

St. James Episcopal Church  
Vestry Agenda  
January 10, 2023; 7pm  
Via Zoom

7:00 pm      Check-In  
                 Prayer

Consent Agenda and Attachments

Minutes from December

Proposed Budget 2023

Treasurer Report 2022—sent separately

Calendar—

- January 22-February 12—Spiritual Life Inventory open for St. James members
- January 29, 9am—Annual Meeting with Potluck Brunch
- February 18—Parish Mardi Gras (need coordinator)
- February 22—Ash Wednesday—Eucharist and Ashes at Noon & (7pm?)
- March 1, 8, 15, 22, 29—Lent Soup Supper and Program--Sharon

Discussion

- Treasurer's Report—Doug
- Discussion on 2023 Budget—Doug
- Distribution of Outreach Funds from Parking Proceeds—Doug, Mary
- Nominations Chair for Vestry and Convention Delegates?
- Junior Warden(s) report—Sharon, Charlie
- Youth Group—Sharon

Decisions—

- Approval of Budget for 2023
- Approval of Outreach funds
- Other?

9:00 pm Compline and Adjourn

**Next Vestry Meeting—February 7, 2023 7pm (note date change) via Zoom**

# St James Episcopal

Statement of Financial Position For All Funds as of 12/31/2022

## Assets

### Bank

Pay Pal Account	16,858.60
US Bank Checking	96,517.44
Jones Money-Market	324,531.06

**Total Bank** 437,907.10

### Other Current Assets

Diocesan Investment Pool	
Endowment College Work	44,898.00
Endowment Jaekel Fund	5,708.75
Endowment Organ	18,122.27
Endowment St. James	26,498.51
Total Diocesan Investment Pool	<u>95,227.53</u>

**Total Other Current Assets** 95,227.53

**Total Assets** 533,134.63

## Liabilities

### Current Liabilities

Credit Card Payable	
US Bank Credit Card	760.39
Total Credit Card Payable	<u>760.39</u>

**Total Current Liabilities** 760.39

### Other Current Liabilities

Payroll Withholding & Taxes	
Federal Withholding Tax Payable	683.10
FICA Tax Payable-Employer	371.43
FICA Tax Withholding-Employee	371.43
Medicare Tax Payable-Employer	86.86
Medicare Tax Withholding-Employee	86.86
Total Payroll Withholding & Taxes	<u>1,599.68</u>

### Special Contributions Liabilities

DC - Almoners Liab	492.85
DC - Backpack Fund	8,182.61
DC - Choir	500.00
DC - College Work Liab	1,185.00
DC - Diocese Loan Payments	100.00
DC - Landscaping Project	1,355.71
DC - Prepaid Pledges	26,600.00
DC Family Promise	630.00
DC General Pass through Liab	1,531.23
SC - Birch	1,832.78
SC - Birthday Offerings Liab	2,076.22
SC - Bishop Gift	195.30
SC - Sunday School Offering	181.04
SC United Thank Offering	20.00

Total Special Contributions Liabilities 44,882.74

**Total Other Current Liabilities** 46,482.42

# St James Episcopal

Statement of Financial Position For All Funds as of 12/31/2022

---

<b>Total Liabilities</b>	<b>47,242.81</b>
<hr/> <hr/>	
<b>Net Assets</b>	
<b>Unrestricted</b>	
Altar Guild Fund	-1,106.10
Brewer Bequest	229,743.97
Christian Formation Fund	11,971.96
College Endowment	-200.00
Day-care Maintenance	8,836.46
ELM (YACM) Grant	927.72
Endowment Jaekel	5,741.02
Endowment St. James Fund	45,228.06
General Fund	42,355.52
Memorial Fund	20,827.58
Outreach Seed Fund	1,057.43
Parking Lot Maintenance	7,934.18
Reserve Fund	12,780.50
Revolving Loan Fund	200.00
Sabbatical Fund	6,495.12
<b>Total Unrestricted</b>	<b>392,793.42</b>
<b>Restricted</b>	
Creative Ministries Grant	1,210.46
Endowment College Work Fund	48,239.10
Endowment Organ Fund	19,900.28
Lilly Grant	-1,705.28
Parish Hall Improvements	10,346.86
Rectors Discretionary Fund	8,095.63
Window Fund	7,011.35
<b>Total Restricted</b>	<b>93,098.40</b>
<b>Total Net Assets</b>	<b>485,891.82</b>
<hr/> <hr/>	
<b>Total Liabilities + Net Assets</b>	<b>533,134.63</b>
<hr/> <hr/>	

