

## Lutheran Church of the Incarnation Council Meeting Minutes

April 9, 2024, 7:00 pm

Council Member Roster: Tim Paulson (2026), Vern Holmes (2025), Kathryn Schnaible (2026), Jenny Fortuna (2025), Karl Larson (2024), ~~Bob Kerr (2025)~~, Kenny Doss (2026), Ralph Holderbein (2024), Karen Slabaugh (2024), Pr. Dan Smith, and Rob Williamson

### A. Introduction: Tim

### B. Opening Prayer & Devotion: Pastor Dan

### C. Faith Story: Karl

### D. Pastor's Report: Pastor Dan (attached)

### E. Approval of March Council meeting minutes: Jenny (attached)

Motion Jenny; Kathryn 2nd; Vote 8-0-1. Jenny to send to Lindsey to post to the website.

### F. President's Report: Tim

- 1) Continued progress has been made on attached retreat "To Do List".
- 2) Nominating Committee to appoint 3 new council members for June. Pastor, Tim Paulson, Ellen Kolarik, Carol Huegli, and Ed Green are set to meet on April 21 to prepare a slate for next Council meeting.

### G. Council Action Items:

- 1) Pastor requested to switch from W2 back to 1099 for tax purposes. Motion Kathryn: Vern 2nd; Vote 8-0-1.
- 2) Pastor Dan & family requested to switch health insurance back to Portico through LCI. Portico can begin at any time. Pastor to proceed with leaving Nele's health insurance through her employer. Treasurer to recalculate Pastor's compensation package by reducing salary to offset added health insurance cost. Motion Tim; Karl 2nd; Vote 8-0-1. Refer to attached Proposal for 2024 Budget Pastor's Compensation.
- 3) Stewardship Committee to compose Pillar & Committee Chair job descriptions per the Time & Talents survey. Ideally they would be on a staggered 3-year cycle. With completed job descriptions a nominating committee can recruit for a succession plan.
- 4) Vern & Pastor to form a committee to compose a job description for an Office Assistant / WebMaster / Social Media / Communications Chair in preparation for the 2025 budget. This should include a larger conversation about staff "cost of living" increases for 2025 budget.

### H. Committee Reports:

- 1) February Financial Report (attached)

### J. Other Business:

- 1) Congregation Voting Meeting: May 19 at 9am
- 2) Synod Assembly in Fresno (June 7-9, 2024). Pastor Dan, Marcia Holmes, and possibly Ralph or Tim will also attend.
- 3) Bobby Joe Valentine, a Christian musician, wants to hold a concert at LCI for \$800 and needs a place to stay. Council in support of the idea, but Pastor needs to coordinate a date. Ideally when students are still in town.

**Next Executive Council Meeting = May 7 at 7pm**

**Jenny to send out Agenda = May 12**

**Next Council Meeting = May 14 at 7pm**

## **Pastor's Report to Council**

Lutheran Church of the Incarnation

Pastor Dan Smith

April 9, 2024

### Action Item:

- As previously reported, I need to go back onto the ELCA medical plan; I have spoken to Kathryn about how to handle this transition. She is preparing numbers to bring to Council about how to do this.

### Information Items:

- Holy Week review: the LCI staff and I worked hard on preparing services for Holy Week, with good results: we had good attendance for Maundy Thursday services (about 20-25 for each); app. 75 for Good Friday Tenebrae, and about 50 people for our Easter Vigil, as well as around 180 people on Easter Sunday. Thanks to all who worked so diligently to set up the space, plan and lead our services.
- I am working now on following up with those who visited in worship, and I am uploading the videos of the Holy Week services to our YouTube channel, both of which will take some time. If you met new people, or brought people with you, please invite them back to worship soon.
- A Membership class begins this Wednesday evening – please help spread the word to those who are interested; (I have a handful who have committed verbally). I am inviting our Ministry Pillar Chairs to attend the final session on May 8 to share about their areas of ministry. You are invited to attend also as Council members to this orientation session, to introduce yourselves and comment on the ministry area you are connected to.
- Baptisms: Finn Larson (Vigil), and Madison Higgins – upcoming in May.
- **Vacation:** I will take three weeks of my four-week vacation June 25 – July 8 (I will take my fourth week later in the fall). Rob has agreed to preach, and I will work on finding someone to preside for communion and for emergency pastoral care coverage.

## Specific needs:

- \* - identified leadership - new chair - for Property
  - Kevin Grayson? - Tim P. / Pr. Dan
- operationally: budget process - start earlier?
- \* - convene a finance committee - all officers responsible for \$, stewardship, Columbarium, etc.  
Kathryn S.
- \* - webmaster / social media - next Comm. mtg.
- \* - increase attendance - worship, programs - Tim / Vern
- \* - name tags! - create them? - quilters?  
Karen Slabaugh / Carol H.
- \* - bulletin board - Lindsey & staff
- \* - visitor cards / sign-in sheet - Pr. Dan
  - "invite a friend Sunday"?

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- Goal 1: how?
- newspaper - Davis & Woodland
  - physical location
  - ~~also~~
  - job description brochure - Vern & Rob
  - infrastructure of data collection - Karl L.

