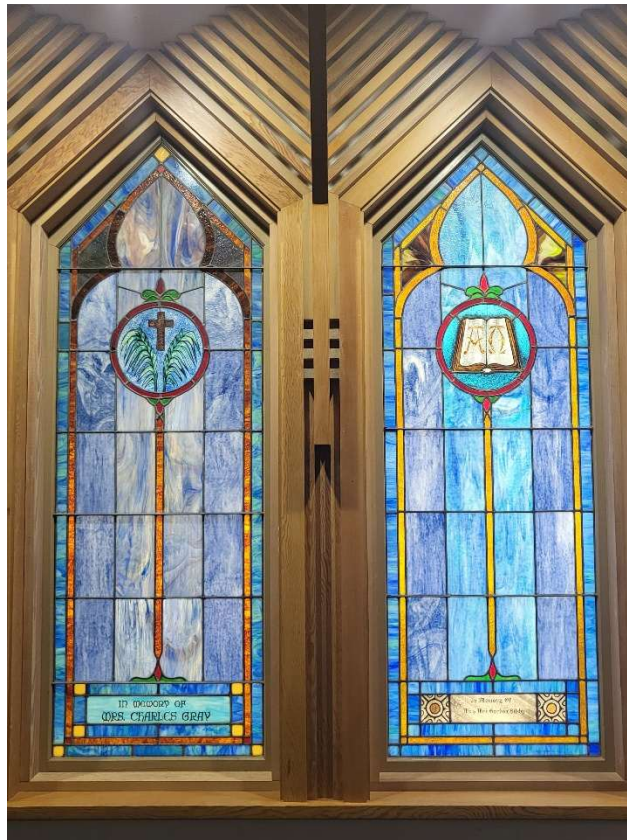


# ADMINISTRATION & FINANCE HANDBOOK

## CORONADO COMMUNITY UNITED METHODIST CHURCH

2026



*Originally created by Rev Bob Brown in 2015 - Revised January 2026*

## INTRODUCTION

A church is a community of faith, a family of humans called together by God. As such we constantly strive to reflect Christ's mercy and mission, and we constantly fall short. Clear communication and decision-making are critical when hundreds of people come together.

This handbook is an effort toward a common understanding of how we work together as a church. As we share a vocabulary for making choices, we can function more smoothly and effectively as the body of Christ.

## ADMINISTRATIVE STRUCTURE

Coronado Community United Methodist Church is in the North East District of **The Florida Annual Conference of The United Methodist Church**. The denomination's administrative rules are in **The Book of Discipline**, updated every four years. The current version is the 2020/2024 Book of Discipline.

In the United Methodist Church, the Annual Conference sets certain requirements and best practice standards. It also apportions the denominational budget items ("Apportionments") for our budget. The church receives no funding from the denomination. The local congregation handles its own finances, including setting and paying the salaries of its pastors.

The **Bishop (Rev. Tom Berlin)** of our Annual Conference is represented by a **District Superintendent (Rev. Dr. Simon Osunlana)** who at least once a year calls a **Charge Conference** to set pastors' salaries, elect officers, and transact certain other business matters. A Charge Conference must also be called to buy or sell property, to build or take on a mortgage. A Charge Conference is essentially the membership of the Leadership Council plus retired ministers. Occasionally a **Church Conference**, which includes all members of the church, may be called to ensure wider participation.

The **Leadership Council** is the governing body of the church. Among its officers are a **Lay Leader**, a **Lay Member** (Delegate) of the Annual Conference, and the **Chair of the Council**. Several other committees are also required by church law, including:

**Finance Committee** provides for procuring and administering church and day school monies.

**Nominations and Leadership Development** connects the spiritual gifts of members with roles through which they can serve.

**Staff-Parish Relations Committee** serves two functions. It is the personnel committee overseeing all lay staff of church and day school. Job descriptions for all positions are on

file. It also serves as the link between the Bishop and the church in relating to the pastors. Our denomination has an “appointive system” in which the Bishop appoints our pastors after consultation with the Staff-Parish Relations Committee (SPRC). The pastors are not hired by the church. SPRC is the appropriate venue for congregational concerns about the pastors or staff.

**The Board of Trustees** are responsible for the legal, insurance and physical issues of the church. Our church is incorporated (Coronado Community United Methodist Church, Inc.) and the Trustees serve as the officers of the corporation.

Our denomination provides flexibility in creating bodies to handle the unique needs of each congregation. We have several standing committees elected by Charge Conference, including:

**Boutique Board** manages the Coronado Boutique thrift store for revenue, outreach and fellowship.

**Endowment Committee** administers and fosters growth of the Permanent Endowment Funds.

**Mission Committee** interprets and fosters outreach from local to international.

**Scholarship Committee** selects recipients, recruits and supervises mentors.

## FINANCIAL STRUCTURE

Church finances are a practical concern. Money, and the proper handling of it, is essential to the life and work of a complex institution such as our church. They are also a spiritual concern: stewardship, values and priorities suddenly become concrete when choices have to be made about dollars.

