



Council Meeting Minutes APPROVED

Date: 1/9/2024	Time: 7:00 P.M.	Location: Fellowship Hall and Zoom
Attendees: Paul S, Pr Paul, Julie, Emily, Mike, Angie, Winnie, Nancy, Pr Dan, Jennifer, Connie, Kelly, Savannah, Jolene T., Lisa, Phil		
Absent: Mark, Kate, Kristi, Jolene H.		
Call To Order: 7:05 PM		
December Meeting Minutes: No corrections – Winnie moved, Phil seconded, approved unanimously		

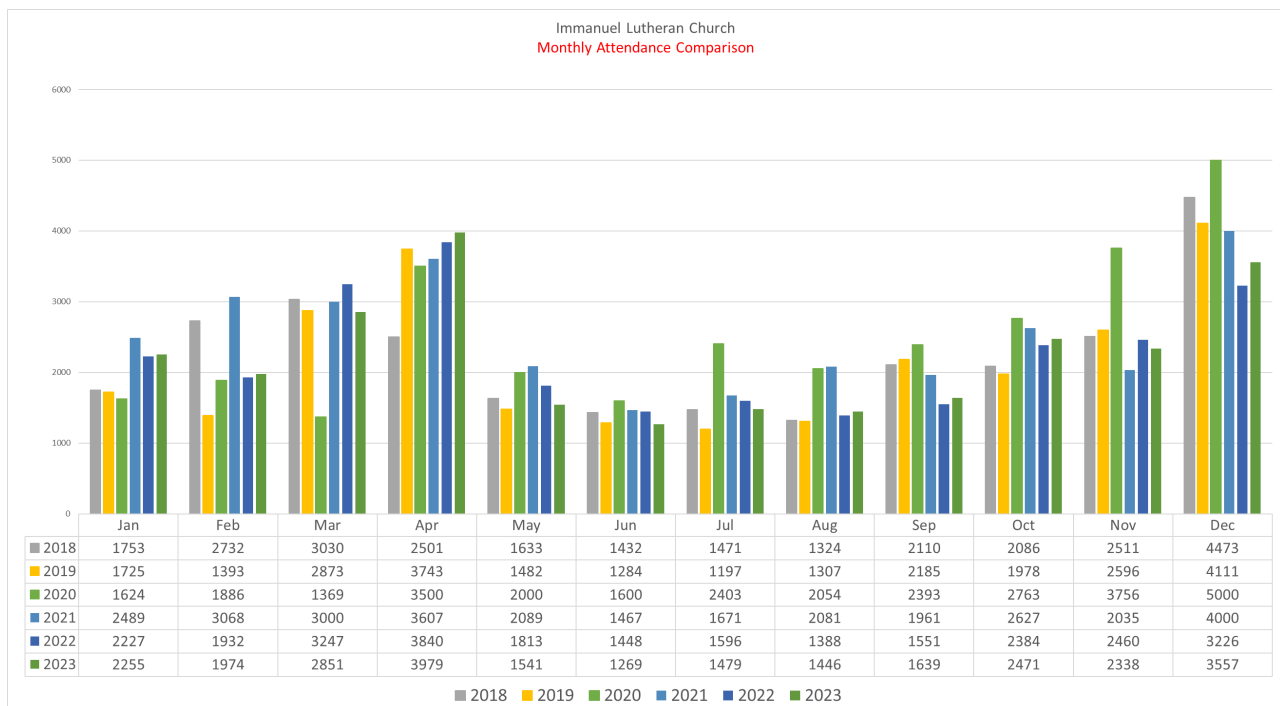
Action Item	Who	Status	Expected Completion date

