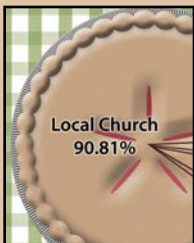


SPECIAL ISSUE



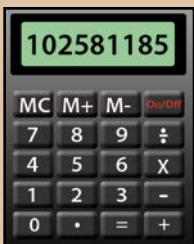
The Annual Conference budget for 2014

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Good gifts

A guide to the benevolences of the Arkansas Conference

ILLUSTRATION BY STEPHEN GIDEON

In centuries-old churches and in fledgling mission congregations, there's often a common thread beyond theology: the church potluck dinner. People bring to a potluck the results of their best family recipes. Or they bring something simple that they're certain will please a picky eater. Or they grab a bucket of chicken at the drive-through on the way to the fellowship hall. While the individual contribution varies, the outcome is the same: nourishment and sustenance for everyone, and time spent strengthening relationships around the table.

When we all bring something to the table, we all feast.

This special issue of the *Arkansas United Methodist* is your guide to what the United Methodists of this Conference have promised to support for the coming year. Inside, you'll find:

[See BENEVOLENCE, page 2]



GROWING TOGETHER IN CHRIST: A word from the Bishop

BY GARY E. MUELLER

Dear Sisters and Brothers,

I've said it before: Working together works. It's true in our personal lives, and in our life together as disciples of Jesus.

We've seen it when we worked with other conferences to help provide an airplane for the Wings of the Morning medical transport ministry in the Democratic Republic of Congo. And we see it now with the progress we make each month toward our goal for the Imagine No Malaria initiative. We can do far more by working together through our worldwide United Methodist Connection than we ever can do by ourselves.

But while some of our giving goes far and wide to help people we've never met, much of it


makes a positive difference right here in the Arkansas Conference. It provides resources and support for local congregations, equips clergy for leading and provides ways to do creative ministry so that local congregations can do what God has created them to do—make disciples of Jesus Christ who are so transformed by God's love that they transform the world.

When we share our resources, we accomplish more. And when the diversity of United Methodism in Arkansas comes together for shared ministry, our differences tend to fall away. Fulfilling Christ's mission binds us together.

I understand the challenges local churches face and the sacrifices you must make—it was less than two years ago that I was in your shoes as a

local church pastor. That's why I want you to know how grateful I am for the efforts you make to transform lives, communities and the world, both in your own local mission field and through the worldwide connection we share. Thank you from the bottom of my heart!

Grace and peace,

Gary E. Mueller 

Gary E. Mueller
Resident Bishop
Arkansas Area of the UMC

Connection: a privilege worth celebrating



Karon Mann, lay leader of the Arkansas Conference, addresses the Laity Session at the 2013 Annual Conference.

AUM FILE PHOTO

BY KARON MANN
Lay Leader of the Arkansas Conference

Telling our United Methodist story is an important part of our Christian witness, and is vital to the future growth of our church. Understanding where our money goes is a big part of this story.

Some of our tithes and offerings that we give to our local churches go toward apportionment giving. Apportionments help fund mission and ministry around the world and here at home, too. This is the beauty of our connectional system in the United Methodist Church: We work to transform lives in our communities, but our giving also transforms lives around the world.

I have always loved the connection in the United Methodist Church—a real and visible link to our mission and ministry in the world. Having grown up in a denomination that didn't have this type of connecting structure, I see its value every time I reach beyond my local church to learn, grow, care for others and engage in ministry.

Here in Arkansas, for instance, our apportionment giving helps fund the Network for Discipleship and Mission, the Center for Clergy and Lay Excellence and the Center for Technology. Our investment in these areas comes back to us—when we have questions or needs in our local

congregations, we can turn to these resources for support and inspiration.

Our connectional giving provides for spiritual enrichment, too. For example, each summer I participate in Mission u, a mission education event sponsored by United Methodist Women, the Arkansas Conference Board of Global Ministries and the United Methodist Foundation of Arkansas. The funding given by the Board of Global Ministries comes from the apportionment giving of

Arkansas congregations, providing study leaders for the school and funding scholarships for attendees of all ages. Mission u, open to all laity and clergy, equips us as Christians to understand mission needs in the world and challenges us to meet those needs.

