



January 14, 2025 Executive Committee Meeting Minutes

Date: 01-14-2025	Time: 6:00 PM	Location: Fellowship Hall
Attendees: Pastor Paul, Pastor Dan, Kelly Meyers (Church Administrator), Paul Savereide (President), Julie Maes (VP), Connie Cadden (Treasurer), Kim Whalen (Secretary), Tom Getchius (Incoming President)		
Absent: Rick Ites (Financial Secretary)		
Call To Order: 5:58 PM Devotion: Julie Adjourned: 7:32 PM		
Approval of December 2025 Meeting Minutes: Connie moved, Julie seconded – all voted to approve		

Action Item	Who	Status	Expected Completion date
Communication on Raise the Roof including celebration of success and additional roof section needs	Kelly & Pastor Paul	In Progress	January 2025
Review Continuing Ed policy and form with Program staff at next meeting	Pastor Paul	In Progress	January 2025
Get updated quotes from Tom Total	Kelly	In Progress	January 2025
Initial Plan for timeline for migration to Amplify software platform (for each module)	Kelly	In Progress	January 2025
Reminders to congregation about end-of-year giving	Kelly & Pastor Paul	Complete	December 2024
Have separate budget meeting	Executive Committee	Complete	December 17, 2024
Consider gradual step up of FICA benefit for future years (moved here from budget meeting)	Executive Committee	Future	
2024 Budget numbers summary email and ideas for going forward	Pastor Paul and Paul	Future	

Budget discussion

- Giving did not bump up in December as in other years, which is why we were surprised by the final 2024 numbers. We were looking fine through November, but did not expect the change in giving patterns.
- 2024 showed attendance increases, especially in last quarter
- Cost management was well done in 2024
- 2025 pledge amounts are up compared to 2024
- 2% budgeted increase for giving supported by:
 - pledges up
 - hope that some Raise the Roof giving will move to general budget
- Ideas for being better at predicting December:
 - analysis of demographics, such as people moving into retirement
 - analysis of pledged vs. actual and non-pledged giving
- Reminding people that we need to grow giving to keep up with growing of expenses
- If wanting people to move Raise the Roof funds to general fund, it helps to have a story about where those funds are going.
- Consider asking people who don't give on a regular basis to consider giving on a regular basis.
- Discussed concerns about continuing with a deficit. Last year we went forward with 36k deficit, but ended with a worse deficit than budget
- Decided to only present one budget, with a more modest deficit than last year's budget
 - Change staff 3% raise to 2%
 - Reduce benevolence by 1%.
 - If the congregation rises to the challenge and ends the year with a surplus, we could bump it up
 - We also do benevolence through special fundraisers, so the general fund is not Immanuel's only source of this kind of giving

Pastoral Updates - Pastor Paul

- pledges are up
- grief support group starting again
- beach party coming up soon
- with upcoming staff changes, need to capture institutional knowledge
- preparing for season of Lent
- three retired pastors from congregation will preach during Lent

Staff Update - Kelly M.

- Terrie not planning to apply for new position
- MaryKay is considering it and asking questions about the new position
- Audit committee did a great job and sent very thorough 2024 audit results. They deemed the 2024 books materially accurate
- Software conversion went well. Still setting up some custom fields. Working through permissions. Counters training went well with first group of counters. Manually entering member giving into profiles. Next big piece is electronic givers. Liking the financial system.
- Funeral fees - funeral coordinator fee. Covers hours of being on site when not during work hours. Other funeral-related work can happen during work hours. Similarly if staff member during work hours is covering tech duties, the family would not be charged for this time.

