

Opening Prayer:

Establish Quorum: (25 Voting Members required, new voting members from previous meeting can vote, please sign the sign-in sheet ONLY if you are a voting member)

New Voting Members:

- Will have voting rights at the next voters meeting after reading and signing constitution

Old Business:

- **24-12-01** Review and Approve the Previous Voters Assembly Minutes (attached)
- **24-12-02** Approval of the revised constitution and bylaws as directed at the previous voters meeting (24-09-01), see attached
- **24-12-03** Approval of current roles and responsibilities to be documented with revised constitution and bylaws

New Business:

- **24-12-04** Ministry Expenditures for 2025 acceptance (attached)
- **24-12-05** Called Worker housing allowance confirmation
- **24-12-06** Approval of 1 or 2 recommendations from the Stewardship board on LCEF CD's interest usage.
- **24-12-07** Fill vice president vacancy

Reports:

- | | |
|---|----------------------|
| 1. Financial Secretary (see report attached) | 6. Elders |
| 2. Treasurer (Nov. financial will be available asap, Oct. available by request) | 7. Evangelism |
| 3. Building and Grounds | 8. Parish Fellowship |
| 4. Camp | 9. School Board |
| 5. Christian Education | 10. Social Ministry |
| | 11. Stewardship |
| | 12. Pastor |

Recognition of voters wishing to address the Voters Assembly:**Closing Prayer:**

Next Voters Assemblies: March 16th, 2024 Tentative (other dates to be set in Jan. 2025)

**First Lutheran Church
Voters' Meeting Minutes
9/22/24**

Attendees included: Jim Avriett, Michelle Bumgardner, Bev Burt, Robert and Gwen Campbell, Claudia and Michael Chiaro, Linda Cox, Joyce Enloe, Kathy Fisher, Kenny and Judy Freer, Edward and Nancy Gray, Rose Grob, Ingrid Hall, Sandra Hemstock, Kevin and Jodie Hyde, Robert Hyde, Karen Lawson, Nancy Morkert, Jesse and Grace Norman, Kirk Pacenti, Edeltraud Parker, Teresa Petty, Pastor and Linda Pingel, Rachael Schlie, Teresa Seiberlich, Charlie and Sonja Shamblin, Michael Stephens, Scott and Sarah Stroud, Jerry Stubbs, David and Denise Topp, Matt and Marie Townley, Robby Tyson, Eddie and Bonnie Vinson, Adam Weidman, Pastor Welmer

Opening prayer was made by Pastor Welmer.

A quorum was established.

New Voting Members: There were no new voting members.

Old Business:

Robby Tyson made a motion to approve the 6/16/24 Voter's Meeting minutes, Kevin Hyde seconded the motion and it was approved unanimously.

New Business:

Adam Weidman read the first reading of the 9/1/24 revised Constitution and Bylaws attached. The underlined are changes made during the voters meeting:

- a. 8.0 (Emergency situations will be discussed by the Constitution Committee, in case in person meeting cannot be held, can vote by other electronic means.)
- b. 11.1 Proposed amendments to this constitution shall be submitted in writing at a regular meeting of the voter's assembly by the board.....and announced to the congregation...at least 1 month prior to the meeting at which the proposed amendment will be voted on.
- c. 1.3 Procedures for Calling Ordained or Commissioned Ministers. ...the proposed list may be amended by 80% vote of the assembly...
- d. 1.4 A call shall be extended to the candidate receiving 80% majority vote.
- e. 2.5 The treasurer, financial secretary, elder chairs and board members may serve an unlimited number of terms.
- f. 3.4 non-budgeted expenditures, not exceed 2,000.00 (the council will discuss higher amounts during emergencies.)

The second reading will be at the December voter's meeting Dec. 15th.

Board Reports:

1. Building & Grounds - Michael Stephens said they are cleaning the windows and replacing the flooring in the alter. There is an outside workday in October.

2. Camp - Robby said there were around 300 people during SPARC. The apartment is being rented.
3. Christian Education - Joyce Enloe said they are having Trunk or Treat the Friday before Halloween.
4. School Board – David Topp said they need help repairing the lawn mower. There are 100 students at BCA. The 1st BCA class was Aug. 22, 1887.
5. Social Ministry – Nancy Gray thanked support for the food pantry. There are 25 names for the Christmas Tree. Oct 26 is Alzheimer's Walk, register online to get a T-shirt. Oct. 18 Escape Room. Nov 16-23, 2025 Cruise.
6. Stewardship – Pastor Pingel will have offering statement end of Sep. Give required minimum distribution from IRA directly to church, tell IRA to send to church.
7. Pastor Welmer - next Sunday is new member Sunday with a reception after.

The next voters' assembly will be December 15, 2024.

The closing prayer was the Lord's Prayer.

Respectfully submitted, Teresa Seiberlich



First Lutheran Church

2800 McCallie Avenue
423-629-5990

Chattanooga, Tennessee 37404
www.first4u.org

Constitution of First Lutheran Church Chattanooga, Tennessee

1.0 Name

The name of this congregation shall be: First Lutheran Church, of Chattanooga, Tennessee.

2.0 Mission

We, the members of First Lutheran Church, gather together as a congregation to equip one another (Ephesians 4:11-14) by the power of God's Spirit in His Word and Sacraments to be God's agents of reconciliation (2 Corinthians 5:16-21), restoring more and more men, women, and children to life in all its fullness through faith in Jesus Christ (John 10:10). Seeking to do the will of God as new people in Christ, we will together worship the Triune God (Matthew 4:10), witness to the saving power of the Gospel (Romans 1:16,17), teach and learn this Gospel as we nurture one another in the faith (Colossians 3:16,17), serve others in their physical, emotional, and social need (2 Corinthians 8:8-15), and in Christian fellowship support with our love and personal resources the ministry of the Word of God (Philippians 1:3-11; 1 Corinthians 9:1-8) in Chattanooga and in every place where Christ Jesus Himself will come (Luke 10:1-12).

3.0 Confessional Standard

This Congregation accepts without reservation:

- 3.1 The Scripture of the Old and New Testament as the written Word of God and as the only rule and norm of faith and practice.
- 3.2 All the Symbolical Books of the Evangelical Lutheran Church as a true and unadulterated statement and exposition of the Word of God, to wit: the three Ecumenical Creeds (the Apostles' Creed, the Nicene Creed, the Athanasian Creed), The Unaltered Augsburg Confession, The Apology of the Augsburg Confession, The Smalcald Articles, the Large Catechism of Luther, the Small Catechism of Luther, and The Formula of Concord.