Learning about our connectional giving is time well spent. While our connection tends to show most obviously in areas such as budgeting, pensions and insurance, its foundation is the bond we share as sisters and brothers in Christ. Let's celebrate our privilege of being Christians in connection through the United Methodist Church!

'I have always loved the connection in the United Methodist Church—a real and visible link to our mission and ministry in the world.'

Benevolence

(continued from page 1)

- the 2014 budget approved in June by this year's Arkansas Annual Conference
- a breakdown of where your money goes when you give through your local church
- personal testimonies of lives changed and nurtured in the faith because of the gifts our local churches share

- thoughts from lay and clergy leaders on the value of us working together to provide support for our disciple-making mission
- the formula that determines each congregation's share of apportioned giving to ministries beyond the local church.

Through this benevolence guide, the Arkansas Conference Office of Administrative Services seeks to share the story of why your giving matters, and how and where it makes a difference. Thank you for bringing your gifts to the table so all may feast.

**Recycle
Reuse
Replenish**



Show your care for God's creation... Recycle your copy of the *Arkansas United Methodist* when you're finished reading it (or share it with a friend).

A new way of budgeting

A message from the Rev. Jim Polk, chair, Conference Council on Finance and Administration

The 2014 budget presented in this benevolence guide shows our continued support for the work of making disciples of Jesus Christ who are equipped to transform the world with excellence and passion.



Jim Polk

The plan includes support for General and Jurisdictional apportionments, as well as insurance and pension for our clergy and Conference staff. It also reflects continued support for the Center for Clergy and Lay Excellence, the Center for Technology, the Network for Discipleship and Mission and other connectional ministries as they continue their work of resourcing pastors, laity and congregations.

Even as you receive this guide, the Conference Council on Finance and Administration (CFA) is working in conjunction with the

Extended Cabinet to prepare the 2015 budget. As we plan for the future we are developing a new way to budget, one that will be more responsive both to the new missional priorities of the Conference and to the ability of local churches to fund those goals.

To assure that the ministries we fund are aligned with the mission of the Annual

Conference, we will engage in the hard but necessary work of evaluating where we are currently spending money *and why*, with a willingness to shift budget resources where appropriate.

At the same time, CFA will be working to base the total Conference budget on no more than a tithe of reported local church revenue, a move we believe will allow our budget to be responsive to the ever-changing economic health of our congregations. We hope this new model for connectional giving will be more easily understood and embraced by local congregations as together we work to make disciples for Jesus Christ.

'...CFA will be working to base the total Conference budget on no more than a tithe of reported local church revenue...'

Arkansas
United Methodist

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- The online edition is free.
For more information on subscribing to either edition, visit www.arumc.org/aum or call 501-324-8002.

Advertising is welcomed. For a rate sheet or more information, contact Amy Forbus at 501-324-8037 or forbus@arumc.org. While all advertising is reviewed before acceptance, it should not be considered endorsed by this newspaper or the Church.

Submission Deadlines

Issue Date	Submission Deadline
Dec. 6	Nov. 19
Jan. 3	Dec. 13
Feb. 7	Jan. 20

2014 Budget for the Arkansas Conference of the United Methodist Church

...and a few of the ways it changes lives

Clergy and Retiree Benefits

Pension & Benefits	
Pensions & Benefits (CRSP) ¹	1,517,314
Pension & Benefits (Pre-1982)	756,258
Conference Staff Pension (clergy only)	275,000
Retiree Health Care	1,449,000
Disability Health Care	300,000
Subtotal Clergy and Retiree Benefits	4,297,572

General Apportionments

World Service Fund	1,313,761
Ministerial Education Fund	451,035
Black College Fund	179,905
Africa University Fund	40,260
Episcopal Fund	383,616
General Administration	158,546
Interdenominational Cooperation	35,257
Subtotal General Apportionments	2,562,380

Jurisdictional Apportionments

Jurisdictional Administration	24,745
Lydia Patterson Institute	52,833
Mount Sequoyah	12,634
SMU Campus Ministry	4,822
Subtotal Jurisdictional Apportionments	95,094

