

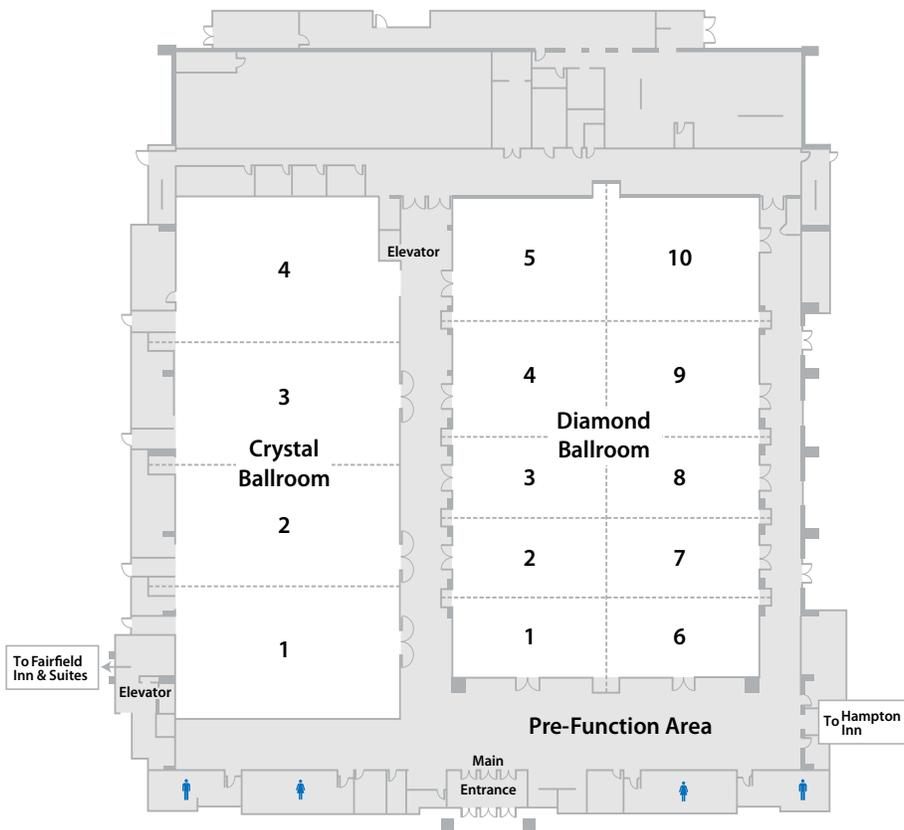
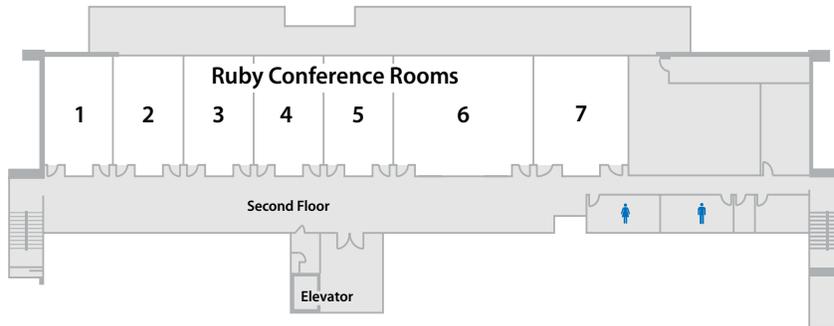
# ***2023 Bulletin of Reports***

***Younes Conference Center  
Kearney, Nebraska***



# *Younes*

## CONFERENCE CENTER



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## **Welcome!**

The 2023 Nebraska Synod Assembly will gather in person this year at the Younes Conference Center in Kearney. Voting members from congregations across the state will gather to engage in conversation, worship, vote on assembly business, vote on the budget, consider resolutions, and interact with our ministry partners.

All participants will have opportunities for continued learning, fellowship, and to learn more about the ministries of the Nebraska Synod with our Interactive Ministry Fair on Saturday. We are excited to gather in person under the theme of “Go And ...” from Matthew 28:16-20.

## **Theme Verse**

*<sup>16</sup> Now the eleven disciples went to Galilee, to the mountain to which Jesus had directed them. <sup>17</sup> When they saw him, they worshiped him, but they doubted. <sup>18</sup> And Jesus came and said to them, “All authority in heaven and on earth has been given to me. <sup>19</sup> Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit <sup>20</sup> and teaching them to obey everything that I have commanded you. And remember, I am with you always, to the end of the age.”*

*-Matthew 28:16-20*

It is under this theme of “Go And ...” that we will remember and celebrate all that is made possible as God’s people and through God’s work with our hands, minds, hearts, and whole selves.

## **Synod Assembly Offering**

### **Mission Field Nebraska**

This year’s Assembly offering is designated to support your Mission Field Nebraska ministries. Mission Field Nebraska ministries build partnerships that address critical needs within the synod by caring for those in need, providing a spiritually welcoming place for newcomers to our communities, our state, and our nation, and seeking to share the gospel in places where the church has traditionally been unfamiliar. The Mission Field Nebraska ministries of the Nebraska Synod span the synod and more. They include the specialized and life changing ministries of:

- **Followers of Christ Prison Ministry, Lincoln:** Followers of Christ seeks transformation in inmates, both reducing recidivism and improving the environment inside, by cultivating loving community and a sense of purpose. Followers of Christ works to make the change in incarcerated people so they can escape the incarceration cycle, a change that comes from being loved by God through the Body of Christ and growing into the Body of Christ.

[Assembly Summary, Speakers, and Offering Designation \(Page 2 of 3\)](#)

- **Iglesia Luterana San Andrés, Omaha:** San Andrés wants to be a point of encounter in the community, a center where young people, children and adults can find a safe environment where they can grow in their faith and explore possibilities for growth and opportunities to serve the community.
- **Lakota Lutheran Center and Chapel, Scottsbluff:** Lakota Lutheran Center serves as a congregational-based social ministry, emphasizing culturally appropriate worship and prayer, children’s education, and pastoral care. The Center also serves as a bridge between Native and non-Native residents in the community, and aims to feed the hungry, offer day services for the homeless, provide hospitality and fellowship from day to day, and assist with emergency situations.
- **Nile Lutheran Chapel, Omaha:** This ministry is a place where students receive homework help, build relationships with mentors, and discern what it means to live cross-culturally, as both Sudanese and American. Adults also participate in unique programming that blends instruction in the Christian faith, English language learning, and mutual support in navigating the challenges of living and working in a different culture and country.
- **Seeking the Spirit Within:** Seeking the Spirit Within exists to help individuals enrich their prayer lives and deepen their spirituality. It also introduces spiritual direction and a variety of spiritual practices to people as they strengthen their faith and spiritual connection with God.

***As you respond to all that God has done and continues to do for you, and as you participate in and support God’s work in the world, you can make an online gift now to Mission Field Nebraska by clicking on the QR Code below.***



To Give to 2023 Assembly Offering  
- Mission Field Nebraska

## Meet Your Assembly Speakers

### ***Bishop Scott Alan Johnson***



The Rev. Scott Alan Johnson was born and raised on a family farm near Wakefield, NE. He earned a Bachelor of Arts in Classics from the University of Nebraska-Lincoln and a Master of Divinity degree from Luther Seminary. Prior to being elected bishop of the Nebraska Synod in 2022, he served as pastor of Peace Lutheran Church in Barrett, MN, as campus pastor of the University Lutheran Center at Iowa State University in Ames, IA, as pastor of St. Petri Lutheran Church in Story City, IA, and as Director of Campus Ministries at Midland University in Fremont, NE. Scott and his wife Kristin are the proud parents of two daughters, and they live in Fremont.

### ***Rev. Maristela L. Freiberg***

Pastor Maristela L. Freiberg was born and raised in Brazil. She received a Bachelor's in Theology and a Master in Practical Theology at the Lutheran School of Theology in São Leopold, RS, Brazil. As a student she participated in an exchange program with the Institute ISEDET in Argentina, and at the University of Marburg in Germany. Her internship took place at the Caaguazú Parish of the Evangelical Church of the Rio de La Plata, Coronel Toledo, Paraguay. Pastor Freiberg started her ministry by serving the Lutheran Parish of Palmitos, SC, Brazil, and was ordained in 1994. She served as the Latin America Coordinator of the Lutheran World Federation of the Leadership Training Program for Younger Women from 1994 to 1997 and coordinated the Course on Grassroots Theology for Lay Leaders in her synod. (To read Rev. Freiberg's complete bio, visit this link: <https://nebraskasynod.org/news-events/synod-assembly/>)



### ***Rev. Christopher L. Otten***



Rev. Christopher L. Otten, Assistant to the Presiding Bishop and Director for Chaplaincy is our ELCA Representative this year. He is an experienced Chaplain and Lutheran Pastor with a demonstrated history of working with military personnel at home and abroad. Skilled in preaching, professional speaking, leading non-profit organizations, pastoral counseling, fundraising, disaster recovery, and international consulting. Strong community and social services professional. Domestic and Federal Chaplaincies are Christopher's passion.

## Tentative Agenda

**2023 Nebraska Synod Assembly  
June 2 and June 3, 2023  
Younes Conference Center, Kearney, NE**



### **Thursday, June 1, 2023**

|        |                      |
|--------|----------------------|
| 4:00pm | Late Resolutions Due |
|--------|----------------------|

### **Friday, June 2, 2023**

|                  |  |
|------------------|--|
| 8:30am – 12:00pm | Registration   |
| 11:30pm – 1:00pm | Willing Witness Luncheon   |
| 1:00pm – 2:15pm  | Opening Worship (with Communion)   |
| 2:15pm – 2:30pm  | Welcome & Announcements  |
| 2:30pm – 3:30pm  | Quorum, Agenda, Actions on En Bloc, Budget Report & Presentation, Proposed Resolutions |
| 3:30pm – 4:00pm  | Break Time   |
| 4:00pm – 5:00pm  | Keynote – Pr. Maristela Freiberg   |
| 5:00pm – 5:10pm  | Body Prayer / Movement   |
| 5:10pm – 6:00pm  | Bishop's Report  |
| 6:00pm – 7:30pm  | Dinner + Open Cash Bar   |
| 7:30pm           | Open 12 Step Meeting   |

### **Saturday, June 3, 2023**

|                   |  |
|-------------------|--|
| 8:30am – 8:45am   | Morning Devotion                             |
| 8:45am – 9:00am   | Welcome & Announcements                      |
| 9:00am – 10:00am  | Round 1 – Workshops & Ministry Fair          |
| 10:00am – 10:30am | Break  |
| 10:30am – 11:30am | Keynote – Pr. Maristela Freiberg             |
| 11:30am – 12:00pm | Acknowledgements                             |
| 12:00pm – 1:00pm  | Lunch  |
| 1:00pm – 2:00pm   | Round 2 – Workshops & Ministry Fair          |
| 2:00pm – 3:00pm   | ELCA Representative – Rev. Christopher Otten |
| 3:00pm – 3:30pm   | Vote on 2024 Budget, Late Resolutions        |
| 3:30pm – 4:00pm   | Closing Service – No Communion               |

## Top Ten Expectations of Synod Assembly Voting Members

Together as Synod Council members and voting members of the Nebraska Synod Assembly, we share the following expectations of ourselves. We expect that:

1. We are Disciples of Jesus the Christ!
  - growing in faith;
  - spiritually connected;
  - regular in worship and Eucharist, centered in Christ;
  - daily nourished by God's Word and prayer.
2. We filter every task/decision through a mission focus, prayerfully asking
  - How is Jesus served through this?
  - Does this witness to and lift up the calling of our Lord?
  - Are people connected to God through this action? Are disciples grown by this?
3. We have passion
  - for God! Fresh in our love affair with the Triune God;
  - for the church! Believing in the church's purpose, even though the Church is comprised of sinners such as us;
  - for people! Especially the lost, the last, the least, and the lonely;
  - as stewards of God who love and live under God's grace.
4. We are deeply involved in the life of the church
  - informed, inquisitive, and inspired;
  - excited about what is and what can be;
  - committed to see the church be what God wants it to be!
5. We see the big picture
  - focused not only on our own congregations but the wider church as well;
  - seeing things not only as a single issue, but looking at what is for the good of the church;
  - committed to building up the Body of Christ;
  - "for the good of the kingdom".
6. We are servant leaders of the church
  - modeling ourselves after the servant nature of Christ;
  - working together with all our sisters and brothers in Christ;
  - seeking opportunities to connect with others, to talk, question, and share.
7. We are transparent, authentic, honest and real
  - integrity is our goal;
  - without any hidden agenda;
  - understanding the Assembly is governed by a democratic process but is not a political gathering.
8. We wisely share our perspectives
  - understanding the difference between "majority rule" and God's rule;
  - respectful of other's opinions and willing to share ours with others "in love";
  - prayerfully discerning of God's will for us and for God's church.
9. We are sensitive to and supportive of the Nebraska Synod and the Evangelical Lutheran Church in America
  - understanding that the church is made up of people who are at the same time both saints and sinners;
  - brought together through Holy Baptism, united in Christ in one body, brothers and sisters of the same Heavenly Father;
  - deeply desirous that the church be faithful and fruitful, the means of grace for salvation given by God to a hurting world.
10. We are joyful
  - because Jesus is Lord!

## Presiding Bishop Elizabeth Eaton



*“And Jesus came and said to them, ‘All authority in heaven and on earth has been given to me. Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything that I have commanded you. And remember, I am with you always, to the end of the age’”*  
(Matthew 28:18-20).

Dear siblings in Christ,

We know the gospel changes lives and that God’s power and grace are real and at work today. Together we are called to bear God’s creative and redeeming word to all the world. What if we could make God known to more people? To the child who’s never heard of Jesus? To young adults who are trying to make sense of the world? To older adults who often feel lonely and isolated?

Our purpose – “to activate each of us so that more people know the way of Jesus and discover community, justice and love” – is an expression of our calling and our longing for others to know the love of God in Christ Jesus. We live out our purpose through worship and service, in our congregations and communities, through our individual vocations and our collective work as church together.

Many of you have wondered why we set a goal to reach one million new, young and diverse people. We believe that each of us is made in the image of God, redeemed by Jesus on the cross, and filled with the Holy Spirit. Our focus on young and diverse people is not exclusive but an acknowledgment that younger and more diverse people are disproportionately missing from our pews and gatherings. We are challenging one another to reach out across differences of all sorts to meet our neighbors.

Setting a goal to engage with one million is a way for us to know whether the work we are doing is, in fact, reaching new people. It encourages us to work together to be a church that cares about the world around us and is effective and faithful in responding to God’s call.

Join us on this future-focused journey to widen our welcome and break down the barriers that keep people from engaging with the church. Together, we can help people experience the difference God’s grace and love in Christ make for all people and creation.

In Christ,



The Rev. Elizabeth A. Eaton  
Presiding Bishop  
Evangelical Lutheran Church in America

*“Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit, and teaching them to obey everything that I have commanded you. And remember, I am with you always, to the end of the age.”*

*Matthew 28:19-20*

**“Go and...”**

*Karibuni sana!* Friends in Christ, welcome to the 2023 Nebraska Synod Assembly. I’m always excited when Assembly season rolls around; this year, that excitement is exponentially multiplied by the anticipation of chairing an Assembly for the first time as Bishop.

I love the theme that the Assembly Planning Committee has chosen and developed over the last year. It is our hope that this Assembly will both reflect on the year that has passed since our last Assembly and serve as a springboard for the year to come. I’m excited to be with you in Assembly: to learn from each other, to worship together, to break bread together, to deliberate and carry out the official business that’s part of every Assembly, to hear your stories of ministry from the past year, and to dream with you about where and what God might be calling us to go and... ???

This Bulletin of Reports will be a means of telling you much of what we’ve gone and done as the Nebraska Synod since last June. As a child of this synod, I’ve always known the Nebraska Synod is a diverse, active, faithful expression of Christ’s church, but in the year since being elected bishop my eyes have really been opened to the incredible expanse of ministry that occurs in our particular part of the church. Geographically, the Nebraska Synod stretches from Falls City to Chadron, from South Sioux City to Haigler, from Omaha to Gering, from Spencer to Byron, but geography only tells one part of the story. The Nebraska Synod also stretches from the good work carried out by Nebraska Synod Serving Arms ministries to Mission Field Nebraska agencies and organizations, from LYON and Middle School Gatherings and Journey trips to leadership development programs like How Then Will I Lead? and Emmaus Lifelong Learning, from our work with regional and national ELCA partners in ministry to our ongoing partnerships with companion synods Iglesia Evangélica Luterana Unida (the United Evangelical Lutheran Church of Argentina & Uruguay) and the Northern Diocese of the Evangelical Lutheran Church in Tanzania. We support missionaries; we sponsor food pantries; we show up in response to natural disasters; we advocate for justice and peace; we look for ways to grow in faithful, loving service to God, to one another, and to the gifts and resources God has entrusted to our hands. It is a challenge to describe everything that happens under the umbrella of “the Nebraska Synod,” a challenge I’ve found incredibly rewarding as my understanding of who we are and all that God does through us has grown and stretched this past year.

Change and construction have been regular themes in the work of your Synod staff this past year. Some long term staff members felt called to new things after years of faithful, dedicated service in the Synod office, and I’m grateful for all of their good work and for their continued willingness to help throughout the transition. The staff members who stayed on and those who’ve joined the Synod staff have spent a great deal of time in “deep dives” into what God is asking of us in 2023 and beyond. They are a very gifted, devoted, passionate group of people who have been incredibly patient as I’ve gotten my feet under me in this new call. They bring exceptional wisdom, deep love, and a genuine spirit of joy in serving God to their work as Synod staff. I hope you will offer all of them a word of thanks for the tremendous work they’ve done in this year of transition and uncertainty.

