

SESSION AGENDA FOR LITTLE CHAPEL ON THE BOARDWALK
Monday, January 15, 2024 6:00 p.m. Room 201

ATTENDANCE

Present:

Excused:

Determination of Quorum:

OPENING THE MEETING

CLERK OF SESSION REPORT

Correspondence: None

Information

December Financial Report from Joan Denney, Bookkeeper

Officer of the Month calendar through August, 2024

2024 Planning Calendar Updates from Clerk

Membership

Baptism: Conner, Anastasia, and Charles Sugrue, December 24, 2023 4:30 Worship Service

CONSENT AGENDA

Approval of the agenda of this meeting

Approval of minutes of the December 11, 2023 Stated Meeting

Approval of minutes of called Congregational Meeting of January 7, 2024

Ratification of E-mail vote: Election of Terry Paterson as Commissioner to Called East Community Zoom meeting on January 3, 2024

Ratification of e-mail vote to approve the addition of the name of Mary Jo Kohunsky to those elders submitted to the congregation to be re-elected to serve as elder in 2024

Ratification of e-mail vote to amend the agenda of the congregational meeting of January 7 to allow for a report from the Pastoral Nominating Committee

Ratification of e-mail vote to elect Mary Jo Kohunsky to serve as Commissioner to the Called East Community Zoom meeting on January 3, 2024, instead of Terry Paterson

Approval of 2023 Statistical Report for the Presbytery of Coastal Carolina

REPORT FROM COMMISSIONER to Called East Community Meeting of January 3, 2024

Mary Jo Kohunsky

SESSIONAL COMMITTEES - Building a Strong Committee

SESSIONAL COMMITTEE MOTIONS

COMMUNICATIONS AND MARKETING COMMITTEE: WILSON ROGERS, MODERATOR

Update on exterior signage specifications.

FINANCE COMMITTEE: DICKSON BRIDGER, MODERATOR

Final 2024 Budget Proposed Budget

Recommendation: When designated funds are accepted, they are done so with the stipulation that after 5 years, if the funds aren't being utilized, the Finance Committee may make a recommendation to Session on how those funds could be reallocated.

UNFINISHED BUSINESS

Revision of Shared Mission Asking - Dickson Bridger

NEW BUSINESS

Elections of Elder Commissioners to Presbytery Meetings:

March 2 First Presbyterian Church, Wilmington

June 13 First Presbyterian Church, Jacksonville

October 5 Location TBD

Stewardship 2024 Time and Talent Books

Special Policies: required signature sheets:

Sexual Misconduct Policy

Child, Youth and Vulnerable Adult Protection Policy.

MODERATOR'S REPORT

The next meeting of the session will be on Monday, February 19, 2024, at 6:00 p.m. in Room 201.

PASTORAL CONCERNS AND CLOSING PRAYER

December 2023 Financial Summary

	December			Year to Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
INCOME							
Pledges & Contributions	88,220	37,219	51,001	457,964	446,630	11,334	446,570
Open Offering/Beach Service	3,056	1,100	1,956	24,919	13,200	11,719	13,200
5th Sunday	(1,090)	-	(1,090)	-	-	-	-
Sunday School	-	17	(17)	-	200	(200)	200
Use of Building/Miscellaneous	7,081	1,542	5,540	22,122	18,500	3,622	18,500
TOTAL INCOME	97,268	39,878	57,390	505,005	478,530	26,475	478,470
EXPENSES							
Christian Education Committee	76	354	(278)	3,576	4,250	(674)	4,250
Diaconate Committees	755	575	180	4,007	6,900	(2,893)	6,900
Personnel Committee	21,066	20,936	130	268,039	266,178	1,861	266,125
Property Committee							
Utilities	2,990	2,633	357	30,731	31,600	(869)	31,600
Repairs/Maint/Landscaping	3,105	1,750	1,355	20,018	21,000	(982)	21,000
Office	1,415	1,742	(326)	18,395	20,900	(2,505)	20,900
	7,510	6,125	1,385	69,144	73,500	(4,356)	73,500
Finance Committee							
Insurance	45,350	7,180	38,170	106,586	96,355	10,231	96,355
PCC - Per Capita/Mission	542	542	0	6,500	6,500	0	6,500
Office Supplies/Postage	1,903	742	1,162	12,965	8,900	4,065	8,900
Other Office Expenses	761	267	495	6,101	6,200	(99)	6,200
	48,556	8,730	39,826	132,152	117,955	14,197	117,955
Mission Committee	500	500	-	6,000	6,000	-	6,000
Worship Committee	63	313	(250)	2,100	3,750	(1,650)	3,750
TOTAL EXPENSES	78,526	37,533	40,993	485,017	478,533	6,485	478,480
NET INCOME/(LOSS)	18,742	2,345	16,397	19,987	(3)	19,990	(10)

