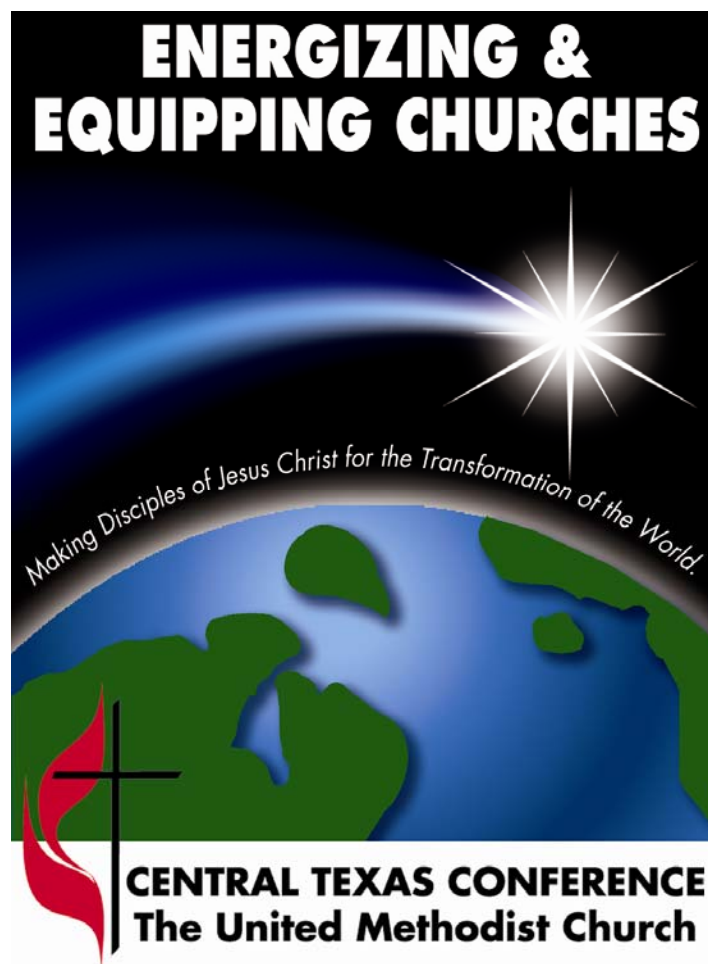


MID-CITIES DISTRICT
Central Texas Conference
of the
United Methodist Church

2010
District Stewards Workbook



B.C. "Connally" Dugger, District Superintendent
Nancy Schusler, Admin. Assistant
6815 Manhattan Blvd., Suite 112
Fort Worth, TX 76120-1212
Office: 817-451-7796
Fax: 817-451-7767
mid-cities@ctcumc.org

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.

**MID-CITIES
2010 BUDGET**

I. District Office	
Computer Expense	600.00
FICA - 7.65%	2,601.00
Insurance-Equip. & Liability	500.00
Office Rent	15,106.00
Pension - 9%	3,060.00
Postage	800.00
Printing & Supplies	2,300.00
Copier lease and expense	2,700.00
Property Taxes	150.00
Secretary's Salary	34,000.00
Telephone	4,200.00
Total District Office	66,717.00
II. D.S. Travel	5,400.00
III. D.S. Continuing Education	1,200.00
IV. Operating Fund	6,000.00
V. District Council	
Adults	200.00
Leadership	800.00
Ministers' Meeting Expense	800.00
Youth	500.00
Total D.C.O.M.	2,300.00
VI. Parsonage	
Furniture & Improvements	3,000.00
Insurance	1,569.00
Maintenance	3,000.00
Mortgage	11,425.00
Moving	600.00
Utilities	7,000.00
Total Parsonage	26,594.00
VII. Connectional Contingency	3,000.00
VIII. Metro Board	17,500.00
IX. Church Growth & Develop.	5,000.00
X. District Mission	3,000.00
XI. Annual Conference Exp.	1,500.00
Total Expenses	138,211.00

