

**Church of the Good Shepherd
Vestry Meeting Minutes
Tuesday January 16, 2024**

The regular meeting of the Vestry of the Church of the Good Shepherd, Nashua, New Hampshire was held on January 16, 2024 via ZOOM due to inclement weather. Attending were Pastor Kathy Boss; Deacon Nancy Meyer; Sue Corman, Senior Warden; Sandy Desharnais, Junior Warden; Amey Fuller, Treasurer; Susan Nutting, Clerk; Amy Cooley; Kathy Cormier; Doug Liles; Sarah Patton; Howard Titus; and Jane Wilkins. Absent were Beth Derderian and Jackie Marshall.

1. The meeting was called to order at 7:03 p.m. by Sue Corman. Jane Wilkins offered a prayer to open the meeting.

2. Pastor Kathy led a brief reflection/study on Mark 1:14-20.

3. Reports. Reports received from clergy, lay leaders, various committees and other ministries are attached to these minutes.

In the absence of submitting her Report prior to the meeting, Pastor Kathy reported that the Christmas services went well. The children's service was a little chaotic, but lots of volunteers chipped into help things move along. The attendance numbers were lower than last year, but higher than the average Sunday service. She also attended the service with Deacon Nancy at Aynsley Place and worshipped with the 11 participants in attendance. She also reported that there is a great lineup for Adult Forum through the end of the program year and information on the programming is in the bulletin and on the website. She has also been busy working on the budget, attending NAIC Board meetings, and now she is on the United Way Advisory Board which will give us a connection to the wider community, but has stepped back from her diocesan commitments so she is just on the Our Kids Commission and the Diocesan Council. She has also started a one year program, Thrive, offered through Virginia Theological Seminary to create a collaboration between priests who are working in similar congregations. She concluded her remarks with a pastoral care update on several parish members.

Susan updated the Youth Group to report that the Harless Scholarship paperwork has been forwarded to the Seniors. Planning has begun for the Mission Trip to Dexter, Maine so we may start seeing some fundraising and money earning happening. On the 20th they will be delivering the foodstuffs that were collected from the Reverse Advent Calendar activity to the Soup Kitchen.

Hearing no further discussion or questions,

MOTION: A motion was made by **Amey Fuller** and seconded by **Amy Cooley** to accept and place the reports on file.
The motion carried unanimously.

Financial Reports and Treasurer's Review. Amey Fuller reported that we ended the year with a \$15,000 surplus, of which \$10,000 is the forgiveness loan from the Diocese. This surplus is largely due to the Vestry challenge so we should be proud of ourselves.

Amy Cooley asked if moving away from an end of year deficit is sustainable, or if it was a one-time result of special giving, grants, etc. Amey stated that she believes it is sustainable and looks to the proposed 2024 budget. Pastor Kathy added that the 2024 budget is a deficit budget only because we are looking at hiring a half-time curate and getting an audit. Amy then shared that our overall good financial health is due to a lot of hard work by Pastor Kathy, the Executive Committee, John Budzyna, and Amey and the Finance Committee.

Hearing no further discussion or questions,

MOTION: A motion was made by **Amy Cooley** and seconded by **Sandy Desharnais** to accept the financial reports as submitted, subject to financial review. The motion carried unanimously.

5. BUSINESS

- Proposed 2024 Budget. Amey Fuller then began a review of the proposed 2024 budget. See attached Addendum

VOTE: Upon motion made by **Sandy Desharnais** and seconded by **Howard Titus**, the 2024 proposed budget was approved by unanimous vote of the Vestry, to be affirmed by the parish at the 2024 Annual Meeting to be held January 28, 2024.

It was agreed that Amey did a great job presenting the proposed Budget. Howard stated the Finance Committee was to be commended for putting together a very conservative doable budget. Susan wanted to thank everyone involved in putting the budget together – Pastor Kathy, Amey, the Finance Committee, and John Budzyna.

- Application for Fair Share Adjustment 2024. – Sue and Kathy spoke with Bengé Ambroggi this morning and we have been invited to apply for a Fair Share Adjustment for 2024 in the suggested amount of \$10,000.00. We may not get that much, but it is likely that we will receive an adjustment.

VOTE: Upon motion made by **Amey Fuller** and seconded by **Amy Cooley**, the Vestry approved by unanimous vote to apply for a Fair Share Adjustment for 2024.

- Pastor Kathy's 2024 Housing Allowance

VOTE: After discussion, and upon motion made by **Jane Wilkins** and seconded by **Amey Fuller**, the Vestry approved the amount of **\$15,600** as the housing allowance amount for Pastor Kathy for the 2024 year.

It was noted that this amount does not affect the budget, as the amount is part of the total clergy compensation.

- Vestry/Staff Retreat. Saturday, March 16 from 8:30 am – 2:30 pm in the Downstairs Activity Room. The Executive Committee is actively working on an Agenda.
 - Vestry Gathering. Sunday, February 25 from 12:30-3:00 pm at Sue Corman's home at 25 Davidson Avenue, Merrimack. A sign-up for snacks and beverages will be distributed in February.
6. **THANK YOU** to retiring Vestry members: Sandy Desharnais, Amy Cooley, Beth Derderian, and Howard Titus.
7. Update from Nominating Committee. Sue Corman reported that we still do not have a confirmed candidate for Junior Warden, and she is reaching out to Kim Foster and Thom Arpin. She also shared that Seth Bonvouloir will be running as an adult Delegate, leaving the Youth Delegate spot open.

There being no other business, upon motion made by **Amey Fuller** and seconded by **Jane Wilkins**, and hearing no objection, the meeting was adjourned at 8:18 p.m.

