



Administrative Handbook for Congregation Councils

A guide for leaders called to serve on Congregation Councils

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Publications and Resources

Florida-Bahamas Synod Resource Information:

3838 W. Cypress St. Tampa, FL 33607 (813) 876-7660

Evangelical Lutheran Church in America Resource Information

Resources for Congregational Treasurers and Bookkeepers • <http://www.elca.org/Resources/Financial>
(click on the Congregations tab)

Legal Issues for Congregations of the ELCA • <http://www.elca.org/Resources/Legal>

Portico - ELCA Board of Pensions • <https://porticobenefits.org/>

Records Management: • <http://bit.ly/1Tc3DeH>

Other Resource Information

Florida Sunshine Law on public and private meetings • myfloridalegal.com/sun.nsf/manual/

Your congregation's constitution • Copies of your current constitution are available in your church office and in the synod office

IRS tax guide for Churches and Religious Organizations • <http://www.irs.gov/pub/irs-pdf/p1828.pdf>

Congregation Council

TITLE: Congregation Council

POSITION SUMMARY

The constitutional chapters relating to the work of a congregation's officers, the meetings of Congregation Council, and the annual meeting of the congregation are contained in Chapters 10 through 13 of your congregation's constitution. Check your Congregation's Constitution, Bylaws, and Continuing Resolutions for specific differences.

I. Qualification and Gifts

- Have a love of God and demonstrate a commitment to following the way of Christ
- Have an enthusiasm and vitality for this calling to serve
- Be solution-oriented in your approach to the ministry and work of this congregation
- Be a generous and faithful contributor to the congregation

II. Time Commitment

- Council meetings –preparation, assignments, and committee meetings
- Council retreat
- Annual Meeting of the Congregation

III. Principal Accountabilities

1. The members of the Congregation Council are trustees who act on behalf of the church membership. The Congregation Council has the principal responsibility for ensuring fulfillment of the church's mission and the legal accountability for its operations. This means that as a group, the members are in charge of establishing a clear organizational mission, forming the strategic plan to accomplish the mission, overseeing and evaluating the plan's success, working with the pastor and providing adequate support to that individual, ensuring financial solvency of the organization, interpreting and representing the community to the organization, and instituting a fair system of policies and procedures for human resource management.
2. Council members have a duty of loyalty to the organization, its pastor, staff and other council members. While differences of opinion are sure to arise, council members should seek to keep disagreements impersonal. Practicing discretion and accepting decisions made on a majority basis will promote council unity and confidence.
3. The pastor is responsible to the congregation and accountable to the synodical bishop.
4. Council members accomplish their functions through regular meetings and by establishing a committee structure that is appropriate to the size of the organization and the Congregation Council. Ideally, council members arrive at meetings prepared and

ready to engage in thoughtful dialogue, and there is a group process, which generates and uses the best thinking of its members.

5. Councils should be open to self-evaluation and regularly review their own composition to ensure constituent representation, as well as council expertise and commitment. Councils also are responsible for evaluating and determining compensation for the organization.
6. Councils should emphasize and practice partnership with the synod and churchwide ministries of the Evangelical Lutheran Church in America and be in cooperation with other congregations, both Lutheran and non-Lutheran, subject to established policies of the synod and the ELCA.
7. Each congregation should establish a goal to tithe 10%-15% of its unrestricted income from members to the mission of the wider church.
8. The Congregation Council is responsible for management of the business and affairs of the corporation. In carrying out their responsibilities, the law imposes on pastors and members of the council specific fiduciary duties of care, loyalty, and obedience to the law.

IV. Florida Sunshine Law relating to public and private meetings:

- a) Florida's Government-in-the-Sunshine-Law, commonly referred to as the Sunshine Law, provides a right of access to governmental proceedings at both the state and local levels. *While this law typically does not apply to church boards and councils, there are situations and circumstances in which a church in its relationship with schools, civic organizations, or government-funded entities may come under Florida Sunshine Law requirements. It is recommended that you check recent rulings on this law to determine if your meetings fall under the published requirements of this law.* Page 2 of this guide contains web links to further information on the Florida Sunshine Law. A short summary of the Sunshine Law is presented in the following paragraphs.
- b) The law is applicable to all Governing Boards and groups delegated the responsibility to make recommendations on matters which will be acted upon. The law is applied to any gathering of two or more members subject to the Sunshine requirements to discuss some matter which will likely come before the governing board for action.

There are three basic requirements of s.286.011, F.S.: (1) meetings of public boards or commissions must be open to the public ;(2) reasonable notice of such meetings must be given; and (3) minutes of the meetings must be documented.

- c) Sunshine Law applies to deliberations and discussions between two or more members of a board or council when those two members are discussing some matter which will likely come before a board. The use of a telephone or a computer to conduct such discussions does not remove the conversation from

the requirements of the Sunshine Law. Similarly, members may not utilize or "go-between" individuals or communication to learn of the views of another member outside the Sunshine Law.

- d) No resolution, rule, or formal action shall be considered binding except as taken or made at a duly noticed meeting.
9. Establish an Audit Committee of 3 non-council voting members that report to the congregation council. Terms of service are three years. (C13.03)

Congregation Council President

TITLE: Congregation Council President

POSITION SUMMARY

The President, in conjunction with the rest of the Congregation Council, has general oversight of the life and activities of the congregation, and in particular its worship life, to the end that everything be done in accordance with the Word of God and the faith and practice of the Evangelical Lutheran Church in America. The President may be elected by the council or by the congregation, as dictated by the congregation's constitution in Chapter 11. In some congregations, the President [and other officers] may be elected by the congregation at the Annual Meeting.

The constitutional chapters related to the work of a congregation's officers, the meetings of Congregation Council, and the annual meeting is contained in Chapters 10 through 13 of your congregation's constitution. Check your Congregation's Constitution, Bylaws, and Continuing Resolutions for specific differences.

I. Qualification and Gifts

- Have a love of God and demonstrate a commitment to following the way of Christ
- Have an enthusiasm and vitality for this calling to serve
- Be solution-oriented in your approach to the ministry and work of this congregation
- Be a generous and faithful contributor to the congregation

II. Time Commitment

- Council meetings –preparation, assignments, and committee meetings
- Council retreat
- Annual Meeting of the Congregation

III. PRINCIPAL ACCOUNTABILITIES

A. Presides at all meetings of the Congregation Council and the congregation and ensures that the Council performs its constitutionally mandated duties:

1. To lead this congregation in stating its mission, to do long-range planning, to set goals and priorities, and to evaluate its activities in light of its mission and goals.

2. To seek to involve all members of this congregation in worship, learning, witness, service, and support.
3. To oversee and provide for the administration of this congregation to enable it to fulfill its functions and perform its mission.
4. To maintain supportive relationships with the pastor(s) and staff and help them annually to evaluate the fulfillment of their calling, appointment, or employment.
5. To be examples individually and corporately of the style of life and ministry expected of all baptized persons.
6. To promote a congregational climate of peace and goodwill and, as differences and conflicts arise, to endeavor to foster mutual understanding.
7. To arrange for pastoral service during the sickness or absence of the pastor.
8. To emphasize partnership with the synod and churchwide ministries of the Evangelical Lutheran Church in America as well as cooperation with other congregations, both Lutheran and non-Lutheran, subject to established policies of the synod and the ELCA.
9. To recommend and encourage the use of program resources produced or approved by the Evangelical Lutheran Church in America.
10. To seek out and encourage qualified persons to prepare for the ministry of the Gospel.

B. As President of the council, he/she ensures that the council is aware of their responsibility for the financial and property matters of this congregation, specifically:

1. Ensures that the provisions of the congregation's constitution and its bylaws are carried out.
2. Provides for an annual review of the membership roll.
3. Assists the Congregation Council in appointing and supervising salaried lay workers.
4. Presents a comprehensive report to the congregation at the annual meeting.
5. Working in collaboration with the pastor, and Executive Committee of Council, sets an agenda in advance of council meetings.
6. Oversees a process whereby the pastor and two voting members are appointed to attend the annual Synod Assembly.