# St James Episcopal

## Budget Comparison for General Fund

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<b>Revenues</b>						
Brewer Fund	0.00	0.00	0.00	2,780.00	2,000.00	2,227.00
Directed Giving	0.00	0.00	0.00	0.00	0.00	500.00
Music	0.00	25.00	0.00	0.00	50.00	25.00
SubTotal Directed Giving	0.00	25.00	0.00	0.00	50.00	525.00
Investment Income Keller Fund	0.00	0.00	0.00	2,698.13	2,500.00	2,564.79
Misc. Income	75.00	291.00	60.00	1,260.58	3,500.00	7,005.39
Parking Income	0.00	0.00	0.00	10,830.45	9,000.00	7,634.00
SubTotal Misc. Income	75.00	291.00	60.00	12,091.03	12,500.00	14,639.39
Plate Offerings	0.00	0.00	0.00	0.00	0.00	0.00
Givers of record	1,000.00	62.00	440.00	1,820.00	750.00	1,400.00
Unidentified Plate	292.00	50.00	125.00	1,230.00	600.00	704.00
SubTotal Plate Offerings	1,292.00	112.00	565.00	3,050.00	1,350.00	2,104.00
Pledge income	0.00	0.00	0.00	0.00	0.00	0.00
Pledges	11,260.00	14,583.00	10,760.00	186,207.18	175,003.00	159,371.98
SubTotal Pledge income	11,260.00	14,583.00	10,760.00	186,207.18	175,003.00	159,371.98
Rent CCCC	1,253.74	1,253.00	1,217.24	15,045.10	15,045.00	14,606.88
<b>Total Revenues</b>	<b>13,880.74</b>	<b>16,264.00</b>	<b>12,602.24</b>	<b>221,871.44</b>	<b>208,448.00</b>	<b>196,039.04</b>
<b>Expenditures</b>						
Administration Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Advertising	45.17	41.00	45.17	732.00	500.00	480.34
Bookkeeping Services	90.13	136.00	77.25	1,583.56	1,642.00	1,381.35
Computer Expenses	0.00	250.00	281.00	3,699.93	3,000.00	2,790.48
Convention Travel	0.00	125.00	0.00	792.40	1,500.00	0.00
Copier	191.03	133.00	185.07	1,846.44	1,600.00	1,712.01
Forward Movement	0.00	15.00	0.00	654.00	190.00	0.00
Misc & Contingencies	0.00	20.00	13.77	0.00	250.00	68.72
Office Supplies	397.36	170.00	98.39	2,652.42	2,050.00	2,011.64
Paper	0.00	37.00	30.98	206.66	450.00	428.55
Postage	0.00	79.00	58.00	542.94	950.00	877.85
SubTotal Administration Expenses	723.69	1,006.00	789.63	12,710.35	12,132.00	9,750.94
Building and Grounds Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Carpet Cleaning	0.00	0.00	0.00	0.00	0.00	1,457.40
CCCC Matching Funds	0.00	0.00	118.70	0.00	0.00	118.70
Property Insurance	0.00	596.00	0.00	7,448.00	7,152.00	6,858.50
Property Upkeep	1,444.92	1,583.00	1,736.96	29,312.60	19,000.00	19,478.14
Rectory Refurbishment	0.00	0.00	0.00	0.00	0.00	2,601.95
Utilities and Telephone	2,036.92	1,333.00	1,506.21	17,702.10	16,000.00	16,218.75
SubTotal Building and Grounds Expenses	3,481.84	3,512.00	3,361.87	54,462.70	42,152.00	46,733.44
Diocesan Assessment	3,719.68	3,719.00	3,762.65	44,636.16	44,636.00	45,151.80
Ministry Expenses	0.00	0.00	0.00	0.00	0.00	0.00
12th Night Party	295.92	0.00	0.00	295.92	0.00	622.27
Camperships/Leaders in Training	0.00	0.00	0.00	0.00	400.00	400.00
Christian Education/Formation	16.17	83.00	303.83	576.16	1,000.00	1,283.17
College Ministry Support	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Nursery	40.00	41.00	55.00	304.16	500.00	304.16
Parish Activities	0.00	62.00	0.00	57.22	750.00	0.00
Supplies/Coffee etc.	0.00	66.00	0.00	212.51	800.00	346.87
SubTotal Ministry Expenses	352.09	252.00	358.83	1,445.97	4,450.00	3,956.47
Outreach Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Common Ministry	0.00	0.00	156.48	0.00	0.00	156.48