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

MID-CITIES 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)
733141	ARLINGTON: Aldersgate	9,182	35,661	0	2,000	0	1,000	0	0	0
733210	Covenant	6,268	22,404	0	7,200	0	2,400	0	3,024	0
733163	Epworth	5,808	25,903	0	6,560	0	3,571	0	2,844	0
733185	First	37,432	96,800	83,250	41,000	89,347	7,800	7,300	0	0
733196	Good Shepherd	6,800	31,437	0	3,150	0	2,695	0	10,300	0
733356	New World	16,829	66,095	0	20,700	0	4,500	0	3,792	0
733130	St. Barnabas	14,251	88,128	30,887	16,800	18,958	12,000	700	9,756	4,872
733755	St. Stephen	8,742	50,789	0	0	3,000	600	0	3,024	0
733106	Trinity	54,425	138,600	172,788	25,200	5,200	1,716	7,282	0	0
733174	BEDFORD: First	10,831	57,061	0	22,195	0	4,000	0	10,344	0
733128	Wm. C. Martin	15,095	68,352	35,724	23,000	3,000	3,000	1,000	480	0
733208	Colleyville	20,886	66,000	28,450	9,000	2,750	5,000	2,600	10,692	4,724
733221	EULESS: First	14,336	53,496	0	17,400	0	4,504	0	0	0
733618	Tongan First	0	21,063	0	6,000	0	0	0	300	0
733265	FORT WORTH: Asbury	5,342	35,500	0	0	0	0	0	0	0
733711	Davis Memorial	8,115	30,350	0	15,000	0	0	0	3,810	0
733334	Eastern Hills	4,077	21,202	0	4,857	0	0	0	0	0
730637	Faith	6,156	36,527	0	0	0	497	0	0	0
733345	Handley	7,050	21,700	0	25,300	0	8,000	0	0	0
985526	McMillan	1,400	34,978	0	15,688	0	6,665	0	450	0
733380	Meadowbrook	12,171	57,096	22,250	18,000	0	5,720	0	9,756	3,792
733447	Polytechnic	8,750	41,788	0	12,000	0	0	0	0	0
733460	Richland Hills	12,236	71,725	18,846	0	0	2,400	0	3,024	1,260
985537	St. Andrew	8,447	31,562	0	22,058	0	1,500	0	0	0
733505	St. Luke	17,023	64,037	0	3,200	0	3,600	0	0	0
733287	St. Matthew	7,160	40,425	0	13,650	0	0	0	0	0
733686	Smithfield	9,401	71,355	0	1,387	0	0	0	0	0
733540	GRAPEVINE: First	31,082	101,809	131,491	28,800	0	5,389	2,351	7,862	5,176
733664	Heritage	8,400	29,491	0	7,400	0	2,400	0	0	0
733584	HURST: First	36,370	119,317	21,310	18,000	0	6,600	3,292	8,352	3,480
733675	St. Paul	15,489	65,640	19,200	4,860	21,600	3,000	3,000	735	438
733607	Keller First	32,222	84,488	91,384	24,000	20,900	3,000	3,300	5,292	9,744
733700	South Lake White's Chapel	45,236	141,848	148,084	50,000	89,316	9,800	22,044	0	0
733744	Watauga	5,766	25,844	0	11,000	0	7,000	0	0	0
TOTAL		502,778	1,948,471	803,664	475,405	254,071	118,357	52,869	93,837	33,486

