

Session Meeting
First Presbyterian Church
Davenport, Iowa
December 19, 2022

The stated meeting of the Session of First Presbyterian Church of Davenport, Iowa was held on Monday, December 19, 2022. We continue to meet remotely due to the COVID-19 pandemic.

Moderator Rev. Dr. Kathy Stoner-Lasala called the meeting to order at 7:00 PM. A quorum was present. Elder David Edwards opened the meeting with prayer.

	Class of 2022		Class of 2023		Class of 2024
P	Heather Calvert <i>Adult Christian Education</i>	P	David Bowles Edwards <i>Congregational Marketing & Growth</i>	P	Paula Burnett <i>Hospitality & Welcoming</i>
P	Matt Kabel <i>Buildings & Grounds</i>	P	Jim DeReus <i>Adult Christian Education</i>	A	Peter Bawden <i>Personnel</i>
P	Jeanne Sherwood <i>Hospitality & Welcoming</i>	P	Patrick Downing <i>Stewardship</i>	E	Kirk Christie <i>Adult Christian Education</i>
P	Tom Spitzfaden <i>Finance</i>	P	Michael Ferris <i>Worship & Music</i>	P	Nancy Foster <i>Finance</i>
P	Vicki Stegall <i>Christian Ed. & Fellowship for Youth</i>	P	RuthAnn Tobey-Brown <i>Personnel</i>	P	Bev Koos <i>Worship and Music</i>
		P	James Woods <i>Hospitality & Welcoming</i>	P	Diane Roebuck <i>Christian Ed & Fellowship for Youth</i>
				P	Karla Ruiter <i>Building & Grounds</i>
				P	Jay Williams <i>Cong Fellowship & Development</i>
P	Mark Jones <i>Clerk of Session, non-voting</i>	P- present E-Excused A-Absent			

Staff members:

P	Rev. Kathy Stoner-Lasala <i>Bridging Pastor</i>	P	Matthew Bishop <i>Director of Music</i>	E	Darren Long <i>Facilities & Custodial Supervisor</i>
P	Rev. Pat Halverson <i>Parish Associate</i>	P	Kristine Olson <i>Finance Manager</i>	P	Kristy Woodrow <i>Director Christian Education</i>

Guests: Glen Roebuck, Deacon and Liz Terrill, Chair of the Board of Trustees, Foundation of First Presbyterian Church.

No changes to agenda were requested. The Moderator declared the agenda will stand as printed.

On motion and second, Glen Roebuck and Liz Terrill were admitted to the meeting with voice but no vote.

DEACONS' REPORT: Glen Roebuck, Vice-Moderator

The following is the written report submitted by the Deacons.

- For Cocoa and Caring between 30 and 40 people stopped by and picked out hats and gloves.

- Angel Tree was a success with only 8 tabs left. Deacons used funds to buy gifts for the last tags.
- Colleen Duenas delivered 14 Christmas packages for In Touch members.
- Matt Hennes met with the Foundation about planting the fruit trees. He is meeting with the forester soon.
- Glenn presented a plan for the Deacons for 2023 and asked them to consider where the Deacons would best serve the church and community.

Deacon Glen Roebuck highlighted the following items:

- Angel Tree project went very well.
- The Deacons are rethinking their approach to the use of their resources – monetary and non-monetary. It may result in a narrowing of their focus with the hopes of having a greater impact on the projects they choose.
- Glen also recommended that it might be appropriate for select Session committee leaders to meet periodically with the Deacons to see where their work might intersect with work the Deacons is doing.

On motion and second, the Deacon's Report was accepted with thanks as presented.

On motion and second, the Session approved suspending their meeting for the purpose of holding a meeting of the Foundation of First Presbyterian Church. The time was 7:12 PM.

On motion and second, at 7:21 PM, the Session approved re-opening the Session meeting.

Head of Staff Transition update - Moderator

Most of the considerations discussed at the last Session meeting have been addressed.

