

Action Items (Quick View)

- **Council:** Review the [Financial Operations Policy Manual](#); vote/approve at the May meeting.
- **Council:** Review the [2026–2027 budget proposal](#) (and [additional detail in this document](#)). Be prepared to approve in May.
- **Synod Assembly invite for lay leaders:** Let Pastor Kent know by May 2 if you plan to attend Synod Assembly (May 15–16).

Minutes

1. Opening & Approvals

- **Opening devotions:** Naomi
- **Call to order:** Council called to order at 7:00 pm
- **Attendance & quorum:** Quorum established (5 Council members required). Present: Jim, Naomi, Sarah, Andrew, Pam, Jayanti; staff: Pastor Kent, Mary, Nancy Johnson; Treasurer: Carol.
- **Agenda:** Approved (M/S Pam/Naomi).
- **Prior minutes:** Approved (M/S Jim/Pam).

2. New Business

2.1 Children, Youth & Families (CYF) — Discovery Process & Hiring

Update: Council reviewed the Discovery Team’s final report ([link](#)). Pastors Marty, Kent, and Nick are convening a team to begin the hiring process. The intent is to retain the intern position at RLC (Taylor Mickley will remain).

2.2 Pastor Kent — One-Year Review

Update: On April 21, Council members, personnel, and a member of the Call Committee will participate in the review. Reference document: [link](#).

2.3 Synod Updates

Update: Council received a recap of the Synod Bishop candidates forum (April 12). Synod Assembly is May 15–16. The congregation is allowed six lay leaders to attend (plus pastors); a mix of members and leaders is encouraged. **Reminder:** Interested lay leaders should let Pastor Kent know by May 2.

2.4 Facilities Staffing

Update: A new custodian is starting April 21.

2.5 Annual Meeting & Budget 101

Dates: Budget 101 is scheduled for Aug 18 at 7:00 p.m. Annual Meeting is Aug 23.

2.6 Financial Operations Policy Manual

Update: Naomi and Nancy are leading the review. The document is in the April council folder: [link](#).

2.7 Budget Update

Update: Financial position is positive due to strong giving and lower expenses. A 2026–2027 budget is proposed with a 1.73% increase, including proposed staff raises of 3%.

ACTION ITEM: Council should review the 2026–2027 budget proposal and be prepared to approve in May.

2.8 Nominating Committee

Decision: Nominating Committee report received; candidates approved (M/S Naomi/Jim).

Next steps: Nominating will collect short bios and headshots. Council orientation retreat is being planned for late summer.

Note: Council has 60 days to fill vacant positions. Proposal to fill the empty seat vacated by Dot Probst by Dave Werner.

2.9 Policies

Decision: Operational Ethics and Safe Kids Policy were approved in April and are archived.

2.10 Fundraising / Stewardship Events

Update: The pRaise campaign was canceled due to the current positive financial position.

Instead, RLC will host a Jazz Concert and reception on May 31. Looking ahead, stewardship efforts will be strengthened and a Fall block party may be held in conjunction with mission & ministry kick-off.

2.11 Campus Security / Safety Task Force

Update: The Campus Security/Safety Task Force is up and running. A charter will be shared in May. The task force is revising the campus emergency plan, discussing training needs, and supporting the plan update.

2.12 Insurance Update

Update: Council discussed the insurance market and premium history (hopeful return toward normal market rates):

- **2022–23:** \ \$29k; somewhat limited coverage; policy was used heavily.
- **2023–24:** \ \$159k after Church Mutual dropped the policy, moving RLC into a secondary market; many churches/religious organizations were dropped at the same time.
- **2024–25:** \ \$86k; very basic coverage.
- **2025–26:** \ \$76k; general liability coverage; very limited professional liability; D&O; cyber insurance coverage starting Aug 1.

2.13 Website

Update: Ryan assembled a team that is working on a new website plan.

2.14 Properties / Facilities Projects

Decision/Update: Council is moving forward with the proposal from Life Save for fire monitoring hardware (\\$16,380) and authorized budgeting for the project up to \\$20,000. The expenditure was approved by Finance. Maintenance priorities are being reviewed for near-term and long-term needs.

2.15 Habitat for Humanity

Update: Habitat for Humanity Spring event is postponed until the house is completed. RLC will volunteer at the house May 20–21. Habitat is also seeking an RLC liaison for Habitat's Holy Hammers group.

2.16 Constitution Review

Update: An initial meeting with Synod was held. A task force has been formed (lead: Jim). Volunteers listed: Carrie Hanton, Mona Lacore, and KJ Bach (advisor); Naomi and Jim (advisors). Additional volunteers are welcome.

3. Staff Reports

Senior Pastor (Pastor Kent): Report received. Included was a preview of the Stewardship for All Seasons and capital campaign, featuring a draft stewardship calendar plan: (1) ministry budget, (2) stewardship and intention of giving, (3) annual meeting to approve the budget based on intentions to give. The Stewardship for All Seasons program, led by Pete Reuss, is a two-year synod initiative, costing \$2,900. Pastor Kent will provide an update at the Zoom meeting scheduled for April 28 at 8:00 p.m.

Associate Pastor (Pastor Marty): Report stands as written.

Finance & Administration (Nancy): Report received. Highlights include receipts and offerings over budget, newsletter and snowplowing expenses higher than budget, and overall expenses approximately half of last year.

Administrative Assistant (Mary): Report stands as written.

Associate Pastor (Pastor Marty): Report stands as written.

Finance & Administration (Nancy): Report received. Highlights included receipts/offerings over budget; newsletter and snowplowing expenses higher than budget; overall expenses approximately half of last year.

Administrative Assistant (Mary): Report stands as written.

4. Committee Liaison & Project Team Reports

- **Mission & Outreach (Karen Rogers):** Stands as written.
- **Finance (Naomi):** Stands as written.
- **Endowment (Jayanti Ray):** Grant deadline is May 1. [Endowment charter](#) approved at the last Endowment meeting. End of Life/Legacy giving event is May 11.
- **Justice & Congregational Learning (Andrew Olson):** Andrew shared highlights from his report.
- **Small Groups and Care Team (Pam McCulloch):** Pam highlighted the Men's Group; very active month.
- **Children, Youth & Families (Nancy Brown):** Stands as written.
- **Nominating (Sarah Richter):** Stands as written.
- **Organ Project Team:** Stands as written.
- **Properties Project Team:** Stands as written.

5. Adjournment

Adjournment: Meeting adjourned at 8:17 p.m. **Closing prayer:** Pam.

Appendix: Headlines / Key Communications (Next 30 Days)

Volunteer opportunity — Ryan Avenue Habitat House: The former child-care house at the east end of the north parking lot was sold to Habitat for Humanity last spring and is being renovated. Volunteer groups (Bud's Bunch and the Holy Hammers) are supporting the work. Holy Hammers includes 14 area churches and would like a representative from RLC. Members/friends of Roseville Lutheran can volunteer May 20–21 (daily volunteer limits apply). [Sign-up to volunteer here](#). Contact Jim Stark: jim.stark3215@gmail.com

Youth director hiring: Pastors Marty and Kent as well as Nick Clarck are convening a new committee to hire a youth director.

Stewardship/Finances: Thank you and keep it up. While the financial position is positive, it is in part due to two positions going unfilled; filling those roles will require continued congregational support.



Roseville Lutheran Church

Finance Policy & Procedure Manual

Date: April 14, 2026

Updated by Carol Garbisch

Reviewed and approved by RLC Finance Committee

To be approved by RLC Council

Roseville Lutheran Church Finance Policy and Procedure Manual

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Roseville Lutheran Church Finance Policy and Procedure Manual

PURPOSE

The purpose of this document is to establish procedures and policies surrounding financial matters. This document is subject to change. RLC's Finance Committee is responsible for recommending and managing additions or deletions to this document. All changes must be approved by Council. This document is not intended to be an all-inclusive and complete set of policies and procedures but instead serves as an initial framework that will continue to grow over time as needed. In the event of discrepancies between this manual and RLC's Constitution or By-Laws, the latter shall prevail.