STATED SESSION MEETING

WRIGHTSVILLE BEACH, NC
DECEMBER 11, 2023 6:00 PM

The Session of Little Chapel on the Boardwalk Presbyterian Church, PCUSA, met for a stated meeting on Monday, December 11, 2023, at 6:00 p.m. at the Manse.

Rev. Dr. John Earl, Moderator, opened the meeting with prayer and devotion at 6:00 p.m.

ATTENDANCE

Present: Rev. Dr. John Earl, Moderator; Mary Jo Kohunsky, Elder/Clerk; Elders Scottie Anderson, Dickson Bridger, Lisa Jordan, Christine McKirachan, Hank Metzger, Terry Paterson, Wilson Rogers, Marti Shogi
Excused absence: Sue Laakmann, Sherri Alexander

Guest: Ernie Alexander

Declaration of Quorum: The Clerk declared that a quorum of members was present.

TEACHING: Dr. Earl share some tips for productive meetings which make good use of the time and talents of our committee members.

CLERK OF SESSION REPORT

The January calendar, November financial report, and Financial Records review letter are included in the agenda packet. The digital version of the Church Guidelines will not be ready until January.

Membership

Heather Thompson, Kathy Karp's granddaughter, was moved to the Inactive Roll.

Removal from Rolls: Robert Whittle, died November 30, 2023.

CONSENT AGENDA

The agenda for this meeting was approved.

The minutes of the November 30, 2023 meeting were approved.

Consent agenda was **approved**.

SESSIONAL COMMITTEE REPORTS

FINANCE COMMITTEE: Dickson Bridger, Moderator

It appears that the budget for 2023 will be a break-even situation. Expenses for 2023 are under budget so far. Pledges for 2024 are on par with last year, but proposed expenses exceed last year's expenses.

Dickson shared the latest thinking of the Finance Committee concerning a budget for 2024. The Session was comfortable in approving a budget with a possible \$70K shortfall, in the belief that unpledged donations might make up the difference. Cuts will need to be made if that does not occur. Among other costs projected to increase in 2024 is the cost of insurance. The committee is working to secure good coverage at the best price. Finance will bring the final 2024 budget proposal to the January 15, 2024, stated meeting for a vote of the Session.

December 31 will be the fifth Sunday of the month. He moved that the receipts of the special offering be awarded to Christian Education Committee for the continuing updating of the nursery. **Approved by consent.**

PROPERTY COMMITTEE: Hank Metzger, Moderator

Hank reported the completion of several long-term goals in 2023: a new dishwasher in the kitchen, an AC unit in the Sanctuary, the new roof for the narthex, and the re-paving of the parking lot.

COMMUNICATIONS AND MARKETING COMMITTEE: Wilson Rogers, Moderator

Wilson shared two different renderings of the wooden sign proposed for the corner of Lumina and Fayetteville. Much discussion ensued, with Wilson agreeing to obtain a new rendering which includes the words "Presbyterian Church (USA)." He will bring those to the January 15 meeting.

UNFINISHED BUSINESS

The Officer of the Month schedule was offered, and elders signed up to take responsibility for staffing their Sundays. Each elder took about eight Sundays. Deacons will be asked to cover the remaining days.

The 2024 Officer Planning Calendar offered two different dates as possibilities for the December stated meeting. Sentiment favored December 16th, so that is what will be scheduled.

NEW BUSINESS

Election of Church Officers: Mary Jo Kohunsky was elected to serve a one-year term as Clerk of Session for 2024. Dean Cobble was elected to serve a one-year term as Church Treasurer for 2024.

The Nominating Committee requested that a Congregational Meeting be called for Sunday, January 7, 2024, at 10:30. The purpose of the meeting is to elect Terry Paterson to serve an additional term as moderator of the Worship Committee. Approved by common consent. The meeting will take place in the sanctuary.

MODERATOR'S REPORT and PASTORAL CONCERNS

The next stated meeting of the session will be on Monday, January 15, 2024, at 6:00 p.m. in Room 201.

