



## Executive Committee Meeting Minutes

Date: 1/10/2023	Time: 6:00 P.M.	Location: Fellowship Hall and Zoom
Attendees: Pastor Paul, Paul S., Julie M., Connie C., Peg S., Jennifer S.,		
Absent: None		
Call To Order: 6:00 P.M.		
Approval of Previous Meeting Minutes:		

Action Item	Who	Status	Expected Completion date
Look at Worship Music and Arts and what is within its scope. Where does technology fall? Should technology be part of Worship Music and Arts.	Julie M		February 28, 2023
Obtain signatures for final Employee Guidebook	Kelly		February 3, 2023

The meeting was opened with Devotions, Romans Chapter 8 read by Jennifer.

Pastor Paul welcomed the Council's new secretary, Peggy Smith. Official approval will be done at the Council meeting.

**NOTE: Next Executive Council meeting has been pushed back a week to February 21, 2023.**

A discussion was held around the reimbursement of \$50/month cell phone costs. Pastor Paul has been reimbursed up to date; however, Pastor brought up that he did not believe it was necessary to be reimbursed for this cost any longer.

- Action – Effective January 1, 2023, costs for mobile phone reimbursements will cease.
- Connie made a motion that called staff will no longer receive cell phone reimbursements.
- Julie seconded the motion. All were in favor.

### Financial Matters

Connie and Jennifer presented the financial information.

Financial Update:

**Immanuel Lutheran Church  
December 2022  
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	\$ 225,760	\$ 231,294	\$ 151,391	\$ (79,903)		\$ 1,221,134	\$ 1,232,000	\$ 1,180,805	\$ (51,195)		\$ 1,180,805	\$ 1,232,000	
Misc. Income	\$ 563	\$ 4,250	\$ 757	\$ (3,493)		\$ 51,538	\$ 51,000	\$ 59,700	\$ 8,700		\$ 59,700	\$ 51,000	
<b>Total Recurring Income</b>	<b>\$ 226,323</b>	<b>\$ 235,544</b>	<b>\$ 152,148</b>	<b>\$ (83,396)</b>	<b>-35.4%</b>	<b>\$ 1,272,672</b>	<b>\$ 1,283,000</b>	<b>\$ 1,240,505</b>	<b>\$ (42,495)</b>	<b>-3.3%</b>	<b>\$ 1,240,505</b>	<b>\$ 1,283,000</b>	<b>96.69%</b>
Benevolence - ELCA (9%)	\$ 20,318	\$ 20,816	\$ 13,625	\$ (7,191)		\$ 109,791	\$ 110,880	\$ 106,012	\$ (4,868)		\$ 106,012	\$ 110,880	
Benevolence - Other (8%)	\$ 18,061	\$ 18,504	\$ 12,111	\$ (6,392)		\$ 91,538	\$ 98,740	\$ 104,272	\$ 5,532		\$ 104,272	\$ 98,560	
<b>Church Expenses</b>	<b>\$ 84,631</b>	<b>\$ 83,258</b>	<b>\$ 71,462</b>	<b>\$ (11,796)</b>	<b>-14.2%</b>	<b>\$ 902,852</b>	<b>\$ 999,093</b>	<b>\$ 929,594</b>	<b>\$ (69,499)</b>	<b>-7.0%</b>	<b>\$ 929,594</b>	<b>\$ 999,094</b>	<b>93.04%</b>
<b>Program Expenses</b>	<b>\$ 2,653</b>	<b>\$ 5,924</b>	<b>\$ 7,700</b>	<b>\$ 1,777</b>	<b>30.0%</b>	<b>\$ 56,801</b>	<b>\$ 71,084</b>	<b>\$ 73,602</b>	<b>\$ 2,518</b>	<b>3.5%</b>	<b>\$ 73,602</b>	<b>\$ 71,084</b>	<b>103.54%</b>
<b>Total Recurring Expenses</b>	<b>\$ 125,663</b>	<b>\$ 128,501</b>	<b>\$ 104,899</b>	<b>\$ (23,603)</b>	<b>-18.4%</b>	<b>\$ 1,160,982</b>	<b>\$ 1,279,797</b>	<b>\$ 1,213,480</b>	<b>\$ (66,317)</b>	<b>-5.2%</b>	<b>\$ 1,213,480</b>	<b>\$ 1,279,618</b>	<b>94.83%</b>
<b>Recurring Giving less Expenses</b>	<b>\$ 100,660</b>	<b>\$ 107,043</b>	<b>\$ 47,249</b>	<b>\$ (59,793)</b>		<b>\$ 111,690</b>	<b>\$ 3,203</b>	<b>\$ 27,026</b>	<b>\$ 23,823</b>		<b>\$ 27,026</b>	<b>\$ 3,382</b>	

General Fund Balance      Prior Month    This Month    Inc./ (Dec)  
 \$ 724,769    \$ 723,202    \$ (1,567)

**Highlights**

- \* Giving exceeded expenses by \$27K for the year
- \* Income ended the year \$42.5K less than budgeted
- \* Expenses ended the year \$66.3K less than budgeted - vast majority of favorability was in personnel expense
- \* December giving as down vs. previous years.
- \* General Fund remains very healthy

Raise the Roof Campaign Tracking May 2022 - May 2025				
Year	Month	Received	YTD Received	% of Pledged
2022	May - Dec	\$ 159,893		37%

**Immanuel Lutheran Church Monthly and Annual Attendance 2022 attendance versus prior years**

- o December attendance was strong, but Christmas Eve attendance likely affected by cold and professional sports.
- o 2022 attendance versus prior years
  - o Up 5% versus 2019 (pre-covid)
  - o Down from 2020 and 2021
  - o 70% now worshipping in person (online attendance still strong, but hard to count)

**Immanuel Lutheran Church General Fund Giving - 3 Year Giving Comparison**

- 2022 actual giving was less than monthly budget even with extra Christmas services.
- December remains the highest giving month; however, December 2022 was lower than prior years.
- Pattern of increased online giving has changed where giving is steadier across 2022 than previous years.

**Immanuel Lutheran Church General Fund Giving - Annual Giving Comparison**

- Year-to-date annual giving ended up 3.3% short of annual budget.

**Immanuel Lutheran Church December 2022 Financial Summary**

- Giving exceeded expenses by \$27,000 for the year
- Income ended the year \$42,500 less than budgeted
- Expenses ended the year \$66,300 less than budgeted - vast majority of favorability was in personnel expense
- General Fund balance of \$700,000 – currently includes “Raise the Roof” and other funds.
- Dedicated account balances are being reviewed.

**Immanuel Lutheran Church General Fund Budget 2022 Actual and 2023 Budget**

- Pledges projected higher for 2023 by 1%
- Biggest change is in Personnel expenses
- Budget is 1% higher than we received last year where we have a shortfall of \$34,000 for 2023.

**Staff Updates**

- Pastor Paul noted there was 1 Funeral, 1 Wedding and 3 Baptisms in December 2022. Services were well attended.

The Employee Guidebook needs to be updated.

- Julie presented the revised Employee Guidebook
  - Recent changes to the Guidebook were discussed
  - Pastor Paul moved to approve the Employee Guidebook with the changes we discussed
  - Connie seconded.
  - All in favor and approved.
  - Kelly said she would work with Pastor Paul and Paul S to get the final version signed.