We have several budgets or fund centers. The **General Operating Budget**, provides the infrastructure for all that happens in the church. This budget is what you pledge to support in the annual financial campaign. It underwrites essential facilities, staff, utilities, insurance and a basic level of program and mission. It includes \$66,000 in support of our denominational ministries, 2 full-time and 9 part-time staff members. The fiscal year is July 1 to June 30. The Finance Committee oversees this budget, compiled from requests by committees and staff.

Fiscal Year 2025/2026 \$879,150

**Restricted Funds**, sometimes called **Designated Funds** or “**Second Mile Giving**” are gifts to the church **over and beyond what is pledged to the General Operating Budget**. They are “restricted” to the cause for which they are given. Some of these funds are: Residing Hope (formerly Florida United Methodist Children’s Home), Cudas Unhooked, Zoe Empowers, Salud y Paz Guatemala mission, Methodists United in Prayer (sister churches in Cuba), United Methodist Committee on Relief (UMCOR) for disaster relief, etc. 100% of your restricted gift goes to the cause you identify. *F Y 2024/2025 actual gifts for mission and outreach:*

\$125,000

**Endowment Funds** are permanent assets of the church, given as estate or planned charitable gifts. They are administered by the **Endowment Committee** to preserve and grow principal, to produce income/capital gains for the purposes identified by the donors (or, in the absence of such identification, by the Charge Conference.) The Committee determines each spring how much will be distributed from earnings in the following fiscal year. One category of fund, the “Perpetual Pledges,” is used to support the General Operating Budget (\$100,000 allocated for Fiscal Year 2025/2026). There are also several fund categories benefitting missions, youth and adult scholarships, and day school scholarships, which are over and beyond the General Operating Budget or Designated Funds.

Consider a planned gift to the Endowment Funds of our church, which will continue to provide support into the future. A named fund may be established with a minimum gift of \$25,000.

**CorMeth Day School** is a key ministry of our church to the community. The budget is reviewed by the **Finance Committee** and approved by the **Leadership Council**. Its budget is separate from the church General Operating Budget except that certain items (pro rata utilities, insurance) are reimbursed to the General Operating Budget. The school's fiscal year is the same as the Church's. Most of the income is derived from tuition. It is not designed to provide income to the church. Thirteen full- and part-time staff members provide services to more than 60 children ages 1 thru Pre-K. It has a Fiscal Year 2025/2026 budget of: **\$634,710**

**United Women** in Faith have a budget for local, national and international mission work. By charter none of their funds are used for the benefit of our congregation. They raise money through special projects and determine the allocation of their mission funds. For Year 2025/2026: **\$9,450**

*This discussion understates our contribution to mission, for it only includes monies which go through our books. For example, donors in our church give directly to Residing Hope (Florida United Methodist Children's Home) and many other ministries. It also does not include the value of food or other in-kind gifts to Halifax Urban Ministries, Colors of Hunger, etc.*

## **BUILDING THE GENERAL OPERATING BUDGET**

In February a financial campaign is held. Every member and constituent of the church is encouraged to make an estimate of their giving for the year (*see Pledge below*).

In March the Finance Committee and staff will estimate all sources of revenue for the coming year. (*See "Contributions and Other Revenue"*) This is the basis for the new budget.

In April various committees develop their budget requests. If the total requests are less than anticipated income, all can be honored. If requests exceed estimated revenue, discussion with all interested parties will set priorities and adjust the budget requests.

By May a balanced General Operating Budget as recommended by Finance Committee is adopted by the Leadership Council, to begin July 1. If there is a surplus at the end of the fiscal year, the Finance Committee will recommend priorities for allocation of those funds, to be adopted by the Leadership Council with all interested parties having input.

The amount a committee places in the General Operating Budget may not be all that it administers. For example, the Missions Team may request General Operating Budget funds, but also use Mission Endowment distributions and encourage Restricted gifts and fund-raising events. These sources are considered when the committees make their budgets. Groups wishing to publicize fund-raisers in worship should request a place on the church finance calendar (see Director of Administration) to avoid conflicts.

## CONTRIBUTIONS AND OTHER REVENUES

The **General Operating Budget** receives revenue from several sources. Percentages shown here are approximations for the 2024/2025 Fiscal Year.

**41%** The **Pledge** is for the General Operating Budget; gifts to other causes in the church are to be over and above this pledge. Proportional giving is encouraged and a tithe (10%) of income is a goal for giving to God as a spiritual discipline. It is not a legal contract and may be increased or decreased as one's circumstances change. *Individuals may pledge for the calendar year or the church fiscal year.*

**17%** **Other Identifiable Gifts** are contributions by donors who did not pledge but whose names are known.

**3%** **Loose Plate** is the anonymous currency placed in the offering plate at worship.

**11%** **Perpetual Pledges** are distributed from endowments gifted for this purpose.

**5%** **Parking Lease** - an agreement for land use with the city of New Smyrna Beach.

**3%** **Interest, Bldg. Use Fees, Misc.**

**15%** **Coronado Boutique** is a thrift store operated by the church. Gross revenues go directly to the General Operating Budget (expenses are also included).