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JOB DESCRIPTIONS

RLC Council

1. Report to the Congregation
2. Approve and recommend annual budget
3. Report annual spending
4. Appoint an ex-officio Treasurer to the Finance Committee from the congregation
5. Designate bank and broker signatories
6. Approve all fund-raising strategies and events
7. Approve the investment policy
8. Establish long range vision and plan
9. Authorize all borrowing or indebtedness
10. Provide final authority for all finance operations
11. Other duties in accordance with the Constitution and By-Laws

Treasurer

1. Monitor and report to RLC Council on the financial operation and circumstances
2. Serve on Finance Committee
3. Review all finance reports
4. Educate Council on finance systems
5. Advise Council on finance matters
6. May serve a maximum of two consecutive 3-year terms
7. Review all bank reconciliations
8. Attend Finance Committee meetings as an ex-officio non-voting member of the Finance Committee

Church Business Administrator (CBA)

1. Supervise recording of all receipts by category
2. Supervise posting of all contributions to individual accounts
3. Reconcile monthly bank statements
4. Promptly liquidate non-cash gifts
5. Supervise preparing Contribution Statements for all donors as directed (at least twice a year) One must be sent for the calendar year by January 31 of each year per IRS code
6. Maintain disbursement records
7. Maintain chart of accounts
8. Coordinate the preparation of checks for authorized signatures
9. May serve as one of two signatories on checking accounts
10. Safeguard blank checks and all financial records
11. Manage payroll systems and submit payroll bi-monthly
12. Other duties as assigned/needed. May include supervising staff, HR, Insurance, and attending Endowment meetings

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Financial Assistant (FA)

1. Record all receipts by category
2. Post all contributions to individual accounts
3. Provide letters to Donor Advised Fund (DAF) and Qualified Charitable Distribution (QCD) donors
4. Assist with monthly bank reconciliation
5. Prepare Contribution Statements for all donors as directed by CBA and Senior Pastor
6. Prepare checks weekly or as needed and requested by CBA
7. Safeguard blank checks and all financial records
8. Enter payroll bi-monthly to be reviewed and submitted by CBA

Finance Committee

The Finance Committee is charged with the tasks of helping the Church Council in keeping RLC financially viable and in advising the Council on issues of long-range Finance planning and reviewing the impact of new programs or changes in existing programs on the Church's finances

1. Meet with the Church Business Administrator (CBA) monthly to receive and review the Finance statements, including comparisons to budgets and benchmarks; report concerns to the Council as to situations that threaten overall Finance well-being; review short-term cash needs and review any action staff have taken to address cash shortages
2. Review and make recommendations as to investment of Church funds (excluding Endowment Fund assets, which is the responsibility of the Endowment Committee)
3. Assist the Treasurer and advise the Council on opening/closing of bank accounts; securing of outside financing and other matters related to banking relationships
4. Review and advise the Council on major new programs and capital fund drives, including impact on Roseville Lutheran's overall Finance viability
5. Provide advice to the CBA and Treasurer on changes in accounting policies and procedures
6. Annually, under the supervision of the President-elect and in conjunction with the Treasurer and CBA, assist in the preparation of annual operating and capital budgets
7. Periodically review the Church's management information systems with the Finance staff and make recommendations to the Council regarding any major expenditures needed to keep the system up to date
8. Periodically (at least annually) review the Church's insurance coverage, including meeting with insurance broker when advisable
9. Meet with internal/external auditors and review their reports. Advise Council of matters arising from audits
10. Members: Three elected voting members from the congregation
11. Ex-officio members: Senior Pastor, President Elect (Finance Chair), CBA and the Treasurer

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Audits – Expectations from Internal and External Audits

1. Internal Audit recommended to be completed every year within 3 months of the fiscal year end by two or more qualified persons not otherwise involved in church finance operations (preferably persons who have some history with the RLC finances)
2. External Audit recommended to be completed every 3-5 years by an outside organization – preferably an organization that has done an audit for RLC in the past
3. Both Internal and External Audits to do the following
 - a. Perform financial review following the fiscal year-end closing
 - b. Investigate all irregularities
 - c. Make recommendations regarding internal accounting and financial controls
4. The Finance Committee is responsible for determining who shall complete the above tasks, subject to approval by Council

Endowment Committee

1. CBA is an ex-officio member of the Endowment Committee
2. CBA will attend meetings as requested or needed
3. Oversee the Endowment Fund and its stewardship in accordance with the Church Constitution and By-Laws
4. Report to the Church Council
5. Coordinate fund raising efforts for the Endowment Fund
6. Adopt investment policy, to be approved by the Council
7. Oversee the investment of all Endowment Fund assets in accordance with the Investment Policy
8. Recommend grants in accordance with policy adopted by the Endowment Committee and approved by the RLC Council
9. All grants are to be approved by Council and promptly communicated to the CBA

Signatories

1. Review supporting documentation for all checks prepared by the Financial Assistant
2. Sign all checks that have satisfactory supporting documentation
3. Council shall authorize signatories every year after Annual Meeting or as needed

Ushers

1. Report to Lead Usher
2. Receive all offerings during church services
3. Place all offerings in safe
4. Never be alone with the offering before it is placed in the safe

Counters

1. Count offerings in teams of two or more within three business days after Sunday
2. Each counter must sign the counting record

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PROCESSING INCOME

Cash Income

1. All money received will be processed under the direction of the FA/CBA
2. Money received through a church event will be the responsibility of the event director and will be delivered to the church office or placed in the safe in a sealed envelope with the amount posted on the front of the envelope with signatures of two people who counted the receipts
3. All monies received during the week will be secured by the FA/CBA in a locked office
4. Monies received through regular services will be locked in the safe, in bags designated for each service
5. Within three business days after Sunday two or more counters will prepare the weekly deposit. The Counters sheet will be filled out and signed by all counters. The copy will be given to the CBA. The original will be placed on file, with an e-mail report to the Senior Pastor. The Financial Assistant or CBA will take the deposit to the bank
6. Monies collected from other activities (sales, socials, etc.) will be counted and signed for by two unrelated adults and promptly submitted to the CBA. These monies are tallied and deposited by the Financial Assistant or CBA
7. Church monies will never be taken to a private home
8. No person will ever be alone with the offering except when taking to the bank to deposit
9. All possibilities for collusion or theft will be fully minimized when possible

Online Giving

The processors of online giving are Vanco and Payment Brands (Shelby vendor). Members can contact the Financial Assistant or CBA to enter their online donation. Members are also able to enter online and recurring donations on the RLC website GIVE NOW page. The information is for the sole purpose of processing RLC contributions; no information is ever sold to or shared with other entities. On the specified interval, Vanco and Payment Brands process withdrawals. A report is sent to RLC to indicate which individuals have contributed. This list is used to update member-giving records. Processed Vanco and Payment Brands transactions are reconciled to deposit transactions at the bank each month.

Designated Gifts

1. The RLC Council may decline any designated gift for any reason
2. Designated funds will be used for the designated purpose only
3. For accounting purposes, designated funds will be disbursed prior to budgeted funds or as directed by the Finance Committee
4. The church will not direct contributions to any individual at a donor's request
5. The Building Fund will be for capital principal, interest, improvements and repairs

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Non-Cash Income

1. Consists of land, vehicles, etc.
2. Except for marketable stocks and bonds, the RLC Council, or designated staff or committee must approve all non-cash gifts before the fact
3. Accepted non-cash gifts will be converted to cash as soon as possible if the gift is not appropriate for church use
4. Accepted non-cash gifts will be acknowledged by the CBA in a letter including the name of the donor, description of the item, date of receipt, planned usage, and other relevant information
5. Except for marketable stocks and bonds, no value will be assigned to the non-cash gift by RLC. This is the responsibility of the donor per IRS code
6. Donations of labor or services are not allowable tax deductions per IRS code
7. The church will not accept donations of items not needed by the church except for those readily marketable

Fixed Assets

1. Fixed assets include any tangible item (or bundle of items such as a security system) acquired or received by the church with a value of more than \$5,000 and an economic useful life of more than one year
2. Fixed asset records will include cost of item, acquisition date, location and description
3. An annual inventory of the fixed assets will occur and the results be reconciled to the records

Endowment Fund Income

1. All receipts of income intended for the Endowment Fund will be deposited in the Endowment Fund's bank account (currently at North Star Bank)
2. The CBA will notify Endowment Fund personnel of any significant new items of income to provide for prompt investment of funds
3. The Endowment Committee will meet at least quarterly to review the Fund's cash and investments, and allocate investments in accordance with Investment Policy
4. The Endowment Committee will determine if any Fund receipts are to be restricted for any purpose(s) and direct the CBA to properly segregate such funds in the Finance records
5. The CBA will be responsible for providing each donor with proper receipts that will meet IRS requirements

Contribution Records

1. Recording donor contributions must be accurate and timely
2. The church must report to its contributors the amount given in a timely manner
3. Year-to-date Contribution Statements, on a calendar year basis, will be distributed to church participants as required by IRS code by January 31 and at least one other time during the calendar year
4. Records of member giving are the confidential property of the giver and the church. Information concerning a member's giving may be given only to the member or as authorized by the Senior Pastor and the Council President for internal use only

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5. Donor pledging/giving information shall be kept confidential
6. Records of individual receipts are entered weekly into the computer. Envelopes shall be saved for three years and disposed of properly
7. To be included in each calendar year's record of contribution, the contribution must be received by the end of the business day on December 31, or if mailed, the mailing envelope must reflect a postmark no later than December 31
8. Any donor may request to verify their contribution records. The CBA will coordinate an appropriate time for the donor to come to the church to inspect their giving records
9. Donor information is to be maintained on a strict confidential basis. Requests from outside organizations who wish to obtain or offer to purchase or rent RLC's donor database shall be denied. Additionally, no employee or church volunteer is allowed to obtain or use donor information for personal or profit-making purposes. Records shall be inaccessible when not being used during the normal course of church operations

