

Session Meeting
First Presbyterian Church
Davenport, Iowa
January 22, 2024

The stated meeting of the Session of First Presbyterian Church of Davenport, Iowa was held on Monday, January 22, 2024. The meeting was held in Von Maur Hall at FPC with Zoom available.

Session members gathered at 6:30 PM for devotions and study prior to the start of the meeting, reviewing and discussing an episode of *Chuck Knows Church: Children and Families*

Moderator Rev. Dr. Kristopher Schondelmeyer called the meeting to order at 7:08 PM and opened with prayer. A quorum was present.

	Class of 2024		Class of 2025		Class of 2025
P	Paula Burnett <i>Hospitality & Welcoming</i>	P	Dan Breinich <i>Personnel</i>	P	Dianna Darland <i>Hospitality & Welcoming</i>
P	Kirk Christie <i>Adult Christian Education</i>	P	Nancy Chapman <i>Finance</i>	P	Rachel Frohlich <i>Worship & Music</i>
P	Nancy Foster <i>Finance</i>	P	Bonnie Johnson <i>Christian Ed & Fellowship with Youth</i>	P	Denny Jorgenson <i>Cong Development & Fellowship</i>
E	Bev Koos <i>Worship and Music</i>	P	Nathan Kabel <i>Building Grounds & Safety</i>	P	Kathy Knox <i>Christian Ed & Fellowship with Youth</i>
P	Diane Roebuck <i>Christian Ed & Fellowship with Youth</i>	P	Kristine Oswald <i>Hospitality & Welcoming</i>	P	Diana Miller-Bur <i>Worship & Music</i>
P	Karla Ruiter <i>Building Grounds & Safety</i>	P	Mark Ruebling <i>Congregational Marketing & Growth</i>	P	Cathy Pratscher-Woods <i>Stewardship</i>
P	RuthAnn Tobey-Brown <i>Personnel</i>	P	Vicki Stegall <i>Adult Christian Education</i>	P	Jed Steckel <i>Adult Christian Education</i>
P	Jay Williams <i>Cong Development & Fellowship</i>				
P	Mark Jones <i>Clerk of Session, non-voting</i>	<i>P- present E-Excused A-Absent</i>			

Staff members:

P	Rev. Dr. Kristopher Schondelmeyer <i>Pastor / Head of Staff</i>	P	Kristine Olson <i>Director of Financial and Business Administration</i>	P	Darren Long <i>Director of Building and Grounds</i>
P	Rev. Pat Halverson <i>Parish Associate</i>	P	Kristy Woodrow <i>Director Christian Education</i>	P	Matthew Bishop <i>Director of Music and Arts</i>
P	Jim Middleton <i>Director of Office Administration</i>				

Guests: Deacon Moderator Glen Roebuck and FPC Staff Members

On motion and second, the agenda was approved with the addition of one motion from the Finance Committee and two motions from Worship & Music.

On motion and second, our guests were admitted to the meeting with voice but no vote.

CONSENT AGENDA

The following items were presented on the Consent Agenda

- Approve the December 18, 2023, Session Meeting minutes
- Approve the minutes of the Called Session Meeting of January 12, 2024
- Approve the minutes of the Called Session Meeting of January 13, 2024
- Approve Sunday, February 4, 2024 for ordination and installation of officers.
- Approve the December 2023 Income and Expense Report
- Approve the December 2023 Custodial and Pass-Through Report
- Approve Mark Jones and Marty Bowles-Edwards as Co-Clerks for 2024
- Approve the following secular officers of the church for 2024 per the By-Laws
 - President – Nancy Chapman, Co-Chair of the Finance Committee
 - Vice-President – Tom Spitzfaden, Co-Chair of the Finance Committee
 - Secretary – Mark Jones and Marty Bowles Edwards – Co-Clerks
 - Treasurer – Pam Paulsen

Elder Nancy Foster, Finance Committee offered the following comments on the Income & Expense Report for December 2023.

- For 2023, income was more than budget and compensation expenses were less than budget.
- As approved by Session, \$60K was moved to the building reserve fund.
- Without the money from the Birdies challenge or the pandemic-related income, the deficit for the year would be \$109K, lower than the budgeted \$271K. With those monies added, the year-end shows a positive \$61K.

