

Gloria Dei Lutheran Church Council Meeting
Tuesday, January 17, 2023

The meeting, via Zoom, was called to order at 6:09 p.m. by President Linda Strine, and a quorum was established.

Attending: Pastor Alyssa, Intern Emily, Linda Strine, Kathy Jacobson, James Monsebroten, Ken Denton, Debbie Wright, Susan Paterson, Leslie Green, Linda Mitchell, Lynn Danner. **Guests:** Dr. Jim Gilbert and Richard Whitwer; Boyd Bjorquist, by phone.

Absent: Ian Stevenson, Callum Stevenson, Kallie Mill, .

Prayer: Linda Strine

December 2022 Treasurer's Report for 01/17/23 Council Meeting

There were 66 givers in December, 2022. Sixty-two were members of regular givers; this includes loose offering which was counted as 1. Four were guests or visitors. There were no building use fees paid in December.

December Revenue & Expense to Budget Comparison 2022

	December	Budget	Over/ Under	Jan-Dec 22	YTD Budget	Over/ Under
Ordinary Rev	\$29,879.99	\$33,900.30	-\$4,020.31	\$315,453. 12	\$289,081.00	\$26,372.12
Ordinary Exp	\$23,716.75	\$26,178.48	-\$2,461.73	\$262,338. 61	\$273,221.00	\$10,882.39
Net Ordinary Rev	\$6,163.24	\$7,721.82	-\$1,558.58	\$53,114.5 1	\$15,860.00	\$37,254.51
Other Income	\$1,956.00			\$23,109. 31		
Other Expense	\$669.14			\$15,883.25		
Net Other Income	\$1,286.86			\$7,226.06		
Total Net Income	\$7,450.10	\$7,721.82	-\$271.72	\$60,340.57	\$15,860.00	\$44,480.57

As we present a budget to Council for our 2023 mission, we consider our actual expenses in 2022. Total Ordinary Expenses as of December 31, 2022 were \$262,338.61.

Expense components are:

Administration: 78.8% of annual expenses. \$196,277.87, just \$88 below the annual budget for administration. Major components of Administration expenses:

Intern house, includes property tax: \$6,071.73; 28% above annual budget

Pastor's Compensation: \$87,316.31; 2.75% above annual budget

Other salaries: \$74,816.63; 0.02% below annual budget

Payroll taxes: \$9,194.02; 13% above annual budget

Remainder of Administration expenses: \$18,879.18

Building Operation: 10.0% of annual expenses. \$26,217.97; 10% above the annual Building budget

Internship Ministry: 4.8% of 6-month expenses, \$12,798.77; 14% below budget

Outreach Ministry: 8.2% of annual expenses, \$21,695; 10.16% below the annual budget. We neglected to send six budgeted annual gifts in 2022. We increased 2023 to cover those six gifts in Q1 as well as Oregon Synod and nine other gifts we budget.

Parish Ministry: 2% of annual expenses. \$5,349.55; 36% below annual budget.

Balance Sheet December Comparison to November as of Dec. 31, 2022

	12/31/22	11/30/22	\$ Change
Umpqua Bank - General Fund	\$5,695.18	\$683.53	\$5,011.65
Umpqua Bank - Designated Fund	\$90,408.62	\$87,687.74	\$2,720.88
Morgan Stanley Smith Barney	\$122,770.06	\$84,204.15	\$38,565.91
Mission Investment Fund - General	\$1,374.94	\$41,369.17	-39994.23
Mission Investment Fund - Youth	\$298.07	\$297.97	\$0.10
Total Bank Assets	\$220,546.87	\$214,242.56	\$6,304.31

We gathered 2020 and 2021 payroll data and PPP loan data to discuss with a local tax preparer who is trained and experienced with 2022 Employee Retention Credit claims. She will review them beginning right away and will advise us of next steps.

The Treasurer's Report was approved as presented and will be filed for audit.

Approval of Minutes The minutes of the Council Meeting of December 20, 2022 were approved as corrected and distributed via email on January 11, 2023.