## Bishop Scott Johnson (Page 2 of 2)

We are not the same Synod we were a few short years ago. We're discovering that the COVID-19 pandemic accelerated a number of changes that were already underway; even though the restrictions and boundaries that were made necessary during the pandemic have eased, the ripples and repercussions of that time are still affecting the work we do together. In some respects, we remain a highly anxious church in a time of high anxiety. The temptation to talk about one another often proves much more alluring than the more authentic way of speaking directly to one another. As we continue to adapt to the changed environment in which we live, I encourage you to practice the fruits of the Spirit with one another: "love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control. Against such things there is no law." (Galatians 5:22-23)

Former Bishop David deFreese was known for asking congregations, "How many rostered leaders have come out of this congregation?" He asked that question because pastors, deacons, and PMAs don't come by mail order; they are grown. The work of raising up leaders rests in the same place it always has: in local congregations, campus ministries, outdoor ministries, and other places where people gather in faith and gifts for leadership can be identified, encouraged, and developed. We will also need to adapt to new ways of being church together: PMAs, deacons, and pastors may be called to serve multiple congregations simultaneously, and we'll all discover what's been the truth all along: ministers serve the entire church, not just one local congregation.

The Nebraska Synod continues to be a generous companion to the larger church and a leader in many ways. Our PMAs are a gift to the ministry of the Nebraska Synod, one which other synods are asking to emulate as they begin to develop their own rosters of locally trained ministry leaders. We continue to be a leader in financial stewardship throughout the ELCA, both in our support of the larger church and in our innovative approach to funding mission-critical programs like the *Vitality Initiative for Congregations*, *Seeking the Spirit Within*, and other leadership development programs soon to come.

In closing, I'd like to thank my wife, Kristin, and our daughters Ainsley and Alanna for their support as I've been learning what it means to serve as bishop of the Nebraska Synod. They've walked beside me through a year of new experiences and different expectations. They've offered grace when I've missed family time, but they've reminded me (gently, but firmly when required) that I'm also called to be a husband and parent. Kristin, girls, you have been, and continue to be, God's greatest gift to me, and I'm forever blessed to know that wherever you are, that's where my home will be.

Finally, I thank God for you, and for the humbling privilege it is to serve God and this synod as bishop. You are an incredible gathering of disciples, with an astonishing array of gifts graciously offered for the sake of the world. Last year, Bishop Maas wrote, "Your grace, generosity, and faithfulness, in all the manifold ways you express them, make the Nebraska Synod a powerful expression of the Body of Christ." It's still true today, and I pray it will continue to be true in the future as we go and discover how God is calling us to be the Nebraska Synod for 2023 and beyond.

*Asante sana*, friends. Thank you very much.  
In Christ's love,



Scott Alan Johnson  
Bishop, Nebraska Synod

## Vice President

Dear Siblings in Christ,

Grace to you and peace from God our Father and our Lord and Savior Jesus Christ.

As my first year serving as your Synod Vice President comes to a close, I would like to take this opportunity to thank each and every one of you for your continued faith and support for all of the faithful servants who serve on the synod staff and on the synod council. Electing both a new Bishop and Vice President in the same year has been a challenge and we are starting to get the feel of how to best serve all of you.

A good portion of my time has been trying to understand and work to the best of my capabilities as this role requires. As of now, I have tried to be active with my peers across the ELCA who meet monthly over Zoom and learn from them until we are able to meet for our Vice President training. I am working hard to be in better communication not only with our Synod Staff but with all of you as well! Please let me know if there is anything that I can do to help. As I tell my daughters, "We can't fix something if we don't know what's wrong!"

Synod Council met four times over the last year with most of our meetings providing for both in-person as well as electronic participation. Elsewhere in this bulletin of reports, you may read in detail about motions that were approved, but I would like to briefly call to your attention a few actions which comprise most of our regular work:

- Approval of Synod Council calls, exceptions and availabilities for a call, and certification of Parish Ministry Associates
- Election of lay members and rostered leaders to various synod committees and to the Immanuel Vision Foundation review committee
- Approval of Mission Field Nebraska Ministries

The Holy Spirit is on the move across the Nebraska Synod and you should all take pride in knowing that you are all a part of that! There are good things happening here when we stop and truly look and remember to give thanks for them!

I am looking forward to seeing all of you in Kearney as we come together to do the work of the church. Again, my deepest thanks for the privilege of serving as your Vice President.

Respectfully submitted,  
Elysia S. McGill, Vice President

## Synod Council (Page 1 of 7)

Meetings of the Nebraska Synod Council, Evangelical Lutheran Church in America were held June 2, 2022 (Kearney, NE), September 16, 2022 (hybrid), November 19, 2022 (hybrid), and March 18, 2022 (electronically).

### **On Leave From Call and Continuation of On Leave From Call**

|                         |                         |                         |                         |
|-------------------------|-------------------------|-------------------------|-------------------------|
| Steven Lindley          | Megan Morrow            | Anna Rudberg Speiser    | Marilyn Hasseman        |
| Sarah Ruch              | Koren Lindley           | Breen Sipes             | Ernesto Medina          |
| Rich Sheridan           | Bogart Noman            | Samantha Nichols        | James Sells             |
| (above list SC22.06.15) | Suzanne How             | Chris Alexander         | (above list SC23.03.02) |
|                         | Peter Speiser           | Juliet Focken           |                         |
|                         | (above list SC22.09.21) | Susan Claire Meyer      |                         |
|                         |                         | Rob Garton              |                         |
|                         |                         | (above list SC22.11.32) |                         |

### **Transfer to Retired Roster**

|                         |                         |                         |                         |
|-------------------------|-------------------------|-------------------------|-------------------------|
| Greg Olson              | Charlie Smith           | Scott Frederickson      | Jon Mapa                |
| Steven Berke            | Renae Johnson           | (above list SC22.11.32) | (above list SC23.03.02) |
| (above list SC22.06.15) | Sheryl Kester Beyer     |                         |                         |
|                         | Chris Kester Beyer      |                         |                         |
|                         | (above list SC22.09.21) |                         |                         |

### **Calls Renewed, Appointed, and Extended**

- That the following Synod Council calls be approved for renewal:
  - The Rev. Robert Corum, to serve as Pastor, Followers of Christ Prison Ministries, Lincoln, NE; Director of Prison Ministries, Nebraska Synod. Call is three-year renewable. (SC22.06.15)
  - Pr. Peter Jark-Swain to serve as Priest-in-Charge at Trinity Episcopal, Norfolk, three-year renewable call, effective December 3, 2022. (SC22.11.32)
- That the following Synod Council calls be extended:
  - The Rev. Eric Finsand, to serve as transitional/interim minister, three-year renewable. He will serve as Transitional Minister at Southwood Lutheran, Lincoln, effective May 1, 2022. (SC22.06.15)
  - Deacon Nichole (Coco) Lyons, to serve as Nebraska Lutheran Campus Ministries, The Lutheran Center, Lincoln, as Campus Minister, effective June 17, 2022. (SC22.9.21)
  - Pr. Sarah Ruch, to serve as Transitional Pastor for Local Outreach and Mission, at Sheridan Lutheran, Lincoln, effective August 15, 2022. This is a 3-year renewable call. (SC22.9.21)
  - The Rev. Emily Johnson, to serve Grace Lutheran, Lincoln, as 1-year Intentional Transitional Minister, effective September 1, 2022. (SC22.9.21)
  - The Rev. Elizabeth Kocher, to serve Nebraska Lutheran Campus Ministries, The Lutheran Center, Lincoln, as 1-year Intentional Transitional Minister, effective October 1, 2022. (SC22.9.21)
  - The Rev. Brian D. Maas, to serve as Vice President of Mission and Spiritual Care, Immanuel, Omaha, effective October 1, 2022. (SC22.09.21)

## Synod Council (Page 2 of 7)

- Pr. Amalia Spruth-Janssen, to serve Immanuel, The Landing, Lincoln, as Pastor, effective October 31, 2022. (SC22.11.32)
- Pr. Suzanne How, to serve American Lutheran, Ashland as 6-month Intentional Transitional Minister effective October 2, 2022. (SC22.11.32)
- Rev. Greg Berger to serve as Assistant to the Bishop (SC22.11.36)
- Rev. Heidi Wallace to serve as Assistant to the Bishop (SC22.11.37)
- Pr. Twila Schock, to serve MOSAIC, as Vice President of Church Relations and International Programming, effective March 6, 2023. (pg. 75-76) (SC23.03.02)
- Pr. Megan Morrow, to serve as transitional/interim minister, three-year renewable. She will serve as Pastor at St. John's, Alliance, effective January 6, 2023. (SC23.03.02)
- Pr. Glen Thomas, to serve as transitional/interim minister, three-year renewable. He will serve as Pastor at First, Blair, effective January 2, 2023. (SC23.03.02)

### **Elections**

- Elected as At-Large Members to the Nebraska Synod Council Executive Committee: Tanny Akerson, Rev. Cara Jensen, Rev. Nathan Metzger

### **Congregations**

- Approved constitutions or bylaws for the following congregations:
  - United Lutheran, Hampton (SC22.06.16)
  - Bethany Lutheran, Ord (SC22.11.33)
  - Immanuel Lutheran, Omaha (SC22.11.33)

### **Committees**

- Appointed to the PMA Steering Committee effective May 2022: Joyce Kolbo, Jim Kyasnicka, and Pr. Steve Meysing (SC22.06.16)
- Appointed the following as chairs of Synod Committees:
  - Audit Committee – Rob King
  - Budget & Finance Committee – Kevin Karas
  - Candidacy Committee – Pr. Kathy Gerking
  - PMA Steering Committee – Maurine Roller, RMA (SC22.06.16)
- Appointed the following to the Ecumenism Committee for a 2nd term, 2022-24: Ron Drury, Nichole Lyons, and Ricardo Riqueza (SC22.9.22)
- Appointed to the PMA Steering Committee for a three-year term, 2022-2025: Marica Dorn (SC22.09.22)

### **Agencies and Institutions**

- Approved appointment to the Nebraska Lutheran Campus Ministry, Inc. Board Directors commencing June 30, 2022: Mr. Nick Holle (SC22.06.16)
- Approved election to the Nebraska Lutheran Outdoor Ministries' Board of Directors beginning June 1, 2022: Tami Lewis-Ahrendt and Scott McCollister (SC22.06.16)
- Approved appointment to the Nebraska Lutheran Outdoor Ministries Board of Directors beginning June 1, 2022: Deacon Coco Lyons, Ms. Emily Meehan, and Mr. Conrad "Ted" Swanson (SC23.03.01)

**Other Actions**

- Adopted the FY2022 Amended Budget as proposed (SC22.06.18)
- Appointed two members of the Nebraska Synod Council to the Justice, Equity, Diversity and Inclusion (JEDI) Committee of the Synod for two-year renewable terms. (SC22.06.19)
- Approved the recommendation of the PMA Steering Committee that Annette Block (Luther Memorial Lutheran Church, Syracuse), Joyce Kolbo (American Lutheran Church, Gothenburg), Fred Bredehoeft (Luther Memorial Lutheran Church, Syracuse), Dwight Brummels (St. John's Lutheran Church, Randolph), and Glen Andersen (First Lutheran Church, Blair) be certified as a Parish Ministry Associates. (SC22.06.20)
- Approved: Pursuant to Section \*C.9.07, the Synod Council of the Nebraska Synod of the Evangelical Lutheran Church in America does hereby authorize Rev. Sarah Ruch to be available for a call as an Associate Pastor at Sheridan Lutheran Church in Lincoln, Nebraska, should the congregation seek to consider her for a call following the conclusion of her term as Transitional Pastor for Local Outreach and Mission there. (SC22.09.23)
- Approved: Pursuant to Section \*C.9.07, the Synod Council of the Nebraska Synod of the Evangelical Lutheran Church in America does hereby authorize Rev. Douglas Hjelmstad to be available for a call as a Pastor at American Lutheran Church in Gothenburg, Nebraska, should the congregation seek to consider him for a call following the conclusion of his term as Interim/Transitional Pastor there. (SC22.09.24)
- Approved: Pursuant to Section \*C.9.07, the Synod Council of the Nebraska Synod of the Evangelical Lutheran Church in America does hereby authorize Rev. Rev. Emily Johnson to be available for a call as a Pastor at Grace Lutheran Church in Lincoln, Nebraska, should the congregation seek to consider her for a call following the conclusion of her term as Interim/Transitional Pastor there. (SC22.09.25)
- Set the housing allowance of Bishop Scott Johnson. (SC22.09.27)
- Removed a member of the Synod Council due to lack of attendance. (SC22.09.28)
- Extended an invitation to the other name on the ballot and if not accepted then authorized the Executive Committee to fill the vacancy on the Synod Council (SC22.09.29)
- Extended an invitation to the other name on the ballot due to a resignation from the Synod Council and if not accepted then authorized the Executive Committee to fill the vacancy on the Synod Council (SC22.09.30)
- Approved Housing Allowance for roster synod staff members. (SC22.11.34)
- Appointed Eide Bailly as auditors for Year Ending January 31, 2023, FY 2022 (SC22.11.35)
- Approved changes to the authorized signers on the Synod's Wells Fargo checking account (SC22.11.38)
- Approved: Pursuant to Section \*C.9.07, the Synod Council of the Nebraska Synod of the Evangelical Lutheran Church in America does hereby authorize Rev. Suzanne How to be available for a call as a Pastor at American Lutheran Church in Ashland, Nebraska, should the congregation seek to consider her for a call following the conclusion of her term as Interim Pastor there. (SC22.11.39)
- Affirmed the Executive Committee meeting motion: Diversity training will take place as a pre-assembly workshop on Thursday, June 1 in Kearney, NE as a full- day training in order to make it more broadly available throughout the synod to any interested persons or synod groups. (SC23.03.02)

## Synod Council (Page 4 of 7)

- Authorized the following as **Mission Field Nebraska** ministries through March 2024:

### **Mission Field Nebraska**

Followers of Christ Prison Ministry, Lincoln  
Iglesia Luterana San Andres, Omaha  
Lakota Lutheran Center and Chapel, Scottsbluff  
Nile Lutheran Chapel, Omaha  
Seeking the Spirit Within, Statewide  
Sudanese Dinka Worship Community, Omaha

### **Mission Field Nebraska Affiliates**

Barnabas Community, Lincoln  
Bridges to Hope, Lincoln  
Lutheran Service Corp, Omaha  
Serving Hands of Hope Foundation, Omaha

(SC23.03.03)

- Approved: Pursuant to Section \*C.9.07, the Synod Council of the Nebraska Synod of the Evangelical Lutheran Church in America does hereby authorize Vicar Janet Anderson to be available for a call as a Pastor at Christ Lutheran Church in Louisville, Nebraska, should the congregation seek to consider her for a call following the conclusion of her term as interim vicar there. (SC23.03.05)
  - Approved the transfer of funds to support Mission Field Nebraska ministries of the Synod for FY 2022 (year ending January 31, 2023).
    - To transfer an additional \$15,000 from the Director of Evangelical Ministries (DEM) Fund to support Mission Field Nebraska ministries,
    - To transfer \$30,000 from the 150th Anniversary Campaign Fund to support Mission Field Nebraska ministries,
    - To transfer \$20,000 from the Immanuel Vision Fund to support Mission Field Nebraska ministries, and
    - To transfer \$10,000 from the Equity in Synod Properties Fund to support Mission Field Nebraska ministries.
- (SC23.03.07)
- Approved increase in the defined compensation provided to Bishop Scott Johnson. (SC23.03.08)
  - Approved the Budget and Finance Committee to transfer fund currently on deposit with Mission Investment Fund (MIF) to local financial institutions in order to optimize the return on cash investments through the purchase of CD's or other money market instruments. (SC23.03.09)
  - Adopted the FY2023 Amended Budget as proposed. (SC23.03.10)
  - Approved transferring the positive FY2022 (year ended January 31, 2023) net operating results, upon final determination, to the Synod Contingency Fund. (SC23.03.11)
  - Approved to release Immanuel Lutheran Church of Wymore, Nebraska, from the roster of congregations of the Nebraska Synod and the Evangelical Lutheran Church in America. (SC23.03.12)

## Synod Council (Page 5 of 7)

- Adopted the recommendation and rationale of the Resolutions, Reference and Counsel Committee pursuant to resolution 2023:1 be approved. (SC23.03.13)

### **Synod Assembly**

- Appointed the following individuals be appointed as members of the 2023 Synod Assembly Planning Team: Pr. Emily Johnson, Christ, Louisville; Pr. Heidi Wallace, Bethany, Lyons; Ric Miller, Morning Star, Omaha; Ron Lofgren, St. John's, Norfolk; Pr. Jan Peterson, Augustana, Omaha; Elizabeth Florian-Lutheran Church of the Good Shepherd, Hastings; Pr. Elisabeth Pynn Himmelman, Campus Ministry/Kearney & First, Kearney; Morgan Tranmer, Nebraska Synod staff; and Timothy Siburg, Nebraska Synod staff (SC22.06.17)
- Approved the following committee members be ratified by the Synod Council:

#### **Minutes**

Ron Lofgren, St. John's, Norfolk  
Gwen Edwards, Synod Council Secretary  
Pr. Doug Hjelmstad, American, Gothenburg  
Pr. Day Hefner, St. John's, Schuyler  
Morgan Tranmer - Staff Liaison

#### **Resolutions, Reference & Counsel Committee**

Gwen Edwards, Lord of Love, Omaha  
Rev. Kathy Gundell, Sunrise Parish, Cozad  
Ron Gunderson, St. Pauls, Grand Island  
Dn. Timothy Siburg - Synod Staff Liaison

(SC23.03.01)

- Appointed Ric Miller as chair of the Registration Committee (SC23.03.01)
- Approved in accordance with Synod Constitution provision S7.26. (This synod may establish processes through the Synod Council that permit representatives of congregations under development and authorized worshipping communities of the synod, under ELCA bylaw 10.02.03., to serve as voting members of the Synod Assembly, consistent with \*S7.21.) the following persons be granted voting privileges at the 2023 Synod Assembly:
  - Iglesia Luterana San Andres, Omaha, Two lay members
  - Lakota Lutheran Chapel and Center, Scottsbluff, Two lay members
  - Nile Lutheran Chapel, Omaha, Two lay members
  - Sudanese Messiah Ralston Worshipping Community, Ralston, Two lay members(SC23.03.01)
- Granted voice and vote in the Assembly, as are ministers of Word and Sacrament of Full Communion partners serving Nebraska Synod congregations, in accordance with 8.62.12 of the Constitution of the ELCA. (SC23.03.01)
- Approved the 2023 Synod Assembly offerings be designated to support the Nebraska the Nebraska Synod Mission Field Nebraska Ministries, to be split among its designated recipients. (SC23.03.01)

## Synod Council (Page 6 of 7)

- Nebraska Synod Council recommends the following resolutions for action by the 2023 Nebraska Synod Assembly:
  - RESOLVED, That the proposed Synod Assembly agenda be adopted as the order for business for the 2023 Synod Assembly being held June 2-3 and that the proposed agenda be presented to the Assembly for adoption. (SC23.03.01)
  - RESOLVED, That the following agencies and causes be authorized to present their needs to the congregations of the Nebraska Synod and that congregations be encouraged to receive special offerings for them in 2024:
    - Immanuel
    - Lutheran Family Services
    - Midland University
    - Mosaic
    - Nebraska Lutheran Campus Ministries
    - Nebraska Lutheran Outdoor Ministries
    - Oaks Indian Mission
    - Tabitha
    - Blue Valley Lutheran Homes
    - Table Grace Ministries(SC23.03.01)
  - RESOLVED, That the Synod Council recommend to the Nebraska Synod in Assembly that the auditor's report for 2022 be accepted once the report is received conditional upon such report being a clean opinion. (SC23.03.01)
  - RESOLVED, Whereas the Evangelical Lutheran Church in America's Church Council April 2007, Exhibit G part 2, it is required that all Synod Authorized Worshiping Communities be approved annually by the Synod Council and Synod Assembly. Motion: that the following assemblies be reauthorized as Synod Authorized Worshiping Communities:
    - Followers of Christ Prison Ministry, Lincoln
    - Iglesia Luterana San Andres, Omaha
    - Lakota Lutheran Chapel, Scottsbluff
    - Nile Lutheran Chapel, Omaha
    - Sudanese Dinka Worship Community, Omaha(SC23.03.01)
  - RESOLVED, That the 2024 Compensation Guidelines for Ministers of Word and Sacrament and Word and Service be approved and presented to the 2023 Synod Assembly. (SC23.03.01)
  - RESOLVED, That the following Rules of Procedure for the 2023 Nebraska Synod Assembly be recommended to the Synod Assembly.
    1. Any voting member of the Synod Assembly who desires to add an item of new business to the agenda of the Synod Assembly shall present such item by 4:00 p.m. Thursday, June 2, to the chair, who shall immediately refer it to the Resolutions, Reference and Counsel Committee.
    2. A two-thirds vote of the Synod Assembly shall be required to add an item of new business to the agenda.