	December 2023		December 2022	
	Actual	Budget	Actual	Budget
General Fund Income	\$ 67,217	\$ 71,487	\$ 118,758	\$ 71,842
Custodial Accounts Income	15,730	-	31,200	-
Compensation Expenses	(63,241)	(61,385)	(52,257)	(55,148)
Non Compensation General Fund Expenses	(100,582)	(22,056)	(39,513)	(24,447)
Custodial Accounts Expenses	(15,730)	-	(31,200)	-
Operating Surplus (Deficit)	(\$96,606)	(\$11,954)	\$26,988	(\$7,753)
Birdies Donor Challenge	-	-	-	-
Pandemic Relief Funds	-	-	-	-
Net Surplus (Deficit)	(\$96,606)	(\$11,954)	\$26,988	(\$7,753)
	2023 Year-To-Date		2022 Year-To-Date	
	Actual	Budget	Actual	Budget
General Fund Income	\$ 767,555	\$ 682,178	\$ 672,913	\$ 664,020
Custodial Accounts Income	72,314	-	130,669	-
Compensation Expenses	(677,859)	(726,500)	(541,813)	(609,152)
Non Compensation General Fund Expenses	(279,570)	(226,826)	(247,596)	(270,885)
Custodial Accounts Expenses	(72,314)	-	(130,669)	-
Operating Surplus (Deficit)	(\$189,874)	(\$271,148)	(\$116,496)	(\$216,017)
Birdies Donor Challenge	100,000	-	-	-
Pandemic Relief Funds	151,059	-	108,000	108,000
Net Surplus (Deficit)	\$61,185	(\$271,148)	(\$8,496)	(\$108,017)

All numbers are rounded.

On motion and second, the Consent Agenda was approved.

CLERK'S REPORT

- The January 2024 Clerk's Report documenting membership changes, leadership training, and worship and attendance is appended to these minutes.
- A new clerks e-mail has been created - clerk@fpcdavenport.org. This will reach both Mark and Marty, Co-Clerks.
- Anticipate an E-vote to approve the Church Statistical Report which must be approved and submitted before the next Session meeting.
- **Action items:**
 - **On motion and second**, the Session approved a quorum of 1/3 active ruling elders plus the Moderator for stated meetings, called meetings, and e-votes.
 - The Session reviewed the By-laws regarding reports to the Session from the Board of Deacons. No action was felt necessary.
 - The Session reviewed the proposed By-Law changes.
 - *Motion from Finance Committee to amend the proposed By-Law changes:*
Delete: "Each congregational member will serve no more than six consecutive years and a person who has served six consecutive years shall be ineligible for service to the same committee for at least one year, unless they become an active elder." (lines 146-148)
Replace with: "Each congregational member will serve a one-year term but may be renominated and approved for subsequent one-year terms with no limit to the number of terms." This is the language that existed before the August 2019 revision.

The Finance Committee supports the proposed By-Law addition that congregational members "must be approved by Session at least annually." (line 141)

On motion and second, an amendment to the motion was approved changing "Each congregational member "will" serve... to "may" serve....

Following discussion, **the amended motion was approved by a show of hands.**

- **On motion and second**, the Session approved forwarding the proposed by-law changes (including the changes just approved) to the congregation with the Session's recommendation that the proposed by-law changes be approved.
- **On motion and second**, the Session elected Elders Vicki Stegall, Karla Ruiter, and Kristine Oswald to serve as commissioners to the 211th Stated Meeting of the Presbytery of East Iowa on Saturday, March 9, 2024, 10AM-2PM, at First Presbyterian Church, Davenport.

On motion and second, the Session voted to receive the Clerk's Report as presented.

DEACONS' REPORT: Glen Roebuck, Deacon Moderator

Deacon Moderator Glen Roebuck presented the following report from the Deacons:

- The new Deacons are being brought up-to-speed on the Member Care Teams. The Member Care Team lists still need some work.
- Will be bringing the green envelope giving to the attention of the congregation soon.
- Thanked the Session for approving the funds for 4 people to attend the Matthew 25 Summit. It was a fruitful experience.

On motion and second, the Session voted to receive the Deacons' Report as presented.