Respectfully submitted

Susan Nutting

Clerk, CGS Vestry

Attached: Reports to Vestry

Addendum – Discussion on proposed 2024 Budget

Revenue:

- The actual amount budgeted for pledges does not match up to what has actually been pledged. The Finance Committee is optimistic that outstanding pledges will meet the \$20K difference.
- We will be receiving the funds from the Linda Annis Estate this year and \$5k has been included under Non-Pledging Income. The balance of the bequest will go into the unrestricted Reserve account.
- Loose offerings has been budgeted at \$3000. Although this amount has traditionally been higher, the plate offerings on the last Sunday of the month will go to the Rector's Discretionary Fund. The Discretionary Fund is generally funded by donations and gifts, but does not have a regular source of income.
- Special Contributions were really high in 2023 and we can't count on that for 2024. Beginning in 2024, when special contributions come in designated for a special project they will go into the Reserve Fund and tracked in that account.
- AA meetings. We receive approximately \$19 from each AA meeting which does not begin to cover the cost of heat, electricity, and cleaning so we will be looking into grants to help cover those additional costs.
- We will be receiving the \$16,500 Rector grant again this year and we anticipate several smaller grants as well.

Expenses:

- Salaries reflect a 3.2% increase for all staff.
- Funds included for a ½ time Curate to begin in July. Salary decreased for Communications/Special Projects position to reflect to addition of the Curate.
- \$5K was added to the church overhead for a financial review by outside accountant. A full audit will be done next year.
- Diocesan Adjustment is 15% of our revenues. The Diocesan CFO has recommended that we apply for a Fair Share Adjustment of \$10K. We still have not fully paid last year's assessment. The Diocese has offered it as a short term interest free loan to be paid when we are able.
- Buildings and Grounds went over budget in 2023 because of the loss of the Sexton and some unexpected expenses and repairs. For 2024, we will be paying a part-time person for some outdoor work and a cleaning company for indoors. Utilities have been adjusted to reflect the addition of the solar panels and some increased utilities. Building insurance has gone up significantly.
- Line of Credit – only the interest payable for the year is shown.

Other:

- We show a net deficit of \$25k, but we believe we will make that up with some pledges and grants. We also anticipate receiving money from the ERC which will help with the curate salary.
- We made about \$100k on the endowment, but we are looking to decrease our load on the endowment.

JANUARY 2024 REPORTS to VESTRY

RECTOR – submitted orally at meeting

DEACON'S REPORT (submitted by Rev. Nancy Meyer)

Pastoral Care

I continue to work with Pastor Kathy to provide pastoral care to parishioners and those who call or come to the office for help.

The Companion Ministry Team has had a name change to the Lay Pastoral Care Team. With this the members have been given resources for additional training in lay pastoral care beyond that provided at monthly meetings.

Currently there are 17 parishioners on the team. They are serving in a variety of ministries:

- 7 make at least monthly visits to 10 homebound parishioners
- 1 is available for respite
- 3 have card ministries (2 send birthday cards and 1 sends cards to those on the prayer list)
- 2 provide transportation to parishioners to/from church
- 2 are available to deliver flowers
- 4 are involved in monthly services to nursing facilities (1 LEV, 3 assistants)
- 3 are getting credentialed
- 2 are inactive

We are serving 10 homebound parishioners and there are 2 others who are awaiting visitors.

Services at Aynsley Place and Courville in December were cancelled as the facilities were on COVID Containment status. I continue to conduct the service at Aynsley Place, and I participate in the LEV led service at Courville. We are scheduled to go next week. I check the morning of a scheduled service to see if we will be able to go. We have several more people who have voiced an interest in becoming LEVs and Pastor Kathy is checking to see if that is something we will provide or if it can be done through the School for Ministry.

I conduct the monthly meeting of the Lay Pastoral Care Team, enter notes in Realm for team member visits/encounters, and keep Pastor Kathy updated on parishioners visited by the team.

Worship Services

I continue to serve at the 10am service on Sundays and to conduct a service at The Huntington every Sunday afternoon at 4:30pm. During December I also served at Blue Christmas and all 3 Christmas Eve services. I preached at the January 31 Morning Prayer service.

Aging & Spirituality

The graduate group began meeting again after a holiday break. In January we began a discussion of dementia, loneliness, depression, and suicide to go along with the parish programming on mental health and suicide prevention.

A new class will begin in April. This class will be on Saturdays to allow people who are working to take the class. We will begin advertising the April class in February.

I am beginning to work on getting the course on the Diocese's Digital Ministry later this year and have a team of advisors working with me to make the class interfaith for 2025.

Personal Development

I participate in the weekly Contemplative Prayer time and the book study that follows.

I participated in the Advent Study of the Gospel of Mark presented by Pastor Kathy.

I continue to take on-line classes and to read. Currently I am taking a course on Genesis and doing the Forward Movement study on Genesis.

I continue coordinating and participating in monthly meetings of the Elder Circle which began with the Aging & Spirituality Course at Oblate School of Theology.

Meetings

I try to attend monthly Vestry meetings.

I attend monthly Bishop/Clergy meetings, and Bishop/Deacon meeting as they are scheduled.

I attend monthly Nashua Area Interfaith Council meetings.

I attend weekly Nashua Home Host Team meetings relocating/settling a family from the Congo.

Miscellaneous

I continue to be in the church office Mondays, Tuesdays and Thursdays.

SENIOR WARDEN (submitted by Sue Corman)

The New Year kicks off with much business to attend to. Preparation for our Annual Meeting moves forward as the budget is finalized, and reports are gathered. Candidate bios are being collected in advance of our Meet the Candidates Sunday on January 21st. Nominations have nearly filled our slate of candidates, but can be accepted right up to our Annual Meeting. We are also beginning to plan for our Vestry Retreat to be held in March.