# St James Episcopal

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
Miscellaneous Outreach	0.00	0.00	4,580.40	0.00	0.00	4,580.40
Rectors Discretionary Fund	0.00	0.00	0.00	0.00	600.00	202.06
SubTotal Outreach Expenses	0.00	0.00	4,736.88	0.00	600.00	4,938.94
Rector Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Continuing Education	0.00	20.00	702.00	15.11	250.00	806.06
Health Insurance	856.00	1,048.00	2,058.00	9,393.00	12,576.00	12,158.00
Pension Fund	864.28	683.00	864.28	10,371.36	8,200.00	10,371.36
Professional Expenses	0.00	58.00	0.00	0.00	700.00	0.00
Rectory Utilities	241.95	312.00	193.44	2,922.27	3,750.00	3,459.53
Sabbatical plan	0.00	0.00	0.00	0.00	1,000.00	0.00
Salary	3,624.66	3,624.00	3,411.44	43,495.92	43,496.00	40,937.28
Stipend Part 2	417.42	417.00	392.86	5,009.04	5,009.00	4,714.32
Travel	0.00	41.00	2.00	0.00	500.00	2.00
SubTotal Rector Expenses	6,004.31	6,203.00	7,624.02	71,206.70	75,481.00	72,448.55
Staff expenses	0.00	0.00	0.00	0.00	0.00	0.00
Adjunct Clergy & Deacon Expenses	0.00	20.00	0.00	0.00	250.00	0.00
Child Care Provider	0.00	83.00	0.00	0.00	1,000.00	123.60
Christian Ed Director	394.52	305.00	358.02	3,515.46	3,663.00	3,467.49
Office Manager	836.55	999.00	840.00	11,572.28	11,993.00	11,283.13
Organist Choir Director	640.01	640.00	602.36	7,680.12	7,680.00	7,228.32
Payroll Taxes	143.14	125.00	137.73	2,655.37	1,500.00	-328.82
Supply Clergy	0.00	41.00	0.00	285.00	500.00	135.00
SubTotal Staff expenses	2,014.22	2,213.00	1,938.11	25,708.23	26,586.00	21,908.72
Stewardship Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Congregational Development	0.00	16.00	0.00	0.00	200.00	0.00
SubTotal Stewardship Expenses	0.00	16.00	0.00	0.00	200.00	0.00
Worship Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Altar Supplies	143.98	150.00	267.60	751.42	1,800.00	1,843.90
Music Expenses	0.00	16.00	0.00	176.00	200.00	176.00
SubTotal Worship Expenses	143.98	166.00	267.60	927.42	2,000.00	2,019.90
<b>Total Expenditures</b>	<b>16,439.81</b>	<b>17,087.00</b>	<b>22,839.59</b>	<b>211,097.53</b>	<b>208,237.00</b>	<b>206,908.76</b>
<b>Other Revenues</b>						
Investment Income	0.00	0.00	0.00	0.00	0.00	-43.93
<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-43.93</b>
<b>Other Expenditures</b>						
Credit Card Charges	53.36	0.00	18.39	258.56	0.00	257.32
<b>Total Other Expenditures</b>	<b>53.36</b>	<b>0.00</b>	<b>18.39</b>	<b>258.56</b>	<b>0.00</b>	<b>257.32</b>
<b>Other Financial Sources-Uses</b>						
Transfers Out	0.00	0.00	-4,653.60	0.00	0.00	-4,951.37
<b>Total Other Financial Sources-Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,653.60</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,951.37</b>
<b>Total Revenues</b>	<b>13,880.74</b>	<b>16,264.00</b>	<b>12,602.24</b>	<b>221,871.44</b>	<b>208,448.00</b>	<b>196,039.04</b>
<b>Total Expenditures</b>	<b>16,439.81</b>	<b>17,087.00</b>	<b>22,839.59</b>	<b>211,097.53</b>	<b>208,237.00</b>	<b>206,908.76</b>
<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-43.93</b>