- Pastor Schondelmeyer's start date will be January 1, 2023.
- The congregation approved the amended Terms of Call to cover the moving expenses and the CE agreement.
- Pulpit supply has been arranged for the first 3 Sundays in January.
- Rev. Pat Halverson indicated her availability during this time for a funeral or hospital emergency.

Elder RuthAnn Tobey-Brown, on behalf of the Personnel Committee, place the following motion on the floor.

The personnel committee recommends a period of time from January 1st to January 22 to provide Pastor Schondelmeyer a smooth and successful transition into his new position as Pastor and head of staff. It is recommended that he have free use of his time from most daily activities of the church in order that he become familiar with the church officers, staff, and programs and the church's surrounding community. He should also be available to his family during their adjustment to their new home and surroundings.

Following discussion, **the motion was approved.**

Operations Manual Review – Moderator

- An update of the Operations Manual has been in progress for over a year.
- Over the last several months, the Moderator and volunteer Jim Middleton have reformatted the manual to be consistent throughout and to be easier to navigate.

- Most recently, the Moderator has reviewed the Operations Manual for accuracy, grammar, and consistency with the Book of Order (BOO). Cross-references to other pages in the manual were deleted because it is difficult to keep these current.
- Each major section of the Operations Manual was reviewed and changes reviewed. This review has suggested that certain sections will need additional attention and review.
- The Moderator reminded the Session that the Operations Manual is a living document and under constant change.
- The following are the sections reviewed during the meeting and the updates still needed (excluding those where only minor changes, including grammatical changes, were made).
 - The Mission and Vision statements are the “old version.” The Congregational Marketing and Growth Committee worked to update this and the PNC carried that work into their creation of the “At the Crossroads” document. This will be left as is until decisions are made to update to something like what is in the Crossroads document.
 - Congregational Nominating Committee – name changed to that in the BOO.
 - Finance Committee section not updated to the latest approved version. That needs to be inserted by Bridging Pastor to replace the current committee description.
 - Hospitality and Welcoming Committee – inserted language to have them work collaboratively with the Church Marketing and Growth Committee.
 - Deacons
 - Inserted that the Moderator of the Deacons is elected annually by the Board of Deacons (as indicated in the BOO).
 - The Executive Committee of the Deacons was eliminated earlier this year. Changes in several sections need to be made to eliminate the Executive Committee from the Operations Manual. The Executive Committee was involved in appointments to the Endowment Fund Review Board. The Deacons will need to decide how to accomplish that differently.
 - Eliminate function of Deacons to monitor function of AEDs. Acquisition is in their role but maintenance should be a duty of BG&S Committee.
 - Following discussion, small group function in the Pastoral Care committee description was moved to the Session (CDF).
 - Deacons were asked to review the section on the Deacon’s Endowment Fund and return to Session for approval.
 - The Foundation of First Presbyterian Church, a separate entity from FPC, has removed their policies and procedures from the Operations Manual. Only a single statement about the Foundation remains.
 - Building and Grounds/Building Use: B&G has also taken on the oversight of building security. That has been added to their committee title. The Operations Manual refers to the Finance and Facilities Manager because at one time that was the same person. This has been replaced in this section by Facilities Manager. The ban on food in the sanctuary was removed.
 - Child Protection Policy
 - The table of contents for this section was removed.
 - Safety Officer is now the Head of Staff. Finance Committee obtained Session approval in 2021 to transfer this function from the Finance Manager to the Head of Staff.
 - Sections related to background checks were updated to electronic search and documentation rather than older paper documentation.