DISBURSEMENTS

1. The CBA will maintain \$500 in petty cash
2. All other disbursements will be made by check or electronic transfer
3. All checks from the church operations account will require two signatures
4. All invoices/disbursements will be pre-approved by the person responsible for the budget account and given to the CBA to review prior to a check being processed
5. The CBA will approve routine budgeted disbursements such as rent, salaries, and utilities
6. The church's tax-exempt number will be used to avoid paying unnecessary sales tax
7. The CBA may refuse reimbursement of sales tax over \$10 per receipt
8. Senior Pastor may approve non-budgeted disbursements up to \$5,000
9. The Finance Committee may approve non-budgeted disbursements between \$5,000 and \$100,000
10. The RLC Council may approve non-budgeted disbursements between \$100,000 and \$200,000
11. All non-budgeted disbursements of \$200,000 or more must be approved by a congregational vote

Temporarily Designated Funds

1. The balance of monies available in a designated account will determine whether or not funds can be used out of that account for a particular purpose
2. Disbursement from any designated account can be allowed only if it meets the criteria which were set when the account was established
3. Each program area is responsible for its own designated funds, under the supervision of the CBA and/or the Finance Committee
4. Memorials: Funds given in memory of a specific person, but not specifically designated, will be reviewed quarterly by the Finance Committee. If no gift designation has been made, funds may be transferred to the reserve account or to the fiscal year budget to be approved by the Finance Committee
5. Permanent designated funds may be transferred to the Endowment Fund

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Endowment Fund

1. Disbursements from the Endowment Fund will be made by the CBA at the direction of the Endowment Committee (subject to approval by the Council, where required)
2. Disbursements will normally be made from the Endowment Fund's bank account

Disbursement Reconciliation

1. The bank statements shall be reconciled each month by the CBA before the previous month's finance reports are distributed
2. Monthly reports shall be kept on file
3. The Endowment Fund accounts will be reconciled by the CBA monthly, and reviewed by the Treasurer or a member of the Endowment Fund
4. Statements from brokerage firms and mutual fund companies will be reconciled by the CBA monthly and reviewed by the Treasurer
5. All bank account reconciliations shall be reviewed monthly by either the Treasurer or a member of the Finance Committee

FINANCE REPORTS

General

1. The CBA will prepare reports for the meetings of the Finance Committee, the Executive Committee and the Council
2. Reports include unrestricted funds, restricted funds, monthly and year-to-date figures, and corresponding benchmarks figures (Finance position, activity, cash flows, and giving patterns)
3. The Treasurer, together with the CBA, will prepare an annual Finance report for the congregation
4. Finance Reports will be reconciled with account balances
5. Finance Reports will be comprehensive and all inclusive
6. The Finance Committee will meet with and report to interested congregational members at least once during the fiscal year
7. Committees will be given detailed Finance reports regarding income/expense quarterly or as requested
8. Church members may request specific information regarding Finance reports from the CBA
9. The CBA will prepare a monthly summary of giving versus expenses for the church bulletin and church newsletter

Endowment Fund

1. The Endowment Committee may prepare Finance reports that reflect reinvested income and current values of investments. Such reports should be reconciled to the Church's primary Finance software monthly
2. Such reports will be intended primarily for the use of the Endowment Committee in overseeing the Fund's investments but may be made available to the Council or to the Church Membership as directed by the Council

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Minutes

The Finance Committee will keep minutes of all finance decisions. Minutes will be given to the RLC Council, committee chairs and appropriate staff members

GIFT GIVING

Gifts of Benevolence

1. RLC maintains a “Good Samaritan” account for requests for gas, food, and shelter. If funds are not available in this account, referrals are made to local social service agencies as their expertise allows them to better serve these requests
2. Good Samaritan requests will be directed to the designated Pastor
3. All finance assistance will be documented and filed for future reference
4. Church Officers will not receive gifts due to conflicts of interest

Gifts to Employees

1. The church will not give gifts or make loans to paid employees
2. Church employees may receive modest gifts from church participants
3. All cash gifts should be processed through payroll, as they are taxable income
4. Church employees must report all gifts valued at over \$50 for possible inclusion on W2

MISCELLANEOUS

Release of Finance Information

1. Any release of finance information must be in accordance with standards established by the Finance Committee. Personnel-related requests shall be referred to the CBA or Senior Pastor
2. RLC believes in and practices “full disclosure” of its finances. However, certain finance information may be considered confidential. Under such circumstances the Finance Committee shall receive all non-personnel requests for such information
3. Annual budgets and monthly finance statements shall be provided to any member of RLC upon request. Other Finance requests should be given to the CBA. Every effort shall be made to meet the members’ request if the request is reasonable and appropriate under the circumstance
4. Written requests from non-church members for church finance information shall be forwarded to the CBA and Senior Pastor. They shall review such requests with the Council to determine if it should be granted. If the request is approved, they shall also authorize who shall make the reply
5. Verbal requests (i.e. over the telephone, personal visits, etc.) from people or organizations that are not members of RLC for the release of church Finance information shall be denied
6. If a request for information relates to a legal situation (including but not limited to requests made via subpoena or warrant), the CBA is authorized to seek advice of legal counsel prior to providing information in response to the request. To the extent permissible by law, Council shall be kept informed of any such situation and its outcome

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Budgeting

The budget process is led by the President Elect with support from the Senior Pastor, the CBA and the Treasurer in collaboration with the Finance Committee, Council, Ministry Teams, and other committees and RLC Staff

1. The church will endeavor to maintain a cash reserve equal to six months' operating expenses in the General Fund account when possible
2. Assess previous year in relation to goals, mission, etc. (staff, council, and input from the congregation)
3. Research and estimate fixed cost changes for the coming year such as insurance, utilities, etc. (staff)
4. Revisit and reconsider mission, goals, community needs and context, collaboration opportunities, etc. to adjust goals and ministries (to include staff, council, and congregation)
5. Set new or renewed goals, priorities, and mission (Council and Senior Pastor)
6. Staff conversation by ministry area to determine plans, activities, and costs in relation to new goals and plans (staff and committees)
7. Cross ministry comparison and negotiation, leading to refined full plan and budget (staff)
8. Finance Committee recommends and reports the budget plan to Council for final refinement and approval
9. Report to congregation for full budget approval

Record Retention

1. The following items will be permanently retained by the church: historical items, contracts, incorporation documents, business minutes, annual Finance reports, blueprints, land surveys, ledgers, title policies, building permits, deeds and easements, powers of attorney, tax exemption letter, zoning variances or rulings, retirement and pension records, legal and tax matters, ordination records, ministry applications, and the finance manual
2. All other records shall be retained according to the guidelines of the ELCA

Reimbursement

1. Church employees will be reimbursed for all approved business-related expenses upon timely submission of accurate reports and receipts through bi-monthly payroll checks
2. Expenses over 60 days old are not guaranteed to be reimbursed
3. Business-related miles will be reimbursed according to IRS limits unless otherwise provided in the employee's contract
4. For mileage reimbursement, a log must be turned in which includes date, destination or business, ministry purpose, and the number of miles driven unless otherwise provided in the employee's contract
5. Commuting to and from work does not qualify for reimbursement

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Safe Deposit Box

1. Access to the safe deposit box will require two signatures
2. The Senior Pastor, Treasurer and CBA will have access. Two people must be present upon opening the box.
3. An inventory of contents (signed by the Treasurer and the CBA) will be kept in the safe-deposit box and the church office.
4. All items must be signed in and out by at least two of the people with authorized access.
5. Documents to be kept in a safe-deposit box may include the following: (1) incorporation documents; (2) filings with the IRS regarding non-profit status; (3) insurance policies; (4) certificates of deposit; (5) non-cash gifts (e.g., stock certificates, deeds, etc.); (6) real estate documents; (7) abstract of title; and (8) other items deemed important
6. A log will be kept in the business office of people visiting the safe deposit box.

CASH MANAGEMENT POLICY

Background

RLC's operating expenses tend to fluctuate very little from month to month, but collections can vary significantly, depending on the time of year or other variables. This creates a situation where there is often a temporary shortage of cash to meet RLC's operating expenses. This situation could be handled by securing a line-of-credit from our bank on which to borrow money to meet temporary shortfalls. However, this would involve incurring significant interest costs. Rather than borrowing money from a bank, RLC has followed the practice of borrowing money from designated funds.

RLC has numerous designated funds that are restricted to use by either a donor or by the Church Council. Monies held by these funds are normally invested in a money market fund and drawn on when costs are incurred for the items specified by the donors or Council. Often these monies will be held for significant periods of time until the intended expenditures are incurred. The monies received by these designated funds have been co-mingled for administrative convenience but are accounted for separately and no attempt has been made to try to allocate any money market earnings to the funds.

However, for designated fund accounts exceeding \$50,000, that are not expected to be disbursed within 12 months, RLC's policy is to allocate a proportionate share of the interest earned from RLC investments to the fund monthly. The building fund will not receive an allocation of interest due to the constant fluctuation of the fund balance.

Allocation of interest will be based on the balance of the relevant fund divided by total investments excluding the Endowment Fund. Example: $\$50,000/\$1,000,000 = 5\%$, Interest for the month: $\$4,000$. $\$4,000 \times 5\% = \200 . $\$200$ would be allocated to the fund, the $\$3,800$ would be allocated per the Finance Committee's policy/recommendations, subject to approval of Council.

