



Executive Committee Meeting Minutes

Date: 12/12/2023	Time: 3:00 P.M.	Location: Cadden residence
Attendees: Paul S., Pastor Paul, Julie, Connie, Kelly, Jennifer		
Absent: N/A		
Call To Order: 6:15 P.M.		
Approval of Previous Meeting Minutes: Connie made a motion to approve the Executive Council minutes for November 2023. Pastor Paul seconded the motion and all approved.		

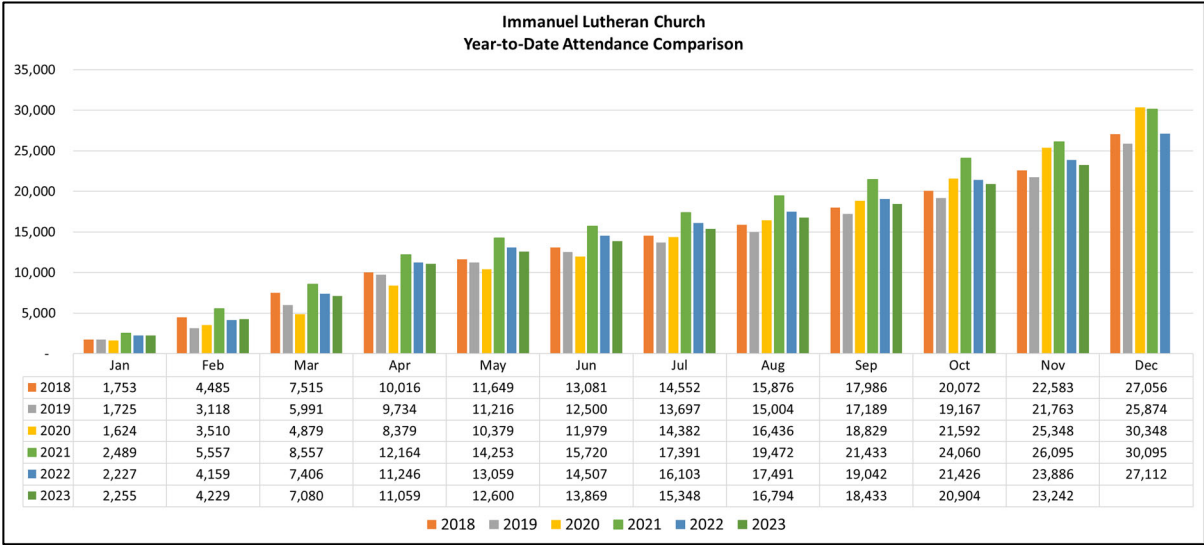
Action Item	Who	Status	Expected Completion date
Follow up with Winnie to see if a list of volunteers can be gathered for Ministry and Servant Song	Pastor Paul, Paul S.	Complete	
Julie to contact Bev Lohs re: Strategy	Julie	In progress	January 2023
Julie to work with Mary Kay to ensure the committee job descriptions are aligned with by-laws.	Julie	Complete	
Follow up with Servant Song leadership re director	Julie	Complete	December 2023
Approve past Executive Committee minutes not yet approved via email	Kelly to provide, Exec to provide email approvals	In-progress	

Devotions

Meeting began with prayer by Pastor Paul

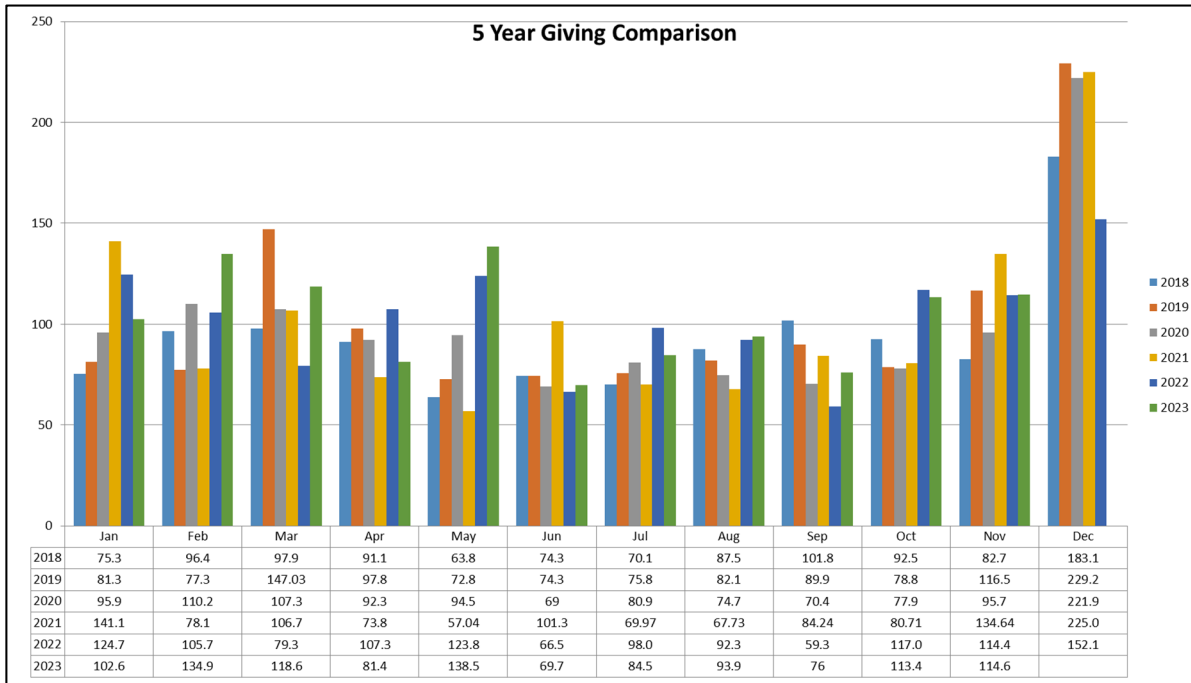
Financial Matters

Attendance



- November attendance – 2338 with 68% in-person
 - Included Thanksgiving service
- Year-to-date attendance flat compared to 2022 though going up since September
- No red flags
- Pastor Paul met with the Bishop and pastors of larger congregations – people worshipping less, including those considered fully engaged members