- The Financial Policies and Procedures do not appear to be the most recent. The current P&P will be identified and inserted by the Bridging Pastor.
- Personnel Policy & Procedure section
 - Harassment sections will need updating if proposed amendments to the Book of Order mandating training and policy development are approved.
 - Attendance and Punctuality section needs to be updated to include pandemic-related changes for working from home and not coming to work ill.
 - Consider change to have church buy custodians their work uniforms.
 - Changes for Safety Office to HOS and separating payroll records from background check information.
 - Time records – now electronically managed (Bamboo HR); no time clock
 - Benefits – Bridging Pastor to remove specific numbers for % share of medical plan paid by FPC and employees so the Ops Manual doesn't have to be changed with future modifications.
 - PTO sections needs to be confirmed as current.
 - Update Holidays (ie. Juneteenth).
 - Update Building Closure rules – currently done by HOS and Facilities Manager.
- Job Descriptions are current but some updated to be done
 - Additional duties added by Bridging Pastor to Administrative Assistant: Neighbor-to-Neighbor program and small groups program.
 - Use of FPC facilities now being done by Facilities Manager and Administrative Assistant collaboratively; request brought to Staff Meetings. Both job descriptions need updated to include this responsibility.
 - Vaccination policy included in all.
 - Removed Associate Pastor Position (will be kept elsewhere for later use)
 - Changes made to Music Director position in 2022 to reflect current duties for social media and Pandemic Task Force.
 - Removed Bridging Pastor.
 - Added HOS description as created by PNC.
 - Kristy Woodrow asked to confirm the Nursery descriptions are current.
 - Organizational Chart needs Associate Pastor removed; Library Committee added as sub-committee of ACE.
- By-Laws
 - Updates need to be done and taken to the Congregation for approval.
 - Article III, Section #7 – update section on the Moderator consistent with BOO.
 - Article IV, Section 2: Elders – change language about family connections to that which is in the Operations Manual.
 - Article IV, Section 3 –consider only listing the Moderator and the Clerk; session has power from BOO to appoint officers that it wants.
 - Article IV, Section 5 – needs to reflect that the Moderator appoints committee chairs; list of secular officers needs to match the Operations Manual.
 - Deacons: no constitutional policy for Deacons to remove officers; may want to add chair of the Deacons Endowment Fund Review Board.

Following this review and discussion, the following motions were approved:

- **On motion and second**, the Session commended the Operations Manual as presented and modified at this meeting to the 2023 Session.
- **On motion and second**, the Session referred the remaining questions related to the Operations Manual to the appropriate council, committees and boards.

- **On motion and second,** the Session approved the February Session meeting as the goal for the completed Operations Manual with the aspiration of presenting the By-Laws for a first reading at the Annual Meeting.

Active Membership Review – update from Staff

Through an email conversation, the staff provided input on a possible way forward on the active membership review. This was shared electronically with Session during the Session meeting.

Budget Task Force Report – Elder Tom Spitzfaden

Elder Spitzfaden provided the comments ahead of the meeting. These are appended to these minutes. Below are summary items from his remarks at the meeting.

- The draft 2023 budget shows a deficit of about \$270,000. This compares with a budget deficit in 2022 of \$108,000 and a projected actual deficit for 2022 in the range of \$40,000 to \$50,000. The total expenses in the budget are \$922,000. This total compares to 2022 budgeted expenses of \$880,000 and projected actual 2022 expenses of \$805,000. Below are comments on specific areas of this budget version, as well as comments about the process to get to this point.
- **Process:** The process for created the proposal was reviewed. Details are in the appended document.
- **Compensation:** This budget is set a total of \$695,000. This is the amount the task force agreed to at our early December zoom meeting. This amount is \$86,000 more than the 2022 budget and appears to be \$150,000 more than 2022 amount spent. About \$65,000 of the increase is due to hiring a Sr. Pastor and DCE. Compensation is 75% of the total expenses in the 2023 budget draft. This compares to about 67% in 2022 actual expenditures.
- **Maintenance (including insurance):** This budget is set at \$81,310. This is the same amount as 2022 budget. There is risk relative to utilities and repairs. Somewhat offsetting the risk, there are restricted resources which may be available for large repairs depending on circumstances. Insurance premiums are included elsewhere (Finance & Administration budget). Premiums are set at what we now know to be the 2023 costs and are higher than last year (although lower than first estimated).
- **Mission/Deacons:** This budget is set at \$24,780 which is the same as the 2022 budget. At the early December task force meeting this is the amount that was discussed and settled upon.
- **Music** This budget is set at \$7,900. This is the same amount as 2022 budget. At the task force meeting, Matt indicated this could be reduced (possibly as low as zero) if that permitted choices to made in the compensation budget. Music would rely upon restricted funds during 2023. However, relying exclusively on those funds is not a long-term sustainable approach.
- **CEFY** This budget is set at \$5,000. This is lower than 2022 due to moving costs for DCE. This is the amount that was discussed at the task force meeting.
- **Presbytery:** Per Capita is a pass through – we'll send whatever is designated. Additional Presbytery support is set at zero. This approach was discussed and generally agreed with at the budget meeting.
- **Revenue:** The various lines items of revenue are similar to last year. The large number is Pledges of \$510,000. This year's pledge drive has not achieved that amount by an

