

FINANCE AND ADMINISTRATION, COUNCIL ON

I. Conference Budget to be Raised  
January 1, 2010 to December 31, 2010

Ministry Teams	Request 2007		Actual	Request 2008		Request 2009	3.18%		% of
	Shortfall	Raised 2008	Raised 2008	Shortfall	Raised 2009	Raised 2010	Increase	% Increase	Total
	for 2008	for 2009	for 2009	for 2009	for 2010	for 2011	(Decrease)	(Decr)	Apport
1 ** World Service	\$44,469	\$2,028,837	1,936,078	\$92,759	\$1,964,827	\$1,976,647	\$11,820	0.60%	9.69%
<i>Outreach Ministry Team</i>									
2 Criminal Justice & Mercy Ministries	\$371	\$11,730	11,194	\$536	\$11,730	\$11,400	(\$330)	-2.81%	0.06%
3 Disciple Bible Outreach Ministries	\$696	\$30,000	28,628	\$1,372	\$30,000	\$30,000	\$0	0.00%	0.15%
4 Disaster Response	\$209	\$9,250	8,827	\$423	\$10,000	\$16,200	\$6,200	62.00%	0.08%
5 Asbury Homes Inc.	\$84	\$0	0	\$0	\$0	\$0	\$0	-	0.00%
6 Methodist Home for Children	\$4,355	\$190,000	181,313	\$8,687	\$190,000	\$190,000	\$0	0.00%	0.93%
7 Methodist Retirement Homes	\$6,533	\$200,000	190,856	\$9,144	\$200,000	\$200,000	\$0	0.00%	0.98%
8 Golden Cross Fund	\$348	\$15,000	14,314	\$686	\$15,050	\$15,050	\$0	0.00%	0.07%
9 Missions and Outreach	\$10,721	\$470,000	448,512	\$21,488	\$459,600	\$492,220	\$32,620	7.10%	2.41%
10 Refugee & Immigration	\$0	\$0	0	\$0	\$11,000	\$11,000	\$0	-	0.05%
11 Board of Institutions	\$12	\$500	477	\$23	\$500	\$500	\$0	0.00%	0.00%
12 Disability Concerns	\$0	\$3,500	3,340	\$160	\$3,500	\$4,700	\$1,200	34.29%	0.02%
Subtotal - Outreach Ministry Team	\$23,329	\$929,980	887,461	\$42,519	\$931,380	\$971,070	\$39,690	4.26%	4.76%
<i>Christian Formation Team</i>									
15 Evangelism	\$580	\$45,000	42,943	\$2,057	\$45,000	\$99,955	\$54,955	122.12%	0.49%
16 Church & Society	\$226	\$10,000	9,543	\$457	\$8,500	\$12,600	\$4,100	48.24%	0.06%
17 Spiritual Life	\$0	\$0	0	\$0	\$6,500	\$12,800	\$6,300	-	0.06%
18 Worship	\$93	\$4,000	3,817	\$183	\$4,000	\$5,200	\$1,200	30.00%	0.03%
19 Higher Education and Campus Ministries	\$812	\$5,000	4,771	\$229	\$5,000	\$7,000	\$2,000	40.00%	0.03%
13 ** College Chaplaincy Support Fund	\$10,694	\$275,000	262,427	\$12,573	\$275,000	\$275,000	\$0	0.00%	1.35%
14 College Chaplaincy Support - Reserve	\$0	\$0	0	\$0	\$68,750	\$68,750	\$0	0.00%	0.34%
20 Campus Ministry	\$9,841	\$475,000	453,283	\$21,717	\$475,000	\$501,400	\$26,400	5.56%	2.46%
21 Youth Ministry	\$743	\$35,000	33,400	\$1,600	\$54,270	\$60,300	\$6,030	11.11%	0.30%
22 Young Adults	\$0	\$0	0	\$0	\$4,050	\$4,050	\$0	-	0.02%
23 Children's Ministries	\$464	\$20,000	19,086	\$914	\$17,505	\$19,450	\$1,945	11.11%	0.10%
24 Older Adults	\$0	\$0	0	\$0	\$6,000	\$6,000	\$0	-	0.03%
25 Education and Nurture	\$139	\$9,000	8,589	\$411	\$2,250	\$3,200	\$950	42.22%	0.02%
26 Camp & Retreat Min Inc.	\$6,383	\$275,000	262,427	\$12,573	\$275,000	\$275,000	\$0	0.00%	1.35%
27 Emerging Church Support	\$15,140	\$717,523	684,718	\$32,805	\$618,863	\$823,419	\$204,556	33.05%	4.04%
28 Office of Congregational Dev. Sal & Ben	\$4,647	\$210,203	200,593	\$9,610	\$210,203	\$226,578	\$16,375	7.79%	1.11%
29 Office of Congregational Dev.	\$1,335	\$58,877	56,185	\$2,692	\$58,877	\$63,000	\$4,123	7.00%	0.31%
30 Archives & History	\$162	\$7,650	7,300	\$350	\$6,885	\$7,650	\$765	11.11%	0.04%
31 Conference Media Center	\$0	\$0	0	\$0	\$5,000	\$6,300	\$1,300	26.00%	0.03%
Subtotal - Christian Formation Team	\$51,260	\$2,147,253	\$2,049,080	\$98,173	\$2,146,653	\$2,477,652	\$330,999	15.42%	12.15%
<i>Leadership Team</i>									
32 Multicultural Ministries Office	\$511	\$15,870	15,144	\$726	\$8,620	\$18,450	\$9,830	114.04%	0.09%
33 Conference Plan of Inclusiveness Grants	\$1,137	\$50,000	47,714	\$2,286	\$50,000	\$50,000	\$0	0.00%	0.25%
34 CPI Program		\$92,650	88,414	\$4,236	\$91,950	\$112,620	\$20,670	22.48%	0.55%
35 Hispanic/Latino Ministries Office	\$232	\$13,720	13,093	\$627	\$12,700	\$12,700	\$0	0.00%	0.06%
36 Monitoring & Accountability	\$86	\$3,700	3,531	\$169	\$3,700	\$3,700	\$0	0.00%	0.02%
37 ** Ministerial Education Fund	\$15,302	\$659,379	629,232	\$30,147	\$679,565	\$676,660	(\$2,905)	-0.43%	3.32%
38 Board of Ordained / Diaconal Ministry	\$3,892	\$168,510	160,806	\$7,704	\$176,210	\$190,700	\$14,490	8.22%	0.93%
39 BODM: Sexual Ethics Salary & Benefits	\$1,128	\$49,250	46,998	\$2,252	\$0	\$0	\$0	-	0.00%
40 BODM: Sexual Ethics Programs	\$348	\$18,200	17,368	\$832	\$21,875	\$21,875	\$0	0.00%	0.11%
41 Seminary Visitation	\$46	\$2,000	1,909	\$91	\$2,000	\$2,000	\$0	0.00%	0.01%
42 Bishop's Days Apart	\$186	\$8,000	7,634	\$366	\$8,000	\$8,000	\$0	0.00%	0.04%
43 Laity	\$487	\$24,700	23,571	\$1,129	\$27,400	\$28,000	\$600	2.19%	0.14%
44 Clergy Counseling & Consultation Office	\$574	\$0	0	\$0	\$0	\$0	\$0	-	0.00%
45 Clergy Counseling & Consultation Sal & Ben	\$3,116	\$134,182	128,047	\$6,135	\$0	\$0	\$0	-	0.00%
46 Episcopacy	\$28	\$1,200	1,145	\$55	\$1,200	\$1,200	\$0	0.00%	0.01%
47 District Supt. Fund: Salaries	\$34,404	\$1,497,073	1,428,627	\$68,446	\$1,549,470	\$1,549,470	\$0	0.00%	7.60%
48 District Supt. Fund: Travel	\$2,467	\$102,000	97,337	\$4,663	\$104,000	\$104,000	\$0	0.00%	0.51%
49 Dist. Supt. Fund: Cabinet Exp.	\$856	\$36,883	35,197	\$1,686	\$37,621	\$40,000	\$2,379	6.32%	0.20%
50 Cabinet Discretionary Fund	\$116	\$5,000	4,771	\$229	\$5,000	\$5,000	\$0	0.00%	0.02%
51 Bishop's Discretionary Fund	\$46	\$2,000	1,909	\$91	\$2,000	\$2,000	\$0	0.00%	0.01%
52 Dir Ministerial Relations-Sal & Benefits	\$6,689	\$297,633	284,025	\$13,608	\$332,677	\$343,459	\$10,782	3.24%	1.68%
53 Dir Ministerial Relations-Office	\$457	\$19,850	18,942	\$908	\$20,446	\$24,000	\$3,554	17.38%	0.12%
54 Christian Unity	\$207	\$7,000	6,680	\$320	\$7,000	\$7,000	\$0	0.00%	0.03%
55 NC Council of Churches	\$418	\$18,000	17,177	\$823	\$18,000	\$18,000	\$0	0.00%	0.09%
65 Office of the Bishop Sal & Ben.	\$552	\$24,627	23,501	\$1,126	\$0	\$0	\$0	-	0.00%
66 Office of the Bishop	\$679	\$30,165	28,786	\$1,379	\$30,881	\$31,000	\$119	0.39%	0.15%