Continued focus for the new year is to revitalize our fundraising efforts, we will begin to meet and brainstorm ideas along with folks who signed up on Time and Talent as Fundraising Supporters. Presenting a more consistent coffee/fellowship hour on Sundays is a high priority as this ministry is an

indicator for welcoming visitors and new parishioners. In line with fellowship, Foyer Groups are back after a long COVID hiatus.

JUNIOR WARDEN (submitted by Sandy Desharnais)

PROPERTY & GROUNDS 16 January 2023

1. The quote for replacing corroded light post bases has been approved pending contractor availability.
2. The Maintenance calendar/schedule is being tweaked.
3. Basement Dehumidifier is not turning on/off correctly. Contractor (Denron Hall) met with Property personnel and has made recommendations. This is one of the new priority item for 2024 if unable to complete in 2023.
4. There has been water damage to the ceiling of the Fellowship Hall closet. We are working with the contractor to resolve the issue.
5. There was a sizeable hole under the granite steps on north side of the church. Bruce, of AA, donated material and manpower to fill the hole with crushed stone. The steps will be sealed in the spring.
6. West wall of the Church has moisture damage. An evaluation needs to be conducted. Listed as a priority for 2024.
7. Due to a safety hazard, we need to get an estimate for adding an automatic light on stairs going to the basement to be tied into the electricity. In the meantime, small battery powered automatic lights have been added to the area.
8. Parishioner, Fred Manheck, has again shared his expertise and finances regarding our dishwasher. Dishwasher has been repaired.
9. Second floor by brick wall has another leak. This repair is a priority.

I would like to thank the Property Team (Wayne Blair, Mark Crepeau and Jack Schroeder) for all their hard work and dedication for the last four years. Thank you!

Sandra Desharnais, Property Chair

YOUTH GROUP (submitted by Nancy Madeira)

2024 Mission Trip information has gone out to the youth and their parents. They will be back in Dexter from June 23rd – 29th The Harless Scholarship information has also gone out to the Seniors. The Reverse Advent calendar food donations will be dropped off at NSKS on January 20. The date for the 30 Hour Fast will be finalized ASAP .

SOCIAL JUSTICE COMMITTEE (submitted by Seth Bonvouloir)

The Social Justice Committee is hosting an event on Sunday February 25th starting at noon beginning with a luncheon followed by a talk with Rev. Fred Chisolm. At our upcoming January 21st meeting we will be finalizing the event .

PRAYER SHAWL MINISTRY (submitted by Jane Wilkins)

Prayer Shawl Ministry has been pretty quiet. People are working on items at home.

New Statement of Activities CGS

	Actual Jan-Dec 2023	Budget Jan-Dec 2023	Actual Jan-Dec 2022	Budget Jan-Dec 2023	Note
Revenues					
Commitment Income					
3001 Commitment Income	\$ 324,513	\$ 350,000	\$ 331,410	\$ 350,000	
3083 Prepaid Pledges	\$ 800	\$ -	\$ 2,000	\$ -	
Total Commitment Income	\$ 325,313	\$ 350,000	\$ 333,410	\$ 350,000	
Total Non-Pledge Income	\$ 27,758	\$ 24,516	\$ 34,864	\$ 24,516	
Special Commitments					
3010 Easter & Lent	\$ 6,075	\$ 2,000	\$ 3,833	\$ 2,000	
3011 Christmas	\$ 6,159	\$ 3,000	\$ 3,705	\$ 3,000	
3012 Lent	\$ -	\$ 2,617	\$ -	\$ 2,617	
Total Special Commitments	\$ 12,234	\$ 7,617	\$ 7,538	\$ 7,617	
Total Loose Offerings	\$ 3,556	\$ 3,158	\$ 3,631	\$ 3,158	
Special Contributions					
3030 Baptisms	\$ 50	\$ 300	\$ 125	\$ 300	
3031 Weddings	\$ 100	\$ 1,500	\$ 550	\$ 1,500	
3033 Funerals	\$ 2,050	\$ 2,000	\$ 400	\$ 2,000	
3035 Other Spec. Cont.	\$ 12,240	\$ 1,597	\$ 4,673	\$ 1,597	
Total Special Contributions	\$ 14,389	\$ 5,397	\$ 5,748	\$ 5,397	
Total Endowment	\$ 61,806	\$ 61,806	\$ 61,806	\$ 61,806	
Building Use					
3060 Special Event	\$ (39)	\$ -	\$ -	\$ -	
3061 A A Meetings	\$ 10,056	\$ 10,500	\$ 11,623	\$ 10,500	
3062 Other Hall Rentals	\$ 1,845	\$ 1,929	\$ 1,290	\$ 1,929	
Total Building Use	\$ 11,862	\$ 12,429	\$ 12,913	\$ 12,429	
Fundraising					
3040 Gingerbread Houses	\$ 85	\$ -	\$ -	\$ -	
3041 Fund Raisers	\$ 538	\$ -	\$ 505	\$ -	
3071 Harvest Fair	\$ 2,029	\$ 3,000	\$ 1,642	\$ 3,000	
3078 Gingerbread Village	\$ 909	\$ 500	\$ -	\$ 500	
3079 Misc. Fundraisers	\$ 842	\$ 500	\$ -	\$ 500	
Total Fundraising	\$ 4,402	\$ 4,000	\$ 2,147	\$ 4,000	
Total Diocesan Grants	\$ 9,473	\$ 5,000	\$ 26,250	\$ 5,000	
Total Line of Credit	\$ -	\$ -	\$ 40,000	\$ -	
Total Revenues	\$ 470,846	\$ 473,923	\$ 493,516	\$ 473,923	
Expenses					
A) Clergy & Staff Salaries					
1) Rector					
4001 Rector Salary	\$ 54,015	\$ 48,700	\$ 14,075	\$ 48,700	
4010 Rector Housing Allowance	\$ 34,500	\$ 28,800	\$ 10,500	\$ 28,800	
4012 Rector/Curate Pension	\$ 15,017	\$ 15,017	\$ -	\$ 15,017	
4014 Rector Self Employment Taxes	\$ 6,920	\$ 5,435	\$ -	\$ 5,435	
4016 Rector Health/Dental Life	\$ 12,550	\$ 14,000	\$ -	\$ 14,000	
Total 1) Rector	\$ 123,002	\$ 111,952	\$ 24,575	\$ 111,952	

