

CUMC Finance Committee Chair's Report, Laying Out that Committee's Proposed Church Operating Fund Revenue and Cash-Outlay Budget for Calendar 2016

At the end of my report at the 2/17/2016 CUMC Council meeting, I will move as follows:

Motion:

"On behalf of the Finance Committee, I move the adoption, as portrayed in Column Q of the attached Exhibit, of a CUMC 2016 Operating Fund Revenue Budget revision, making it \$809,315.00 (line 29) and adoption of all the figures which make up the total,

and adoption of a CUMC 2016 Operating Fund Cash-Outlay budget of \$809,218.00 (line 110) and adoption of all the figures in Column Q which make up that figure."

Discussion

As stated in the Discipline, the Church Council sets the church's 2016 Operating Fund budget. Also, the Church Council approves any revisions to a budget it has adopted. The minutes of the last Church Council meeting show that the church's 2016 Operating Fund Revenue Budget was set by the Council. My motion calls for the Council to revise that.

Column Q of the attached Excel file has all of the account and account-group numbers which constitute the Finance Committee's unanimously-approved Proposed Budget.

It is a good-news budget in that it is higher than 2015, with targeted Revenue of \$809,315.00 (line 29), enabling more wiggle-room under cash-outlay ceilings, than most church leaders imagined would be possible in the course of months of deliberations. The components of both totals are believed by the Finance Committee to be well justified.

It is a proposal for a balanced budget (line 112), leaving \$97.00 excess of cash revenue over cash outlays as an addition to cash balance on Dec. 31, 2016.

This is after the usual outlay which retires \$16,559.00 to \$17,170.00 of church long-term debt (line 101).

The usual addition to cash balance of \$10,000.00 is also proposed in Account #7150.02 (line 106) as self-insurance against ill-effects of some unforeseeable downturn in the church's financial position in 2016. In 2015, faced with unexpected and untoward spending needs amounting to way over \$10,000.00, the Church Council approved cash-outlay budget revisions which more than ate up the \$10,000.00.

Congratulations to the Jerry the Giraffe Jan. 2016 campaign. You did it, Mark, Rich, Ed, Mari, Pastors and, before you, Al and Pastor Grace and Mari and all the graphics and messaging and public speaking throughout both campaigns.

At the end of the January 25, 2016 Finance Committee meeting we pledged not to have to do a stutter-step operating-fund pledge campaign again but, rather, before Fall, I will cause the Finance Committee to lead (or encourage the Stewardship Committee to lead) in an evaluation of the 2015 campaign and 2015 Commitment Sunday and the whole ball of wax and seek the best way to elicit all necessary pledge promises with one campaign.

Peace to all. Paul Dude, Finance Committee Chair.