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Policy

The Church Council believes that the practice of borrowing from designated funds should continue, but should follow certain guidelines, as set forth below. The CBA is authorized to temporarily borrow monies from designated funds as necessary to pay operating expenses, with the following stipulations:

1. The Senior Pastor and Treasurer are notified
2. The Finance Committee must be informed monthly of the amount borrowed during each month and the cumulative amount of such borrowings
3. The cash needs of designated funds must be monitored to ensure that borrowing does not create a situation where monies would not be available to meet the needs of any designated fund
4. The CBA must inform the Finance Committee monthly if pending needs of the designated funds might cause a situation where further borrowing would be imprudent or where return of borrowed funds will be necessary to meet the needs of designated funds
5. A positive monthly cash flow in the operating fund should be used to repay borrowings at the earliest practical date

The Finance Committee should carefully monitor the use of borrowed funds and report to the Church Council monthly about such borrowings. Specifically, the Finance Committee must inform the Council immediately if any of the following situations occur:

1. Borrowings have exceeded repayments for three consecutive months
2. Pending needs of designated funds will make further borrowing imprudent or will require repayment of borrowings
3. Cumulative borrowings have exceeded \$50,000

As noted above, the designated funds do not currently receive any interest on their unused funds. Therefore, the designated funds do not suffer any "loss" as a result of "loaning" their money without charging interest.

Preliminary 2026-2027 budget

As of 4/10/2026

Expenses	Budget 26/27	Budget 25/26	Budget 24/25	Actual 25/26 as of March 31	
Staff Compensation and Benefits					
Retirement Savings Plan and Health	117,000	96,648	138,400	59,405	
Family leave Insurance- 6 months	5,000	2,173	0	505	
Staff Salaries (includes 3% raise) SS and housing	640,375	708,591	696,846	429,143	
Contracts (1099's) Worship, Music, Communications	55,000	57,328	0	39,197	
Staff Support--Clergy					
Travel and mileage	2,500	3,400	3,400	855	
Con Ed and Sabbatical	7,150	7,150	5,400	460	
Moving expenses	0	0	20,000	0	
Total Compensation, Benefits and Staff Support	827,025				
Ministry/Programs/Outreach					
Worship/prayer	17,650	18,950	10,900	14,994	
ELCA Benevolence	20,000	20,000	12,000	15,000	
Mission/Outreach	57,500	51,000	47,000	25,595	
Children's Ministry	900	900	900	0	
RLC Kids	2,200	2,200	2,050	225	
Children's Worship	600	600	1,050	0	
Total Youth and Family	11,775	9,780	10,280	4,723	
Adult Education	3,000	3,000	2,500	1,225	
Justice, Immigration, ONAM	3,500	3,000	2,200	3,025	
Hospitality	21,450	30,150	35,850	17,340	
Life Ministry	7,500	7,500	8,300	325	
Total Ministry/Program/Outreach	146,075				
Ministry and Congregational Support					
Sustaining /Bus Man/Stewardship	19,000	15,100	15,350	12,068	
Admin/Finance/Insurance/Audit	109,500	72,900	67,914	40,391	
Congregation Council	600	600	3,500	0	
Computers/ Networks	21,000	21,000	22,000	12,992	
Human Resources	1,450	1,450	1,950	333	
Office support	13,500	13,400	10,800	9,854	
Print/publish/mail	30,300	28,050	29,300	24,831	
Communications	16,500	8,500	10,850	8,592	
Total Ministry and Congregational Support	211,850				
Building /Grounds/ Property					
Property/Buildings	153,218	132,000	143,500	99,959	
Total Expenses	1,338,168	1,315,370	1,302,240	821,037	1.73%
Income					
General Offerings	1,199,668	1,152,220	1,046,165	915,284	
Other offerings	38,500	73,250	162,835	24,899	1.04%
Other Receipts	100,000	89,900	93,150	85,886	
Total income	1,338,168	1,315,370	1,302,150	1,026,069	
Income minus Expenses	0	0	(90.00)	205,032	

March Financials

March 2026

Roseville Lutheran Church
 Stmt of Financial Position - As of March 31, 2026

4/16/2026

1 RLC Checking Account	
2 Balance Per Bank Statement	\$127,705.52
3 Deposits in Transit	\$43.55
4 Outstanding Bank Withdrawals	
5 Outstanding Checks	\$13,041.92
6 CL Bank Balance	\$114,707.10
7 Checking Account	\$114,707.10
8 Petty Cash	\$500.00
9 Samaritan Checking	\$0.00
10 Vanguard Money Market ERIC (3343.747.14), Ryan Ave (204.095.47)	\$1,233,737.01
11 eSaver/Franklin Investment	\$0.00
12 Total Cash Accounts	\$1,348,944.13
13 Dedicated Funds	
14 Properties Fund (includes Building, Site Beautification, Lively Landscaper)	\$111,107.35
15 Education & Children's	\$695.71
16 Worship & Music	\$25,339.09
17 Stewardship/Memorials	\$1,675.00
18 Christian Life	\$4,591.07
19 Mission and Outreach	\$39,949.28
20 Youth Ministries	\$16,015.41
21 Other Restricted Funds by Donor	\$0.00
22 Estate Gifts	\$0.00
23 Summer Programming	\$720.00
24 Mission Trips	\$16,234.06
25 Contemplative Practices	\$3,916.83
26 Christian Life Activities	\$22,668.49
27 Youth Ministry Activities	\$18,902.07
28 Endowment Fund Gifts and Grants	\$40.00
29 Total Dedicated Funds (Organ, Reserve and Ryan Ave Funds listed separately)	\$261,254.17
30 Organ Fund	\$100,066.95
31 Reserve Fund (per finance committee 3/2025)	\$771,474.12
32 Total Organ Fund and Reserve (including Ryan Ave Funds)	\$871,541.07
33 Total Dedicated Funds	\$1,132,795.24
34 Funds in surplus/deficit of Dedicated Funds	\$216,148.87
35 Summary of Unrestricted Cash	
36 Funds in surplus/deficit of Dedicated Funds	\$216,148.87
37 Liabilities	\$43.55
38 Operating Funds Assets	\$216,105.32
39 RLC Endowment	
40 Endowment Fund NorthStar Checking	\$476.90
41 Endowment Fund Vanguard Balanced Index Adm Fund (VBIAX)	\$790,452.32
42 Total Endowment Department 100	\$790,929.22
43 Total RLC Assets (Cash Accounts + Endowment Fund)	\$2,139,873.43

0.00000001

See YTD Cash Flow Stmt to show reconciled

RLC Receipts Analysis

Budget Vs. Actual	Actual	Budget	Excess (Deficit)	Actual % of Budget
July	83,857.99	72,758.24	11,099.75	115.54%
August	101,754.82	85,758.34	15,996.48	119.63%
September	74,284.44	89,958.34	(15,673.90)	83.70%
October	87,681.93	99,908.34	(12,226.41)	86.75%
November	115,737.23	109,708.34	6,028.89	105.54%
December	140,229.69	148,858.34	(8,628.65)	94.20%
January	164,629.78	199,358.34	(34,728.56)	84.37%
February	121,343.42	83,408.34	37,935.08	145.12%
March	138,955.07	122,458.34	16,496.73	113.49%
April				
May				
June				
Total to Date	1,025,473.43	1,000,774.98	24,698.45	102.52%

YTD Cash Flow Statement

	Income	Expense	Gain/Loss	Cash on Hand
**Operative Ending balance as of 6/30/2025				11,011.44
July	83,857.99	80,813.89	3,044.14	14,055.79
August	101,754.82	97,753.49	10,001.33	24,057.12
September	74,284.44	80,380.34	(6,095.90)	18,061.22
October	87,681.93	83,667.94	4,013.97	22,075.19
November	115,737.23	93,498.18	22,239.05	44,314.24
December	140,229.69	98,455.58	41,774.11	86,088.35
January	164,629.78	115,120.01	49,509.77	135,598.12
February	121,433.42	90,491.34	30,942.08	176,540.20
March	138,955.07	94,364.09	44,590.98	216,105.32
April				
May				
June				
YTD Totals	1,025,473.43	820,974.78	205,098.65	

Comparison Information 2025/2026 Offering

	2025/2026 Offering	2024/2025 Offering	% Increase (Decrease)
July	75,857.73	66,580.03	11.37%
August	92,401.13	115,535.56	(20.02%)
September	67,837.36	108,074.64	(37.22%)
October	82,397.42	81,241.03	1.38%
November	109,159.53	86,912.34	25.60%
December	120,093.52	128,155.84	(6.29%)
January	156,628.57	159,037.29	(1.50%)
February	114,043.28	72,268.52	56.57%
March	121,433.24	104,924.09	15.68%
April		95,653.13	
May		110,115.11	
June		95,622.12	
Total to Date	940,182.85	1,222,022.54	(23.16%)

