

# CHRIST CHURCH CHRISTIANA HUNDRED

## Vestry Minutes

December 14, 2023

7:30 PM

**Present:** Chuck Arensberg, Louise Barton, Ruth Beresford, Audrey Bruce, Michael Flynn, Ted Ledden, Alexander Maynard, Scott Nickle, Eliza Phillips, Bart Reese, Mike Rushlow, Suzanne Smith, Jaq Whalen, Alexia Wolf

**Also Present:** Stacey Carpenter, Michael Kurth, Deb Piper

**Absent:** Sherri Howell

The meeting was called to order by the rector at 7:09 PM, and she offered the opening prayer.

### State of the Parish

**Finance Committee Monthly Report:** The Finance Committee meeting on December 13 was cancelled due to illness or absence of several members. Ruth reported from her meeting on December 12 with the Treasurer, Assistant Treasurer, Finance Committee Convener, and Terri Carpe. Of the remaining two missing large pledges, one has come through and the other is expected to come soon. With both those pledges received, we would still be behind on total budgeted income by about \$50K. However, December is usually a good month: 20% of our income comes in then, which Scott remarked is typical for nonprofits. Ruth said the numbers are being updated and reviewed frequently, and December is always a test of faith. Pledges outstanding are closer to \$115K, and money is coming in daily. The stock market is up, making it an ideal time to give stock to the church (Eliza clarified that it is better to donate stock than to sell stock to donate cash and incur a taxable capital gain).

**Rector's Report:** Ruth shared the year's attendance figures, and she recalled that Al Smith was the one who said we need to track this information. Year over year, there has been a marked increase in in-person participation (average of 368 per week in 2023 vs. 265 in 2022) and decrease in online views (average of 63 per week in 2023 vs. 107 in 2022), yet online is still strong. About 60 children and youth are involved in the Christmas Pageant, which Ruth is leading with Danny Henley, a high school senior. Ruth enjoys leading the senior high youth group. Alexander remarked that the youth program has been more vibrant than he expected it would be following Michelle's departure. Alexander and Kate Barton are both participating as Godly Play teachers on Sunday mornings. There are some high school students for whom the Sunday evening youth meeting is not feasible, so we will look at Sunday morning programming options for that age group. On January 7, there will be an organizational meeting for the Dominican Republic (DR) youth mission trip. Ruth is going, and she and Brad du Pont welcome additional adult chaperones. The trip will be June 22-29, 2024. The Sunday of that week, June 23, Stacey will be at General Convention in Louisville, KY, Michael will be officiating at a wedding out of state, and Ruth will be in the DR, so we will have supply clergy for that day's services. Nancy Greenberg informed Ruth that she will chair the 2024 Green Show, and a wrap-up meeting for the 2023 show will take place on January 7 after the 10:30 AM service.

## **Leadership and Governance**

**Review and Discuss Draft Gift Policy:** The draft Gift Acceptance Policy and Gift Definitions, Procedures, and Disposition documents were distributed. Eliza explained that these were developed in response to some gifts that came in that needed to be designated, and it is best practice to have written guidelines to guide both donors and the church. Eliza walked the Vestry through the two documents to answer questions and obtain feedback. The policy creates a Gift Acceptance Committee that is a subset of the Vestry to do an initial review of gifts, due to occasional requirements of confidentiality or sensitivity. This committee would also include a Finance Committee member. Ted Ledden recommended that the policy be reviewed periodically to adjust the thresholds for directing gifts to operating funds versus endowment funds. Michael Flynn remarked that the language provides a balance of guidance and flexibility for leadership to handle a variety of situations. The working group's next tasks are to develop the constitution of the Gift Acceptance Committee and their template documents. They will address the suggested changes and bring the documents back to the Vestry for a vote. Ruth thanked Eliza, Michael Flynn, and Deb for their work thus far.

**Resolutions to Approve Clergy Housing Allowances for 2024:** Jenno read the following motions:

“Be it resolved that the Rev. Stacey Carpenter's compensation for the year 2024 includes the amount of \$27,875 as a designated allowance for the expenses of providing a home, based upon the attached statement of the Rev. Carpenter's estimated housing expenses for the year 2024.”