Dr. Earl closed the meeting at 7:15 p.m. with prayer, and all sang a closing refrain.

Following the meeting, Dr. Earl and Mrs. Nadja Sefcik-Earl hosted elders with refreshments and fellowship.

CALLED CONGREGATIONAL MEETING

**WRIGHTSVILLE BEACH, NC
JANUARY 7, 2024 9:30 A.M.**

The Session of Little Chapel on the Boardwalk called a congregational meeting for January 7, 2024, at 9:30 a.m., for two purposes: 1) receiving the report from the LCOB Nominating Committee and to elect two elders whose continuing terms would begin in January, 2024; 2) receiving the report from the LCOB Pastoral Nominating Committee and conducting a vote on a candidate for Pastor and Head of Staff of Little Chapel on the Boardwalk. The meeting was held in the Sanctuary of Little Chapel on the Boardwalk.

ATTENDANCE

Present: Rev. Dr. John Earl, Pastor/Moderator; Mary Jo Kohunsky, Elder and Clerk of Session; Beckey Smith, Elder and Acting Assistant Clerk; *Installed Elders:* Dickson Bridger, Lisa Jordan, Christine McKirachan, Hank Metzger, Terry Paterson, Wilson Rogers; *Elders-Elect:* Ernie Alexander, Lynn McIver, Miriam Smith.

Members of the Pastoral Nominating Committee: Jim Alexander, Gary Kohunsky, Christine McKirachan, Terry Paterson, Janet O'Neil, Beth Price, Marti Shogi; *Alternate members of the PNC:* Lisa Jordan, John Copeland.

To serve as Appointed Clerks for the tally of votes: Gary Gischel and John Moore.

Also present: Robert McIver, member, East Community Commission on Ministry.

CALL TO ORDER:

Rev. Dr. John Earl, Moderator, called the meeting to order, and opened with a prayer at 9:30 a.m.

Dr. Earl noted that Mary Jo Kohunsky, Clerk of Session, will serve as clerk for this meeting.

Quorum: The Clerk announced that a quorum of members of Little Chapel on the Boardwalk was present.

Dr. Earl welcomed all present and introduced Ed O'Neil, moderator of the LCOB Nominating Committee.

Ed then introduced and thanked the other members of the committee: Dorothy Bridger, Taylor Hammond, Lynn McIver, and Joan Welsh. On behalf of the Little Chapel on the Boardwalk Nominating Committee, Ed announced that the candidates for continuing service as Elders beginning in 2024 are Terry Paterson, Elder; and Mary Jo Kohunsky, Elder and Clerk of Session. Both are already on session, but will serve an additional term. Bill Miller offered a second.

Dr. Earl conducted the voice vote, and the **congregation elected both candidates**. They will be installed with other previously-elected officers during the 10:30 worship service on Sunday, January 14, 2024.

Dr. Earl then introduced Terry Paterson and Christine McKirachan, Co-Moderators of the PNC, who briefly explained what the PNC has done over the past 18 months resulting in a recommendation of a candidate to be installed as pastor and head of staff. The committee spent seventy-eight weeks, reviewed more than 225 resumes, conducted multiple interviews and visits to candidates' home churches. The PNC is unanimous in the recommendation of this candidate.

On behalf of the PNC, Terry Paterson made the following motion: "That Caroline Anderson Jinkins be installed as Pastor and Head of Staff of Little Chapel on the Boardwalk Presbyterian Church (USA)." Gary Kohunsky provided the second.

A three-minute introductory video prepared by Rev. Jinkins was shown. John Copeland then presented the terms of call while an accompanying slide was projected.

Terms of Call for Rev. Caroline Jinkins

Salary	\$71,500
SECA	7,280
Retirement Plan	8,089
Health Insurance	27,596
Dental Insurance	1,700
Death & Disability Insurance	1,427
Vouchered Expense Allowance (mileage, continuing ed, cell phone)	4,000
Total Cost to Little Chapel	\$121,592
Free use of Manse	29,960
Total Compensation Package	\$143,552

Additional Benefits:

Vacation with Pay	4 weeks (includes 5 Sundays)
Continuing Education Leave	2 weeks (includes 2 Sundays)
Holidays per Presbytery policy	
Reasonable cost of moving household	
Sabbatical (3-months) after six years of employment	

A Question-and-Answer session followed, moderated by Terry and Chris. Questions included those on topics of education, scheduling, goals, Christian Education program, management style, and the previous experience of the candidate.