2024/2025 Offering to Date 921,621.79 2.01%

Expense Summary

	Actual for Period	Monthly % of Yearly Budget	Actual YTD	Budget Annual	YTD % of Budget
Personnel	58,867.29	6.46%	579,564.20	882,490.00	65.68%
Program Ministries					
Worship and Prayer	1,057.60	5.68%	14,493.34	18,950.00	76.51%
Reverence/Worship and Outreach	2,108.27	2.27%	40,144.40	11,000.00	37.13%
Music & Congregational Learning	1,000.00	14.47%	4,250.34	4,000.00	106.26%
Education & Children	0.00	0.00%	225.00	3,700.00	6.08%
Youth and Family	0.00	0.00%	4,722.84	9,780.00	48.29%
Christian Life	3,358.37	8.72%	17,644.88	37,650.00	46.62%
Facilities/Maintenance					
Stewardship	3,968.00	26.38%	32,068.32	15,100.00	212.37%
Administration & Finance	1,049.00	1.82%	40,391.38	64,700.00	62.43%
Congregation Council	0.00	0.00%	0.00	600.00	0.00%
Computer/Network	1,251.81	5.56%	12,992.08	23,000.00	56.47%
Human Resources	0.00	0.00%	333.14	1,450.00	22.98%
Office Support	970.88	7.25%	9,792.02	13,400.00	72.97%
Printing/Publication/Mailing	4,964.26	17.70%	24,831.41	28,050.00	88.52%
Communications	1,347.24	16.01%	8,991.54	8,100.00	110.88%
Properties/Buildings					
Utilities/Assessments	8,025.40	11.16%	60,319.10	79,100.00	76.26%
Accounting & Management	882.24	8.36%	32,103.68	23,500.00	136.61%
Grounds & Parking Lots	4,389.14	23.33%	24,202.34	18,600.00	129.58%
Waste	308.00	7.14%	274.41	4,300.00	6.38%
Lighting	0.00	0.00%	343.97	1,000.00	34.39%
Insurance	0.00	0.00%	2,388.48	9,400.00	25.41%
Total Expenses	94,364.09	7.17%	820,974.78	1,315,370.00	62.41%

Comparison Information 2024/2025 Expenses

	2025/2026 Expenses	2024/2025 Expenses	% Increase (Decrease)
July	80,813.89	102,293.54	(21.22%)
August	91,153.49	92,852.29	1.83%
September	60,380.24	95,982.22	(37.40%)
October	83,667.94	101,428.56	(17.61%)
November	94,498.18	94,295.97	0.21%
December	94,455.58	102,333.66	(7.70%)
January	112,150.01	111,712.96	0.39%
February	90,491.34	102,644.45	(12.13%)
March	94,364.09	199,910.38	(52.80%)
April		99,677.68	
May		98,447.55	
June		95,746.04	
Total to Date	820,974.78	1,286,125.28	(35.44%)

2024/2025 Expenses to Date 1,001,638.19 -18.04%

RLC Receipts Analysis

Budget Vs. Actual	Actual	Budget	Excess (Deficit)	Actual % of Budget
July	83,857.99	79,158.26	4,699.73	105.94%
August	101,754.82	85,758.34	15,996.48	118.65%
September	74,284.44	80,958.34	(6,673.90)	91.76%
October	87,581.93	98,908.34	(11,326.41)	88.55%
November	115,139.33	105,708.34	9,430.99	108.92%
December	140,229.69	148,858.34	(8,628.65)	94.20%
January	164,826.78	195,358.34	(30,531.56)	84.37%
February	121,343.62	83,608.34	37,735.28	145.13%
March	136,955.01	122,458.34	14,496.67	111.84%
April			0.00	
May			0.00	
June			0.00	
Total to Date	1,025,973.61	1,000,774.98	25,198.63	102.52%

YTD Cash Flow Statement

	Income	Expense	Gain/Loss	Cash on Hand
Operating Ending balance as of 6/30/2025				11,011.64
July	83,857.99	80,813.85	3,044.14	14,055.78
August	101,754.82	91,153.49	10,601.33	24,657.11
September	74,284.44	80,380.34	(6,095.90)	18,561.21
October	87,581.93	83,667.96	3,913.97	22,475.18
November	115,139.33	93,498.18	21,641.15	44,116.33
December	140,229.69	94,455.50	45,774.19	89,890.52
January	164,826.78	112,150.01	52,676.77	142,567.29
February	121,438.47	90,491.39	30,947.08	173,514.37
March	136,955.01	94,364.06	42,590.95	216,105.32
April				
May				
June				
YTD Totals	1,026,068.46	820,974.78	205,093.68	

Comparison Information 2025/2026 Offering

	2025/2026 Offering	2024/2025 Offering	%	Increase (Decrease)
July	75,927.71	64,580.07	17.57%	11,347.64
August	92,401.13	115,535.50	-20.02%	(23,134.37)
September	67,837.36	108,074.64	-37.23%	(40,237.28)
October	82,391.43	81,141.07	1.54%	1,250.36
November	109,159.53	86,912.34	25.60%	22,247.19
December	120,093.52	128,155.86	-6.29%	(8,062.34)
January	156,658.57	159,037.29	-1.50%	(2,378.72)
February	114,043.36	73,260.93	55.67%	40,782.43
March	121,670.24	104,924.09	15.96%	16,746.15
April		95,653.53		
May		119,115.11		
June		85,632.13		
Total to Date	940,182.85	1,222,022.56		18,561.06
2024/2025 Offering to Date		816,697.70	2.27%	

Expense Summary

9 months

75.00%

Compared to last month

	Actual for Period	Monthly % of Yearly Budget	Actual YTD	Budget Annual	YTD % of Budget	Compared to last month
Personnel	58,867.29	6.66%	529,564.39	883,490.00	59.94%	↑
Program Ministries						
Worship and Prayer	1,057.60	5.58%	14,993.76	18,950.00	79.12%	↑
Benevolence/Mission and Outreach	2,108.35	2.97%	40,594.65	71,000.00	57.18%	
Justice & Congregational Learning	1,000.00	16.67%	4,250.36	6,000.00	70.84%	
Education & Children	0.00	0.00%	225.05	3,700.00	6.08%	
Youth and Family	0.00	0.00%	4,722.84	9,780.00	48.29%	
Christian Life	3,358.31	8.92%	17,664.88	37,650.00	46.92%	
Sustaining Ministries						
Stewardship	3,968.00	26.28%	12,068.24	15,100.00	79.92%	
Administration & Finance	1,049.08	1.62%	40,391.30	64,700.00	62.43%	
Congregation Council	0.00	0.00%	0.05	600.00	0.01%	
Computer/Network	1,251.81	5.96%	12,992.38	21,000.00	61.87%	
Human Resources	0.00	0.00%	333.14	1,450.00	22.98%	
Office Support	970.88	7.25%	9,792.02	13,400.00	73.07%	
Printing/Publications/Mailings	4,966.20	17.70%	24,830.67	28,050.00	88.52%	
Communications	1,361.24	16.01%	8,591.92	8,500.00	101.08%	↑
Properties/Buildings						
Utilities/Assessments	8,825.68	11.16%	60,319.10	79,100.00	76.26%	
Cleaning & Maintenance	882.52	3.76%	12,103.60	23,500.00	51.50%	
Grounds & Parking Lots	4,389.10	23.53%	24,202.34	18,650.00	129.77%	↑
HVAC	308.00	7.16%	724.51	4,300.00	16.85%	
Lighting	0.00	0.00%	343.95	1,000.00	34.40%	
Security	0.00	0.00%	2,265.63	5,450.00	41.57%	
Total Expenses	94,364.06	7.17%	820,974.78	1,315,370.00	62.41%	

Comparison Information 2024/2025 Expenses

	2025/2026 Expenses	2024/2025 Expenses	%	Increase (Decrease)
July	80,813.85	105,255.54	-23.22%	(24,441.69)
August	91,153.49	92,852.25	-1.83%	(1,698.76)
September	80,380.34	90,983.25	-11.65%	(10,602.91)
October	83,667.96	101,628.95	-17.67%	(17,960.99)
November	93,498.18	94,295.97	-0.85%	(797.79)
December	94,455.50	102,333.66	-7.70%	(7,878.16)
January	112,150.01	111,712.96	0.39%	437.05
February	90,491.39	102,664.91	-12.14%	(12,173.52)
March	94,364.06	199,910.70	-52.80%	(105,546.64)
April	0.00	99,077.08		
May	0.00	98,649.55		
June	0.00	86,760.46		
Total to Date	726,337.58	1,286,125.28		(75,402.90)
2024/2025 Expenses to Date		801,727.49	-9.41%	

Detail Ledger Report for February 2026
1 Roseville Lutheran Church
25-26

0 Balance Sheet Accounts

37290 Reserve Fund

ERC funds to New account-Reserve Funds	172,274.05	
IRS ERC 1st Qrt 2021	171,473.11	
Additional ERC Payment	3,882.39	\$347,629.55 Total ERC funds
Acct#36600 Special Designation Year-End Per Fin Committee trf to Reserve	4,773.41	
Acct# 31520 Memorials as of 6/30/25 Year-End Per Fin Committee trf to Reserve	16,431.80	
Acct# 31520 June Memorial Gift	100.00	
Acct# 37280 Estate Gifts Year-End Per Fin Com to Reserve	188,960.03	
Childcare house sale proceeds	204,201.27	
Jan. 2026 transactions - memorials and estate gifts per council	9,378.06	
Total Reserve Fund as of January 31, 2026	<u>771,474.12</u>	

37290 Reserve Fund Totals:

Finance Committee Minutes

Minutes - April 8th 2026

Attendees - Rebecca, Mona, Nancy, Jim, Carol, Naomi, Merle

Opening Prayer - Naomi

1. Finance reports - Nancy
 - a. We are in a positive position. Offerings were above budget again in March.
 - b. Expenses lower than budget due to staffing under budget.