2010 DECIMAL

MID-CITIES DISTRICT		Diaconal & Deacon Compensation	Other Staff Compensation	Current Expense for Program	Other Current Operating Expenses	TOTAL 2008 Statistics	Decimal 2010	2007 Statistics	Decimal 2009	Decimal 2008	Decimal 2007	Decimal 2006
CHURCH #	CHURCH NAME	69	70	71	72							
733141	ARLINGTON: Aldersgate	0	40,395	6,159	53,879	148,276	0.0078	159,000	0.0084	0.0091	0.0090	0.0109
733210	Covenant	0	25,070	7,334	45,536	119,236	0.0063	103,139	0.0054	0.0058	0.0057	0.0061
733163	Epworth	0	61,574	7,092	33,120	146,472	0.0077	137,577	0.0072	0.0077	0.0091	0.0117
733185	First	0	602,118	116,119	449,154	1,530,320	0.0808	1,652,026	0.0869	0.0939	0.1010	0.0792
733196	Good Shepherd	0	40,347	5,931	38,192	138,852	0.0073	133,414	0.0070	0.0071	0.0081	0.0077
733356	New World	50,000	365,618	55,191	188,863	771,588	0.0407	765,977	0.0403	0.0403	0.0425	0.0470
733130	St. Barnabas	0	328,860	90,010	209,424	824,646	0.0435	786,068	0.0413	0.0413	0.0402	0.0402
733755	St. Stephen	0	43,661	7,083	54,615	171,514	0.0091	156,125	0.0082	0.0079	0.0081	0.0084
733106	Trinity	218,924	675,786	145,157	140,305	1,585,383	0.0837	1,791,288	0.0942	0.0875	0.0881	0.0850
733174	BEDFORD: First	0	177,084	46,244	200,328	528,087	0.0279	577,195	0.0304	0.0364	0.0421	0.0534
733128	Wm. C. Martin	0	329,124	120,719	188,203	787,697	0.0416	818,316	0.0430	0.0476	0.0503	0.0463
733208	Colleyville	0	216,480	61,693	145,101	573,376	0.0303	502,624	0.0264	0.0250	0.0246	0.0235
733221	EULESS: First	37,303	113,682	14,689	124,942	380,352	0.0201	371,210	0.0196	0.0212	0.0223	0.0212
733618	Tongan First	0	0	2,500	24,000	53,863	0.0028	50,381	0.0027	0.0026	0.0026	0.0024
733265	FORT WORTH: Asbury	0	4,320	954	17,110	63,226	0.0033	58,288	0.0031	0.0031	0.0035	0.0038
733711	Davis Memorial	0	32,203	5,005	56,795	151,278	0.0080	168,908	0.0089	0.0096	0.0098	0.0123
733334	Eastern Hills	0	5,105	1,716	7,405	44,362	0.0023	83,379	0.0044	0.0046	0.0045	0.0045
730637	Faith	0	35,278	11,525	63,955	153,938	0.0081	135,668	0.0071	0.0077	0.0076	0.0080
733345	Handley	0	51,594	6,751	90,883	211,278	0.0112	218,731	0.0115	0.0120	0.0127	0.0148
985526	McMillan	0	45,000	8,220	43,840	156,241	0.0082	157,951	0.0083	0.0091	0.0079	0.0076
733380	Meadowbrook	0	165,232	7,280	161,530	462,827	0.0244	380,781	0.0200	0.0210	0.0234	0.0257
733447	Polytechnic	0	63,026	16,114	32,222	173,900	0.0092	170,933	0.0090	0.0093	0.0090	0.0092
733460	Richland Hills	0	190,121	42,506	109,278	451,396	0.0238	480,920	0.0253	0.0270	0.0290	0.0286
985537	St. Andrew	0	26,815	2,693	49,908	142,983	0.0075	144,334	0.0076	0.0077	0.0081	0.0085
733505	St. Luke	54,883	130,334	18,557	110,582	402,216	0.0212	389,580	0.0205	0.0203	0.0209	0.0202
733287	St. Matthew	0	28,842	12,428	24,623	127,128	0.0067	124,410	0.0065	0.0068	0.0066	0.0069
733686	Smithfield	0	74,740	15,078	89,629	261,590	0.0138	294,007	0.0155	0.0156	0.0158	0.0171
733540	GRAPEVINE: First	54,434	726,542	192,931	333,441	1,621,308	0.0856	1,419,354	0.0747	0.0735	0.0753	0.0710
733664	Heritage	0	63,967	37,026	31,000	179,684	0.0095	159,035	0.0084	0.0096	0.0102	0.0114
733584	HURST: First	244,407	445,435	128,251	343,177	1,377,991	0.0730	1,553,447	0.0817	0.0855	0.0824	0.0878
733675	St. Paul	0	81,033	14,257	98,275	327,527	0.0173	298,332	0.0157	0.0145	0.0147	0.0149
733607	Keller First	44,500	373,858	69,446	197,879	960,013	0.0507	876,895	0.0461	0.0457	0.0425	0.0385
733700	South Lake White's Chapel	0	2,147,530	417,086	710,743	3,781,687	0.1997	3,769,638	0.1983	0.1780	0.1555	0.1586
733744	Watauga	0	35,102	7,005	38,089	129,806	0.0069	121,827	0.0064	0.0057	0.0065	0.0073
TOTAL		704,451	7,745,876	1,700,750	4,506,026	18,940,041	1.0000	19,010,758	1.0000	0.9997	0.9996	0.9997

