

## Chapel in the Pines Presbyterian Church

### Called Session Budget Meeting August 24, 2020 - 7 PM

**Present:** Barbara Amago, Greg Behr, Paul Bolig, Pat Chappell, Keith Glidewell, Paul Harrell, Marcia Ladd (clerk), Jennifer Larson, Bruce Raymond, Mary Roodkowsky, Andrew Taylor-Troutman (staff), Jerry Wehmueller (treasurer)

Andrew called the meeting to order at 7PM. Marcia offered a devotion, ending in a prayer. Concerns and celebrations were shared. Mary made a motion to accept the agenda, it was seconded and passed unanimously.

### Committee Budget Requests

#### A. Deacons

Accounts	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget
<b>Deacons/Church Leadership</b>				
517105 - Deacons' Expenses	\$0.00	\$16.50		
517110 - Stephen Ministry	\$0.00	\$55.20	\$50	\$50
519115 - Leadership Development	\$94.97	\$0.00	\$1,900	\$3,600
			\$200	\$200
<b>Total Deacons/Church Leadership Expenses</b>	\$94.97	\$71.70	\$2,150	\$3,850

The big thing about the Deacon's budget is that Stephan Ministry is getting underway.

#### B. Building and Grounds

Accounts	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget Request
<b>Building and Grounds</b>				
503340 - Janitorial Supplies	\$738.59			
503561 - Interior Maintenance	\$2,737.10	\$422.36	\$450	\$450
503562 - Exterior Maintenance	\$318.81	\$5,782.05	\$4,700	\$4,700
503563 - Landscaping/Pond Maint.	\$1,226.24	\$5,079.24	\$1,350	\$1,350
		\$102.29	\$1,752	\$1,752
<b>Total Building and Grounds</b>	\$5,020.74			
		\$11,385.94	\$8,252	\$8,252
<b>Remembrance Garden</b>				
504100 - Garden Maintenance	\$443.78			
		\$750.00	\$750	\$750
<b>Totals =</b>	\$5,464.52	\$12,135.94	\$9,002	\$9,002

Bruce said the 2021 budget is identical to 2020. Covid hasn't had a huge impact on Building and Grounds. Janitorial supplies may be under, depending on how long Covid lasts. There are also other unknowns from Covid. Jerry asked if our HVAC units need to be put on twice monthly

maintenance, Bruce is going to look into it and plans on putting the maintenance in next year's (2022) budget.

### C. Christian Education

	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget Request	
<b>Christian Education</b>					
515150 - Children & Youth resources/activities	\$1,279.08	\$2,980.44	\$0	\$500	At-home kits
515152 - Youth Group	\$0.00	\$0.00	\$1,000	\$800	
515153 - Godly Play	\$0.00	\$0.00	\$300	\$300	
515205 - Adult Exploring Together	\$549.66	\$431.04	\$1,000	\$1,000	
515206 - Other Adult Offerings	\$0.00	\$0.00	\$500	\$500	
515300 - Educational Retreats	\$0.00	\$0.00	\$4,500	\$3,700	
515301 - Family Picnic	\$0.00	\$0.00	\$300	\$0	
515302 - Child Protection	\$0.00	\$0.00	\$500	\$0	
<b>Total Christian Education</b>	<b>\$1,828.74</b>	<b>\$3,411.48</b>	<b>\$8,100</b>	<b>\$6,800</b>	

In building this budget, Jennifer said they probably will not do big events, they are hoping Youth Group will be able to come back. They may try to do an away activity next summer with Youth Group. Hoping to have zoom or in person retreats at least by the end of the year.

### D. Communication and Technology

Accounts	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget Request
<b>Communications</b>				
519130 - Signs	\$158.99	\$187.92		
519132 - Advertising	\$1,895.06	\$679.58	\$1,000	\$1,000
519133 - Communications Software	\$240.00	\$220.00	\$1,200	\$1,200
519134 - Equipment Maintenance	\$45.00	\$0.00	\$275	\$275
519137- Audio parts/software/upgrades	\$0.00	\$79.37	\$300	\$500
519138 - Mailings	\$0.00	\$1,166.87	\$600	\$600
			\$3,000	\$2,800
<b>Total Communications</b>	<b>\$2,339.05</b>	<b>\$2,333.74</b>	<b>\$6,375</b>	<b>\$6,375</b>

Pat indicated they are asking for the same amounts in 2021 as in 2020. They have not done any advertising and not sure where that will go as long as Covid lingers. There was discussion about perhaps advertising our live streaming.