SESSION COMMITTEE REPORTS

- Written Session committee reports are appended to these minutes.
- **A motion and second** to receive the Session Committee Reports as presented was made. Following discussion, **the motion was approved.**

Action items from Session Committees

- **Elder Nancy Chapman**, on behalf of the Finance Committee, **moved the approval of the 2024 budget** with a deficit of \$140,707, with the Personnel Committee having approved the 2024 compensation budget of \$643,415. A copy of the 2024 budget is appended to these minutes. Following discussion, **the motion was approved.**
 - **Elder Diana Miller-Bur**, on behalf of the Worship & Music Committee, moved the approval of the following 2024 dates for communion.
 - Sunday, February 4
 - Ash Wednesday, February 14
 - Maundy Thursday, March 28
 - Sunday, April 7
 - Saturday, April 27 (Covenant Conversations)
 - Sunday, June 2
 - Sunday, August 11
 - Saturday, August 31 (Sanctuary Choir Retreat)
 - Sunday, Oct. 6 (World Communion)
 - Sunday, Oct. 27 (Scottish Communion Service)
 - December 1 or 8 (to be the Sunday not chosen for the Advent Carols and Lessons)
 - **Elder Diana Miller-Bur**, on behalf of the Worship & Music Committee, moved that FPC host a Covenant Conversation event on Saturday, April 27, 2024.
 - Background: This is in support of our chosen designation as a Covenant Network church. The event would be led by Brian Ellison, Executive Director, Covenant Network of Presbyterians. The event will explore what it means to be an inclusive community. The event would be open to anyone in the Presbyteries of Great River and East Iowa.
 - Following discussion, **the motion was approved.**
-

STAFF REPORTS

Darren Long, Director of Building and Grounds

- AED pads have been replaced.
- 3 trees needed to be removed from the north side of the church near the Iowa Street lot.

Jim Middleton, Director of Office Administration

- Office painting almost done.
- Back to full business after holidays and weather closings.
- Articles have been received for the First Press.

Matt Bishop, Director of Music and Arts

- Carnival Sunday went well.
- Auditions for *1776* have started.
- Weather created some scheduling difficulties.
- Italy trip in July 2025 has sufficient sign-ups to confirm the trip; people can still sign-up.
- In early February, Matt will be attending the Midwest Regional Conference of the American Choral Directors Association.

Kristine Olson, Director of Finance and Business Administration

- Year-end financial work is almost complete, 2024 budget approved tonight.
- Giving statements and employee reports (W2, 1099, etc) being completed.
- Will work on the Church Statistical Report when the final financial numbers are available.
- Then it will be catch-up work deferred in order to close out 2023.

Kristy Woodrow, Director of Christian Education provided the following written report.

- **Sunday School** – We continue to offer two children’s classes – one for pre-kindergarten through second grade and one for third through fifth grade – as well as a youth class for 6th grade and up. In December, Sunday School was in recess to allow our youth and children to practice for the Christmas Eve Family Service.
- **Youth ministry** – Youth group and Confirmation continue alternating Sundays. Youth group met in December for a fun Christmas party. Confirmation students continue to gather and tackle some difficult topics together.
- **ACE** – Plans are in place through Easter.
- **Nursery** – We continue to average 3-5 little ones in the nursery on Sunday mornings.
- **Intergenerational Manna and More** – Fellowship Hall was filled for our first Intergenerational Manna and More in December! We had a great time eating and singing together.
- **Other** – Kristy Owens has helped Kathy Middleton, Linda Bengfort, and me to create a new newsletter-style weekly email for our children and youth families. Instead of multiple emails, families will receive one email a week with links to our new Google Sites with all the information they need for our various programs. Feedback so far has been positive.
- **Transitioning** – I am working on getting everything together for our CEFY leaders to have easy access to. Volunteers have agreed to lead when I leave at the end of February. I will be meeting with them to go over everything they need.

Pat Halverson, Parish Associate

- Did some visits as weather has allowed. Visited many on Christmas Day.
- Will be preaching this week at FPC.

Rev. Dr. Kristopher Schondelmeyer, Senior Pastor/Head of Staff

- The Matthew 25 Summit experience was amazing.
 - Installed as the Vice-Moderator of the Presbytery of East Iowa.
 - Encourages FPC members, especially elders to consider serving on PEIA committees.
 - Reviewed the transition plan for when Kristy leaves. Marty Bowles-Edwards and Abby Schondelmeyer have agreed to volunteer as program coordinators through the Compassion Camp in the summer. A job description for a part-time position is being developed. Once completed, the search will begin.
 - Reviewed the Lenten Series: Awkward Silence and encouraged all to sign-up.
 - Staff evaluations and goal setting will be starting soon. Elders are asked to forward “strengths and growing edges” comments to the Personnel Committee on any staff member, including Pastor Kris, by February 4, 2024.
 - Reviewed the plans for the Session retreat on Saturday, February 3, 2024.
-

OTHER BUSINESS

Report from PEIA Meeting Planning Team

- A group has started the planning.
- Elders encouraged to volunteer with registration and hospitality.