# St James Episcopal

---

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<b>Total Other Expenditures</b>	<b>53.36</b>	<b>0.00</b>	<b>18.39</b>	<b>258.56</b>	<b>0.00</b>	<b>257.32</b>
<b>Total Other Financial Sources-Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,653.60</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,951.37</b>
<b>Net Revenues</b>	<b>-2,612.43</b>	<b>-823.00</b>	<b>-14,909.34</b>	<b>10,515.35</b>	<b>211.00</b>	<b>-16,122.34</b>

# St James Episcopal

## Budget Comparison for All Funds

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<b>Revenues</b>						
Brewer Fund	0.00	0.00	0.00	2,780.00	2,000.00	2,227.00
Directed Giving	50.00	0.00	100.00	2,825.00	0.00	17,558.86
Music	0.00	25.00	0.00	0.00	50.00	25.00
SubTotal Directed Giving	50.00	25.00	100.00	2,825.00	50.00	17,583.86
Investment Income Keller Fund	0.00	0.00	0.00	2,698.13	2,500.00	2,564.79
Misc. Income	75.00	291.00	1,460.00	262,681.58	3,500.00	24,198.39
Parking Income	0.00	0.00	0.00	10,830.45	9,000.00	7,634.00
SubTotal Misc. Income	75.00	291.00	1,460.00	273,512.03	12,500.00	31,832.39
Plate Offerings	0.00	0.00	0.00	0.00	0.00	0.00
Givers of record	1,000.00	62.00	440.00	1,820.00	750.00	1,400.00
Unidentified Plate	292.00	50.00	125.00	1,230.00	600.00	704.00
SubTotal Plate Offerings	1,292.00	112.00	565.00	3,050.00	1,350.00	2,104.00
Pledge income	0.00	0.00	0.00	0.00	0.00	0.00
Pledges	11,260.00	14,583.00	10,760.00	186,207.18	175,003.00	159,371.98
SubTotal Pledge income	11,260.00	14,583.00	10,760.00	186,207.18	175,003.00	159,371.98
Rectors Discretionary Fund	100.00	0.00	700.00	600.00	0.00	3,150.00
Rent CCCC	1,253.74	1,253.00	1,217.24	15,045.10	15,045.00	14,606.88
<b>Total Revenues</b>	<b>14,030.74</b>	<b>16,264.00</b>	<b>14,802.24</b>	<b>486,717.44</b>	<b>208,448.00</b>	<b>233,440.90</b>
<b>Expenditures</b>						
Administration Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Advertising	45.17	41.00	45.17	732.00	500.00	480.34
Bookkeeping Services	90.13	136.00	77.25	1,583.56	1,642.00	1,381.35
Computer Expenses	0.00	250.00	281.00	3,699.93	3,000.00	2,790.48
Convention Travel	0.00	125.00	0.00	792.40	1,500.00	0.00
Copier	191.03	133.00	185.07	1,846.44	1,600.00	1,712.01
Forward Movement	0.00	15.00	0.00	654.00	190.00	0.00
Misc & Contingencies	0.00	20.00	13.77	0.00	250.00	68.72
Office Supplies	397.36	170.00	98.39	3,014.86	2,050.00	2,011.64
Paper	0.00	37.00	30.98	206.66	450.00	428.55
Postage	0.00	79.00	58.00	542.94	950.00	877.85
SubTotal Administration Expenses	723.69	1,006.00	789.63	13,072.79	12,132.00	9,750.94
Building and Grounds Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Carpet Cleaning	0.00	0.00	0.00	-500.00	0.00	1,457.40
CCCC Matching Funds	0.00	0.00	118.70	-500.00	0.00	118.70
Property Insurance	0.00	596.00	0.00	7,448.00	7,152.00	6,858.50
Property Upkeep	1,444.92	1,583.00	1,855.66	116,015.48	19,000.00	26,989.20
Rectory Refurbishment	0.00	0.00	0.00	0.00	0.00	7,141.95
Utilities and Telephone	2,036.92	1,333.00	1,506.21	17,702.10	16,000.00	16,218.75
SubTotal Building and Grounds Expenses	3,481.84	3,512.00	3,480.57	140,165.58	42,152.00	58,784.50
Diocesan Assessment	3,719.68	3,719.00	3,762.65	44,636.16	44,636.00	45,151.80
Ministry Expenses	0.00	0.00	0.00	0.00	0.00	0.00
12th Night Party	295.92	0.00	0.00	295.92	0.00	622.27
Camperships/Leaders in Training	0.00	0.00	0.00	0.00	400.00	400.00
Christian Education/Formation	16.17	83.00	303.83	1,835.00	1,000.00	1,283.17
College Ministry Support	0.00	0.00	400.00	1,000.00	1,000.00	2,000.00
Nursery	40.00	41.00	55.00	304.16	500.00	304.16
Parish Activities	0.00	62.00	0.00	1,266.94	750.00	0.00
Supplies/Coffee etc.	0.00	66.00	0.00	212.51	800.00	346.87
SubTotal Ministry Expenses	352.09	252.00	758.83	4,914.53	4,450.00	4,956.47
Outreach Expenses	0.00	0.00	0.00	0.00	0.00	0.00