71000 Pastors Compensation					
71900 Net Salary	44932	64834	44,502.38	83.3%	
71900A Elective Deductions: FSA, Pension			9,525.80		
71901 Housing Allowance	44,400.00	44,400.00	37,000.00	83.3%	4
71904 Benefits: Retirement	8,933.16	10,923.36	9,102.80	83.3%	1
71905 Benefits: Health	37,200.00	0.00	0.00		
71906 Benefits: Disability	1,340.04	1,420.08	1,183.40	83.3%	
71910 Benefits: Basic Group Life	625.32	983.16	819.30	83.3%	
71911 Professional Reimbursements	3,000.00	3,000.00	1,205.71	40.2%	
<b>Total 71000 Pastors Compensation Package</b>	<b>140,430.52</b>	<b>125,560.60</b>	<b>103,339.39</b>	<b>82.3%</b>	<b>1</b>

Proposal for 2024 Budget Pastor's Compensation

Net Salary: 47,627.92 (6% increase from 2021)

Housing Allowance 44,400

Health Benefits: 38,832

Retirement: 10,923.36

DI: 1092.36

LI: 873.84

Prof Reimb: 3000

Total: 146,749.48

# Lutheran Church of the Incarnation

## Balance Sheet

As of March 31, 2024

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1 First Northern Bank	0.00
4 MM - First Northern Bank	69,324.81
8 First Northern Bank - operating	111,081.27
PayPal Account	0.00
<b>Total Bank Accounts</b>	<b>\$180,406.08</b>
<b>Total Current Assets</b>	<b>\$180,406.08</b>
Fixed Assets	
10000 Land	418,822.93
11000 Church Building	319,896.49
12000 Fellowship Hall	1,749,202.30
15000 Personal Property	60,154.11
<b>Total Fixed Assets</b>	<b>\$2,548,075.83</b>
<b>TOTAL ASSETS</b>	<b>\$2,728,481.91</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	5,734.77
<b>Total Accounts Payable</b>	<b>\$5,734.77</b>
Other Current Liabilities	
20115 Special Benevolences	1,040.00
20602 Lutheran Magazine	0.00
20605A Fair Trade Coffee Project	0.00
24000 Payroll Liabilities	0.00
24502A Crossways	0.00
26650 Offering Envelopes	0.00
26652A Food & Faith	0.00
<b>Total Other Current Liabilities</b>	<b>\$1,040.00</b>
<b>Total Current Liabilities</b>	<b>\$6,774.77</b>
Long-Term Liabilities	
20754 Mortgage	0.00
20755 AOB Bad Debt	0.00
20769 Organ Fund	0.00
20774 Mortgage - regular	465,531.95
20775 Mortgage - Facility Renovation	162.47
27200 Other Liabilities	0.00
<b>Total Long-Term Liabilities</b>	<b>\$465,694.42</b>
<b>Total Liabilities</b>	<b>\$472,469.19</b>

# Lutheran Church of the Incarnation

## Balance Sheet

As of March 31, 2024

	TOTAL
Equity	
20117 Memorial Fund	0.00
20212 Sanctuary A/V project 2022	0.00
20213 Worship/Music Reserve	3,203.44
20214 Flower Fund	170.00
20301 Pastor's Discretionary Fund	3,347.92
20401 Emergency Fund	0.00
20402 Caregivers Fund	0.00
20500 Youth / Day Camp / Mt. Cross	4,276.03
20508 Day Camp Reserve Fund	0.00
20509 Nursery Supplies & Equipment	0.00
20551 Mission Trip Fund	4,213.01
20552 Youth	0.00
20614 Hospitality	1,361.36
20615 50th Anniversary	0.00
20759 Major Maintenance Reserve	78,861.10
20760 Columbarium Fund	38,554.58
20761 Columbarium Niche Purch-Exp	0.00
20771 Facilities Renovation	0.00
20776 Sanctuary Renovation	91.65
20777 Property Infrastructure Reserve	0.00
24150 Operating Reserve	0.00
24151 Endowment Fund	30,205.58
30000 Opening Bal Equity	110.00
32000 Unrestricted Net Assets	2,113,812.31
Net Income	-22,194.26
<b>Total Equity</b>	<b>\$2,256,012.72</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,728,481.91</b>

# Lutheran Church of the Incarnation

## Profit and Loss

March 2024

	TOTAL
Income	
41000 Income	
41100 Offerings	0.00
41400 Other Misc Income	285.00
<b>Total 41000 Income</b>	<b>285.00</b>
<b>Total Income</b>	<b>\$285.00</b>
GROSS PROFIT	<b>\$285.00</b>
Expenses	
62000 Witness	
62301 Pastor Outreach	550.53
<b>Total 62000 Witness</b>	<b>550.53</b>
64000 Learning	
64500 Sunday School	20.00
<b>Total 64000 Learning</b>	<b>20.00</b>
67000 Administration	
67700 Office Supplies & Equipment	410.67
67701 Postage	17.68
67704 Bookkeeper	425.00
<b>Total 67000 Administration</b>	<b>853.35</b>
68000 Property General Maintenance	
68750 General Maintenance & Supplies	96.00
68754 Utilities - PG&E	774.62
68755 Utilities - Solar	350.00
68772 Mortgage (est 2015) Interest	1,992.75
<b>Total 68000 Property General Maintenance</b>	<b>3,213.37</b>
70000 Support Staff	
70721 Payroll Taxes	7,628.44
<b>Total 70000 Support Staff</b>	<b>7,628.44</b>
71000 Pastors Compensation Package	
71900 Defined Compensation	
71902 Elective Deductions - FSA, Pension	910.28
<b>Total 71900 Defined Compensation</b>	<b>910.28</b>
71904 Benefits- Retirement	910.28
71906 Benefits- Disability	54.62
71910 Benefits- Basic Group Life	36.41
<b>Total 71000 Pastors Compensation Package</b>	<b>1,911.59</b>
<b>Total Expenses</b>	<b>\$14,177.28</b>
NET OPERATING INCOME	<b>\$ -13,892.28</b>
NET INCOME	<b>\$ -13,892.28</b>