## E. Fellowship

Accounts	2019 Actual Expenses	2020 Budget	2021 Budget Request
<b>Fellowship</b>			
519110 - Fellowship Expense	\$547.60		
Kitchen Supplies (was budgeted as B&G expense)			
Coffee		\$200	\$200
Food		\$700	\$700
		\$1,500	\$1,500
<b>Total Fellowship</b>	<b>\$547.60</b>	<b>\$2,400</b>	<b>\$2,400</b>

This assumes coffee and food for the pot luck, etc. and dishwashers being run. When we do come back, we may need gloves, sanitizer, etc. which is not included in the budget. If we have retreats, food for that is not included in this budget; it is in the Christian Education budget.

## F. Finance and Administration

	2018 Actual Expenses	2019 Actual Expenses	2020 Final Budget	2021 preliminary Administrative budget
<b>Administration</b>				
503310 - Payroll Fees	\$402.00	\$656.89	\$575	\$600
503315 - Util - Telephone	\$2,035.51	\$980.49	\$1,250	\$800
503316 - Utilities - Water	\$971.50	\$665.00	\$700	\$600
503317 - Utilities - Electricity	\$7,719.66	\$6,234.60	\$5,000	\$5,500
503318 - Utilities - Security Services	\$896.10	\$944.73	\$980	\$1,000
503375 - Bank Charges/Late Fees	\$158.87	\$194.50	\$153	\$150
503376 - Online Processing Fees	\$790.93	\$965.39	\$1,000	\$1,600
503410 - Computer Software	\$202.11	\$69.50	\$100	\$100
503415 - Computer Software Support - ACS	\$1,596.00	\$1,792.00	\$1,704	\$1,770
503420 - Computer Equipment	\$1,101.83	\$0.00	\$1,000	\$0
503430 - Office Equipment & Support	\$0.00	\$0.00	\$500	\$800
503440 - Web Site Design/Maint	\$300.00	\$340.00	\$340	\$340
503505 - Office Supplies	\$2,375.90	\$2,648.12	\$2,650	\$2,650
503515 - Postage	\$663.00	\$639.29	\$900	\$900
503520 - Printing	\$1,495.26	\$2,015.54	\$2,200	\$2,200
503565 - Copier Leasing	\$2,916.00	\$2,838.38	\$2,916	\$2,772
503580 - Stewardship Campaign Exp.	\$1,106.37	\$814.46	\$750	\$750
503605 - Staff Training	\$0.00	\$0.00	\$750	\$750

503720 - Workers Comp Insurance	\$1,369.50	\$2,299.50	\$1,380	\$1,700
50372x - Umbrella insurance Policy				\$1,037
503725 - Property Insurance	\$4,888.80	\$4,964.00	\$3,700	\$5,652
503755 - Fees/Losses on Donated Securities	\$117.25	(\$858.22)	\$0	\$0
<b>Total Administration Expenses</b>	<b>\$31,106.59</b>	<b>\$28,204.17</b>	<b>\$28,548</b>	<b>\$31,671</b>
503766 - Mortgage Payments	\$9,000.00	\$18,275.00	\$25,000	\$34,000
503768 - Reserve for Capital Replacement	\$0.00	\$0.00	\$13,200	\$13,200
503320 - Internet	\$0.00	\$0.00	\$0	\$4,800
50372x - Audit Expense	\$0.00	\$0.00	\$0	\$5,000
	<b>\$40,106.59</b>	<b>\$46,479.17</b>	<b>\$66,748</b>	<b>\$88,671</b>

Paul thanked Jerry for putting the budget together. He talked about how the increases in insurance, internet, audit expenses and mortgage payments account for the increase for the 2021 budget over 2020, the other numbers are about the same 2020 to 2021.