Conference Administration

District Superintendents	540,245
DS Travel	87,500
DS Health Insurance	105,000
Finance and Management	431,391
Episcopal Residence	20,000
Episcopal Office	25,000
Episcopal Discretionary	11,000
Board of Ordained Ministry Administration	129,080
Pastors Moving Expense	80,000
Administrative Boards	169,000
Stabilization	197,500
Subtotal Conference Administration	1,795,716

Resourcing Local Congregations

Conference Ministries Office	419,781
Equitable Compensation	190,000
Conference Center for Clergy & Lay Excellence	512,296
Conference Center for Technology	657,553
Conference Network for Discipleship & Mission	50,000
General & Jurisdictional Conference Delegate Expenses	7,500
Connectional Ministries ²	1,457,738
Subtotal Resourcing Local Congregations	3,294,868

Institutional Ministries

Camp Aldersgate	124,000
Hendrix College Student Scholarships	320,000
Philander Smith College	320,000
Subtotal Institutional Ministries	764,000

Total Conference Budget **\$12,809,630**

¹ Figure does not include the pension costs billed directly to churches.

² Connectional Ministries include:

- | | |
|-------------------------------|--|
| - New & Refocusing Ministries | - Higher Education & Campus Ministries |
| - Committee on Episcopacy | - Board of Laity |
| - Committee on Nominations | - Outdoor Ministries |
| - New Church Development | - Commission on Religion & Race |
| - Leadership Development | - Commission on Status & Role of Women |
| - Age-level Ministries | - Connectional Allowance |
| - Board of Church & Society | - Connectional Ministries Travel |
| - Discipleship | |
| - Board of Global Ministries | |



"I've been a counselor at Aldersgate for three years and volunteered two years before that. Camp has inspired me to do my best every day at every little task because those small things add up. It's also made an impact in that I don't do things for my own benefit anymore, I do it for the benefit of the children that I work with."

—Kendall Krueger, Camp Aldersgate staff counselor

"My UMYF scholarship has played a huge role in my education—not just because it helps me pay for my Hendrix education, but also because it has kept me grounded and growing in my faith. This scholarship has connected me to other like-minded individuals who have challenged me to grow in my faith and become some of my best friends while doing so. I am so thankful for this scholarship and the many opportunities it has provided me."

—Shannon Abbott, Hendrix College student



"I don't know if I would even know who Christ is without the Wesley. I didn't grow up in a Christian home, and it just really impacted my life when I came to college."

—Tyra Dutton, student active in the Wesley Foundation at Arkansas Tech University



"This scholarship will allow me to focus on my education and put all my energies into doing well in my studies. Your generosity helps propel me toward making my goals and dreams a reality."

—Shaborn Vail, Philander Smith College student and United Methodist Dollars for Scholars recipient



"I was able to come to Camp

Tanako since I was in the fifth grade, and without a doubt attribute this to my spiritual foundation. I would not be the man I am today had I not experienced everything Tanako had to offer me. God used this place to not only develop my faith but put people in my life that would continue to be there for me. There is truly something special about Camp Tanako that I pray will help others grow as it did me."

—Whit Logan



"Looking out over the bluffs, it is impossible not to realize the vastness of God's creation and love. Watching a teenager's faith expand from this experience is incredible and inspirational."

—Katy Campbell, youth minister, Oak Forest UMC, on the value of Mount Eagle Retreat Center

Reaching your mission field: How the Center for Technology can help

The Arkansas Conference Center for Technology (CFT) can provide your church leaders with a variety of useful resources and assistance. Your apportionment funding makes these resources available.

Google account

Any Arkansas Conference clergy or lay leader may sign up for a complimentary Google account through the Arkansas Conference. Features include a global address book and Conference-branded email address, Google Docs and Calendar, as well as Google Drive for document management and sharing in the cloud.

A Google account provides an easy way for clergy to take their email, documents and contacts with them from appointment to appointment, and enables quick contact with peers through the global address book, or even Google Hangout video chat. Creation and sharing of documents is simple, safe, secure and available always in the cloud.

Web and social media presence

The CFT provides Conference, District and local church websites, and can help you align your organization's Facebook page with Conference branding and mission. CFT staff also can provide training on how to build and maintain these sites.

An online presence that conveys our specific mission and vision will enhance our ability to attract new people and the unchurched via this rapidly growing medium.