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I. Conference Budget to be Raised  
January 1, 2010 to December 31, 2010

<i>Ministry Teams</i>	Shortfall for 2008	Request 2007	Actual	Approved	UNAUDITED	Request 2009	Approved	Requested	3.18% % Increase (Decr)	% of Total Apport
		Raised 2008 for 2009	Raised 2008 for 2009	Shortfall for 2009	Request 2008 Raised 2009 for 2010	Request 2009 Raised 2010 for 2011	Increase (Decrease)			
<i>Stewardship Team</i>										
56 Effective Ministry Program	\$928	\$25,000	23,857	\$1,143	\$25,000	\$25,000	\$0	\$0	0.00%	0.12%
57 Conference Staff Relations Comm	\$28	\$1,300	1,241	\$59	\$1,300	\$1,300	\$0	\$0	0.00%	0.01%
58 Nominations	\$12	\$500	477	\$23	\$500	\$1,000	\$500	\$500	100.00%	0.00%
<b>Subtotal - Leadership Team</b>	<b>\$75,305</b>	<b>\$3,308,392</b>	<b>3,157,132</b>	<b>\$151,260</b>	<b>\$3,217,115</b>	<b>\$3,277,134</b>	<b>\$60,019</b>	<b>\$60,019</b>	<b>1.87%</b>	<b>16.07%</b>
59 Stewardship	\$288	\$12,400	11,833	\$567	\$12,400	\$13,250	\$850	\$850	6.85%	0.06%
60 Annual Conf. Expense	\$3,343	\$150,000	143,142	\$6,858	\$160,000	\$178,000	\$18,000	\$18,000	11.25%	0.87%
61 Annual Conf. Registrar Sal & Ben	\$84	\$4,000	3,817	\$183	\$4,000	\$4,000	\$0	\$0	0.00%	0.02%
62 Conf. Secretary's Office	\$385	\$18,000	17,177	\$823	\$18,000	\$18,500	\$500	\$500	2.78%	0.09%
63 Conf. Secretary's Office Sal & Ben	\$1,943	\$87,918	83,898	\$4,020	\$88,000	\$91,080	\$3,080	\$3,080	3.50%	0.45%
64 Conference Journal/Printing	\$847	\$38,000	36,263	\$1,737	\$30,000	\$40,000	\$10,000	\$10,000	33.33%	0.20%
67 Communications	\$1,960	\$87,650	83,643	\$4,007	\$85,000	\$90,000	\$5,000	\$5,000	5.88%	0.44%
68 Publications: NC Conference Advocate	\$1,393	\$62,700	59,833	\$2,867	\$60,100	\$57,700	(\$2,400)	(\$2,400)	-3.99%	0.28%
69 ** General Administration	\$3,846	\$178,599	170,433	\$8,166	\$218,936	\$214,172	(\$4,764)	(\$4,764)	-2.18%	1.05%
70 ** SEJ Mission & Ministry	\$3,473	\$149,636	142,795	\$6,841	\$153,388	\$153,388	\$0	\$0	0.00%	0.75%
71 Conf. Treasurer's Office Sal & Ben	\$13,869	\$628,351	599,623	\$28,728	\$650,343	\$673,105	\$22,762	\$22,762	3.50%	3.30%
72 Conf. Treasurer's Office	\$3,551	\$164,300	156,788	\$7,512	\$227,525	\$217,860	(\$9,665)	(\$9,665)	-4.25%	1.07%
73 Treasurer Bonding & Insurance	\$151	\$7,500	7,157	\$343	\$8,300	\$10,790	\$2,490	\$2,490	30.00%	0.05%
74 Information Management Office	\$1,393	\$71,080	67,830	\$3,250	\$71,710	\$74,300	\$2,590	\$2,590	3.61%	0.36%
75 Information Management Sal & Ben	\$3,976	\$189,409	180,749	\$8,660	\$196,038	\$202,899	\$6,861	\$6,861	3.50%	0.99%
76 Conf. Board of Trustees	\$12	\$1,600	1,527	\$73	\$1,600	\$1,750	\$150	\$150	9.38%	0.01%
77 Contingency Fund	\$325	\$15,000	14,314	\$686	\$15,000	\$15,000	\$0	\$0	0.00%	0.07%
78 ** Meth. Bldg. Operating Fund	\$2,321	\$160,000	152,684.79	\$7,315	\$170,000	\$175,000	\$5,000	\$5,000	2.94%	0.86%
79 ** Meth. Bldg. Capital Fund	\$1,161	\$200,000	190,855.98	\$9,144	\$200,000	\$200,000	\$0	\$0	0.00%	0.98%
80 Episcopal Residence	\$116	\$10,000	9,543	\$457	\$15,000	\$15,000	\$0	\$0	0.00%	0.07%
81 Staff Housing	\$1,253	\$51,500	49,145	\$2,355	\$53,500	\$110,671	\$57,171	\$57,171	106.86%	0.54%
82 Legal Counsel	\$464	\$20,000	19,086	\$914	\$20,000	\$20,000	\$0	\$0	0.00%	0.10%
83 Minister's Transition Fund	\$5,959	\$120,672	115,155	\$5,517	\$125,030	\$120,384	(\$4,646)	(\$4,646)	-3.72%	0.59%
84 Equitable Compensation	\$2,901	\$125,000	119,285	\$5,715	\$125,000	\$125,000	\$0	\$0	0.00%	0.61%
85 Minister's Moving Expense	\$2,553	\$110,000	104,971	\$5,029	\$185,000	\$185,000	\$0	\$0	0.00%	0.91%
86 Joint Comm. on Incapacity	\$11,698	\$504,000	480,957	\$23,043	\$416,000	\$461,058	\$45,058	\$45,058	10.83%	2.26%
87 Conf. Claimants -Retiree Insurance	\$56,866	\$2,700,000	2,576,556	\$123,444	\$2,700,000	\$2,700,000	\$0	\$0	0.00%	13.24%
88 In-coming WATS	\$79	\$3,900	3,722	\$178	\$3,900	\$4,200	\$300	\$300	7.69%	0.02%
89 General and Jurisdictional Conference	\$348	\$30,000	28,628	\$1,372	\$53,000	\$30,000	(\$23,000)	(\$23,000)	-43.40%	0.15%
90 CCM Office Meetings & Programs	\$2,785	\$114,500	109,265	\$5,235	\$116,750	\$120,250	\$3,500	\$3,500	3.00%	0.59%
91 CCM Staff Salaries and Benefits	\$23,583	\$1,066,752	1,017,980	\$48,772	\$1,105,913	\$1,145,000	\$39,087	\$39,087	3.53%	5.61%
<b>Subtotal - Stewardship Team</b>	<b>\$152,926</b>	<b>\$7,082,467</b>	<b>6,758,656</b>	<b>\$323,811</b>	<b>\$7,289,433</b>	<b>\$7,467,357</b>	<b>\$177,924</b>	<b>\$177,924</b>	<b>2.44%</b>	<b>36.61%</b>
<i>Conference Connectional Ministries</i>	\$302,820	\$13,468,092	12,852,330	\$615,762	\$13,584,581	\$14,193,213	\$608,632	\$608,632	4.48%	69.59%
92 <i>World Service &amp; Connectional Ministries</i>	\$347,289	\$15,496,929	\$14,788,408	\$708,521	\$15,549,408	\$16,169,860	\$620,452	\$620,452	3.99%	79.28%
<i>Past Service Liability</i>										
93 ** Past Service Liability-Pensions	\$36,272	\$3,300,000	3,167,082	\$132,918	\$3,300,000	\$3,300,000	\$0	\$0	0.00%	16.18%
<i>Other General Conference</i>										
94 ** Episcopal Fund	\$12,770	\$530,583	506,633	\$23,950	\$533,704	\$543,697	\$9,993	\$9,993	1.87%	2.67%
95 ** Africa University Fund	\$2,387	\$57,981	54,502	\$3,479	\$60,675	\$60,416	(\$259)	(\$259)	-0.43%	0.30%
96 ** Black College Fund	\$13,053	\$262,561	246,591	\$15,970	\$271,105	\$269,946	(\$1,159)	(\$1,159)	-0.43%	1.32%
97 ** Interdenominational Coop.Fund	\$2,658	\$52,078	48,478	\$3,600	\$52,962	\$52,664	(\$298)	(\$298)	-0.56%	0.26%
98 <i>Total Other General Apportionments</i>	<b>\$30,867</b>	<b>\$903,203</b>	<b>856,204</b>	<b>\$46,999</b>	<b>\$918,446</b>	<b>\$926,723</b>	<b>\$8,277</b>	<b>\$8,277</b>	<b>0.90%</b>	<b>4.54%</b>
<b>Grand Total All Funds</b>	<b>\$414,428</b>	<b>19700132</b>	<b>18,811,694</b>	<b>\$888,438</b>	<b>19767854</b>	<b>20396583.34</b>	<b>\$628,729</b>	<b>\$628,729</b>	<b>3.18%</b>	<b>100.00%</b>
Total General Conference	\$94,484	\$3,770,018	\$3,591,948	\$178,070	\$3,781,774	\$3,794,202	\$12,428	\$12,428	0.33%	18.60%
Total Jurisdictional Conference	\$3,473	\$149,636	\$142,795	\$6,841	\$153,388	\$153,388	\$0	\$0	0.00%	0.75%
Total Pensions & Conference Claimants	\$93,138	\$6,000,000	\$5,743,638	\$256,362	\$6,000,000	\$6,000,000	\$0	\$0	0.00%	29.42%
Total Annual Conference	\$223,333	\$9,780,478	\$9,333,314	\$447,164	\$9,832,692	\$10,448,993	\$616,301	\$616,301	6.27%	51.23%