## G. Membership and Evangelism

Accounts	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget Request
<b>Membership Development</b>				
519135 - Membership - Printing	\$0.00	\$0.00		
519140 - Membership - Postage	\$0.00	\$0.00	\$0	\$0
519145 - Membership Committee	\$0.00	\$219.62	\$0	\$0
<b>Total Membership Development</b>		<b>\$219.62</b>	<b>\$400</b>	<b>\$250</b>
	<b>\$0.00</b>		<b>\$400</b>	<b>\$250</b>

Keith said the committee's budget was for new member dinners, in 2021 the committee is hoping to have a dinner toward the end of the year.

## H. Mission and Service

Mission and Service	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Budget
<b>Local</b>				
511110 - Habitat for Humanity	\$2,500.00	\$2,500.00	\$2,500	\$2,500
511120 - Communities in Schools Chatham	\$700.00	\$1,000.00	\$1,000	\$1,000
511130 - Local Community Projects	\$3,352.18	\$6,066.00	\$8,000	\$8,000
<b>Total Local</b>	<b>\$6,552.18</b>	<b>\$9,566.00</b>	<b>\$11,500</b>	<b>\$11,500</b>
<b>Global</b>				
511205 - Missionary Support	\$3,100.00	\$3,600.00	\$3,600	\$3,600
511210 - Mission Travel	\$0.00	\$0.00	\$0	\$0
511211 - Mission Projects	\$2,320.00	\$3,917.50	\$6,400	\$6,400
511216 - CEDEPCA	\$1,000.00	\$1,000.00	\$1,000	\$1,000

511217 - Social Justice/Peacemaking	\$0.00	\$0.00	\$500	\$500
<b>Total Global</b>	<b>\$6,420.00</b>	<b>\$8,517.50</b>	<b>\$11,500</b>	<b>\$11,500</b>
<b>Other</b>				
511400 - Pastor's Discretionary	\$0.00	\$500.00	\$500	\$500
511405 - Presbytery Benevolence	\$11,500.00	\$11,750.00	\$12,000	\$12,000
511406 - Per Capita Apportionment	\$1,725.00	\$1,665.00	\$2,000	\$2,000
511415 - Theological Education Fund	\$1,000.00	\$1,000.00	\$1,000	\$1,000
511440 - UNC Campus Ministry	\$750.00	\$1,000.00	\$1,000	\$1,000
511441 - Miscellaneous M&S Expenses	\$0.00	\$596.01	\$500	\$500
51144x Earth Care Subcommittee	\$0.00	\$0.00	\$1,000	\$1,000
<b>0</b>	<b>\$14,975.00</b>	<b>\$16,511.01</b>	<b>\$18,000</b>	<b>\$18,000</b>
<b>Total Mission and Service</b>	<b>\$27,947.18</b>	<b>\$34,594.01</b>	<b>\$41,000</b>	<b>\$41,000</b>

Paul Harrell indicated the budget is broken into 3 areas - local, global and other. Most of this year the local has been focused on food. The global are areas we routinely support, the final are mostly through Presbytery. There was also discussion about the composting, trying to understand exactly what is being done.