7. Appoints a committee to ensure that constitutional changes adopted by the Churchwide Assembly are entered into the congregation's constitution and sent to the Florida-Bahamas synod for review and approval by Synod Council.
8. Adopts a Congregational Sexual Misconduct Policy.
9. Is vigilant to circumstances involving conflict of interest.
10. If the Congregation Council elects its officers, it should do so at its first meeting held after the election of the new council members. If the constitution requires that members be installed before taking office, the election of officers should be held at the first meeting held after such installation. In either case, the first meeting held may be a special meeting called by the pastor with the only item of business being the election of new officers.

Congregation Council Vice President

TITLE: Congregation Council Vice President

POSITION SUMMARY

The constitutional chapters relating to the work of a congregation's officers, the meetings of Congregation Council, and the annual meeting are contained in Chapters 10 through 13 of your congregation's constitution. Check your Congregation's Constitution, Bylaws, and Continuing Resolutions for specific differences.

I. Qualification and Gifts

- Have a love of God and demonstrate a commitment to following the way of Christ
- Have an enthusiasm and vitality for this calling to serve
- Be solution-oriented in your approach to the ministry and work of this congregation
- Be a generous and faithful contributor to the congregation

II. Time Commitment

- Council meetings –preparation, assignments, and committee meetings
- Council retreat
- Annual Meeting of the Congregation

III. Principal Accountabilities

1. Serves as President in the event the President is unable to perform his/her duties, shall preside over the Congregation Council or Congregational Meeting in the absence of the President, and shall perform any additional duties as prescribed by the President.
2. Chairs committees on special subjects as designated by the Congregation Council.
3. Follows up with the pastor, council secretary, and treasurer to ensure the annual statistical information is filed with the ELCA by February 15 each year.
4. Emphasizes partnership with the synod and churchwide ministries of the Evangelical Lutheran Church in America and be in cooperation with other congregations, both Lutheran and non-Lutheran, subject to established policies of the synod and the ELCA.

Congregation Council Secretary

TITLE: Congregation Council Secretary

POSITION SUMMARY

The constitutional chapters relating to the work of a congregation's officers, the meetings of Congregation Council, and the annual meeting are contained in Chapters 10 through 13 of your congregation's constitution. Check your Congregation's Constitution, Bylaws, and Continuing Resolutions for specific differences.

I. Qualification and Gifts

- Have a love of God and demonstrate a commitment to following the way of Christ
- Have an enthusiasm and vitality for this calling to serve
- Be solution-oriented in your approach to the ministry and work of this congregation
- Be a generous and faithful contributor to the congregation

II. Time Commitment

- Council meetings –preparation, assignments, and committee meetings
- Council retreat
- Annual Meeting of the Congregation
- Ensure preparation and filing of the Annual Congregational Report to the Evangelical Lutheran Church in America.

III. Principal Accountabilities

1. Keeps accurate minutes of all meetings of the congregation and of the Congregation Council in a volume provided by the congregation, which shall be made available to the voting members and be preserved permanently in its archives.
2. Serves as the custodian of the Church Seal and shall issue the notice of the call.
3. Perform such additional duties as prescribed by the President.
4. Be responsible for keeping records of council actions, including overseeing sending out meeting announcements, distributing copies of minutes and the agenda to each council member, and assuring that corporate records are maintained.
5. Ensures that the congregation provides a copy of its governing documents to the synod, as specified by ELCA bylaw 9.53.03.
6. Working with the pastor of the congregation, files or oversees the filing of the statistical report of the congregation with the Evangelical Lutheran Church in America. This report is due on February 15.
7. Emphasize partnership with the synod and churchwide ministries of the Evangelical Lutheran Church in America and be in cooperation with other congregations.

Congregation Council Treasurer

TITLE: Congregation Council Treasurer

POSITION SUMMARY

The constitutional chapters relating to the work of a congregation's officers, the meetings of Congregation Council, and the annual meeting are contained in Chapters 10 through 13 of your congregation's constitution. Check your Congregation's Constitution, Bylaws, and Continuing Resolutions for specific differences. The treasurer, along with a financial secretary, if constitutionally provisioned, shall maintain confidentiality of donor records of giving and commitments, but realize also that such record belongs to the church. This record of information shall always be maintained on the data system and computers in the office of the congregation with at least one other individual having the ability to access the information. The treasurer shall work closely with the Finance Committee of the congregation, or in absence of such committee, with the Congregation Council.

Note:

Congregations, depending on size and constitutional language, organize financial oversight in various ways. Some congregations have financial secretaries, while others may use a combination of individuals, including the treasurer, to accomplish their financial accountability and reporting.

However a congregation organizes its financial oversight, there are a number of best practices that must be in place to prevent putting staff or volunteers in a position of handling cash without oversight. Many of those best practices can be found in the section titled "Handling Church Offerings."

I. Qualification and Gifts

- Have a love of God and demonstrate a commitment to following the way of Christ
- Have experience in the use of standard accounting procedures
- Have an ability to establish and maintain appropriate safeguards and oversee persons assisting in financial transactions
- Possess knowledge and understanding of insurance requirements, audit procedures, energy audits, bonding, and legal liabilities
- Have an enthusiasm and vitality for this calling to serve
- Be solution-oriented in your approach to the ministry and work of this congregation
- Be a generous and faithful contributor to the congregation

II. Time Commitment

- Council meetings –preparation, assignments, and committee meetings
- Finance Committee meetings
- Council retreat

- Weekly oversight of collection tabulations and deposits
- Periodic and timely payment of bills
- Annual Meeting of the Congregation

III. Principal Accountabilities

1. Oversee the collection, counting and deposit of all contributions to the congregation, (if this is not the responsibility of the financial secretary) ensuring that at least two, unrelated persons are present at all times during collection and counting;
2. Oversee the treasurers of all accounts maintained by any organization that is part of the congregation, ensuring that they follow generally accepted accounting principles, policies and procedures;
3. Ensure that all bills are paid in a timely fashion; this task is can also be accomplished by the church secretary, or financial secretary, if this position is utilized by the council, at the church office. Computer equipment and software programs are property of the congregation. Data may be offloaded from the church's personal computer system for offsite analysis and back-up by the treasurer;
4. Ensure that adequate insurance is maintained on all real and tangible property;
5. Determine that the books and accounts of the congregation are in accordance with generally accepted accounting principles, policies and procedures;
6. Emphasize partnership with the synod and churchwide ministries of the Evangelical Lutheran Church in America and in cooperation with other congregations, both Lutheran and non-Lutheran, subject to established policies of the synod and the ELCA;
7. Establish a practice of "First Fruits" giving with the goal of tithing 10% - 15% of the unrestricted income to the ministries of the wider church.
8. Ensure that the congregation's deeds and other instruments of ownership are maintained in a secure manner;
9. Meet regularly with the pastor, council, and/or staff for planning and evaluation;
10. Be an active member of the Finance Committee;
11. Oversee and Assist in the development of budgets;
12. Be available for other committees that might need help in planning budgets or need other assistance in financial matters;
13. Submit a regular, monthly financial report to the Congregation Council;
14. Submit an annual financial report to the congregation (at the Annual Meeting) that fully discloses income and expense, and assets and liabilities (including all trust and endowment funds).

IV. General Accountability

1. The treasurer is accountable to the council and the congregation.
2. The treasurer's ministry should be assessed as a part of the annual mutual ministry review of the entire leadership team of the congregation (pastor, officers, council members and, in many cases, heads of ministry groups and committees)

Specific Duties of the Treasurer

I. Oversight of the following:

1. The Sunday Offering:

Loose Plate

Church School

Regular Adult Envelopes (current year)

Regular Adult Envelopes (prior year)

Regular Adult Envelopes (next year)

Special Adult Envelopes (Initial Offering, Ash Wednesday, Good Friday, Easter, Christmas, Flowers, etc.)