Raise the Roof Campaign Tracking

April 2022 - April 2025

3 Year Pledge TOTAL: \$

421,214

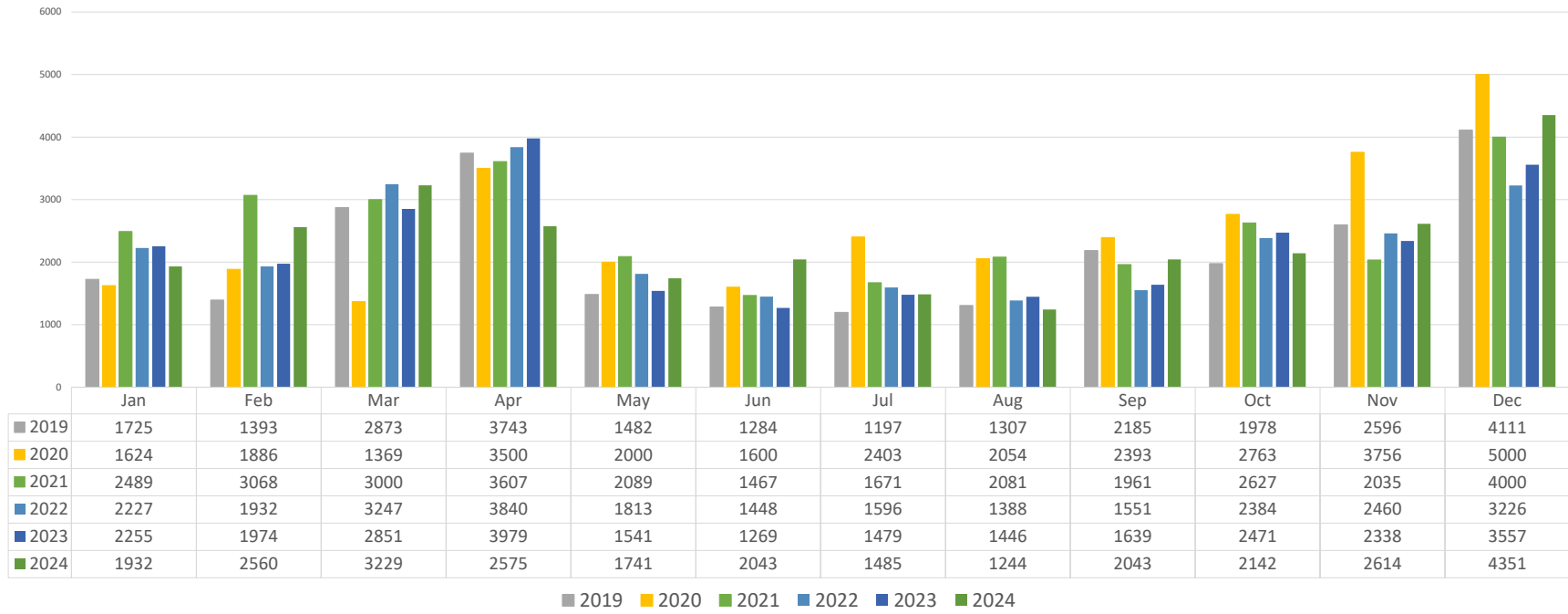
Year	Month	Received	Total	Actual %	Expected %
2022	Apr	\$ 11,998	\$ 11,998	3%	3%
2022	May	\$ 22,030	\$ 34,028	8%	6%
2022	June	\$ 50,788	\$ 84,815	20%	8%
2022	July	\$ 14,044	\$ 98,859	23%	11%
2022	Aug	\$ 8,530	\$ 107,389	25%	14%
2022	Sept	\$ 12,384	\$ 119,773	28%	17%
2022	Oct	\$ 13,013	\$ 132,786	32%	19%
2022	Nov	\$ 9,893	\$ 142,679	34%	22%
2022	Dec	\$ 17,214	\$ 159,893	38%	25%

2023	Jan	\$ 12,461	\$ 172,354	41%	28%
2023	Feb	\$ 13,342	\$ 185,696	44%	31%
2023	Mar	\$ 12,876	\$ 198,572	47%	33%
2023	Apr	\$ 7,802	\$ 206,374	49%	36%
2023	May	\$ 7,825	\$ 214,199	51%	39%
2023	June	\$ 9,619	\$ 223,818	53%	42%
2023	July	\$ 6,969	\$ 230,787	55%	44%
2023	Aug	\$ 12,338	\$ 243,125	58%	47%
2023	Sept	\$ 7,622	\$ 250,747	60%	50%
2023	Oct	\$ 13,103	\$ 263,850	63%	53%
2023	Nov	\$ 23,162	\$ 287,012	68%	56%
2023	Dec	\$ 17,302	\$ 304,314	72%	58%

