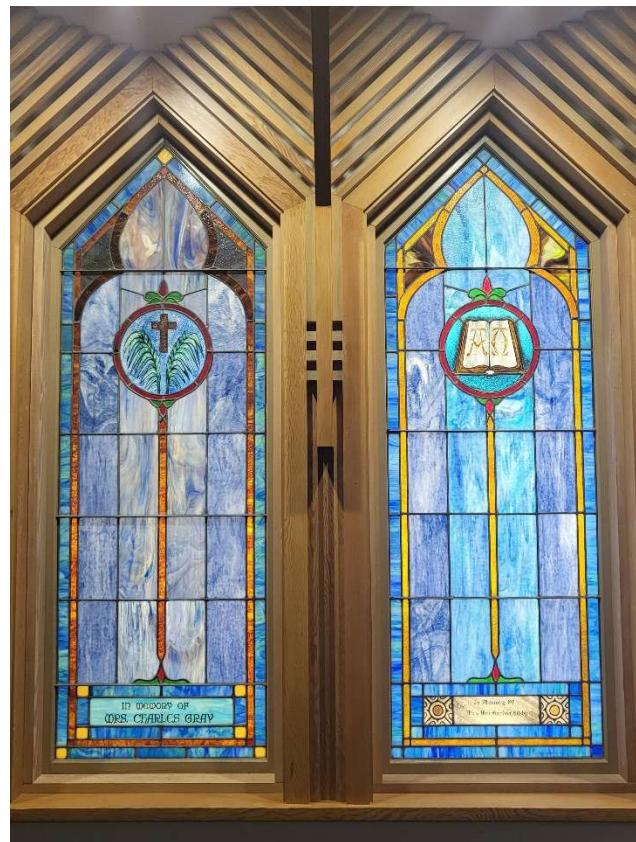


ADMINISTRATION & FINANCE HANDBOOK

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.

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@coronadoumc.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 Brenneisen
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 Lavalle

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.