	A	B	C	D	F	K	P	Q
1	COMMUNITY UNITED METHODIST CHURCH							
2	OPERATING BUDGET WORKSHEET							
3	2016							
4								
5			2015					2016
6			YTD	Budget				Operaing
7	ACCT NO	ACCT DESCRIPTION	12/31/2015	12/31/2015				Budget
8	4110.02	Pledged	650,000	650,000				692,555
9	4112.02	Unpledged	75,996	65,000				47,100
10	4117.02	Loose	6,550	8,623				6,550
11	4118.02	Other	286	1,965				286
12	4119.02	Xmas/Easter	10,992	10,000				10,992
13	4120.02	Apport Giving	2,500	2,951				2,500
14	4125.02	Debt Reduction Giving	1,500	1,500				1,500
15	4505.02	Space Sharing	7,431	5,624				7,431
16		Interest Income	52	200				52
17	4512.02	Weddings/Funerals	(71)	-				(71)
18	4515.02	Hospitality	1,950	1,440				1,950
19	4518.02	Altar Flowers	3,155	2,100				3,155
20	4610.02	Sunday School	-	-				-
21	4910.02	Miscellaneous	15,923	10,000				14,923
22	4911.02	Insurance Proceeds	-	-				-
23	4912.02	CE Revenues	465	-				465
24		VBS						-
25	4915.02	Youth Ministry Revenues	10,142	8,000				10,142
26	4918.02	Music Revenue	4,083	2,500				4,083
27	4930.02	Library Revenue	122	-				122
28	4931.02	Senior Outreach Ministry	5,580	4,400				5,580
29		Total Cash In	796,656	774,303				809,315
30								-
31	6110.02	Clergy Salaries	114,395	111,030				112,030
32	6115.02	Staff Salaries	166,088	189,063				198,208
33	6116.02	Salaries/Childcare	18,913	20,078				19,305
34	6250.02	FICA Employer Share	13,916	15,999				16,640
35	6261.02	Health Insurance	32,400	32,400				32,400
36	6271.02	Pension Fund	33,649	24,430				26,688
37	6281.02	Reimbursable Account	6,635	7,000				6,000
38	6283.02	Other Benefits	1,250	-				-
39		Salaries and Benefits	387,246	400,000				411,271
40								-
41	6310.02	Custodial Service	33,204	34,000				34,000
42	6330.02	Bldg Maint & Repairs	13,377	15,600				15,600
43	6332.02	Parking Lot Maint	-	-				-

	A	B	C	D	F	K	P	Q
5			2015					2016
6			YTD	Budget				Operating
7	ACCT NO	ACCT DESCRIPTION	12/31/2015	12/31/2015				Budget
44	6333.02	Roof Maint	-	-				750
45	6334.02	Organ Maint	8,210	8,500				2,500
46	6335.02	Elevator Maint	6,431	6,000				6,200
47	6336.02	Roof Top Maint	-	-				-
48	6337.02	Alarm System Maint	2,460	3,000				3,000
49	6338.02	Fire Extinguisher Maint	-	450				450
50	6342.02	Office Maint Contracts	3,248	2,590				3,500
51	6350.02	Maintenance Supplies	5,124	3,000				5,000
52	6362.02	Snow Removal	5,222	4,500				6,500
53	6364.02	Lawn Service	1,637	3,600				1,080
54		Total Repairs/Maint	78,913	81,240				78,580
55								-
56	6371.02	Lansdale Utilities	3,944	3,400				3,640
57	6372.02	Lansdale Repairs	1,027	2,600				2,600
58	6376.02	Sara Utilities	4,526	4,700				5,300
59	6377.02	Sara Repairs	3,174	4,150				4,150
60		Total Parsonage Expenses	12,671	14,850				15,690
61								-
62	6810.02	Gas	12,253	21,641				18,500
63	6831.02	Water, Sewer, Electric	19,100	18,203				19,300
64	6850.02	Church Telephone	3,768	3,780				3,780
65	6860.02	Disposal Service	2,741	3,001				3,000
66		Total Utilities	37,862	46,625				44,580
67								-
68		Total Trustee Expenses	129,446	142,715				138,850
69								-
70	6411.02	CE Adult Small Group	387	1,615				1,600
71	6412.02	Fellowship & Hospitality	1,875	860				1,870
72	6413.02	Congregational Care	632	3,340				2,800
73	6416.02	Communications	118	2,000				500
74	6417.02	CE Child & Family	5,458	5,225				8,875
75	6418.02	Visual Arts/Arts & Environment	327	500				500
76	6420.02	Stewardship	110	600				520
77	6421.02	Worship & Fine Arts	6,372	5,000				6,000
78	6425.02	Music	15,169	13,000				13,000
79	6430.02	Evangelism	-	1,000				1,000
80	6431.02	Senior Outreach Ministry	4,318	4,900				4,374
81	6432.02	Missions	-	-				5,000
82	6433.02	Staff Parish Committee	3,842	3,759				5,000
83	6434.02	Stephen Ministry	37	200				2,444