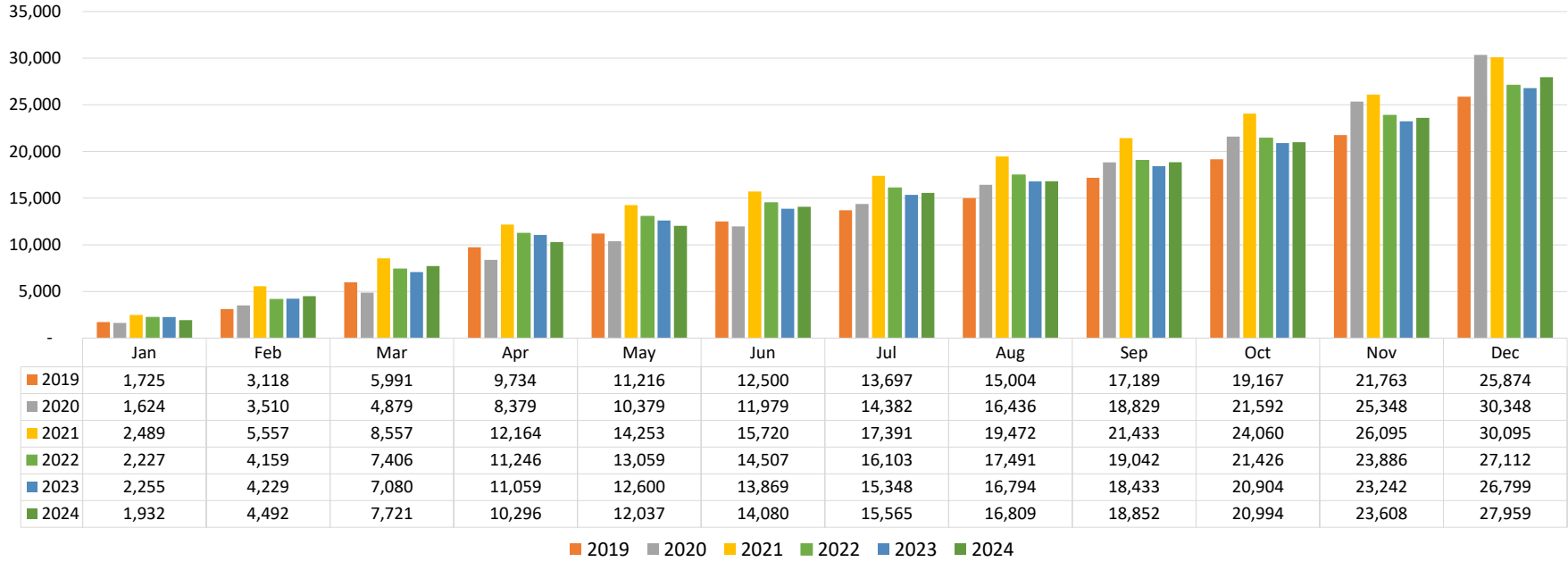
2024	Jan	\$ 10,569	\$ 314,883	75%	61%
2024	Feb	\$ 12,505	\$ 327,388	78%	64%
2024	Mar	\$ 12,119	\$ 339,507	81%	67%
2024	Apr	\$ 8,604	\$ 348,110	83%	69%
2024	May	\$ 16,542	\$ 364,652	87%	72%
2024	June	\$ 7,687	\$ 372,339	88%	73%
2024	July	\$ 5,853	\$ 378,192	90%	78%
2024	Aug	\$ 13,954	\$ 392,146	93%	81%
2024	Sept	\$ 6,997	\$ 399,143	95%	83%
2024	Oct	\$ 5,877	\$ 405,020	96%	86%
2024	Nov	\$ 12,594	\$ 417,614	99%	89%
2024	Dec	\$ 18,667	\$ 436,281	104%	92%