\*\* - Budget Raised and Spent in the same year.

Ila. Actual Operating Budget for 2008

<i>Ministry Circles</i>	Carry Over from 2007	Raised in 2007	Total Approved Supplement	Operating Budget for 2008	Actual Expenditures 2008	2008 Remain Balance
1 <b>**World Service</b>	0	1,871,408	92,759	2,028,837	2,028,837.00	0
<i>Mission Development</i>						
2 Criminal Justice & Mercy Ministries	1,563	15,629	4	17,196	17,196.46	0
3 Disciple Bible Outreach Ministries	0	29,304	0	29,304	29,304.00	0
4 Evangelism	2,058	24,420	0	26,478	25,541.74	936
5 Church & Society	952	9,524	0	10,476	10,256.17	220
6 Disaster Response	0	8,791	0	8,791	5,228.77	3,562
7 Asbury Homes Inc.	0	3,516	0	3,516	3,516.00	0
8 Methodist Home for Children	0	183,285	0	183,285	183,285.00	0
9 Methodist Retirement Homes	0	274,930	0	274,930	274,929.96	0
10 Golden Cross Fund	0	14,652	0	14,652	14,652.00	0
11 Multicultural Ministries Office	0	21,489	0	21,489	17,355.10	4,134
12 Conference Plan of Inclusiveness Grants	53	47,863	0	47,916	44,750.00	3,166
13 Missions and Outreach	0	451,179	10,721	461,900	461,837.86	62
14 Hispanic/Latino Ministries Office	0	9,768	0	9,768	9,768.00	0
15 CM Task Forces	0	0	2,295	2,295	2,295.48	0
	4,626	1,094,349	13,021	1,111,996	1,099,916.54	12,080
<i>Spiritual Formation and Leadership Development</i>						
16 <b>** Ministerial Education Fund</b>	0	643,970	22,610	659,379	649,979.08	0
17 Board of Ordained / Diaconal Ministry	0	163,808	0	163,808	156,446.95	7,361
18 BOM:Sexual Ethics Salary & Benefits	4,747	47,472	1,128	53,347	30,188.38	23,159
19 BOM:Sexual Ethics Program	1,465	14,652	0	16,117	12,384.44	3,732
20 Seminary Visitation	195	1,954	0	2,149	973.39	1,175
21 Bishop's Days Apart	781	7,814	1,821	10,416	10,415.82	0
23 Stewardship	863	12,112	0	12,975	12,936.64	39
24 Laity	2,051	20,513	0	22,564	22,536.13	27
25 Worship	391	3,907	0	4,298	2,898.99	1,399
26 Higher Education and Campus Ministries	0	34,188	0	34,188	5,470.23	28,717
27 <b>** College Sustaining Fund</b>	0	450,056	185,750	460,750	448,177.00	12,573
28 Campus Ministry	0	414,159	11,659	425,818	425,817.60	0
29 Youth Ministry	0	31,257	0	31,257	31,255.00	2
30 Children's Ministries	1	19,536	0	19,537	19,534.00	3
31 Education	586	5,861	0	6,447	5,458.67	988
32 Camp & Retreat Min Inc.	0	268,617	6,383	275,000	275,000.00	0
33 Clergy Counseling & Consultation	0	24,171	0	24,171	22,841.20	1,329
34 Clergy Counseling & Consultation Sal & Ben	30,082	131,115	3,116	164,313	131,132.73	33,180
35 Wellspring Programs	1,563	15,629	0	17,192	3,000.00	14,192
	42,725	2,310,789	232,466	2,403,723	2,266,446.25	127,877
<i>Episcopal</i>						
38 Episcopacy	0	1,172	0	1,172	125.22	1,047
39 District Supt. Fund: Salaries	28,941	1,447,846	0	1,476,787	1,427,899.93	48,887
40 District Supt. Fund: Travel	450	103,838	0	104,288	79,403.52	24,885
42 Dist. Supt. Fund: Cabinet Exp.	0	36,027	48,000	84,027	68,751.61	15,275
43 Cabinet Discretionary Fund	305	4,884	0	5,189	0.00	5,189
44 Annual Conf. Expense	0	140,707	33,343	174,050	173,751.41	299
45 Annual Conf. Registrar Sal & Ben	0	3,516	84	3,600	3,600.00	0
46 Conf. Secretary's Office	0	16,215	0	16,215	13,227.84	2,987
47 Conf. Secretary's Office Sal & Ben	0	81,789	1,943	83,732	78,215.82	5,516
48 Conference Journal/Printing	482	35,653	847	36,982	29,248.82	7,734
49 Bishop's Discretionary Fund	195	1,954	0	2,149	0.00	2,149
50 Dir Ministerial Relations-Sal & Benefits	0	281,508	6,689	288,197	262,667.92	25,529
51 Dir Ministerial Relations-Office	0	19,223	0	19,223	16,918.48	2,305
52 Monitoring & Accountability	361	3,614	0	3,975	2,558.71	1,416
53 Christian Unity	869	8,693	0	9,562	7,519.37	2,043
54 NC Council of Churches	0	17,582	0	17,582	17,582.04	0
55 Office of the Bishop Sal & Ben.	2,324	23,242	0	25,566	5,312.00	20,254
56 Office of the Bishop	0	28,571	0	28,571	26,898.41	1,673
57 Emerging Church Support	100,000	637,160	0	737,160	637,483.18	99,677
58 Office of Congregational Dev. Sal & Ben	0	195,546	4,647	200,193	136,022.73	64,170
59 Office of Congregational Dev.	5,617	56,165	0	61,782	38,570.18	23,212
	139,544	3,144,905	95,554	3,380,003	3,025,757.19	354,246