3. The Synod Assembly may consider and act on business agenda items en bloc, provided those business agenda items were recommended for such consideration by the Synod Council. En bloc business agenda items shall be acted upon without debate or amendment. Upon the request of a Synod Assembly voting member and a second by nine other voting members, any agenda item may be pulled from en bloc consideration and be considered and acted upon separately following action on the remainder of en bloc business agenda items.
  4. Voting members desiring to present resolutions shall submit them to the Resolutions, Reference and Counsel Committee by 4:00 p.m. Thursday, June 2. These resolutions (submitted after the 90-day deadline) will be brought to the Assembly and require a majority vote to be debated on the floor and a two-thirds majority vote for passage. Any resolution properly before the Assembly and recommended by the Resolutions, Reference and Counsel Committee, but not disposed of by the end of the time allotted for action on resolutions will automatically be referred to Synod Council for study and action at its next regular meeting.
  5. The Synod Assembly may consider and act on resolutions en bloc, provided those resolutions were recommended for en bloc consideration and approval, either as submitted or amended, by both the Resolutions, Reference and Counsel Committee and the Synod Council. En bloc resolutions shall be acted upon without debate or amendment, except that the presiding officer may allow the introducer of each en bloc resolution to speak to his or her resolution once for no longer than two minutes. Upon the request of a Synod Assembly voting member and a second by nine other voting members, any resolution may be pulled from en bloc consideration and be considered and acted upon separately following action on the remainder of en bloc resolutions.
  6. All speeches in debate shall be limited to two minutes.
  7. No motion or parliamentary action, other than a motion to adjourn, shall be in order outside of the time scheduled on the Assembly agenda entitled Assembly Business Session, except by the consent of the Assembly.
  8. The ELCA churchwide representative to the Assembly will chair all portions of the business sessions that are related to the Bishop's election.
- (SC23.03.04)
- RESOLVED, That the Synod Council accept the FY2024 (year ending January 31, 2025) proposed budget, as presented by the Budget and Finance Committee, and recommend to the Synod Assembly for approval. (SC23.03.06)

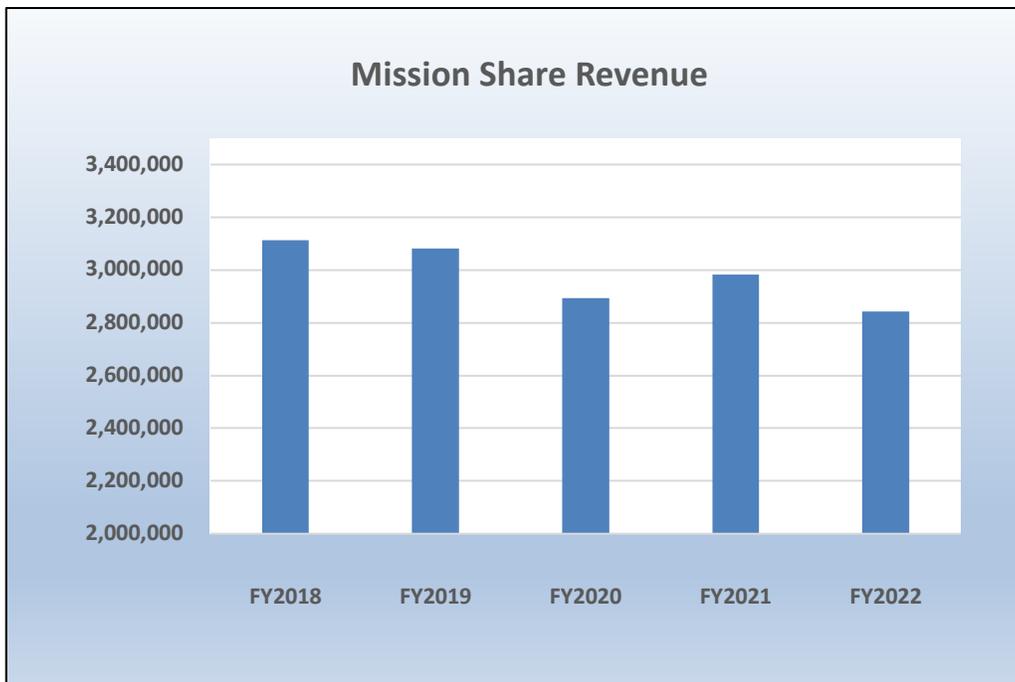
The Treasurer of the Nebraska Synod provides and is accountable for the management of the monies and accounts of the Synod, and performs other duties related to the financial resources of the Synod, holding the same at all times subject to the direction of the Synod. These duties include the oversight of the receipt and disbursement of all Synod funds and appropriately investing unexpended funds, as authorized by the Synod Council. The Treasurer also works to ensure that the assets of the Synod are reasonably protected by utilizing various means; including strong internal accounting controls, insurance programs, contracts and agreements, and trusts and other funds that are deemed prudent to provide for such protection. It is the duty of the Treasurer to ensure that all funds of the Synod are properly accounted for and appropriately reported to the various constituencies on a periodic basis; including the Synod Council of the Nebraska Synod, the Audit and Budget & Finance Committees of the Synod, the congregations within the Synod and the Treasurer of the Evangelical Lutheran Church in America. The Treasurer collaborates with the staff and the Budget & Finance Committee to establish an annual budget in relation to current and anticipated future income and expenses of the Synod. Each year, at the direction of the Audit Committee, the Synod engages a public accounting firm to perform an independent audit of the financial position of the Synod and the results of its operations. The report from the auditor is provided to the Audit Committee, the Budget & Finance Committee, and the Synod Council, and is posted on the Synod's website.

Following is the Treasurer's Report of Mission Share Giving for the past five years and the Report of Net Assets as of January 31, 2023, and January 31, 2022.

Respectfully Submitted,  
Dan Friedlund, Synod Treasurer

## Treasurer's Report of Mission Share Giving

| <u>Fiscal Year</u> | <u>Period Ended</u> | <u>Mission Share Revenue</u> |
|--------------------|---------------------|------------------------------|
| 2018               | 1/31/19             | \$3,112,803                  |
| 2019               | 1/31/20             | \$3,081,870                  |
| 2020               | 1/31/21             | \$2,894,295                  |
| 2021               | 1/31/22             | \$2,983,142                  |
| 2022               | 1/31/23             | \$2,841,730                  |



**MISSION SHARE BY CONGREGATION**

| Congregation                      | City            | 2022/2023   | 2021/2022    | 2020/2021    | 2019/2020    |
|-----------------------------------|-----------------|-------------|--------------|--------------|--------------|
| Adullam Lutheran Church           | Bertrand        | \$0.00      | \$1,200.00   | \$1,200.00   | \$1,200.00   |
| Alma Lutheran Church              | Mead            | \$11,000.00 | \$12,500.00  | \$11,500.00  | \$11,500.00  |
| American Lutheran Church          | Ashland         | \$16,024.90 | \$13,855.06  | \$12,745.40  | \$13,579.65  |
| American Lutheran Church          | Adams           | \$21,029.05 | \$18,417.33  | \$18,821.49  | \$17,764.00  |
| American Lutheran Church          | Cozad           | \$135.00    | \$0.00       | \$4,200.00   | \$3,600.00   |
| American Lutheran Church          | Fairbury        | \$10,671.26 | \$13,987.84  | \$12,863.20  | \$15,873.99  |
| American Lutheran Church          | Filley          | \$4,790.00  | \$4,500.00   | \$4,500.00   | \$4,500.00   |
| American Lutheran Church          | Gothenburg      | \$26,200.00 | \$24,200.00  | \$24,300.00  | \$25,000.00  |
| American Lutheran Church          | Lincoln         | \$13,995.53 | \$11,902.74  | \$11,671.48  | \$9,221.15   |
| Augustana Lutheran Church         | Omaha           | \$24,816.40 | \$25,977.98  | \$24,024.86  | \$27,968.47  |
| Augustana Lutheran Church         | Genoa           | \$5,000.00  | \$5,000.00   | \$5,000.00   | \$4,000.00   |
| Beautiful Savior Lutheran Church  | Palmyra         | \$4,000.00  | \$4,000.00   | \$4,000.00   | \$3,500.00   |
| Berea Lutheran Church             | Chappell        | \$9,600.00  | \$9,600.00   | \$9,600.00   | \$9,600.00   |
| Bethany Lutheran Church           | Lyons           | \$4,875.00  | \$3,685.00   | \$3,460.00   | \$5,875.00   |
| Bethany Lutheran Church           | Axtell          | \$20,730.00 | \$16,800.00  | \$16,552.45  | \$14,277.81  |
| Bethany Lutheran Church           | Elkhorn         | \$81,792.00 | \$90,966.00  | \$91,800.00  | \$90,150.00  |
| Bethany Lutheran Church           | Minden          | \$31,800.00 | \$29,880.00  | \$28,324.00  | \$27,170.00  |
| Bethany Lutheran Church           | Ord             | \$2,000.00  | \$1,000.00   | \$0.00       | \$2,000.00   |
| Bethany Lutheran Church           | Ruskin          | \$9,600.00  | \$9,600.00   | \$9,700.00   | \$9,600.00   |
| Bethel Lutheran Church            | Omaha           | \$4,000.00  | \$4,000.00   | \$6,000.00   | \$7,550.00   |
| Bethlehem Lutheran Church         | Wahoo           | \$5,275.35  | \$20,513.54  | \$22,939.12  | \$21,990.55  |
| Bethlehem Lutheran Church (Davey) | Davey           | \$5,826.58  | \$5,907.03   | \$5,400.00   | \$5,400.00   |
| Callaway Lutheran Church          | Callaway        | \$0.00      | \$0.00       | \$0.00       | \$150.00     |
| Calvary Lutheran Church           | Grand Island    | \$1,200.00  | \$300.00     | \$300.00     | \$500.00     |
| Calvary Lutheran Church           | Scottsbluff     | \$23,700.00 | \$22,200.00  | \$20,100.00  | \$18,000.00  |
| Calvary Lutheran Church           | Stromsburg      | \$18,740.00 | \$20,440.00  | \$18,500.00  | \$18,240.00  |
| Christ Lutheran Church            | Louisville      | \$5,000.04  | \$5,000.04   | \$5,000.04   | \$5,041.71   |
| Christ Lutheran Church            | Pierce          | \$9,489.00  | \$10,211.00  | \$8,590.00   | \$9,296.00   |
| Christ Lutheran Church            | Wisner          | \$16,095.31 | \$13,458.96  | \$14,057.96  | \$14,039.98  |
| Christ Lutheran Church            | Pickrell        | \$5,164.65  | \$8,001.04   | \$8,006.20   | \$11,348.17  |
| Christ the King Lutheran Church   | Bellevue        | \$2,400.00  | \$2,400.00   | \$2,400.00   | \$2,400.00   |
| Christ's Lutheran Church          | Davenport       | \$12,000.00 | \$10,900.00  | \$12,000.00  | \$12,000.00  |
| Concordia Lutheran Church         | Concord         | \$9,000.00  | \$9,250.00   | \$11,860.00  | \$11,500.00  |
| Edensburg Lutheran Church         | Malmo           | \$5,299.80  | \$4,858.37   | \$5,308.30   | \$5,208.33   |
| Elim Lutheran Church              | Hooper          | \$2,200.00  | \$2,000.00   | \$3,100.00   | \$4,690.00   |
| Emmanuel Lutheran Church          | Tekamah         | \$20,000.00 | \$18,400.00  | \$19,900.00  | \$21,700.00  |
| Emmanuel Lutheran Church          | Beatrice        | \$1,800.00  | \$2,760.00   | \$2,760.00   | \$2,790.00   |
| Emmaus Lutheran Church            | Kennard         | \$3,880.00  | \$3,884.00   | \$3,880.00   | \$3,876.00   |
| Faith Lutheran Church             | Seward          | \$16,791.66 | \$15,432.00  | \$15,420.00  | \$15,000.00  |
| Faith Lutheran Church             | Talmage         | \$2,900.00  | \$3,543.25   | \$1,809.50   | \$5,090.12   |
| Faith Lutheran Church (Maskell)   | Newcastle       | \$0.00      | \$500.00     | \$500.00     | \$500.00     |
| Family of Christ Lutheran Church  | Kearney         | \$9,900.00  | \$13,200.00  | \$13,200.00  | \$13,200.00  |
| First English Lutheran Church     | Rising City     | \$5,500.00  | \$4,390.00   | \$5,500.00   | \$5,500.00   |
| First English Lutheran Church     | Kimball         | \$3,790.86  | \$1,625.84   | \$0.00       | \$0.00       |
| First Lutheran Church             | Lincoln         | \$90,890.00 | \$106,065.00 | \$106,215.00 | \$120,327.00 |
| First Lutheran Church             | McCool Junction | \$1,333.26  | \$1,399.92   | \$1,399.92   | \$1,399.92   |
| First Lutheran Church             | Nebraska City   | \$5,000.00  | \$5,000.00   | \$5,000.00   | \$5,000.00   |
| First Lutheran Church             | Wilber          | \$7,553.49  | \$7,500.00   | \$6,999.96   | \$5,916.67   |