We held a Special Council Meeting via Zoom on May 31, 2022. The Minutes were distributed to Council members; however, they didn't get on the agenda to be approved in June or after June. The Minutes of that meeting were emailed to Council members prior to the January Council meeting. No additions or corrections were made, so they were considered approved.

Pastor's Report January 2023

Pastoral Acts

1/3/23 Attended the Coos Bay City Council meeting

1/8/22 Welcomed Tom and Nancy Robinson as new members

1/10/23 Dean's meeting (Pastor Alyssa is affirmed as long-term Dean of the South Coast Cluster)

Upcoming

1/23-25/23 Byberg Preaching workshop in Seaside

1/28/23 Lon Samuels funeral

1/29/23 RIC Sunday, followed by the Annual Meeting
 2/12/23 Camp Lutherwood Sunday (tentative)
 2/22/23 Ash Wednesday

Midweek worship through Lent this year will alternate between Gloria Dei and Faith Lutheran. Discussion of Drive-Through Ashes and ecumenical Good Friday service.

Other

Happy news: Pastor Alyssa and Dan have closed on a house and will be moving in soon!

Housing Allowance: Pastor has declared \$32,000 from her 2023 salary to be designated as Housing Allowance.

Intern Report for Council: Intern Emily Ronsberg, January 2023

Pastoral Acts/Events:

- Preached Christmas Eve
- Attended the Coos Bay City Council Meeting on Jan. 3rd in support of the LBTQIA+ community and the flag policy that allowed the Pride flag to be flown on the Coos Bay boardwalk last June

Other:

- My 6-month-evaluations from the internship committee and Pastor Alyssa, as well as a self-evaluation, were submitted to Wartburg and my candidacy committee the week of January 10th.

Upcoming:

- Byberg Preaching Conference Jan. 23-25, Seaside, OR
- Lon Samuels' funeral on Jan. 28th, 11:00 a.m.
- RIC Sunday and the Annual Meeting on Jan. 29th
- Lenten Adult Book Study begins Feb. 26th, 11:30 a.m. - 12:30 p.m. in the adult Sunday school room. The book will be Renee Splichal Larson's book, *A Witness: The Haiti Earthquake, a Song, Death, and Resurrection*.

Committee Reports

Who's Your Neighbor?, WYN Meal Committee: Ken Denton

A committee met this week to plan meals for both an Internship fundraiser in March and for meals in April and May to replace/reinstate pre-COVID WELCA meals. Committee members include: Kathy Jacobson, Dave Jordan, Don Blom, Debbie Wright, Mary Ann Lewellyn, Lynn Danner, Tom and Nancy Robinson. Vern Simpson, and Cathy and Ken Denton.

The Internship fundraiser will be a spaghetti feed and silent auction to be held Saturday, March 18th at noon.

Tentative plans for possible guest speakers and menus are in progress for the WYN Meals to be held on the third Friday of April and May, noon – 1:00 p.m.

Lot Committee: Ken Denton

NHA is continuing to work on our project, with some new developments which will be costly: Coos Bay wants Yew Street to be wide enough to accommodate parking on both sides of the street; the sewer can't be directed through North Bend, therefore, a pump station will be needed.

We expect a revised architect's version within a couple months.

Ken met with the County Assessor regarding exemptions for paying taxes on the property. Ken will fill out the application which is due April 1st. If approved, we won't have to pay next year's taxes.