4.0 Synodical Membership

This congregation shall be a member of the Lutheran Church-Missouri Synod (LCMS) as long as the Synod conforms to the congregation's confessional standards as set forth in this constitution.

5.0 Membership

5.1 The membership of this congregation includes the following:

- 5.1.a Baptized members are all members who have been baptized with water in the name of the Triune God and who are under the spiritual care of the pastor of this congregation, including the children who have not yet been confirmed into communicant membership.
- 5.1.b Communicant members are those baptized members who have been instructed and are familiar with the contents of Luther's Small Catechism, have been confirmed in the Lutheran faith, and accept the confessional standard of Section 3.0 of this constitution.
- 5.1.c Voting members are communicant members who have reached the age of 18 years.
- 5.2 The members of this congregation are received in the following manner:
 - 5.2.a Baptized members are received through the Sacrament of Holy Baptism or through the consent of one or both parents in the case of children who have been baptized in another Christian congregation.
 - 5.2.b Adult members are received through the Sacrament of Holy Baptism, rite of confirmation as appropriate, through transfer from a sister congregation with whom we are in pulpit and altar fellowship, or through profession of faith or reaffirmation of faith.
 - 5.2.c Eligible communicant members may be received as voting members upon application and approval of the voters assembly by a simple majority vote. The newly received voting members may vote beginning at the next voters assembly.
- 5.3 Members of this congregation shall conform their entire lives to the authority of God's Word and to that end shall make diligent use of the means of grace, exercise faithful stewardship of God-given gifts and talents, impart and accept fraternal admonition, and be readily available for service in the kingdom of Christ within and beyond the congregation. Membership in organizations whose principles and conduct conflict with the Word of God is prohibited.
- 5.4 Membership in this congregation shall be terminated as follows:
 - 5.4.a Membership shall be terminated by transfer to a sister congregation, by joining a congregation outside the fellowship of this congregation, by excommunication or self-exclusion, or by death.
 - 5.4.b Communicant members who conduct themselves in an un-Christian manner shall be admonished according to Matthew 18:15-20 and the congregation's stated and adopted guidelines. If they remain unrepentant after proper admonition, they shall be excommunicated. Each case of excommunication or self-exclusion shall be presented to the voters assembly for a decision. A two-thirds majority vote of the voters assembly shall be required.

6.0 Calling Ordained or Commissioned Ministers of Religion

- 6.1 Ordained and commissioned ministers include pastors and all other church workers rostered by The Lutheran Church-Missouri Synod. Commissioned ministers, as defined by the Lutheran Church-Missouri Synod Constitution and Bylaws include deaconess, director of Christian education, director of Christian outreach, director of church ministries, director of family life ministry, director of parish music, parish assistant, and teacher. The voters assembly shall have the exclusive right to call ordained ministers or commissioned ministers and the authority shall not be delegated to a smaller body.
- 6.2 The pastoral office shall be conferred only upon ordained ministers of The Lutheran Church-Missouri Synod, candidates for the pastoral ministry who have satisfied the qualifications and requirements for assignment of first calls by Synod, or ordained ministers who are members in good standing of church bodies that have been formally recognized to be in altar and pulpit fellowship with the Synod when agreements for such calls are in place.
- 6.3 Commissioned ministers eligible to be called shall: adhere to the confessional standard set forth in this constitution, who are qualified for the work of the ministry to which they are called, and who have been endorsed by and are members of The Lutheran Church-Missouri Synod, who are candidates of LCMS colleges and universities who have satisfied the qualifications and requirements for assignment of first calls, or who are commissioned ministers in good standing from church bodies that are in altar and pulpit fellowship with The Lutheran Church-Missouri Synod.
- 6.4 Called ordained or commissioned ministers may be removed from office in Christian and lawful order by a two-thirds majority ballot vote of the voters assembly for one of the following reasons: persistent adherence to false doctrine, scandalous life, willful neglect of the duties of office, the inability to perform those duties, or dictatorial in office.
- 6.5 When an ordained or commissioned minister vacancy occurs, the congregation shall request assistance from the district president to temporarily fill the vacancy and to receive his counsel in calling a new pastor, teacher, or other church worker. The tenure of office of an ordained or commissioned minister shall be for as long as the position of ministry exists, or for the remainder of their active life, or until the Lord calls them into another field of service.

7.0 Authority of and Within the Congregation

- 7.1 The voters assembly shall be the governing body of this congregation and shall be empowered to administer and manage all its affairs.
- 7.2 The establishment and conduct of all organizations and societies within the congregation or related directly to the congregation shall be subject to the overall authority and general oversight of the voters assembly.
- 7.3 All matters before the voters assembly shall be decided by a majority vote unless otherwise specified by this constitution or bylaws. Matters of doctrine and conscience shall be decided only on the basis of the Word of God.

8.0 Meetings

- 8.1 Regular meetings of the voters assembly shall be held at least two times during each calendar year, typically once every 6 months. One meeting shall be for the election of officers and one meeting shall be for consideration and acceptance of the annual operating budget of the congregation. Dates and times of all voter assembly meetings shall be set by the president with the consent of the church council. Announcements of regular meetings shall be made at least two weeks prior to the date of the meeting.
- 8.2 Special meetings of the voters assembly may be called by the president, board of elders, or church council. Notice of the date, time, and business of the special meetings of the voters assembly shall be made at least two weeks prior to the date of the meeting.
- 8.3 Emergency meetings shall be called by the president or vice president. The president, vice president, and chairman of the Board of Elders shall together make a decision to call an emergency meeting. Notification and nature of the business shall be communicated to the voters assembly as far in advance as possible.
- 8.4 Any communicant member of the congregation may attend the meetings of the voters assembly.
- 8.5 Attendance of 25 voting members at a properly called voters assembly meeting shall constitute a quorum. Voting by absentee ballot or by proxy is not permitted.