2. Insurance update - - Nancy
 - a. We have a quote for HUB - will be around 100,000 for next year. We are now back to the standard insurance market. Cost is a little more overall, but we are now getting insured for abuse and molestation, professional liability, volunteer liability.
 - b. Previously we only had general liability, for about the same cost.
 - c. Will go into effect as of 3/1/2026.
 - d. Will look for the last 4 years of insurance records for previous payments for comparison.

3. Budget 2025-2026 - Nancy, Naomi, Carol
 - a. Initial budget is put together. Increase budget 2.5% over last year.
 - b. The budget has been lean in the past few years. We are making a budget, but would like to expand giving to support mission partners, programming, and building improvements. Consideration of going to a higher percent of offering to M/O committee - 6% discussed for 2026/2027.
 - c. Question regarding staff salaries. Discussion regarding raises after approval of budget by council, not waiting until after August annual congregational meeting.

4. Bruce Russel Park Boundary issue- Meeting with City taking place in March - Jim
 - a. May need to keep part of the parking lot for water retention in the future.
 - b. Getting surveyor to give us property lines.
 - c. Will continue to look into this with the city.

5. Property TF request: 20K for fire alarm board panel upgrades.
- Approved by email vote 3/23/2026. Money to come from the building fund.

6. Security Camera upgrades. - The property committee would buy the cameras and replace the 2K cameras with 4K cameras with RLC labor (KJ and Joseph). Can use the existing wiring. This will cost 9500 - to be replacing current cameras and upgrading the system. Two bids obtained.
 - a. We voted and approved the money from the building fund. .

7. Organ committee fund - keeping interest in their fund. Naomi

- a. Agreed to keep interest on organ fund money in the organ fund.
 - b. Interest will start July 1st and/or the final payment has been made.
 - c. Discussion regarding organ budget and concerts - and profits from these.
 - d. Tabled that discussion until a future meeting.
8. Finance Policy/Procedure updating. Naomi/Nancy/Carol/Mona - Carol put in questions/concerns on current policy.
 - a. Updated version of policy - 4/7/2026
 - b. Carol to make final changes for review.
 - c. Need council approval to make changes to policy.
 - d. Will get a draft to the council to review at 4/16 meeting.
9. Date for next meeting - May 13th 6:00 pm
10. Adjourn - 8:02 pm

Ministry: Nominating Committee - Council Liaison

Date: April 2026

Prepared by: Sarah Richter

ALL Council positions confirmed for 2026-2027:

Name	Term	Role
Naomi Tetzlaff	2027	President, Executive Committee
Sarah Richter	2028	President-Elect, Finance Committee Liaison
Dave Werner	2029	Vice President, Nominating Committee Liaison
Karen Rogers	2027	Outreach & Partnerships
Andrew Olson	2027	Congregation & Community Engagement
Jayanti Ray	2027	Christian Life
Emily Dullea	2028	Children, Youth & Families
Mary Beth Hatteberg	2028	Stewardship
Sam Holsen	2028	Operations & Infrastructure

Other lay leadership positions that we filled:

- Finance: Jake Donahue
- Nominating: Dave Gubrud; Brad Mennicke will serve another term
- Endowment: Linda Nelson will serve another term; Bill Metzger (returning); Mike Tostengard - new

Ministry: Properties - Sarah Richter

Date: April 8, 2026

Prepared by: Sarah Richter

APPROVED - FIRE ALARM MONITORING SYSTEM

Properties Team, Finance, and Council approved the purchase of a new fire monitoring system. Initial work underway to begin the installation (construction) of the monitoring system.

SECURITY CAMERAS

Finance approved the plans and related expenses to complete the installation of additional security cameras. Goal is a June-August 2026 installation.

TOILET REPLACEMENT

KJ installed two efficient toilets in the women's and family bathrooms. These toilets comply with the city of Roseville's water efficiency incentives, providing significant water savings and a better visitor experience.

2026 - 2027 MAINTENANCE and CAPITAL IMPROVEMENT BUDGETS

Discussion was held on the maintenance budget and items that should be included as a Capital Budget item. The Team recommended a budget of \$154,242.24 an increase of 17.75%.

The Team briefly reviewed the project list developed by the Campus Facilities Task Force for each building. The projects identified were further expanded on as requested. The Team was directed to further review the list for additional discussion at the next meeting with the ultimate goal of prioritizing projects for implementation. Project grouping was discussed for priority, such as;

- Safety and Code related projects
- Mission Impact projects
- Projects providing the most benefit/reduction in additional maintenance.

Pastor Kent Claussen Gubrud

March 20, 2026 – April 16, 2026

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns.

- **Personnel Changes** – extended offer to new custodian
- **NO 2026 pRaise!** – we are projected to end the year with a surplus and do not need to hold a pRaise fundraiser. There will be RLC Jazz Worship and Concert on May 31, 10am and 4pm followed by a reception. A possible community block party this fall is being discussed.
- **Practicing the Way Course** – 2 more sessions left. Looking forward to ideas for Sunday evenings next fall, and offer multiple small group learning options.
- **Visiting new members** – new member reception planned for May 3 – 7 potential new members. *New Members either visit the website first or are invited by a friend.*
- **Holy Week and Easter** – held joyous and inspiring worship services for Holy Week and Easter. 7:30am service had only 50 people (previous year was 75).
- **Palm Sunday Faith Action** – members of RLC participated in the march and sang in the mass choir for this inspiring event

Highlight programs and activities that will support the RLC mission and vision in the coming 30 to 60 days. Are there opportunities to engage the broader congregation? Are there any obstacles to success that Council might help remove?

- **Personnel Committee** – meeting with staff members to update job descriptions
- **Discovery and Search Process for CYF Staff** – Pastor Marty and Nick are pulling together a Search Team to finalize a new job description and begin the search process
- **Website** – Ryan is working with a team to update the website
- **ONE Worship this summer at 10am!** – We will be using Marty Haugen’s “Now the Feast and Celebration” for our summer liturgical worship with a variety of musical styles for hymns and anthems.
- **Fall Sunday morning schedule change** – proposal will be coming to the council in May so that we can make preparations for worship, adult education, RLC kids, fellowship, and other Faith Formation opportunities for next fall.
- **Stewardship for All Season** – Council Zoom Meeting with Pete Reuss - Tuesday, April 28 at 8pm. Cohort starts May 7. This is a two year process that will prepare us and lead us up to a Capital Campaign!
- **Stewardship and Capital Campaign Timeline** –
2026, 2027 – improve and grow stewardship ministry support and restructure process: Spring – develop ministry budget, Fall – stewardship focus, Winter – revise ministry budget based on stewardship and hold annual meeting.
2028-2029 – begin Capital Campaign with professional consultant - 3-year financial commitments to support \$3 Million+ worth of repairs and improvements to our facilities.

What might Council provide to help support their efforts at this time?

- **Suggestions for more members of the Stewardship Committee**
- **Step before focusing on updating the Strategic Plan** – please review congregational vitality assessment and come prepared to discuss at the next council meeting - <https://faithx.net/congregational-vitality-assessment/> (see below for more info)

The Congregational Vitality Assessment (CVA) is a ground-breaking [research-based](#), online diagnostic tool designed to provide a congregation with an assessment of its Vitality (how healthy it is) and its Sustainability (whether it has the people, financial, and contextual resources necessary to survive).

The CVA measures 11 areas of congregational vitality, including:

1. Vision, Mission, and Discernment
2. Lay Engagement and Empowerment
3. Context Awareness and Inclusion
4. Change Readiness
5. Dealing with Differences and Conflict
6. Worship
7. Spiritual Life
8. Formation, Education, and Training
9. Outreach
10. Leadership and Organization
11. Stewardship.

It also measures internal and external congregational sustainability.

Associate Pastor, Marty Wyatt

April 2026

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns.

- Guatemala Service Learning Trip was March 7-14-wonderful trip again. Worked with a school in San Andres Itzapa with about 1000 students. They hadn't started the project before we got there, so we didn't get to see as much progress as we usually do, but Santiago will remain in contact with them and us and make sure it gets done. We got to visit the students we support with scholarships at the Christian school in Santa Apolonia. These students are getting ready to move on to the next phase of their studies, which will mean choosing a career path, which is also more expensive. (Kept this in from last month as I'm not sure if you got to talk about it)
- 9th Grade Confirmation Retreat
- Communion Instruction Workshop
- Good Friday Activity Day
- Lent, Holy Week, and Easter
- Continuing to support and show up for our neighbors and community-this is what being a Christian in public looks like. Working with our neighbors, being in public, partnering together with the community to displace bad news with good news.