Memorial Gifts (Provide Congregation Secretary or the appropriate person with donor names and addresses for purposes of acknowledgement)

Capital Fund Envelopes

Payments for Use of the Building by outside groups

All Other Gifts

Deposit Offering in Bank (night depository)

NOTE: Arrangements should be made to have a responsible person secure the offering from any service both before and after the appropriate money counters have performed their duties. This responsibility is typically overseen by the financial secretary in many congregations, following the procedures outlined in Handling Church Offerings in this guide.

2. Credit all identifiable gifts to Donor's Giving Record. Record by name all gifts made to the church;
3. At designated times (for example, at the end of February, May, August, November and December) send "Giving Statements" to each donor. Consult with the pastor and the Stewardship Ministry Team as to messages/enclosures to be included;
4. Prior to December 1, assign Next Year's Pledge Envelopes to all members (pledging and non-pledging). All members should have an envelope number assigned for purposes of identifying gifts. Throughout the year it is a good idea to identify new members and invite them to make a pledge and offer them pledge envelopes;
5. Participate in Annual Stewardship Commitment Program by recording pledges as received;
6. Be responsible for accuracy of computer records of all gifts by each donor;
7. Make sure adequate funds are available in the church checking account for salaries, bills, and mission support to the synod for the ministry of the wider church;
8. Review all bills or invoices and make timely payment by check;
9. Assign appropriate account code(s), income and expense;

10. Complete and mail a Mission Support Remittance Form monthly to the Florida-Bahamas Synod, attaching a check with financial support totals for other synodical and churchwide ministries (e.g. Outdoor Ministry, Campus Ministry, or World Hunger)
11. Be responsible, with the Finance Committee assistance as needed, for preparation of Annual Budget for ensuing year;
12. Present Congregation budgets to congregation for approval at the Annual Meeting;
13. Prepare monthly Treasurer's Reports that provide the council with complete information about the financial health and condition of the congregation. Review these reports with the Congregation's Finance Committee;
14. Manage congregation investments and all funds in excess of operating needs in light of liquidity needs and secure short and long term investments as needed and as directed by the Congregation Council;
15. Maintain a record of all deposits/withdrawals regarding Endowment Fund Accounts;
16. Prepare a detailed report for Annual Congregation Meeting showing not only income and expense compared to budget for the prior year but also showing all assets and liabilities (including all trust and endowment funds);
17. Prepare the Financial Page of the Annual Congregational Report in a timely manner to ensure the congregation is able to submit its Congregational Report (Parochial Report Forms A & C) to the Evangelical Lutheran Church in America by February 15th, the due date;
18. Work with the Congregation Finance Committee to ensure that financial and budget planning occurs in a timely manner;
19. Cooperate with the Congregation Audit Committee in its work. Be open to the recommendations that the committee may have as to matters of internal controls and congregation financial record keeping;
20. Ensure that a record of all purchases of a capital nature is maintained in a permanent record book. Expenses to be included would be those normally considered as subject to depreciation in business accounting – furniture, fixtures, major improvements and additions, etc. Congregation records should include the date of purchase, the vendor, cost, and include any reference to a warranty (number of years).

II. Full Financial Disclosure to Members of the Congregation

As Treasurer, you are the steward of the financial resources of the congregation. Many members of the congregation may not be interested in financial matters. However, others may be thoroughly interested. In any case, full disclosure is the best policy. Giving the congregation more information than they want is better than giving them less.

Monthly: Keeping the Congregation Informed about "How We Are Doing"

Suggestion: Prepare an article or summary of council actions and include the Monthly Treasurer's Report in the church's monthly newsletter.

Annually: What kind of reports should be distributed at the Annual Meeting?

- 1) Annual Financial Report of Revenues and Expenses showing the prior year budget and actual and the budget for the New Year.
- 2) Prepare a Balance Sheet showing all the assets, especially financial assets of the congregation;
- 3) List all the accounts of the congregation with year-end account balances at both the beginning of the year and end of the year;
- 4) Operating Account, Endowment Funds, and Special Accounts such as the Altar Guild Fund, Flower Fund, Youth Group Fund, Pastor's Discretionary Fund. All of these are funds of the congregation and should be audited as part of the annual congregation audit, with a report made on them at the annual meeting;
- 5) If the congregation has had a capital campaign, a report on those funds should be made each year until the funds have been fully used for the purposes of the capital campaign;
- 6) List all Endowment Funds showing the name and purpose of each fund including whether the fund is restricted (by the donor) or designated (by the council), stating who manages the funds (i.e., the Trustees), stating market value at the beginning of the year and end of the year and perhaps the original book (cost) value. Sometimes a brief history of a fund, if it known, stating when the fund was established and who the donor was will inspire others to remember the church in their wills.
- 7) Detailed Pledge Report: A report showing the following information:
 - a) Number of pledges for the coming budget year;
 - b) The total dollar amount pledged for the coming budget year;
 - c) Both the median pledge and the average pledge amount;
 - d) Detail report showing how many pledges in different ranges;
 - e) Report the number of new pledges this year, the number of pledges that increased, the number that stayed the same, the number that decreased, the number that were not recommitted, the number of non-pledging households (sample report on page 18).

III. Internal Revenue Service Matters – Gifts, Unrelated Business Income Tax, Fundraising, 1099, W9 and Cash Accounts

1. When a church hires a substitute organist, pastor or other temporary employee, he or she is required to complete a W9 form. The church retains the form. If the individual earns more than \$600 in a given year, the church will issue a 1099. If the individual does not complete a W9, the church is required to issue a 1099 regardless of the amount earned.
2. Christmas monetary gifts, such as solicited gifts for the pastor or other paid staff are not allowed by the IRS. If gifts (money) are solicited, the amount given to an individual must be included on the W2 at year-end. Money given to a pastor or other paid staff that is not solicited but given directly from an individual is permissible.
3. In-kind gifts to the church. Basically, gifts in-kind are donations of tangible and intangible personal property and contributions of services made to a non-profit. Tangible gifts-in kind include clothing, furniture, equipment, inventory, and supplies, among other things. Intangible gifts in-kind include contributions of

advertising, patents, royalties, and copyrights. Gifts in-kind can also include things such as discounted rent. Services provided include legal, accounting, plumbing, nursing, physicians, and other professional services.

4. Cash accounts. For example, a church sponsors a Coffee Café on Sunday mornings. Cash donations are received to offset this function. All monies received via the café must be deposited into the church giving account. Money to buy new supplies must come from the church treasurer, not cash taken from the café donations. The individual operating a function can maintain a petty cash account, but must provide receipts to the treasurer for purchases.
5. If the congregation does not have an expense reimbursement policy, one should be established. Under IRS regulations, the payment of expense allowances, whether an auto allowance or an expense allowance, is taxable income to the recipient and must be reported on a Form 1099–Misc. Income. This can be avoided by developing an Accountable Expense Reimbursement Policy. Under such a policy, the pastor reports expenses to the church and receives reimbursement. Reimbursements paid under such a plan are not taxable and need not be reported to the IRS. Proper documentation concerning the business purpose of the expenses should be provided and maintained by the congregation. Such a plan is discussed fully in the Church and Clergy Tax Guide published annually by Christian Ministry Resources. The tax guide gives the language the council should use to adopt a plan that complies with IRS regulations.
6. IRS regulations for individual cash contributions of \$250 or more:
 - a. Donors will not be allowed a tax deduction unless they receive a written receipt from the church that satisfies the following requirements:
 - i. the receipt must be in writing;
 - ii. the receipt must identify the donor by name (a social security number is not required);
 - iii. the receipt may combine all contributions, even those that are for \$250 or more, in a single amount or it can list each contribution separately to aid donors in resolving discrepancies;
 - iv. the receipt must state whether or not the church provided any goods or services to the donor in exchange for the contribution, and if so, the receipt must include a good faith estimate of the value of those goods or services;
 - v. if the church provides no goods or services to a donor in exchange for a contribution, or if the only goods or services the church provides are “intangible religious benefits,” then the receipt must contain a statement to that effect;
 - vi. the written acknowledgement must be received by the donor on or before the earlier of the following two dates: the date the donor files a tax return claiming a deduction for the contribution, or the due date (including extensions) for filing the return.