Report from the Commissioners to the 210th Stated meeting of PEIA, January 18, 2024

- Pastor Kris installed as Co-Moderator for 2024.
- Transition study plan reviewed. Input will be sought during the next 3 in-person presbytery meetings on the “why (purpose), what (programs), and how (staffing)” for the presbytery going forward.
- Camp Bear Creek (formerly Camp Wyoming) reported a strong early sign-up. They are always looking for summer staff applicants.

Evaluation of the Meeting

- Long meetings continue. Need to be more mindful of the time.

ADJOURNMENT

The agenda was completed. No new business was brought to the floor. The meeting was adjourned by the Moderator at 9:52 PM. The Moderator closed the meeting with prayer.

The next Stated Meeting of the Session of First Presbyterian Church, Davenport, Iowa will be held on February 19, 2024, at 7:00 PM, in Von Maur Hall. Study and devotions will start at 6:30 PM. Zoom will be available.

The Rev. Dr. Kristopher D. Schondelmeyer
Moderator

Mark Jones
Clerk of Session

Appendix 1: Clerk's Report for January 2024

REPORT OF THE CLERK OF SESSION
January 2024

I. Membership Changes

Deaths

Darlene Gladys Koster, Davenport, IA, died on December 29, 2023. A memorial service was held at Weerts Funeral Home, Davenport, IA, on January 4, 2024. Rev. Pat Halverson officiated. Burial was at Summit Cemetery, Davenport, IA.

II. Ordination and Installation of Officers

Officer training was completed by all Elders-elect and Deacons-elect. Training was held on Saturday, December 9, 2023 and Saturday, January 13, 2024. Ordination/installation is scheduled for January 21, 2024.

III. Worship and Christian Education Attendance, December 2023

Worship Attendance

December 2022					December 2023				
		Cong. Count	Choir & Clergy	Totals			Cong. Count	Choir & Clergy	Totals
	9:30 AM	118	18	143		9:30 AM	134	24	158
	On-line Views	32		32		On-line Views	97		97
4	Total			175	3	Total			255
	9:30 AM	58	46	134		9:30 AM	112	44	156
	On-line Views	27		27		On-line Views	83		83
11	Total			161	10	Total			239
	9:30 AM	77	2	79		9:30 AM	88	5	93
	On-line Views	26		26		On-line Views	68		68
18	Total			105	17	Total			161
Christmas Eve	4:00PM	108	2	110	Christmas Eve	9:30AM	162	26	188
9PM & 11PM cancelled	On-line Views	31		31		On-line Views	73		73
because of extreme cold					24	Total			261
24	Total			141					
	9:30 AM	44	1	45	Christmas Eve	7:30 AM	89	31	120
	On-line Views	28		28		On-line Views	41		41
25	Total			73	24	Total			161
		Monthly Totals		514		9:30 AM	75	2	77
		Weekly Average		175		On-line Views	41		41
					31	Total			118
On-line views are based on livestream views and other views at least 2 weeks of service date. Weekly average is figured on the sanctuary attendance plus views on Facebook and Vimeo. The total and wwkely average does not include Christmas Eve.							Monthly Totals 1034		
							Weekly Average 207		
						On-line views are based on livestream views and other views at least 2 weeks of service date. Weekly average is figured on the sanctuary attendance plus views on Facebook and Vimeo. The total and weekly average does not include the evening service on Christmas Eve.			