Jim Alexander moved that the congregation proceed to the vote of the motion, and Beth Price made the second. Dr. Earl conducted the voice vote, which was unanimous in **approval**.

Dr. Earl announced that "If there are no objections, Gary Gischel, Mary Jo Kohunsky, and John Moore will serve as appointed clerks to count the votes and report the results to the congregation. Upon hearing no objections, the three were appointed as clerks.

Members of the PNC distributed ballots to members of the congregation, and collected completed ballots after allowing time for voting. Once all ballots were collected, and the members of the PNC had also voted, the three appointed clerks (Gary Gischel, John Moore, and Mary Jo Kohunsky) took the ballots to the library. There, the ballots were counted, and a results sheet was prepared and signed.

While the counting was taking place, the congregation sang Hymn 65, *Guide Me, O Thou Great Jehovah*; and a brochure about Rev. Jinkins was distributed by members of the PNC so that members of the congregation could learn even more about Rev. Jinkins.

The three appointed clerks returned, and Mary Jo Kohunsky announced the results as follows: On the motion: *that Caroline Anderson Jinkins be installed as Pastor and Head of Staff of Little Chapel on the Boardwalk Presbyterian Church*, the following tally is presented: Total number of YES votes: 121; Total number of NO votes: 4; Total ballots counted: 125.

The motion carried. Rev. Caroline Anderson Jinkins will be installed as Pastor and Head of Staff of Little Chapel on the Boardwalk at a date and time to be announced.

The Congregation then sang the Doxology, and Mary Jo Kohunsky moved that the Pastoral Nominating Committee of Little Chapel on the Boardwalk Presbyterian Church (USA) be dismissed with appreciation and thanks for dedication and service. Gary Kohunsky offered the second, and the congregation unanimously **approved** the motion by voice vote.

Dr. Earl Concluded the meeting with prayer at 10:22 a.m.

Rev. Dr. John B. Earl, Pastor, and Moderator

Mary Jo Kohunsky, Clerk of Session

E-mail Votes to be Ratified at the Stated Session Meeting of January 15, 2024

Motion #1. That Terry Paterson serve as LCOB Commissioner to the called East Community meeting to be held via Zoom on January 3, 2024, at 4:30.

Vote conducted by e-mail on December 20, 2023.

Number of Elders voting: 11. Yes = 11; No = 0.

Motion carried.

Motion #2. Addition of Mary Jo Kohunsky's name to the list of elders to be elected by the congregation on January 7, 2024, at 9:30 a.m.

Vote conducted by e-mail on December 27 and 28, 2023.

Number of Elders voting: 11. Yes = 11; No = 0

Motion carried.

Motion #3. The LCOB PNC requests an addition to the Agenda of the January 7th, 9:30am meeting of the congregation for the purpose of presenting an important report, and if the way be clear, to offer a nominee for the position of Pastor and Head of Staff of our church. The PNC will provide information introducing its nominee at this meeting.

Vote conducted by e-mail on December 27 and 28, 2023.

Number of Elders voting: 11 Yes: 11; No = 0

Motion carried.

Motion #4. That Mary Jo Kohunsky serve as Commissioner to the East Community called meeting on January 3, 2024, at 4:30. She will serve instead of Terry Paterson, our previously-elected commissioner.

Vote conducted by e-mail on December 31, 2023.

Number of Elders voting: 8 Yes: 8; No = 0

Motion carried.

2023 Church Statistical Report

Church	Little Chapel on Bdwalk	PIN	21496
Presbytery	Coastal Carolina		
Address	2 W Fayetteville St, Wrightsville Beach, NC 28480		
Phone	910-256-2819	Fax	910-256-9624
Email	info@littlechapel.org		
Web Site	www.littlechapel.org		



Membership

Prior Active Members	323	Adjusted membership	323
Gains		Losses	
Certificate	5	Certificate	0
Youth Professions	0	Deaths	3
Professions & Reaffirmations	2	Deleted for any Other Reason	0
Total Gains	7	Total Losses	3
Total Ending Active Members	327		

Baptisms

Presented by Others	3	Average Weekly Worship Attendance	158
At Confirmation	0	Friends of the Congregation	25
All Other	0	Ruling Elders on Session	11
		Do you have Deacons?	Yes