IV. Unrelated Business Income Tax

Churches can rent to non-profit or for-profit individuals or groups. One case where rental income might jeopardize the church's tax exempt status is if the church has borrowed money to remodel all or part of its facility for the purpose of renting it. The revenue from rentals then becomes subject to income tax as unrelated business income. The rental income from cell phone antennas on church property can also sometimes be large enough to require payment of taxes.

If a church operates a commercial enterprise not related to its basic religious purpose, it could cause the local taxing authority to question its eligibility for property tax exemption. Example: a church that rents a wing of a building for full-time use by a real estate firm would likely have to pay property taxes on that wing.

V. Third Party Fundraising

From time to time, congregations are approached by third parties with requests for the congregation to sponsor, endorse, or promote a product or service. (1) In return for the congregation's efforts, a commission, fee, or percentage of profit is to be paid to the congregation. Congregations should be extremely wary of any such plan. The following is a list of legal and practical concerns to be reviewed by a congregation considering such a request.

1. The church's mission does not entail promoting commercial, secular third party ventures and sales.
2. When the congregation becomes entangled with secular commercial ventures, they can take away from the true ministry and work of the congregation.
3. Congregations typically have no way of evaluating or rating secular services or products, and, as such, it is not proper for them to endorse, sponsor, or otherwise promote products merely to raise some funds for the congregation.
4. Once the door is open for endorsing, sponsoring, or receiving remuneration for a secular commercial venture, it becomes increasingly difficult to say "no" to other requests for congregational participation.
5. The congregation's reputation and mission can be sullied by a poorly performing product, disputes between the vendor and the purchaser, collection actions, or even injuries involving the sponsored product.
6. When members "contribute" by purchasing products or becoming involved in secular fund-raising plans, their commitment to charitable giving may diminish.
7. When a congregation receives outside income from a secular source, it will need to take on additional record keeping, tax reporting requirements, and, potentially, tax payment requirements.
8. If endorsement, promotion, or sponsorship is given, it is essential that the congregation have a legally reviewed disclaimer to protect itself from responsibility or liability.
9. Typically, the funds raised for the congregation are not very significant; the secular enterprise is profiting with no extra effort.

10. If two congregation members sell or provide the same product, conflict in the congregation may result.
11. If the person selling the product wants to, he or she can certainly contribute a share of the sales directly to the congregation or a share of the sales that come from congregational member business.
12. Depending upon the nature of the enterprise, the congregation may face unrelated business income tax, insurance, zoning issues, or similar complications. (See publication resources on page 1)

¹Different products and services may include toys, books, foodstuffs, health supplements, cleaning products, lawnmowers, home repair and improvements, real estate sales, etc.

A web link to other IRS-related statutes is located on page 2. Please refer to IRS Publication 1828 on this link for information relating to current IRS statutes, and further information is available at <http://www.elca.org/en/About/Churchwide/Office-of-the-Secretary/Legal-Issues>

Financial Secretary

(The position of Treasurer may be divided so that the following responsibilities, while relating and reporting to the Treasurer, are performed by a different individual, referred to as the Financial Secretary)

TITLE: Financial Secretary

QUALIFICATIONS: A member in good standing with gifts for taking care of financial matters.

POSITION RESPONSIBILITIES:

1. Shall arrange and schedule at least two or possibly three counters to count the offerings for each worship service. If there are only two counters, they cannot be related (i.e. husband and wife.).
2. Shall post the offering envelope amount to the individual financial statement, assuring that a backup system is in place to prevent a catastrophic loss of information. As determined by the Congregation Council, the pastor and/or congregation president (or other lay member not related to the Financial Secretary), shall also have knowledge and access to such confidential records.
3. Shall maintain confidentiality of donor records of giving and commitments, but realize also that such record belongs to the church. This record of information shall always be maintained on the data system and computers in the office of the congregation with at least one other individual having the ability to access the information.
4. Shall work closely with the Finance Committee of the congregation, or in absence of such committee, with the Congregation Council.

5. Shall submit a report at each Congregation Council meeting showing all special offerings received during the previous month. These figures should balance with the Treasurer's report.
6. Shall at the Annual Congregational Meeting submit a summary report of all monies received, including special offerings, during the previous fiscal year.
7. Shall, at the end of each quarter, make and give to each member an individual financial statement showing what he/she/they has(have) given for that quarter with an accumulated total for the year.
8. Shall be responsible for maintaining control of the envelope numbers and issuing offering envelopes to new members.
9. Shall provide acknowledgements to the contributor and to the family of the deceased for any memorials received.
10. Shall oversee the safe storage of the records of the members' offerings for the last seven years.
11. Shall submit financial records to Congregation Council upon their request for review and audit in a timely manner at any time, including for an annual audit.

Guide To Proportionate Giving

*For they voluntarily gave according to their means, and even beyond their means.
2 Corinthians 8:3*

Instructions :

Find your annual or weekly income in one of the first two columns. Then look across the row to determine your giving level in percent. We encourage each household to increase giving 1 percent per year.

Example :

For a household earning \$52,000 per year and contributing about \$30 per week, the contribution is about 3 percent of income. This is a portion of what has been given by God to be managed and then is returned to do ministry. A 1 percent increase (from 3 percent to 4 percent) would be about an additional \$10 per week.

Annual Income	Weekly Income	Weekly Giving									
		2%	3%	4%	5%	6%	8%	10%	12%	15%	
\$5,200	\$100	2.00	3.00	4.00	5.00	6.00	8.00	10.00	12.00	15.00	
\$7,800	\$150	3.00	4.50	6.00	7.50	9.00	12.00	15.00	18.00	22.50	
\$10,400	\$200	4.00	6.00	8.00	10.00	12.00	16.00	20.00	24.00	30.00	
\$13,000	\$250	5.00	7.50	10.00	12.50	15.00	20.00	25.00	30.00	37.50	
\$15,600	\$300	6.00	9.00	12.00	15.00	18.00	24.00	30.00	36.00	45.00	
\$18,200	\$350	7.00	10.50	14.00	17.50	21.00	28.00	35.00	42.00	52.50	
\$20,800	\$400	8.00	12.00	16.00	20.00	24.00	32.00	40.00	48.00	60.00	
\$23,400	\$450	9.00	13.50	18.00	22.50	27.00	36.00	45.00	54.00	67.50	
\$26,000	\$500	10.00	15.00	20.00	25.00	30.00	40.00	50.00	60.00	75.00	
\$31,200	\$600	12.00	18.00	24.00	30.00	36.00	48.00	60.00	72.00	90.00	
\$36,400	\$700	14.00	21.00	28.00	35.00	42.00	56.00	70.00	84.00	105.00	
\$41,600	\$800	16.00	24.00	32.00	40.00	48.00	64.00	80.00	96.00	120.00	
\$46,800	\$900	18.00	27.00	36.00	45.00	54.00	72.00	90.00	108.00	135.00	
\$52,000	\$1,000	20.00	30.00	40.00	50.00	60.00	80.00	100.00	120.00	150.00	
\$57,200	\$1,100	22.00	33.00	44.00	55.00	66.00	88.00	110.00	132.00	165.00	
\$62,400	\$1,200	24.00	36.00	48.00	60.00	72.00	96.00	120.00	144.00	180.00	
\$65,000	\$1,250	25.00	37.50	50.00	62.50	75.00	100.00	125.00	150.00	187.50	
\$67,600	\$1,300	26.00	39.00	52.00	65.00	78.00	104.00	130.00	156.00	195.00	
\$72,800	\$1,400	28.00	42.00	56.00	70.00	84.00	112.00	140.00	168.00	210.00	
\$78,000	\$1,500	30.00	45.00	60.00	75.00	90.00	120.00	150.00	180.00	225.00	
\$81,000	\$1,750	35.00	52.50	70.00	87.50	105.00	140.00	175.00	210.00	262.50	
\$104,000	\$2,000	40.00	60.00	80.00	100.00	120.00	160.00	200.00	240.00	300.00	
\$117,000	\$2,250	45.00	67.50	90.00	112.50	135.00	180.00	225.00	270.00	337.50	
\$130,000	\$2,500	50.00	75.00	100.00	125.00	150.00	200.00	250.00	300.00	375.00	
\$156,000	\$3,000	60.00	90.00	120.00	150.00	180.00	240.00	300.00	360.00	450.00	
\$182,000	\$3,500	70.00	105.00	140.00	175.00	210.00	280.00	350.00	420.00	525.00	
\$208,000	\$4,000	80.00	120.00	160.00	200.00	240.00	320.00	400.00	480.00	600.00	