important amount. There is clear risk in the revenue amounts assumed in this budget version.

- The largest unresolved area for allocating resources for 2023 is the Compensation budget. Personnel is discussing the details. I prefer providing Personnel additional time to discuss details and identify an approach.
- Approving a very large budget deficit (\$270,000) is difficult. I think about this in two ways. First, the three year (2021, 2022, and 2023) average deficit is about \$100,000. While not good, this average level of deficit is possible and likely required to revitalize the congregation. Second, the 2023 deficit would be over 60% our General Fund ending 2022 balance (equity). This is clearly not sustainable and something will need to change in 2024. In addition, there are several restricted and custodial funds (think of them as donations/savings from the past) that may permit a deficit for a very limited time.
- Our policy and procedures require 2/3 majority of Session to approve a deficit budget.

Elder Spitzfaden answered questions about the budget proposal. Discussion followed. No action was taken at this meeting.

On motion and second, the Session voted to receive the report of the Budget Task Force with thanks.

CONSENT AGENDA

On motion and second, the Session approved the following items in the Consent Agenda

- Approve the November 21, 2022 Session minutes as presented in Session packet.
- Approve the Report of the Clerk for October 2022
- Approve the Report of the Clerk for November 2022

REPORT OF THE CLERK OF SESSION For the Month of October 2022

I. Baptism

Ronald Myers was baptized at First Presbyterian Church, Davenport, IA, on Sunday, October 9, 2022, Rev. Elissa Bailey officiating.

II. Deaths

Peter Carl Brachtel Died September 18, 2022 in Des Moines, Iowa Service by
Wheelan Pressley, Rock Island, IL

III. Communion

Communion was served on Sunday, October 2, 2022, at 9:30 AM worship, Rev. Dr. Kathy Stoner-Lasala officiating.

REPORT OF THE CLERK OF SESSION
For the Month of November 2022

IV. Changes in Membership

The following individuals were received as Affiliate Members of First Presbyterian Church, Davenport, IA by Session on November 21, 2022 after attending New Members Inquiry on September 11, 2022.

Lucy Wanjiru	Member of a Presbyterian Church in East Africa
Mary Waithira	Member of a Presbyterian Church in East Africa

The following individuals were received as Active Members of First Presbyterian Church, Davenport, IA by Session on November 21, 2022 after attending New Members Inquiry on October 2, 2022.

Christopher Pitcher	Profession of Faith
Abigail Pitcher	Letter of Transfer
Megan Westoff	Reaffirmation of Faith

The following individuals were received as Active Members of First Presbyterian Church, Davenport, IA by Session on November 21, 2022 after attending New Members Inquiry on October 7, 2022.

Ronald Myers	Baptism and Profession of Faith
Patricia Peters	Reaffirmation of Faith

Other Business of the Clerk

- Next meeting: January 30, 2023
 - Scheduled Committee Reports: Finance, Budget Committee, Adult Christian Education (ACE), Christian Education and Fellowship for Youth (CEFY), Worship & Music
 - Devotions: Finance
- Reminders:
 - Annual committee reports for 2022 Annual Report are due early in January 2023.
 - Ordination and Installation of Officers will be Sunday, January 29, 2023.
- Next Presbytery Meeting is Thursday, January 19, 2023, 6-8 PM, Zoom only. Proposed Book of Order amendments will likely be on the agenda. A brief summary of the amendments was provided to you in the Session Packet. Elected Commissioners are Elders Koos, Burnett and Tobey-Brown.
- Correspondence
 - Provided a letter to Pastor Kris Schondelmeyer allowing him to contract with Bekins Van Lines with FPC paying for the moving services.
 - As requested by Session, the Clerk met with Dawn Hickenbottom to discuss matters related to her resignation from Session.
 - See notice in the Session packet regarding a Mission Trip opportunity offered by PEIA. This notice was also provided to the Deacons.