# St James Episcopal

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
Common Ministry	0.00	0.00	156.48	0.00	0.00	156.48
Miscellaneous Outreach	0.00	0.00	4,580.40	0.00	0.00	4,580.40
Rectors Discretionary Fund	682.92	0.00	450.00	5,471.22	600.00	1,351.24
SubTotal Outreach Expenses	682.92	0.00	5,186.88	5,471.22	600.00	6,088.12
Rector Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Continuing Education	1,276.00	20.00	702.00	1,291.11	250.00	806.06
Health Insurance	856.00	1,048.00	2,058.00	9,393.00	12,576.00	12,158.00
Pension Fund	864.28	683.00	864.28	10,371.36	8,200.00	10,371.36
Professional Expenses	0.00	58.00	0.00	0.00	700.00	0.00
Rectory Utilities	241.95	312.00	193.44	2,922.27	3,750.00	3,459.53
Sabbatical plan	0.00	0.00	266.00	2,284.45	1,000.00	2,824.29
Salary	3,624.66	3,624.00	3,411.44	43,495.92	43,496.00	40,937.28
Stipend Part 2	417.42	417.00	392.86	5,009.04	5,009.00	4,714.32
Travel	0.00	41.00	2.00	3,230.37	500.00	2.00
SubTotal Rector Expenses	7,280.31	6,203.00	7,890.02	77,997.52	75,481.00	75,272.84
Staff expenses	0.00	0.00	0.00	0.00	0.00	0.00
Adjunct Clergy & Deacon Expenses	0.00	20.00	0.00	0.00	250.00	0.00
Child Care Provider	0.00	83.00	0.00	0.00	1,000.00	123.60
Christian Ed Director	394.52	305.00	358.02	3,623.74	3,663.00	3,467.49
Office Manager	836.55	999.00	840.00	11,680.56	11,993.00	11,283.13
Organist Choir Director	640.01	640.00	602.36	7,788.40	7,680.00	7,228.32
Payroll Taxes	143.14	125.00	137.73	2,680.21	1,500.00	-328.82
Supply Clergy	0.00	41.00	0.00	4,864.74	500.00	320.00
SubTotal Staff expenses	2,014.22	2,213.00	1,938.11	30,637.65	26,586.00	22,093.72
Stewardship Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Congregational Development	0.00	16.00	0.00	400.00	200.00	0.00
SubTotal Stewardship Expenses	0.00	16.00	0.00	400.00	200.00	0.00
Worship Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Altar Supplies	143.98	150.00	267.60	751.42	1,800.00	1,843.90
Music Expenses	0.00	16.00	0.00	176.00	200.00	176.00
SubTotal Worship Expenses	143.98	166.00	267.60	927.42	2,000.00	2,019.90
<b>Total Expenditures</b>	<b>18,398.73</b>	<b>17,087.00</b>	<b>24,074.29</b>	<b>318,222.87</b>	<b>208,237.00</b>	<b>224,118.29</b>
<b>Other Revenues</b>						
Investment Income	0.00	0.00	0.00	0.00	0.00	-43.93
<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-43.93</b>
<b>Other Expenditures</b>						
Credit Card Charges	53.36	0.00	18.39	278.95	0.00	257.32
<b>Total Other Expenditures</b>	<b>53.36</b>	<b>0.00</b>	<b>18.39</b>	<b>278.95</b>	<b>0.00</b>	<b>257.32</b>
<b>Other Financial Sources-Uses</b>						
Transfers In	0.00	0.00	4,653.60	0.00	0.00	9,951.37
Transfers Out	0.00	0.00	-4,653.60	0.00	0.00	-9,951.37
<b>Total Other Financial Sources-Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>	<b>14,030.74</b>	<b>16,264.00</b>	<b>14,802.24</b>	<b>486,717.44</b>	<b>208,448.00</b>	<b>233,440.90</b>