Mission and Purpose of the Finance Committee

The mission and purpose of the Finance Committee is to serve as stewards of the financial resources of the congregation. As stewards, a primary function of the Finance Committee is to help identify ways and means to facilitate financial support for the congregation to carry out its stated mission and vision. While the council has ultimate responsibility as stewards of all the resources of the congregation, the Finance Committee can share this responsibility, and that of the treasurer, by bringing its knowledge and experience to bear on congregation financial matters. The Finance Committee should be a Committee of advice to the council. The council might approve its members.

A. Some of the responsibilities of the Finance Committee are:

1. Provide the Treasurer with a group of thoughtful, committed members of the congregation with whom the treasurer can discuss ideas and congregation financial matters.
2. Assist the Treasurer in the development of a job description for the Treasurer and that of Financial Secretary, if utilized by the council. Having a Financial Secretary not only provides someone to assist the Treasurer, it allows for better dual control, and it provides for a logical successor to the Treasurer.
3. Review and/or develop Internal Controls. Annually review existing Internal Controls to ensure they are being followed and to ascertain if there are opportunities for improvement and/or modification. For the protection of both the Treasurer and the Congregation, appropriate internal control procedures should be in place. [This starts with the way in which the Sunday Offering is counted – two unrelated persons should be present throughout the process.]
4. Assist in the development of the annual congregation budget.
5. Recruit the members of the congregation audit committee and review the results of the audit. It should be made clear that it is the responsibility of the council to appoint the members of the Audit Committee. The report of the Audit Committee should also be made directly and personally to the full council. A copy of the Audit Committee Report should be made a part of the council minutes.
6. Assist with the development of financial record-keeping systems and methods. Computer software should be reviewed to ensure that the reports meet the needs of the council and the congregation. The reports provided to the council and others should be “user-friendly.”
7. The committee should review all congregation endowment and trust funds on a quarterly basis.

8. An endowment fund policy should be adopted and approved by the council. Such a document should state the ways in which endowment funds will be invested and the manner in which the income from those funds will be used. The existence of an endowment policy that is communicated to the congregation will tend to encourage future bequests and planned gifts to the congregation endowment fund since donors will know the congregation intends to be good stewards of the funds left to it.
9. Working with the Stewardship Committee, develop communications to the congregation to accompany the annual pledge statements that will educate members of the congregation about how their offerings support ministry and mission and how that makes a significant difference in the lives of both members of the congregation and those outside the congregation.
10. A **recent** inventory (with photographs or a video) of all church-owned furniture and fixtures should be maintained. Insofar as possible, the inventory should list the date of acquisition and **replacement** value. Vestments and altar items should be included. A copy should be maintained off site.
11. Develop a records retention policy. The ELCA Guidelines for Record Retention provides a list of retention schedules for different types of legal documents and records showing how long each type of congregational record should be maintained. (see page 1 for web links on retention policies)
12. Consider developing a plan whereby all vital church records are copied on a suitable medium (CD, flash drive) which is reviewed annually to ensure they are still readable in the current states of technology. Maintain one copy. Such congregation records include council minutes, financial records, records of baptisms, confirmations, marriages, and funerals.
13. Establish a policy of computer backup and ensure a set of recent computer files are maintained off-site.

Handling Church Offerings

The matter of properly and appropriately handling church offerings is vital to the well-being of every congregation. Establishing and following approved guidelines for tellers (those who count the offering) and for financial officers helps to protect those involved with the financial ministry of the congregation. It is vital that all offerings and receipts are properly handled, recorded and protected from loss or theft.

1. Counting the Offering

Ideally, immediately following each worship service at least two members, who are not related, should count the offering in a secure location. If the offering cannot be counted immediately following worship, the offering should immediately be transferred from the offering plates to a vault or other secure location until the counting can take place. Those responsible for the transfer of money should meet the same requirements as tellers/counters.

If the offering is to be counted on a day other than the day received, the offering should be placed in a locked bank depository bag and dropped into the night depository of the bank. On the day of counting the offering, the locked depository bag is picked up and brought to a secure location in the church for counting by the tellers.

2. Offering Tellers/Counters

- There should be at least two tellers and they should not be related.
- The responsibility for counting offerings should be rotated on a periodic basis so that the same tellers are not always counting the offerings.
- The people responsible for maintaining accounting records (, office secretary, financial secretary) and preparing financial reports (treasurer) should not be tellers/counters.

3. Handling Cash and Checks

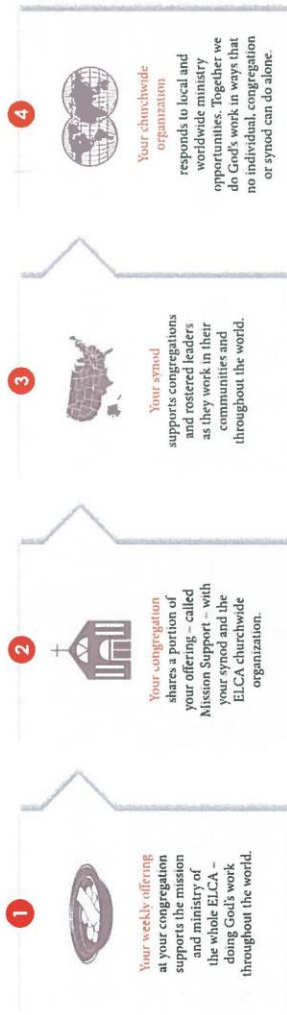
- Cash should be counted by two people not related and the total amount agreed upon.
- Checks should be stamped “For Deposit Only” with the name of the congregation and the appropriate bank account number (checks collected should never be cashed).
- A standardized form, which includes a place for signatures of tellers and the date of counting, should be used to record offerings.
- A deposit slip recording the cash and checks should be prepared (all cash received should be deposited; no cash should be set aside for use or otherwise applied to expenses).
- A copy of the deposit slip and copies of the checks should be made for accounting records. (A check log is an alternative to copying checks.)
- The deposit of the offering to the bank should be made the same day the offering is counted. The people responsible for the deposit should meet the same requirements as tellers/counters.

4. Recording Deposits

- The financial secretary, or person charged with this responsibility will promptly record the deposit in the accounting records and track individual contributions. The treasurer will reconcile bank statements to deposit records on a monthly basis and any discrepancies will be promptly investigated.