2010 APPORTIONMENTS

MID-CITIES DISTRICT		CONFERENCE APPORTIONMENTS										
		Decimal 2010	Episcopal Fund	District Supt. Salary & Pension	Conference Claimants & CPP	Clergy Health Insurance	Equitable Compensation	Retiree Health Benefits	Other Clergy Benefits	Property & Administration	World Service & Conference Benevolence	Interdenomi- national Cooperation
CHURCH #	CHURCH NAME		1	2	3	4	5	6	7	8	9	10
733141	ARLINGTON: Aldersgate	0.0078	814	1,983	2,897	5,436	131	575	247	2,572	6,778	79
733210	Covenant	0.0063	657	1,602	2,340	4,391	106	464	200	2,077	5,475	64
733163	Epworth	0.0077	803	1,958	2,860	5,366	129	567	244	2,539	6,691	78
733185	First	0.0808	8,430	20,542	30,013	56,312	1,358	5,955	2,562	26,640	70,214	816
733196	Good Shepherd	0.0073	762	1,856	2,712	5,088	123	538	231	2,407	6,344	74
733356	New World	0.0407	4,246	10,347	15,118	28,365	684	3,000	1,291	13,419	35,368	411
733130	St. Barnabas	0.0435	4,538	11,059	16,158	30,316	731	3,206	1,379	14,342	37,801	440
733755	St. Stephen	0.0091	949	2,313	3,380	6,342	153	671	289	3,000	7,908	92
733106	Trinity	0.0837	8,732	21,279	31,090	58,333	1,406	6,169	2,654	27,597	72,734	846
733174	BEDFORD: First	0.0279	2,911	7,093	10,363	19,444	469	2,056	885	9,199	24,245	282
733128	Wm. C. Martin	0.0416	4,340	10,576	15,452	28,992	699	3,066	1,319	13,716	36,150	420
733208	Colleyville	0.0303	3,161	7,703	11,255	21,117	509	2,233	961	9,990	26,330	306
733221	EULESS: First	0.0201	2,097	5,110	7,466	14,008	338	1,481	637	6,627	17,467	203
733618	Tongan First	0.0028	292	712	1,040	1,951	47	206	89	923	2,433	28
733265	FORT WORTH: Asbury	0.0033	344	839	1,226	2,300	55	243	105	1,088	2,868	33
733711	Davis Memorial	0.0080	835	2,034	2,972	5,575	134	590	254	2,638	6,952	81
733334	Eastern Hills	0.0023	240	585	854	1,603	39	170	73	1,603	4,358	52
730637	Faith	0.0081	845	2,059	3,009	5,645	136	597	257	2,671	7,039	82
733345	Handley	0.0112	1,168	2,847	4,160	7,806	188	825	355	3,693	9,733	113
985526	McMillan	0.0082	855	2,085	3,046	5,715	138	604	260	2,704	7,126	83
733380	Meadowbrook	0.0244	2,546	6,203	9,063	17,005	410	1,798	774	8,045	21,203	247
733447	Polytechnic	0.0092	960	2,339	3,417	6,412	155	678	290	3,033	7,995	93
733460	Richland Hills	0.0238	2,483	6,051	8,840	16,587	399	1,754	755	7,847	20,682	240
985537	St. Andrew	0.0075	782	1,907	2,786	5,229	126	553	238	2,473	6,517	76
733505	St. Luke	0.0212	2,212	5,390	7,875	14,775	356	1,562	672	6,990	18,423	214
733287	St. Matthew	0.0067	699	1,703	2,489	4,669	113	494	212	2,209	5,822	68
733686	Smithfield	0.0138	1,440	3,508	5,126	9,618	232	1,017	438	4,550	11,992	139
733540	GRAPEVINE: First	0.0856	8,932	21,762	31,796	59,657	1,438	6,309	2,714	28,223	74,385	865
733664	Heritage	0.0095	991	2,415	3,529	6,621	160	700	301	3,132	8,255	96
733584	HURST: First	0.0730	7,616	18,559	27,116	50,876	1,227	5,380	2,315	24,069	63,436	738
733675	St. Paul	0.0173	1,805	4,398	6,426	12,057	291	1,275	549	5,704	15,033	175
733607	Keller First	0.0507	5,289	12,889	18,832	35,334	852	3,737	1,608	16,716	44,058	512
733700	South Lake White's Chapel	0.1997	20,834	50,770	74,179	139,177	3,356	14,718	6,332	65,843	173,537	2,018
733744	Watauga	0.0069	720	1,753	2,563	4,809	116	509	219	2,275	5,996	70
TOTAL		1.0000	104,328	254,229	371,448	696,931	16,804	73,700	31,709	329,709	868,988	10,105