Age Distribution of Active Members

17 & Under	23
18 - 25	15
26 - 40	23
41 - 55	15
56 - 70	83
Over 70	168
Total Age Distribution	327

People with Disabilities

Hearing impairment	57
Sight impairment	15
Mobility impairment	70
Other impairment	40

Gender Distribution

Women	211
Men	116
Non-Binary	0

Youth in Congregation

Age 4 and under	4	Middle School (6th – 8th grade)	3
Elementary School (K-5th grade)	11	High School (9th – 12th grade)	11
		Total Youth	29

Racial Ethnic

Asian/Pacific Islander/South Asian		Native American/Alaska Native/Indigenous	
Black/African American/African		White	326
Middle Eastern/North African	1	Multiracial	
Hispanic/Latino-a			
		Total Racial Ethnic	327

Budgeted Income

Budgeted Expense

Receipts

Regular Contributions	Bequests
Capital Building Fund	Other Income
Investment Income	Subsidy or Aid

Expenditures

Local Program	Investment Expenditures
Local Mission	Per Capita Apprt
Capital Expenditures	Other Mission

COMMISSIONER'S REPORT
CALLED EAST COMMUNITY GATHERING
Wednesday, January 3, 2024 4:40 p.m. via Zoom

Mary Jo Kohunsky

The called gathering of the East Community began at 4:40 p.m. on Wednesday, January 3, 2024, via Zoom, when Dr. Phil Gladden lead us in prayer. At least 60 persons were in attendance, including ruling elders, teaching elders, and guests.

This meeting was called to act on a single motion: to establish an Administrative Commission with Original Jurisdiction for the Woodburn Presbyterian Church, Leland, NC. (The term "Original jurisdiction" is defined as the jurisdiction to hear/address a particular case/situation through to its conclusion. If the matter needs to be appealed, or if certain other questions come up that must be decided by a higher council, the case is then passed on to a higher council, i.e. Presbytery, to obtain a ruling.)

The commission would consist of five members: three teaching elders and two ruling elders.