Financials



- October and November giving up
- YTD budget – 2.3% behind budget but 3.7% ahead of last year
- Non-electronic giving strong but not huge
- November giving similar to last year – see highlights with chart
- Giving continues to exceed expenses

Immanuel Lutheran Church Nov-23 Financial Summary													
	Current Month					Year to Date					Progress to Budget		
	Prior Year	Budget	Actual	Variance	% Var	Prior Year	Budget	Actual	Variance	% Var	YTD Giving / Expense	Annual Budget	% Budget YTD
Giving	\$ 114,236	\$ 99,917	\$ 112,333	\$ 12,416		\$ 1,025,957	\$ 1,099,083	\$ 1,056,747	\$ (42,337)		\$ 1,056,747	\$ 1,199,000	
Misc. Income	\$ 147	\$ 5,000	\$ 2,222	\$ (2,778)		\$ 62,400	\$ 55,000	\$ 72,107	\$ 17,107		\$ 72,107	\$ 60,000	
Total Recurring Income	\$ 114,383	\$ 104,917	\$ 114,555	\$ 9,638	9.2%	\$ 1,088,357	\$ 1,154,083	\$ 1,128,854	\$ (25,230)	-2.2%	\$ 1,128,854	\$ 1,259,000	89.66%
Benevolence - ELCA (9%)	\$ 10,281	\$ 8,992	\$ 10,110	\$ 1,117		\$ 92,336	\$ 98,918	\$ 95,107	\$ (3,810)		\$ 95,107	\$ 107,910	
Benevolence - Other (8%)	\$ 9,139	\$ 7,993	\$ 8,987	\$ 993		\$ 82,077	\$ 87,927	\$ 84,540	\$ (3,387)		\$ 84,540	\$ 95,920	
Church Expenses	\$ 83,197	\$ 85,105	\$ 87,718	\$ 2,613	3.1%	\$ 858,132	\$ 936,161	\$ 887,021	\$ (49,140)	-5.2%	\$ 887,021	\$ 1,021,266	86.86%
Program Expenses	\$ 13,822	\$ 4,552	\$ 16,482	\$ 11,930	262.1%	\$ 63,493	\$ 50,072	\$ 59,391	\$ 9,318	18.6%	\$ 59,391	\$ 54,824	108.33%
Total Recurring Expenses	\$ 116,439	\$ 106,643	\$ 123,297	\$ 16,653	15.6%	\$ 1,096,038	\$ 1,173,077	\$ 1,126,058	\$ (47,019)	-4.0%	\$ 1,126,058	\$ 1,279,920	87.98%
Recurring: Giving less Expenses	\$ (2,056)	\$ (1,727)	\$ (8,742)	\$ (7,015)		\$ (7,680)	\$ (18,993)	\$ 2,796	\$ 21,789		\$ 2,796	\$ (20,920)	
		Starting	Ending	Inc / (Dec)							% of year elapsed		92%
General Fund Balance		\$ 728,642	\$ 696,984	\$ (31,658)									
Highlights													
YTD Income greater than Expenses by \$2.8K													
* Giving in November exceeded budget by \$9.6K and was very similar to last year													
* Church expenses +2.6K for the month driven by supplies and variable staffing													
* Program expenses were \$11.9K high than budget in Nov driven by Camp Wapo gift and confirmation retreat.													
Dec 2023 Giving needed to meet budget	\$ 130,146												
Dec 2022 giving	\$ 152,148												

- Programs – payments made to Camp Wapo and for confirmation retreat (offsets for retreat)
- Lawn mowing service – need final invoice for the year
- All credit card charges are in
- \$130K needed in December to meet budget – estimating \$130-152K based on history

- Looked at preliminary 2024 budget and 2023 actuals
 - Estimating favorability in giving and expenses (not fully staffed for entire 2023)
 - Thankful and joyful for congregation's faithful giving
 - 2024 Budget
 - Assume flat giving
 - Begin charging for funeral bulletins
 - Assume increased expenses for personnel and building (e.g., utilities, insurance, maintenance) and decreased expenses for office supplies
 - Assume flat program expenses and benevolence
 - Continue conservative approach to budget planning
 - Discussions – church processes including pledge management and staff work processes
 - Decision – Reviewed audit committee recommendation for protecting financial information that can be tracked to an individual giving unit (hard copy provided during meeting) – accepted with January 1, 2024 effective date

Raise the Roof – update from Kelly

- Roof sections 4 and 7 completed November
 - Roof sections remaining – 8-11, to be completed as funds are available
- HVAC for sanctuary – delivery estimated February 2024

Reviewed proposed updates to continuing education policy

- Motion – Adopt updated continuing education policy with final review to be completed via email – Jennifer moved, Pastor Paul seconded – unanimous approval

Thanks to Connie for hosting the Executive Committee meeting.

Meeting adjourned at 5:17 pm