**MISSION SHARE BY CONGREGATION**

| Congregation                        | City             | 2022/2023   | 2021/2022   | 2020/2021   | 2019/2020   |
|-------------------------------------|------------------|-------------|-------------|-------------|-------------|
| First Lutheran Church               | York             | \$12,000.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 |
| First Lutheran Church               | Allen            | \$3,276.00  | \$3,003.00  | \$3,120.00  | \$3,120.00  |
| First Lutheran Church               | South Sioux City | \$6,000.00  | \$1,000.00  | \$12,000.00 | \$12,000.00 |
| First Lutheran Church               | Kearney          | \$62,500.00 | \$62,500.00 | \$62,500.00 | \$60,000.00 |
| First Lutheran Church               | North Platte     | \$20,413.67 | \$24,951.00 | \$24,996.00 | \$27,079.66 |
| First Lutheran Church               | Avoca            | \$20,747.87 | \$19,128.48 | \$20,270.39 | \$21,766.96 |
| First Lutheran Church               | Blair            | \$12,000.00 | \$9,035.00  | \$9,023.75  | \$13,025.57 |
| First Lutheran Church               | Fremont          | \$63,500.00 | \$66,000.00 | \$66,000.00 | \$66,000.00 |
| First Lutheran Church               | Omaha            | \$6,215.00  | \$6,215.00  | \$2,260.00  | \$7,320.00  |
| Fridhem Lutheran Church             | Hordville        | \$3,060.00  | \$3,060.00  | \$3,060.00  | \$3,000.00  |
| Friedens Lutheran Church            | Lincoln          | \$4,882.81  | \$4,929.38  | \$4,614.63  | \$3,781.64  |
| Gloria Dei Lutheran Church          | Lodgepole        | \$550.00    | \$1,350.00  | \$1,800.00  | \$3,285.53  |
| Grace Lutheran Church               | Lewellen         | \$300.00    | \$300.00    | \$0.00      | \$300.00    |
| Grace Lutheran Church               | Lincoln          | \$28,000.00 | \$23,333.30 | \$23,333.30 | \$27,999.96 |
| Grace Lutheran Church               | Ohiowa           | \$300.00    | \$300.00    | \$475.00    | \$500.00    |
| Grace Lutheran Church               | Walton           | \$1,200.00  | \$1,100.00  | \$0.00      | \$500.00    |
| Grace Lutheran Church               | Omaha            | \$4,404.00  | \$4,399.00  | \$6,601.00  | \$6,800.00  |
| Grace Lutheran Church               | Wahoo            | \$3,600.00  | \$0.00      | \$0.00      | \$1,500.00  |
| Grace Lutheran Church               | Central City     | \$3,000.00  | \$3,000.00  | \$3,000.00  | \$4,100.00  |
| Grace Lutheran Church               | Sutherland       | \$4,302.97  | \$6,049.75  | \$6,104.20  | \$6,634.79  |
| Grace Lutheran Church               | Cook             | \$7,915.00  | \$6,193.75  | \$7,515.00  | \$7,412.50  |
| Grace Lutheran Church               | Hebron           | \$3,939.00  | \$5,238.00  | \$6,400.00  | \$8,106.00  |
| Grace Lutheran Church               | Lexington        | \$10,944.91 | \$10,468.22 | \$10,847.95 | \$14,111.29 |
| Grace Lutheran Church               | West Point       | \$10,125.00 | \$10,600.00 | \$10,500.00 | \$9,650.00  |
| Holy Cross Lutheran Church          | Omaha            | \$28,338.87 | \$27,423.00 | \$26,735.50 | \$28,600.38 |
| Holy Cross Lutheran Church          | Beatrice         | \$17,000.00 | \$16,785.00 | \$16,785.00 | \$15,986.00 |
| Holy Trinity Lutheran Church        | Sidney           | \$8,333.04  | \$10,027.46 | \$8,333.04  | \$9,999.96  |
| Hope Lutheran Church                | Burr             | \$5,499.96  | \$5,499.96  | \$5,499.96  | \$5,958.29  |
| Hosanna Lutheran Church             | Plattsmouth      | \$4,750.00  | \$4,500.00  | \$4,000.00  | \$3,300.00  |
| Immanuel Lutheran Church            | Bellevue         | \$38,854.13 | \$36,326.51 | \$44,583.29 | \$48,100.00 |
| Immanuel Lutheran Church            | Madison          | \$5,525.00  | \$5,100.00  | \$5,100.00  | \$5,000.00  |
| Immanuel Lutheran Church            | Bertrand         | \$5,520.00  | \$6,020.00  | \$6,285.00  | \$7,131.00  |
| Immanuel Lutheran Church            | Chadron          | \$1,483.32  | \$2,225.00  | \$9,479.37  | \$4,450.02  |
| Immanuel Lutheran Church            | Coleridge        | \$8,000.04  | \$9,499.92  | \$9,499.92  | \$9,499.92  |
| Immanuel Lutheran Church            | Glenvil          | \$998.33    | \$810.00    | \$675.00    | \$825.00    |
| Immanuel Lutheran Church            | Omaha            | \$2,085.83  | \$0.00      | \$0.00      | \$0.00      |
| Immanuel Lutheran Church            | Rushville        | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| Immanuel Lutheran Church            | Wymore           | \$0.00      | \$5,040.00  | \$1,420.00  | \$4,000.00  |
| Immanuel Lutheran Church (Hastings) | Glenvil          | \$2,100.00  | \$2,100.00  | \$2,300.00  | \$2,100.00  |
| Immanuel Lutheran Church (Orum)     | Blair            | \$5,050.80  | \$6,548.80  | \$5,065.60  | \$6,059.67  |
| Immanuel Lutheran Church (Weyerts)  | Lodgepole        | \$0.00      | \$0.00      | \$240.00    | \$300.00    |
| Immanuel Zion Lutheran Church       | Albion           | \$9,014.04  | \$9,090.53  | \$6,993.28  | \$6,449.94  |
| Kountze Memorial Lutheran Church    | Omaha            | \$38,836.33 | \$50,200.00 | \$50,311.00 | \$30,000.00 |
| Lakota Lutheran Center and Chapel   | Scottsbluff      | \$980.00    | \$975.00    | \$1,910.00  | \$950.00    |
| Living Grace Lutheran Church        | Elkhorn          | \$16,459.00 | \$19,409.00 | \$23,273.00 | \$23,296.00 |
| Lord of Love Lutheran Church        | Omaha            | \$20,798.08 | \$27,632.38 | \$37,119.85 | \$29,137.85 |
| Luther Memorial Lutheran Church     | Omaha            | \$11,000.04 | \$11,000.04 | \$11,000.04 | \$14,900.00 |
| Luther Memorial Lutheran Church     | Syracuse         | \$21,937.00 | \$25,449.00 | \$14,526.00 | \$21,520.97 |

**MISSION SHARE BY CONGREGATION**

| Congregation                          | City         | 2022/2023    | 2021/2022    | 2020/2021    | 2019/2020    |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|
| Lutheran Church of the Good Shepherd  | Hastings     | \$6,325.00   | \$6,500.00   | \$5,000.00   | \$6,650.00   |
| Messiah Lutheran Church               | Ralston      | \$42,371.00  | \$41,727.00  | \$41,376.00  | \$47,751.28  |
| Messiah Lutheran Church               | Grand Island | \$10,302.21  | \$10,834.25  | \$11,863.79  | \$12,638.50  |
| Messiah Lutheran Church               | Broadwater   | \$2,000.00   | \$1,980.00   | \$2,000.00   | \$2,043.25   |
| Messiah Lutheran Church               | North Platte | \$2,520.00   | \$0.00       | \$500.00     | \$800.00     |
| Messiah Lutheran Church               | Aurora       | \$27,500.04  | \$24,999.96  | \$13,266.66  | \$25,408.33  |
| Morning Star Lutheran Church          | Omaha        | \$24,400.00  | \$23,192.00  | \$21,999.00  | \$20,166.60  |
| Nile Lutheran Chapel                  | Omaha        | \$0.00       | \$300.00     | \$700.00     | \$250.00     |
| Niobrara Lutheran Church              | Niobrara     | \$7,896.00   | \$7,896.00   | \$7,894.00   | \$7,879.00   |
| Our Savior Lutheran Church            | Wayne        | \$38,000.00  | \$75,000.00  | \$75,000.00  | \$75,000.00  |
| Our Savior's Lutheran Church          | Wymore       | \$4,020.00   | \$4,020.00   | \$4,360.00   | \$2,400.00   |
| Our Savior's Lutheran Church          | McCook       | \$4,800.00   | \$4,800.00   | \$4,800.00   | \$4,800.00   |
| Our Savior's Lutheran Church          | Plainview    | \$9,600.00   | \$9,600.00   | \$9,960.00   | \$9,900.00   |
| Our Saviour Lutheran Church           | Broken Bow   | \$1,983.38   | \$1,700.04   | \$1,558.37   | \$1,700.04   |
| Our Saviour's Lutheran Church         | Spencer      | \$600.00     | \$200.00     | \$1,560.00   | \$1,200.00   |
| Our Saviour's Lutheran Church         | Dannebrog    | \$1,500.00   | \$1,200.00   | \$1,474.00   | \$2,767.00   |
| Our Saviour's Lutheran Church         | Lincoln      | \$42,747.80  | \$51,250.02  | \$53,000.03  | \$54,749.98  |
| Peace Lutheran Church                 | Plymouth     | \$4,875.00   | \$6,000.00   | \$5,500.00   | \$6,000.00   |
| Prairie West Church                   | Potter       | \$600.00     | \$600.00     | \$600.00     | \$600.00     |
| Prince of Peace Lutheran Church       | Geneva       | \$0.00       | \$0.00       | \$9,450.00   | \$10,000.00  |
| Redeemer Lutheran Church              | Hooper       | \$24,000.00  | \$26,000.00  | \$22,000.00  | \$24,000.00  |
| Rejoice Lutheran Church               | Gering       | \$500.00     | \$382.00     | \$8,020.00   | \$1,034.50   |
| Rejoice! Lutheran Church              | Omaha        | \$75,000.00  | \$90,000.00  | \$87,500.00  | \$95,000.00  |
| Resurrection Lutheran Church          | Gretna       | \$26,619.64  | \$33,732.47  | \$17,066.42  | \$25,898.97  |
| Salem Lutheran Church                 | Ponca        | \$13,840.00  | \$16,155.61  | \$9,916.00   | \$13,784.35  |
| Salem Lutheran Church                 | Fontanelle   | \$14,000.04  | \$9,750.00   | \$11,083.35  | \$12,625.04  |
| Salem Lutheran Church                 | Fremont      | \$14,400.00  | \$13,200.00  | \$19,200.00  | \$18,000.00  |
| Salem Lutheran Church                 | Stromsburg   | \$8,465.33   | \$9,307.00   | \$10,586.62  | \$12,020.73  |
| Salem Lutheran Church                 | Dakota City  | \$6,850.00   | \$7,525.00   | \$12,608.34  | \$13,115.51  |
| Salem Lutheran Church                 | Wakefield    | \$15,368.50  | \$13,695.00  | \$16,764.40  | \$14,388.30  |
| Salem Lutheran Church                 | Superior     | \$5,000.04   | \$5,000.04   | \$5,000.04   | \$5,000.04   |
| Shell Creek Lutheran Church           | Newman Grove | \$1,678.00   | \$1,781.80   | \$1,367.30   | \$1,783.60   |
| Shepherd of the Hills Lutheran Church | Omaha        | \$3,300.00   | \$3,600.00   | \$3,600.00   | \$3,600.00   |
| Shepherd of the Hills Lutheran Church | Hickman      | \$22,900.00  | \$20,520.00  | \$24,694.00  | \$15,026.00  |
| Sheridan Lutheran Church              | Lincoln      | \$108,167.00 | \$105,250.00 | \$104,087.00 | \$102,167.00 |
| Sinai Lutheran Church                 | Fremont      | \$32,065.00  | \$32,950.00  | \$34,150.00  | \$34,737.57  |
| Southwood Lutheran Church             | Lincoln      | \$145,833.33 | \$150,000.00 | \$150,000.00 | \$150,000.00 |
| Spirit of Grace Lutheran Church       | Holdrege     | \$5,000.00   | \$1,300.00   | \$58.00      | \$0.00       |
| Spirit of Hope Lutheran Church        | Lincoln      | \$3,000.00   | \$1,999.92   | \$1,916.59   | \$833.30     |
| St. Andrew's Lutheran Church          | Lincoln      | \$21,846.00  | \$26,110.00  | \$26,110.00  | \$26,110.00  |
| St. James Lutheran Church             | Humboldt     | \$3,590.50   | \$2,980.50   | \$3,054.93   | \$3,114.30   |
| St. John Lutheran Church              | Atkinson     | \$5,367.34   | \$5,973.97   | \$5,921.73   | \$6,750.24   |
| St. John Lutheran Church              | Beatrice     | \$32,500.00  | \$30,000.00  | \$30,000.00  | \$35,000.00  |
| St. John Lutheran Church              | Daykin       | \$3,075.00   | \$6,555.86   | \$2,691.00   | \$5,323.50   |
| St. John's Lutheran Church            | Ohio         | \$9,198.00   | \$7,991.00   | \$9,254.00   | \$10,124.00  |
| St. John's Lutheran Church            | Otoe         | \$1,160.50   | \$1,251.00   | \$833.00     | \$1,872.00   |
| St. John's Lutheran Church            | Bennington   | \$27,850.03  | \$29,842.00  | \$650.00     | \$35,000.00  |
| St. John's Lutheran Church            | Columbus     | \$6,711.73   | \$5,775.58   | \$7,124.18   | \$8,981.52   |

**MISSION SHARE BY CONGREGATION**

| Congregation                             | City         | 2022/2023   | 2021/2022    | 2020/2021   | 2019/2020   |
|--|--------------|-------------|--------------|-------------|-------------|
| St. John's Lutheran Church               | Leigh        | \$4,000.00  | \$2,100.00   | \$2,100.00  | \$2,887.48  |
| St. John's Lutheran Church               | Schuyler     | \$3,600.00  | \$3,900.00   | \$3,000.00  | \$3,000.00  |
| St. John's Lutheran Church               | Scribner     | \$7,175.00  | \$7,175.00   | \$7,175.00  | \$7,175.00  |
| St. John's Lutheran Church               | Yutan        | \$4,000.00  | \$4,000.00   | \$0.00      | \$0.00      |
| St. John's Lutheran Church               | Norfolk      | \$31,357.20 | \$33,577.31  | \$27,443.00 | \$40,992.52 |
| St. John's Lutheran Church               | Cozad        | \$1,400.00  | \$1,100.00   | \$1,100.00  | \$1,200.00  |
| St. John's Lutheran Church               | Marquette    | \$12,489.37 | \$12,175.13  | \$10,264.09 | \$10,591.94 |
| St. John's Lutheran Church               | Eustis       | \$14,680.00 | \$13,777.50  | \$10,390.00 | \$11,204.50 |
| St. John's Lutheran Church               | Randolph     | \$7,583.29  | \$7,000.00   | \$7,096.63  | \$6,999.96  |
| St. John's Ridgeley Lutheran Church      | Scribner     | \$6,000.00  | \$6,500.00   | \$2,500.00  | \$6,000.00  |
| St. John's United Lutheran Church        | Alliance     | \$20,000.04 | \$21,666.67  | \$26,000.02 | \$29,166.66 |
| St. Luke Lutheran Church                 | Emerson      | \$10,000.00 | \$10,000.00  | \$10,000.00 | \$13,161.86 |
| St. Luke's Lutheran Church               | Omaha        | \$400.00    | \$0.00       | \$8,760.00  | \$7,800.00  |
| St. Luke's Lutheran Church               | Stanton      | \$8,004.00  | \$8,000.00   | \$8,000.00  | \$8,000.00  |
| St. Mark's Evangelical Lutheran Church   | St. Paul     | \$9,600.00  | \$8,800.00   | \$10,700.00 | \$9,600.00  |
| St. Mark's Lutheran Church               | Valley       | \$16,545.00 | \$15,599.00  | \$14,873.00 | \$12,265.96 |
| St. Mark's Lutheran Church               | Bloomfield   | \$6,336.33  | \$7,187.25   | \$7,737.26  | \$10,768.43 |
| St. Mark's Lutheran Church               | Pender       | \$17,097.00 | \$17,750.00  | \$15,465.00 | \$14,400.00 |
| St. Mark's Lutheran Church               | Oshkosh      | \$417.00    | \$586.00     | \$500.00    | \$2,350.00  |
| St. Matthew Lutheran Church              | Johnson      | \$2,881.00  | \$190.00     | \$0.00      | \$1,525.00  |
| St. Matthew Lutheran Church              | Omaha        | \$17,655.97 | \$16,517.46  | \$18,555.00 | \$22,506.93 |
| St. Michael Lutheran Church              | Omaha        | \$75,000.00 | \$70,444.35  | \$70,030.20 | \$65,480.85 |
| St. Paul Lutheran Church                 | Auburn       | \$4,008.00  | \$4,608.00   | \$5,082.00  | \$4,000.02  |
| St. Paul Lutheran Church                 | Hardy        | \$3,999.98  | \$4,000.00   | \$4,333.29  | \$4,000.00  |
| St. Paul Lutheran Church                 | Byron        | \$3,000.00  | \$4,000.00   | \$2,000.00  | \$4,000.00  |
| St. Paul Lutheran Church                 | DeWitt       | \$13,537.27 | \$10,805.13  | \$10,176.52 | \$11,788.00 |
| St. Paul Lutheran Church                 | Gilead       | \$3,000.00  | \$3,000.00   | \$3,000.00  | \$3,000.00  |
| St. Paul Lutheran Church (Hickory Grove) | Auburn       | \$5,591.00  | \$7,052.00   | \$5,345.00  | \$8,014.00  |
| St. Paul's Lutheran Church               | Diller       | \$8,770.38  | \$14,592.68  | \$4,059.86  | \$10,000.00 |
| St. Paul's Lutheran Church               | Falls City   | \$6,059.60  | \$9,659.97   | \$10,087.33 | \$10,683.98 |
| St. Paul's Lutheran Church               | Hooper       | \$9,271.00  | \$9,222.39   | \$8,993.86  | \$10,412.00 |
| St. Paul's Lutheran Church               | Uehling      | \$2,915.00  | \$3,960.00   | \$2,562.00  | \$3,573.00  |
| St. Paul's Lutheran Church               | Emerson      | \$1,933.95  | \$2,310.00   | \$3,248.09  | \$3,924.00  |
| St. Paul's Lutheran Church               | Homer        | \$3,000.00  | \$3,000.00   | \$95.00     | \$0.00      |
| St. Paul's Lutheran Church               | Glenvil      | \$1,200.00  | \$1,200.00   | \$1,200.00  | \$1,000.00  |
| St. Paul's Lutheran Church               | Omaha        | \$30,000.00 | \$30,000.00  | \$30,000.00 | \$30,000.00 |
| St. Paul's Lutheran Church (Leigh)       | Leigh        | \$2,875.00  | \$3,487.00   | \$816.52    | \$4,350.64  |
| St. Paul's Lutheran Church               | Grand Island | \$28,000.00 | \$27,930.00  | \$27,996.00 | \$31,390.00 |
| St. Peter Lutheran Church                | Bassett      | \$3,178.72  | \$3,500.03   | \$3,718.04  | \$3,935.39  |
| St. Peter Lutheran Church                | Hardy        | \$8,000.00  | \$8,667.00   | \$8,000.00  | \$8,025.00  |
| St. Peter's Lutheran Church              | Falls City   | \$2,000.00  | \$2,000.00   | \$2,000.00  | \$2,000.00  |
| St. Peter's Lutheran Church              | Pender       | \$9,050.00  | \$9,000.00   | \$8,400.00  | \$8,400.00  |
| St. Peter's Lutheran Church              | Pilger       | \$2,231.13  | \$3,284.35   | \$2,931.16  | \$4,348.85  |
| St. Peter's Lutheran Church              | Hay Springs  | \$3,000.00  | \$3,000.00   | \$3,000.00  | \$3,250.00  |
| St. Thomas Lutheran Church               | Omaha        | \$93,196.07 | \$103,379.76 | \$83,116.68 | \$92,417.70 |
| St. Timothy Lutheran Church              | Fremont      | \$10,436.63 | \$9,299.41   | \$9,086.55  | \$9,604.12  |
| St. Timothy's Lutheran Church            | Omaha        | \$33,102.60 | \$33,278.93  | \$35,477.02 | \$34,906.18 |
| Sudanese Messiah Worshipping Community   | Omaha        | \$0.00      | \$0.00       | \$52.68     | \$200.56    |