9.0 Officers and Administrative Boards

- 9.1 The officers and the chairmen of the boards, with the pastor(s) and school principal(s) as advisory members, shall constitute the membership of the church council. Those officers identified by state law shall serve as official representatives of the congregation.
- 9.2 The officers of this congregation shall be:
- 9.2.a A president, who shall conduct the meetings of the voters assembly and church council. The president shall uphold the constitution and bylaws of this congregation and carry out the expressed will of the congregation as embodied in the resolutions of the voters assembly. The president, along with the secretary, shall sign official documents and contracts that have been negotiated and approved by the voters assembly.
 - 9.2.b A vice president, who shall serve in the president's absence or inability to act. The vice president shall have all other duties as assigned and delegated by the president. The vice president shall bring before the council any matters voiced by members of the congregation.
 - 9.2.c A secretary, who shall record the minutes of all meetings of the voters assembly and church council and submit for permanent retention in a manner deemed sufficient by the voters assembly. They shall sign as second, along with the president, official documents and contracts that have been negotiated and approved by the voters assembly.
 - 9.2.d A treasurer, who shall maintain and submit before the congregation accurate expenditure reports. The treasurer, alongside the financial secretary, shall prepare the annual budget for the voters assembly to approve. The treasurer is responsible for ensuring annual audits are performed and submitting the audit results to the voters assembly.
 - 9.2.e A financial secretary, who shall maintain and submit before the voters assembly accurate revenue reports. The financial secretary, alongside the treasurer, shall prepare the annual budget for the voters assembly to approve. The financial secretary is responsible for the accurate counting, recording, safe storage, and expeditious deposit of all receipts in a reputable financial institution(s).

10.0 Division

If at any time a division of the congregation should take place for any reason, the following principles shall govern:

- 10.1 The property of the congregation and all benefits connected therewith shall remain with those communicant members who continue to adhere in confession and practice to the confessional standards (Section 3.0) set forth in this constitution.
- 10.2 In the event that the congregation dissolves, all property shall be disposed of by the final voters assembly for the payment of debts and all just claims against the congregation, and determine the distribution of remaining assets in accordance with the mission statement in Section 2.0.

11.0 Amendments

This constitution may be amended in the following manner:

- 11.1 Amendments to Sections 3.0 and 4.0 shall not destroy their essential meaning.
- 11.2 Proposed amendments to this constitution shall be submitted in writing at a regular meeting of the voters assembly by the church council and announced to the congregation by public posting and/or written communication to all communicant members at least 2-one months prior to the meeting at which the proposed amendment will be voted on. A two-thirds ballot vote of the voters assembly shall be required for adoption. The date of approval shall be referenced in any amendment adopted.
- 11.3 The revised constitution shall, as a condition of continued membership in good standing in The Lutheran Church-Missouri Synod, be submitted to the LCMS district president for review by the district's constitution committee and favorable action by the district's board of directors before being adopted by the congregation.

Bylaws of First Lutheran Church Chattanooga, Tennessee

1.0 Procedure for Calling Ordained or Commissioned Ministers of Religion

When this congregation calls a minister of religion, the following procedure shall be followed:

- 1.1 When an ordained or commissioned minister is to be called, every member of the congregation shall be provided opportunity to suggest one or more names for consideration.
- 1.2 A call committee (minimum of 6 congregational voting members) shall be appointed and approved by the church council to serve as a screening committee. After church council approval, a special meeting of the voters assembly shall be convened to approve the call committee recommendation(s). The call committee shall submit all suggested names to the district president for information and evaluation. The committee shall then present to the congregation by public announcement its proposed list of candidates and their biographical sketches.
- 1.3 At a voters meeting called for the purpose of calling an ordained or commissioned minister, the proposed list may be amended by a ~~80% two-thirds~~ vote of the assembly. When possible, information regarding additional candidates shall be provided by the district president and/or his representative at the meeting.
- 1.4 A call shall be extended to the candidate receiving ~~two-thirds majority vote~~ a vote of 80%.

2.0 Procedure for Nominations and Elections

- 2.1 At least two months prior to elections, the church council shall announce its selection of a minimum of six qualified voting members who, together with the pastor, shall serve as the nominating committee. The six qualified voting members shall include one elder who is not up for re-election, and at least two members who do not currently hold any elected or appointed office.
- 2.2 Members may submit to the nominating committee the names of possible candidates for office. The nominating committee shall prepare a list of candidates drawn from among members of the congregation who are in good standing, at least 18 years of age, and from the list submitted by the voters previously. This list shall then be made available to members of the congregation at least 3 weeks prior to the voters meeting for elections. Following the publication of the nominating committee's list, any member of the congregation in good standing may submit to the committee additional names for inclusion on the list, along with a signed letter of intent from the candidate. Such names shall be added by the committee to the previous candidate list, provided:
 - 2.2.a Such names shall be submitted at least 2 weeks before the date of the voters meeting for elections.
 - 2.2.b The nominating committee, through consultation with the pastor(s) and the board of elders, shall determine the candidate is in good standing, competent, and willing to serve.
- 2.3 One week before the date of the voters meeting for elections, the nominating committee shall make available the list of candidates for the following offices to the congregation:
 - 2.3.a president, vice president, treasurer, financial secretary, secretary, chairmen of the various administrative boards, and board members.
- 2.4 From the list of candidates for each elective office submitted by the nominating committee, the voting membership shall, at its voters meeting for elections, elect by ballot and simple majority, the following officers in the order herein indicated:
 - 2.4.a President
 - 2.4.b Vice president
 - 2.4.c Elders, based on rotation
 - 2.4.d Treasurer
 - 2.4.e Financial secretary
 - 2.4.f Secretary
 - 2.4.g Chairmen of the following boards: buildings and grounds, camp ministry, Christian education and youth work, evangelism and church growth, parish fellowship, school board, social ministry, and stewardship
 - 2.4.h School board members, based on rotation
- 2.5 The newly elected officers and board members of the congregation shall assume their duties of office as of July 1st and shall be installed one Sunday, during both services, in July. The term of office of all officers, chairmen, and board members, (except elders) shall be two years, terminating on June 30th ~~of the second year of their term~~. Elders shall be elected ~~for four years~~ to a three-year terms terminating on June 30th. The president, vice president, secretary, ~~elder, and chairmen~~ may succeed themselves in the same position only once. The treasurer, financial secretary, and board members may serve an unlimited number of terms
- 2.6 Officers, elders, and board chairmen may be removed from office in Christian and lawful order by a two-thirds majority ballot vote of the voters assembly for one of the following reasons: persistent adherence to false doctrine, scandalous life, willful neglect of the duties of office, the inability to perform those duties, or dictatorial in office. The church council shall have the authority to temporarily fill vacancies from removal or resignation of any officers, elders, and board chairman. The voters assembly shall approve any officers, elders, and board chairman temporary appointments at the next voters assembly meeting.
- 2.7 Church council shall have the authority to approve or remove board members by a simple majority.