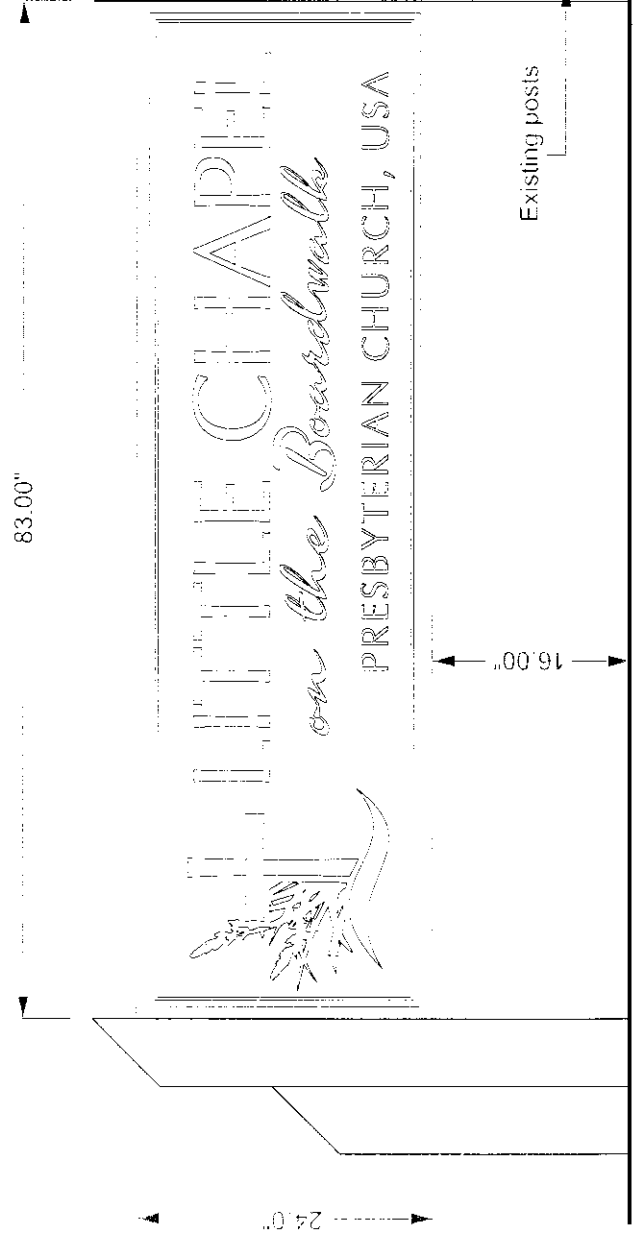
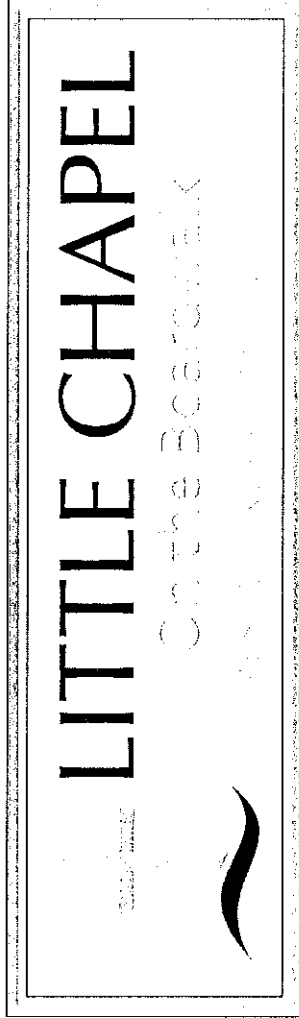
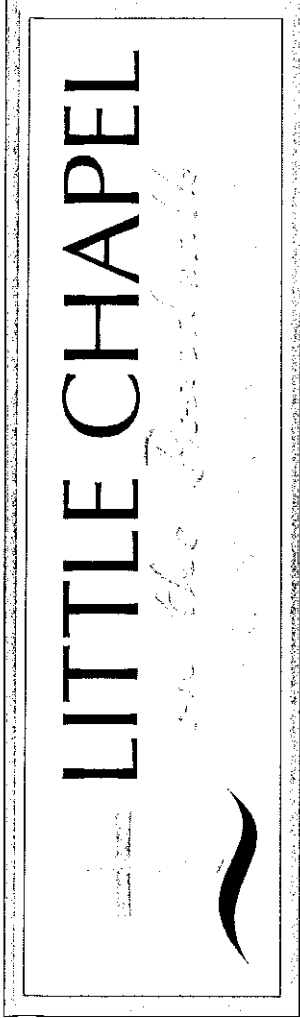
The commission would act as the Session for Woodburn Presbyterian Church, and will also "inquire and settle the difficulties found therein." Apparently, there are questions about which persons are actually on Session, and the Pastor has been placed on paid administrative leave. Some members of the Session have asked one member to either resign or refrain from particular activities. Some members of Session may be considering bringing allegations against a member. The Session has invited members of another denomination to lead them in officer training. Corporation documents may have been filed with the state to separate the congregation from the Presbyterian Church (USA) and done without proper action taken by members of the congregation. Members of the congregation are split into factions, and the leadership of this church is no longer functional.

Therefore, East Commission on Ministry feels that the congregation is "reportedly affected with disorder" and that an Administrative Commission (AC) with Original Jurisdiction is necessary to inquire into these matters and settle the difficulties in the congregation and among its leadership.

During the open comments section of the meeting, I asked that the members of the commission treat everyone with kindness and love, and be a witness to the grace of Christ rather than a heavy-handed disciplinary group. Jerrod Lowry assured everyone that the commission would educate and help solve the problems at hand.

Following a Zoom Poll vote, the motion carried, with 97% of those voting having cast YES votes.

Dr. Gladden closed the meeting with prayer at 5:05 p.m.



Little Chapel on the Boardwalk
Finance Committee Meeting Minutes
December 13, 2023

Members Present: John Copeland, Abe Walston, Dickson Bridger, Dean Cobble, Neale Turlington, and John Earl

Members Absent: Al Wordsworth, Beth Price and Jack Homestead

Dickson Bridger opened the meeting with prayer at 4:05.

New Business:

Minutes of the November meeting were approved via email.

Reviewed November's Financials. While we are ahead of budget by \$3,593, we are behind in pledges by \$30,916 and ahead of expenses by \$34,509. While that appears good, there is \$27,939 in the finance committee budget that has not been spent for insurance and we have \$32,500 in insurance payments that are due on December 29. Hopefully December will be a good month with individuals making up pledges, etc.