- Noted that weekly attendance for September, October, and November showed increases over 2021 of 23, 28, and 40 people, respectively.

On motion and second, the Other Business of the Clerk report was approved as presented.

Session Committee Reports

Finance Report –Elder Tom Spitzfaden

- An audit on the Agreed Upon Procedures is scheduled for January 2023 to cover the time period up to September 2022.
- A stop gap is in place for the part-time accounting assistant; a longer-term plan is being worked on.
- Current year financials will likely end the year with a deficit about \$50K (approved deficit was \$108). This is from a combination of lower compensation costs and increased end-of-year giving.

	November 2022		November 2021	
	Actual	Budget	Actual	Budget
General Fund Income	\$ 68,520	\$ 62,522	\$ 35,125	\$ 67,130
Custodial Accounts Income	8,992	-	5,473	-
Compensation Expenses	(51,805)	(55,148)	(39,452)	(48,534)
Non Compensation General Fund Expenses	(16,799)	(17,502)	(25,018)	(15,397)
Custodial Accounts Expenses	(8,992)	-	(5,473)	-
Surplus (Deficit) Before PPP2 Grant	(\$84)	(\$10,128)	(\$29,345)	\$3,199
PPP2 Grant	-	-	-	-
Net Surplus (Deficit)	(\$84)	(\$10,128)	(\$29,345)	\$3,199
	2022 Year-To-Date		2021 Year-To-Date	
	Actual	Budget	Actual	Budget
General Fund Income	\$ 554,155	\$ 592,178	\$ 670,691	\$ 591,724
Custodial Accounts Income	99,468	-	40,749	-
Compensation Expenses	(489,558)	(554,004)	(426,251)	(487,090)
Non Compensation General Fund Expenses	(208,070)	(246,438)	(186,576)	(188,042)
Custodial Accounts Expenses	(99,468)	-	(40,749)	-
Surplus (Deficit) Before PPP2 Grant	(\$143,473)	(\$208,264)	\$57,864	(\$83,408)
PPP2 Grant	108,000	108,000	-	-
Net Surplus (Deficit)	(\$35,473)	(\$100,264)	\$57,864	(\$83,408)

All numbers are rounded.

Hospitality and Welcoming

Written Report Provided: Hospitality and Welcoming Committee continues to work from a list of worship hosts to cover ushering each Sunday. We are always looking for more church members to become hosts to assist in ushering.

We continue to make adjustments since the pandemic regulations were lifted with the use of friendship pads being passed down the rows.

We are looking for new people that show interest in our church by their attendance. This action has provided us with names of people interested in our congregation. We recognized seven new members. From this group, we identified two affiliates from Kenya, performed a baptism and received others with transfer and profession of faith.

Personnel

- Has been working on details for Pastor Kris' start.
- Working with Rev. Pat Halverson to re-write her job description reducing some of her duties, per her request.
- Working on templates for letters of termination.

Stewardship – Elder Patrick Downing

- As of December 19, 2022, pledges for 2023 total \$452K
- Total of 146 pledges, avg. donation of \$3,100.78 (134 pledges last year)
- 18 new stewardship pledges (total of \$26,860)
- 59 donors in 2022 increased their giving for 2023 (total increase of \$26,094)
- 16 2022 donors have not yet made a pledge for 2023
- Only 2 donors have explicitly said they will not be pledging.
- Thanks to Kristine Olson, Finance Manager, for her help with Stewardship numbers.

On motion and second, the Session approved all committee reports as presented.