Ila. Actual Operating Budget for 2008

<i>Ministry Circles</i>	Carry Over from 2007	Raised in 2007	Total Approved Supplement	Operating Budget for 2008	Actual Expenditures 2008	2008 Remain Balance
<i>Communications</i>						
60 Communications	1,183	82,490	0	83,673	82,171.20	1,502
61 Archives & History	587	6,838	0	7,425	6,271.71	1,153
62 Publications: NC Christian Advocate	0	58,607	0	58,607	58,607.00	0
	1,770	147,935	0	149,705	147,049.91	2,655
<i>Resource Ministries</i>						
63 ** General Administration	0	161,847	8,166	178,599	178,599.00	0
64 ** SEJ Mission & Ministry	0	146,163	6,841	149,636	149,636.00	0
65 Conf. Treasurer's Office Sal & Ben	37,513	583,669	13,869	635,051	635,050.97	0
66 Conf. Treasurer's Office	0	149,449	53,551	203,000	196,058.81	6,941
67 Treasurer Bonding & Insurance	0	6,349	0	6,349	6,349.00	0
68 Information Management Office	95	58,607	0	58,702	58,150.81	552
69 Information Management Sal & Ben	848	167,317	3,976	172,141	171,904.53	236
70 Conf. Board of Trustees	0	488	0	488	488.00	0
71 Contingency Fund	1,368	13,675	-10,605	4,438	0.00	4,438
72 ** Meth. Bldg. Operating Fund	0	97,679	0	160,000	152,684.79	0
73 ** Meth. Bldg. Capital Fund	0	48,839	0	200,000	190,855.98	0
74 Episcopal Residence	0	4,884	0	4,884	4,884.00	0
75 Staff Housing	0	52,747	20	52,767	52,767.00	0
76 Legal Counsel	1,954	19,536	0	21,490	7,041.59	14,448
77 Minister's Transition Fund	0	250,762	0	250,762	250,762.00	0
78 Equitable Compensation	12,210	122,099	0	134,309	108,654.42	25,654
79 Effective Ministry Program	0	39,072	0	39,072	39,072.00	0
80 Minister's Moving Expense	0	107,447	27,369	134,815	133,897.53	918
81 Joint Comm. on Incapacity	49,230	492,302	0	541,532	399,735.84	141,796
82 Conf. Claimants -Retiree Insurance	0	2,393,134	0	2,393,134	2,393,134.00	0
83 In-coming WATS	0	3,321	0	3,321	3,321.00	0
84 Conference Staff Relations Comm	117	1,172	350	1,640	1,639.43	0
85 Board of Institutions	49	488	0	537	261.42	276
86 General and Jurisdictional Conference	0	14,652	0	14,652	14,652.00	0
87 Nominations	49	488	4,296	4,834	4,833.11	0
	103,433	4,936,187	107,833	5,366,153	5,154,433.23	195,260
<i>Conference Connectional Ministries</i>						
88 Office Meetings & Programs	11,721	117,215	0	128,936	86,474.38	42,461
89 Staff Salaries and Benefits	226	992,448	10,000	1,002,674	972,466.66	30,208
	11,947	1,109,663	10,000	1,131,610	1,058,941.04	72,669
<i>World Service &amp; Connectional Ministries</i>						
	304,045	14,615,237	551,633	15,572,027	14,781,381.16	764,787
<i>Past Service Liability</i>						
II ** Past Service Liability-Pensions	0	3,263,728	0	3,300,000	3,167,081.75	0
<i>Other General Conference</i>						
III ** Episcopal Fund	0	479,841	23,950	530,583	530,583.00	0
IV ** Africa University Fund	0	55,585	3,479	57,981	57,981.00	0
V ** Black College Fund	0	249,466	15,970	262,561	262,561.00	0
VI ** Interdenominational Coop.Fund	0	48,385	3,600	52,078	52,078.00	0
Total Other General Apportionments	0	833,278	46,999	903,203	903,203.00	0
<i>Grand Total All Funds</i>	304,045	18,712,242	598,632	19,775,230	18,851,665.91	764,787
Total General Conference	0	0	170,534	3,770,018	3,760,618.08	0
Total Jurisdictional Conference	0	0	6,841	149,636	149,636.00	0
Total Pensions & Conference Claimants	0	0	0	5,693,134	5,560,215.75	0
Total Annual Conference	304,045	0	421,257	10,162,442	9,381,196.08	764,787

\*\* Funds that are raised and paid out in the same year.