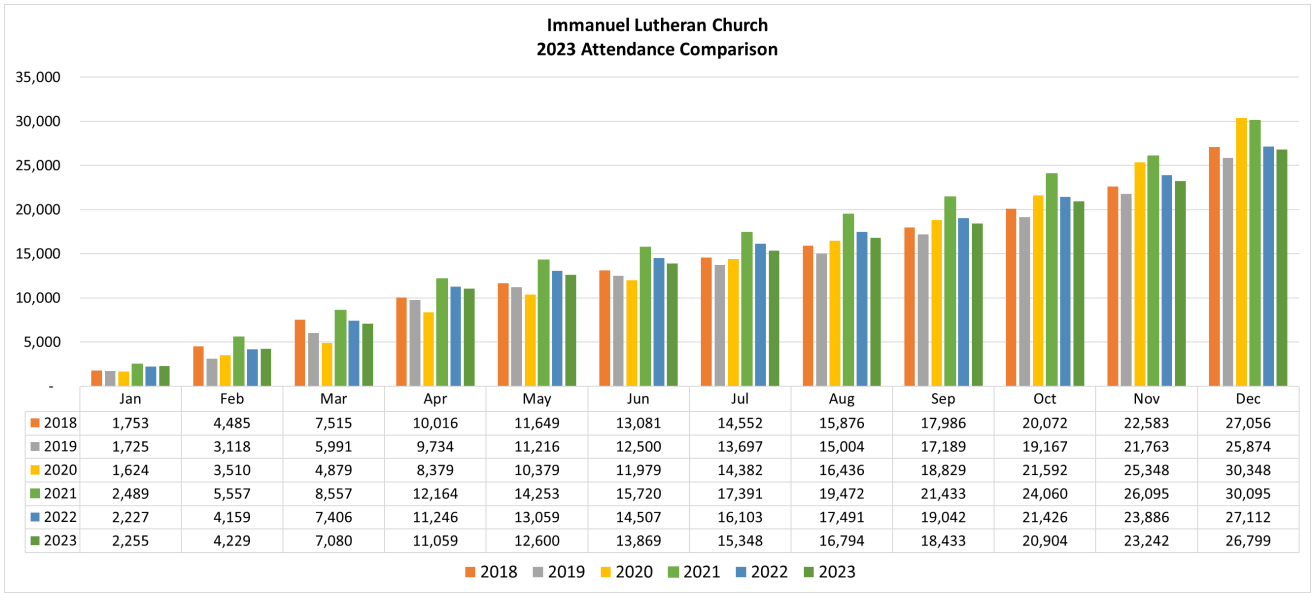
Devotions

Devotion provided by Pastor Paul

Financial Matters

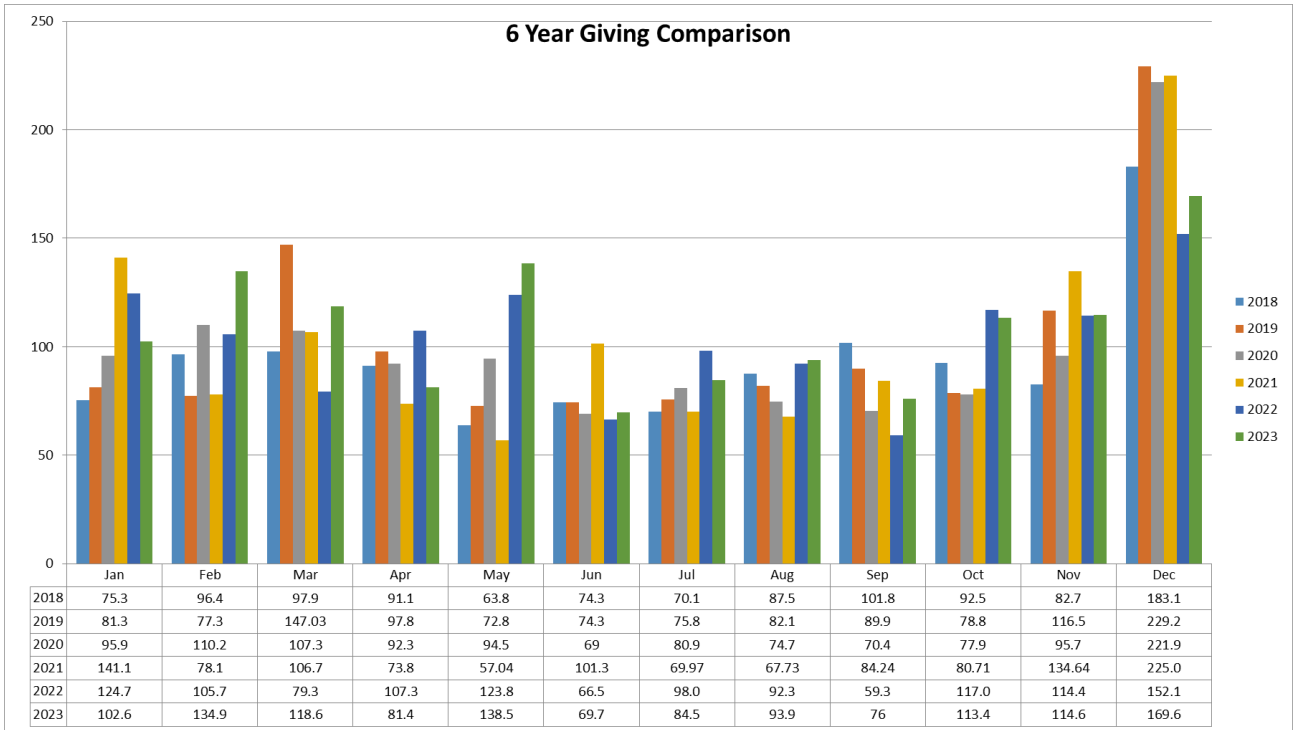
Jennifer presented the attendance and giving information.





