

St. Margaret's Church Westminster Parish



Vestry Meeting Minutes **Monday, January 7, 2008** Approved February 18, 2008

1. **OPENING.** The meeting was called to order by the Reverend Mark Wastler, Rector, at approximately 7:00 PM in the conference room of the Administrative Building, followed by the opening prayer.

Attendance: The Rev. Mark Wastler - Rector, The Rev. Stewart Lucas - Associate Rector, The Rev. Dina Van Klaveren – Assistant to the Rector, Beth Knorr - Senior Warden, George Saroch - Jr. Warden, Gordon Piche – Treasurer, George Breeden - Registrar, Stacia Bontempo, Annie Coble, Phil Graham, Jon Hall, Sarah Hyde, Betsy Lefler, Larry Lorton, Marion Pagoota, Steve Roth, Anne Sessions, and Howard Shute.

Guests/Observers: Charles Grayston (Former Exchequer to the Vestry), Jim Hall (Finance Commission).

2. **MINUTES. George Breeden.**

The minutes of the December, 2007 meeting were reviewed. The following amendments were offered.

- a. In Para 2.d (Minutes) after 10.b—put a space before “2nd”
- b. In Para 4.d (Cemetery) Report, last sentence, replace the word “plot” with “plat”.
- c. In Para 5 (Vestry Nominating Committee Report), correct “Sanders” to read “Saunders” and “Sweeny” to “Sweeney”.
- d. In Para 7.b. (St. Margaret’s Day School Board Director), make the 7.b. bold print.

It was moved and seconded to accept the minutes as amended. The motion passed unanimously.

3. **TREASURER’S REPORT. Gordon Piché.**

Quote

St. Margaret’s Church Westminster Parish **Treasurer’s Report** **7 January 2008**

At the end of the month of December — **year end 2007**, there was \$20,899.93 in the Operating Checking account and \$50,329.86 in the Operating Savings account to meet

budgeted monthly operating expenses. The Designated account had a balance of \$51,958.10 and the Endowment checking account balance was \$123,475.37. It is noted that as of Friday, January 4, 2008 there was \$31,578.99 in the Operating Checking and \$30,329.86 in the Operating Savings.

On the **income** side of the ledger, through the end of the month of December, we ended short \$31,209.88 in total budgeted revenues. Total yearly income through December 31 is \$665,790.12 against a budgeted yearly income of \$697,000.00. Donations were \$17,543.70 short of budget (\$37,456.30 vs. budgeted \$55,000.00), pledges were \$21,556.62 short of budget (\$553,443.38 vs. budgeted \$575,000.00); however, plate offerings were over budget by \$5,574.65 (\$20,574.65 vs. budgeted \$15,000.00) as was special offerings up \$10,472.00 (\$14,472.00 vs. budgeted \$4,000.00).

On the **expenditure** side, we were under expended by the amount of \$66,640.16 having budgeted expenditures of \$711,073.00 against actual outlays of \$644,432.84. Expenditures remain within expected limits in each expense category. Building and Grounds was under expended by \$14,807.79 (\$110,293.21 vs. budgeted \$125,101.00) after the midyear correction to their budget and without hiring a full time sexton. Finance has expended \$20,748.90 vs. the budgeted \$7,500.00 for the whole year to pay for an offsite accounting firm; however, this is more than offset by only paying a partial year for an in house bookkeeper (\$8,685.78 vs. budgeted \$28,119.00). The reworking of the way the Mission commission would operate in the future at St. Margaret's resulted in under expenditures of \$10,530.70 (\$4,969.30 vs. budgeted \$15,500.00).

The **net total** or bottom line for the calendar year ending 31 December 2007 showed a total income of \$665,790.12 vs. expended revenues of \$664,432.84 (a **plus \$1,357.28**). The financial health of St. Margaret's through the end of December 2007 is very good.

Gordon Piché
Treasurer

End Quote

The Treasurer's Report was accepted as presented.

- a. Jim Hall discussed the monthly financial Report and the significance of the \$1,357.28 surplus and noted that it had been against a budget that originally was a deficit budget. He said that for the coming year we had estimated a budget of \$697,000 but that \$657,000 would be a more realistic figure. Additionally, salaries and pension costs will go up in January. Those areas that have under spent will be examined.

- b. George Saroch noted that the shift we had desired from plate offerings to pledges had occurred, but that we were \$22,000 short on plate offerings received.

4. Estate Update. Charles Grayston

- a. Charles Grayston reported on the estate of Jackie Caltrider which had been left solely to St. Margaret's Church.
- b. A nephew has raised some questions. He and Charles Grayston have been communicating concerning the bequest. At this time, he (Grayston) did not think anything will come of it, but he would keep the Vestry advised.