Ted moved, Louise seconded, and the motion carried unanimously.

“Be it resolved that the Rev. Michael Kurth's compensation for the year 2024 includes the amount of \$34,950 as a designated allowance for the expenses of providing a home, based upon the attached statement of the Rev. Kurth's estimated housing expenses for the year 2024.”

Ted moved, Eliza seconded, and the motion carried unanimously.

“Be it resolved that the Rev. Ruth Beresford's compensation for the year 2024 includes the amount of \$6,000 as a designated allowance for the expenses of providing a home, based upon the attached statement of the Rev. Beresford's estimated housing expenses for the year 2024.”

Ted moved, Eliza seconded, and the motion carried unanimously.

**2024 Ministry Budget:** Ruth shared the draft of next year's budget for the Vestry to review and digest. The budget will not be adopted until at least the January 2024 meeting. This year, the Finance Committee proactively pointed out opportunities to increase income and lower expenses to bring us to a balanced budget, as well as some related risks.

**Income:** For 2024 so far, we have received pledges totaling \$1,254,268, an increase over 2023 at the same point in time of more than \$61K. There are 45 households yet to pledge, and we have received 368 pledges to date. The 2024 budgeted pledge income of \$1.275M is based on a 3-year average, and we are nearly there with only 90% of the 413 expected pledges received. That includes 13 new pledges and 19 reinstated, and our target for 2024 is 430 total. An opportunity would be to budget \$1.3M in pledge income, the amount received in 2022. We had been reducing our endowment draw over the past several years toward 4%, but we had to increase back to 5% in 2023, and the same is budgeted for 2024. A one-time increase to 5.75% would add almost \$73K in income. The CCEP

transfer is lower for 2024 because of lower benefits being paid since Kim Wagner left. Facility use income is lower than hoped. The Reynolds-Cooch endowment draw is lower because we are not paying for part-time staff to support Strategic Plan development as we did in 2023. The Ash Wednesday offering will become an Outreach pass-through, as Easter and Christmas are.

Expenses: We are budgeting \$74K from operating funds plus \$129K from pass-throughs for the Outreach Committee to allocate to agency partners. Parish Program Ministry is virtually unchanged; however, the youth ministry intern could be cut at least until we grow into needing it again (though Mark Parsells cautions that it is not a recommended area to cut because it could fuel growth). The Newcomers/Evangelism figure is lower because much of that expense, such as advertising, ends up in Communications. The Accounting Contractor expense is increased because we have been asking Terri Carpe to take on more tasks. The Communications expense is mostly printing since website maintenance and marketing materials development are done in-house by Sherry Lawton-Fasic and Deborah Webb. The decrease in Communications is based on reducing the number of postcards—we need to follow up with the Renovation Team to confirm if that is accurate. Repairs & Maintenance is always over budget, so it should be based on a 3-year average as the Roads & Grounds figure is. The church lighting project cannot be deferred any longer; Eliza remarked that conversion to LEDs would be a good opportunity to apply for a Jessie Ball du Pont grant, as they like sustainability projects. The Property Committee's budget will be presented to the Vestry in January. We have been working toward increasing the contribution to the property endowment until we reach \$100K per year, but this is an area we could use to reduce the projected deficit.

### **Monthly Management Tasks**

**Approval of Minutes:** November's meeting minutes were approved as presented.

### **Other Concerns and For the Record**

**Communication and Gratitude:** Ruth thanked Jenno for her leadership of the Advent Dove project and suggested that the story be shared through the bulletin and social media. Michael Flynn expressed gratitude for Nancy Greenberg's leadership of the Green Show, along with the new members who participated. Michael Kurth remarked that the choir is doing a lot this month, between the Christmas services and the two Rutter concerts and asked all to keep them in prayer. Many non-parishioners are signed up for those concerts, and more Vestry volunteers are needed to welcome guests. Ruth acknowledged the staff for all their efforts to prepare for Christmas. Ruth asked that we keep her and the Woolard family in prayer as they prepare for Ed Woolard's funeral on December 16.

The closing prayer was offered by Louise. The meeting adjourned at 8:57 PM.

Respectfully submitted,  
Jennifer O'Connor, Clerke