## I. Personnel

	2018 Actual Expenses	2019 Actual Expenses	2020 Budget	2021 Preliminary Budget
<b>Personnel Operating Budget</b>				
<b>Program Staff Compensation/Ben</b>				
501005 - Program Staff Salaries	\$101,443.10			
501010 - Program Staff Housing	\$25,666.62	\$104,103.32	\$119,460.00	\$123,526.00
501015 - Program Staff Pensions	\$8,506.70	\$22,000.00	\$22,000.00	\$22,000.00
501020 - Program Staff Med Ins	\$19,333.30	\$7,568.00	\$8,020.10	\$8,306.10
501021 - Program Staff-Dental Insurance	\$893.90	\$17,200.00	\$18,227.50	\$18,977.50
501022 - Program Staff -Vision Insurance	\$0.00	\$1,632.36	\$1,632.36	\$1,632.36
501025 - Program Staff Death & Disability	\$773.30	\$92.28	\$92.28	\$92.28
501030 - Program Staff - FICA/SS allow	\$9,723.92	\$688.00	\$729.10	\$755.10
501040 - Pastor's Continuing Ed	\$1,751.75	\$9,646.90	\$10,821.69	\$11,132.74
501050 - Pastor's Prof Exp Reimb	\$2,284.98	\$1,300.00	\$1,300.00	\$1,300.00
501305 - Mileage Reimbursement	\$1,417.13	\$3,000.00	\$3,000.00	\$3,000.00
501306 - Moving Expenses	\$4,402.81	\$2,000.00	\$2,000.00	\$2,000.00
		\$0.00	\$0.00	\$0.00
<b>Total Program Staff Compensation/Ben</b>	<b>\$176,197.51</b>	<b>\$169,230.86</b>	<b>\$187,283.03</b>	<b>\$192,722.08</b>
<b>Admin Staff Compensation/Ben</b>				
501110 - Admin Staff Salaries	\$45,344.52	\$46,190.00	\$48,980.00	\$50,728.00
501115 - Admin Staff Pensions	\$2,519.64	\$2,698.30	\$2,860.00	\$2,962.08
501116 - Retirement Savings plan	\$2,180.00	\$2,180.00	\$2,180.00	\$2,180.00
501120 - Admin Staff Med Ins	\$9,484.20	\$9,672.00	\$10,011.00	\$10,511.55
501125 - Admin Staff Death & Disability	\$229.08	\$245.30	\$260.00	\$269.28
501130 - Admin Staff FICA/Med Exp	\$3,468.94	\$3,533.54	\$3,746.97	\$3,880.70

<b>Total Admin Staff Compensation/Ben</b>	<b>\$63,226.38</b>			
<b>Other Personnel Expenses</b>		<b>\$64,519.14</b>	<b>\$68,037.97</b>	<b>\$70,531.61</b>
501150 - Nursery Staff Salaries	\$6,848.04			
501410 - Personnel Background Checks	\$303.80	\$7,500.00	\$9,760.00	\$8,210.00
501450 - Staff Appreciation	\$1,375.00	\$75.00	\$100.00	\$100.00
513100 - Staff Substitutes	\$1,275.00	\$1,500.00	\$1,500.00	\$1,500.00
513115 - Worship & Music Conference	\$1,232.00	\$1,200.00	\$1,350.00	\$1,350.00
		\$1,840.00	\$2,000.00	\$2,000.00
<b>Total Other Personnel Expenses</b>	<b>\$11,033.84</b>	<b>\$12,115.00</b>	<b>\$14,710.00</b>	<b>\$13,160.00</b>
<b>Total Personnel Expenses</b>	<b>\$250,457.73</b>	<b>\$245,865.00</b>	<b>\$270,031.00</b>	<b>\$276,413.69</b>

Greg indicated his committee is proposing to continue with 3% pay increases in 2021 to each employee. The committee is unsure if there will be employee travel. The church is looking to bring someone on to do what Zach has been very graciously doing for practically nothing. We are unsure of the exact timeline. Paul Bolig asked if we are considering this for 2021 should it not be part of the budget discussion for 2021. Andrew felt like eventually we would work this into the budget.

## J. Worship

Accounts	2018 Actual Expenses	2019 Actual Budget	2020 Budget	2021 Budget Request
<b>Worship and Music</b>				
<b>Worship</b>				
513125 - Worship Supplies	\$210.46			
513211 - Liturgical Arts	\$0.00	\$751.55	\$400	\$400
		\$0.00	\$200	\$200
<b>Total Worship</b>	<b>\$210.46</b>	<b>\$751.55</b>	<b>\$600</b>	<b>\$600</b>
<b>Music</b>				
513200 - Instrumental/Special	\$250.00			
513201 - Vocal Music	\$1,638.07	\$0.00	\$500	\$500
513203 - Instrumental Music	\$440.19	\$1,272.40	\$1,700	\$1,700
513205 - Supplies/Equipment	\$220.17	\$1,290.79	\$750	\$750
513209 - Instrument Repair/Tuning	\$350.00	\$0.00	\$500	\$500
513210 - Music License	\$185.00	\$350.00	\$450	\$450
51321x - Hand bell Expenses		\$195.00	\$250	\$250
51321x - Children Choir			\$950	\$950
			\$300	\$300
<b>Total Music</b>	<b>\$3,083.43</b>	<b>\$3,108.19</b>	<b>\$5,400</b>	<b>\$5,400</b>
<b>Total Worship and Music</b>	<b>\$3,293.89</b>	<b>\$3,859.74</b>	<b>\$6,000</b>	<b>\$6,000</b>

Mary indicated she kept the 2021 budget like 2020, operating in a knowledge void, this is a place holder budget, and the church's expenses will be less this year than budgeted.