New Statement of Activities CGS

	Actual Jan-Dec 2023	Budget Jan-Dec 2023	Actual Jan-Dec 2022	Budget Jan-Dec 2023	Note
4) Parish Administrator					
4035 Parish Administrator Salary	\$ 52,540	\$ 52,540	\$ -	\$ 52,540	
4036 Parish Administrator Pension	\$ 5,673	\$ 4,728	\$ -	\$ 4,728	
4037 Parish Administrator Taxes	\$ 3,854	\$ 3,525	\$ -	\$ 3,525	
Total 4) Parish Administrator	\$ 62,067	\$ 60,793	\$ -	\$ 60,793	
Total 5) Communications/Outreach	\$ 5,110	\$ 15,000	\$ -	\$ 15,000	
Total A) Clergy & Staff Salaries	\$ 190,179	\$ 187,745	\$ 130,862	\$ 187,745	
B) Church Overhead					
1) Staff Taxes					
5001 Staff Social Security	\$ 14,662	\$ 14,000	\$ 22,998	\$ 14,000	
5002 Staff Medicare	\$ 3,441	\$ 2,852	\$ 3,528	\$ 2,852	
Total 1) Staff Taxes	\$ 18,102	\$ 16,852	\$ 26,526	\$ 16,852	
Total 3) Staff Pensions	\$ 257	\$ 6,271	\$ 10,165	\$ 6,271	
4)Health,WC, Disab, Life Ins.					
5032 Staff Worker's Comp. Insurance	\$ 1,248	\$ 850	\$ 630	\$ 850	
Total 4)Health,WC, Disab, Life Ins.	\$ 1,248	\$ 850	\$ 25,037	\$ 850	
Total 5) Staff Development	\$ 1,961	\$ 2,000	\$ -	\$ 2,000	
Total B) Church Overhead	\$ 21,568	\$ 25,973	\$ 84,891	\$ 25,973	
C) Office Overhead					
1) Telephone & Internet					
6001 Telephone & Internet	\$ 3,064	\$ 4,400	\$ 4,140	\$ 4,400	
6002 Cell phone Expense	\$ 700	\$ 600	\$ 800	\$ 600	
6003 Internet Service	\$ 1,211	\$ -	\$ -	\$ -	
Total 1) Telephone & Internet	\$ 4,975	\$ 5,000	\$ 4,940	\$ 5,000	
2) Postage					
6010 Stamps	\$ 2,797	\$ 2,650	\$ 2,750	\$ 2,650	
6013 Bulk Mailing Fee	\$ 290	\$ 300	\$ -	\$ 300	
6015 PO Box Annual Fee	\$ 294	\$ 250	\$ 414	\$ 250	
Total 2) Postage	\$ 3,381	\$ 3,200	\$ 3,164	\$ 3,200	
3) Copy & Print					
6020 Paper	\$ 617	\$ 700	\$ -	\$ 700	
6021 Copier Lease, Contract, Supplies	\$ 5,576	\$ 5,500	\$ 5,885	\$ 5,500	
6022 Outsource Printing	\$ 282	\$ -	\$ -	\$ -	
Total 3) Copy & Print	\$ 6,474	\$ 6,200	\$ 5,885	\$ 6,200	
4) Office Expenses					
6030 Office Supplies	\$ 4,150	\$ 8,200	\$ (618)	\$ 8,200	
6032 Other Coffee Hour	\$ 404	\$ -	\$ 108	\$ -	
6033 Bank Charges	\$ 1,723	\$ 800	\$ 902	\$ 800	
Total 4) Office Expenses	\$ 6,277	\$ 9,000	\$ 5,403	\$ 9,000	
Total 7) Computer Expenses	\$ 10,125	\$ 11,547	\$ 10,329	\$ 11,547	
Total 9) Safe Church Personnel Safety	\$ 203	\$ 500	\$ 30	\$ 500	
Total C) Office Overhead	\$ 31,435	\$ 35,447	\$ 81,738	\$ 35,447	
Total D) Diocesan Assessment	\$ 58,643	\$ 74,364	\$ 66,396	\$ 74,364	A