2025	Jan		\$ 436,281	104%	94%
2025	Feb		\$ 436,281	104%	97%
2025	Mar		\$ 436,281	104%	100%

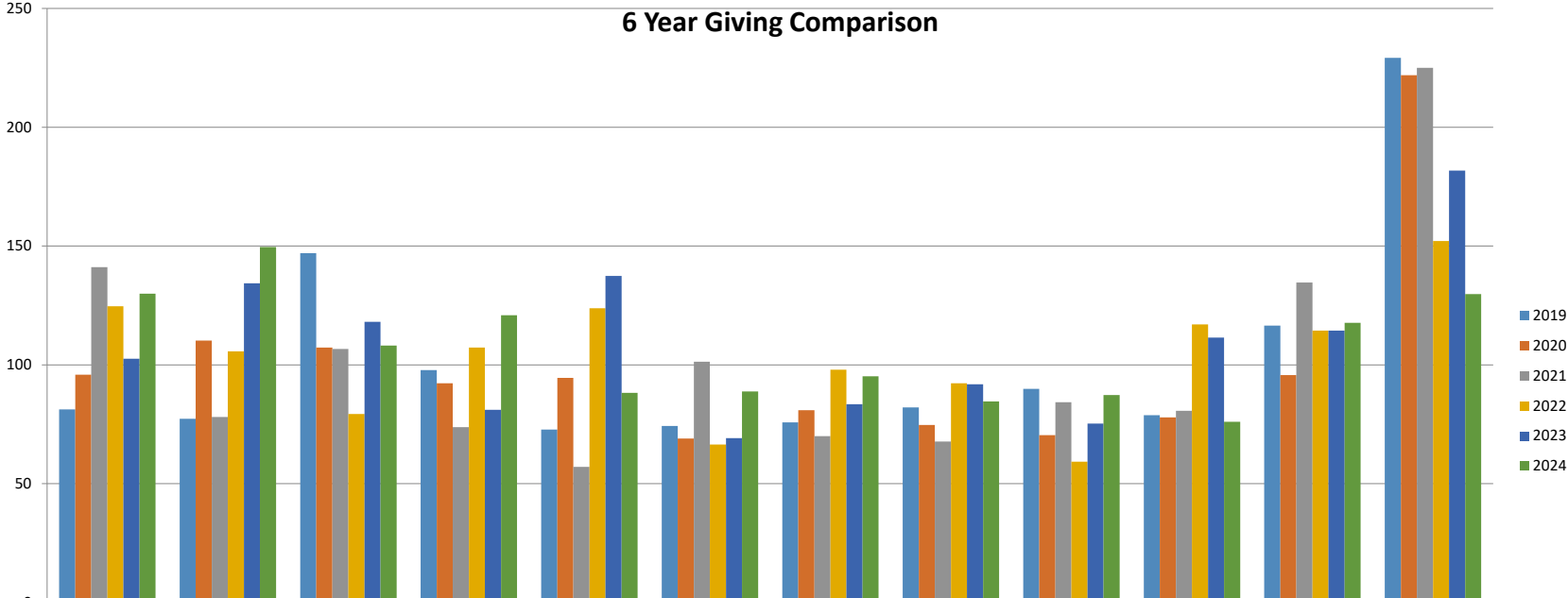
Immanuel Lutheran Church
 Monthly Attendance Comparison



Immanuel Lutheran Church 2024 Attendance Comparison



6 Year Giving Comparison



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2019	81.3	77.3	147.03	97.8	72.8	74.3	75.8	82.1	89.9	78.8	116.5	229.2
2020	95.9	110.2	107.3	92.3	94.5	69	80.9	74.7	70.4	77.9	95.7	221.9
2021	141.1	78.1	106.7	73.8	57.04	101.3	69.97	67.73	84.24	80.71	134.64	225.0
2022	124.7	105.7	79.3	107.3	123.8	66.5	98.0	92.3	59.3	117.0	114.4	152.1
2023	102.6	134.3	118.1	81.1	137.4	69.2	83.4	91.8	75.3	111.5	114.4	181.8
2024	130.0	149.6	108.2	120.9	88.2	88.8	95.2	84.6	87.3	76.1	117.7	129.8