Your offering at work

When you give to your congregation, a percentage of that money is shared with your synod and with the ELCA churchwide organization. The portion of your offering that is shared with the wider church is called Mission Support. As members of the ELCA, we are freed in Christ to love and serve our neighbor: open to the Holy Spirit's invitation to be active in the world. Through sharing your time, talents and financial resources, you are actively participating in God's work throughout the U.S. and around the world.



"Mission Support is one of the primary ways that we are church together. I know that when my money flows from my congregation to the synod and ELCA churchwide organization, it will be used where it is needed most – bringing vital resources to those in need, equipping leaders with solid biblical and theological education and so much more. Mission Support allows my offering to travel around the world to the places where the need is greatest."

— Grace Duddy
Center for Stewardship
Luther Seminary

Your support of God's mission and ministry through the ELCA churchwide organization



COORDINATION AND SUPPORT OF MINISTRIES

- Facilitating communication and support to ministries across the church
- Managing relationships and activities between synods and churchwide organization
- Supporting ministries at the local, national and global level



SUPPORTING CONGREGATIONS AND EVANGELICAL OUTREACH

- Starting new congregations and worshiping communities
- Renewing the ministries of existing congregations each year
- Nurturing faith communities to grow and proclaim the good news of God's grace



BRINGING FORTH AND SUPPORTING LEADERS

- Expanding youth and young adult ministries
- Preparing, recruiting and supporting church leaders, educational and teaching networks
- Supporting retired church leaders and enabling ministry in the church and throughout the world



GLOBAL AND ECUMENICAL RELATIONSHIPS

- Assisting global companion churches in building their capacity for mission and ministry in over 90 countries
- Developing and cultivating inter-Lutheran, full communion relationships and relating to other communities of faith
- Partnering with churches around the world, including being a member of The Lutheran World Federation



STEWARDSHIP AND MISSION FUNDING

- Thanking, informing, teaching, inspiring and inviting people to be good stewards
- Interpreting the mission and ministry of the ELCA and its budget
- Developing financial resources to fund God's work



STEPPING FORWARD AS A CHURCH SERVING OTHERS

- Caring for God's creation and humanity through study and deliberation on current issues
- Developing and supporting leaders who engage economic and social issues
- Serving in response to God's love through social ministry organizations



GOVERNANCE

- Making decisions together through governance procedures including the ELCA Church Council, ELCA Churchwide Assembly and Conference of Bishops

WHERE YOUR CHURCHWIDE OFFERING GOES

As members of the ELCA, our faith in a loving, caring God frees us to be bold and courageous, open to the Holy Spirit's invitation to be active in the world. The sharing of our time, talents and financial resources are meaningful ways that we show Christ's love in our communities, our country and the world. Mission Support is the portion of offerings that congregations share with synods and the churchwide organization for God's mission beyond the congregations. These dollars are put to work on your behalf in the following ways:

32.8%

COORDINATION AND SUPPORT OF MINISTRIES

- Coordinating relationships and activities between synods and churchwide ministries
- Providing communication and technological support to ministries across the church
- Supporting mission through research of attitudes, practices and trends
- Planning and evaluating the work of the ELCA locally, nationally and globally
- Providing administrative and organizational services for God's work, including maintaining the list of more than 15,000 rostered leaders

31.3%

SUPPORTING CONGREGATIONS AND EVANGELICAL OUTREACH

- Proclaiming the good news of Jesus Christ in communities across the country
- Starting dozens of new congregations and Synodically Authorized Worshiping Communities annually
- Renewing more than a hundred existing congregations, ministries, organizations, institutions and agencies each year
- Nurturing faith communities through word and sacrament to witness God's grace
- Recognizing and promoting the gift of diversity

17.6%

BRINGING FORTH AND SUPPORTING LEADERS

- Expanding youth and young adult ministries
- Preparing, recruiting and supporting church leaders
- Supporting educational and teaching networks
- Encouraging the ministry of the baptized in the church and world
- Supporting retired church leaders

6.7%

GLOBAL AND ECUMENICAL RELATIONSHIPS

- Accompanying churches around the world, including sending over 200 missionaries
- Assisting global companions in building their capacity for mission and ministry in over 90 countries
- Developing and nurturing inter-Lutheran and full communion relationships
- Relating to other communities of faith

5.6%

STEWARDSHIP AND MISSION FUNDING

- Thanking, informing, teaching, inspiring and inviting people to be good stewards
- Interpreting the ELCA mission and budget
- Developing financial resources to fund God's work

3.9%

STEPPING FORWARD AS A CHURCH SERVING OTHERS

- Supporting the response to poverty, hunger, violence, disease and disasters
- Serving creation and humanity through study and deliberation on current issues
- Developing and supporting leaders who engage economic and social issues
- Serving in response to God's love through social ministry organizations

2.1%

GOVERNANCE

- Making decisions through governance procedures including the ELCA Church Council, ELCA Churchwide Assembly and Conference of Bishops

In 2012, Mission Support dollars for the above purposes totaled nearly \$50 million, not including over \$30 million of funds designated for ELCA World Hunger, ELCA Disaster Response, the ELCA Malaria Campaign and other ministries.

For more information and frequently asked questions visit www.ELCA.org/MissionSupport.



Evangelical Lutheran Church in America
God's work. Our hands.

The Important Work of Your Congregation's Nominating Committee

1. Define Your Congregation Council's Needs
 - A. Define and/or refer to the mission of the congregation
 - B. Assess the skills, talents, demographics, and spiritual life of current board members and those who you would like to have on council.
List all skills and talents and demographics, see where your needs are.....
Is there an absence of young people, women, or others?
Do you need more workers and visionaries?
2. Recruiting Effective Council Members
 - A. Be prepared to devote time, attention and consistent effort
Never send a letter as your first communication
Face to face conversation is absolutely the best
Telephone conversation is second best
Select people with a passion for the congregation's mission!
Know the background of the person and tell them why you would like to have them serve as council member
Give them adequate time to pray and think about it
Be clear about expectations
 - B. Look for skills as well as key demographic traits –also positive attitude and passion
 - C. Conduct exit interviews with members who resign or rotate off
3. Retaining effective Council Members
 - A. Conduct a thorough orientation
 - B. Give members adequate and timely information and materials
 - C. Engage council members in meaningful activities
 - D. Follow sound board development principles. Include Spiritual Growth, Leadership Training, Team training, Skill development, and, of course, some fun!!
 - E. Have a system for members rotating off the board and a plan for using their leadership skills in the life of the parish
4. Common Mistakes in recruiting effective Council Members
 - A. Recruiting nominees just weeks or days before annual meeting
(Recruitment needs to be happening all year)
Don't spend enough time recruiting and assessing
 - B. No orientation for new members
 - C. No outlined procedures or standards to help identify, select, and retain effective council members

Chapter C13.02.A of the Model Constitution for Congregations recommends that a **Nominating Committee** consist of six voting members of this congregation, two of whom, if possible, shall be outgoing members of the congregation Council, shall be elected at the annual meeting for a term of one year. Members of the Nominating Committee are not eligible for consecutive reelection

Guidelines for Revising an ELCA Congregation Constitution

The Model Constitution

When the ELCA was formed in 1987, a Model Constitution for Congregations of the Evangelical Lutheran Church in America was adopted which had been developed by a joint study group of the merging church bodies. This Model Constitution was built upon the traditions and beliefs of those merging bodies as well as on the Constitution, Bylaws and Continuing Resolutions of the Evangelical Lutheran Church in America which had been written by those merging bodies. One of the great outcomes of the merger has been to observe that these documents have been responsive to the synods and congregations and have been revised when study has shown that changes should be made. At each Churchwide Assembly, starting in 1989 (biennial until 2013 and triennial thereafter to the present), the voting members have debated and adopted changes to the Model Constitution.

Priority of Governing Documents

It is important to recognize the priority of documents which govern the congregation. The superior document is the Articles of Incorporation. This is a document, filed with the county or state, which legally establishes the congregation.