# St James Episcopal

---

Account	-----Current Month (December)-----			-----Year To Date (December FY 2022)-----		
	Actual	Budget	Last Year	Actual	Budget	Last Year
<b>Total Expenditures</b>	<b>18,398.73</b>	<b>17,087.00</b>	<b>24,074.29</b>	<b>318,222.87</b>	<b>208,237.00</b>	<b>224,118.29</b>
<b>Total Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-43.93</b>
<b>Total Other Expenditures</b>	<b>53.36</b>	<b>0.00</b>	<b>18.39</b>	<b>278.95</b>	<b>0.00</b>	<b>257.32</b>
<b>Total Other Financial Sources-Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Revenues</b>	<b>-4,421.35</b>	<b>-823.00</b>	<b>-9,290.44</b>	<b>168,215.62</b>	<b>211.00</b>	<b>9,021.36</b>

## **Vestry Meeting, December 13, 2022**

Zoom

**Present:** Doug Adams, Mary Flores, Charlie Hammerich, Barbara Johnson, Becky Kramer, Sharon Nitz, Jim Reece, Rev. Linda Young

Meeting began at 7:00 p.m.

**Check-in** with Vestry members.

### **Prayer**

**Consent Agenda and Attachments.** Accepted.

- Minutes from the November 8, 2022, Vestry meeting. MSP.
- Rector's Housing Resolution for 2023. Approved by Acclamation.
- Treasurer reports (sent separately)

### **Calendar:**

- Dec. 16: last Advent Friday, 5 - 6:30 pm, starting with Compline.
- December 24, 5:00 pm: Christmas Eve Pageant and Eucharist
- December 25, 9:00 am, Eucharist
- January 5, 2023: Renewal Works Welcome Call, 9:00 am
- January 22, 2023: Official Renewal Works Launch

### **Discussion**

a) **Need Renewal Works Committee - Linda.** Linda is seeking several people to serve on the Renewal Works Committee. The committee will facilitate distributing and gathering the survey (has a spiritual focus) that kicks off Renewal Works and will participate in 4 meetings. Jim Reece has agreed to serve on the committee; any other Vestry member may volunteer to serve.

b) **Treasurer's Report - Doug.** Expenditures for November were unusually high due to paying 50% of Roofing contracts. Otherwise, revenue and expenses for the month were average. We are looking at a probable end-of-year budget deficit of 16,500.00. We can sweep the Reserve Fund of 12,780 to offset most of the deficit. Brewer bequest funds have been used to purchase CD's of varying lengths (3 months, 6 months etc.) with some left in checking account until Vestry has made decisions about how to use these funds. Still have corrections to make on sabbatical funds and the Lilly grant. Queries about budget line permissions and restrictions, esp. the Jones Money-Market funds and Reserve funds.

c) **First Discussion on 2023 Proposed Budget - Doug.** The draft budget for *General Funds* 2023 includes a decrease in the number of pledging units and thus in the total amount pledged/expected. The bottom line is a predicted deficit, likely over 25,000.00. Discussion and queries centered on the following:

- Parishioners/pledgers at St. James are generous.