New Statement of Activities CGS

	Actual Jan-Dec 2023	Budget Jan-Dec 2023	Actual Jan-Dec 2022	Budget Jan-Dec 2023	Note
F) Worship					
1) Organist/Music Program					
8001 Senior Choir	\$ 32	\$ 3,000	\$ 4,752	\$ 3,000	B
8004 General music expenses	\$ 2,446	\$ 1,000	\$ 1,531	\$ 1,000	
8005 Substitutes	\$ 1,025	\$ 1,000	\$ 800	\$ 1,000	
8006 Instrument Maintenance	\$ 1,703	\$ -	\$ 1,110	\$ -	
Total 1) Organist/Music Program	\$ 5,205	\$ 5,000	\$ 8,346	\$ 5,000	
Total 2) Music Director	\$ 34,793	\$ 51,632	\$ 51,632	\$ 51,632	
Total 3) Supply Clergy	\$ 2,800	\$ 3,300	\$ -	\$ 3,300	
4) Altar Flowers					
8050 Sunday Flowers	\$ 1,600	\$ -	\$ 627	\$ -	
Total 4) Altar Flowers	\$ 1,580	\$ -	\$ 961	\$ -	
5) Candles, Bread & Wine					
8060 Candles	\$ 447	\$ 335	\$ 763	\$ 335	
8061 Wafer	\$ 421	\$ 224	\$ 188	\$ 224	
8062 Wine	\$ 123	\$ 100	\$ 46	\$ 100	
8065 Robes, Vestments, Acolyte	\$ 342	\$ -	\$ -	\$ -	
Total 5) Candles, Bread & Wine	\$ 1,286	\$ 659	\$ 997	\$ 659	
Total F) Worship	\$ 45,717	\$ 60,591	\$ 61,935	\$ 60,591	
G) Building & Grounds					
1) Property					
9001 Trash Removal	\$ 3,418	\$ 2,300	\$ 2,943	\$ 2,300	
9003 Sexton Supplies	\$ 1,175	\$ 1,100	\$ 296	\$ 1,100	
9004 Equipment Maintenance	\$ 4,268	\$ 5,000	\$ 6,759	\$ 5,000	
9005 Grounds Maintenance	\$ 2,398	\$ 1,400	\$ 1,455	\$ 1,400	
9006 Building Maintenance	\$ 17,921	\$ 15,000	\$ 16,172	\$ 15,000	
9007 Projects	\$ -	\$ -	\$ 1,031	\$ -	
9009 Building Supplies	\$ 3,569	\$ 2,200	\$ 2,197	\$ 2,200	
Total 1) Property	\$ 32,749	\$ 27,000	\$ 30,853	\$ 27,000	
2) Utilities					
9011 Electricity	\$ 12,258	\$ 13,000	\$ 13,209	\$ 13,000	
9012 Natural Gas	\$ 6,864	\$ 11,500	\$ 9,368	\$ 11,500	
9013 Water	\$ 4,299	\$ 8,000	\$ 5,795	\$ 8,000	
9014 Waste Water	\$ 2,499	\$ 5,073	\$ 2,968	\$ 5,073	
9015 Capital Improvement Loan	\$ 719	\$ -	\$ 3,408	\$ -	
Total 2) Utilities	\$ 26,639	\$ 37,573	\$ 34,747	\$ 37,573	
3) Insurance					
9030 Liability Insurance	\$ 7,868	\$ 9,500	\$ 9,489	\$ 9,500	
Total 3) Insurance	\$ 7,868	\$ 9,500	\$ 9,489	\$ 9,500	
4) Sexton Salary					
9060 Sexton Salary	\$ 12,978	\$ 12,600	\$ 4,614	\$ 12,600	
Total 4) Sexton Salary	\$ 12,978	\$ 12,600	\$ 4,614	\$ 12,600	
5) Cleaning Company					
9061 Cleaning company	\$ -	\$ -	\$ 7,640	\$ -	
Total 5) Cleaning Company	\$ -	\$ -	\$ 7,640	\$ -	
Total G) Building & Grounds	\$ 80,233	\$ 86,673	\$ 87,343	\$ 86,673	

New Statement of Activities CGS

	Actual Jan-Dec 2023	Budget Jan-Dec 2023	Actual Jan-Dec 2022	Budget Jan-Dec 2023	Note
H) Christian Education					
Total 1) Adult	\$ 3,838	\$ 600	\$ 506	\$ 600	
Total 2) Children	\$ 551	\$ 700	\$ 821	\$ 700	
Total 3) Youth	\$ 829	\$ 500	\$ 603	\$ 500	
Total 4) Youth Director Salary	\$ 9,085	\$ 9,085	\$ 8,513	\$ 9,085	
Total 5) Sunday School Coordinator	\$ 8,951	\$ 8,951	\$ 3,580	\$ 8,951	
Total 6) Nursery	\$ -	\$ 1,000	\$ -	\$ 1,000	
Total H) Christian Education	\$ 23,255	\$ 20,836	\$ 14,022	\$ 20,836	
I) Other Programs & Org.					
1) Fellowship & Special Events					
9200 Fellowship Supplies	\$ 401	\$ 1,100	\$ -	\$ 1,100	
9204 Food License	\$ -	\$ 100	\$ 35	\$ 100	
9208 Miscellaneous	\$ 497	\$ 1,500	\$ 168	\$ 1,500	
Total 1) Fellowship & Special Events	\$ 898	\$ 2,700	\$ 203	\$ 2,700	
2) Stewardship					
9211 Offering Envelopes - Monthly	\$ 472	\$ 312	\$ 492	\$ 312	
9217 Committee Expenses	\$ -	\$ 98	\$ -	\$ 98	
Total 2) Stewardship	\$ 472	\$ 410	\$ 492	\$ 410	
Total I) Other Programs & Org.	\$ 1,370	\$ 3,110	\$ 795	\$ 3,110	
Total Line of Credit	\$ 2,498	\$ -	\$ 3,550	\$ -	
Total Expenses	\$ 455,017	\$ 494,739	\$ 531,915	\$ 494,739	
Net Total	\$ 15,828	\$ (20,816)	\$ (41,601)	\$ (20,816)	