2024 YTD	2023 YTD	2022 YTD	2021 YTD	2020 YTD
Actual	Actual	Actual	Actual	Actual
\$1,276	\$1,301	\$ 1,240	\$1,220	\$ 1,191

**Immanuel Lutheran Church
Dec-24
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	\$ 166,268	\$ 165,675	\$ 127,961	\$ (37,714)		\$ 1,223,015	\$ 1,243,697	\$ 1,228,790	\$ (14,907)	-1.2%	\$ 1,228,790	\$ 1,243,700	
Misc. Income	\$ 15,545	\$ 3,503	\$ 1,887	\$ (1,616)		\$ 87,652	\$ 76,303	\$ 50,272	\$ (26,031)		\$ 50,272	\$ 76,300	
Total Income	\$ 181,813	\$ 169,178	\$ 129,847	\$ (39,331)	-23.2%	\$ 1,310,667	\$ 1,320,000	\$ 1,279,062	\$ (40,938)	-3.1%	\$ 1,279,062	\$ 1,320,000	96.90%
Benevolence - ELCA (9%)	\$ 14,964	\$ 14,911	\$ 11,516	\$ (3,394)		\$ 110,071	\$ 111,933	\$ 110,591	\$ (1,342)		\$ 110,591	\$ 111,933	
Benevolence - Other (8%)	\$ 13,301	\$ 13,254	\$ 10,237	\$ (3,017)		\$ 97,841	\$ 99,496	\$ 98,303	\$ (1,193)		\$ 98,303	\$ 99,496	
Church Expenses	\$ 95,630	\$ 90,297	\$ 90,673	\$ 375	0.4%	\$ 983,705	\$ 1,083,570	\$ 1,098,298	\$ 14,728	1.4%	\$ 1,098,298	\$ 1,077,354	101.94%
Program Expenses	\$ 59	\$ 4,728	\$ 4,915	\$ 187	4.0%	\$ 51,866	\$ 56,732	\$ 32,574	\$ (24,158)	-42.6%	\$ 32,574	\$ 62,948	51.75%
Total Expenses	\$ 123,954	\$ 123,190	\$ 117,340	\$ (5,849)	-4.7%	\$ 1,243,483	\$ 1,351,731	\$ 1,339,767	\$ (11,964)	-0.9%	\$ 1,339,767	\$ 1,351,731	99.11%
Giving less Expenses	\$ 57,859	\$ 45,988	\$ 12,507	\$ (33,481)		\$ 67,184	\$ (31,731)	\$ (60,706)	\$ (28,975)		\$ (60,706)	\$ (31,731)	

Cash Reserves used to balance budget

	Prior Month	This Month	Inc / (Dec)
General Fund Balance	\$ 557,781	\$ 558,784	\$ 1,004
Total Unrestricted Funds	\$ 427,740	\$ 405,530	\$ (22,210)
Bremer Unrestricted Fund	\$ 223,447	\$ 186,543	\$ (36,904)
Fidelity Investment Account	\$ 204,293	\$ 218,987	\$ 14,694
Petty Cash	\$ 50	\$ 50	\$ -
Raise the Roof	\$ 11,888	\$ 28,055	\$ 16,167
Endowment	\$ 5,103	\$ 5,103	\$ -
All Other Restricted Funds	\$ 113,000	\$ 120,046	\$ 7,046

Month of Dec Results	Income \$39.3K unfavorable to budget Expenses \$5.8K favorable to budget
2024 Year End Results	Income 1.28 million for year; 40.9K unfavorable to budget Expense 1.34 million for the year; \$11.9 favorable to budget
	Income - Expenses = \$ (60,706)
	Actual vs Budget = \$ (28,975)