Highlight programs and activities that will support the RLC mission and vision in the coming 30 to 60 days. Are there opportunities to engage the broader congregation? Are there any obstacles to success that Council might help remove?

- Prepping for Confirmation Sunday- April 26th at 10:30 service, 19 students will affirm their baptisms. Currently having faith conversations with each of them
- Preparing for the CYF Search Committee-working on convening a team, then the first step will be a solid job description
- Middle School Mission Trip in early June-9 participants plus adults

Is the group in need of resources, in addition to the plan budget, to help achieve their goals? What might Council provide to help support their efforts at this time?

None at this time

Ministry: Shared Services

Date: April, 2026

Administrative & Hospitality:

Prepared by: Mary Johnson, Julie Wendland & KJ Bach

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns raised.

Significant Events:

- ONAM Movie night
 - Required movement of tables to support the event
 - Needed to clean the Activity Center the next morning to support the Cub Scout's Pinewood Derby and then to clean Saturday night to support Sunday morning RLC kids
- Lent Soup Suppers
 - Over twenty-five volunteers that are not a part of the regular Hospitality volunteers helped with the setup, serving and cleanup each Wednesday night.
 - Five of these volunteers have signed up to join the regular list of Hospitality volunteers.
- Wartburg College and St. Michael-Albertville High School Supper and Concert
 - Supper was for the performers and we fed 160
 - Required that the Social Hall be cleared of the usual round tables and set with 8 ft tables
 - Required the movement of a lot of tables prior to the event and after the event
 - Rooms 40, 43, 45A, Activity Center were used to support the choirs
 - These rooms needed to be reset Saturday night after the concert for Sunday morning
 - The setup of the tables and bells for Sunday morning had to be done after the concert
 - Motion alarms had to be adjusted to allow for the setup and cleanup tasks after the concert
 - Some additional tasks on Sunday morning to support the college singing for the 9 am service
- OLLI – U of M Education – 7-week series, multiple classes on Thursdays needing A/V
 - Next series started during Holy Week
 - Social Hall and Room 40
- ADK Sorority – retired teachers (several RLC members are part of the group)
 - Monthly meeting and meal – Social Hall
- Holy Week support
 - Maundy Thursday
 - Supported the making and baking of the Communion bread for First Communion

- Good Friday
 - Setup in the Activity Center for Family Service
 - Setup in the Sanctuary for Good Friday Services
- Easter Service
 - Setup of the Easter Garden and daily monitoring of the plants
- Jaci McVey Funeral
 - Setup of the Commons for the Visitation
 - Setup of the Sanctuary for the funeral service
 - Setup of the Social Hall for the Gathering after the service
 - Served food for the Gathering
 - Reset of all spaces for Sunday services
- Supported the Candidate for Bishop meeting in the Sanctuary and a Girl Scout event in the Activity Center at the same time
 - Created and setup signs to direct people
- Support Adult Ed Braver Angel event
 - Provided food and coffee
- Nordlie – support for door opening
 - Volunteers provide support, clear and reset sanctuary and cleanup

Weekly On-Going:

- Sanctuary and Commons: Sunday morning services (including Communion set up and clean up)
- Activity Center and Room 45A: RLC kids
- Social Hall: Food and Fellowship
- Room 40: Sunday Adult Education
- Lounge: Monday Bible Study
- Library: Staff Meeting
- Activity Center: Champion Force (Youth cheerleading)
- Social Hall: Hole in the Donut and Sponsor Meetings – over 100 people weekly, the group sets up and puts away additional chairs that are needed for each meeting
- Rm 45b: Violin Lessons Tuesday evening
- Great Hall: RLC member Trumpet Practice
- Heritage Hall: Quilters
- Heritage Hall: Boy Scouts
- Great Hall: Tai Chi
- Social Hall, Rm 40, Rm 45a, 45b, Lounge, Upper Lobby, Activity Center, etc.: Confirmation
- Worship Center: Choir Practice
- Rm 45c: Bell Practice – 2 different groups

Bi-Monthly Meetings:

- Toastmasters
- Men's Bible Study
- Spiritual Formation Small Group

Monthly Meetings:

- Finance
- Council
- Girl Scouts – two different troops
- Cub Scouts – Pack and den meetings
- Moms Group Bible Study
- RLC Reads
- NorthStar Railway Society
- Scrapbooking – need to reset the time for the motion alarms
- A number of committee meetings

Planning for future significant events:

- Large funeral for Bob Bergstrom that will need significant effort and support of over two hundred in the Activity Center for the luncheon (April 17)
- Spring Vintage 4H meeting and meal (April 21)
- ADK Minnesota Chapter Conference (April 25)
- Roseville Area School AP Testing (April 30 – May 16 – needing EVERY rectangle table RLC has!)
- Final First Sunday Breakfast (May 3)
- Preschool sale and Give Away (May 3 – 9)
- Funeral for Bea Anderson (May 9)
- Ending Life Well – May 11th evening (100 + people)
- OLLI Course Leader Workshop (May 21)

All of these require the constant monitoring of scheduled events on the calendar for security setup of door unlocking and locking. A manual process that can only be set up seven days ahead of time.

There is also the need for constant cleaning of common spaces, bathroom maintenance, garbage, recycling, etc., which all acquire supplies and equipment maintenance. Additional effort required currently due to one less custodian. Custodial work is being done by Bob Zismer & KJ Bach (volunteer) to try to keep up with the cleaning of the various rooms being used and reset for the meetings & groups. The evening custodian (Bean) has been GREAT at accepting a little more workload to offset what Bob & KJ can't get done during the day.

The establishment of standard configurations has reduced the time needed to modify room setups. This is an on-going review of events and working with groups to adjust accordingly.

Ministry: Justice and Congregational Learning Council Liaison

Date: 4-16-26

Prepared by: Andrew Olson

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns.

Significant amount of continued work - deep gratitude for everyone working so diligently in this space.

Adult Education - Thanks for flexibility on scheduling. Great cross-pollination with other groups' ministries. Braver Angels kicked off on April 13 with great interest.

ONAM - so much going on again!!

Land Acknowledgement Statement: Thanks to Pastor Marty for this discussion with us, and thanks to Alice and others who gathered land acknowledgement statements from other churches and organizations, and all who have contributed their thoughts.

Summary: we need to own our sins of both past and present as "the church." We need to state how we show up in the present and how that affects our future as good neighbors of Dakota people, on whose ancestral land our church resides. It is our current goal to have a land acknowledgement on our bulletins, and hanging in our church with some visual art.

Action: Jayanti is going to make a draft from what has been used at RLC at Thanksgiving along with other inspiring land acknowledgement statements from other churches. Draft to be through ONAM by the end of April. May: congregation invited to comment and work through it with us. June-Aug: the council and annual meeting for approval.

Connection with Dakota people. Goal of ONAM to have an ongoing percentage of RLC Endowment funds to go to an organization that supports our local tribal people/families.

Action: Jayanti is on Endowment and will work from within there. Heather to contact Kevin Peterson to discuss. Heather to explore the organizations RLC could sponsor through Interfaith Minnesota Department of Indian Work and American Indian Family Center in St. Paul. Which organization to choose, to present to Endowment, will be discussed at our April 21 meeting.

March 19: Sugarcane movie viewing.

April: book events on hold for now (perhaps a summer read?) and [Hocokata Ti Cultural Center](#) in Shakopee visit is postponed until fall. Many members at ONAM are experiencing needs to care for family, as well as active travel schedules. It was deemed wise to postpone these events to a time when we can run them well. Further discussion April 21 meeting.

Action: a page for those working the welcome desk will be made. Mary will be notified.

May 17: Rev Jim Bear Jacobs to speak at Adult Ed!

Immigration -

Just like all of us, we are missing and remembering Bob Bergstrom.

Updates: Continued connection with local family whose kids will be going to VBS at RLC!

Adult Ed: Luli Flores-Hanson, Multi-lingual Administrator, Roseville Area Schools will be speaking Sunday, May 4 at Adult Education hour. A request has been received for assistance with funding of a bus (\$583.73) that would take Latinex students from RAS on a field trip. Immigration Team will contribute \$200 toward the bus from its budget.

Housing Stability: Pastor Marty reported that housing assistance is still needed because fear still exists and people are behind in essential bill payments such as utilities, the bread winner in a family having been deported, child care to enable a parent to work and more.

Small Business Week: This week, April 13, 14, 15 food trucks will be parked during some afternoon hours in RLC parking lot. Businesses will donate a percentage of their sales to the Housing Stability Fund mentioned above, with the Wilson Foundation matching these donations.

Accompaniment team needed to assist man through Jonathan House: The possible need for another accompaniment team was discussed. The one-year commitment of RLC's woman's accompaniment team is coming to an end and continuation is being considered. Cost and commitment were discussed to have another team (for male or female asylum seekers). RLC men's group will be approached to ascertain their interest in a collaboration.