- Cost of the roof replacement is significant in overall budget. Raise the Roof campaign necessary.
- Whether funds in the Jones Money-Market fund are available.
- Should exercise the option to increase CCCC share of utilities due to significant increase in those expenses. Suggestion of 7% of 50% of the bill. (Total cost increased by 7% and CCCC share is 50% of the total cost).
- Raises for Rector and all Staff. Diocese mandates that Rectors be given the COLA determined by Social Security. This year that is 8.7% so we must offer a raise of at least that much to the Rector. The actual difference in amounts between a 5% raise and a 10% raise is not that much, given relatively low salaries.
- Role of the Brewer Bequest.
- Budget Formats and how to move towards more transparency. For instance, an item that appears as Revenue (parking money) is already allocated as a liability (outreach projects).

d) **Twelfth Night Celebration? - Mary.** Parishioners asked Mary to advocate for the return of the Twelfth Night. Canceled last year due to decreasing attendance in past years, possibly due to Covid, road conditions in winter, post-Christmas fatigue, etc. There is no money in the budget for it, given overall budget concerns. We will not have Twelfth Night dinner this year, but we will pilot a Mardi Gras dinner the Saturday before Mardi Gras (Feb. 18), with Variety Show. Will need to be some form of potluck.

e) **Youth Group - Sharon.** Parents of youth have advocated for youth programming to several Vestry members. Topic was not discussed at meeting due to time limits, but agreed that we need someone to step up to lead a program. To be continued.

f) **Other:**

- Request that Vestry Minutes be distributed to all Vestry members as soon after they are written as possible.
- Linda Young requests that we allocate \$1000.00 from the College Work fund for ELM work. This is the fund we were spending 2000.00 per year from to support Caitlyn's college ministry work. The fund is not part of General Funds so not part of the 2023 budget proposal.

### **Decisions:**

*MSP = Moved, Seconded, Passed (unanimously unless otherwise noted).*

MSP: Give a 9% increase to the Rector and all other church staff.

MSP: Accept the Rector's Housing Allowance as written (attached).

MSP: Instead of Twelfth Night, we will pilot a Potluck Dinner & Variety Show the Saturday before Mardi Gras.

Appendices:

- Property Report - Sharon. Submitted by email
- Justice & Compassion Committee Meeting Minutes - Mary. Submitted by email
- Rector's Housing Resolution

**Lord's Prayer and Adjourn, 9:15 p.m.**

**Next Vestry Meeting: January 10, 2023, 7 pm, Zoom.** Agenda items suggested include disbursement of funds allocated for outreach, the Annual Meeting, identifying someone to head up our Raise the Roof campaign, nominations for new Vestry members (Doug, Charlie, and Jim end their Vestry terms), and Youth Group.

REVENUE	2022 BUDGET	2022 ACTUAL	2023 PROPOSED
Brewer Fund	2,000	2,780	2,780
Directed Giving	50	1,910	1,500 always impossible to project
Keller Fund	2,500	2,698	2,698
Misc Income	3,500	1,300 subtracting	1,500 always impossible to project estimate given six home games; to Parking Lot repair (ln 42), misc outreach (ln 59)
Parking carpet cleaning from CCCC	9,000	10,830	6,200 500
CCCC matching From College Work			500
Endowment			1,000 to college ministry support
Plate Offerings	0	0	0
Givers of Record	7,500	984	1,000 need higher attendance
Unidentified Plate	600	1,048	1,000 need higher attendance
Pledge Income	175,000	193,972 actual pledge + overage	153,660 actual pledge (as of 12-02-2022)

those who  
have  
pledged in  
the past  
but not so  
far this  
year;  
same  
amount as  
last year

			10,040 probable pledge overage; always impossible to predict
Rent CCCC	15,000	16,549	17,129
From reserves			21,085
TOTAL INCOME	215,150 \$	232,071.00	229,592