3.0 Church Council

The church council shall provide direction to the congregation on behalf of the voters assembly.

- 3.1 The church council shall consist of the president, vice-president, secretary, treasurer, financial secretary, and the chairmen of its boards. Pastor(s) and school principal(s) shall serve as advisory non-voting members. The president and secretary of the congregation shall also serve as the chairman and secretary of the church council.
- 3.2 The church council shall meet a minimum of 10 times a year (usually monthly outside the months of June and December). Special meetings may be called by the chairman, chairman of the board of elders, or any three members of the council by providing written notice at least 48 hours prior to the meeting. A majority of the voting members of the council shall constitute a quorum.
- 3.3 The principal duty of the church council shall be to coordinate the activities of the congregation. It shall also have the power to act on behalf of the congregation between meetings of the voters assembly within limitations established by the voters assembly, which actions shall be reported at the next meeting of the voters assembly.
- 3.4 The church council is responsible for authorizing non-budgeted expenditures, not to exceed \$~~52~~,000.00. Such expenditures must be reported to the congregation within two weeks of such authorization.

4.0 Roles and Responsibilities

The roles and responsibilities of the officers, chairpersons, administrative boards, and board members, etc., are detailed in separately controlled documents. The roles and responsibilities are revised and approved by the voters assembly with a simple majority.

5.0 Rules of Order

In addition to principles laid down in scripture and in the constitution and bylaws of this congregation, accepted parliamentary procedures such as Robert's Rules of Order shall be followed.

6.0 Review Cadence

The review cadence for the constitution, bylaws, and any other controlled document shall be once every 3 years. A committee shall be formed by the voters assembly with the purpose of reviewing and recommending any changes to the constitution, bylaws, and any other controlled document.

7.0 Amendments

These bylaws may be amended in the following manner:

- 7.1 Proposed amendments to these bylaws shall be submitted in writing at a regular meeting of the voters assembly and announced to the congregation by public posting and/or written communication to all communicant members prior to the meeting at which the proposed amendment will be discussed. A two-thirds ballot vote of the voters present shall be required for adoption. The date of approval shall be referenced in any amendment adopted.
- 7.2 The revised bylaws shall, as a condition of continued membership in good standing in The Lutheran Church-Missouri Synod, be submitted to the LCMS district president for review by the district's constitution committee and favorable action by the district's board of directors before being adopted by the congregation.



First Lutheran Church

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The above constitution and bylaws have been officially adopted by the voters assembly of First Lutheran Church as part of a resolution with an effective date as detailed below. First Lutheran Church's Constitution and Bylaws shall take effect as of the effective date after formal review by the district and written approval from the district. The constitution and bylaws shall be stored in both physical and digital format in the church office and provided to the congregation.

Resolution: _____

Effective Date: _____

President of First Lutheran Church:

Print, sign, date

Secretary of First Lutheran Church:

Print, sign, date

2025 Ministry Expenditures

Board	2023	2024	2025	Change	% Delta
Building and Grounds	\$176,858.74	\$272,074.94	\$204,690.00	(\$67,385)	-24.77%
Camp	\$10,430.29	\$20,000.00	\$20,000.00	\$0	0.00%
Christian Education	\$3,163.80	\$23,500.00	\$23,500.00	\$0	0.00%
Elders	\$328,045.70	\$357,505.00	\$372,486.00	\$14,981	4.19%
Evangelism	\$4,626.44	\$6,000.00	\$6,500.00	\$500	8.33%
Parish Fellowship	\$4,207.64	\$10,100.00	\$15,600.00	\$5,500	54.46%
Social Ministry	\$4,207.64	\$6,000.00	\$6,000.00	\$0	0.00%
Stewardship	\$10,632.41	\$14,600.00	\$15,100.00	\$500	3.42%
Total	\$542,172.66	\$709,779.94	\$663,876.00	(\$45,903.94)	-6.47%

Changes are noted below:

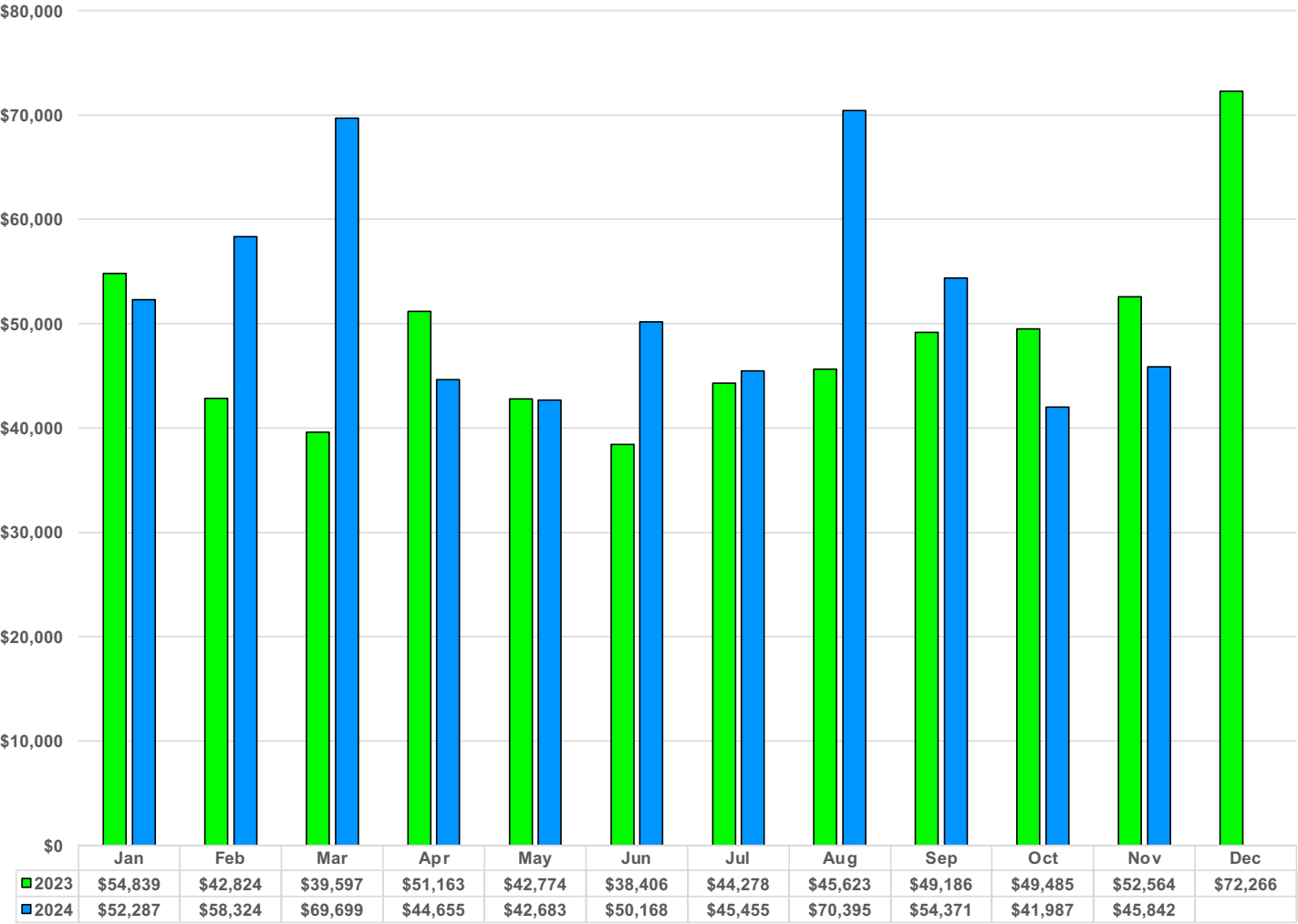
- Building and Grounds see attached page
- Elders see attached page
- Evangelism increase in activities
- Parish Fellowship increase in congregational activities and supplies
- Stewardship increase for bank charges