Voting as a civic duty and right: The team discussed if and to what extent we might be involved in efforts such as giving rides to polls, hosting a table for requesting a mail-in ballot, encouragement of voting, and all non-partisan efforts. Alice will take an inquiry to ONAM to determine their interest in a possible collaborative effort in this regard.

Immigrant Restaurant Support: Nine attended the April event at a restaurant serving Peruvian, Ecuadorian, and Colombian food. A wonderful time was shared! The May 6 visit will be to Holy Land restaurant in North East Minneapolis, 2513 Central Ave. NE, Minneapolis. This is a Lebanese Market and Deli. To share a ride, meet at RLC south parking lot at 11 AM.

Group : Care and Small Groups

Date: 4/16/26

Prepared by: Pam McCulloch

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns.

- RLC Reads - Twenty people participated in an interesting discussion of Viktor Frankl's **Man's Search For Meaning**. Thanks to Erik Wolhowe for stepping in to lead the discussion.
- Pastor's Bible Study continues on Monday Mornings at 10 AM in the upstairs lounge. Without snow like we had last month there are 12-17 people who weekly participate in discussions led by Pastors Kent and Marty on the following Sunday's lectionary. The study helps us be prepared for Sunday's worship.
- Men's Bible Study continues on the first and third Saturday mornings at 8:30 and they are studying the book of John led by Pastor Rolf. They are also a community that is involved in other areas of ministry. 1) Several are assisting with Bob Bergstrom's Celebration of Life on Friday 2) After Saturday's Bible Study they will help take down the tables in the Activity Center in preparation for RLC Kids on Sunday. 3) Participate in Feed My Starving Children on April 23 6-8 pm. 15 spots have been reserved for the men. 4) Mark Nelson reminds them that there is an opportunity to help with the Habitat for Humanity House (former childcare house) on May 20-21. 5) The men have been asked by the Immigration Team for a volunteer(s) to befriend a recent man who is an asylum seeker as he assimilates into life in the US. He is currently living at Jonathan House. 6) Prayer Walk in North Minneapolis. Join a group of Christians as they walk the neighborhood praying for safety and care of the residents in the neighborhood. Uff da they are busy.
- Members of Prayer Shawl Ministry participated in the walk to the corner of Roselawn and Lexington ringing bells and singing for peace on Saturday, March 28.

Highlight programs and activities that will support the RLC mission and vision in the coming 30 to 60 days. Are there opportunities to engage the broader congregation? Are there any obstacles to success that Council may assist:

- RLC Reads will meet next on Thursday May 14 to discuss **West with Giraffes** by Lynda Rutledge. This is historical fiction inspired by the story of 2 giraffes that travel from New York to the San Diego Zoo in 1939 during the Great Depression. It explores themes of endurance, friendship and hope.

Is the group in need of resources, in addition to the plan budget, to help achieve their goals? What might Council provide to help support their efforts at this time?

Not at this time.



Council Liaison Report to Council

Group: Children, Youth & Family

Date: 4/14/26

Prepared by: Nancy Brown

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns raised.

- Our 9th grade students finished up their Faith Projects this month.
- Our 9th grade Confirmation students had a 9th grade retreat on Saturday March 28th at Roseville Lutheran. They had some time building community and learned about what it means to be Confirmed.
- The First Communion class took place on March 28th. These kids then took their First Communion at the Maundy Thursday service.

Highlight programs and activities that will support the RLC mission and vision in the coming 30 to 60 days. Are there opportunities to engage the broader congregation? Are there any obstacles to success that Council might help remove?

- Sunday April 26th is Confirmation Sunday for our 9th graders. Join us for worship at 10:30 to support them in their Confirmation.
- The last day of RLC Kids will be May 3rd. We are looking forward to celebrating a successful year with our RLC Kids that Sunday!
- On Sunday May 17th we will be honoring our high school graduates during worship.
- We will be participating in the Feed My Starving Children mobile pack this year! There will be shifts available from April 22nd to April 26th at Incarnation Lutheran Church. We also need to fund the food we pack. The cost of one meal is 0.29. Our goal is \$180,000 for 614,304 meals, which will feed 1683 kids for a year. Please consider both signing up to pack and providing a donation. The online sign-up is open now. Please sign up via the [FMSC mobile pack sign-up](#).

- Vacation Bible School will be June 22-26 from 9 AM to noon every day. The ages for VBS are 3 years old to completion of 4th grade. The theme will be "Who is My Neighbor" and we will be exploring our neighbors around the world and our relationship in supporting them. Registration and payment will be due by June 15th!

Is the group in need of resources, in addition to the plan budget, to help achieve their goals? What might Council provide to help support their efforts at this time?

- None at this time.

Ministry: Mission and Outreach Partnership (MOP)

Date: April 7, 2026

Prepared by: Karen Rogers

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns:

Items:

1) Food Drive Debrief

- a. 729 pounds
- b. \$2988 in designated funds will be sent to Keystone.
- c. Consider having Maria Christina come to an M&OP meeting to discuss needs of the district and how/what we could facilitate
- d. Other churches that run food shelves - Gustavus Adolphus, one by George Floyd square, Jericho Road
- e. Dave will check with Keystone - where do the vans go, what is the cost etc.

2) Guatemala Trip debrief

- a. Consider how to be proactive to ensure they are ready for the RLC group to come
- b. Got to see students at the Christian school that we do scholarships for. The 12 students will all likely go into a more specific school/trade.
- c. How to generate additional congregational interest?

3.) FMSC progress/update - April 22 - 26 at Incarnation Lutheran Church in Shoreview - Goal is to pack 614,304 meals which is enough to feed 1,683 children for one year.

4) Partnership Discussions to be scheduled for this year?

- a. Dorothy Day
- b. Justin Grimm - St.Paul Synod
- c. Maria Christina from Roseville Schools in May - Marty will invite

4.) Updates:

- a) Reviewed Council Items - Karen
- b) Reviewed Budget - Dave
- c) Review Summer Schedules for mtg. - Team

5). Meeting Dates

1. Meeting Dates (meeting time 5:30)
 - . May 7th 5PM
 - a. June 4th
 - b. July 2nd
 - c. August 6th
 - d. September 3rd
 - e. October 1st
 - f. November 5th
 - g. December 3rd

Highlight programs and activities that will support the RLC mission and vision in the coming 30 to 60 days. Are there opportunities to engage the broader congregation? Are there any obstacles to success that Council might help remove?

- **Review Current Budget to see if M&O needs adjustments. Is the general offering on target for M&O to receive 6% of non-designated funds? If not, do we need to tweak numbers to our various partner ministries?**

Is the group in need of resources, in addition to the plan budget, to help achieve their goals? What might Council provide to help support their efforts at this time.

Organization	Fully Amount	When Paid
ELCA	\$20,000	Monthly to ELCA
FMSC	\$8,000	All in April 2026
Dorothy Day	\$8,000	Monthly available for the food purchases
Every Meal	\$6,000	All in January
Keystone	\$6,000	March
Bridging	\$8,000	Dec./Jan. for dressers
Guatemala	\$8,000	Jan/Feb
Meals on Wheels	\$1,000	June
Wapo	\$3,000	June
Good Samaritan Fund	\$1,000	
Reconciling Work	\$1,000	
Lyngblomsten	\$1,000	June
TOTAL	\$71,000	

Organ Project Team Report – April 16, 2026

Highlight results of key programs or activities from the last 30 days. Share major lessons learned or concerns.

1. Organ Progress

Great progress was made during J.F. Nordlie's work just before Easter. The largest windchest at nearly 11 feet wide and 450-500 pounds was installed in the lower center Choir Division enclosure and three more wind reservoirs were installed. The two reservoirs mounted below the overhanging loft floor and will eventually be covered by the façade pipes. Nordlie made more wind connections, tested the blower and wind pressures, and started wiring.

RLC volunteers were tasked with untwisting wire pairs and organizing them for the cables that will connect the windchests to the power source.



Nordlie returns April 21-24 to install more off-set windchests, make final wind connections and work on wiring. Once that work is completed the pipes will arrive.

2. Sunday February 22 – Organ update for Adult Education

About 50 attended the Organ Project Team's Adult Education session on February 22, 2026. Information about remaining work, project financials, and plans for future organ events was provided with time for Q&A.

Is the group in need of resources, in addition to the plan budget, to help achieve their goals? What might Council provide to help support their efforts at this time?

Sign up to provide part of a lunch for the organ work crew for a future visit. Opportunities and link to sign up are published in the eBlast.

There are still a few slots for next week! Sign up at:

<https://www.signupgenius.com/go/5080A4BADAC2FA6FE3-63354656-lunch>

Council Facility Report for April 2026

- Finalize 2025-2026 budget and review with properties committee
- Pre-install review scope of work with Lifesaver fire protection
- Research control options for regulating temperature in worship center
- Scrub bathroom floors with grout brush and cleaner to remove dirt from tile and grout
- Order and pick up facility supplies
- Set up account with Department of Commerce for Energy Star Program. Assemble electrical and gas usage and costs for building. Set up portfolio and enter data
- Research calibration instructions for Schneider 2212-118 thermostat
- Light service to air compressor