The Learning Management System

The new Learning Management System is an online learning platform designed to provide training specific to Arkansas Conference learning objectives and clergy educational requirements. It allows groups from across the state to collaborate in online meetings, video conferences and webinars from any connected computer. In addition it will reduce the need for travel to and from meeting sites.

Technical support

The CFT staff is trained and equipped to help provide your local church with general telephone-based tech support in areas such as software and hardware installs, Internet and email troubleshooting, printer installations and troubleshooting, as well as special projects like specialized form creation and graphic design.

We also can help you get discounts through charitable and non-profit pricing on items like computer hardware, software licenses, mobile phones, audio-visual equipment, installations and more.

Get started

If your local church is interested in any of these resources, contact the Center for Technology at 501-324-8030, toll-free 877-646-1816 or techcenterinfo@arumc.org.

How the Center for Clergy and Laity Excellence in Leadership supports churches for ministry in the mission field

The Arkansas Conference Center for Clergy and Laity Excellence in Leadership (CCELEL) continues to increase its connections with local churches through two significant processes: assessment and coaching.

Assessment

This is a conversation with the pastor and laity working as a team to hold significant discussions, dreaming and analysis of the church's unique context and mission field to create a vital congregation that makes disciples of Jesus Christ, who then make new disciples to transform lives, communities and the world.

Coaching

A Lay Coach holds conversation in an effective way to help laity engage with the mission field and walks alongside the laity in discerning how to make disciples of Jesus Christ in their unique context. The lay coach conversations assist the congregation and pastor in discerning whether the congregation is willing and ready to enter a vitality transformation process with the CCELEL.

Assessment and coaching provide opportunities for organic, grassroots movement of conversation around the need of revival—within the individual and church—with God guiding the process. The discussion, prayer and discernment within the process helps each church address its own unique mission field. The congregation works as a team to come up with the best ministry plans to grow disciples in each context, regardless of the size of the church or its surrounding community.

Get started

To begin the process of assessment and coaching, contact the Rev. Dr. Kurt Boggan, director of the CCELEL, at 501-324-8016, toll-free 877-646-1816 or kboggan@arumc.org.