Buildings and Grounds	
Elevator Inspections	\$580.00
Elevator Maintenance	\$1,500.00
Operating Permits	\$60.00
Business Machines	\$5,000.00
Office Supplies	\$4,500.00
Internet/Phones	\$4,000.00
Audio/Visual Equipment	\$7,500.00
Kitchen Equipment	\$5,000.00
Miscellaneous	\$2,500.00
Utilities	
Electricity	\$39,600.00
Water/Sewer	\$3,500.00
Stormwater	\$3,500.00
Gas	\$9,500.00
Miscellaneous	\$1,500.00
Services	
Janitorial	\$15,000.00
Security	\$6,500.00
Pest Control	\$2,200.00
Trash Removal	\$3,000.00
Insurance/Taxes	
FICA /Janitorial/Security	\$2,250.00
Property tax	\$1,000.00
Insurance	\$15,000.00
General Maintenance	
Painting/upkeep	\$5,000.00
Heat/Air	\$15,000.00
HVAC Filters	\$5,000.00
Roof Repairs	\$15,000.00
Windows-clean/replace as required	\$6,500.00
Grounds /Miscellaneous supplies/upkeep	\$10,000.00
Tree removal/ as required	\$15,000.00

Elders		2024	%	2025	%
01	Pastor Salary	\$ 89,859	3.2%	\$ 92,735	3.2%
02	Pastor's Concordia	\$ 8,986	10.0%	\$ 9,273	10.0%
03	Pastor FICA Expense	\$ 6,919	7.7%	\$ 7,141	7.7%
04	Pastor Health Insurance	\$ 7,200		\$ 7,200	
05	Pastor Auto	\$ 6,000		\$ 6,000	
07	Pastor Continuing Education	\$ 750		\$ 750	
08	Pastor Discretionary Fund	\$ 1,200		\$ 1,200	
10	Guest Speakers	\$ 1,826	3.2%	\$ 1,884	3.2%
18	Secretary Salary	\$ 27,530		\$ 28,413	
19	Secretary Concordia	\$ 2,753	10.0%	\$ 2,841	10.0%
20	Secretary FICA Expense	\$ 2,120	7.7%	\$ 2,188	7.7%
	Secretary Health Insurance	\$ -		\$ -	
22	Music Director Salary	\$ 16,915	3.2%	\$ 17,456	3.2%
23	Music Director FICA	\$ 1,302	7.7%	\$ 1,344	7.7%
24	Music Director Cont. Ed./Dues	\$ 1,500		\$ 1,500	
25	Music Supplies & Misc.	\$ 1,500		\$ 2,500	
27	Children's Choir	\$ 1,500		\$ 1,500	
28	Music- Instrumentalists	\$ 2,000		\$ 2,000	
29	Organist Salary	\$ 19,470	3.2%	\$ 20,093	3.2%
30	Organist FICA Expense	\$ 1,499	7.7%	\$ 643	7.7%
31	Sub. Organist / Pianist	\$ 1,661	3.2%	\$ 1,714	3.2%
32	Organ Music, Cont. Ed.	\$ 500		\$ 500	
33	Staff Gifts	\$ 2,500		\$ 2,500	
35	Belvoir Christian Academy	\$ 72,343		\$ 75,960	
36	BCA Support	\$ -		\$ 10,000	
39	Future Church Wkr. Scholarship	\$ -		\$ 3,000	
41	District & Synod	\$ 35,000		\$ 38,500	
43	Office Supplies	\$ 4,000		\$ 4,000	
45	Bulletins / Offering Envelopes	\$ 1,000		\$ 1,000	
47	Postage	\$ 500		\$ 500	
49	Conferences	\$ 2,500		\$ 2,500	
50	Stephen Ministry	\$ -		\$ -	
51	Religious Literature	\$ 3,500		\$ 3,500	
53	Worship Aids	\$ 500		\$ 500	
57	Miscellaneous	\$ 3,000		\$ 3,000	
60	Communion Wine & Wafers	\$ 550		\$ 1,400	
61	Bap. Napkins / Candles /Ban	\$ 750		\$ 750	
62	Vestments Repair / Replace	\$ 250		\$ 1,500	
63	Altar Guild Miscellaneous	\$ 300		\$ 500	
64	Bldgs. & Grds. Admin. Salary	\$ 21,450		\$ -	
65	Bldgs. & Grds. Admin. FICA	\$ 1,652		\$ -	