IIb. Actual Operating Budget for 2009

	Carry Over from 2008	Raised in 2008	Total Approved Supplement	Operating Budget for 2009	09 Budget/ 08 Budget % Change	09 Budg/ 08 Actual % Change	% of Total
<i>Ministry Teams</i>							
1 ** World Service	0	1,936,078	0	1,964,827	-3.16%	-3.16%	9.95%
<i>Outreach Ministry Team</i>							
2 Criminal Justice & Mercy Ministries	0	11,194	0	11,194	-34.91%	-34.91%	0.06%
3 Disciple Bible Outreach Ministries	0	28,628	0	28,628	-2.31%	-2.31%	0.14%
4 Disaster Response	883	8,827	0	9,710	10.45%	85.71%	0.05%
6 Methodist Home for Children	0	181,313	0	181,313	-1.08%	-1.08%	0.92%
7 Methodist Retirement Homes	0	190,856	0	190,856	-30.58%	-30.58%	0.97%
8 Golden Cross Fund	0	14,314	0	14,314	-2.31%	-2.31%	0.07%
9 Missions and Outreach	0	433,243	0	433,243	-6.20%	-6.19%	2.19%
10 Refugee & Immigration	0	15,268	0	15,268	100.00%	100.00%	0.08%
11 Board of Institutions	48	477	0	525	-2.21%	100.88%	0.00%
12 Disability Concerns	0	3,340	0	3,340	100.00%	100.00%	0.02%
Subtotal - Outreach Ministry Team	931	887,461	0	888,392	-10.84%	-10.49%	4.50%
<i>Christian Formation Team</i>							
15 Evangelism	936	42,943	0	43,879	65.72%	71.79%	0.22%
16 Church & Society	220	9,543	0	9,763	-6.81%	-4.81%	0.05%
17 Spiritual Life	0	6,203	0	6,203	100.00%	100.00%	0.03%
18 Worship	382	3,817	0	4,199	-2.30%	44.85%	0.02%
19 Higher Education and Campus Ministries	477	4,771	0	5,248	-84.65%	-4.06%	0.03%
20 ** College Chaplaincy Support Fund	0	262,427	0	275,000	-40.31%	-38.64%	1.39%
23 Campus Ministry	0	453,283	21,717	475,000	11.55%	11.55%	2.41%
21 Youth Ministry	2	33,400	0	33,402	6.86%	6.87%	0.17%
22 Young Adults	0	2,982	0	2,982	100.00%	100.00%	0.02%
23 Children's Ministries	3	19,086	0	19,089	-2.30%	-2.28%	0.10%
24 Older Adults	0	4,080	0	4,080	100.00%	100.00%	0.02%
25 Education and Nurture	859	1,527	0	2,386	-62.99%	-56.29%	0.01%
26 Camp & Retreat Min Inc.	0	262,427	12,573	275,000	0.00%	0.00%	1.39%
27 Emerging Church Support	68,472	684,718	0	753,190	2.17%	18.15%	3.81%
28 Office of Congregational Dev. Sal & Ben	20,059	200,593	0	220,652	10.22%	62.22%	1.12%
29 Office of Congregational Dev.	5,619	56,185	0	61,804	0.04%	60.24%	0.31%
30 Archives & History	730	7,300	0	8,030	8.15%	28.04%	0.04%
31 Conference Media Center	0	3,340	0	3,340	100.00%	100.00%	0.02%
Subtotal - Christian Formation Team	97,759	2,058,624	34,290	2,203,246	-4.24%	6.55%	11.16%
<i>Leadership Team</i>							
32 Multicultural Ministries Office	1,514	15,144	0	16,658	-22.48%	-4.01%	0.08%
33 Conference Plan of Inclusiveness Grants	3,166	47,714	0	50,880	6.19%	13.70%	0.26%
34 CPI Program	0	88,414	0	88,414	100.00%	100.00%	0.45%
35 Hispanic/Latino Ministries Office	0	13,093	0	13,093	34.04%	34.04%	0.07%
36 Monitoring & Accountability	353	3,531	0	3,884	-2.29%	51.79%	0.02%
37 ** Ministerial Education Fund	0	629,232	0	679,565	3.06%	4.55%	3.44%
38 Board of Ordained / Diaconal Ministry	7,361	160,806	0	168,167	2.66%	7.49%	0.85%
39 BODM: Sexual Ethics Salary & Benefits	4,700	46,998	2,252	53,950	1.13%	78.71%	0.27%
40 BODM: Sexual Ethics Programs	1,737	17,368	0	19,105	18.54%	54.27%	0.10%
41 Seminary Visitation	191	1,909	0	2,100	-2.30%	115.70%	0.01%
42 Bishop's Days Apart	0	7,634	0	7,634	-26.71%	-26.71%	0.04%
43 Laity	27	23,571	0	23,598	4.58%	4.71%	0.12%
45 Clergy Counseling & Consultation Sal & Ben	12,805	128,047	6,135	146,987	-10.54%	12.09%	0.74%
48 Wellspring Programs	0	0	0	0	-100.00%	-100.00%	0.00%
46 Episcopacy	115	1,145	0	1,260	7.52%	906.34%	0.01%
47 District Supt. Fund: Salaries	48,887	1,428,627	0	1,477,514	0.05%	3.47%	7.48%
48 District Supt. Fund: Travel	9,734	97,337	0	107,071	2.67%	34.84%	0.54%
49 Dist. Supt. Fund: Cabinet Exp.	15,275	35,197	0	50,472	-39.93%	-26.59%	0.26%
50 Cabinet Discretionary Fund	477	4,771	0	5,248	1.14%	100.00%	0.03%
51 Bishop's Discretionary Fund	191	1,909	0	2,100	-2.30%	100.00%	0.01%
52 Dir Ministerial Relations-Sal & Benefits	18,840	284,025	13,608	316,473	9.81%	20.48%	1.60%
53 Dir Ministerial Relations-Office	1,894	18,942	0	20,836	8.39%	23.16%	0.11%
54 Christian Unity	668	6,680	0	7,348	-23.15%	-2.28%	0.04%
55 NC Council of Churches	0	17,177	0	17,177	-2.30%	-2.30%	0.09%
65 Office of the Bishop Sal & Ben.	2,350	23,501	0	25,851	1.11%	386.65%	0.13%
66 Office of the Bishop	1,673	28,786	0	30,459	6.61%	13.24%	0.15%
56 Effective Ministry Program	0	23,857	0	23,857	-38.94%	-38.94%	0.12%
57 Conference Staff Relations Comm	0	1,241	0	1,241	-24.36%	-24.33%	0.01%
58 Nominations	0	477	0	477	-90.13%	-90.13%	0.00%



IIb. Actual Operating Budget for 2009

<i>Ministry Teams</i>	Carry Over from 2008	Raised in 2008	Total Approved Supplement	Operating Budget for 2009	09 Budget/ 08 Budget % Change	09 Budg/ 08 Actual % Change	% of Total
<b>Subtotal - Leadership Team</b>	<b>131,958</b>	<b>3,157,132</b>	<b>21,995</b>	<b>3,361,418</b>	<b>1.11%</b>	<b>9.39%</b>	<b>17.02%</b>
<i>Stewardship Team</i>							
59 Stewardship	39	11,833	0	11,872	-8.50%	-8.23%	0.06%
60 Annual Conf. Expense	0	143,142	25,000	168,142	-3.39%	-3.23%	0.85%
61 Annual Conf. Registrar Sal & Ben	0	3,817	183	4,000	11.11%	11.11%	0.02%
62 Conf. Secretary's Office	1,718	17,177	0	18,895	16.53%	42.84%	0.10%
63 Conf. Secretary's Office Sal & Ben	3,573	83,898	4,020	91,491	9.27%	16.97%	0.46%
64 Conference Journal/Printing	7,734	36,263	0	43,996	18.97%	50.42%	0.22%
67 Communications	1,502	83,643	0	85,145	1.76%	3.62%	0.43%
68 Publications: NC Conference Advocate	0	59,833	0	59,833	2.09%	2.09%	0.30%
69 ** General Administration	0	170,433	0	218,936	22.59%	22.59%	1.11%
70 ** SEJ Mission & Ministry	0	142,795	0	153,388	2.51%	2.51%	0.78%
71 Conf. Treasurer's Office Sal & Ben	0	599,623	28,728	628,351	-1.06%	-1.06%	3.18%
72 Conf. Treasurer's Office	0	156,788	40,000	196,788	-3.06%	0.37%	1.00%
73 Treasurer Bonding & Insurance	0	7,157	0	7,157	12.73%	12.73%	0.04%
74 Information Management Office	552	67,830	0	68,382	16.49%	17.59%	0.35%
75 Information Management Sal & Ben	0	180,749	8,660	189,409	10.03%	10.18%	0.96%
76 Conf. Board of Trustees	0	1,527	0	1,527	212.88%	212.88%	0.01%
77 Contingency Fund	1,431	14,314	0	15,745	254.78%	100.00%	0.08%
78 ** Meth. Bldg. Operating Fund	0	152,685	0	170,000	6.25%	11.34%	0.86%
79 ** Meth. Bldg. Capital Fund	0	190,856	0	200,000	0.00%	4.79%	1.01%
80 Episcopal Residence	0	9,543	0	9,543	95.39%	95.39%	0.05%
81 Staff Housing	0	49,145	0	49,145	-6.86%	-6.86%	0.25%
82 Legal Counsel	1,909	19,086	0	20,995	-2.31%	198.15%	0.11%
83 Minister's Transition Fund	0	115,155	0	115,155	-54.08%	-54.08%	0.58%
84 Equitable Compensation	11,928	119,285	0	131,213	-2.31%	20.76%	0.66%
85 Minister's Moving Expense	0	104,971	0	104,971	-22.14%	-21.60%	0.53%
86 Joint Comm. on Incapacity	48,096	480,957	0	529,053	-2.30%	32.35%	2.68%
87 Conf. Claimants -Retiree Insurance	0	2,576,556	0	2,576,556	7.66%	7.66%	13.05%
88 In-coming WATS	0	3,722	0	3,722	12.07%	12.07%	0.02%
89 General and Jurisdictional Conference	0	28,628	0	28,628	95.39%	95.39%	0.14%
90 CCM Office Meetings & Programs	10,927	99,722	0	110,649	-14.18%	27.96%	0.56%
91 CCM Staff Salaries and Benefits	20,208	1,017,980	57,000	1,095,188	9.23%	12.62%	5.55%
<b>Subtotal - Stewardship Team</b>	<b>109,617</b>	<b>6,749,113</b>	<b>163,591</b>	<b>7,107,876</b>	<b>2.69%</b>	<b>7.38%</b>	<b>36.00%</b>
<b>I World Service &amp; Connectional Ministries</b>	<b>340,265</b>	<b>14,788,408</b>	<b>219,876</b>	<b>15,525,759</b>	<b>-0.30%</b>	<b>5.04%</b>	<b>78.63%</b>
<i>Past Service Liability</i>							
II ** Past Service Liability-Pensions	0	3,167,082	0	3,300,000	0.00%	4.20%	16.71%
<i>Other General Conference</i>							
III ** Episcopal Fund	0	506,633	0	533,704	0.59%	0.59%	2.70%
IV ** Africa University Fund	0	54,502	0	60,675	4.65%	4.65%	0.31%
V ** Black College Fund	0	246,591	0	271,105	3.25%	3.25%	1.37%
VI ** Interdenominational Coop.Fund	0	48,478	0	52,962	1.70%	1.70%	0.27%
<b>Total Other General Apportionments</b>	<b>0</b>	<b>856,204</b>	<b>0</b>	<b>918,446</b>	<b>1.69%</b>	<b>1.69%</b>	<b>4.65%</b>
<b>Grand Total All Funds</b>	<b>340,265</b>	<b>18,811,694</b>	<b>219,876</b>	<b>19,744,205</b>	<b>-0.16%</b>	<b>4.73%</b>	<b>100.00%</b>
Total General Conference	0	3,591,948	0	3,781,774	0.31%	0.56%	19.15%
Total Jurisdictional Conference	0	142,795	0	153,388	2.51%	2.51%	0.78%
Total Pensions & Conference Claimants	0	5,743,638	0	5,876,556	3.22%	5.69%	29.76%
Total Annual Conference	340,265	9,333,314	219,876	9,932,487	-2.26%	5.88%	50.31%