The Network for Discipleship and Mission

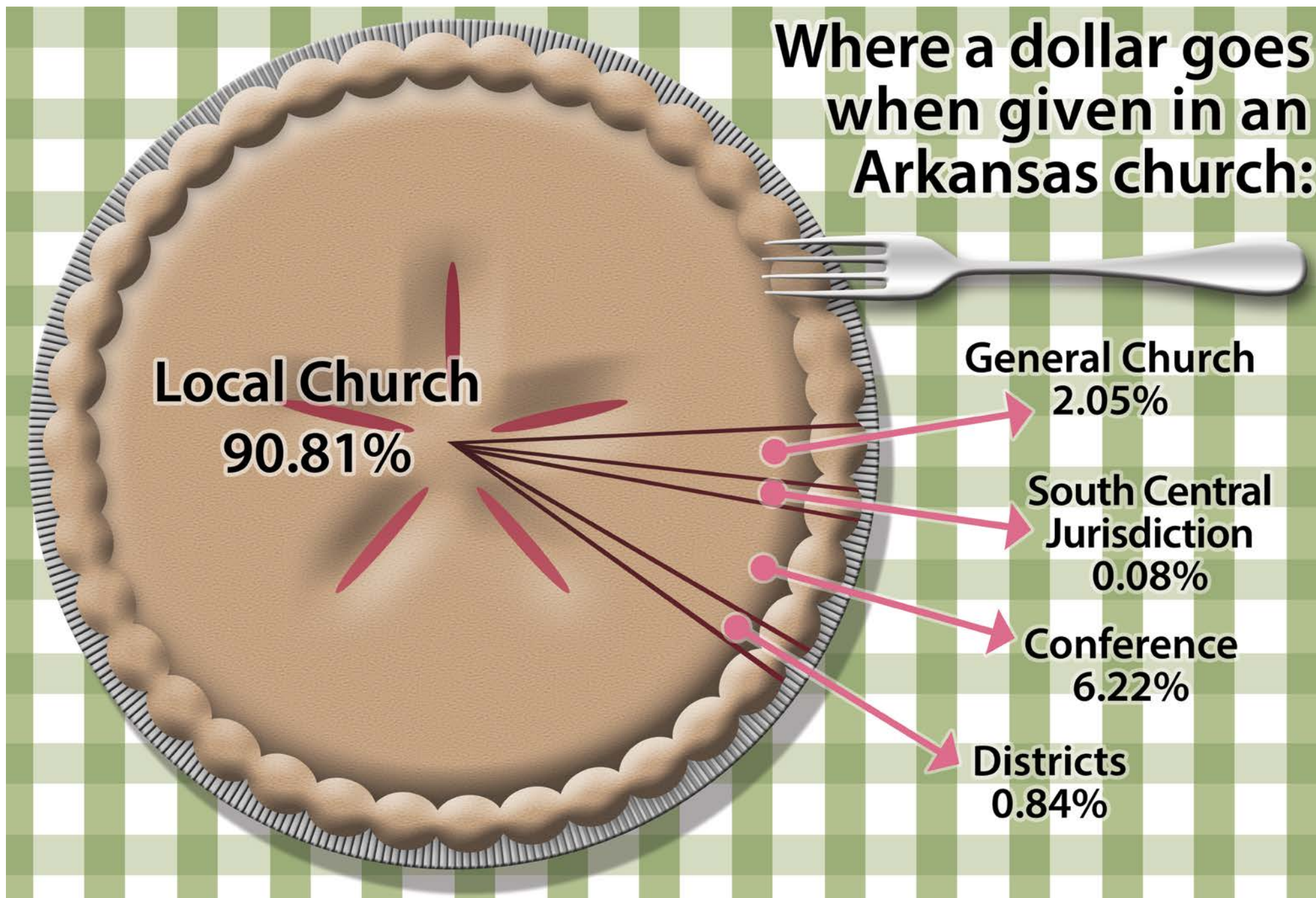
Looking for a place to

- share ministry ideas?
- connect with others interested in spiritual formation?
- tell your story of transformation?
- discuss what reaching the mission field means for your church's context?

Join **The Network for Discipleship and Mission** to connect with fellow United Methodists in Arkansas for all of these reasons!

Visit network.arumc.org to sign up or sign in.

Remember to check The Network regularly for new content. To get the greatest benefit, join in or start a discussion!



INFOGRAPHIC BY STEPHEN GIDEON

Part of your apportionment giving to the Annual Conference makes possible the work of the Board of Ordained Ministry, including the evaluation and training of those who have discerned a call to ordination as elders or deacons.

As part of the Bishop's Mission Plan, the board will work with the CFT, CCLEL and the bishop to coach and mentor pastors toward demonstrating passion, boldness and excellence as spiritual leaders. These leaders, in turn, will encourage churches to grow in vitality and engage their local mission fields.



The World Service Fund is the primary avenue of support for the global mission and ministry of the United Methodist Church, and is supported by our apportioned giving at the denominational level. It connects your local church to a long list of Christian mission and ministry across the globe, in the work of the general church agencies and other national and international programs. The World Service Fund supports ministries that engage with the poor, including such ministries here in Arkansas.

A portion of our giving in the South Central Jurisdiction helps transform lives of children who attend Lydia Patterson Institute in El Paso, Texas. The mission of LPI is to:

- Represent Christian Faith as understood by the United Methodist Church.
- Provide quality bilingual cross-cultural academic education.
- Provide a Center where local church leaders, clergy and lay, may receive training and experience in effecting Christian witness and ministry with persons of other races and ethnic backgrounds.
- Develop leadership skills in persons interested in cross-cultural and international positions of Christian ministry.

Ninety-five percent of LPI's graduating seniors go on to attend a college or university.

Special Sundays: when a little extra can make a lot of impact

Special Sunday offerings provide opportunities to give beyond our budgets to make an impact in the lives of others around the world. (You might think of it as bringing an extra dish to the potluck as a way of encouraging someone who didn't bring food to take part in the meal.) While Special Sundays may be observed at any time, the official Special Sunday offering dates for the coming year are listed below.

United Methodist Student Day - Nov. 24, 2013 and Nov. 30, 2014

In 1866, a special fund was established for the advanced education of Sunday-school children and the educational preparation of persons for the ministry and missionary service. The 1940 General Conference established Methodist Student Day with a churchwide offering. The 1968 Uniting Conference continued this connectional student-aid program to be funded by the United Methodist Student Day offering. Dates for taking the offering have changed through the years.