**MISSION SHARE BY CONGREGATION**

| Congregation                  | City          | 2022/2023   | 2021/2022   | 2020/2021   | 2019/2020   |
|-------------------------------|---------------|-------------|-------------|-------------|-------------|
| Thabor Lutheran Church        | Wausa         | \$34,536.75 | \$30,600.00 | \$16,200.00 | \$19,700.00 |
| Trinity Lutheran Church       | Bruning       | \$10,500.00 | \$14,900.00 | \$14,900.00 | \$14,900.00 |
| Trinity Lutheran Church       | Paxton        | \$2,000.00  | \$0.00      | \$360.00    | \$4,000.00  |
| Trinity Lutheran Church       | Cordova       | \$11,506.06 | \$11,826.74 | \$11,286.92 | \$10,804.35 |
| Trinity Lutheran Church       | Omaha         | \$21,414.23 | \$20,228.48 | \$23,095.89 | \$25,832.00 |
| Trinity Lutheran Church       | Bristow       | \$600.00    | \$1,200.00  | \$0.00      | \$600.00    |
| Trinity Lutheran Church       | Hubbard       | \$1,000.00  | \$1,000.00  | \$2,000.00  | \$1,000.00  |
| Trinity Lutheran Church       | Winside       | \$2,175.00  | \$2,137.00  | \$1,783.00  | \$1,651.00  |
| Trinity Lutheran Church       | DeWitt        | \$6,000.00  | \$5,000.00  | \$3,000.00  | \$3,000.00  |
| Trinity Lutheran Church       | Polk          | \$0.00      | \$4,900.00  | \$2,450.00  | \$2,450.00  |
| Trinity Lutheran Church       | Stamford      | \$3,170.00  | \$2,000.00  | \$3,097.00  | \$3,582.00  |
| Trinity Lutheran Church       | Wolbach       | \$6,000.00  | \$6,000.00  | \$4,900.00  | \$4,800.00  |
| Trinity Lutheran Church       | Hartington    | \$6,875.00  | \$14,375.00 | \$15,000.00 | \$15,000.00 |
| Trinity Lutheran Church       | Newman Grove  | \$6,300.00  | \$4,800.00  | \$4,825.00  | \$3,525.00  |
| Trinity Lutheran Church       | Hildreth      | \$26,005.00 | \$27,982.00 | \$20,826.00 | \$24,322.34 |
| United Church of the Plains   | Dalton        | \$1,560.00  | \$1,550.04  | \$1,500.00  | \$1,500.00  |
| United Lutheran Church        | Hampton       | \$4,999.92  | \$4,999.82  | \$4,999.92  | \$4,999.92  |
| United Lutheran Church        | Lincoln       | \$28,500.00 | \$28,400.04 | \$29,400.04 | \$31,422.00 |
| United Lutheran Church        | Scribner      | \$1,200.00  | \$0.00      | \$0.00      | \$0.00      |
| Zion Lutheran Church          | Lincoln       | \$10,000.00 | \$10,862.50 | \$12,248.25 | \$15,200.00 |
| Zion Lutheran Church          | Platte Center | \$0.00      | \$1,000.00  | \$0.00      | \$1,000.00  |
| Zion Lutheran Church          | Gothenburg    | \$2,640.00  | \$2,640.00  | \$2,640.00  | \$2,640.00  |
| Zion Lutheran Church          | Sutton        | \$4,868.00  | \$3,504.00  | \$3,723.49  | \$6,132.00  |
| Zion Lutheran Church          | Albion        | \$30,000.00 | \$30,000.00 | \$25,692.42 | \$26,965.37 |
| Zion Lutheran Church          | Benkelman     | \$5,000.00  | \$5,000.00  | \$4,790.00  | \$4,710.00  |
| Zion Lutheran Church          | Creighton     | \$6,000.00  | \$6,000.00  | \$6,800.00  | \$8,400.00  |
| Zion Lutheran Church          | Haigler       | \$0.00      | \$0.00      | \$1,000.00  | \$0.00      |
| Zion Lutheran Church          | Johnson       | \$4,230.00  | \$4,120.00  | \$4,780.00  | \$4,340.00  |
| Zion Lutheran Church          | Pickrell      | \$13,200.00 | \$12,000.00 | \$12,000.00 | \$12,000.00 |
| Zion Lutheran Church (Ithaca) | Ithaca        | \$4,700.00  | \$2,350.00  | \$4,700.00  | \$4,400.00  |
| Zion Lutheran Church (Macon)  | Franklin      | \$1,500.00  | \$1,000.00  | \$400.00    | \$600.00    |

**Nebraska Synod ELCA  
Net Assets as of January 31, 2023 and January 31, 2022**

The funds listed below that are noted as Council Designated and Restricted represent gifts and contributions that have accumulated over the history of the Synod and do not represent direct Mission Share offerings from congregations and individuals. These funds are generally intended for use in areas of mission and ministries other than the operations of the Synod.

|   | January 31,                |                            | Change                    |
|---|----------------------------|----------------------------|---------------------------|
|   | 2023<br>(Unaudited)        | 2022                       |                           |
| <b>Unrestricted:</b>                          | \$ 532,061                 | \$ 706,937                 | \$ (174,876)              |
| <b>Council Designated - Synod Properties:</b> |                            |                            |                           |
| Equity in Synod Properties                    | 1,306,634                  | 1,389,745                  | (83,111)                  |
|   | <u>1,306,634</u>           | <u>1,389,745</u>           | <u>(83,111)</u>           |
| <b>Council Designated:</b>                    |                            |                            |                           |
| Assembly/Festival                             | 27,782                     | 31,602                     | (3,820)                   |
| Bequests Discretionary                        | 22,216                     | 6,462                      | 15,754                    |
| Bethel Trust                                  | 29,617                     | 29,617                     | -                         |
| Faith Formation Ministry Fund                 | 34,561                     | 35,178                     | (616)                     |
| Fall Campaign/150th Anniversary               | 108,898                    | 93,305                     | 15,593                    |
| Leadership Development Fund                   | 59,301                     | 55,609                     | 3,691                     |
| Lutheran Metro Ministries                     | 89,241                     | 95,480                     | (6,239)                   |
| Middle School Gathering Fund                  | 17,067                     | 15,967                     | 1,100                     |
| Mission Field Nebraska                        | 10,210                     | 755                        | 9,455                     |
| Nebraska Synod ELCA Endowment                 | 856,936                    | 822,577                    | 34,359                    |
| Rural Internships                             | 13,111                     | 13,061                     | 50                        |
| Synod Contingency Fund                        | 485,252                    | 436,904                    | 48,348                    |
| Synod Discretionary Fund                      | 25,124                     | 32,364                     | (7,241)                   |
| World Hunger One Another                      | 9,900                      | 16,464                     | (6,564)                   |
| Council Designated Funds less than \$10,000   | 25,751                     | 33,580                     | (7,829)                   |
|   | <u>1,814,965</u>           | <u>1,718,924</u>           | <u>96,041</u>             |
| <b>Restricted:</b>                            |                            |                            |                           |
| American Missions/New Mission                 | 32,156                     | 32,156                     | -                         |
| Candidacy Loan and Grant Fund                 | 53,874                     | 43,252                     | 10,623                    |
| Congregational Vitality                       | 10,032                     | 23,900                     | (13,868)                  |
| Director of Evangelical Mission               | 6,564                      | 17,904                     | (11,340)                  |
| Gage County Seminarian Endowment              | 15,614                     | 15,543                     | 71                        |
| Hunger and Disaster Endowment Fund            | 1,108,733                  | 1,157,146                  | (48,413)                  |
| Immanuel Mission & Vision Initiative Grants   | 242,526                    | 119,316                    | 123,210                   |
| Leadership Communications Fund                | 22,386                     | 6,533                      | 15,853                    |
| Lutheran Metro Ministries - various funds     | 48,541                     | 67,030                     | (18,489)                  |
| Maas Leadership Development Fund              | 52,033                     | -                          | 52,033                    |
| Nebraska Disaster Fund                        | 83,978                     | 82,149                     | 1,828                     |
| Nebraska Synod ELCA Endowment                 | 17,098                     | 18,692                     | (1,594)                   |
| Parish Ministry Associate                     | 32,561                     | 39,832                     | (7,272)                   |
| Prison Ministry Chapel Renovation             | 51,466                     | 51,466                     | -                         |
| Rural Internship Endowment                    | 14,000                     | 14,000                     | -                         |
| Seminarian Assistance                         | 24,977                     | 34,287                     | (9,310)                   |
| Spiritual Direction                           | 125,136                    | 79,332                     | 45,804                    |
| Tanzania Funds                                | 403,578                    | 402,295                    | 1,282                     |
| Restricted Funds less than \$10,000           | 40,806                     | 38,263                     | 2,543                     |
|   | <u>2,386,057</u>           | <u>2,243,096</u>           | <u>142,961</u>            |
| <b>Total Net Assets</b>                       | <u><b>\$ 6,039,717</b></u> | <u><b>\$ 6,058,702</b></u> | <u><b>\$ (18,985)</b></u> |

## **Recognition of Immanuel Vision Foundation**

The Nebraska Synod ELCA is truly blessed to have a strong partnership and an outstanding working relationship with the **Immanuel Vision Foundation**. The **Foundation** was established to “Meet the physical, emotional and spiritual needs of seniors; respond to needs in community health; and support the ministry of the Church”. In 2023 the **Foundation** is continuing to support this shared ministry with a grant of \$353,000 to the Synod. This grant is given directly to the Synod to support its work throughout Nebraska. The Synod is very thankful to have received this significant grant for 2023 and we express our appreciation to the **Foundation** for its continuing support. The Synod has determined that these funds will be used in the areas of Leadership Development and Faith Formation, Leadership Experiences, Congregational Vitality, and Sustainability. This grant allows the Synod to fund various positions and related expenses that directly support the Synod and its congregations throughout the state. The grant supports the advancement and growth of current leaders of the Synod and also assists in the development of future leaders of the Synod and its congregations.

In addition to the grant given directly to the Synod, the **Foundation** awarded \$167,120 in grants to 26 congregations through its Synod-related grants. With grants from the **Foundation**, these congregations are able to fund areas of congregational outreach and other mission ministries of their own.

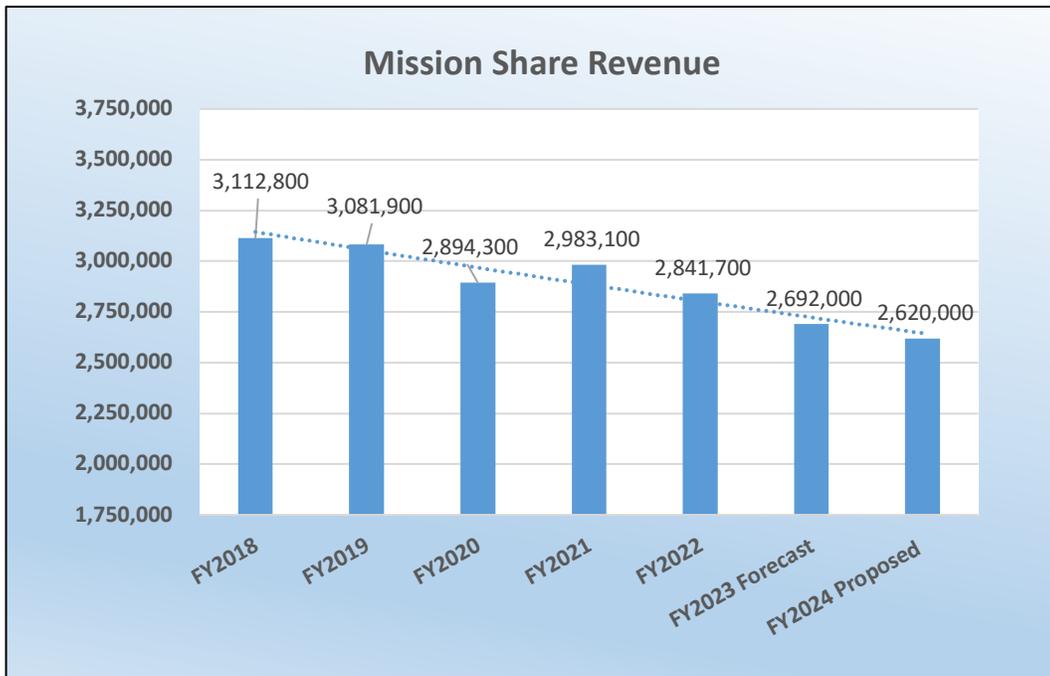
The Nebraska Synod is very grateful for the **Immanuel Vision Foundation’s** support of its mission and various ministries. We thank the **Foundation** for its continuing, generous support.

**Nebraska Synod of the ELCA  
Statement of Activities - Operating Fund**

|  | FY2022              | FY2023              | FY2024              |
|--|---------------------|---------------------|---------------------|
|  | Actual              | Forecast            | Proposed Budget     |
| <b>Revenue:</b>                          |                     |                     |                     |
| Mission Share                            | \$ 2,841,730        | \$ 2,692,000        | \$ 2,620,000        |
| General Fund                             | 43,044              | 43,000              | 43,000              |
| Property Interest Income                 | 16,903              | 16,100              | 15,500              |
| Endowment Income                         | 40,000              | 40,000              | 40,000              |
| Investment Income, net                   | 62,016              | 77,800              | 88,900              |
| Other Income                             | 56,664              | 65,000              | 63,000              |
| <b>Total Revenue</b>                     | <b>\$ 3,060,358</b> | <b>\$ 2,933,900</b> | <b>\$ 2,870,400</b> |
| <b>Expenses:</b>                         |                     |                     |                     |
| <b>Churchwide Ministries</b>             | <b>\$ 1,537,376</b> | <b>\$ 1,456,372</b> | <b>\$ 1,391,220</b> |
| <b>Nebraska Synod Ministries</b>         |                     |                     |                     |
| Oaks Indian Center                       | 15,686              | 14,875              | 14,332              |
| Midland Lutheran College                 | 5,000               | 5,000               | 4,950               |
| Lutheran Family Services                 | 150,526             | 142,604             | 137,402             |
| LSTC & Wartburg                          | 113,499             | 107,518             | 103,596             |
| Nebraska Lutheran Outdoor Ministry       | 63,996              | 60,630              | 58,419              |
| Nebraska Campus Ministries               | 146,775             | 139,046             | 133,974             |
| Mission Field Nebraska Support           | 87,000              | 87,000              | 86,130              |
| Seeking the Spirit Within                | 24,300              | 24,300              | 24,057              |
| Sub Total                                | 606,783             | 580,974             | 562,860             |
| <b>Leadership Ministries</b>             |                     |                     |                     |
| Candidacy                                | 7,703               | 6,500               | 6,500               |
| Parish Ministry Associates               | 5,000               | 5,000               | 5,000               |
| Candidate Visitations                    | -                   | 1,500               | 1,500               |
| First Call Mentoring                     | 3,307               | 4,500               | 4,500               |
| Rural Ministries                         | -                   | 2,500               | 2,500               |
| Global Mission                           | 2,539               | 2,000               | 2,000               |
| Cluster and Committee Expense            | 50                  | 250                 | 250                 |
| Communications                           | -                   | 12,000              | 12,000              |
| Sub Total                                | 18,599              | 34,250              | 34,250              |
| <b>Salaries &amp; Operations</b>         |                     |                     |                     |
| Staff Salaries & Benefits                | 598,187             | 601,126             | 648,373             |
| Office Operations                        | 221,203             | 236,124             | 243,207             |
| Sub Total                                | 819,390             | 837,250             | 891,580             |
| <b>Total Expenses</b>                    | <b>\$ 2,982,148</b> | <b>\$ 2,908,846</b> | <b>\$ 2,879,910</b> |
| <b>Net Revenue over (under) Expenses</b> | <b>\$ 78,210</b>    | <b>\$ 25,055</b>    | <b>\$ (9,510)</b>   |

**Nebraska Synod ELCA  
Proposed FY2024 Operational Budget  
Explanation of Variances**

- (1) Mission Share Revenue – The proposed budget for FY2024 Mission Share revenue is \$2,620,000, which reflects the trend in Mission Share revenue over the past several years as shown in the graph below. It is less than the FY2022 actual of \$2,841,700 by (\$221,700)(7.8%) and is less than the forecast of Mission Share for FY2023 of \$2,692,000 by (\$72,000)(2.7%). The FY2023 forecast reflects trend and known changes in congregation commitments for FY2023 Mission Share revenue. We believe that the FY2024 proposed budget for Mission Share provides a realistic estimate of the amount that may be expected in FY2024 based on current information.



- (2) Other revenue line items reflect the following for the FY2024 proposed budget:
- General Fund and Property Interest Income remains consistent with prior years.
  - Endowment Income remains consistent with prior years based on the historical real return on invested assets available to support operations, in accordance with established guidelines.
  - Investment Income represents current expected earnings from unrestricted investments and is increasing from prior years based on current yields on short-term investments.
  - Other Income reflects the resumption of various Synod activities, including Synod Assembly and other gatherings.
- (3) Churchwide Ministries Expense – This is the amount that will be forwarded to Churchwide based on a revised percentage of Mission Share revenue (53.1%) for FY2024. As a result, the amount included in the proposed FY2024 budget of \$1,391,200 reflects a decrease from FY2022 actual of (\$146,200) and a decrease from the FY2023 Forecast of (\$65,200).
- (4) Nebraska Synod Ministries Expenses – The total expenditures for Synod Ministries are largely based on the established percentages of Mission Share revenue, and therefore, have decreased year-over-year.

## Synod Treasurer – FY2024 Proposed Budget (Page 12 of 12)

- (5) Leadership Ministries expenses in the proposed FY2024 budget are generally consistent year-over-year with the exception of Communication expenses that are expected to increase in both FY2023 and FY2024.
- (6) Salaries and Office Operations expenses are higher in the proposed FY2024 budget compared to the FY2023 forecast and FY2022 actual. The increases in operating staff salaries and benefits in the proposed FY2024 budget are higher than the FY2022 actual and FY2023 forecast due to salary increases in relation to inflationary expectations and trend in staff benefits, and anticipated appropriate staffing levels in comparison to the transitional staffing levels in FY2022 and FY2023. Operating staff levels are generally planned to remain at the year-end 2023 staffing levels into FY2024. Office operations expenses in the proposed FY2024 budget are higher than the FY2023 forecast and FY2022 actual as operations reflect more normal activities with the anticipation of inflationary trends over the next two years.