A - Still owe Diocese \$10,000

B - Private gift of \$1280 given to cover singer expenses

Operating Cash Balance as of Nov 30 , 2023					\$ 64,129.04
Dec Income					\$ 46,886.57
Dec Expenses					\$ (40,392.18)
Dec Expenses not cleared					\$ (7,833.83)
Operating Cash Balance as of Dec 31, 2023					\$ 62,789.60
Book of Remembrance			12/31/2023		
Hall	Nash	Total BOR			
\$ 16,759.10	\$ 7,010.81	\$ 23,769.91			
Still pursuing solar rebate from State of NH and Federal Government					
Admin Fund					12/31/2023
Unrestricted	Restricted	Total Admin			
\$ 15,101.46	\$ 17,133.75	\$ 32,235.21			
Commitment Income	Budget	Actual	Diff	(Ahead)/ Behind YTD	
Jan	\$ 29,167	\$ 24,992	\$ 4,175	\$ 4,175	
Feb	\$ 29,167	\$ 26,323	\$ 2,844	\$ 7,019	
Mar	\$ 29,167	\$ 32,088	\$ (2,921)	\$ 4,098	
Apr	\$ 29,167	\$ 26,038	\$ 3,129	\$ 7,227	
May	\$ 29,167	\$ 26,893	\$ 2,274	\$ 9,502	
Jun	\$ 29,167	\$ 24,892	\$ 4,275	\$ 13,777	
Jul	\$ 29,167	\$ 27,498	\$ 1,669	\$ 15,446	
Aug	\$ 29,167	\$ 24,431	\$ 4,736	\$ 20,182	
Sep	\$ 29,167	\$ 22,427	\$ 6,740	\$ 26,922	
Oct	\$ 29,167	\$ 26,607	\$ 2,560	\$ 29,482	
Nov	\$ 29,167	\$ 36,456	\$ (7,289)	\$ 22,193	
Dec	\$ 29,167	\$ 32,675	\$ (3,508)	\$ 18,685	

	Balance	
Assets	12/31/2023	
Operating Checking	\$	62,789.60
Admin Fund (Unrestricted portion)	\$	15,101.46
Short term Receivables (90 Days)	\$	8,411.00
Outstanding checks	\$	7,833.83
Total Assets		\$94,135.89
Liabilities & Net Assets		
Liabilities		
Building Loan with Diocese	\$20,000.00	\$6,178.01 available
Line of Credit	\$33,232.95	
Total Liabilities*	\$53,232.95	
Net Assets		
Book of Remembrance (Restricted)	\$	23,769.19
Admin Fund (Restricted)	\$	17,133.75
Total Net Assets	\$	40,902.94
Total Liabilities & Net Assets	\$	94,135.89
* Still owe \$10,000 to NH Diocese Fair Share		



Susan Nutting <sgnutting.cgs@gmail.com>

[cgs-vestry] Fwd: Budget 2024

2 messages

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Fri, Jan 12, 2024 at 11:00 PM

The Finance Committee recommends to the Vestry the attached budget.

CGS expects to receive approximately \$50,000 from the Federal ERC Program in 2024. The Finance committee proposes to use \$20,000 per year for 2024 and 2025 as needed to support a Curate position. This income is not included in the proposed budget.

The \$15,000 surplus for 2023 is a direct reflection of the extra giving by the Vestry. Thank you. Also included is \$10,000 of 2023 Fair Share that the Diocese has said we can pay when we are ready.

We look forward to discussing the budget on Tuesday night.

If you have any questions you would like answered before the meeting, please let me know as soon as possible so I can work with Kathy and John to have an answer for you.


Thank you!

Amey

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 **CGS Budget 2024 Detail.pdf**
129K

	Budget Jan-Dec 2023	Actual Jan-Dec 2023	2024 Proposed Budget	Notes
Revenues				
Total Commitment Income	\$ 350,000	\$ 325,313	\$ 330,000	Pledges as of 1/10: \$309,106 - 156 families
Total Non-Pledge Income	\$ 24,516	\$ 27,758	\$ 33,000	\$5000 from Linda Annis Estate
Special Commitments				
3010 Easter & Lent	\$ 2,000	\$ 6,075	\$ 6,000	Easter and Lent combined for 2024 budget
3011 Christmas	\$ 3,000	\$ 6,159	\$ 6,000	
3012 Lent	\$ 2,617		\$ -	Moved to 3010 Easter & Lent
Total Special Commitments	\$ 7,617	\$ 12,234	\$ 12,000	
Total Loose Offerings	\$ 3,158	\$ 3,556	\$ 3,000	Fund
Special Contributions				
3030 Baptisms	\$ 300	\$ 50	\$ 50	
3031 Weddings	\$ 1,500	\$ 100	\$ 200	
3033 Funerals	\$ 2,000	\$ 2,050	\$ 2,000	
3034 Wine, Wafer, Candles			\$ 150	New separate account 2024
3035 Other Spec. Cont.	\$ 1,597	\$ 12,240	\$ 2,000	
3036 Altar Flowers			\$ 1,000	New separate account 2024
Total Special Contributions	\$ 5,397	\$ 14,440	\$ 5,400	
Total Endowment	\$ 61,806	\$ 61,806	\$ 55,000	
Building Use				
3060 Special Event	\$ -	\$ -	\$ -	
3061 A A Meetings	\$ 10,500	\$ 10,056	\$ 10,500	
3062 Other Hall Rentals	\$ 1,929	\$ 1,845	\$ 1,700	
Total Building Use	\$ 12,429	\$ 11,901	\$ 12,200	
Fundraising				
3041 Fund Raisers	\$ -	\$ 538		
3071 Harvest Fair	\$ 3,000	\$ 2,029	\$ 500	
3078 Gingerbread Village	\$ 500	\$ 994	\$ 4,500	
3079 Misc. Fundraisers	\$ 500	\$ 842	\$ 750	
Total Fundraising	\$ 4,000	\$ 4,403	\$ 5,750	
Diocesan Grants				
3092 Diocesan Curate Grant	\$ -		\$ 3,125	Curate grant for half year
3094 Diocesan Grant	\$ 5,000		\$ 20,000	Rector Grant (16,500, 3,500 other)
Total Diocesan Grants	\$ 5,000	\$ 9,473	\$ 23,125	2023 note: Additional Energy Assistance Grant
Total Revenues	\$ 473,923	\$ 470,884	\$ 479,475	