Human Relations Day - Jan. 19, 2014

The 1972 General Conference established Human Relations Day to promote support for Community Developers, United Methodist Voluntary Services and Police-Community Relations programs. In 1989, the Youth Offender Rehabilitation Program replaced the Police-Community Relations Program. More than 30 church-based Community Developers work in racial- and ethnic-minority communities in the United States and Puerto Rico (57 percent of the offering). A multiracial network of grassroots social-justice organizations related to United Methodist Voluntary Services provides vital outreach (33 percent). Christ-centered Youth Offender Rehabilitation projects give teenagers a chance to succeed (10 percent).

LEFT: Better Community Development, Inc., in Little Rock is one recipient of Human Relations Day support.

One Great Hour of Sharing - March 30, 2014

In 1946, One Great Hour of Sharing began as a special effort of the Episcopal Church. In 1949, the observance became ecumenical. Originally, congregations reserved one special worship hour during the year for people of faith to contribute over and above their regular offerings. Today different denominations celebrate One Great Hour of Sharing on various dates, but the cooperative spirit remains. In the United Methodist Church, this offering provides administrative support for the United Methodist Committee on Relief (UMCOR) as it responds to disaster survivors and people in need around the world.

RIGHT: Gifts made on One Great Hour of Sharing Sunday helped defray the overhead costs for UMCOR so they were able to approve grants for recovery work in Japan, Cuba, Haiti, and Zimbabwe.



Native American Ministries Sunday - May 4, 2014

In a petition to the 1988 General Conference, the Native American International Caucus proposed and delegates approved Native American Awareness Sunday. The 2000 General Conference changed the name of the observance to Native American Ministries Sunday. Annual conferences with Native American ministries keep 50 percent of their offering to develop and strengthen local Native American ministries. The remainder of the offering goes to the General Council on Finance and Administration for distribution to the General Board of Higher Education and Ministry for scholarships and to the Native American Urban Initiative of the General Board of Global Ministries.

LEFT: In addition to being a time for a special offering, Native American Ministries Sunday recognizes the contributions of Native Americans to the church and society.



Peace with Justice Sunday - June 15, 2014

The 1980 General Conference created a churchwide Peace with Justice program assigned to the General Board of Church and Society. The 1984 General Conference voted to support the program with an annual Special Sunday offering on World Order Sunday, established more than half a century ago to build recognition and support for the work of the United Nations. While World Order Sunday was set traditionally in October, churches were encouraged to observe it any time during the season of Pentecost. The 1988 General Conference established Peace with Justice Sunday as the first Sunday after Pentecost to give churches a single, more convenient date for the offering and a name that clearly identifies the ministries it supports.

World Communion Sunday - Oct. 5, 2014

In 1940, the Federal Council of Churches of Christ in America established Worldwide Communion Sunday as a global, interdenominational event. Prompted by the impact of World War II, the Methodist Church received an offering on this Sunday for the Fellowship of Suffering and Service. In 1971, The United Methodist Church changed the name of the observance to World Communion Sunday and redistributed the offering to support the Crusade Scholarship Program (begun in 1944), the Ethnic Minority Scholarship Program and the Division of Chaplains and Related Ministries. In 1980, Chaplains and Related Ministries was moved to World Service funding, but the World Communion Sunday offering continued to assist ethnic minority persons pursuing various avenues of ministry. In 2008, "Crusade Scholars" became "World Communion Scholars."

—Information and photos from www.umcsgiving.org.
Visit the website to read stories of lives changed by each of these special offerings, and to find resources to help your church promote giving.

The changing landscape of clergy health benefits

A message from the Rev. Dennis Spence, chair, Conference Board of Pension and Health Benefits



Dennis Spence

The goal of the Conference health insurance plan today is the same as it was nearly two decades ago when we began: to ensure our clergy and their families have access to quality health care, regardless of any pre-existing conditions they have and where they're appointed to serve.

As chair of the Conference Board of Pension and Health Benefits, I often receive inquiries as to why we operate this way. The latest questions deal with whether we will use the new Health Insurance Exchange instead of our current self-insured plan.

I can tell you we are looking into every possible scenario to provide quality care for **all** our full-time clergy at a more affordable price. We are interested in what the new exchanges offer. Unfortunately, the exchanges are just now providing details of coverage and how much the various plans cost.

