

**First United Methodist Church  
Governance Board Meeting (ZOOM)  
December 19, 2022**

The meeting was called to order at 7:04 pm

- Pastor Duane opened meeting with prayer.

Agenda

- The sole agenda item of the meeting was the review and approval of the 2023 proposed operating plan.

2023 Proposed operating plan – Craig Dobbins

Craig provided a few comments on the proposed plan (attached)

- Given the changes that have occurred in pastoral staff this, has resulted in significant changes in staffing expenses. Moving from two pastors to one has resulted in a noticeable decline in salary, housing allowances, and fringe benefits.
- The shift to mostly part-time staff positions has also resulted in a decline in staff expenses.
- Other items have modest changes to empathize items of importance during the next year.
- It is always difficult to estimate income, but we do know the payments received from the government to offset reductions associated with covid will be zero. This is likely to make revenues smaller than in 2022. Congregational contributions are anticipated to be like 2022, providing estimated revenue of \$500,000.
- These estimates leave a small operating deficit for 2023. This is a greatly improved financial position compared to the operating plans of 2020, 2021, and 2022.

The operating plan was approved as presented.

Submitted by

Craig Dobbins, Secretary

2018, 2019, 2020, 2021 Actuals, Partial 2022, and 2023 Plan									
Actual/Plan		Actual	Actual	Actual	Actual	Jan-Nov	Plan	Difference	Plan
Year		2018	2019	2020	2021	2022	2022	2022	2023
Operating Income									
Contribution Income		\$715,232.05	\$612,092.17	\$554,064.06	\$653,602.92	\$449,360.03			
Designated Operating Giving		\$20,475.99	\$7,266.85	\$9,890.31	\$3,787.88	\$12,284.27			
Miscellaneous Income		\$6,992.00	\$31,485.33	\$93,052.53	\$73,865.00	\$109,531.66			
Income includes loans and grants from the Covid-19 government programs in 2020, 2021, and 2022.									
Total Contribution Income		\$742,700.04	\$650,844.35	\$657,006.90	\$731,255.80	\$571,175.96	\$576,200	-\$5,024	\$500,000
Information on Additional Income Sources									
Morgan Stanley Reserve Income		\$31,624.62	\$7,344.49	\$31,345.33	\$105,520.81	\$45,232.77			
		Interest, Dividends, Capital Gains						Difference for Income is Actual minus planned. Difference for Expense is planned minus actual.	
Grants					\$14,925.00	\$45,655.75			
		Foundation, Communications project							
Covid Transfers				\$56,366.12	\$72,700.25	\$60,395.90			
Morgan Stanley Reserve Transfers to Checking			\$119,912.56	\$104,000.00	\$168,000.00	\$130,250.00			
Checking Transfers to Morgan Stanley Reserve			50,951.07	50,000.00	50,000.00	\$48,991.87			
Operating Plan Expenses									
Total UMC Tithe		\$63,760.75	\$71,528.97	\$65,302.52	\$51,679.48	\$48,966.98	\$71,856.00	\$22,889	\$54,269
Total Pastoral		\$174,180.11	\$188,530.34	\$214,487.02	\$230,255.37	\$147,538.95	\$233,736.00	\$86,197	\$137,622
Total Lay Staff		\$285,571.25	\$300,630.20	\$188,676.70	\$177,189.56	\$156,814.27	\$162,496.54	\$5,682	\$138,357
Total Church Office		\$19,842.24	\$20,846.71	\$10,093.31	\$7,773.74	\$6,576.71	\$13,200.00	\$6,623	\$9,500
MINISTRY TEAMS									

<b>Total Adult Education</b>		\$1,576.46	\$2,041.21	\$1,616.10	\$4.27	\$4,198.20	\$1,500.00	-\$2,698	\$4,500
<b>Total Care &amp; Nurture</b>		\$33.89	\$627.40	\$0.00	\$120.00	\$0.00	\$500.00	\$500	\$500
<b>Total Children's Ministry</b>		\$15,962.63	\$11,199.29	\$1,625.07	\$1,759.30	\$2,624.18	\$4,500.00	\$1,876	\$3,000
<b>Total Communications</b>		\$5,326.49	\$8,725.84	\$5,396.06	\$21,354.35	\$98,674.90	\$7,500.00	-\$91,175	\$8,350
<b>Total Generosity &amp; Stewardship</b>						\$0.00	\$2,400.00	\$2,400	\$2,400
<b>Kitchen</b>		\$4,708.41	\$5,470.35	\$1,889.94	\$625.68	\$1,562.52	\$1,600.00	\$37	\$5,000
<b>Missions Ministry</b>					\$0.00	\$0.00	\$0.00		\$0.00
The operating plan provides funds for administrative support of this ministry team, not funds for a specific mission. Funds to support various missions are raised through specific donations. Typically, there have not been any administrative expenses for this Ministry Team.									
<b>Total Music</b>		\$5,260.98	\$5,916.00	\$4,314.06	\$3,513.02	\$8,126.63	\$16,827.00	\$8,700	\$9,000
<b>Total Welcome &amp; Connection</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000	\$1,000
<b>Trustee Ministries</b>									
<b>Property (Utilities)</b>		\$69,927.48	\$62,788.94	\$54,560.87	\$56,564.60	\$57,029.85	\$54,500.00	-\$2,530	\$61,603
<b>Maintenance Expense</b>		\$50,838.73	\$60,331.81	\$34,083.59	\$39,685.00	\$41,041.76	\$45,000.00	\$3,958	\$45,000
<b>Vehicles</b>		\$3,721.95	\$4,887.30	\$1,583.06	\$990.31	\$1,435.94	\$3,400.00	\$1,964	\$3,400
<b>Décor</b>		\$3,432.94	\$469.00	\$924.91	\$106.99	\$501.81	\$0.00	-\$502	\$500
<b>Computer Expenses</b>		\$12,961.44	\$10,424.33	\$25,929.22	\$12,009.43	\$8,102.11	\$12,500.00	\$4,398	\$10,000
<b>Total Trustees</b>		\$140,882.54	\$138,901.38	\$117,081.65	\$109,356.33	\$108,111	\$115,400		\$120,503
<b>Total Youth</b>		\$20,251.43	\$16,932.79	\$231.94	\$1,332.22	\$585.74	\$3,500.00	\$2,914	\$1,000
<b>Total Worship</b>		\$4,831.48	\$3,647.06	\$8,156.03	\$2,922.89	\$8,630.08	\$8,900.00	\$270	\$9,320
<b>Total Welcome &amp; Connection</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$1,000
<b>Governance Board Education</b>		\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$2,000.00	\$2,000	\$2,000
<b>Miscellaneous Expense</b>		\$2,398.51	\$750.75	\$2,282.86	\$628.90	\$13,069.56		-\$13,070	\$2,000
<b>Total Operating Expenses</b>		\$744,587.17	\$775,748.29	\$621,153.26	\$610,015.11	\$605,480.19	\$646,915.54		\$509,321.00
<b>Net</b>		-\$1,887.13	-\$124,903.94	\$35,853.64	\$121,240.69	-\$34,304	-\$70,716		-\$9,321