The Constitution has the second highest superiority followed by the Bylaws and then by Continuing Resolutions. Care should be taken so that provisions of lower priority documents do not conflict with a higher priority document.

Articles of Incorporation

The Articles of Incorporation is a legal document which identifies and registers the organization being incorporated. It is recommended that congregations should review their Articles of Incorporation at the same time they review their constitution and bylaws.

Constitution

The Model Constitution provides a format and content for each local congregation to use to develop their own constitution. In order to preserve a unity, consistency and common understanding within the ELCA, some sections of the Model Constitution are required in all congregation constitutions and "... must be used without alteration or amendment of the text in any manner (neither additions nor deletions)."

These numbered provisions are found in chapters 2 through 9 and 15 through 20 and are preceded by an asterisk. They describe ELCA churchwide practice.

There are other numbered provisions, not preceded by an asterisk, which provide a recommended text for local governance provisions. They are found in chapters 1 and 10 through 14. In addition, there are numbered provisions in other chapters that are not preceded by an asterisk. As of this writing, they are C5.05, C7.05 and C9.15. The text of these non- asterisk provisions can be modified or deleted as needed by the local congregation.

A congregation that is about to revise the constitution should start with the most recent Model Constitution. This is a document that has been carefully drawn and it provides a statement of Lutheran doctrinal foundations and mutual responsibilities of the congregation, the pastors, the synod and the ELCA. It is the foundation of the ELCA Lutheran congregation church body today.

Required sections of the Constitution

The required sections of the Model Constitution are found in Chapters 2 through 9 and 15 through 20 and they are preceded by an asterisk which indicates that they must be used without any change. Within those chapters are certain provisions which contain blanks to be filled in or alternative choices of text. Examine them and complete them as appropriate.

Those required sections of the Model Constitution are subject to amendment by the triennial Churchwide Assembly. If that happens, the local congregation constitution should be amended to include the change and that can be accomplished by a simple majority vote at any legally called congregation meeting. See Chapter 16, par 16.04 of the Model Constitution for details.

Locally-controlled sections of the Constitution Chapters 1 and 10 through 14 of the Model Constitution and numbered provisions without an asterisk in other chapters (C5.05, C7.05 and C9.15 as of this writing) address the local structure and operation of the congregation. These sections should be studied with care because it is here that you will establish how your congregation will operate. The Model Constitution provides a very good example for what each congregation constitution should include but these provisions can be locally modified or deleted if necessary.

When changes are made to these sections of the Model Constitution by the ELCA Churchwide Assembly, they should be studied to determine if they should be adopted by the local congregation.

These locally controlled provisions establish the structure and governing principles of the congregation. Once adopted, they should not be changed before careful consideration by the congregation. Whenever they are revised or amended by the congregation, the changes must be approved by a majority vote at any legally called congregation meeting and then be ratified without change by a two-thirds majority vote at the next annual meeting. See Chapter 16 of the Model Constitution for details.

The bylaws are subordinate to the constitution and cannot interfere or conflict with the operation of the constitution. Bylaws are easier to revise than the locally-controlled sections of the constitution.

Bylaws should always be reviewed when the constitution is being revised. One question that sometimes arises is what should be in the bylaws and what should be in the constitution. Here is an explanation.

The constitution describes the beliefs and nature of the Church and the ELCA and it spells out the purpose, powers and rules that the synods and congregations of the ELCA have approved. It is also the document that establishes the organization and operating structure of the local congregation and the constitution purposely requires a more deliberate approval process than bylaws do when change is made.

The bylaws supply the implementation of the constitution. Example: the constitution defines the frequency (quarterly, semi-annual, annual) of scheduled congregation meetings. The bylaws establish the month when the scheduled meeting will occur and the order of business at the meeting. Example: the constitution specifies the events that will result in termination of membership. Bylaws provide details regarding transfer or removal. Example: the constitution identifies the officers of the congregation. The bylaws spell out their duties.

These are important details that should be spelled out. However when bylaws are changed they don't need to be controlled by the more careful, deliberate steps required for a constitutional change.

At the same time, a congregation should avoid unnecessary bylaws. Bylaws which prescribe limits (when children should be confirmed, what groups can use the church building, etc.) are often not well advised. Time and circumstances change and such limits in the bylaws may become unwieldy to work with. Policies and questions of this kind are usually better handled by the Congregation Council through decisions on specific questions or events as needed.

The ELCA has recommended that the constitution and bylaws be integrated into the same document so that those provisions of each that relate to the same matter are placed together.

If the constitution and bylaws are merged into the same document, then the title of the document should read "Constitution and Bylaws for"

Bylaws may be adopted or amended by a majority vote at any legally called meeting of the congregation. See Chapter 17 of the Model Constitution for details.

Continuing Resolutions

When the Congregation Council wants to create a long-term policy or establish a decision about an ongoing matter so that the policy or decision will have a continuing effect and future councils will be aware of it that can be done with a continuing resolution. The responsibilities of standing committees are typically described in continuing resolutions. (See par *C4.04 and C13.07 in the Model Constitution.) Continuing resolutions are subordinate to bylaws and can be approved or revised or removed by the Congregation Council. They do not require review or approval by the congregation. They can be effective for a limited term.

Continuing resolutions should be published and accompany the constitution and bylaws. The Model Constitution for Congregations, Introduction, Codification explanation prescribes a numbering system for continuing resolutions.

The Introduction to the Model Constitution recommends that the constitution, bylaws and continuing resolutions should be placed together for clarity and ease of use. However, since continuing resolutions may be revised or added at any time by the Congregation Council, it may be wise to separately publish them in a replaceable appendix. This will avoid having to republish the constitution and bylaws every time the continuing resolutions are changed.

How to proceed

Start with a small group, say two or three people, who will examine the Model Constitution and prepare a proposed draft. As they work, they may need to come back to the Congregation Council if they feel they need council guidance or direction. Bylaws should be part of this process but it may be best to complete the constitution provisions first.

The draft document will be presented to the council for consideration. The council should review the draft and give direction to the group if additional changes are needed. At this point the committee may wish to send the draft constitution to the synod office for an informal review to ensure that the completed document is in conformance with the Model Constitution, prior to the congregational meeting.

When the council is satisfied with the draft document, the council should recommend the draft to the congregation and call a congregation meeting for its adoption. Copies should be made available to the congregation so that the draft constitution and bylaws can be studied prior to the meeting.

The process for approval by the congregation of the revised constitution and bylaws will be controlled by the provisions of the existing constitution.

Review of the Articles of Incorporation and revision if necessary should be included in this overall process.

When working with chapters 10 through 14, following are some points to consider for the constitution or for the bylaws.

1. How are the President and Vice-President of the congregation/Congregation Council elected? Is it by the congregation at the annual congregation meeting or by the Congregation Council? What is their term of office? Can they serve consecutive terms?

2. Is prior service on the Congregation Council required in order to be elected to the office of President and Vice President?

Is the Vice President an automatic nominee at the next election for president of the congregation and the Congregation Council?

4. Is the Secretary elected by the congregation or is that person appointed or elected by the Congregation Council? Can the Secretary serve consecutive terms? What is the term?

5. Is the Treasurer elected by the congregation or is that person appointed or elected by the Congregation Council? Can the Treasurer serve consecutive terms? What is the term?
 6. What are the duties of the officers?
 7. What is the term of office for members of the Congregation Council who are not the officers? Can they serve consecutive terms? If the term of office is more than one year, do all of their terms expire at the same time or are they staggered?
 8. What is the role of the pastor(s) in the Congregation Council? Is it a) ex officio president, b) member with vote, c) member without vote?
 9. What is the role of the pastor in standing committees and other committees?
 10. If a vacancy occurs on the Congregation Council, can it be filled by the council or does it have to be filled by the congregation at a special or regular meeting?
 11. In addition to nominations from the Nominating Committee, can nominations be made from the floor?
 12. What are the duties of the Executive Committee?
- Is the pastor a voting member or a member without vote on the Executive committee?
13. Does a Call Committee submit its report and recommendations directly to the congregation or must it first seek approval from the Congregation Council?
 14. What are the roles of the Congregation Council and pastor in employing and supervising part- and full-time staff?
 15. How will voting be conducted (voice, show of hands, ballot) in congregation meetings?