If the board, with the help of our independent consultant at Stephens, Inc., determines we might best be served by the new plans, we cannot make that decision alone. It will take a vote of the Annual Conference. The earliest we could vote, without a special called session, would be June of 2014. The earliest we could make a transition to any new plan would be January of 2015.

'The earliest we could make a transition to any new plan would be January of 2015.'

The board has every reason to be fair and neutral on the matter of who provides health care to our clergy and their families. No board members are compensated by our network providers, nor does anyone receive special benefits from them. The Annual Conference uses the funds raised from insurance premiums exclusively for providing health care coverage.

The insurance reserve funds are not propping up any other ministries or institutional needs. In fact, over the last ten years our reserve funds have been used to cover claims that our premiums did not cover, and so the reserves are now at a minimum level.

It is still a goal of several on the committee to bring a Flexible Spending Account (FSA) or Health Savings Account (HSA) option to the Conference plan—possibly as soon as the 2014 Annual Conference. The timing will be determined by several factors: 1) can the account be a stand-alone addition, or must it be part of a bigger package? 2) if it does need to be part of a package of proposed changes, would we have the entire package ready by conference 2014, or would we have to wait until 2015? and 3) will the Health Insurance Exchange cause other potential changes to take priority?

I think I speak for many on the board when I say I would love for the Conference to not have to be in the health insurance business. I look forward to the day when the needs of our retired clergy, active clergy, healthy clergy and those with serious health issues can be handled with as little Conference involvement as possible—and without breaking the backs of our churches that provide the premiums, or interfering with our goal of appointing pastors to the mission fields where they are needed.

Until then, we will keep you informed of the work of the board, and remain open to the new options on the horizon.

Priorities for 2015

Creating budget alignment and focus in the Arkansas Conference of the United Methodist Church

The trajectory of the Arkansas Annual Conference in the next few years is to create vital congregations that make disciples of Jesus Christ—who then make disciples equipped to transform lives, communities and the world. The Extended Cabinet and Council on Finance and Administration are committed to making strategic financial decisions that create budget alignment to support the Bishop's Mission Plan, principles of the Imagine Ministry process, and our vision, mission and core measures.

The following five priorities will guide the Extended Cabinet and Council on Finance and Administration in making these strategic stewardship decisions that will shape the 2015 Arkansas Conference budget:

- 1) Develop local church vitality that leads to more fruitful disciple-making.
- 2) Resource local congregations and extension ministries that disciple children, youth and young adults (especially the "nones") in the mission field.
- 3) Strengthen support for the Center for Technology, the Center for Clergy and Laity Excellence in Leadership, and the Network for Discipleship and Mission to carry out their new work of revitalizing and reconnecting the Conference.
- 4) Connect the Conference through a conference-wide mission project that expresses our commitment to serve Christ by serving those in greatest need.
- 5) Refocus and reform budget allocations so they clearly reflect the Conference's mission, vision and core values, and the Bishop's Mission Plan.

Share the Bishop's Mission Plan with your small group, committee, or Sunday school class!

The Arkansas United Methodist is offering **FREE** extra copies of its Sept. 20 special issue while supplies last.

It's an excellent opportunity for you to:

- spread the word about our Conference-wide ministry goals
- learn more and teach others about resources available to your local church
- decide how you're going to help fulfill our mission of making disciples equipped to transform lives, communities and the world.

Send an email to communications@arumc.org with your name, mailing address, home church and number of copies you wish to order (limit of 20)



How apportionments for Arkansas churches are calculated for 2014

Section I: Gather Information from 2012

The following information can be found on Table II of the "End of the Year Report" in the 2013 Conference Journal.

Health insurance paid to Conference (Line 52)	_____
Pastor's salary (Line 53)	_____
Associates' salaries (Line 54)	_____
Utilities and allowances (Line 55)	_____
Accountable reimbursements paid to pastors (Line 56)	_____
Other cash allowances (Line 57)	_____
Deacon ministry compensation (Line 58)	_____
Diaconal ministry compensation (Line 59)	_____
Other staff compensation (Line 60)	_____
Current program expenses (Line 61)	_____
Current operating expenses (Line 62)	_____
Church Total Financial Consideration	_____

Section II: Calculate the Decimal

Divide the Church Total Financial Considerations by the Financial Considerations of all 670 churches in the Conference = Church Decimal (0.00000000).

$$\text{Church Total Financial Consideration (from Section I)} \div \text{Conference Total} = \text{Church Decimal}$$

_____ 72,741,942 = _____

Section III: Figure the Apportionment

Multiply the "Church Decimal" by the amount of each line in the Conference budget. Total all lines for your 2014 Conference Apportionment.