Memorial Committee: Ken Denton

The Memorial Committee suggests taking up to \$14,000 from the memorial fund to cover expenses for replacing the floor covering in the fellowship hall and fireside room. Susan made a motion to approve this expenditure; James seconded the motion. **The motion passed unanimously.**

Unfinished Business:

A. Paid Leave Oregon

At the November meeting, the Council approved choosing the State Program over the alternative. Then discussion ensued about whether the Church should pay any gap between the State benefit and the employee's regular salary. Richard Whitwer researched the issue and reported at the last Council meeting that State calculations confirmed that our employees wouldn't have a gap, so we wouldn't have any costs, depending on how the Pastor's housing allowance was treated. At that time, Pastor Alyssa had been in discussions with the Synod and they hadn't received any answers from the State. Since last month's meeting, Pastor received information that "housing allowance dollars are not considered taxable income in regard to paid leave subject wages. But note that reduced contributions mean reduced benefits should you ever apply to receive Paid Leave Oregon funds." Since that time, there have been mixed messages from the State and we're still trying to sort them out as are other congregations. The synod suggested paying the tax as though the housing allowance were included in the salary and, once the issue is straightened out, the pastors dealing with this issue could be reimbursed later in the year, if necessary.

New Business

A. Proposed Budget for 2023: Leslie Green & Jim Gilbert

We discussed the proposed budget for 2023, focusing on changes that were made to last month's version. Ken made a motion that we present the proposed budget for approval at the congregational Annual Meeting; Kathy J. seconded the motion. **The motion passed unanimously.**

Further discussion ensued regarding clearly indicating in the budget the special funds raised in November and December for the internship ministry (around \$17,000). Jim agreed to make changes in the figures and he will add an explanatory footnote: "The budget shows a deficit, as carry-over funds from the Intern designated giving in 2022 will be used for the present intern in 2023". Ken made a motion to approve the suggested clarification to the budget; James seconded the motion. **The motion passed unanimously.**

We discussed the Intern Supplemental Budget to fund the new intern August – December 2023. Ken made a motion to present the Intern Supplemental Budget for approval at the congregational Annual meeting; Leslie seconded the motion. **The motion passed unanimously.**

Linda expressed the Council's sincere thanks to Jim, Leslie and the Financial Committee for their work preparing the budget.

B. Receive Bid for the Fellowship Hall Flooring Linda Strine

Linda presented the recommendation from the Building Committee that we accept the bid from Rubenstein Carpet to replace the flooring in the fellowship hall and fireside room: \$7,906 for mid-level carpet tile, \$1,258 for removal and disposal of old flooring, \$2,499 for installation, totaling \$11,663.

Some Council members pointed out that perhaps we shouldn't consider new flooring at this time because we still have small roof leaks. Building Committee chairman, Boyd Bjorkquist, explained that recent leaks have occurred, not due to normal rainfall, but because of exceptionally strong winds and rain driving moisture into the vents. He added that the bid includes extra carpet tiles that can easily be used to replace any damaged tiles in the future. Ken pointed out that the Building Committee went to a great deal of work to identify the best product at the best price; he made a motion to accept

this bid and authorize its expenditure from Memorial funds. Linda seconded the motion. **The motion passed unanimously.**

C. Constitutional Updates: Richard Whitwer

Richard presented the model constitution with updates which we received from the Synod, explaining the various changes. He explained that we have already incorporated these changes in Gloria Dei's constitution. He had planned to request the Council recommend the congregation adopt the updated constitution at the upcoming annual meeting. However, upon closer reading of the constitution, it is necessary to post the updated constitution 30 days prior to a vote. Richard said he will contact the Synod office for advice on how to proceed.

D. Synod Assembly Delegates: Richard

Richard announced that we have two voting delegates for the synod assembly via Zoom in May, Pastor Alyssa and Linda Strine. He strongly suggested that one more Council member agree to be a delegate. Leslie Green offered to be a delegate.

Miscellaneous/Good of the Order

Historically, the Council has provided sandwiches for the Annual Meeting after the church service. This practice was curtailed during COVID-19 restrictions, and we are now continuing as we enter our new and better phase of church ministry. Council members agreed to each bring 10 sandwiches so the congregation can “taste and see” our mission going forward.

Next Meeting: Annual Meeting, JANUARY 29, 2023, at 11:30 a.m.

The meeting adjourned at 9:16p.m. with praying the Lord's Prayer.

Faithfully submitted,

Lynn Danner,
Council Secretary