66	Bldgs. & Grds. Auto	\$ 200		\$ -	
67	Puerto Rico Support	\$ 2,500		\$ 3,000	
68	Young Family Ministry	\$ 1,500		\$ 1,500	
69	Church Growth Endowment			\$ 10,000.00	
		\$ 356,985		\$ 372,486	

Current Monthly Income (1 Jan - 30 Nov 2024)



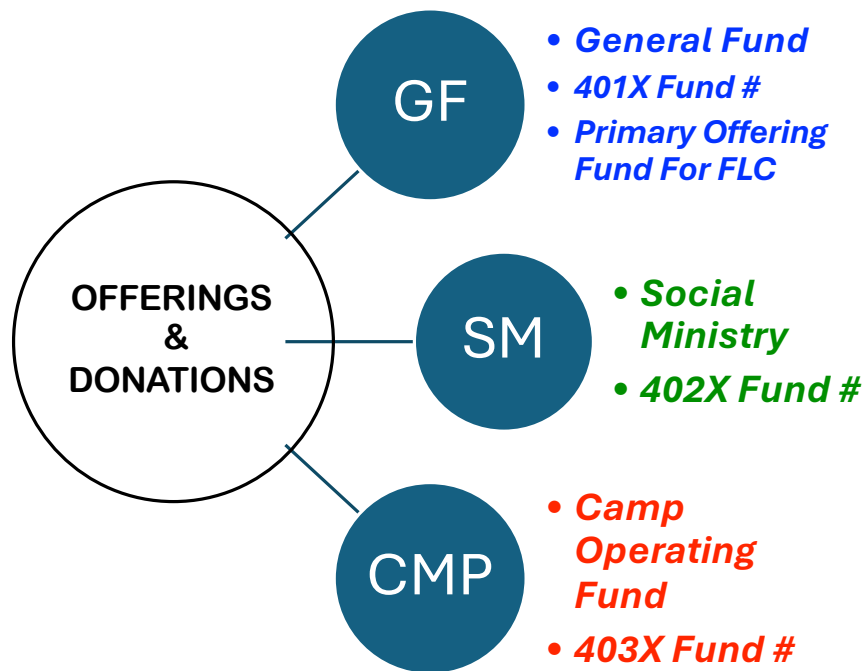
COMPARE AT AGG.	
2023	\$583,005
2024	\$575,865
DIFF	-\$7,140
% CURR vs. PRIOR	99%

Code Restructuring of FLC's Offering System 2025

- Restructuring the coding and labelling of the FLC's income classification system (in Church360 Members) is being done to help make the classification easier to understand, maintain across timeframes, produce reports of FLC income data and provide a common language and understanding of data across FLC.
- This involved an analysis of the existing income classification data, identifying areas for improvement, and then making changes to the coding and labelling for the entry of initial offering and donation income dollars.
- This also involves the development of a Data Dictionary as a centralized resource that defines and describes the coding and labelling of Church360 Members for the initial entry of offering and donations coming into FLC.
- It also helps ensure that data is accurate, consistent, and complete, along with providing the Financial Secretary (FS) with a centralized source of information about how to classify incoming offering and donation income.
- A data dictionary is used to catalog and communicate the structure and content of FLC's income titling and provides meaningful descriptions for individually named categories to earmark incoming offering and donation income.

How Your Offering \$\$\$s Get Classified

3 Bank Account Funds



*Example Of \$\$\$ Classification Input

Most Offering \$\$\$s Are Below:
10-00-01-99: Envelope Offering \$\$
10-00-02-99: Loose/Plate Offering \$\$

Arrows point from the underlined "10" in both dates to the label "401X".

*Examples Of Designated Fund \$\$\$s

402X 21-01-57-99: Social Ministry [General]
22-00-58-99: Food Pantry \$\$

Arrows point from the underlined "40" and "2" in the first date to the label "402X".

403X 32-00-64-88: Non-Member [Rental or Use of Camp Facilities]
32-00-65-88: Member [Rental or Use of Camp Facilities]

Arrows point from the underlined "40" and "3" in the first date to the label "403X".

*Some of Many Fund \$\$\$s

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Accrual Basis

First Lutheran Church Profit & Loss Budget Performance

November 2024

	Nov 24	Budget	Jan - Nov 24	YTD Budget	Annual Budget
Income					
4050 -Operating Income					
1-Plate Offerings	220.00	333.33	2,225.42	3,666.67	4,000.00
2-General Envelope Offering	41,924.19	42,612.50	466,906.15	468,737.50	511,350.00
3-LCEF Interest Income by Check	0.00	0.00	0.00	0.00	0.00
4-Carter Legacy Income	0.00	458.33	4,033.40	5,041.67	5,500.00
5-Non-Contribution Income	0.00	25.00	6,475.00	275.00	300.00
6-Use of Building Facility	1,400.00	54.17	2,550.00	595.83	650.00
Total 4050 -Operating Income	43,544.19	43,483.33	482,189.97	478,316.67	521,800.00
4051-Other Income					
1-LCEF Interest Income	0.00	100.00	2,140.34	1,100.00	1,200.00
2-Other Income	0.92	166.67	774.94	1,833.33	2,000.00
Total 4051-Other Income	0.92	266.67	2,915.28	2,933.33	3,200.00
Total Income	43,545.11	43,750.00	485,105.25	481,250.00	525,000.00
Expense					
50 - Operating Expenses					
5050- Board of Elders					
01-Pastor Salary	7,488.26	7,488.25	82,370.86	82,370.75	89,859.00
02-Pastor's Concordia	747.84	748.83	8,226.24	8,237.17	8,986.00
03-Pastor's FICA Expense	576.58	576.58	6,342.38	6,342.42	6,919.00
04-Pastor's Health Insurance	459.45	600.00	5,879.05	6,600.00	7,200.00
05-Pastor Auto	500.00	500.00	5,500.00	5,500.00	6,000.00
06-Pastor Continuing Education	0.00	62.50	2,180.00	687.50	750.00
07-Pastor Discretionary Fund	0.00	100.00	780.51	1,100.00	1,200.00
08-Guest Speakers	155.00	152.17	1,975.00	1,673.83	1,826.00
09-Secretary Salary	2,379.16	2,379.17	26,170.76	26,170.83	28,550.00
10-Secretary Concordia	251.21	229.42	2,763.31	2,523.58	2,753.00
11-Secretary FICA Expense	182.00	176.67	2,002.00	1,943.33	2,120.00
12-Music Director Salary	1,409.58	1,409.58	15,505.38	15,505.42	16,915.00
13-Music Director FICA Expense	107.84	108.50	1,186.24	1,193.50	1,302.00
14-Music Director Cont. Edu	0.00	125.00	3,859.28	1,375.00	1,500.00
15-Music Supplies and Misc	121.40	125.00	3,047.29	1,375.00	1,500.00
16-Childrens Choir	0.00	125.00	0.00	1,375.00	1,500.00
17-Music Instrumentalists	0.00	166.67	150.00	1,833.33	2,000.00
18-Organist Salary	1,622.50	1,622.50	17,847.50	17,847.50	19,470.00
19-Organist FICA Expense	124.12	124.92	1,377.75	1,374.08	1,499.00
20-Sub. Organist / Pianist	0.00	138.42	1,140.00	1,522.58	1,661.00
21-Organ Music, Cont. Edu	0.00	41.67	200.94	458.33	500.00
22-Staff Gifts	0.00	208.33	162.43	2,291.67	2,500.00
23-Belvoir Christian Academy	4,335.00	6,028.58	51,584.63	66,314.42	72,343.00
24-BCA Scholarships	0.00	0.00	0.00	0.00	0.00
25-District & Synod	2,916.67	2,916.67	32,413.37	32,083.33	35,000.00
26-Office Supplies	114.52	333.33	5,779.00	3,666.67	4,000.00
27-Bulletins / Offering Envelop	0.00	83.33	-40.00	916.67	1,000.00
28-Postage	0.00	41.67	564.00	458.33	500.00
29-Conferences	43.92	208.33	206.89	2,291.67	2,500.00
30-Religious Literature	205.06	291.67	5,821.36	3,208.33	3,500.00
31-Miscellaneous	150.00	250.00	1,930.96	2,750.00	3,000.00
32-Communion Wine / Wafers	0.00	45.83	840.49	504.17	550.00
33-Bap. Napkins/Candles/Banners	0.00	62.50	0.00	687.50	750.00
34-Vestments Repair / Replace	282.20	20.83	282.20	229.17	250.00