	Budget Jan-Dec 2023	Actual Jan-Dec 2023	2024 Proposed Budget	Notes
Expenses				
A) Clergy & Staff Salaries				
1) Rector				
4001 Rector Salary	\$ 48,700	\$ 54,015	\$ 75,747	3.2% COLA
4010 Rector Housing Allowance	\$ 28,800	\$ 34,500	\$ 15,600	
4012 Rector/Curate Pension	\$ 15,017	\$ 15,017	\$ 16,000	
4014 Rector Self Employment Tax	\$ 5,435	\$ 6,920	\$ 6,987	
4016 Rector Health/Dental Life	\$ 14,000	\$ 12,550	\$ 14,500	Look at Diocesan suggested premiums
Total 1) Rector	\$ 111,952	\$ 123,002	\$ 128,834	
2) Curate				
4020 Curate Salary	\$ -		\$ 9,750	65K avg salary/housing 1 yr (39K salary) Budget 25%
4030 Curate Housing Allowance	\$ -		\$ 6,500	40% of total comp (26K) Budget 50%
4031 Curate Pension			\$ 2,925	11,700/4
4032 Curate Health/Life Ins			\$ -	Not offered (PT)
4032 Curate SET			\$ 1,243	
Total 2) Curate	\$ -	\$ -	\$ 20,418	
4) Parish Administrator				
4035 Parish Administrator Salary	\$ 52,540	\$ 52,540	\$ 54,221	3.2 % COLA
4036 Parish Administrator Pension	\$ 4,728	\$ 5,673	\$ 4,879	3.2 % increase (2023 higher due to catch up from 2022)
4037 Parish Administrator Taxes	\$ 3,525	\$ 3,854	\$ 3,977	3.2 % increase (adjusted to include bonus)
Total 4) Parish Administrator	\$ 60,793	\$ 62,067	\$ 63,078	
5) Communications/Outreach				
4038 Communications & Outreach	\$ 15,000		\$ 7,700	(7hrs/wk x 50 weeks)
Total 5) Communications/Outreach	\$ 15,000	\$ 5,110	\$ 7,700	
Total A) Clergy & Staff Salaries	\$ 187,745	\$ 190,179	\$ 220,030	
B) Church Overhead				
1) Staff Taxes				
5001 Staff Social Security	\$ 14,000	\$ 14,662	\$ 15,131	3.2% increase
5002 Staff Medicare	\$ 2,852	\$ 3,441	\$ 3,551	3.2% increase
Total 1) Staff Taxes	\$ 16,852	\$ 18,103	\$ 18,682	
Total 3) Staff Pensions	\$ 6,271	\$ 257	\$ 850	Just N. Madiera in 2024
4)Health,WC, Disab, Life Ins.				
5032 Staff Worker's Comp. Insurance	\$ 850		\$ 1,280	Workers comp rates went up
Total 4)Health,WC, Disab, Life Ins.	\$ 850	\$ 1,284	\$ 1,280	

	Budget Jan-Dec 2023	Actual Jan-Dec 2023	2024 Proposed Budget	Notes
Total 5) Staff Development	\$ 2,000	\$ 1,961	\$ 2,000	Includes funding for all Staff and Clergy Development
Total B) Church Overhead	\$ 25,973	\$ 21,605	\$ 22,812	
C) Office Overhead				
1) Telephone & Internet				
6001 Telephone & Internet	\$ 4,400	\$ 4,275	\$ 5,000	
6002 Cell phone Expense	\$ 600	\$ 700	\$ 600	
Total 1) Telephone & Internet	\$ 5,000	\$ 4,975	\$ 5,600	
2) Postage				
6010 Stamps	\$ 2,650	\$ 2,797	\$ 3,500	
6013 Bulk Mailing Fee	\$ 300	\$ 290	\$ 350	
6015 PO Box Annual Fee	\$ 250	\$ 250	\$ 300	
Total 2) Postage	\$ 3,200	\$ 3,337	\$ 4,150	Increase mailing of thank you notes, birthday cards and mailing in general
3) Copy & Print				
6020 Paper	\$ 700	\$ 617	\$ 800	more printing
6021 Copier Lease, Contract, Sup	\$ 5,500	\$ 5,576	\$ 6,000	more printing
6022 Outsource Printing		\$ 282	\$ 1,000	New Account for 2024
Total 3) Copy & Print	\$ 6,200	\$ 6,475	\$ 7,800	
4) Office Expenses				
6030 Office Supplies	\$ 8,200	\$ 4,150	\$ 5,000	
6032 Other Coffee Hour	\$ -	\$ 404	\$ 500	
6033 Bank Charges	\$ 800	\$ 1,723	\$ 2,000	
Total 4) Office Expenses	\$ 9,000	\$ 6,277	\$ 7,500	Same total amount, reallocated
Total 7) Computer Expenses	\$ 11,547	\$ 10,125	\$ 12,240	Software Licenses, upkeep etc...
Total 8) Financial Review			\$ 5,000	Full Audit for 2024
Total 9) Safe Church Personnel Saf	\$ 500	\$ 203	\$ 500	
Total Office Overhead	\$ 35,447	\$ 31,392	\$ 42,790	
Total D) Diocesan Assessment	\$ 74,364	\$ 58,643	\$ 70,000	
F) Worship				
1) Organist/Music Program				
8001 Senior Choir	\$ 3,000	\$ 32	\$ 1,750	
8002 Children's Choir	\$ -	\$ -		
8004 General music expenses	\$ 1,000	\$ 2,446	\$ 1,000	
8005 Substitutes	\$ 1,000	\$ 1,025		

