FIRST UNITED METHODIST CHURCH · MANHATTAN, KANSAS

The 2027 Budget

One complete picture of what your generosity supports

The 2027 budget for First United Methodist Church of Manhattan does something we have not done in the past: it presents our operating budget and our restricted, purpose-given giving together, as one complete picture of what your generosity supports.

Two things should be said at the outset, before any large number appears. First, this is a stable budget built on a genuine turn. For eight years our expenses have held essentially flat; after several years of softening, our giving is now steadying and, by several measures, beginning to grow. Second, the totals will look larger than budgets you have seen before — not because our spending has grown, but because, for the first time, this budget shows everything in one place. The people, building, and ministries of this church have not suddenly multiplied. What has changed is our effort to show the whole of the church's finances. The larger number is a sign of fuller disclosure, not greater cost.

Why one budget?

For years our finances were reported in pieces. Operating income and expense lived in one place; gifts given for a particular purpose — missions, music, memorials, building improvements — lived in another; the preschool in still another. Each piece was accurate, but no single page showed the whole, and a gift for missions could look like money sitting in a separate account rather than what it actually became: mission accomplished. Putting everything together lets us show you plainly where your gifts go. Every gift given for a purpose — missions, music, or anything else — is spent within this budget on exactly that purpose.

Where we stand

For the first time in several years, our giving is not declining. It is holding its own, and by some measures beginning to grow. Through the end of September, regular giving — estimates received and identified gifts — came to just under $800,000, already more than four-fifths of everything given that way in all of 2025, with three months still to come. At that pace, 2026 will finish near $1,067,000, about eleven percent above last year. The 2027 budget builds on that gain and asks for one more modest step: about four percent beyond this year's pace, which is what the $100,000 anticipated increase represents. If giving grows beyond that, the margin simply widens.

What is new in 2027

The budget is built to sustain the ministries we already have while adding a short list of investments the Church Council believes belong in the coming year: a 3% cost-of-living adjustment and modest merit increase for our staff, a restored administrative assistant position, a salary adjustment recognizing our Chancel Choir Director's professional credentials, and full support for the Wednesday-night ministry that began last year and is thriving as a new ministry for families and young adults. Most other changes are ongoing ministry adjusted for rising costs, not new spending.

Partnership with the Foundation

In 2027, the FUMC Foundation has agreed to focus its contributions on specific missions and ministries of the church rather than responding to small operating expenses that arise during the year. The latter will now be funded within the approved budgets of the appropriate programs. Foundation funding — $103,000 in all — includes Lydia, the food pantry, Ogden Friendship House, Shepherd's Crossing, the FIT Closet, and K-State Campus Ministry. Within the church's calendar, the Foundation has also approved funding for a youth mission trip and Vacation Bible Camp, along with holiday music, our worship radio broadcast, and the fall community kickoff. Should the church proceed with the sale of the parsonage, the Foundation will also provide a one-year housing allowance for our senior pastor during the transition.

Estimates of giving

This fall we are inviting estimates of giving rather than pledges. Whether you have pledged in the past or simply give faithfully week by week, your estimate tells us what we can plan on together. It is not a contract; it is the information that lets us plan ministry with confidence.

The bottom line

Between anticipated support of about $1,554,000 and planned spending of about $1,505,000, the budget reflects a modest surplus of about $49,000. We forecast a rising year with restraint and set that margin aside against the ordinary surprises of a year of transition.

The numbers behind this summary are on the reverse. Questions are welcome.

THE 2027 BUDGET

By the Numbers

ANTICIPATED SUPPORT	PLANNED SPENDING	PLANNED SURPLUS
$1,553,893	**$1,504,588**	**$49,305**

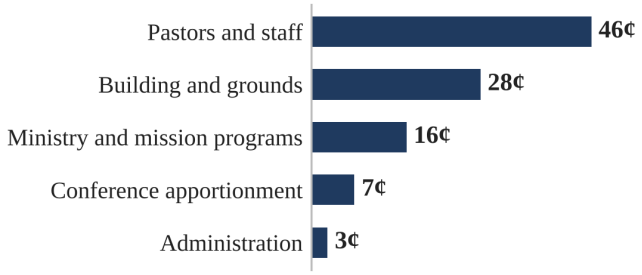
Where our support comes from

	2024–25 average	2027 budget	Share
Estimates of giving *Estimates received and regular identified giving*	1,010,129	**1,010,129**	65%
Anticipated increase in giving *about 4% above 2026's pace*	—	**100,000**	6%
Purpose-directed giving *gifts for a named purpose, spent on that purpose*	298,529	**260,829**	17%
FUMC Foundation — named programs *see box below*	—	**103,000**	7%
Interest on invested reserves *building capital stays untouched; only interest is used*	46,517	**55,000**	4%
Loose offering, church school, general Foundation gifts	24,936	**24,936**	2%
Total anticipated support	**1,380,110**	**1,553,893**	**100%**

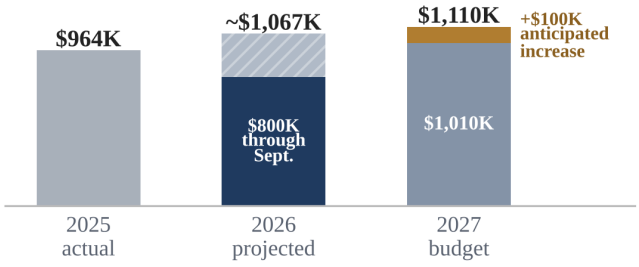
Where it goes

	2024–25 average	2027 budget	Share
Pastors and staff *salaries, benefits, and payroll taxes*	618,079	**683,375**	45%
Staff merit increases	—	**15,251**	1%
Building and grounds	444,398	**421,660**	28%
Utilities	86,878	96,500	
Upkeep, repairs, cleaning, and service contracts *	292,639	258,160	
Insurance and vehicle	64,880	67,000	
Conference apportionment *our share of United Methodist ministry beyond Manhattan*	122,086	**107,302**	7%
Missions and outreach *Lydia, food pantry, Shepherd's Crossing, Angel Tree, Wesley…*	81,667	**68,700**	5%
Worship and music *musicians, music, licenses, Christmas and Easter*	40,001	**43,300**	3%
Communications *broadcast, website, digital tools, media equipment*	26,157	**25,500**	2%
Growing ministry *hospitality, adults, connection events, Wednesday night*	27,535	**36,000**	2%
Children and families *children's ministry, nursery, Bible Camp, family events*	49,811	**34,000**	2%
Youth *youth ministry, confirmation, mission trip*	23,598	**29,500**	2%
Administration *office, postage, accounting, online-giving fees, audit*	35,064	**40,000**	3%
Total planned spending	**1,468,396**	**1,504,588**	**100%**

Of every dollar spent in 2027



Regular giving: the turn, and the plan



FUMC Foundation support by program — $103,000

Partner agencies $16,200
Ogden Friendship House, Shepherd's Crossing, K-State Wesley, FIT Closet

Member-led ministry $37,000
Food pantry, Lydia, youth mission trip

Outreach and evangelism $22,800
Holiday music, Vacation Bible Camp, radio broadcast, fall kickoff

Pastor housing $27,000
One year only, if the parsonage is to be sold

*Weekday Early Education (WEE) preschool is a separate, self-funding program: tuition of $242,851 against costs of $238,114 (net +$4,737). *Includes a $100,000 general-maintenance line backed by the Church Improvement Fund. The 2024–25 average is the most recent settled baseline; 2026 giving reflects actual receipts through September 30, 2026, projected for the full year at the year-to-date pace.*