Attendance

- December attendance 3557 (higher than 2022). Consistent over past 5 years
- Delta with Christmas Eve on Sunday lowers numbers slightly
- Annual attendance of 26,799 is consistent
- 76% in person for December
- 1,200 on Christmas Eve
- 125 Christmas Day



Giving

- \$169,600 in December which exceeded December 2022
- Ended with +3.5% of budget
- Total 2023 giving was 4.7% ahead of giving in 2022

Raise the Roof Campaign Tracking

April 2022 - April 2025 3 Year Pledge TOTAL: \$ 421,214

Year	Month	Received	Total campaign Receipts	Actual %	Expected %
2023	Dec	\$ 17,302	\$ 304,314	72%	57%

Raise the Roof

- Collected \$17,302 in December
- Campaign to date \$304,314 collected (72% of pledged)

Financials

Connie presented the financial information

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	\$ 151,391	\$ 99,917	\$ 166,268	\$ 66,352		\$ 1,180,805	\$ 1,199,000	\$ 1,223,015	\$ 24,015		\$ 1,223,015	\$ 1,199,000	
Misc. Income	\$ 757	\$ 5,000	\$ 3,299	\$ (1,701)		\$ 59,700	\$ 60,000	\$ 75,406	\$ 15,406		\$ 75,406	\$ 60,000	
Total Recurring Income	\$ 152,148	\$ 104,917	\$ 169,567	\$ 64,651	61.6%	\$ 1,240,505	\$ 1,259,000	\$ 1,298,421	\$ 39,421	3.1%	\$ 1,298,421	\$ 1,259,000	103.13%
Benevolence - ELCA (9%)	\$ 13,625	\$ 8,992	\$ 14,964	\$ 5,972		\$ 106,012	\$ 107,910	\$ 110,049	\$ 2,139		\$ 110,049	\$ 107,910	
Benevolence - Other (8%)	\$ 12,111	\$ 7,993	\$ 13,301	\$ 5,308		\$ 104,272	\$ 95,920	\$ 97,841	\$ 1,921		\$ 97,841	\$ 95,920	
Church Expenses	\$ 84,631	\$ 85,105	\$ 100,908	\$ 15,802	18.6%	\$ 929,594	\$ 1,021,266	\$ 987,727	\$ (33,539)	-3.3%	\$ 987,727	\$ 1,021,266	96.72%
Program Expenses	\$ 2,653	\$ 4,552	\$ 4,561	\$ 9	0.2%	\$ 73,602	\$ 54,624	\$ 63,743	\$ 9,119	16.7%	\$ 63,743	\$ 54,824	116.27%
Total Recurring Expenses	\$ 125,663	\$ 106,643	\$ 133,734	\$ 27,091	25.4%	\$ 1,213,480	\$ 1,279,720	\$ 1,259,360	\$ (20,360)	-1.6%	\$ 1,259,360	\$ 1,279,920	98.39%
Recurring:													
Giving less Expenses	\$ 26,485	\$ (1,727)	\$ 35,833	\$ 37,560		\$ 27,026	\$ (20,720)	\$ 39,061	\$ 59,781		\$ 39,061	\$ (20,920)	
General Fund Balance		<u>Prior Month</u>	<u>This Month</u>	<u>Inc / (Dec)</u>									
		\$ 698,368	\$ 677,452	\$ (20,916)									
Highlights													
* December giving was up vs LY													
* Giving exceeded expenses by \$39K for the year													
* Income ended the year \$39.4 Greater than budget, but \$11.5K of that favorability is due to an accounting change.													
* Expenses ended the year \$20K less than budget - favorability in Personnel expense - operated with out assoc pastor and Praise Band worship leader part of year.													
* \$63.3K Dec Raise the Roof expenditures drove the decrease in the general fund. Overall, general Fund remains in a solid position													

2023 Budget Recap

- Income at almost \$1,300,000
- \$39,421 above budgeted
- Personnel expenses -\$39,000 lower
 - Pr. Dan started later in year
 - No Servant Song director
- Building & program expenses on target to 2023 budget
- Benevolence up because income was up
- Total expenses were \$1,259,000 with \$20,000 favorability
- Income vs expenses gives us favorability of \$39,000