### Summary -

Based on the factors discussed above, the FY2024 proposed budget reflects a deficit of (\$9,500) compared to the FY2023 forecast surplus of \$25,100. The proposed deficit for FY2024 will be covered by funds that have been accumulated in prior years and have been set aside in the Synod Contingency Fund. As we plan for FY2023 and FY2024, we are being mindful of various trends and how the operating budget will be impacted in FY2023 and beyond.

Dan Friedlund, Treasurer  
On behalf of the Budget and Finance Committee

## 2023 Anniversaries

### *Anniversaries of Certification, Commissioning, & Ordination*

#### **5 Year - 2018**

Rev. Amanda (Day) Hefner  
Rev. Gok Badeng

#### **10 Year - 2013**

Rev. Jessica  
Kingsborough  
Dn. Susan Meyer  
Rev. Elizabeth Pearl  
Rev. Kristen Van Stee

#### **15 Year - 2008**

Rev. Darrel Anderson  
Rev. Charles Bentjen  
Dn. Rita Borgstadt  
Rev. Michelle Carlson  
Rev. John Eggen  
Rev. Lance Ferguson  
Rev. Juliet Focken  
PMA James Germer  
PMA Patrick Gregory  
Rev. Randy Rasmussen  
Rev. Soriya Roewn  
Rev. Karen Rupp  
Rev. Janelle Siffring  
Rev. James Spanjers  
PMA Sandra Terry

#### **20 Year - 2003**

Rev. Theresa Brezenski  
Rev. Scott Johnson  
PMA Karen King  
Rev. Kimberly McSheehy

PMA Keith Rabe  
Rev. Maria Szurpicki  
PMA Susan Urbanec

#### **25 Year - 1998**

Rev. Jon Bustard  
Rev. Milana Joseph  
Rev. Amy Krejcarek  
Rev. James Lindberg  
Rev. Neal Mather  
Rev. Russel McDowell  
Rev. Beverly Rautenberg-  
Panko  
Rev. Glatha Rathjen  
Rev. Jodi Wangsness

#### **30 Year - 1993**

Dn. Mary Kay Arie  
Rev. Mary Grundman  
Rev. Peggy Hall  
Rev. Carolann Hopcke  
Rev. Megan Morrow  
Rev. Glen Thomas  
Rev. William Voss

#### **35 Year - 1988**

Rev. Ethan Feistner  
Rev. Ernesto Medina  
Rev. Jeffrey Pedersen

#### **40 Year - 1983**

Rev. Marsha Anderson  
Rev. Richard Carlson

Rev. James Holthus  
Dn. Bonnie Larsen

#### **45 Year - 1978**

Rev. David Assmus  
Rev. Donald Duy  
Rev. David Evenson  
Rev. John Gosswein  
Rev. Robert Oleson  
Rev. Edgar Schambach  
Rev. Lyle Von Seggern

#### **50 Year - 1973**

Rev. Jonathan Jensen  
Rev. Larry Lepper  
Rev. Robert Novak

#### **55 Year - 1968**

Rev. Robert Buschkemper  
Rev. Elwood Hipple  
Rev. Ronald Nelson  
Rev. Robert Rademacher  
Rev. Robert Stenson  
Rev. Neal Von Seggern

#### **60 Year - 1963**

Rev. Kenneth Marquardt  
Rev. Larry Spomer  
Rev. Nathan Wadewitz

#### **70 Year - 1953**

Rev. Jack Berry  
Rev. Alton Schwandt

## Retirements

Rev. Nancy Clay  
Rev. Scott Frederickson  
Rev. Peggy Hall  
Rev. Renae Johnson  
Rev. Chris Kester Beyer

Rev. Sheryl Kester Beyer  
Rev. Jon Mapa  
Rev. Glenda Pearson  
Rev. Charlie Smit

## 2023 Congregation Anniversaries

### 75 Years – 1948

Niobrara Lutheran Church, Niobrara

### 100 Years – 1923

St. Peter's Lutheran Church, Hay Springs

### 125 Years – 1898

St. John Lutheran Church, Bennington

St. John Lutheran Church, Randolph

### 150 Years – 1873

Calvary Lutheran Church, Stromsburg

Faith Lutheran Church, Newcastle

First Lutheran Church, Omaha

St. James Lutheran Church, Humboldt

Trinity Lutheran Church, Hartington

Trinity Lutheran Church, Hildreth

## Welcome to the Nebraska Synod!

### Ordinations

Rev. Evan Christensen

Rev. Hillary Christensen

Rev. Elizabeth Goehring

Rev. David Hawkins

Rev. Adam Klinker

Rev. Jacob Krueger

Rev. Paul Ozbun

Rev. Rex Rogers

### PMA Certifications

Glen Anderson

Annette Block

Fred Bredehoeft

Dwight Brummels

Joyce Kolbo

### Interns Serving in the Synod

Riley Anderson-Reed

Erick Hill

DaMisha McFarland-Pollock

Gretchen Olson Kopp

### Received by Transfer

Rev. Jason Asselstine

Rev. Christine Finsand

Rev. Eric Finsand

Rev. Elizabeth Kocher

## Leaving the Nebraska Synod

### Letters of Transfer Issued

Rev. Eric Bostrom, to Southwestern

Washington Synod

Rev. Theodore Carnahan, to Southwestern

Minnesota Synod

Rev. Mary Frohs, to Northwest

Intermountain Synod

Rev. Eric Leshner, to St. Paul Area Synod

Rev. Donald Legacie, to Grand Canyon

Synod

Dn. Koren Lindley, to South Dakota Synod

Rev. James Lohmeyer, to Central States

Synod

Rev. Carol Mapa, to Southeastern

Minnesota Synod

Rev. Jon Mapa, to Southeastern Minnesota

Synod

Rev. Glenn Palmer, to Southeastern Synod

Rev. Judith Rainforth, to Grand Canyon

Synod

Rev. Timothy Stadem, to Northwest

Intermountain Synod

Rev. Ellen Stelzle, to South Central Synod

of Wisconsin

Rev. Adam White, to Minneapolis Area

Synod

### Congregations Closed

Zion Lutheran Church, Clay Center,

May 29, 2022

Living Grace Lutheran Church, Elkhorn,

February 26, 2023

St. Peter's Lutheran Church, Pilger,

March 1, 2023

## In Memory (2022-2023)



### **PMA Sara Fegley**

Sara was born July 29, 1954 in Norfolk, NE and died April 25, 2023 in Norfolk. She is survived by her sons: Randy (Leah) Boldt of Omaha, NE; and John (Sue) Fegley of Burleson, TX as well as many grandchildren and dear friends.



### **PMA Gerald William Kobs**

Jerry was born on January 3, 1928 in Bennington, NE and died April 11, 2023 in Blair, NE. He is survived by his children: Gene (LuAnne) Kobs, Goltry, OK; Carol Schreckengast, Blair, NE; Steve (Audra) Kobs, Eustis, NE; Lowell (Kayla) Kobs of Ashland, NE; and John (Ann) Kobs of Blair, NE. He is also survived by eleven grandchildren, eleven great-grandchildren, one great-great-grandchild, plus many nieces, nephews, and dear friends.

### **Rev. Gerald Douglas Gieseke**

*(Photo not available)*

Gerald was born June 7, 1926 in Medina, ND and died February 22, 2023 in Weslaco, TX. He is survived by his three children: Gregory, Greta, and Grant Gieseke.

### **Rev. Thomas C. Wilson**

*(Photo not available)*

Thomas was born August 5, 1951 in Pennsylvania and died February 5, 2023. He is survived by siblings, nephews, and nieces.



### **Rev. Robert Carroll Johnson**

Robert was born October 23, 1940 in Pocahontas, IA and died December 26, 2022 in Omaha, NE. He is survived by his wife, Mary Ann and his daughter, Kirsten (Mark) Harrison; and sons, Jeremias (Sally) Johnson and John Duncan (Jenny) Johnson.



### **Rev. Karl David Nordstrom**

Karl was born March 14, 1938 in Wausa, NE and died May 25, 2022 in Fremont, NE. He is survived by his wife, Joan, of Fremont, and their children: sons, Richard (Deborah), Cypress, TX, and Russell (Heather), South Sioux City, NE; and daughter, Rachel (Jeffrey) Noble, Centennial, CO. He is also survived by twelve grandchildren and eight great-grandchildren.

## Audit Committee

The Nebraska Synod Audit Committee met four times during calendar 2022 to discuss the audit of the Synod financial statements and other financial matters of the Synod. At the meeting held on March 3, 2022, the Committee met with the Audit Partner from the accounting firm of Seim Johnson regarding the scope of the audit and the work to be performed by the firm. The audit for FY2021 (fiscal year ended January 31, 2022) commenced on March 21, 2022. The Committee met again on April 21, 2022, to review the preliminary results of the audit and other financial matters. At a meeting on July 21, 2022, the Committee met with Justin Hope, the Partner from Seim Johnson, to receive the report of the auditors, and to discuss the financial reports and recommendations resulting from the audit. An unmodified, clean opinion was rendered, which is the desired result. At the meeting on July 21, we were notified that Seim Johnson was merging with Eide Bailly, a regional public accounting firm. At the meeting on October 20, 2022, it was recommended that Eide Bailly be retained to perform the FY2022 Audit (year ending January 31, 2023).

Thus far in 2023, the Committee has met twice; March 2, 2023, and April 20, 2023. At the meeting on March 2, 2023, the Committee discussed various financial matters, and at the April 20, 2023 meeting, the Committee met with the Partner from Eide Bailly and discussed planning for the audit of the FY2022 financial statements (fiscal year ended January 31, 2023). The audit commenced on April 25, 2023, and the results of the audit are scheduled to be delivered to the Committee at its meeting on July 20, 2023. The Committee continues to support the Synod through its diligent work.

Members of the Audit Committee are Rob King, Chair, Martin Malley, Rev. Travis Panning, Robin Matthes, and Scott Koehn.

## Budget and Finance Committee

Your Synod Budget & Finance Committee thanks you for your continued financial support of your Nebraska Synod and the larger church of the ELCA with the many ministries your offerings make possible not only here in Nebraska but throughout the world.

This committee takes great care in being responsible stewards of our Synod financial resources. We strive to allocate resources in close alignment with the Synod's mission and purpose with the objective of developing a budget that balances planned expenditures with our expected revenue as closely as possible. The Synod budget typically funds four areas:

- Our partnership with ELCA Churchwide
- Direct appropriations to serving arms
- Synod-administered ministries and programs
- Staff and operational expenses to support all Nebraska congregations

Each year the Synod Assembly adopts a budget for the upcoming fiscal year. The process of developing the annual Synod budget begins with this committee. The Budget & Finance Committee has submitted a proposed 2024 budget to the Synod Council for review. The Synod Council has accepted and recommended the proposed 2024 budget to the 2023 Synod Assembly for approval.

In addition to developing the annual budget, the Budget & Finance Committee has responsibility for reviewing the finances of the Synod during fiscal year. The committee also reviews the allocation and performance of invested funds, including providing guidance and stewardship for the Nebraska Synod Endowment Fund and Synod Hunger and Disaster Endowment Fund. We meet four times each year and our meetings include participation by our independent auditors and investment fund advisors.

Budget & Finance Committee members include Gwendolyn Edwards, Bellevue; Gayle Wichman, Omaha; Sharon Garvin, Wayne; Rev. Don Hunzeker, Minden; Rev. Kim Belkin, Lincoln; Brooke Gregory, Bellevue; Deacon Rick Strong, Fremont; Kevin Karas, Gretna; Adam Akerson, Kearney; Deacon Claire Meyer, Newman Grove.

The committee works very closely with Synod staff members Bishop Scott Johnson, Treasurer Dan Friedlund, Stephanie Lusinski, Director of Finance & Administration, and Deacon Timothy Siburg, Director for Mission, Innovation, and Stewardship.

I want to express my deep appreciation for the tremendous work by the staff and committee members this past year and again thank all members of the Nebraska Synod for your continued financial support.

Respectfully submitted,  
Kevin Karas  
Budget & Finance Committee Chair

## Blue Valley Lutheran Homes



P.O. Box 166 Phone (402) 768-3900  
Hebron, NE 68370 Fax (402) 768-3901  
www.bvlh.org

*Relax...you're home!*

Blue Valley Lutheran Homes Society, Inc. (BVLH) continues to be recognized as a progressive faith-based senior living facility providing quality nursing care in South Central Nebraska. We are a not-for-profit organization with a mission “to enrich the lives of those we serve through Christian love with compassion, respect and integrity.” “Relax...You’re Home” is more than just a slogan, it is the backbone to our resident centered approach to care.

Throughout the global COVID-19 pandemic BVLH has persevered in our promise to provide excellent care for our residents. The pandemic is an issue that has been ongoing for years now. We are doing all we can to be compliant with the many regulation changes that have resulted from it while still providing a home like atmosphere.

Here at our skilled nursing facility, we are able to serve the needs of four unique types of residents (elderly, dementia/memory care, intellectually disabled, and mentally disabled). Our 64-bed facility provides care for residents who need basic nursing home care, for residents who need Skilled Medicare Services, and for residents who need special care because of cognitive impairment or mental/behavioral disorders. This creates a dynamic atmosphere where residents and staff can thrive. Our residents enjoy excellent meals, high quality of care, a variety of activities and companionship.

The Courtyard Terrace is our Assisted Living facility with a total of forty apartments. All of our units are single bedroom apartments or studio. Residents are encouraged to come and go as they desire to maintain their independence. Medication management along with a variety of other services are available to help make the resident’s life as enjoyable as possible. Courtyard Terrace converted eight of their apartments into a Memory Care Unit for folks struggling with Alzheimer’s or dementia requiring an assisted living level of care. We are proud that BVLH continues to evolve and grow as our community’s needs change.

Blue Valley Lutheran Homes Society, Inc. is pleased to continue to have a good working relationship with our supporting congregations, the Nebraska Synod, Lutheran Giving, and the Immanuel Vision Foundation. Partnering is paramount in the world of long-term care today. It is more than difficult to be a not-for-profit independent facility, especially in a rural area. We are proud to be a serving arm of the Evangelical Lutheran Church in America and supported by 14 Lutheran congregations in Thayer, Nuckolls, Jefferson, Fillmore, and Clay counties in Nebraska.

\*American Lutheran, Fairbury  
\*Peace Lutheran, Deshler  
\*Salem Lutheran, Superior

\*Christ Lutheran, Davenport  
\*Peace Lutheran, Plymouth  
\*St. John Lutheran, Chester

\*Grace Lutheran, Hebron  
\*Prince of Peace, Geneva  
\*St. John’s Lutheran, Daykin

\*St. Paul Lutheran, Byron  
\*Trinity Lutheran, Bruning

\*St. Paul Lutheran, Gilead  
\*Zion Lutheran, Carleton

\*St. Peter’s Lutheran, Byron

Respectfully submitted,  
Melissa Sasse, SSD/Interim Administrator

## Candidacy Committee

The Candidacy Committee has been finding our way in the midst of transitions during the year now past. I'm writing this report for the first time as the new Chair as we bid farewell to Jennifer Carnahan last May. The committee has met four times during this year, one meeting being completely online to save time and travel expense. All of our meetings have a "hybrid" component as we connect with seminary colleagues and students who are at a distance.

We are grateful for the participation in the work of this committee by the bishop and his staff. After accepting the call to serve as Bishop Johnson's assistant, Pastor Greg Berger resigned from the committee. Throughout the transition of bishops, we were blessed by the staff support of Deacon Sunni Richardson and Morgan Tranmer. As the synod staff has evolved, Pastor Greg has again joined the Committee as our liaison, and Sunni has assumed other duties. We're SO grateful that Morgan has retained the administrative support of the Candidacy process and Committee even as she has assumed a different role on the staff. We hope we're settled for the year to come!

The Committee holds an annual Retreat in August. In 2022, we met again at Carol Joy Holling Swanson Retreat Center, and included a hybrid option for candidates at a distance. The purpose of the retreat is to foster relationships between candidates and committee members as we reflect on ministry. This year we will be meeting in Aurora to provide a different focus and opportunities to connect with ministries in that neighborhood.

We have innovated in two other areas during this year. We have established a "portal" for people who are considering entering the Candidacy process in our synod or who have already done so. This link provides a reference point – a "one stop shop" with forms, articles, and deadlines for candidates moving through the process. Thanks to Morgan and Sunni especially for creating this space where candidates can (hopefully) often find what they need to answer questions and offer guidance.

In addition, we were pleased to initiate a Candidacy Assistance Travel Fund to provide support for travel expenses for candidates for interviews with the Candidacy Committee and the annual retreat thanks to the generous gifts of a Congregational Foundation and a Memorial Fund.

I would especially like to thank Pastor James Fruehling for his service on the candidacy committee, and also Deacon Sunni Richardson for her guidance as I assumed the duties of chair. Deacon Sunni assumed a greater role connecting with and supporting candidates as I began this work to plan and chair Committee meetings. With thanks to my colleagues: the Rev. Dr. Michelle Carlson, Mrs. Ramona Edwards, Mr. Andy Gregory, Mr. Bill Huelle, Mr. Tyler Jensen, Mrs. Beth Meyer, the Rev. Miles Ruch, Mr. Kevin Tranmer, Mrs. Amy Wagner, the Rev. Kristen Van Stee (Manager for Candidacy and Leadership Region 4) and the Rev. Mark Swanson, Chicago, IL (Seminary Representative) for their continuing service. We have also been blessed by new members: the Rev. Steve Meysing, the Rev. Paula Lawhead, Deacon Karen Melang and PMA Bev Adam. And of course, we're grateful for our new Bishop Scott Johnson, who is also an ex-officio member of the Committee. There is room for more members of this Committee. Please mention your interest to your Synod Council representative. Together we seek to partner with the Holy Spirit and with you!

Respectfully submitted,  
Rev. Kathy Gerking  
Chair, Candidacy Committee



***Providing a full array of financial services  
to ELCA members, congregations and ministries***



The ELCA Federal Credit Union, founded in 2016, provides a full suite of financial products and services to members, congregations and ministries of the ELCA. **We are the first of the ELCA's financial ministries to offer loans to individuals.** The Credit Union offers a rich variety of products—from savings

and checking accounts and CDs ... to loans, lines of credit and credit cards. And now, we provide home mortgage loans for new homes or remodeling, along with home equity lines of credit.