**Ilc. Contingency Reserve Fund****2008****Income**

<b>Interest on Checking</b>	<b>\$5,999</b>
<b>Interest on Investments</b>	<b>\$77,893</b>
<b>Interest on Metho. Found.</b>	<b>\$326,359</b>
<b>Net Reclaim Last Year</b>	<b>\$424,522</b>
<b>Other Receipts</b>	<b>\$0</b>
<b>Post Audit Receipts</b>	<b>\$2,303</b>

**\$837,075****Distributions**

<b>2008 Budget Supplements</b>	<b>\$214,744</b>
<b>2008 Non-Budget Supplements</b>	<b>\$61,258</b>
<b>2009 Budget Supplements</b>	<b>\$219,876</b>
<b>2009 Non-Budget Supplements</b>	<b>\$0</b>
<b>Interest Paid</b>	<b>\$48</b>
<b>Audit Adjustments(Budget Reclaimed)</b>	<b>(\$954)</b>

**\$496,880****Change in Net Assets****\$340,196**

IIc. Contingency Reserve Fund

<u>Budget Supplements:</u>	<u>2008</u>	<u>2009</u>
**World Service	92,759	0
Criminal Justice & Mercy Ministries	4	0
Missions and Outreach	10,721	0
CM Task Forces	2,295	0
** Ministerial Education Fund	22,610	0
BOM: Sexual Ethics Salary & Benefits	1,128	2,252
Bishop's Days Apart	1,821	0
** College Sustaining Fund	185,750	0
Campus Ministry	11,659	21,717
Camp & Retreat Min Inc.	6,383	12,573
Clergy Counseling & Consultation Sal & Ben	3,116	6,135
Dist. Supt. Fund: Cabinet Exp.	48,000	0
Annual Conf. Expense	33,343	25,000
Annual Conf. Registrar Sal & Ben	84	183
Conf. Secretary's Office Sal & Ben	1,943	4,020
Conference Journal/Printing	847	0
Dir Ministerial Relations-Sal & Benefits	6,689	13,608
Office of Congregational Dev. Sal & Ben	4,647	0
** General Administration	8,166	0
** SEJ Mission & Ministry	6,841	0
Conf. Treasurer's Office Sal & Ben	13,869	28,728
Conf. Treasurer's Office	53,551	40,000
Information Management Sal & Ben	3,976	8,660
Contingency Fund	-10,605	0
Staff Housing	20	0
Minister's Moving Expense	27,369	0
Conference Staff Relations Comm	350	0
Nominations	4,296	0
Conference Connectional Ministries		
Staff Salaries and Benefits	10,000	57,000
** Episcopal Fund	23,950	0
** Africa University Fund	3,479	0
** Black College Fund	15,970	0
** Interdenominational Coop.Fund	3,600	0

**Grand Total All Funds**

**598,632 219,876**



**FINANCE AND ADMINISTRATION, COUNCIL ON  
III. FINANCIAL POLICIES**

The United Methodist Church is a connectional church, and all local churches participate in the mission and service giving of the larger church. The outreach and mission giving opportunities of the Connection are distributed to the churches of the NC Conference by means of a formula based on the financial performance in each local church. Every effort is made to develop a computation which is shared with fairness by all. Church leaders are encouraged to interpret the work of the Connection so that each congregation understands these funds to be a necessary extension of the ministry and mission of the church beyond its local organization.

**A. APPORTIONMENTS:**

1. The funds to be apportioned are:
  - World Service and Connectional Ministries
  - Past Service Liability - Pensions
  - Episcopal Fund
  - Interdenominational Cooperation Fund
  - Black College Fund
  - Africa University Fund
2. Formula: The Apportionments for each year shall be based on the average of the total monies disbursed by each church in the four years immediately previous to the apportionment year less the approved exclusions each year, or on the most recent year less the approved exclusions, whichever is lower. The change in unadjusted apportionments from the previous year shall not increase in excess of 15%. The exclusions are: Payments on World Service and Connectional Ministries, Past Service Liability – Pensions, Episcopal Fund, and all other apportionments; district work fund; principal and interest on indebtedness; buildings and improvements; 50% of property insurance; local benevolences paid directly by the local church; General and Conference Advance Specials; Ten Dollar Club; up to \$4,500 for travel paid by a charge for each pastor; United Methodist Student Day; Human Relations Day; Peace and Justice Sunday; Native American Awareness Sunday; One Great Hour of Sharing; World Communion Sunday; UMW Funds sent to district or conference treasurer; housing allowance paid in lieu of furnished parsonage to a minister serving under Episcopal appointment in a charge of the Conference; offerings taken for disasters as designated by the Disaster Response Committee and the Resident Bishop.
3. Effective July 1, 2004, new congregations shall be assigned an apportionment beginning in the year in which the church is chartered (Year A in the following table). The new and projected charter dates for all new churches shall be reported annually by the Office of Congregational Development to the Treasurer's Office immediately following Annual Conference. The amount to be apportioned shall be a percentage of the apportionment as computed on the standard formula described in III.A.2 above. Because this formula results in a lower apportionment for a longer period than earlier new church formulas, no adjustment will be allowed to the apportionment computed as shown in the following table:

Year	Percent	Base Year Net Disbursement Formula	Maximum % Change
A	0%	None	None
B	60%	$= (4A)/4$	None
C	65%	$= ((3A)+B)/4$	None
D	70%	$= ((2A)+B+C)/4$	None
E	75%	$= (A+B+C+D)/4$	None
F	80%	$= (B+C+D+E)/4$	None
G	85%	$= (C+D+E+F)/4$	None
H	90%	$= (D+E+F+G)/4$	None
I	95%	$= (E+F+G+H)/4$	None
J	100%	$= (F+G+H+I)/4$	None

4. Apportionments to the churches shall be made by the Council on Finance and Administration (CFA) based on the current formula. Each cause shall be paid proportionately out of the income from funds received up to the amount fixed by the Annual Conference. In the event receipts shall fall short, all items shall be paid pro-rata. The CFA is authorized to make supplementary appropriations between sessions of the Annual Conference, if funds are available, for emergency or unforeseen needs. Such supplementary appropriations shall be made only from available undesignated funds. It is the intent of CFA that 50% of supplemental funds available be designated for the retirement of our current liabilities. In the light of possible unforeseen and emergency need beyond available resources within the Annual Conference, the CFA is authorized to adjust the pro-rata distribution by up to 10% at its discretion and is authorized to use such funds to make supplementary appropriations according to this provision. General Church apportionments will be paid in full as collected to general agencies and will not be subject to adjusted pro-rata distributions. All supplementary appropriations made under these provisions shall be reported in the Conference Journal for purposes of information.
5. Apportionments will be delivered from the treasurer's office to the district superintendents by **July 17, 2009**
6. **The percentage payout rate for local churches shall be based upon payment of all six apportioned items as listed in Section III.A.1 above.**

- B. The following special offerings shall be taken in each local church and remitted to the Conference treasurer as separate items. They are not to be included in the Apportionments. General Church special offerings include United Methodist Student Day, Human Relations Day, Peace with Justice Sunday, Native American Awareness Sunday, One Great Hour of Sharing, and World Communion Sunday. Annual Conference approved special offerings include Project AGAPE Mission to Armenia, Methodist Home for Children, Mother's Day Offering for the Methodist Retirement Homes, Golden Cross Sunday and Disciple Bible Outreach Ministries.
- C. No Conference agency's budget shall incorporate funds to be appropriated to a non-conference agency, without specific approval of CFA. All funds granted to a non-conference agency must be spent consistent with the Social Principles of The United Methodist Church.
- D. No transfer of funds shall be made from one line item in the Conference Budget to another.
- E. All General Church Funds (World Service, Episcopal, Ministerial Education, Black Colleges, Africa University, Interdenominational Cooperation, General Administration), Past Service Liability Fund, Jurisdictional Conference, and Methodist Building Routine and Capital Maintenance Funds will be raised and paid out in the same year. College Sustaining Fund will be raised and paid out in the same year until funds are received in advance equivalent to one year's budget. This transition will take place over 4 years beginning in 2010 and ending in 2013 operating budgets.

- F. Investment Policy: The investment of the funds of the conference shall be such that funds available for mission are maximized in a manner consistent with the preservation of capital and with the Social Principles of The United Methodist Church. Investments are with the United Methodist Foundation, Inc. (local), the United Methodist Church Foundation (national), area banks, and with specific minority financial institutions within the bounds of the NC Conference. Investments of funds reserved for use in the next budget year shall be invested 50% fixed income investments and 50% equity investments.
- G. Monies paid by the churches shall be reported to the statistician by the pastors at the end of the year on the Table II, Financial Report. The Table I and Table II reports for **2009** shall be due to the statistician no later than **January 31, 2010**.
- H. The Council may enact its own bylaws governing meetings, quorum, and other matters of procedure as authorized in the *Discipline*, Para. 610.5.b.
- I. The Council shall maintain a central treasury for all Conference agencies as authorized by Para. 611.11 of the *Discipline*, and the 1953 session of the Annual Conference. Annual Conference boards and agencies, including those separately incorporated, are required to maintain their funds on deposit in the central treasury unless exempted by the Annual Conference or the *Discipline*. Exemptions are granted to the Methodist Home for Children, the Methodist Retirement Homes, the Colleges, the United Methodist Foundation, Inc., Board of Missions, Inc., Asbury Homes, and North Carolina United Methodist Camp and Retreat Ministries, Inc.
- J. All new programs or entities which would not be funded by an existing approved budget shall be referred to the CFA for review of budget needs and supplemental funds available prior to approval by Annual Conference. If the item is approved, the next year's budget shall be amended to include the necessary funds based on the CFA recommendation.
- K. Contracts executed by commissions, boards, or agencies which obligate the Annual Conference must: 1) be created for periods of no more than 12 months and should be completed by June 30 annually, 2) not involve expenditures exceeding \$50,000 in the aggregate and 3) not include a guarantee by the Conference of debt incurred by a separately incorporated entity. All contracts that exceed a 12-month period and/or \$50,000 must be authorized by the Council on Finance and Administration. Should authorization be needed between meetings of CFA, it can be given by two signatures from the Executive Director of Connectional Ministries, the president of CFA or the Conference Treasurer and will require ratification by CFA at its next meeting.

#### **IV. APPROVAL TO SOLICIT FUNDS**

Any organization designated as a Conference Advance Special may ask local churches to consider opportunities for giving. It shall be at the discretion of the local church as to whether, when and how these opportunities will be presented to the membership. Solicitation or private campaign may not be taken directly into local churches of the Conference through solicitation in classes or other groups or by the use of membership lists (either partial or in entirety).

Approval is given to the requests of the following agencies *and programs* for the privilege of soliciting funds under these policies throughout the District or Conference.

- A. Christmas Offering for District programs and/or projects.
- B. The Commission on Congregational Development for the promotion of the Church Extension Ten Dollar Club and the John Wesley Endowment for Congregational Development.
- C. The Board of Directors for Camp and Retreat Ministries, Inc. to solicit from church groups and individuals, materials and money for specific projects for the four camps of the North Carolina Conference.
- D. Methodist Retirement Homes, Incorporated; Methodist Home for Children; Louisburg College; Methodist College; North Carolina Wesleyan College; and Asbury Homes for the privilege of private solicitation and receipt of such funds as may be directed thereto.

- E. The United Methodist Foundation, Incorporated, as provided in its charter.
- F. The Disaster Response Committee upon joint decision of the committee and the Resident Bishop to respond to disasters within the bounds of the NC Annual Conference.

The CFA continues to recommend that 100% "Missional Service Giving" be the on-going priority. The Council also recommends that stewardship continue to be a missional focus, Conference priority.