Discussion about positive attitudes of congregation about staff, programming
Attendance and budget are a positive reflection of the health of the congregation
Jennifer commented on what good stewards the staff is managing their budgets



Immanuel Lutheran Church
 General Fund Budget - 2023 Actual and 2024 Budget
 1/9/2024

Income	2023 Budget	2023 Actual	2023 Budget Variance	2024 Budget Proposed	2024 Inc/Dec %
Weekly Envelopes*	\$ 1,170,000	\$ 1,189,484	\$ 19,484	\$ 1,210,200	2%
Loose Offering *	\$ 9,000	\$ 12,944	\$ 3,944	\$ 13,000	0%
Special Offering *	\$ 20,000	\$ 20,587	\$ 587	\$ 20,500	0%
Misc. Income	\$ 55,000	\$ 61,622	\$ 6,622	\$ 62,500	1%
Thrivent Choice	\$ 2,000	\$ 1,655	\$ (345)	\$ 1,600	-3%
Room Usage Fees	\$ 3,000	\$ 620	\$ (2,380)	\$ 600	-3%
Children's Ministry		\$ 5,570	\$ 5,570	\$ 5,600	1%
Youth Ministry		\$ 4,189	\$ 4,189	\$ 4,200	0%
Applied Youth Fundraising		\$ 705	\$ 705	\$ 700	-1%
Applied Youth Scholarships		\$ 1,045	\$ 1,045	\$ 1,100	5%
God's Gifts	\$ 1,259,000	\$ 1,298,421	\$ 39,421	\$ 1,320,000	2%

*Used for Benevolence calculations

Expenses	2023 Budget	2023 Actuals	2023 Budget Variance	2024 Budget Proposed	2024 Inc/Dec %
Personnel	\$ 866,616	\$ 827,646	\$ (38,970)	\$ 910,754	10%
Office Supplies and Exp	\$ 50,950	\$ 56,120	\$ 5,170	\$ 55,700	-1%
Building Expenses	\$ 103,700	\$ 103,961	\$ 261	\$ 110,900	7%
Program Expenses	\$ 54,824	\$ 63,743	\$ 8,919	\$ 62,948	-1%
Benevolence	\$ 203,830	\$ 207,890	\$ 4,060	\$ 211,429	2%
Total Expenses	\$ 1,279,920	\$ 1,259,360	\$ (20,560)	\$ 1,351,731	7%
Variance (Inc. - Exp)	\$ (20,920)	\$ 39,061	\$ 59,981	\$ (31,731)	

Utilize 2023 Cash Reserves to offset 2023 budget:

\$ 31,731

Immanuel 2023 closing general account balance	\$ 677,452
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Key 2024 Budget Assumptions

- Assuming \$20K growth in weekly envelope/pledged giving
- Personnel - 3% cost of living adjustment for staff.
- Hire open Servant Song Worship Director (budgeted for 9 months) leader position, assume we are fully staffed for the entire year.
- Benevolence planned at 9% to the ELCA and at 8% to other ministry partners. (flat to 2023 budget)
- Expense reductions have been taken in multiple areas and additional cost savings initiatives are being reviewed to minimize expenses.

2024 Budget assumptions

- Income growth of 2% (supported by pledges received for 2024)
- Planned 3% cost of living (COLA) increase for staff
- Assuming current staffing, and filling open Servant Song position
- Increase of 5% total in personnel expenses (3% is COLA)
- Benevolence 17% (same as 2023), 9% to ELCA, 8% to ministry partners
- Expenses taken down in some program areas
- Building expenses increased due to utilities & insurance
- Total budgeted expenses 7% higher at \$1,359,000
- Plan to apply \$29,868 in excess (reserves) to balance budget

Staff update – Kelly

- Annual reports printed NOON Thursday, missing reports should be in tomorrow.
- Staff retreat 1/30/24. We will bring our thoughts/ideas to the council retreat for further discussion and brainstorming
- Final 2023 Audit meeting this week. We did have a CPA review some journal entries.