Christian Education Attendance, December 2023

December 2023	Nursery	Sunday School All Grades	Kirkwood Choir	Cherub Choir	Youth Ministry	Musik-garten*	ACE
3	4	pageant	10	4	4	18	
10	4	rehearsal	8	2	6	in recess	
17	6	rehearsal	12	3	in recess	2	
24	closed	in recess	in recess	in recess	in recess	in recess	in recess
31	4	in recess	in recess	in recess	in recess	in recess	in recess
Total	18	-	30	9	10	20	-
Weekly avg	4	-	10	3	5	10	
						*Children & Adults	

First Presbyterian Church Worship Attendance Summary, 2022-2023

	2022 (51 Sundays)	2023 (53 Sundays)
Sunday Morning Worship	Averages	Averages
In-person attendance	99	132
On-line watches	36	52
Total	136	184
Additional Services:		
Ash Wednesday		
In-person	5	36
On-line watches	2	17
Totals	7	53
Evensong		
In-person	N/A	64
On-line watches	N/A	N/A
Totals	N/A	64
Maundy Thursday		
In-person	12	72
On-line watches	22	45
Totals	34	117
Good Friday		
In-person	116	95
On-line watches	N/A	65
Totals	116	160
Schondelmeyer Installation		
In-person	N/A	175
On-line watches	N/A	60
Totals	N/A	235
Thanksgiving Eve		
In-person	29	34
On-line watches	N/A	31
Totals	29	65
Christmas Eve, PM		
In-person	110	120
On-line watches	31	41
Totals	141	161

On-line watches includes both Vimeo and Facebook (1-minute +) counts approximately 2-6 weeks following the worship service date.

Appendix 2: Session Committee Reports, January 2024



Building, Grounds and Safety

Wednesday January 10th 5:30 PM in the Parlor.

Present: Matt Kabel, Nathan Kabel, Pete Madden, Karla Ruiter, Nancy Foster, Darren Long

1. Our guest Nancy Foster updated the group on revisions for Building Use Form, revisions to the Ops Manual, a fee schedule, and a facility use agreement form. First read through. Each committee member will do their homework and we will review any changes, updates, questions, and comments at next month's meeting.
2. The committee reviewed and discussed the list of all needed repairs and improvements Matt had compiled from the December walk-through. Each member to prioritize as they see fit. We will talk more about this next month.

Next meeting will be on Monday February 12, 2024 at 5:30 PM in the Parlor.

Respectfully submitted,
Karla Ruiter Co-chair



Finance Committee

Zoom Meeting, 12 December 2023

In attendance: Nancy Chapman, Pam Paulsen, Tom Spitzfaden, Karen Moore, Chris Pitcher, Nancy Foster, and staff Pastor Kris Schondelmeyer, Kristine Olsen (Director of Financial & Business Admin).

Minutes from November 14: Approved. Kristine will send them to Mark J for the December Session meeting.

November financials: November general income and expense close to budgeted. YTD surplus is still on track, thanks to pandemic relief & strong birdies campaign. Some minor compensation chart of accounts designations from compensation to non-compensation related will be addressed, these are immaterial. Best guess for 2023 year-end result is a \$112,000 surplus.

Miscellaneous: Anonymous \$10,000 "Happy Thanksgiving" unrestricted gift given. Pastor Kris & Kristine will discuss the drafting of a letter of thanks to the donor. Caring Closet is grateful for a \$750 donation from Nelson Corp. Some chart of accounts changes discussed going forward, including reclassifying (immaterial) compensation/non compensation designations. Suspense/Year end accounts are pretty clean & well maintained going into year end.

Laundry cards: 2023 expense \$6,500. **Motion to Reallocate \$6,500 from Wiebener Fund to Deacons budget approved.**

Birdies: Very successful campaign - Offering income of \$47,000 Additional Income from Donors. This is remarkably close to budgeted anticipated additional receipts.

Boy Scout 1107 Financial/Stewardship reporting: Are quarterly reports of Boy Scouts required to be examined by Finance? Tom believes that Session is responsible for this review/governance. Kris says that in past churches, he was involved in reviewing quarterly reports from affiliated Scout groups. Does Sue Ervin also review financials?

Property & Casualty Insurance: A statement to Session is required to acknowledge the Church has adequate coverage. Insurance policy also includes coverage of Foundation properties, garage and Boy Scout property. It was stressed by Tom that there is no practical way to fully insure the church building.

New CD: A 5.4% CD at IHMVC was opened in November. This CD not only captures higher market interest rates, but has **no** withdrawal fee, which offers the Church flexibility in case of future cash needs.

1099s/W-2s: Kristine will be assisted by Tammy this year as year-end forms are generated. It was agreed upon that Tammy could work 2-3 days during the holiday break to help with this.