**We serve ministries** with deposit accounts, a flexible credit card program, auto loans and unsecured ministry loans up to \$100,000 for small projects such as building repair and purchases. Our new CU@Work program presents the opportunity for ministry organizations to offer our Credit Union products and services to their employees.

**In 2022, we ushered in the fourth cohort of participants** in the ELCA's Resourceful Servants program, designed to improve financial wellness and assist rostered leaders in building emergency savings funds. In this matching program, ELCA rostered leaders make ongoing deposits to their Credit Union emergency savings accounts, and our partner MIF matches those funds up to an established amount. Together, we already have served **657 rostered ministers** who, collectively, have made emergency savings deposits of more than \$1 million.

Our strong online presence allows members to access their funds anytime, anywhere—as consumers expect today.

***Why choose the ELCA Federal Credit Union?***

- **The ELCA Federal Credit Union supports the ELCA's mission of good stewardship.** We provide full services to all ELCA members, congregations and related ministries.
- **Our mission is to offer competitively priced products and services.** We can often offer better rates and lower fees than traditional banks. We have demonstrated success in providing savings to our borrowers.
- **With the church as our sponsor, we operate in ways that are consistent with the church's values.**

***Membership is open to every ELCA member, synod, congregation and ministry—and their employees.***

**For more information about the products and services of the ELCA Federal Credit Union, please visit our website, [elcafcu.org](http://elcafcu.org) or call us at toll free at 877-715-1111.**

## Faith Formation

As a Synod, we work to equip faithful disciples, congregations and leaders with resources that will help them live into the mission of their congregation or ministry setting.

Reflecting on the work of the many individuals who serve as faith formation directors, youth and family ministry directors, youth sponsors, children's ministry specialists, confirmation leaders and mentors, I see the image of a rock dropped in the water and the ripples flowing from the center. The Faith Formation story is one of God equipping and empowering disciples to be storytellers, program designers, teachers, van drivers, relationship builders, and pray-ers. Thanks be to God for those who bring God's stories to life and challenge us to live grounded in the gospel.

Lutheran Youth Of Nebraska (LYON) – High school youth and sponsors gathered at First Lutheran Kearney in November with Lyle Griner sharing his Peer Ministry and Youth Lead expertise. Thanks to the LYON Leadership Team, a youth and adult partnership, who were able to adapt the program and bring this event to life.

Middle School Gathering (MSG) – Participants enjoyed workshops planned and implemented by the MSG Leadership Team, a youth and adult partnership, along with worship, service projects, games, an evening at the YMCA and the gracious hospitality of First Lutheran Kearney. Fun, new friends and faith formation were highlighted in the evaluations.

Journey – Plans continue for the Journey trip to Denver in July. Thanks to the planning team who have weathered changes and continue to find ways for our Nebraska youth and adults to engage in service learning.

Youth Ministry Network's Extravaganza – The Nebraska Synod was once again well represented at the "E". Thanks to the congregations that supported individuals attending this churchwide learning opportunity. The Synod hosted a lunch for the group.

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Faith formation is the foundation for the work of the Nebraska Synod. It is our grounding as church. It is why and how we do what we do. It connects us as church. As we live into the post-pandemic age and as needs change, the Synod Staff with committees, task forces and teams will continue to curate resources, watch trends, and provide partnerships opportunities.



Finally, a THANK YOU to Lisa Kramme for her service as Director for Faith Formation. Lisa will be remembered for her animated stories, heart for listening, creative programs, empowerment skills, equipping future leaders, and faithful spiritual practices. We ALL say thank you to her for her service!

Respectfully submitted,  
Sunni Richardson, Deacon  
Director for Leadership Development/Faith Formation Protem

## Followers of Christ Prison Ministry

### **“Go and make disciples”**

*<sup>17</sup>The law indeed was given through Moses; grace and truth came through Jesus Christ. (John 1:17, NASB) <sup>31</sup>[Jesus said,] “If you continue in My word, then you are truly My disciples; <sup>32</sup>and you will know the truth, and the truth will set you free.” (John 8:31-32, NASB) <sup>35</sup>By this [other] people will know that you are My disciples: if you have love for one another.” (John 13:35, NASB) <sup>8</sup>My Father is glorified by this, that you bear much fruit, and so prove to be My disciples. (John 15:8, NASB)*

2022 was a big year for transitions, and not just in terms of the Nebraska Synod bishop and several synod staff. There was turnover in the leadership of volunteer efforts in the Nebraska Department of Correctional Services (before we had really yet recovered from the loss of volunteers due to Covid), and a recent spectacular infrastructure failure at the State Penitentiary resulted in a whole housing unit being shut down and several people who were engaged in the ministries of Followers of Christ suddenly being moved to other facilities. Many were moved to a facility that is newly reorganized after adding on between two facilities and combining them. It was chaos, and even though I am authorized to go there, no one had the time or energy to help me help them.

It felt discouraging. Losing participants felt like a loss of community, damage to the Body of Christ and thus its mission in the world. It felt like I’m sure many in struggling congregations have felt. It felt anxious, as I was worried about the growth of people who had just realized that God (and God’s way) is love and is good, worried for people who want to change, but have a long and difficult path to get there and need support from the Body of Christ. Please pray for them.

I was reminded of what Dietrich Bonhoeffer’s brother-in-law said to him (at least in a play I saw), “Dietrich, you don’t get to be special!” We don’t get to be immune to the brokenness of the world. We don’t get to fix the brokenness now, now that it has affected us, not just those “other people.” Brokenness is the nature of the world.

But the good news is that God doesn’t call us to fix anything. We are not called to be successful or build great organizations or communities. We are called to be disciples, and we are called to make more disciples. Disciples abide in the vine and do what being in the vine does (in all kinds of weather); bearing fruit is the vine’s job.

During 2022, opportunities to speak to individual congregations increased, but we completed the transition back to once-a-month worship for 3 prison populations (from twice-a-month for 2 and once for 1), plus one weekly small group meeting that is outreach to people who would never “come to church.” I am working at getting into the new “RTC” (Reception and Treatment Center), so schedules may change again in ’23. I am generally available to talk to your church on the 1<sup>st</sup> Sunday of each month, depending on how far out you can schedule.

2022 was a good year to be reminded that discipleship is about getting to know Jesus through Word and Awareness (of Jesus walking with us in our brokenness), then putting that into action, doing what Jesus does, saying what Jesus says, making more disciples. And that is exactly what Followers of Christ Prison Ministry is doing in prisons in Nebraska. And not only through your presence (you can visit the prisoner in person – ask me how), but through your support with prayers, payments, and presence, YOU ARE a member of the Body that goes into the prison, sharing God and God’s ways, revealed in Jesus and his disciples. Feel free to contact me!

Respectfully submitted,  
Pastor Rob Corum Ph: 402-643-5702 Email: PastorRobFoC@gmail.com



## A Year Worth

# CELEBRATING

In October of 2022, Immanuel celebrated 135 years of service to others. This milestone would not have been realized without the spark of innovation Pr. Fogelstrom ignited through the development of Immanuel by caring for the sick, elderly, and the orphaned. It is this innovation that will guide us as we continue our work through our mission. I am grateful for the incredible residents, participants, and families who placed their faith in us over the many decades we have been serving seniors. Our commitment is to provide Christ-Centered Service to Seniors, Each Other, and the Community, and we will continue to do so for another 135 years and beyond.



June of 2022 was a significant month for our organization. It represented the end of the fiscal year and served as the final year of our five-year (2017-2022) strategic plan.

The last five years at Immanuel represented growth. Not just the growth of lives served but the quality of care, services, and amenities we provide. Whether you are a part of Immanuel communities, Immanuel Pathways, our staff, or our Board of Directors, the last five years of focus, resources, and energy were to look forward.

## Welcoming

# CONNECTIONS

Our 2017-2022 Strategic Plan had a strong emphasis on growth. Fiscal year 2022 brought an expansion of our footprint when we welcomed the residents and staff of Grand Lodge and Deerfield to the Immanuel family. Expanding our service area in Lincoln and Des Moines was strategic and intentional to grow the number of people we serve in these two cities. The addition of these two communities allowed us to serve 2,030 residents and 1,350 employees in our fiscal year 2022 (July 2021 through June 2022).

Immanuel has eighteen active independent living, assisted living, memory support, and long-term care communities on eleven campuses and three PACE® locations serving eighteen counties in Nebraska and Iowa.

## Fostering Connections with

# PACE

Our Pathways PACE® (Program of All-inclusive Care for the Elderly) Centers continue to be an important part of our mission. Our teams battled the ongoing ebbs and flows of the COVID-19 pandemic while remaining strong in their commitment to serve the needs of our participants. Our centers remained open, and we learned how to be nimble in providing services in our participant's homes and through the use of technology. We enabled 599 participants in the fiscal year 2022 to live independently at home through the Immanuel Pathways PACE® programs.

## Lend a **HELPING HAND**

### Immanuel Community Foundation

At Immanuel, our nonprofit difference begins within the walls of our communities and centers, in the hearts of the employees who serve and the seniors who have put their faith in us. Instead of answering to shareholders, we listen to residents, participants, families, and employees. That's why we reinvest our profits above operating expenses directly into fostering wonderful amenities and programs.

Our nonprofit difference can be seen throughout our work: from community and center capital improvements to programming and arts, chapel, ministry, and scholarship funds for employees pursuing higher education.

Beyond that, our Resident Assistance and Helping Hands Funds help our employees and residents when they need it the most. We thank the incredible donors who are generous in their support of the Immanuel Community Foundation.

### Immanuel Vision Foundation

The Immanuel Vision Foundation was created because we know that we are stronger, and when we lift each other and the communities in which we live, amazing things can happen.

In the fiscal year 2022, the foundation awarded over \$2,437,580 million in grants to nonprofit, charitable 501(c)(3) organizations that better the lives of Nebraskans and Iowans through their incredible work with seniors, community health, and the organizations supporting the ELCA church.

| Vision Foundation Grants Awarded |                     |
|----------------------------------|---------------------|
| FISCAL YEAR 2022                 | TOTAL SINCE 2015    |
| <b>\$2,437,580</b>               | <b>\$15,489,280</b> |



## REINVESTING

Meeting seniors where they are.

Unlike our for-profit peers, Immanuel reinvests in our properties and residents' homes. Leaning deeply into our vision statement: All People will Grow and Age with Dignity, Safety and Wellness, Immanuel's investment, and re-investment into our communities and centers bears witness to our commitment to serving seniors with every physical or financial need.

In past years, we witnessed the completion of many major re-investment projects, from the 'Reimagine Immanuel Fontenelle' and the creation of Newport House to the expansions and renovations at four of our communities. We also brought affordable senior living to Council Bluffs, Iowa, and Bloom at Lakeside, our first 55+ active adult neighborhood concept, bringing 46 free-standing custom homes, a clubhouse, and active living outdoor spaces to the Lakeside campus. Immanuel's resolve to serve aging adults is evident through all these efforts. Additionally, we completed 14 large-scale projects in the past four years.

## LGBTQIA+ Affirming Team

The LGBTQIA+ Affirming Team of the Nebraska Synod provides resources to rostered leaders and congregations seeking to more effectively welcome and support LGBTQIA+ people into full equity and inclusion in the church.

Our vision is to cultivate communities where queer people are celebrated, centered, and accepted in all aspects of church life; to prepare a place for LGBTQIA+ people rather than react to their presence; and to live a life of radical affirmation that leads to collective transformation and liberation of all.

### **We proclaim that QUEER PEOPLE ARE HOLY by:**

- **Connecting Individuals** to affirming resources and communities,
- **Supporting Congregations** with curated materials and opportunities for dialogue, and
- **Equipping Leaders** to engage topics of sexuality and gender in the church.

The LGBTQIA+ Affirming Team of the Nebraska Synod began meeting in February of 2021. The last year has been a year of transitions as team members stepped down due to new calls outside of Nebraska and new members joined the team.

Throughout the year members of the Affirming Team provided an information table at the 2022 Nebraska Synod Assembly as well as the 2023 Women of the ELCA Metro East Spring Gathering. Team members will also staff a table at the 2023 Nebraska Synod Assembly. At each of these events the Synod Affirming Team seeks to provide resources to assist congregational leaders in educating their members about sexual orientation, gender identity and gender expression as well as ways to fully welcome our LGBTQIA+ siblings into the life of the congregation.

Respectfully submitted,  
Rev. Jan Peterson, Chair  
On behalf of the LGBTQIA+ Affirming Team

## Leadership Development

Thank you for allowing me to walk with you as Director for Leadership Development. It is an honor to engage in conversation, coach council leadership teams, offer insights and imagine what it means to be church in today's world. I appreciate each of the members of the staff, teams, and committees I get to work with on a regular basis. I give thanks for your dedication, learning, compassionate care, service, and proclamation of the gospel.

### **Programs, Projects, and Initiatives**

"How Then Will I Lead?" is an intensive, introspective program designed to help participants lead out of their God-given identity. Sixty plus leaders have engaged in this professional level learning. To the person, participants have said this changed how they engage with others, preach, teach, and lead. In the corporate setting this program costs thousands. Thanks to your gifts and Immanuel Vision Foundation, we are able to subsidize this program for key staff members. Registration deadline for the next cohort is August 1, 2023.

Emmaus: Lifelong Learning is grounded in Luther's bold commitment to the "priesthood of all believers". We have deep roots when it comes to providing avenues for lifelong learning, sharing resources, and supporting processes that help us be good stewards of mission and vocation. Emmaus is equipping curious disciples by providing a mixed bag of learning opportunities for clergy, congregational leaders and the ordinary pew sitters/laity. Courses focused on congregational life, theological studies, peace and justice issues, leadership development and discipleship. Course offerings are posted at [www.nebraskasynod.org](http://www.nebraskasynod.org).

Coaches connect dreams to concrete actions that create change. Coaches help us be good stewards of mission and vocation and move from "stuck" to a place of vitality and transformation. The coach walks alongside listening with purpose, asking powerful questions, helping discern what God is up to, connecting dreams to actions and enabling change and growth. Coaching can be used for a myriad of opportunities, including but not limited to personal leadership growth, council development, visioning work, and building leadership teams. Contact me if you are interested in becoming or engaging with a coach.

Ministers of Word and Service provide a ministry of service connecting the church to the needs of the world and the world to the church. Deacons are a hidden treasure serving as Christlike partners in congregations, schools, retirement centers, hospitals, outdoor ministry settings, and social service agencies. The Deacon Network provides support to Nebraska Synod deacons. Contact me to learn about this vital rostered ministry.

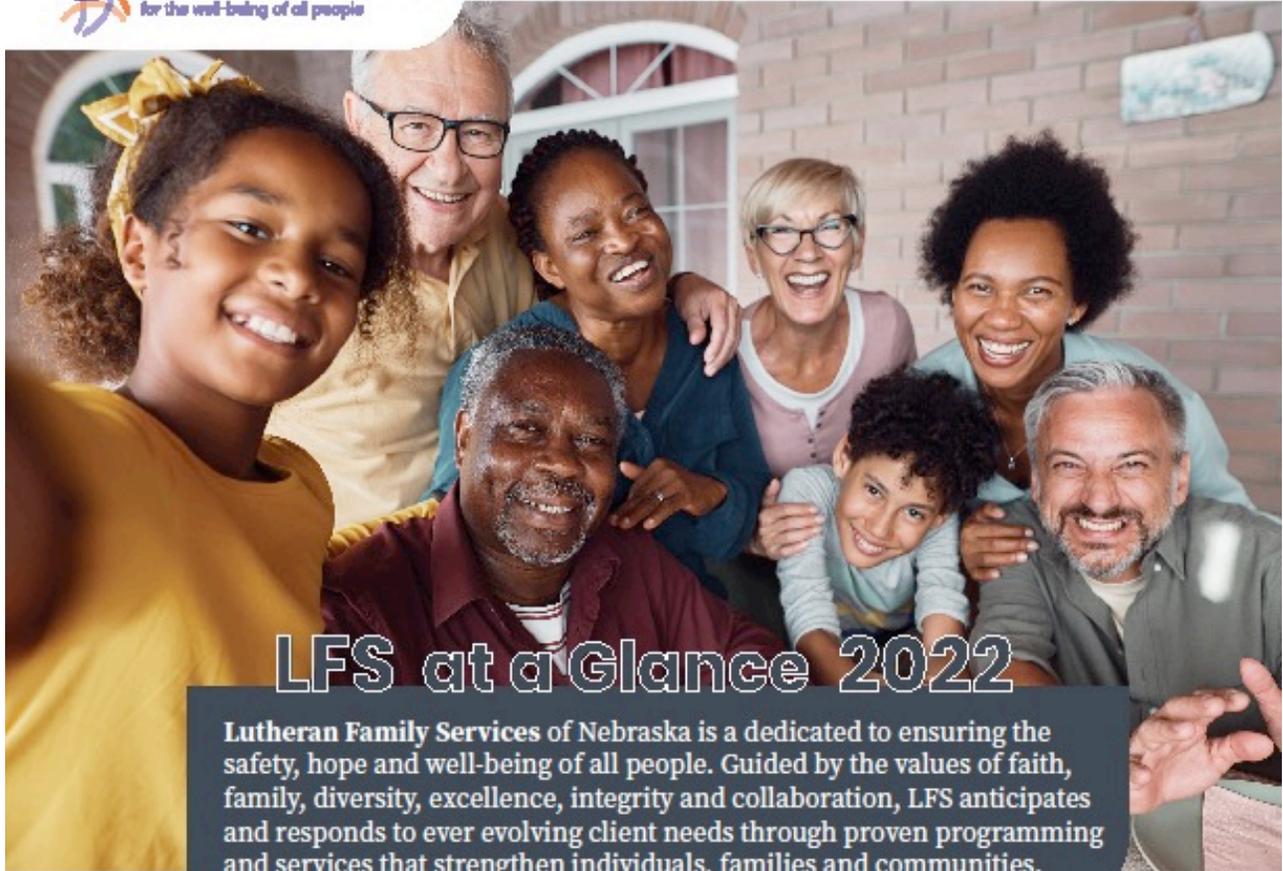
Raising Leaders for the church is a responsibility resting on the shoulders of each of us who care about and participate in the big church. Operation IDEA, God's IDEA, Sow the Seeds, and the Ambassador program each provided resources to encourage individuals to become a pastor, deacon, or parish ministry associate (PMA). Each generated conversation and supported new leaders for the church, and each ran its course. It's time for a new approach. Working in partnership with Nebraska Lutheran Outdoor Ministries (NLOM) and Nebraska Lutheran Campus Ministry (NeLCM), we are launching a new iteration of IDEA – Invite, Discern, Excite, Act. Watch for programs, resources and tools coming under the title of IDEA beginning this summer. I Peter 4:10 is our focus.