#### V. DISTRICT SUPERINTENDENTS' SALARY

The Council on Finance and Administration recommends that the formula for computing the annual salary for the district superintendents be the average of the top 25 pastors' salaries in the Conference for the previous year. Salary is defined as cash salary plus nonvouchered allowances. **We recommend the 2010 salary for district superintendents be set at \$102,902.**

#### VI. ORGANIZATION and PROCEDURE *(presented for information only)*

- A. The audit for **2009** will be by McGladrey & Pullen, Raleigh, NC.
- B. The president, vice-president, secretary, and treasurer of the CFA shall serve as the executive committee of the Council. The Council shall elect two additional members to the executive committee from its voting membership.
- C. The Conference treasurer will include in the monthly financial reports, for any given month, all monies received in the office by 8:30 a.m. on the 5th day of the following month, except when the 5th day falls on a weekend or holiday the report will include the funds received by 8:30 a.m. on the following workday.
- D. The treasurer may approve minor overexpenditures of a budget line item up to \$5,000 or 5% of the line item, whichever is less. A request for such overexpenditure shall be submitted in writing in advance and shall state the reason for the request. The overexpenditure will be reported to CFA and will be listed in the Conference Journal.
- E. Any Conference or non-conference agency which receives financial support from Conference funds or from any authorized conference-wide appeal in excess of \$1,000 shall submit, with any budget request, an annual detailed audited budget report of all receipts, disbursements and assets. A statement in effect that "All funds granted have been spent consistent with the social principles of The United Methodist Church" will be furnished to CFA upon submission of the audit. Such reports received may be reported in whole or in summary form in the Conference *Journal* and shall remain on file in the treasurer's office. An agency may be exempted (for just cause) from this reporting requirement by CFA. Note: CFA requests the Board of Institutions to provide regular reports (at least annually) regarding its financial monitoring of related institutions/programs. The financial monitoring shall include consideration of a final independent audit for the institution, pension plan and affiliated entities, including journal entries, the auditor's management letter and any other reports of the auditors; liability insurance coverage levels; and the institution's projected budget for any subsequent fiscal years, including the current fiscal year.
- F. A carry-over of budgeted funds remaining (not including any supplemental appropriations) of up to 10% of the amount raised for the subsequent year will be allowed for Conference budget line items. Any carryover or portion thereof by this policy may be rescinded in any year in which funds are not available to meet basic ministry needs as determined by the CFA.

- G. Funds appropriated to a board or agency must be spent in the calendar year of the appropriation unless otherwise allowed.
- H. Supplemental Appropriations: The Council will consider requests for supplemental appropriations in the following priority order:

*First Priority*

- Salary and benefit items previously approved according to the policies of the Annual Conference or General Conference (i.e. Equitable Compensation Funds, staff salaries, etc.)
- Programs authorized and mandated by the NC Annual Conference which are not included in the Annual Conference budget for that financial year.
- Amounts required by the Past Service Funding Plan adopted jointly by the Board of Pensions and the CFA which are not raised by the Board of Pensions annual budget requests.

*Second Priority*

- New creative programs to respond to emerging needs and to expand the mission of the Annual Conference which are not included in the Conference budget for that year. Such programs will be funded through supplemental appropriations only on a short-term basis.
- Emergency needs and programs in the life of the boards and agencies of the Annual Conference. The petitioning group shall make such requests in writing to the treasurer's office at least 15 working days before a scheduled CFA meeting.

*Third Priority*

- Any other type of funding requests.

*Procedure for seeking supplemental appropriations:*

1. All requests for supplemental appropriations shall be made to the CFA President and/or the Conference Treasurer's office in writing at least 15 working days before a scheduled CFA meeting.
  2. The normal procedure for requests for supplemental appropriations will be a review by the CFA supplemental appropriations committee which will make a recommendation to the full Council.
  3. If an emergency request for supplemental appropriations is received between scheduled meetings, the CFA supplemental appropriations committee will consider the request and direct the Conference treasurer to forward it to the membership via mail or email with a recommendation for action.
- I. Interest shall be paid to/from the Board of Pensions, Insurance Fund, Blackburn Scholarship Fund, Church Extension Redevelopment, and Church Extension Salary Endowment funds using the rate of the conference interest bearing checking account, compounded monthly, on monthly average balances held by the Conference treasurer.
- J. Retroactive adjustments for transfer or posting delays will be made to the Board of Pensions and the Insurance Fund accounts for earnings calculations.
- K. Funds in excess of operational needs for the Board of Pensions and the Insurance fund are invested in the United Methodist Foundation, Inc. of the N.C. Conference the Board of Pensions and Health Benefits or other socially balanced investment funds as deemed appropriate by the Council.
- L. In order to prevent a loss of funds due to investment risk, and in order to have funds available for emergency use, the goal of the Council is to maintain minimum reserve funds equal to 15% of the current operating budget for World Service and Connectional Ministries and the Past Service Liability. Supplemental appropriations from current year earnings shall follow the guidelines in paragraph H above. Supplemental appropriations beyond current year earnings shall follow the following guidelines: 1. If reserves are less than or equal to 20% of the current operating budget, then only supplements to meet payroll for existing positions may be considered. 2. If reserves are above 20% and below 30% of operating budget, then only supplements to meet payroll for existing positions, **ministries** and unfunded liabilities may be considered. 3. If reserves

are equal to or greater than 30% of operating budget, then other requests may be considered. 4. No request may be considered if the amount requested would reduce reserves below 15% of operating budget.

M. Mailing address labels will be available for a nominal fee to conference agencies, clergy and lay members of Annual Conference or other United Methodists for church related uses.

N. **CFA Meeting Schedule:** The executive committee meets at the call of the President. Scheduled meetings are:

**June, 2009:** There may be a called meeting in conjunction with Annual Conference if necessary to elect officers or conduct other business.

**September 1, 2009:** An optional meeting to be held if necessary to consider general business matters.

**November 3, 2009:** An optional meeting to be held if necessary at the call of the President.

**December 1, 2009:** To consider apportionment matters and supplemental appropriations for salaries.

**January 22, 2010:** To look at the shortfall and make a decision regarding paying out the general church apportionments. *(Subject to change based on GCFA final closing date.)*

**February 2, 2010:** To consider the operating budget for the current year. All payments on apportionments are due to the Treasurer by mid-January. A report of receipts, amounts allocated to the budgeted boards and agencies, and supplemental appropriations are decided at the meeting.

**March 2, 2010:** To consider the budget to be recommended to Annual Conference which will be raised in the subsequent year and spent in the year following that. Additionally, the CFA policy recommendations to the Annual Conference are adopted.

O. **Dates to Remember:**

**July 17, 2009:** Apportionments sent to the Districts.

**September 10, 2009:** Requests for the **2012** budget, to be adopted at the **2010** Annual Conference, due in the Treasurer's Office.

**November 4, 2009:** Requests for supplemental appropriations for the **2009** operating budget due in the treasurer's office.

**January 13, 2010:** Annual Conference and General Church remittances must be received by 8:30 A.M. in order to receive credit for **2009**. *(Subject to change based on GCFA final closing date.)*

**January 22, 2010:** Requests for supplemental appropriations for the **2010** operating budget due in the treasurer's office.

**January 30, 2010:** Tables I, II and III due to the Conference statistician.

## VII. UNITED METHODIST PERSONAL INVESTMENT PLAN (UMPIP), and UMLifeOptions

### A. GENERAL

1. The lay employee's supervisor is responsible for making lay employees aware of these rules and procedures. Detailed information on the UMPIP and the **UMLifeOptions** is available from the treasurer's office. Supervisors will have lay employees who are eligible for these benefits contact the treasurer's office 60 days before they are eligible for participation, or sign a waiver form if they decline to participate in the UMPIP and the BPP. The form will be kept on file in the treasurer's office for future reference.
2. The Conference treasurer's office will administer the UMPIP and the **UMLifeOptions**.
3. Contributions will be withheld from the employees pay and remitted to the General Board of Pensions by the treasurer's office within ten business days after receiving the bill from the General Board of Pensions.

### B. UNITED METHODIST PERSONAL INVESTMENT PLAN (UMPIP - Effective January 1, 2006)

1. The lay employee must be full time (at least 20 hours per week).
2. The lay employee must be an employee for 1 continuous year before becoming eligible for UMPIP.
3. The conference contribution will be twelve percent (12%) of the employee's base compensation.



4. The lay employee's required contribution will be 3% of the employee's base compensation.  
Participants in the UMPIP must be participants in the **UMLifeOptions**.

C. **UMLifeOptions**

1. **The UMLife Options plan is a death and disability plan for lay employees.**
2. **The UMLife Options is an employer funded plan and, as such, is required enrollment for all eligible employees.**
3. **Employees are eligible after one year of employment working at least 20 hours per week.**

Danny Allen, President