Restricted & Managed Funds: Nancy Chapman continues reviewing the composition and restrictions language. Further discussion will be held with Finance/Session in future.

Buildings & Grounds: Pastor Kris discussed a walkthrough with Darren in preparation of a building needs list. There are a number of high dollar projects that will be needed to get underway. A possible Capital Campaign may be necessary. Multiple bids will need to be obtained over the next 6 months, and it was stressed by Pam that legitimate bids from **qualified contractors** are essential. In light of the building needs, it was determined that a Building Reserve be set up of \$35,000 to \$50,000 be recommended at Session meeting. This was subsequently approved by the Finance Committee to add \$40K-\$60K to the building reserve.

Bonuses: A list of recipients and dollar amounts was shown by Kristine. After discussion, the best approach would be: to support the proposal made by Personnel Committee to be approved by Session but to issue checks instead of gift cards. Total expense in line with \$15,000 previously estimated. This approach rewards affected employees as well as reduces administrative burden on Kristine. These checks ideally will go out before Christmas.

Stewardship Drive: Kristine reported that \$550,000 is definitely a realistic goal.

Transition Grant: \$50,000 Restricted Fund grant is budgeted. It may be proposed to Session to grant from the Sesquicentennial Fund which currently has a balance of \$96,000.

Funds Managed by Others. Funds managed by others: there are two funds managed by others, one by the Community Foundation and one at Northwest Bank.

2024 Budget - Critical items for Session Meeting:

- 1. Approximately \$135,000 to \$140,000 Budgeted Deficit for 2024.**
- 2. Pastor Kris's discussion points on benchmark compensation expense compared to current compensation expense and transition to sustainable compensation model.**
- 3. Emphasis that the Budgeted Deficit has inherent revenue risk.**

Message to Session regarding proposed budget: Pastor's message will for the most part, NOT include specific dollar amounts, but rather generalities in order to communicate the Church's vision, both in ministry and finances.

Compensation budget/future: Currently no raises in the 2024 compensation budget. Kris envisions part time staff for children & youth ministries, with a move to a more creative arts ministry, including expanded job description & responsibilities for Matt Bishop. A unified message to Session from Finance is needed regarding current compensation and future compensation.

No action on the following topics this month:

1. Changing from Wells Fargo to another bank, including Credit Cards
2. Memorial Gift Policy
3. Pre-approval of Expenses Process
4. Building Use policy
5. Church Promotional Items

Next Finance Committee meetings: January 16th, 2024 (Session 1/22)

Pam closed the meeting in prayer.

Respectfully submitted,

Chris Pitcher, 1-7-24



Christian Education and Fellowship with Youth (CEFY)

January 2024

This month we gathered at Pastor's Kris' house. We had one member of the committee attending via Zoom. The focus of the meeting was to look at medium to long range planning for the education and fellowship planning for children and youth in our congregation.

We discussed:

- Volunteer support to organize programming details led by Pastor Kris from the end of February until the end of the program year.
- Plans for a June Compassion camp and the ideas for how the planning, volunteer recruitment and curriculum. We will begin advertising the week to parents by the beginning of March.
- We also are planning events with parents and elementary aged children and parents and youth to have fun and discuss programs that are aligned with needs of the children and youth.
- We also started to envision ideas for programming for future years and discuss the organizational structure to achieve some of those goals.

Appendix 3: Deacon Notes, January 2024

Deacon's Meeting January 8, 2024

Attending: Anna Putman, Kristy Woodward, Paula Hartmann, Mitch Doremus, Kris Schondelmeyer, Glen Roebuck, Katrina Williams, Julie Meyer, Colleen Duenas, Pat Halverson, Sherry Williams, John Gere, Bob Lenherr, Terri Sheetz, Connie Connolly, Sarah Soenksen, Al Frohlich, Amy Saskowski, Tom Vaccaro, Andy Edwards, Lois Boyer

A motion was made and passed to allot \$7,000 from the Deacon Endowment Fund to the Caring Closet in 2024.

Sarah and Sherry will be gathering number of people served through the Caring Closet to report to the congregation.

