	2,046	14,283
730125	Bangs	387	1,783	12,455
730546	Mullin	76	347	2,437
730160	Blanket	150	700	4,874
734407	Bluffdale	271	1,251	8,732
731244	Morgan Mill	222	1,031	7,175
730808	BRECKENRIDGE: First	1,416	6,540	45,625
730810	Eolian	26	114	812
730821	St. Paul	181	832	5,822
730182	BROWNWOOD: Central	1,063	4,912	34,253
730147	Lake Brownwood	291	1,350	9,409
730205	Emanuel Chapel	75	339	2,370
987024	First	2,232	10,313	71,956
730887	Cisco First	676	3,125	21,797
730284	COLEMAN: First	739	3,416	23,828
730581	Novice	50	233	1,625
730307	Trinity	163	759	5,280
730650	Gouldbusk	132	611	4,265
730320	Comanche	915	4,231	29,514
730466	Gustine	125	572	3,994
730945	Cross Plains	445	2,057	14,351
730386	DeLeon	960	4,435	30,936
730411	Morton Chapel	13	58	406
734544	Dublin First	495	2,290	15,975
734657	Green's Creek	163	759	5,280
730227	Early	733	3,387	23,625
730706	Zephyr	147	679	4,738
730980	Eastland	1,203	5,560	38,788
731368	Ranger	221	1,019	7,109
730193	Fisherman's Chapel	78	360	2,505
731040	Gorman	243	1,126	7,852
734475	Dublin: Laurel Street	88	408	2,844
734624	Hamilton	1,025	4,736	33,034
734431	Lamkin	69	321	2,234
734681	Hico	790	3,649	25,452
734418	Pleasant Hill	119	554	3,858
734726	Iredell	172	795	5,551
734500	Cranfills Gap	134	621	4,332
730502	May	143	660	4,603
731381	Rising Star	94	437	3,046
730626	Santa Anna	222	1,029	7,175
730477	Trickham	13	57	406
730661	Valera	13	57	406
734943	STEPHENVILLE: First	2,476	11,440	79,811
734965	Oakdale	515	2,375	16,583
730912	Hannibal	32	144	1,016
TOTAL		21,000	97,031	676,927

CONFERENCE FAIR SHARE ASKINGS			
Aldersgate Enrichment Center	Justice for Our Neighbors	Global Aids	United Centers
418	473	758	911
96	74	157	96
56	43	92	56
49	38	80	49
10	8	16	10
19	15	31	19
34	26	56	34
28	21	46	28
179	136	293	179
3	3	5	3
23	16	37	23
134	102	220	134
37	27	60	37
5	15	14	6
282	214	461	283
85	65	140	85
93	71	153	93
6	5	10	6
21	15	34	21
17	12	27	17
116	87	189	116
16	11	26	16
56	43	92	56
121	93	198	121
2	1	3	1
63	48	102	63
21	15	34	21
92	69	151	92
19	15	30	19
152	114	249	152
28	20	46	28
10	7	16	10
31	22	50	31
11	8	18	11
129	98	212	129
9	6	14	9
100	76	163	100
15	11	25	15
22	17	36	22
17	12	28	17
18	13	30	18
12	9	20	12
28	21	46	28
2	1	3	1
2	1	3	2
312	237	511	312
65	50	106	65
4	3	7	4
2650	2014	4340	2650

PREMIUMS – HEALTHFLEX MEDICAL BENEFITS PLAN

Please note: Our Group Health Insurance program for clergy became a mandatory program effective January 1, 2005 administered according to the HealthFlex rules for mandatory conference programs.

MONTHLY PREMIUMS EFFECTIVE:

JANUARY 1, 2010

ACTIVE CLERGY – Including Deacons.

(Part-time Local Pastors, Elders serving less than 1/2 time, those appointed to Extension Ministries and Ministers of Other Denominations are not eligible to participate.)

	<u>PPO</u>	<u>EPO</u>
(This is the amount billed for clergy – it is 50% of Full Premium*)		
FAMILY COVERAGE	\$958.00	\$820.00
SINGLE COVERAGE	\$371.00	\$297.00

*50% of FULL premium for clergy is paid through apportionments.

Pastor receiving Equitable Compensation:

	<u>PPO</u>	<u>EPO</u>
FAMILY COVERAGE	\$766.00	\$656.00
SINGLE COVERAGE	\$297.00	\$238.00

LAY EMPLOYEES, DIACONAL, SPECIAL APPOINTMENT

(Leave of Absence, Continuation, etc.)