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Accrual Basis

First Lutheran Church Profit & Loss Budget Performance

November 2024

	Nov 24	Budget	Jan - Nov 24	YTD Budget	Annual Budget
35-Altar Guild Miscellaneous	123.94	25.00	997.10	275.00	300.00
39-Bldgs. & Grds. Admin Salary	0.00	1,787.50	0.00	19,662.50	21,450.00
40-Bldgs. & Grds. Admin. FICA	0.00	137.67	0.00	1,514.33	1,652.00
41-Bldgs. & Grds. Auto	0.00	16.67	0.00	183.33	200.00
42-Puerto Rico Support	0.00	208.33	2,349.99	2,291.67	2,500.00
43-Young Family Ministry	0.00	125.00	10,954.00	1,375.00	1,500.00
Total 5050- Board of Elders	24,296.25	29,792.09	302,350.91	327,712.91	357,505.00
5051-Board of Christian Edu					
01-Sunday School	0.00	125.00	241.73	1,375.00	1,500.00
02-Misc. Activ and Projects	0.00		881.68		
04-Confirmation	0.00	16.67	119.97	183.33	200.00
05-Youth Classes	0.00	25.00	229.70	275.00	300.00
07-Youth Director Salary	0.00	750.00	0.00	8,250.00	9,000.00
08-Youth Director FICA	0.00	58.33	0.00	641.67	700.00
09-Youth Director Auto	0.00	50.00	0.00	550.00	600.00
10-Sr. High Activities	0.00	125.00	0.00	1,375.00	1,500.00
12-Elementary Activities	0.00	83.33	494.68	916.66	999.99
13-Vacation Bible School	0.00	208.33	106.02	2,291.67	2,500.00
14-Teacher Appreciation	0.00	41.67	448.32	458.33	500.00
16-Adult Bible Studies	0.00	41.67	0.00	458.33	500.00
17-Youth Conferences	0.00	416.67	0.00	4,583.33	5,000.00
19-Nursery and Nursery Roll	0.00	16.67	0.00	183.33	200.00
5051-Board of Christian Edu - Other	0.00		376.66		
Total 5051-Board of Christian Edu	0.00	1,958.34	2,898.76	21,541.65	23,499.99
5052-Board Of Stewardship					
01-Consecrated Stewards Prog	0.00	250.00	43.70	2,750.00	3,000.00
02-Educational Materials	0.00	83.33	0.00	916.67	1,000.00
03-Bank Charges	58.24	50.00	808.87	550.00	600.00
04-Accounting Fees	758.33	833.33	8,341.63	9,166.67	10,000.00
Total 5052-Board Of Stewardship	816.57	1,216.66	9,194.20	13,383.34	14,600.00
5053-Buildings and Grounds					
01-Janitorial Services	1,250.00	1,250.00	13,750.00	13,750.00	15,000.00
02-Bldg/Parking Lot Security	380.00	541.67	4,883.44	5,958.33	6,500.00
03-FICA Janitor / Pkg Lot Att	118.58	125.00	1,370.94	1,375.00	1,500.00
04-Yard Care	0.00	533.33	1,205.00	5,866.67	6,400.00
05-Supplies - Bldgs, Grounds	0.00	166.67	43.66	1,833.33	2,000.00
06-Maintenance Repairs	82.50	1,666.67	1,891.14	18,333.33	20,000.00
07-Heat / Air Maint	0.00	1,250.00	175.00	13,750.00	15,000.00
08-Pest Control	85.00	166.67	850.00	1,833.33	2,000.00
09-Elevator/ Boiler Inspection	0.00	10.00	120.00	110.00	120.00
10-Building Maintenance	0.00	1,666.67	4,935.47	18,333.27	19,999.94
11-Elevator Maintenance	145.00	125.00	1,740.00	1,375.00	1,500.00
12-Music Equip. Maint.	0.00	166.67	125.00	1,833.33	2,000.00
14-Copy Machine	388.00	375.00	5,264.12	4,125.00	4,500.00
15-Insurance	1,364.27	1,000.00	10,139.13	11,000.00	12,000.00
16-Electricity	2,778.50	2,166.67	22,329.10	23,833.33	26,000.00
17-Gas	532.40	750.00	7,667.32	8,250.00	9,000.00
18-Water/ Sewer	264.47	266.67	2,793.99	2,933.33	3,200.00
19-Garbage	158.72	250.00	1,735.04	2,750.00	3,000.00
20-Telephone/Internet/TV	302.83	333.33	3,327.26	3,666.67	4,000.00
21-City/County Property Tax	105.75	41.67	210.90	458.33	500.00