2010 APPORTIONMENTS

CONFERENCE APPORTIONMENTS

MID-CITIES 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	
733141	ARLINGTON: Aldersgate	1,013	404	90	30	130	15	230	720	103	24,247
733210	Covenant	818	326	73	24	104	13	186	582	84	19,586
733163	Epworth	1,000	399	89	29	128	16	227	711	102	23,936
733185	First	10,491	4,185	937	307	1,343	168	2,382	7,458	1,072	251,185
733196	Good Shepherd	948	378	85	28	121	15	215	674	97	22,696
733356	New World	5,285	2,108	472	154	677	85	1,200	3,757	540	126,527
733130	St. Barnabas	5,648	2,255	504	165	723	90	1,282	4,015	577	135,229
733755	St. Stephen	1,182	471	105	34	151	19	268	840	121	28,288
733106	Trinity	10,868	4,336	971	317	1,392	174	2,467	7,726	1,110	260,201
733174	BEDFORD: First	3,623	1,445	323	106	464	58	822	2,575	370	86,733
733128	Wm. C. Martin	5,401	2,155	482	158	692	86	1,226	3,840	552	129,322
733208	Colleyville	3,934	1,570	351	115	504	63	893	2,797	402	94,194
733221	EULESS: First	2,610	1,041	233	76	334	42	593	1,855	267	62,485
733618	Tongan First	364	145	32	11	47	6	84	258	37	8,705
733265	FORT WORTH: Asbury	428	171	38	13	55	7	97	305	44	10,259
733711	Davis Memorial	1,039	414	93	30	133	17	236	738	106	24,871
733334	Eastern Hills	298	119	27	9	38	5	68	212	31	7,150
730637	Faith	1,052	420	94	31	135	17	239	748	107	25,183
733345	Handley	1,454	580	130	42	186	23	330	1,034	149	34,816
985526	McMillan	1,065	425	95	31	136	17	242	757	107	25,491
733380	Meadowbrook	3,168	1,264	283	92	406	51	719	2,252	324	75,853
733447	Polytechnic	1,195	477	107	35	153	19	271	849	122	28,600
733460	Richland Hills	3,090	1,233	276	90	396	49	702	2,197	316	73,987
985537	St. Andrew	974	388	87	28	125	16	221	692	99	23,317
733505	St. Luke	2,753	1,098	246	80	352	44	625	1,957	281	65,905
733287	St. Matthew	870	347	78	25	111	14	198	618	89	20,828
733686	Smithfield	1,792	715	160	52	229	29	407	1,274	183	42,901
733540	GRAPEVINE: First	11,114	4,434	992	324	1,423	178	2,523	7,901	1,136	266,106
733664	Heritage	1,233	492	110	36	158	20	280	877	126	29,532
733584	HURST: First	9,478	3,781	846	277	1,214	152	2,152	6,738	968	226,938
733675	St. Paul	2,246	896	201	66	288	36	510	1,597	230	53,783
733607	Keller First	6,583	2,626	588	192	843	105	1,495	4,680	673	157,612
733700	South Lake White's Chapel	25,929	10,344	2,315	757	3,320	415	5,887	18,433	2,649	620,813
733744	Watauga	896	357	80	26	115	14	203	637	92	21,450
TOTAL		129,842	51,799	11,593	3,790	16,626	2,078	29,480	92,304	13,266	3,108,729