	(Full Premium)	
	<u>PPO</u>	<u>EPO</u>
FAMILY COVERAGE	\$1,916.00	\$1,640.00
SINGLE COVERAGE	\$ 742.00	\$ 594.00

Retired clergy not eligible for Medicare, spouses of retired clergy and surviving spouses not eligible for Medicare (<65 yrs. of age), pay a slightly discounted rate.

MEDICARE COMPANION PLAN

(Full Premium)

\$402.00 per participant.

(Amount billed will vary in accordance to the amount of Conference subsidy received.)

Contact Shawn-Marie Riley at the Conference Office with specific questions.

Harvey L. Ozmer, Director · David S. Stinson, Assistant Treasurer
Bette McDowell, Pensions Administrator · Shawn-Marie Riley, Health Benefits/Cafeteria Plan Administrator
Tracy Dean, Information Technology Director · Lisa McCutcheon, Executive Assistant
Catherine Simpson, Administrative Assistant · Melissa Hernandez, Receptionist
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CENTRAL TEXAS CONFERENCE

PENSION PLAN

2010 Denominational Average Compensation (DAC) = \$60,341

CLERGY RETIREMENT SECURITY PROGRAM (CRSP)

On January 1, 2007, the Clergy Retirement Security Program (CRSP) became effective as the new Pension program for all eligible United Methodist Clergy. CRSP offers a two component benefit design:

a) Defined Benefit – promises a specific dollar amount at retirement regardless of market conditions or investment performance. The amount is based on a formula that specifies a monthly retirement benefit to eligible clergy for the remainder of their lives.

b) Core Defined Contribution – promises a defined amount that is deposited into an active clergyperson's account with monthly deposits. This benefit distributed at retirement is the accumulated amount plus earnings (losses) in the individual's account.

The cost of participation in C.R.S.P. will continue to be direct billed to the local church for the two core components (Defined Benefit and Defined Contribution).

a) Defined Benefit – 15% increase in the amount billed in 2009, plus

b) Defined Contribution – 3% of participant's Total Plan Compensation

Call Harvey Ozmer or Bette McDowell in the Conference office (817-877-5222 or 800-460-8622 for more information.

Plan Compensation is calculated in the following manner:

- Pastor Lives in a Parsonage – Take the amount from line D on the Pastor's Support and Compensation Form (PSCF) and multiply it by .25 (25%). Add this amount to the line D amount. This total figure represents plan compensation.
- Pastor Receives Housing Allowance – Take the amount from line D on the Pastor's Support and Compensation Form (PSCF). Add this and the Housing Allowance together. (The Housing Allowance is found at the bottom of the form below the bold line. *Note: This is NOT part of item D.2.*) This total figure represents plan compensation.

For any questions regarding eligibility requirements please contact the Conference Pensions Office at 817-877-5222.

UNITED METHODIST PERSONAL INVESTMENT PLAN (UMPIP)

Voluntary amount set by the pastor. The contributions can be after-tax or pre-tax (exempt from federal withholding, but not social security & Medicare taxes). It can be as little as zero dollars, up to the figure at which the Internal Revenue Service will penalize the pastor. This maximum amount can be determined by calling Bette McDowell at the Conference Office for more information (having your PSCF with you at the time of the call will expedite information).

There are no longer mandatory contributions that must be made personally by the pastor.

COMPREHENSIVE PROTECTION PLAN (CPP)

3% of Plan Compensation up to twice the DAC – Paid by Conference

BENEFITS: Death and Disability

ELIGIBILITY REQUIREMENTS: Full Member, Probationary Member, Full Time Local Pastor

Important – Following are eligibility requirements to determine if a pastor qualifies for CPP:

- Pastor Lives in a Parsonage – The minimum total of line D on the PSCF should be \$28,964.
- Pastor Receives Housing Allowance – The minimum total of line D plus Housing Allowance on the PSCF should be \$36,205.

Conference Travel Reimbursement Policy

The accountable mileage reimbursement for Conference staff shall be the current IRS rate (55.0 cents per mile effective January 1, 2009). All others shall be reimbursed at 25 cents per mile for one to six persons in a car, and 35 cents per mile when seven or more members ride in the same vehicle for necessary travel on conference business. Due to the fluctuation of gasoline prices, the CFA is authorized to change the mileage rate between sessions of the Annual Conference if deemed necessary. (Local churches are permitted to set their mileage reimbursement at any amount; however, a reimbursement amount that exceeds the IRS rate becomes taxable income to the recipient.)

Audit Guidelines

To obtain the audit guide on the GCFA website, go to www.gcfa.org and under the "Forms/Reports" tab, click on "Resources" and then "Local Church". Click on "**Local Church Audit Guide**".

You will need Adobe Acrobat Reader (available free from this site) to download and print this guide. It is 36 pages in length.