Synod Review

1. After you complete your final revisions, refer the document back to Congregation Council for review. Send it to council members three to four weeks before the monthly council meeting to give them an opportunity to review the document.
2. Mail or email an informal copy to the synod for review (micheleh@fbsynod.org)
3. You will receive back, a reviewed copy from the synod. If changes are required, (they many times are) make them and resubmit to Council and synod office. If changes are recommended (as opposed to required), evaluate them and (if changes are made) resubmit to Council and synod office.
4. Repeat steps 2 and 3 as often as needed.
5. When all is approved, follow the Constitution for the method that pertains to your revision for approval by your congregation.

Loans for Ministries

Change your church for the better



The Mission Investment Fund and its predecessors have been financing church-related building projects and land purchases for over 100 years. Nearly 850 loans totaling more than \$500 million are at work today in ELCA ministries throughout the United States, Puerto Rico and the Virgin Islands.

Here are five reasons why your congregation or other ELCA-related ministry should consider the Mission Investment Fund to finance your building project or land purchase:

1. **We specialize in church building projects.** We focus on helping congregations plan and finance building projects and land purchases. This includes helping you create a mission-focused financing plan that meets the unique needs of your ministry. We can also refinance loans with other lenders.
2. **We can finance the construction phase of your project.**
3. **Mission Investment Fund offers project expertise, free of charge.** Our church building consultants provide counsel to congregations on building and renovation projects. The consultants and our area marketing representatives can provide information about loans and investments. Their services are provided at no charge.
4. **Our loans are funded by the faithful stewardship of Lutheran ministries.** The interest a ministry pays on its loan is reinvested in loans for other church building projects and land purchases throughout the ELCA.
5. **We offer competitive terms and rates.** Unlike many commercial lending institutions, the Mission Investment Fund does not charge points or loan origination fees. And the fund has only one fee: a document preparation charge for long-term loans. Check our current interest rates.

Who qualifies for a Mission Investment Fund loan?

ELCA mission congregations, established ELCA congregations, synods, and ELCA-related ministries such as seminaries, colleges, universities, social ministry organizations and outdoor ministries, have all benefited from the low-interest loans offered by the Mission Investment Fund. All ELCA congregations and ELCA-related ministries that are investors in the Mission Investment Fund are eligible to apply for an MIF loan.

Call Jerry Johnson, AiM at 773-682-5954 or email at jerry.johnson@elca.org for more information.

Leave a legacy for your church

Sustain and Grow Ministries of the ELCA



The ELCA Foundation exists to sustain and grow ministries of the Evangelical Lutheran Church in America. Through our nationwide network of professional gift planning staff, we assist members in their call to live as faithful and generous stewards. We also support and strengthen the ministry of congregations, agencies, and institutions through financial education, resources, support, and investment management services.

Our Vision

We will be a partner and the primary resource for ELCA members, congregations, and synods in generating transformational financial support for mission and ministry.

Our Statement of Purpose

To strengthen the financial capacities of ELCA churchwide ministries, congregations, synods, agencies and institutions to fulfill their mission and ministry by

- encouraging and facilitating life-long stewardship through current and planned giving
- offering financial education, resources, and support services
- providing endowment management services

Rev Ana Lugo – Gift Planner – 904.219.2769 – ana.lugo@elca.org

ELCA Foundation

8765 West Higgins Road

Chicago, Illinois 60631

800/638-3522, ext. 2970



Who We Are

We are part of the **Evangelical Lutheran Church in America**, a church body that consists of 3.14 million baptized members, worshipping in 8,894 congregations within 65 synods in 9 geographic regions.

FACTS ABOUT THE FLORIDA-BAHAMAS SYNOD

<ul style="list-style-type: none"> ❑ One of 65 synods ❑ One of six synods in Region 9 (Southeast U.S.) ❑ Divided into 15 conferences ❑ Baptized Members (2020): 43,320 ❑ Partnership Synod: <ul style="list-style-type: none"> ○ Metropolitan Chicago Synod ❑ Companion Churches: <ul style="list-style-type: none"> ○ Evangelical Lutheran Church of Guyana ○ Evangelical Lutheran Kierke of Suriname ○ Eglise Luthérienne d’Haiti ○ The IECLC (Iglesia Evangelica de Confesion Luterana en Cuba) ○ United Theological College of the West Indies. 	<ul style="list-style-type: none"> ❑ Ministers of Word & Sacrament <ul style="list-style-type: none"> ○ Active: 190 ○ Retired: 226 ❑ Ministers of Word & Service <ul style="list-style-type: none"> ○ Active: 14 ○ Retired: 13 ❑ Candidates for Word & Sacrament and Word & Service ministry: 29 ❑ Organized congregations: 165 ❑ Unorganized congregations: 8
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AGENCIES AND INSTITUTIONS

Lutheran Theological Southern Seminary (LTSS), Columbia, SC.....	(803) 786-5150
Newberry College, Newberry, SC	(803) 276-5010
Florida Lutheran (A Good Samaritan Community), Deland, FL.....	(386) 736-5800
Good Samaritan Society- Kissimmee Village	(800) 859-1550
Lutheran Counseling Services, Winter Park, FL.....	(407) 644-4692
Lutheran Haven Retirement Community, Oviedo, FL.....	(800) 272-5656
Lutheran Services Florida, Tampa, FL.....	(813) 868-4438
Lutheran Social Services of NE Florida, Jacksonville, FL	(904) 448-5995
NovusWay (Lutheridge/Lutherock/Luther Springs).....	(828) 684-2361
Olds Hall Good Samaritan Center, Daytona Beach, FL	(386) 253-6791
Village on the Isle Retirement Community, Venice, FL	(941) 484-9753

Synodical and Churchwide Assembly

Synod Assembly

2022 – June 3-5: Caribe Royale, Orlando
 2023 – June 8-10: Caribe Royale, Orlando

ELCA Churchwide Assembly

2022 – August 8-12, Columbus, Ohio

Conference on Ministry

2022 – October 17-19: Life Enrichment Ctr., Leesburg

Other Important Numbers

ELCA Churchwide Offices

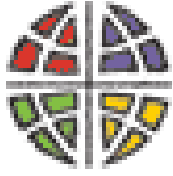
(800) 638-3522 or (773) 380-2700 www.elca.org

Portico Benefits

(800) 352-2876, Fax: 612-334-5399
www.porticobenefits.org

Augsburg Fortress Publishers

(800) 328-4648 www.augsburgfortress.org



Florida-Bahamas Synod
Evangelical Lutheran Church in America
God's work. Our hands.

A synod of faithful congregations

Boldly Sharing Christ, *Passionately* Making Disciples, and

Faithfully Doing Justice in the World

Office of the Bishop • Florida-Bahamas Synod • www.fbsynod.com

Please send any comments, suggested additions or changes to
info@www.fbsynod.org

Rev. Rob Rose, Assistant to the Bishop for Administration – robr@fbsynod.org

GOVERNANCE OF THE THREE EXPRESSIONS OF THE CHURCH WITHIN THE ELCA

ELCA

CHURCHWIDE ASSEMBLY

CHURCHWIDE COUNCIL

SYNOD CONSTITUTION

SYNOD ASSEMBLY

SYNOD COUNCIL

CONGREGATION CONSTITUTION

CONGREGATION MEETING

CONGREGATION COUNCIL