Staff Reports

Matt Bishop, Director of Music

- 2022 Christmas concert was this past weekend. Very proud of the assembles, readers, soloists, and Alex. Donated items to World Relief will be delivered tomorrow.
- Now getting ready for Christmas services.
- Spring choir workshop is scheduled for January 5, 2023.

Kristine Olson, Finance Manager

- Working on the budget and year-end financials.
- Preparing for the Agreed Upon Procedures audit scheduled for January 2023.
- Completing W4 and 1099 forms.

Pat Halverson, Parish Associate

- Has been preaching on rotation.
- Visiting at nursing facilities when able; will plan to take Pastor Kris to the facilities in early 2023.

Kristy Woodrow, Director of Christian Education

Written Report Provided: In Sunday School, we have started to use the PC(USA) *Follow Me* curriculum for Advent “Go Tell”. The kiddos are having fun learning how to use the Bible, eating snacks, and doing crafts and service projects. We are still struggling to find volunteers – our youth and children programming can’t grow if we don’t have adult support.

Sarah Greim and I are planning a youth ministry Christmas party for December 21. We will discuss activities the youth hope to do and participate in during 2023. I am working with CEFY to determine if a part-time youth ministry coordinator would be helpful in the coming year.

I recommended the use of “Advent in Plain Sight” for an ACE book study. I am available to offer support in any way needed, but ACE manages well on their own, allowing me to focus on youth and children for now.

Our nursery finally opened in November with two amazing staff. We are still looking for one or two more nursery caregivers to add to the team in the meantime.

I preached on Nov 20 and filled in for Pastor Elissa on Dec 11.

Some things I hope to accomplish during the first half of 2023:

- Create a parent/guardian committee (task force?) to help with scheduling activities and programs
- Continue to encourage volunteers for various programming – we hope to have more than just Sunday School to offer in the coming months
- Monthly or bi-monthly intergenerational activities
- Weekly/bi-weekly youth min gatherings

I am looking forward to everything 2023 brings!

Rev. Dr. Kathy Stoner-Lasala, Bridging Pastor

- Asked for input on possible changes to the Christmas Eve services with an impending snow storm and subsequent extreme cold weather.
- Other comments deferred until the end of the meeting.

On motion and second, all Staff Reports were approved as presented.

Other Business

Report from the Commissioners to the 204th Stated Meeting of the Presbytery of East Iowa, Thursday, December 1, 2022

- Rev. Dr. Kristopher Schondelmeyer successfully completed his examination by the Presbytery.
- Two non-profits supported by the Presbytery were highlighted, an Iowa City group working on domestic violence issues and Chains Interrupted, a Cedar Rapids based organization that focuses on stopping human trafficking.

On motion and second, the Session approved this report.

Elder Recognition

Outgoing Elders, Jeanne Sherwood, Heather Calvert, Matt Kabel, and Tom Spitzfaden, were recognized for their service. Elder Vicki Stegall will be started a second 3-year term in January 2023.

Communion

Elder Mike Ferris, on behalf of the Worship & Music Committee, moved that the Lord's Supper be celebrated on December 11, 2022 (retroactively) and December 24, 2022 (Christmas Eve) at 9PM or 4PM if services need to be changed because of the prediction of extreme cold.

Bridging Pastor Comments

Rev. Dr. Kathy Stoner-Lasala reflected on her time as Bridging Pastor at FPC. She gave thanks for the work done by the leadership during the turmoil and the Synod Administration Commission review. She thanked the Session for the time given for her to be a part of her brother's care team, the changes necessary for her to work remotely, and finally to work parttime the last few months. These were gifts that she will remember. She encouraged everyone to continue to be faithful and hold on to the hope of an amazing future. She noted that all the work asked by the Synod ARC is complete, her tasks as an Interim are complete, and plans for our transition to Rev. Schondelmeyer as Head of Staff are complete. She confirmed this will be her final retirement.

Many Elders responded with thanks and gratitude for the work Pastor Kathy did alongside us.

ADJOURNMENT

The agenda was completed. No new business was brought to the floor. The meeting was adjourned by the Moderator at 10:15 PM. Moderator Stoner-Lasala closed the meeting in prayer.