	Budget Jan-Dec 2023	Actual Jan-Dec 2023	2024 Proposed Budget	Notes
8006 Instrument Maintenance	\$ -	\$ 1,703	\$ 2,250	
Total 1) Organist/Music Program	\$ 5,000	\$ 5,174	\$ 5,000	
Total 2) Music Director	\$ 51,632	\$ 34,793	\$ 26,150	3.2 % increase
Total 3) Supply Clergy	\$ 3,300	\$ 2,800	\$ 3,300	Level funding
4) Altar Flowers				
8050 Sunday Flowers	\$ -	\$ 1,600	\$ 1,800	Offset by some Altar Gifts 3035 in 2023, 3036 in 2024
8051 Easter, Christmas, other	\$ -		\$ 400	New Account for 2024
Total 4) Altar Flowers	\$ -	\$ 1,600	\$ 2,200	
5) Candles, Bread & Wine				
8060 Candles	\$ 335	\$ 447	\$ 335	
8061 Wafer	\$ 224	\$ 421	\$ 400	
8062 Wine	\$ 100	\$ 123	\$ 150	
Total 5) Candles, Bread & Wine	\$ 659	\$ 720	\$ 885	Increase in use, wafer prices going up
Total F) Worship	\$ 60,591	\$ 45,087	\$ 37,535	Reduction mostly due to half time Music Director
G) Building & Grounds				
1) Property				
9001 Trash Removal	\$ 2,300	\$ 3,418	\$ 3,000	Increase in trash pickups
9003 Sexton Supplies	\$ 1,100	\$ 1,175	\$ 1,100	
9004 Equipment Maintenance	\$ 5,000	\$ 4,268	\$ 5,000	
9005 Grounds Maintenance	\$ 1,400	\$ 2,398	\$ 3,500	Snow, Sprinkler, mulch
9006 Building Maintenance	\$ 15,000	\$ 17,921	\$ 9,000	Predictable yearly cost
9007 Capital Reserve Building	\$ -	\$ -	\$ 6,000	Monthly money to Capital Reserve for special projects
9009 Bathroom Supplies	\$ 2,200	\$ 3,569	\$ 3,400	
Total 1) Property	\$ 27,000	\$ 32,749	\$ 31,000	
2) Utilities				
9011 Electricity	\$ 13,000	\$ 12,258	\$ 7,200	Solar, reduced rates, Energy Mgt
9012 Natural Gas	\$ 11,500	\$ 6,864	\$ 8,800	Same as projected year end
9013 Water	\$ 8,000	\$ 4,299	\$ 5,000	New toilet installed, less watering in summer
9014 Waste Water	\$ 5,073	\$ 2,499	\$ 3,000	
9015 Capital Improvement Loan	\$ -	\$ 719	\$ 400	Interest portion
Total 2) Utilities	\$ 37,573	\$ 26,639	\$ 24,400	
Total 3) Insurance	\$ 9,500	\$ 7,868	\$ 11,000	
Total 4) Sexton Salary	\$ 12,600	\$ 12,978	\$ 3,000	For snow shoveling and outdoor clean-up

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5) Cleaning Company				
9061 Cleaning company	\$ -			
Total 5) Cleaning Company	\$ -		\$ 15,000	Royal Cleaning
Total G) Building & Grounds	\$ 86,673	\$ 80,234	\$ 84,400	
H) Christian Education				
Total 1) Adult	\$ 600	\$ 3,838	\$ 3,500	
Total 2) Children	\$ 700	\$ 551	\$ 800	
Total 3) Youth	\$ 500	\$ 829	\$ 800	
Total 4) Youth Director Salary	\$ 9,085	\$ 9,085	\$ 9,376	3.2 % increase
Total 5) Sunday School Coordinator	\$ 8,951	\$ 8,951	\$ 9,237	3.2 % increase
6) Nursery				
9104 Nursery Care	\$ 1,000		\$ 1,000	
Total 6) Nursery	\$ 1,000	\$ -	\$ 1,000	
Total H) Christian Education	\$ 20,836	\$ 23,254	\$ 24,713	
I) Other Programs & Org.				
1) Fellowship & Special Events				
9200 Fellowship Supplies	\$ 1,100	\$ 401	\$ 1,100	
9204 Food License	\$ 100	\$ -	\$ 100	
9208 Miscellaneous	\$ 1,500	\$ 497	\$ 500	
Total 1) Fellowship & Special Events	\$ 2,700	\$ 898	\$ 1,700	
2) Stewardship				
9211 Offering Envelopes - Monthly	\$ 312	\$ 472	\$ 350	
9217 Committee Expenses	\$ 98	\$ -	\$ 100	
Total 2) Stewardship	\$ 410	\$ 472	\$ 450	
Total I) Other Programs & Org.	\$ 3,110	\$ 1,370	\$ 2,150	
Line of Credit		\$ 2,498	\$ 2,498	
Total Expenses	\$ 497,439	\$ 455,160	\$ 506,130	
Net Total	\$ (20,816)	\$ 15,724	\$ (26,655)	