Ministry Team Updates/Pastoral Acts:

- Pastor Dan
 - Christmas was great, first one here.
 - Figuring out how to approach new things in 2024
 - Looking at new (old) things: Faith Groups, Intergenerational events
 - Discussion about the importance of having opportunities to build connections (like Tables of 8)
 - Family Camp at Outlaw Ranch is full unfortunately so we had to cancel 2024 plan. Will plan early for 2025.
 - Looking forward to learning how Lent goes here
- Deacon Savannah
 - Holiday Christmas stores went well. Need is great (they had to turn clients away at Salem).
 - Mitten tree was 3X more
 - Over \$1,000 in gift cards for PROP
 - 2024 need to create committees for Service & Justice. Have ministry champions, but need a committee to partner with Savannah.
 - Hops & Hope starting back again in January on the 4th Monday
- Pastor Paul
 - Still looking for Social Ministries rep
 - 5 funerals in Dec. 25 for year
 - 4 baptisms in Dec.
 - Clergy team met to plan Lent. Creation Care theme
 - Thankful for beautiful Advent & Christmas services
 - Council retreat in spring – recommending we hold it at Redeemer Lutheran in Mpls. Received request from Bishop if we had additional funds to help. They were not going to meet payroll. We were able to send benevolence (with extra) of \$3,700 in December. Would like to continue to build & grow connection
 - Invited everyone to Interfaith event Jan 21st. Could use greeters & ushers.

Council Recognition

- The following members are ending their council terms: Jennifer, Phil, Kristi, Jolene T.
- Paul S. took time to recognize each for their commitment to their ministry areas and the council. Their dedication has been appreciated and they will be missed!

Council Committee updates

Middle School/High School (Phil, Jolene T., Lisa)

- Confirmation caroling in Dec.
- Service projects Jan. 24th
- Service Learning Trip to Duluth – expanded to grades 6-12 this year for students who want to go instead of NYG
- Youth Rejoice! Last weekend of February
- July NYG in New Orleans – going with Mt. Olivet Plymouth

Adult Faith Formation (Nancy)

- Catching up post holiday and finalizing annual report.
- A lot of activity in 2023 to be grateful for!
- Grateful we can meet the needs of so many people

WMA (Winnie)

- A lot of music & worship in December!
- Fun to watch participation of congregation
- Thankful to Kyung for his hard work preparing worship
- Over a bit on budget – goal this year is to have music organized well enough to not order as much music
- Faure' Requiem for Easter
- Altar Guild looking for members. Looking for teams so workload is less.
- Children's Choirs doing well.
- Goal for more visual art with kids this year

Fellowship (Mike/Angie)

- Budget was 'off' because compostable products went up so high
- Have doubled balances in dedicated accounts for Café, Funerals, Smorgasbord, and Fellowship.
- Highlights this year
 - Welcome Weekend – served 225
 - Started creating committees
 - Serving 60-70 on average weekly
- Soup during Lent
- Lots of things missing in kitchen lately (disposables, coffee, etc.). Going to be locking these items in the kitchen closet.
- Still passionate about inviting the broader community to Wed Café
- Sunday coffee – lost volunteers because of switch to real coffee cups. Mike is offering to do the dishes on Thursday for Sunday & Wednesday.

Children's (Emily)

- Child-led advent went well - we got great feedback but welcome any additional feedback from the group
- Advent take-home - not much feedback on this year's book, but some good. We brainstormed some ideas for coming years, but we don't have to give something every year.
- Summer registration opens soon.
 - Family camp - Outlaw Ranch is full - we had some good discussion about family camp and the purpose it could serve in the future - mainly for families with young kids, as there are so many options for other age groups.
 - Immanuel does so many things - maybe rotating some of them would make sense e.g. backpacking, family camp, holden
 - For families with young kids, maybe add a summer event e.g. picnic
 - Parents/moms group
- Grace is attending the Youth Extravaganza in late January

Properties (Mark) *Submitted by email prior to meeting*

- HVAC Replacement
 - Cody Kropp, our project manager from Horwitz is estimating delivery for the new HVAC unit in early March (3/11)
 - Replacing window in Deacon Savannah's office
- New window from Home Depot scheduled to be installed on Jan 12
- City of Eden Prairie Backflow Prevention Survey/Audit
 - 6 water-related risks have been identified to be remediated in a reasonable time frame 'to avoid additional risk to the drinking water in our facility'

- Backflow remediations related to: kitchen dishwasher, baptismal font, garden hose faucet & piping on West side of church
- One plumber bid has been received, expecting the second estimate this week
- **NOTE: we're planning to bypass the hot water/mixer to the baptismal font which hasn't been used in years. This should make the remediation cheaper and less to deal with in the piping closet. Please discuss with Exec Council to ensure there are no concerns with this.**

Adjourned at 8:42pm with the hymn "We Gather Together"