EXPENDITURES
Administrative Expenses
Advertising

500	755	750
-----	-----	-----

Bookkeeping	1,642	1,793	1,919 7% increase
Computer	3,000	4,409	4,000
Convention Travel	1,500	571	1,500 historically not all used
Copier	1,600	1,814	1,800
Forward Movement	190	190	190
Misc & Contingencies	250	0	250
Office Supplies	2,050	2,980	2,900
Paper	450	250	300
Postage	950	580	600
Subtotal AE	12,132	13,342	14,209
Buildings and Grounds			
Carpet Cleaning	0	500 money from	500 carpet cleaning
CCCC matching	0	500 Money from	500 to CCCC Matching Fund
Property Insurance	7,152	7,448	7,500 need new figure
Property Upkeep	19,000	54,548 includes \$29,447 for roof	24,000 total guess; buget-busting category; 2023 does not include any payments for roof or kitchen roof also \$20,523 from major improvements and \$10,000 from 0 reserves what we have spent on average in past years; needs to be
to Tree fund		general fund only	1,000 permanent fund
to Parking Lot Repair Fund			2,480 from Parking money, In 7
Rectory Refurbishment	0	0	0
Telephones & Utilities	16,000	15,000	16,000
Subtotal B&G	42,152	77,996	50,980
Diocesan Assessment	44,636	44,636	47,620

Ministry Expenses			
12th Night Party	0	0	0
Camperships	400	0	200
Christian Education/Formation	1,000	1,790	1,500
College Ministry Support	1,000	1,000	1,000
Nursery	500	300	500
Parish Activities	750	1,517	1,500
Supplies/coffee, etc.	800	255	500
Subtotal Ministry Expenses	4,450	4862	5200
Outreach Expenses			
Misc Outreach			3,720 from Parking, In 7
Rector's Discretionary Fund	0	6,000	600
Subtotal Outreach Expenses	600	2,582	4,320
Rector Expenses			
Continuing Education	250	20	250
Health Insurance	12,576	10,212	10,272
Pension Fund	8,200	10,371	10,000 new figure available?
Professional Expenses	700	0	700
Rectory Utilities	3,750	2,917	3,500
Sabbatical Plan	1,000	2,284	1,000
Salary	43,496	43,496	47,411 9% increase
Stipend Part II	5,009	5,009	5,460 9% increase
Travel	500	3,230	500
Subtotal Rector Expenses	75481	77539	\$ 79,093.00
Staff Expenses			
Adjunct Clergy & Deacon	1,000	0	0
Child Care Provider	3,633	3,533	3,851 9% increase
Christian Ed Director	11,993	11,993	13,072 9% increase
Office Manager	7,680	7,680	8,371 9% increase
Organist/Choir Director	1,500	2,864	3,122 9% increase

					We paid less during COVID, so 22 budget may have been based on wrong number
Payroll Taxes	500	285		500	
					some 2022 supply paid out of Lilly Grant (not shown here)
Supply Clergy	25,586	26605	\$	29,166.00	
Subtotal Staff Expenses					
	0	0		0	
Stewardship Expenses	200	400		400	
Congregational Development	200	400		400	
Subtotal Stewardship					
Worship Expenses	1,800	680		1,000	
Altar Supplies	200	0		200	
Music Expenses	2,000	680		1,200	
Subtotal Worship Expenses					
TOTAL EXPENSES					with 9% salary increase for all 229,589 employees
General Fund Transfers in		10,700			from College Endowment, CCCC, 8,200 Parking

<p>General Fund Transfers out to parish special funds</p> <p>General Fund Transfers out to Outreach</p>		<p>carpet cleaning, CCCC matching</p> <p>4,200 fund, parking lot</p> <p>December</p> <p>6,500 outreach</p>	<p>carpet cleaning, CCCC matching</p> <p>3,480 fund, parking lot repair</p> <p>4,720 to ELM, December Outreach</p>
<p>Other Outreach passing through parish's books</p>	<p>TBD</p>	<p>to backpack program, Haiti,</p>	<p>to backpack program, Haiti, etc.</p>



EXPENSES  
SUMMARY

AE	14090
BG	48500
DA	47620
ME	5200
OE	4320
RE	79,093
SE	29166

StE                    400

WE                    1200

total  
expenses  
with  
salary at  
9%  
229589 increase