2010 APPORTIONMENTS

MID-CITIES DISTRICT		DISTRICT APPORTIONMENTS		TOTAL Apportionments Conference AND District
		Wesley Foundation Special (UTA)	District Work Fund	
CHURCH #	CHURCH NAME	20	21	
733141	ARLINGTON: Aldersgate	118	1,078	25,443
733210	Covenant	93	871	20,550
733163	Epworth	117	1,064	25,117
733185	First	1,213	11,167	263,565
733196	Good Shepherd	110	1,006	23,812
733356	New World	610	5,624	132,761
733130	St. Barnabas	653	6,012	141,894
733755	St. Stephen	136	1,260	29,684
733106	Trinity	1,255	11,568	273,024
733174	BEDFORD: First	418	3,857	91,008
733128	Wm. C. Martin	624	5,751	135,697
733208	Colleyville	454	4,189	98,837
733221	EULESS: First	301	2,779	65,565
733618	Tongan First	41	387	9,133
733265	FORT WORTH: Asbury	49	456	10,764
733711	Davis Memorial	120	1,105	26,096
733334	Eastern Hills	34	318	7,502
730637	Faith	120	1,119	26,422
733345	Handley	168	1,548	36,532
985526	McMillan	124	1,133	26,748
733380	Meadowbrook	366	3,372	79,591
733447	Polytechnic	138	1,272	30,010
733460	Richland Hills	358	3,289	77,634
985537	St. Andrew	112	1,037	24,466
733505	St. Luke	318	2,930	69,153
733287	St. Matthew	101	926	21,855
733686	Smithfield	207	1,908	45,016
733540	GRAPEVINE: First	1,285	11,831	279,222
733664	Heritage	143	1,313	30,988
733584	HURST: First	1,095	10,089	238,122
733675	St. Paul	260	2,389	56,432
733607	Keller First	761	7,008	165,381
733700	South Lake White's Chapel	2,995	27,601	651,409
733744	Watauga	103	954	22,507
TOTAL		15,000	138,211	3,261,940

FAIR SHARE ASKINGS					
CONFERENCE				DISTRICT	
Aldersgate Enrichment Center	Justice for Our Neighbors	Global Aids	United Centers	Nueva Vida Mission	Metropolitan Board of Missions
418	473	758	911	526	913
115	87	188	115	89	540
93	71	152	93	71	437
113	86	186	113	87	533
1191	906	1951	1191	919	5,595
108	82	176	108	83	506
599	457	983	599	463	2,818
641	487	1050	641	495	3,012
134	103	219	134	104	630
1234	937	2021	1234	952	5,796
411	312	673	411	317	1,932
613	466	1004	613	473	2,881
447	339	732	447	345	2,098
296	225	485	296	229	1,392
41	31	68	41	32	194
49	37	80	49	38	229
118	90	193	118	91	554
34	25	56	34	26	159
119	90	196	119	92	561
165	125	270	165	127	776
121	92	198	121	93	568
360	273	589	360	278	1,690
136	103	222	136	105	637
351	266	575	351	271	1,648
111	84	181	111	85	519
312	238	512	312	241	1,468
99	75	162	99	76	464
203	155	333	203	157	956
1262	959	2067	1262	974	5,928
140	106	229	140	108	658
1076	819	1762	1076	830	5,055
255	194	418	255	197	1,198
747	568	1224	747	577	3,511
2944	2237	4821	2944	2,272	13,829
102	77	167	102	78	478
14740	11202	24143	14740	11,375	69,250

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
464 Bailey Avenue, Fort Worth, Texas 76107-2153 · 817-877-5222 · 1-800-460-8622 · FAX 817-338-4541
WEB: www.ctcumc.org

Revised 08/04/2009

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.