**5%** **Drawn from Reserves**

Contributions may be made by online giving through Realm, check ("CCUMC"), cash, stock transfer, Required Minimum Distributions, or a direct withdrawal. For the latter three, please contact the Finance Office. If you make a stock transfer, please notify the Finance Office---brokerage houses do not identify donor!

Pledges are for the General Operating Budget and are not to be designated for a specific purpose. Contributions to funds other than the General Operating Budget should clearly note where to be applied.

Florida Annual Conference guidelines are followed in handling money.

Audits are on file in the Finance Office. Current balance sheets are made available.

If you wish to consider a planned gift such as a charitable gift annuity or estate gift, contact Jill Brenneisen, 386 428-6252 ext. 120 or [Jill.brenneisen@coronadouc.org](mailto:Jill.brenneisen@coronadouc.org)

Special fundraising appeals to be made in worship or the courtyard must be approved and coordinated by Finance Committee and placed on the "Worship Finance Calendar".

## Coronado Community United Methodist Church Leadership 2026

### Leadership Council

Chair – Gary Fletcher  
Trustee Rep – Susan McNamee  
SPR Chair - Linda Vanis  
Finance Chair - Syd Willoughby  
Recording Secretary - Vicki Elie  
Lay Leader - Janet Mackall  
Lay Member to Annual Conference - Garry Eaves  
Pastor – Rev Heather Harding  
Associate Pastor – Rev Staci Plonsky  
Membership Secretary – Cheryl Hutto  
Financial Secretary - Jill Brenniesen  
Treasurer - Dennis Boyd  
Director of Administration - Carrie Holmes  
Connection Team – Donna LaValle  
UWF Rep – Denise Lind, Jane Magrady  
Mission Team/Hospitality Team Rep - Cindy Holliday  
Care Team Rep - Bobbi Wilson, Judy St. Martin  
Boutique Board Rep - Kristi Rohan  
Scholarship Committee Chair – Pam Anderson  
Family Ministry Rep – Bri Foschini

### Finance Team

Syd Willoughby - Chair  
Dennis Boyd  
Jill Brenneisen  
Carrie Holmes  
Susan McNamee  
Allen Cloer  
Linda Vanis – SPR Rep  
Heather Harding - Pastor  
Gary Fletcher - Council Chair

### Trustee Team

Susan McNamee - Chair  
Allen Cloer - Vice Chair  
Jill Brenneisen - Secretary  
Owen Davidson  
Betty Cohn  
Jim Fowler  
Rick Fox  
Susan McNamee

Staff Parish Relations (SPR)

Linda Vanis - Chair  
Ginger Clark  
Randy Ross  
Tom Leitzel  
Janet Mackall - Lay Leader  
Garry Eaves - Lay Member  
Heather Harding - Pastor

Nominations (Formerly the GuideTeam)

Pastor Heather Harding- Chair  
Joyce Fox - Vice Chair  
Laura Lightcap  
Cheryl Rich  
Carol Bassett-Cloer  
Bob Hammond

Endowment Committee

Marie Downey – Chair  
Jean Dexter  
Greg Bielski  
Rev. Bob Brown  
Carl Abdalian  
Barb Scott  
Pastor - Heather Harding  
Lay Leader - Janet Mackall  
Finance Chair - Syd Willoughby  
Treasurer - Carrie Holmes  
Trustee Rep - Allen Cloer  
Financial Secretary - Dennis Boyd

Scholarship Committee

Pam Anderson – Chair  
Bill Anderson  
Kathleen Collings  
Owen Davidson  
Marie Downey  
Julie Eaves  
Emily Edwards  
Mary Margaret Taikos

Mission Team

Cindy Holliday – Chair  
Kathleen Collings  
Bonnie Dean



Gary Fletcher  
Vickie Hall  
Heather Harding  
Susan Kline  
Janet Mackall  
Martha Ross  
Judy Schofield  
Jan Somers  
Gary Fletcher

Day School Support Team

Laura Lightcap  
Janet Mackall  
Beulah Feagan  
Joyce Fox  
Sheila Powell  
Pat Underwood

Boutique Board

Kristi Rohan  
Tegie Ramsey  
Beulah Feagan  
Judy Foschini  
Tony Colatruglio  
Tom Schofield

Youth Group Support Team

Emily Edwards  
Pastor Heather Harding  
Terri Leonard  
Barbara Skinner  
Rev Dr. John Wallis  
Sheila Powell

Young Adult Cohort Support Team

Tom Leitzel  
Pastor Heather Harding  
Pastor Staci Plonsky  
Susan McNamee

Stewardship Team

Dennis Boyd  
Reverend Bob Brown  
Jill Brenneisen  
Pastor Heather Harding

Connection Team

Donna Lavalley

Greeters

Connection Center volunteers

Cheryl Hutto – Membership Secretary

Team Leaders, please let us know if there are any corrections to the names on your team.