	<i>Conference Budget</i>	<i>x</i>	<i>Church Decimal</i>	<i>=</i>	<i>Church Apportionment</i>
Clergy and Retiree Benefits	4,297,572		_____		_____
General Apportionments	2,562,380		_____		_____
Jurisdictional Apportionments	95,094		_____		_____
Conference Administration	1,795,716		_____		_____
Resourcing Local Congregations	3,294,868		_____		_____
Institutional Ministries	764,000		_____		_____
TOTAL APPORTIONMENTS	12,809,630		_____		_____

Example: John Wesley UMC, Anytown, Ark.

Section I: Gather Information from 2012

The following information can be found on Table II of the "End of the Year Report" in the 2013 Conference Journal.

Health insurance paid to Conference (Line 52)	18,696
Pastor's salary (Line 53)	75,000
Associates' salaries (Line 54)	35,000
Utilities and allowances (Line 55)	10,000
Accountable reimbursements paid to pastors (Line 56)	4,000
Other cash allowances (Line 57)	4,000
Deacon ministry compensation (Line 58)	25,000
Diaconal ministry compensation (Line 59)	25,000
Other staff compensation (Line 60)	40,000
Current program expenses (Line 61)	20,000
Current operating expenses (Line 62)	35,000
Church Total Financial Consideration	291,696

Section II: Calculate the Decimal

Divide the Church Total Financial Considerations by the Financial Considerations of all 670 churches in the Conference = Church Decimal (0.00000000)

$$\text{Church Total Financial Consideration} \div \text{Conference Total} = \text{Church Decimal}$$

291,696 72,741,942 = 0.00401001

Section III: Figure the Apportionment

Multiply the "Church Decimal" by the amount of each line in the Conference budget. Total all lines for your 2014 Conference Apportionment.

	<i>Conference Budget</i>	<i>x</i>	<i>Church Decimal</i>	<i>=</i>	<i>Church Apportionment</i>
Clergy and Retiree Benefits	4,297,572		0.00401001		17,234
General Apportionments	2,562,380		0.00401001		10,276
Jurisdictional Apportionments	95,094		0.00401001		382
Conference Administration	1,795,716		0.00401001		7,201
Resourcing Local Congregations	3,294,868		0.00401001		13,213
Institutional Ministries	764,000		0.00401001		3,064
TOTAL APPORTIONMENTS	12,809,630		0.00401001		51,370

How pensions for full-time clergy will be billed in 2014

As we continue the transition to a model in which churches pay their own pastors' pension costs, the Conference will continue to bill a portion of pension costs directly to local churches based on the compensation of the full-time pastor or pastors appointed there. (For details on contributions for part-time pastors, contact the Office of Administrative Services.) Each church is billed on a monthly basis.

In 2014, 50% of the total costs will be billed to local churches, and the remaining 50% will be included in the Conference budget and covered through apportionments. For 2015, churches will pay 75% of their pastors' pension costs. The transition will be complete in 2016.

Pastor's Gross Salary*	\$ _____
Housing**	\$ _____
Total of above compensation	\$ _____
Annual Pension Billing Amount (Compensation x 0.16)	\$ _____
2014 Pension Billing Amount (Previous line x 0.50)	\$ _____
Monthly Billing Amount (Previous line ÷ 12)	\$ _____

* Does not include professional expense accounts

** Either housing allowance amount or 25% of salary for parsonage

Example: John Wesley UMC, Anytown, Ark.

Pastor's Gross Salary*	\$ 50,000
Housing**	\$ 12,500
Annual Pension Billing Amount (Compensation x 0.16)	\$ 10,000
2014 Pension Billing Amount (Previous line x 0.50)	\$ 5,000
Monthly Billing Amount (Previous line ÷ 12)	\$ 417

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