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Accrual Basis

First Lutheran Church Profit & Loss Budget Performance

November 2024

	Nov 24	Budget	Jan - Nov 24	YTD Budget	Annual Budget
22-Stormwater Fee	3,487.26	266.67	3,487.26	2,933.33	3,200.00
23-Miscellaneous	0.00	83.33	1,825.00	916.67	1,000.00
25-Exterior Paint/ Supplies	0.00	83.33	0.00	916.67	1,000.00
26-Repair / Paint Ceilings	0.00	291.67	0.00	3,208.33	3,500.00
27-Operating Permits	0.00	4.58	0.00	50.42	55.00
28-Replace HVAC Drip Pans	0.00	91.67	0.00	1,008.33	1,100.00
29-Replace Carpet	0.00	625.00	0.00	6,875.00	7,500.00
30-Kitchen Equipment	0.00	250.00	446.14	2,750.00	3,000.00
31-Repair Sidewalks	0.00	1,250.00	0.00	13,750.00	15,000.00
32-Pave / Restripe Parking Lot	20,189.00	5,583.33	20,189.00	61,416.67	67,000.00
33-Bump Stops	0.00	41.67	0.00	458.33	500.00
34-Roof Repairs	0.00	1,250.00	0.00	13,750.00	15,000.00
Total 5053-Buildings and Grounds	31,632.28	22,672.94	110,503.91	249,402.00	272,074.94
5054-Evangelism Board					
01-Evang. Material / Supplies	182.08	250.00	1,949.66	2,750.00	3,000.00
02-Advertising & Mailing	0.00	208.33	1,130.00	2,291.67	2,500.00
03-Flowers	0.00	41.67	1,437.53	458.33	500.00
5054-Evangelism Board - Other	0.00		1,000.00		
Total 5054-Evangelism Board	182.08	500.00	5,517.19	5,500.00	6,000.00
5055-Parish Fellowship Baord					
01-Food Supplies	78.72	270.83	964.37	2,979.17	3,250.00
02-Paper Supplies	0.00	137.50	131.52	1,512.50	1,650.00
03-Breakfast Supplies	207.28	16.67	560.65	183.33	200.00
04-Congregational Activities	0.00	416.67	1,523.47	4,583.33	5,000.00
Total 5055-Parish Fellowship Baord	286.00	841.67	3,180.01	9,258.33	10,100.00
5056-Social Ministy Board					
01-Misc. Social Ministry	0.00		4,052.00		
02-Assistance Fund	0.00	416.67	0.00	4,583.33	5,000.00
Total 5056-Social Ministy Board	0.00	416.67	4,052.00	4,583.33	5,000.00
5057- Camp Board					
01-Camp	142.19	0.00	10,128.71	20,000.00	20,000.00
Total 5057- Camp Board	142.19	0.00	10,128.71	20,000.00	20,000.00
Total 50 - Operating Expenses	57,355.37	57,398.37	447,825.69	651,381.56	708,779.93
Total Expense	57,355.37	57,398.37	447,825.69	651,381.56	708,779.93
Net Income	-13,810.26	-13,648.37	37,279.56	-170,131.56	-183,779.93

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Accrual Basis

First Lutheran Church
Balance Sheet
As of November 30, 2024

	Nov 30, 24	Dec 31, 23
ASSETS		
Current Assets		
Checking/Savings		
1050-Checking and Savings		
01-SunTrust Checking	64,407.22	59,556.59
02-Petty Cash	35.00	35.00
03-LCEF CD's - Mertins Est	45,787.68	45,787.68
04-LCEF Steward Account	115,501.64	115,501.64
05-Thrivent Flexible Payout	76,355.26	76,355.26
07-498 Shares Prin. Fin. Grp	24,400.00	24,400.00
09-Saints Alive 1Yr. CD	18,215.07	18,215.07
10-Saints Alive 5-Yr. CD	17,450.66	17,450.66
11-LCMS Foundation	280,000.00	280,000.00
12-PayPal	15,080.43	30,633.53
13-SE Bank Saints Alive CD	20,000.00	20,000.00
14-LCEF Saints Alive	4,447.77	4,447.77
Total 1050-Checking and Savings	681,680.73	692,383.20
Total Checking/Savings	681,680.73	692,383.20
Total Current Assets	681,680.73	692,383.20
Other Assets		
1350-Other Current Assets		
01-Utility Deposit	30.00	30.00
02-Prepaid Medical	1,420.61	1,420.61
Total 1350-Other Current Assets	1,450.61	1,450.61
Total Other Assets	1,450.61	1,450.61
TOTAL ASSETS	683,131.34	693,833.81
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2200-Payroll Liabilities	0.00	-620.78
Total Other Current Liabilities	0.00	-620.78
Total Current Liabilities	0.00	-620.78
Total Liabilities	0.00	-620.78

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Accrual Basis

First Lutheran Church
Balance Sheet
As of November 30, 2024

	Nov 30, 24	Dec 31, 23
Equity		
2350-Temporary Restricted		
01- Buildings & Grounds	1,755.60	1,264.74
02-Handbells	591.05	591.05
03-Organ Repair	-79,638.09	-19,569.09
04-Carter Legacy	282,079.49	282,079.49
05-Elders Assistance Fund	1,589.59	2,145.59
06-Confirmation Bibles	4,511.00	4,451.00
09-Youth Fund	395.00	395.00
10-Thrivent Choice Dollars	721.00	721.00
11-Memorials & Bequests	222,732.68	219,246.68
12-Parking Lot	2,500.00	2,500.00
13-Saints Alive, Triumphant	61,601.21	60,894.89
15-School Payroll Taxes	7,279.01	0.00
2350-Temporary Restricted - Other	278.00	278.00
Total 2350-Temporary Restricted	506,395.54	554,998.35
3500-Fund Balance	75,005.60	75,005.60
Unrestricted Net Assets	64,450.64	45,348.30
Net Income	37,279.56	19,102.34
Total Equity	683,131.34	694,454.59
TOTAL LIABILITIES & EQUITY	683,131.34	693,833.81