The next Stated Meeting of the Session of First Presbyterian Church, Davenport, Iowa will be held on January 30, 2023 at 7 PM.

The Rev. Dr. Kathy Stoner-Lasala
Moderator

Mark Jones
Clerk of Session

Appendix 1: FPC Session Minutes, December 2022: Budget Comments from Elder Tom Spitzfaden, Budget Task Force and Proposed Budget Summary

Fellow Session Members,

Attached is the current budget file. Summary information is copied into the bottom of this file. The draft 2023 budget shows a deficit of about \$270,000. This compares with a budget deficit in 2022 of \$108,000 and a projected actual deficit for 2022 in the range of \$40,000 to \$50,000. The total expenses in the budget are \$922,000. This total compares to 2022 budgeted expenses of \$880,000 and projected actual 2022 expenses of \$805,000. Below are comments on specific areas of this budget version, as well as comments about the process to get to this point.

Process: The Budget Task Force met by zoom on Tuesday, December 6. An initial budget estimated version was provided ahead of time as well as some information about staff compensation. Discussion about preferences occurred. Following that meeting, additional work (several iterations) was done by Kristine and me. The budget estimate was also discussed at the Finance Committee meeting on Tuesday, December 13. On Saturday, December 17 the current draft was e-mailed to the budget task force requesting comments. As of this writing, I have received no comments from the Budget Task Force. While our goal was to approve the budget at the Monday, December 19 Session meeting, that seems unlikely. The Moderator's proposal seems to be additional Session meetings on Tuesday and Wednesday when such approval might be possible. I oppose that approach. I prefer that the next regularly scheduled Session meeting in January be the target for approving a budget. I prefer this approach as it will allow for more time for Personnel (as well as Session) to discuss and investigate open issues around staff compensation and related Board of Pensions information. In addition, I prefer a delay because my schedule does not allow me to attend special Session meetings on Tuesday and Wednesday this week. In the most likely event that I am unable to attend, the incoming Finance Committee chair has agreed to be my backup on Tuesday and/or Wednesday, assuming you provide her voice at the meeting. If there were a way to provide her my proxy, I would do that.

Compensation: This budget is set at a total of \$695,000. This is the amount the task force agreed to at our early December zoom meeting. I have not heard any details from Personnel on how this might be achieved. This amount is \$86,000 more than the 2022 budget and appears to be \$150,000 more than 2022 amount spent. About \$65,000 (I think) of the increase is due to hiring a Sr. Pastor and DCE. Compensation is 75% of the total expenses in the 2023 budget draft. This compares to about 67% in 2022 actual expenditures.

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As of this writing (early afternoon Sunday, December 18, 2022), I have not received comments from the budget task force members following my providing them this information late yesterday (Saturday) morning, December 17,