Andrew asked Jerry to speak to the summary. Jerry drew session's attention to an increase of Mission and Service based on the requirement that Mission and Service be 10% of the church budget which is projected to be \$444,180; 7% increase 2021 over 2020.

*2021 Budget Request Summary*

Accounts	Total Actual (2018)	Total Actual (2019)	2020 Budget	2021 Budget Summary	Difference
Annual Pledged Revenues	\$283,329	\$324,123	\$371,462		
Annual Non-pledged Revenues	\$43,475	\$53,474	\$40,000		
Open Plate Revenues	\$6,275	\$8,644	\$8,500		
Non-Operating Revenues	\$8,130	\$9,434	\$8,000		
<b>Total In-church Revenues</b>	<b>\$341,209</b>	<b>\$395,675</b>	<b>\$427,962</b>	<b>\$444,180</b>	<b>3.8%</b>
<b>Expense Accounts:</b>					
<b>Personnel</b>	<b>\$250,558</b>	<b>\$248,878</b>	<b>\$270,031</b>	<b>\$276,414</b>	<b>\$6,383</b>
<b>Administration</b>	<b>\$40,164</b>	<b>\$46,514</b>	<b>\$66,748</b>	<b>\$88,671</b>	<b>\$21,923</b>
	<b>\$290,722</b>	<b>\$295,392</b>	<b>\$336,779</b>	<b>\$365,085</b>	<b>\$28,306</b>
<b>Building and Grounds</b>	<b>\$5,060</b>	<b>\$11,385</b>	<b>\$8,252</b>	<b>\$8,252</b>	<b>\$0</b>
<b>Remembrance Garden</b>	<b>\$657</b>	<b>\$750</b>	<b>\$750</b>	<b>\$750</b>	<b>\$0</b>
<b>Mission &amp; Service</b>	<b>\$29,947</b>	<b>\$34,594</b>	<b>\$41,000</b>	<b>\$44,418</b>	<b>\$0</b>
<b>Music and Worship</b>	<b>\$3,317</b>	<b>\$3,860</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>
<b>Christian Education</b>	<b>\$1,829</b>	<b>\$3,411</b>	<b>\$8,100</b>	<b>\$6,800</b>	<b>-\$1,300</b>
<b>Church Leadership</b>	<b>\$95</b>	<b>\$72</b>	<b>\$2,150</b>	<b>\$3,850</b>	<b>\$1,700</b>
<b>Fellowship</b>	<b>\$403</b>	<b>\$548</b>	<b>\$2,400</b>	<b>\$2,400</b>	<b>\$0</b>
<b>Communications</b>	<b>\$2,339</b>	<b>\$1,932</b>	<b>\$6,375</b>	<b>\$6,375</b>	<b>\$0</b>
<b>Membership</b>	<b>\$0</b>	<b>\$220</b>	<b>\$700</b>	<b>\$250</b>	<b>-\$450</b>
	<b>\$43,647</b>	<b>\$56,772</b>	<b>\$75,727</b>	<b>\$79,095</b>	<b>-\$50</b>
<b>Total Church Expenses</b>	<b>\$334,369</b>	<b>\$352,164</b>	<b>\$412,506</b>	<b>\$444,180</b>	<b>7.7%</b>
<b>Difference</b>	<b>\$6,840</b>	<b>\$43,511</b>	<b>\$15,456</b>	<b>\$0</b>	

Andrew wanted to talk about the Stewardship campaign, Abound in Hope. He asked all the elders to be ambassadors for the campaign. Mary asked about re-assessing our budget going through 2021 and how important that recalibration will be.

There being no further business the meeting was adjourned at 8:35 PM in prayer by Andrew.

Respectfully submitted,

Marcia Ladd, Clerk