5. DELEGATE TO THE CONVENTION .

- a. There is a requirement to elect a 2nd Alternate to the Convention.
- b. **James Knorr was nominated and seconded. He was elected unanimously.**

6. ADDITIONAL VESTRY NOMINATION. The Rev. Mark Wastler

- a. The Rev. Wastler announced that an additional nomination had been received from the congregation in accordance with the by-laws. Lisa Hall had nominated Arvilla Wubbenhorst to stand for election to the Vestry.
- b. George Breeden, Registrar, stated that the written nomination and Arvilla Wubbenhorst's consent to stand for election had been received on December 23, 2007. He showed the Vestry the written nomination and acceptance letter.
- c. The Rev. Wastler said that Arvilla Wubbenhorst would be added to the slate of nominees and her profile write up would be added to the Annual Meeting Packet with those nominated by the Nominating Committee.
- d. Larry Lorton questioned why the Nominating Committee has to go through such an exhaustive process to ensure a comprehensive qualified list of nominees if a member of the congregation could nominate outside the process. The discussion that followed centered on two points: (1) Nomination from the congregation is permitted by the by-laws, and (2) the nominating committee process ensures a qualified representative slate. It was also noted that nomination from the floor of the Annual Meeting is also permitted.

7. 2008 BUDGET. Jim Hall, Finance Commission Chair

- a. Jim Hall passed out detailed budget projections sheets listing 2003-2006, the 2007 budget and A projected 2008 budget. He also passed out a "Final Operating Budget and Revenue" PowerPoint presentation. He covered the Budget Summary, Personnel Summaries, and Budget Reduction Considerations.
- b. There was extensive discussion regarding what could be cut and what could be retained with the discussion covering admin/finance support billet #2, Sexton

billet, and staff salaries, as well as the maintenance fund, including a priority of funding restoration. Discussion also stressed the importance of funding the Rector's salary to approach the recommended diocesan level and if it could not be reached, to provide alternative non-compensation (2 more weeks of vacation). The priority of restoration was determined to be (1) Maintenance Fund, (2) Clergy Salary, and (3) Admin/Finance Staff.

- c. **It was then moved and seconded to approve a budget of \$755,000 expenditures with an anticipated income of \$720,000, resulting in a budget with a deficit of \$35,000.**

Discussion centered about how good the projections were, the existence of the priority list of unfunded requirements, and intense discussion of the importance of funding the Rector's salary at an appropriate level. While the recommended salary increase could not be supported, a 5% increase could be supported within the motion.

The motion was passed unanimously.

7. RECTOR'S REPORT. The Rev. Wastler

- a. The Housing Resolution for that portion of clergy's TCC designated for housing for tax purposes were presented.

Housing Resolution for The Reverend Mark William Wastler January 7, 2008

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) church-designated allowance paid to him as part of his compensation to the extent used by him for actual expenses in owning or renting a home; and

Whereas, The Reverend Mark William Wastler is compensated by St. Margaret's Episcopal Church exclusively for services as a minister of the gospel; and

Whereas, by St. Margaret's Episcopal Church does not provide The Reverend Mark William Wastler with a parsonage; therefore, it is hereby

Resolved, that of the total compensation paid to The Reverend Mark William Wastler for calendar year 2008, \$24,000 is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$24,000 as a housing allowance shall apply to calendar year 2008 and all future years unless otherwise provided.

***Housing Resolution for The Reverend T. Stewart Lucas
January 7, 2008***

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) church-designated allowance paid to him as part of his compensation to the extent used by him for actual expenses in owning or renting a home; and

Whereas, The Reverend T. Stewart Lucas is compensated by St. Margaret's Episcopal Church exclusively for services as a minister of the gospel; and

Whereas, by St. Margaret's Episcopal Church does not provide The Reverend T. Stewart Lucas with a parsonage; therefore, it is hereby

Resolved, that of the total compensation paid to The Reverend T. Stewart Lucas for calendar year 2008, \$30,000 is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$30,000 as a housing allowance shall apply to calendar year 2008 and all future years unless otherwise provided.

***Housing Resolution for The Reverend Dina van Klaveren
January 7, 2008***

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) church-designated allowance paid to him as part of his compensation to the extent used by him for actual expenses in owning or renting a home; and

Whereas, The Reverend Dina van Klaveren is compensated by St. Margaret's Episcopal Church exclusively for services as a minister of the gospel; and

Whereas, by St. Margaret's Episcopal Church does not provide The Reverend Dina van Klaveren with a parsonage; therefore, it is hereby

Resolved, that of the total compensation paid to The Reverend Dina van Klaveren for calendar year 2008, \$32,000 is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$32,000 as a housing allowance shall apply to calendar year 2008 and all future years unless otherwise provided.

It was moved and seconded to approve the housing resolutions in the cases of The Rev. Wastler, The Rev. T. Stewart Lucas, and The Rev. Dina van Klaveren. The motion passed unanimously.

- b. Marion Pagoota asked if she could raise the issue of alternative compensation for the Rector. Since the recommended level of compensation had not been approved, she felt the vestry should add alternative compensation in the form of two weeks additional vacation.

It was moved that the Rector be granted an additional two weeks of vacation for a total of six weeks in 2008. It was seconded. The motion passed unanimously.

- c. The Rev. Wastler thanked off-going officer and vestry members for their dedication and hard work: George Breeden, Registrar, Anne Sessions, Jonathan Hall, Marion Pagoota, and Howard Shute.
- d. The Rev. Wastler reminded all of the Annual Meeting January 20, 2008.

8. ADJOURNMENT. There being no objections, the meeting adjourned at 9:10 PM with the singing of the Doxology led by Anne Sessions.

Submitted by

//s//George L. Breeden

George L. Breeden, Registrar

Nota Bene: Opening Prayer Assignments

February 2008 – Phil Graham