Peace,
Tom

DEPARTMENT	2022 Approved Budget	Dec 2022 Monthly Estimate	2022 YEAR END - ESTIMATE	2023 PROPOSED BUDGET	2023 Budget - 2022 Budget +/- change	2023 Budget - 2022 Budget % change
MISSION - 1110						
Total	\$ 24,780.00	7,038.06	23,918.35	24,780.00	-	0.0%
MINISTRY - 1120						
Total	\$ 38,820.00	\$ 22,618.00	\$ 29,890.63	8,800.00	(30,020.00)	-77.3%
CEFY - 1123						
Total	\$ 16,325.00	\$ 2,875.00	\$ 16,322.02	5,000.00	(11,325.00)	-69.4%
ACE - 1125						
Total	\$ 885.00	-	610.27	885.00	-	0.0%
HOSPITALITY & WELCOMING - 1127						
Total	\$ 600.00	-	323.48	600.00	-	0.0%
MUSIC - 1128						
Total	7,900.00	-	8,103.41	7,900.00	-	0.0%
OFFICE & COMMUNICATION - 1129						
Total	\$ 32,500.00	3,569.00	32,519.83	29,550.00	(2,950.00)	-9.1%
MAINTENANCE - 1130						
Total	\$ 81,310.00	12,648.95	83,776.28	81,310.00	-	0.0%
FINANCE & ADMINISTRATION - 1133						
Total	\$ 67,765.00	6,794.66	68,148.66	68,001.00	236.00	0.3%
TOTAL NON COMPENSATION	\$ 270,885.00	55,543.67	263,612.93	\$ 226,826.00	\$ (44,059.00)	-16.3%
Pastoral Compensation	\$ 140,644.00	12,806.99	107,090.79	\$ 188,441.00		
Full Time Staff Compensation	\$ 424,517.00	37,800.00	393,278.12	\$ 467,212.00		
Part Time Staff Compensation	\$ 43,991.00	1,800.00	41,596.35	\$ 75,824.00		
Additional Compensation	\$ -	-	-	\$ (36,477.00)		
TOTAL COMPENSATION	\$ 609,152.00	52,406.99	541,965.26	\$ 695,000.00	\$ 85,848.00	14.1%
TOTAL EXPENSES	\$ 880,037.00	\$ 107,950.66	\$ 805,578.19	\$ 921,826.00		
Pledges Revenue	510,000.00	47,000.00	488,553.04	510,000.00		
Non Pledge Revenue (see below)	255,820.00	51,186.00	267,515.76	137,978.00		
Deacons Revenue (see below)	6,200.00	3,906.86	8,178.86	4,200.00		
TOTAL INCOME	\$ 772,020.00	102,092.86	764,247.66	652,178.00		
SURPLUS (DEFICIT)**	\$ (108,017.00)	\$ (5,857.80)	\$ (41,330.53)	\$ (269,648.00)		
**Finance Manager and Personnel reserve the right to make minor adjustments to the final Session-approved budget bottom line due to actual/final calculations with regarding compensation, if needed and within reason, without re-approval.						
	2022 Approved	Dec 2022 Est	Total 2022 Estimate	2023 Proposed		
Non-Pledge Adult Offering (4.1000.3002)	\$ 55,000.00	\$ 19,000.00	\$ 80,158.90	\$ 55,000.00		
Loose Offering (4.1000.3003)	\$ 2,625.00	\$ 600.00	\$ 1,487.00	\$ 1,500.00		
Per Capita (4.1000.3011)	\$ 7,200.00	\$ 100.00	\$ 5,205.00	\$ 6,200.00		
L. Jean Watson Endow (4.1000.3014)	\$ 7,000.00	\$ -	\$ 7,140.00	\$ 7,000.00		
Foundation (4.1000.3016)	\$ 7,200.00	\$ 600.00	\$ 7,200.00	\$ 7,200.00		
Foundation Grant	\$ 10,000.00	\$ 29,000.00	\$ 29,000.00	\$ -		
Church Building Use (4.1000.3050)	\$ 1,200.00	\$ 40.00	\$ 820.00	\$ -		
Wedding Revenue	\$ 2,595.00	\$ -	\$ -	\$ 2,595.00		
Other Miscellaneous Income (combined)	\$ 5,000.00	\$ 1,846.00	\$ 18,504.86	\$ 7,000.00		
Other Estate Income	\$ -	\$ -	\$ 10,000.00	\$ -		
PPP2 Loan Forgiveness	\$ 108,000.00	\$ -	\$ 108,000.00	\$ -		
Restricted Fund Grant Income	\$ -	\$ -	\$ -	\$ -		
Associate Pastor Pledge	\$ 50,000.00	\$ -	\$ -	\$ 51,483.00		
TOTAL	\$ 255,820.00	\$ 51,186.00	\$ 267,515.76	\$ 137,978.00		
	2022 Approved	Dec 2022 Est	Total 2022 Estimate	2023 Proposed		
Deacons Green Envelopes	\$ 6,000.00	\$ 1,470.00	\$ 5,742.00	\$ 4,000.00		
Deacons/MC Miscellaneous	\$ 200.00	\$ 2,436.86	\$ 2,436.86	\$ 200.00		
TOTAL	\$ 6,200.00	\$ 3,906.86	\$ 8,178.86	\$ 4,200.00		