Went over the proposed budget. The 2024 proposed expense side of the budget is \$545,389, while the income side of the budget is \$475,700 leaving a shortfall of \$69,689. Session at the December meeting gave this committee the ability to have a non-balanced budget not to exceed \$70,000. Hopefully by the end of the year, we may get additionally pledges that might bring to shortfall down slightly.

Pledges to date are as follows-85 pledges for \$301,534. Total pledges for 2023 were 92 for \$304,304. While this number will not cover expenses, we know there is a number of members who don't pledge but give faithfully. We incorporate that number in total contributions. That number last year was \$174,166 and we are using that number again for 2024.

We will present this budget to the Session with a stipulation that this committee will review the income and expenses on at least a quarterly basis and make any recommendations we feel necessary.

Dean Cobble graciously agreed to serve as Church Treasurer for 2024.

Old Business:

The finance committee requested from the property committee any expected capital improvements for 2024 and they replied that they did not forecast any.

Beth Price was not at the meeting, but had informed me that she was trying to put a name to someone that could review our 2023 books.

The wind policy with Frontline on the church, has not been renewed. We are getting a policy through NCIUA. Their max. limit is \$4,000,000 so we are having to get a supplemental policy through a 2nd party. They have priced with Lloyd of London and that cost is \$22,000 with no deductible. George Chadwick's office is trying to locate a less expensive supplemental policy but until they do, we will use the \$22,000 number.

Discussed the ongoing reserve study. The company facilitating that study will remove certain items we felt strongly should not be in the report. We are getting together the final pieces that will give them the ability to complete the study. We discussed at length that we wanted to make sure the study was followed the best we could. Discussed trying to plan for the future with the amount of funds we have set aside and when those funds would be exhausted. It would be wise that within 18 months of those funds being exhausted, that we plan a capital campaign to help fund the capital improvements that would be on the horizon.

There was discussion concerning the money that had been used from the Rosselot funds to date. I will attach a copy of those expenditures to these minutes.

Financial statements consolidation. Abe and Neale have been working on this project. Abe once again went over the documents on how to proceed with this consolidation. We all felt that we need to go over each line item and see how it could be placed into a certain committee's funds and not have so many funds clogging up the financials. John Copeland will go over with Joan Denny to make sure what we are talking about can be accomplished. Each member is to go over the list and at our January meeting we will try to make some forward motion on it.

Recommendation to Session:

When we accept designated funds, that we accept the funds with the stipulation that after 5 years if those funds are not being utilized, that the Finance Committee and make recommendations to Session on how we may be able to reallocate those funds.

Next meeting is set for January 10 at 4:00.

With no more discussion, the meeting was adjourned with prayer at 5:00.

Little Chapel on the Boardwalk
Finance Committee Meeting Minutes
January 10, 2024

Members Present: John Copeland, Abe Walston, Dickson Bridger, Dean Cobble, Neale Turlington, and John Earl, Beth Price and Jack Homestead

Members Absent: Al Wordsworth

Dickson Bridger opened the meeting with prayer at 4:00.

New Business:

Dickson thanked the members for serving in 2023 and also thanked them for their willingness to serve again in 2024. Dickson also thanked John Copeland for all of his help with preparing the financial excel spread sheet.

Minutes of the December meeting were approved via email.

Reviewed December Financials. Ended the year with a surplus. Had a really good December. While expenses were slightly over budget, the income was over budget by \$26,500 which allowed us to close with a surplus of \$20,000.

We reviewed the 2024 proposed budget at length. The difference for the proposed budget we reviewed in December to this budget are listed below:

- + \$12,200 Finance Committee-Increase in Insurance from budget to actual
- \$20,000 Finance Committee-Deleted Capital Improvements
- \$ 3,000 Finance Committee-Reduced shared missions from \$5,000 to \$2,000
- \$ 1,000 Property Committee-Reduced repairs by \$1,000
- \$ 500 Property Committee-Deleted Police Fund(currently have over a \$1,100 in designed funds)
- \$10,400 Communications-Deleted A/V contractor (if surplus from 2023 will add back)
- \$ 500 Christian Education-Reduced CE by \$500
- \$ 500 Missions Committee-Reduced Missions by \$500
- + \$ 6,800 Personnel-Assuming start date of March 1 of new minister

Non pledge dollars were increase from \$142,000 to \$153,600 based on YE 2023 numbers.

The \$20,000 in surplus will be used as follows-\$5,000 to Communications for A/V Contractor and \$15,000 to offset deficit in budget.