**Appendix 4: 2024 Proposed Budget for First Presbyterian Church, Davenport, Approved
1/22/2024**

**FIRST PRESBYTERIAN CHURCH
GENERAL FUND
2023 ACTUAL & 2024 PROPOSED BUDGET
AS OF: JANUARY 22, 2024**

	<u>2023 Budget</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
INCOME			
PLEDGES	\$ 510,000.00	\$ 491,213.00	\$ 550,000.00
OFFERINGS	56,500.00	85,282.00	58,500.00
ADDITIONAL GIFTS FROM DONORS	30,000.00	76,955.00	30,000.00
PER CAPITA GIVING	6,200.00	5,719.00	6,200.00
DEACONS & MISSION CONNECTION INCOME	4,200.00	9,330.00	5,000.00
ESTATE INCOME	7,000.00	7,040.00	7,000.00
RESTRICTED FUND GRANTS	-	-	57,000.00
USE OF DESIGNATED FUNDS	-	-	35,750.00
RELEASE OF ASSOCIATE PASTOR RESERVE	51,483.00	51,484.00	-
ALL OTHER INCOME <i>(2023 Includes JDC Birdies Match of \$12,909.75)</i>	16,795.00	40,532.00	28,860.00
INCOME SUBTOTAL	\$ 682,178.00	\$ 767,555.00	\$ 778,310.00
CUSTODIAL/DESIGNATED FUNDS INCOME	\$ -	\$ 72,314.00	\$ -
TOTAL INCOME	\$ 682,178.00	\$ 839,869.00	\$ 778,310.00
EXPENSES			
COMPENSATION TOTAL	\$ 726,500.00	\$ 677,859.00	\$ 643,415.00
MISSIONS	\$ 24,780.00	\$ 31,217.00	\$ 40,290.00
MINISTRY & CDF EXPENSES	8,800.00	9,582.00	8,100.00
EDUCATION EXPENSES	5,885.00	5,112.00	10,335.00
HOSPITALITY & WELCOMING EXPENSES	600.00	99.00	600.00
MUSIC EXPENSES	7,900.00	7,035.00	7,900.00
OFFICE & COMMUNICATIONS EXPENSES	29,550.00	36,344.00	38,600.00
CHURCH UTILITIES	48,710.00	31,388.00	51,600.00
MAINTENANCE & REPAIRS EXPENSES	32,600.00	31,541.00	43,200.00
PROPERTY/LIABILITY INSURANCE	39,661.00	39,548.00	47,177.00
FINANCE/ADMINISTRATION EXPENSES	28,340.00	27,704.00	27,800.00
NON COMPENSATION SUBTOTAL	\$ 226,826.00	\$ 219,570.00	\$ 275,602.00
CONTRIBUTION TO BUILDING RESERVE	\$ -	\$ 60,000.00	\$ -
NON COMPENSATION EXPENSES BEFORE CUSTODIAL/DESIGNATED FUND EXPENSES	\$ 226,826.00	\$ 279,570.00	\$ 275,602.00
CUSTODIAL/DESIGNATED FUND EXPENSES			
MISSION CUSTODIAL EXPENSES	\$ -	\$ 7,527.00	\$ -
MINISTRY & CDF CUSTODIAL EXPENSES	-	2,211.00	-
EDUCATION CUSTODIAL EXPENSES	-	1,245.00	-
HOSPITALITY & WELCOMING CUSTODIAL EXP	-	-	-
MUSIC CUSTODIAL EXPENSES	-	58,411.00	-
OFFICE & COMMUNICATIONS CUSTODIAL EXP	-	2,214.00	-
MAINTENANCE CUSTODIAL EXPENSES	-	-	-
FINANCE/ADMINISTRATION CUSTODIAL EXP	-	706.00	-
CUSTODIAL/DESIGNATED FUND EXPENSES SUBTOTAL	\$ -	\$ 72,314.00	\$ -
TOTAL NON COMPENSATION EXPENSES	\$ 226,826.00	\$ 351,884.00	\$ 275,602.00
TOTAL EXPENSES	\$ 953,326.00	\$ 1,029,743.00	\$ 919,017.00
INCOME OVER (UNDER) EXPENSE FROM OPERATIONS	\$ (271,148.00)	\$ (189,874.00)	\$ (140,707.00)
BIRDIES DONOR CHALLENGE	\$ -	\$ 100,000.00	\$ -
PANDEMIC RELIEF FUNDS	-	151,059.00	-
TOTAL INCOME OVER (UNDER) EXPENSE	\$ (271,148.00)	\$ 61,185.00	\$ (140,707.00)