We are showing a total of \$55,179 as the deficit for 2024. The finance committee spoke at length concerning the deficit and will ask Joan how much non-designated interest the church earns each year as this could help to offset the deficit. The committee voted 7-1 to recommend this budget to session for approval.

We currently have a line of credit with First Citizens Bank. This line used to be \$200,000 but First Citizens has lowered it to \$45,000. It was discussed that we ask Wells Fargo for a \$300,000 line of credit. They offered this line to us based on deposits held with them. There is no cost to have the line of credit until we have the need to use it. The use of this line would be for emergency reasons only.

Dean informed the committee that Joan Denny asked that he assist in closing out the New Covenant fund, to help cover expenses, esp. insurance that came due the end of December. In conversation with Joan, she asked for this due to the checking account getting to a number she was not comfortable with. With the amount of donations that came in at the end of December, she fills that those funds can be reinvested. She will get with Dean to open a WF money market that will be easier to access.

It was also discussed about individuals that had prepaid their 2024 pledge to Little Chapel in December. Those funds will be taken into income to the church in January 2024.

Discussed whether we needed to have a lease with Caroline Jinkins on the Manse. It was decided that it would not be appropriate to have a formal lease, but property should have an agreement that spells out who has responsibility for what areas. This agreement should spell out that the property committee will be responsible for inspecting the property on a quarterly basis to determine any deficiencies that needs attention. It should also spell out that the Jinkins will be required to carry rent loss insurance.

Old business:

We opened up the financial consolidation discussion once again. This discussion was led by Abe and Neale. It was decided to place all designated funds under the heading of the different committees that the funds would fall under. It was felt that a lot of these funds are not known to the different committees and by showing them broken out will help the different committees unitize these funds. We will look at doing this consolidation, work with Joan on other funds that could be added and then bring to the Session our work at the February meeting for their discussion

Next meeting is set for February 14th at 4:00.

With no more discussion, the meeting was adjourned at 5:30.

X

Committee	TY23		TY24		Chng	TY24		TY24		2024 Comments
	Act	Budget	VAR	Request		Revised Budget	FCST	VAR	%	
INCOME										
PLEDGES	304,304	304,304	-	301,534	-	301,534	(2,770)	-1%		
CONTRIBUTIONS	153,660	142,266	11,394	147,966	-	153,660	-	0%		
OPEN OFFERING	24,919	13,200	11,719	23,000	-	24,900	(19)	0%		
5TH SUNDAY	-	-	-	1,200	-	-	-	#DIV/0!		
USE OF PY SURPLUS	22,122	18,500	3,622	2,000	-	20,000	20,000	FAV		
OTHER	505,005	478,470	26,535	475,700	-	2,000	(20,122)	-91%		
TOTAL INCOME						502,094	(2,911)	-1%		
EXPENSES										
CHRISTIAN ED	3,576	4,250	(674)	5,850	(500)	5,350	1,774	50%		Program getting back to pre-pandemic spend level
CONGREGATIONAL LIFE	475	600	(125)	600	-	600	125	26%		
FELLOWSHIP	1,559	1,600	(41)	1,600	-	1,600	41	3%		
COMMUNICATIONS	1,343	3,600	(2,257)	17,900	(5,400)	12,500	11,157	FAV		AV Contractor \$5000, Advertising \$2,500, Membership Growth \$1,000
MEMBERSHIP	630	500	130	500	-	500	(130)	-21%		
STEWARDSHIP	-	600	(600)	600	-	600	600	#DIV/0!		
FINANCE	132,152	117,955	14,197	141,816	(10,778)	131,038	(1,114)	-1%		
MISSION	6,000	6,000	-	6,000	(500)	5,500	(500)	-8%		
PERSONNEL	268,039	266,125	1,914	315,725	-	315,725	47,686	18%		Assume new minister starts March 1st with annual cash compensation of \$71,500
PROPERTY	69,144	73,500	(4,356)	81,200	(1,500)	79,700	10,556	15%		Utilities up \$3,800, Repairs up \$3,500, Office Equipment \$3,100
WORSHIP	2,989	3,750	(1,551)	4,160	-	4,160	2,061	98%		Music maintenance and worship supplies
TOTAL EXPENSE	485,917	478,480	6,537	575,951	(18,678)	557,273	72,256	15%		
NET INCOME/(LOSS)	19,988	(10)	19,998	(100,251)	18,678	(55,179)	(75,167)			