The Overview -- Working with the Leadership Team, a think tank group of Nebraska synod leaders, I have come to the realization many leaders are struggling because they were taught "how to" lead and "how to" be a leader. It bordered on a rote learning approach. It worked for many years. But the world has changed and so have our leadership needs. This seems like a no-brainer, but in so many ways, we the church have been holding on to leadership models created for a world that no longer exists. To be the church for the sake of the world demands empowerment of the laity, adaptive leadership skills and innovation with permission giving that allows us to adapt to the changing context of our congregations and ministries.

We have work to do as we support, empower, and grow leaders! Thanks be to God for leaders, lay and rostered, who continue to serve with integrity and love! The health of our leaders and our congregations depends on understanding of self-identity and skills to be able to move from technical problem solving to addressing adaptive challenges. Leadership development MUST be a priority for all of us!

*We aren't called to fill the pews with members; we are called to fill the world with disciples.* Stacy L Sanchez  
It will take all of us to guide this sailing ship called the church out of the harbor into a new day.

Respectfully submitted,  
Deacon Sunni Richardson  
Director of Leadership Development



## LFS at a Glance 2022

Lutheran Family Services of Nebraska is dedicated to ensuring the safety, hope and well-being of all people. Guided by the values of faith, family, diversity, excellence, integrity and collaboration, LFS anticipates and responds to ever evolving client needs through proven programming and services that strengthen individuals, families and communities.

### Quick Facts

**19** Offices

**341** Staff Members

**14,911** People served

#### Children & Family Services

**2,082** Clients served in 2022  
Including Intensive Family Services (1,096).

#### Behavioral Health

**7,736** Clients served in 2022  
Including 1,546 children (RSAFE sexual abuse treatment, substance abuse, mental health).

#### Homeless Prevention Support

**1,135** Households served in 2022

#### Refugee & Immigrant Services

**4,075** Clients served  
Including 1,180 Refugees

#### Telehealth

**7,429** Clients  
Half of all LFS clients used Telehealth at least once during 2022

### Board of Directors 2023

Brenda Smith, Chair  
Miranda Watson, Vice Chair  
David Anderson, Jr., Chair Governance Committee  
Andrea (Annie) K. Adams, Treasurer & Finance Committee Chair  
Chris Tonniges, Secretary (voice, no vote)  
Calli Hite, Member at Large  
Thad Call, Chair (Ad Hoc) Strategy Implementation Committee-Year 4

Teresa Anderson  
Mary Ann Borgeson  
Dr. Mark Foxall  
Tiffany Henn  
Kerry Kernen  
^Reverend Scott Johnson  
Megan Reay  
^Reverend Richard Snow



## Children & Family Services

Our comprehensive pregnancy counseling, maternal health care, Fatherhood program, adoption, foster care, family education and support services means more children and families have the opportunity to thrive.



## Behavioral Health

As a long-trusted, results-driven organization, LFS provides treatment support, counseling and education to those of any age struggling with mental health, substance or sexual abuse, equipping them to live their best lives.



## Refugee & Immigration Services

Those who are immigrants or have refugee status rely on LFS for cultural orientation, education, immigration legal services, employment and job readiness training. We set the highest bar for cultural competency and provide translation services in dozens of languages and dialects.



## Military and Veterans Services

LFS provides confidential counseling, care and education specially designed for those active military, veterans and their families who face mental health challenges, employment or housing obstacles.



## Telehealth

Telehealth services quickly became a critical part of service delivery in 2020 and have only grown. In 2022, half of all LFS clients took part in at least one Telehealth session during the year, and such technology has allowed LFS to provide service to individuals in over 80 Nebraska counties.



[onelfs.org](https://onelfs.org)

## Lutheran Giving



"Let all that you do be done in love."  
- 1 Corinthians 16:14

### YOUR LEGACY

We all hope that when we finally leave this earth, we will leave behind something worth remembering. What will your legacy be? What will your loved ones know was important to you? Your last "will and testimony" and other estate bequests really are a statement of your values. They are also a final lesson for you to pass along to your loved ones.



Lutheran Giving has been assisting individuals and couples in Nebraska establish planned and life income gifts for ministry for over 42 years. If you have been putting off getting your end-of-life affairs in order or if you need to make revisions to your existing plan, know that Lutheran Giving can help you every step of the way. Lutheran Giving provides complimentary one-on-one planning assistance to ensure your objectives for both family and charitable beneficiaries are met. Lutheran Giving can even assist you if you have questions about maximizing your current annual gifting strategy or if you want to learn more about gifts that pay you a lifetime income.

If you have already made plans on your own, please notify us so that we include you in our annual celebration of legacy gifts to our ministry partners, the Willing Witness Luncheon. This event, held in conjunction with the Synod Assembly, recognizes those who have made provisions for their home congregation or any of our ministry partners in their estate plans.



### PARTNER MINISTRIES

Through the ongoing support and collaboration of our 14 ministry partners, Lutheran Giving is able to offer its services at no cost to Nebraska Synod congregations and members:

- Blue Valley Lutheran Homes
- ELCA Foundation
- Immanuel
- Lutheran Family Services of Nebraska
- Lutheran School of Theology at Chicago
- Midland University
- Mosaic
- NE Lutheran Outdoor Ministries
- NE Lutheran Campus Ministries
- Nebraska Synod, ELCA
- Oaks Indian Mission
- Tabitha
- Table Grace Ministries
- Wartburg Theological Seminar

### CONTACT US:

If you have charitable intent for one of our ministry partners, please contact us. We would love to meet with you to discuss ways to support your legacy. Additional information and resources can also be found by visiting our website.

**Lutheran Giving | 1044 N. 115th St., Ste. 501 | Omaha, NE 68154**  
**www.lutherangiving.org | info@lutherangiving.org | 402-342-5728**



Partners in Ministry,

For many of us, 2022 represented a moment of hope.

After the darkness and isolation of the pandemic, life has begun to return to normal –offering new opportunities for connection and renewed commitment to serving our neighbor.

Lutheran Immigration and Refugee Service has embraced this moment; in the past year, we have grown exponentially in both size and scale, expanding our capacity to welcome immigrants and refugees.

With the help of people of faith and communities like yours, we were able to...

- help **16,690 children** reunify with their families or find safe, loving foster homes
- resettle nearly **12,000 Afghans** forced to flee after Afghanistan fell under Taliban control
- welcome **3,169 refugees** from countries across the world
- assist **18,262 people** seeking safety from Central America and beyond

We continue to expand our slate of innovative programming to move beyond traditional resettlement into an empowered living experience that promotes not just surviving, but thriving.

That work reaches, too, into our media and advocacy footprint. You may have seen LIRS President and CEO Krish O'Mara Vignarajah on national news programs like *PBS Newshour*, *MSNBC*, *NPR*, the *BBC*, and others, advocating on behalf of our immigrant and refugee neighbors from Ukraine to Venezuela.

### **“You shall love your neighbor as yourself.”**

It remains a priority of ours in 2023 to combat the divisive, xenophobic rhetoric surrounding immigration and instead promote kindness, compassion, and inherent human dignity.

We invite you to join us in that work! This year, we will continue to offer opportunities to get involved in the work of welcome, including:

- advocating alongside LIRS and our newest neighbors in celebration of [World Refugee Day](#) on June 20<sup>th</sup>,
- sharing notes of welcome with children and families impacted by immigration detention through LIRS' [Hope for the Holidays™ program](#) each fall,
- and equipping leaders and faith communities to create more just and welcoming communities through the [LIRS Ambassador Network](#) and [EMMAUS Network for Congregations](#) throughout the year.

Together, we can realize Jesus's ministry of compassion and welcome. We're so grateful for your support and look forward to working alongside you in the coming year.

In peace,

A handwritten signature in black ink that reads "Chelsey Johnson".

Chelsey Johnson, LIRS Mobilization and Faith Relations

**National Headquarters:** 700 Light Street, Baltimore, Maryland 21230 | Phone: 410-230-2700 | Fax: 410-230-2890 | [www.LIRS.org](http://www.LIRS.org)

**Advocacy Office:** 110 Maryland Avenue NE, Suite 506/507, Washington, DC 20002 | Phone: 202-381-1030 | Fax: 202-330-5807

Dear Partners in Ministry in the Nebraska Synod:

The Lutheran School of Theology at Chicago (LSTC) is grateful to share highlights from our seminary in this 2023 report to supporting synods. We form visionary leaders to declare the good news of Jesus Christ. Thank you for your support during these rapidly changing times.

Highlights from our school this year include:

- After several years of thoughtful discernment and evaluation, the Board of Directors decided to sell and relocate LSTC to a space better suited for our educational mission. Selling our building is a strategic move that puts us on stronger financial footing, enabling us to invest in key areas while opening the door for innovation and growth.
- We are relocating the seminary to a well-designed space on the fourth floor of the Catholic Theological Union (CTU). We are moving to CTU and staying in Hyde Park because this setting is a rich educational resource and enables ecumenical collaboration and cooperation. The Hyde Park community and our partnerships in the ACTS consortium enrich our ability to form people who are called into the world for innovative, inclusive ministry.
- LSTC has refocused its distance and online learning initiatives to increase student enrollment and flexibility for those who want to attend but cannot move to Chicago. In the current academic year, faculty and staff are launching comprehensive distance learning tracks in our MDiv, MAM, and MA programs. Cohorts of distance students will be formed starting with the 2023–2024 academic year. We are also developing programs with asynchronous online courses and look forward to sharing them with LSTC stakeholders in 2024. This initiative is led by Dr. Candace Kohli, assistant professor of Lutheran Systematic Theology and Global Lutheranism, who is experienced with online learning programs.
- We continue to advance our work toward diversity, equity, inclusion, and justice, making it one of the two central themes in our 2023–24 strategic plan. This work includes the intentional, strategic recruitment of BIPOC students to LSTC. It is also enriched by scholarly programming through the Pero Center for Intersectionality Studies, led by the center’s director, Dr. Linda Thomas, Professor of Theology and Anthropology. Antiracism training, hosted by C-ROAR, is also widely available to LSTC’s faculty, staff, students, and board of directors through our Antiracism Transformation Team (ATT). Administrative leadership in this area is provided by Vima Couvertier-Cruz, the school’s director of diversity, equity, inclusion, and justice, as well as liaison with the ATT.
- LSTC will offer innovative leadership programs through a new endowed faculty position, the Damm Chair in Leadership. This position will oversee programs to nurture leaders for congregations, religious organizations, and nonprofits. New initiatives will develop skills such as change management, conflict transformation, operations and finance, resource development, and other key organizational areas. Audiences for these initiatives to enhance pastoral, diaconal, and other forms of leadership will include alumni, contextual education supervisors, LSTC faculty and staff, and lay leaders. A faculty search for the Damm Chair is underway with service at LSTC expected to begin on July 1, 2023.

To learn more about LSTC and the historic changes happening now, please visit [www.lstc.edu](http://www.lstc.edu).

Sincerely,

Rev. James R. Nieman, PhD  
President, Lutheran School of Theology at Chicago

## Lutheran Service Corps

Lutheran Service Corps (LSC) is a Mission Field Nebraska ministry serving Omaha. The mission of Lutheran Service Corps is to expand peace with justice in greater Omaha by developing an intentional community of volunteers.



For the past 30 years, LSC has operated a service year program in Omaha. Volunteers, who live together at Hillstrom House, located on North 30th Street across from Miller Park, spend one year serving full-time at local nonprofit organizations. By doing so, they provide skilled labor to community organizations at a cost much lower than a paid full-time employee, increasing the organizations' capacities to expand services to clients, to offer new programs, and to enrich the lives of the populations they serve. In addition, the volunteer experience is transformative for those who participate as volunteers. It provides them with both valuable work experience and an opportunity to reflect on community issues and their particular contribution to enhancing the community.

For the last twelve years, LSC has partnered with Lutheran Volunteer Corps, a national service year organization. LVC was responsible for helping to place volunteers in Omaha. For the service year 2022-2023 we were unable to recruit any volunteers to live at Hillstrom House, which prompted LSC to part ways with LVC to change gears and look for a new approach that focuses on Omaha. As of September 1, 2022, we have separated from LVC and relaunched an independent service year program so that we can continue to support the local community. As an Omaha-based organization with an extensive alumni network, deep connections with placement sites, and knowledge of the area developed over decades, LSC is well-suited to engage in local recruiting to better meet the needs of Omaha nonprofits.

LSC celebrated its 30<sup>th</sup> anniversary this year with some fun activities including an online trivia contest, a picnic, and the placement of a time capsule on the grounds of Hillstrom House. LSC board members and supporters celebrated our founders, our accomplishments and started on the path forward to recreate our Omaha specific program for the next service year. LSC's first stand alone service year will run from August 2023-July 2024.

We are actively seeking volunteers to participate in our program so please share about us with your networks, especially with graduating college students. Participants need to be age 21 or older and willing to serve for the entire year.

Hillstrom House Office: 6220 N. 30th St., Omaha, NE 68111 Ph: (402) 457-5890

For more information contact Scott Glaser, Executive Director at [Scott@lutheranservicecorps.org](mailto:Scott@lutheranservicecorps.org) or visit the LSC website at [www.lutheranservicecorps.org](http://www.lutheranservicecorps.org)

## Midland University



Midland University is grateful to be a serving arm of the Nebraska Synod as we work each day to inspire people to learn and lead in the world with purpose. Total enrollment is currently at 1,615, and there are 33 majors and more than 23 graduate programs in which students can excel. The most recent academic news is that in April Midland launched its first doctoral degree program along with additional graduate programs. The Doctorate of Education in Leadership and Innovation is one of the newly added programs, along with a Master of Special Education degree.

Outside of the classroom, Midland students are involved in intercollegiate athletics, a variety of programs in the arts and student organizations that focus on service, academics, professional development, recreation and faith. Most recently students involved in Greek life on campus raised awareness and resources for local animal shelters, a food bank and an organization for those experiencing abuse and violence. Led by the values of faith, quality, respect, stewardship and learning, students, faculty and staff are making impacts daily.

I joined the Midland University community on December 1, 2022, as the Director for Campus Ministry and Spiritual Wellness. Met by welcoming people who are open to experimentation, we began offering a variety of opportunities to gather. They include:

- Community Connections is held the first Tuesday of each month from 11-11:30am and serves as a time for building community and a sense of belonging.
- Community Chapel is held the second Tuesday of the month from 11-11:30am and is an opportunity for worship, song, prayer and remembering God's love for the world.
- Reflections is hosted in Midland's Lueninghoener Planetarium on the third Tuesdays of the month from 9:30-10pm. It's a time for personal reflection and guided meditation, and participants have asked for Reflections to be held more frequently as a way to wind down at the end of very full days.
- The Community Meal is offered the fourth Tuesday of each month from 11-11:45am. A team prepares a simple meal the day before, and people gather around this meal, share conversation about life and scripture and take part in Holy Communion led by a guest pastor.

Congregations are welcome to connect with Midland University. Recent examples of these connections include donating food and hygiene items for the Warrior Open Cupboard, a free resource for current Midland students; hosting meals for students who stay on campus or in Fremont during holidays when the Dining Hall is typically closed; and donating quilts and prayer shawls that are gifted to graduating seniors during Baccalaureate. If you would like to connect with Midland University in one of these or other ways, please feel free to contact me at [krammel@midlandu.edu](mailto:krammel@midlandu.edu) or 402-941-6205 or Laura (Robinett) Jensen, Midland's Vice President for Institutional Advancement, at [jensen@midlandu.edu](mailto:jensen@midlandu.edu) or 402-941-6523.

With gratitude and hope,  
Lisa Kramme  
Director for Campus Ministry and Spiritual Wellness



## Mission Investment Fund

# The Mission Investment Fund: Your financial partner

**The Mission Investment Fund**, a financial services ministry of the ELCA, provides a strong, stable, faith-based way for individuals, congregations and ministries to achieve their financial goals. MIF offers a range of investments for individuals, congregations and ministries. We put those investments to work to fund building and renovation loans for congregations and partner ministries, including outdoor camps, senior housing and social service agencies.



**The result? Impact investments**, with a transformative impact on our communities: Expanded worship spaces ... new space for education and youth ministry ... much-needed day care centers for working families ... industrial-grade kitchens and fellowship halls for community meals.

### Why is MIF the right choice?

- **MIF has demonstrated expertise** in church and ministry financing. With longstanding experience in congregation and ministry building projects, we're unique among lending institutions.
- **We consistently offer competitive rates and terms.**
- **We offer a full suite of financial services.** MIF offers congregations, ministries and individuals a host of investment options. We work in deep partnership with the ELCA Federal Credit Union to offer a wide range of financial products and services.
- **The faithful stewardship of Lutheran congregations and their members funds our loans.** The money invested in MIF finances hundreds of capital projects across the church.

**MIF has a longstanding tradition of strength and stability.** At year-end 2022, MIF had 812 loans outstanding, totaling \$582.7 million. Investment obligations totaled \$559.4 million. With total assets of \$776.3 million and net assets of \$202.9 million at year-end 2022, MIF maintains a capital ratio of 26.14 percent—positioning MIF in the top tier of well-capitalized church extension funds.

**Our steadfast support** continues for the members, congregations and ministries of the ELCA and the many ways you minister to a world in need. We are honored to walk alongside you as a trusted partner.

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### MIF at work in the Nebraska Synod (as of December 31, 2022):

- 10 Mission Investment Fund loans, with a balance of \$15,287,365
- \$10,977,470 in Mission Investment Fund investment obligations

**For more information about MIF capabilities, please visit our website, [mif.elca.org](http://mif.elca.org) or contact your Regional Manager the Rev. Janice Kibler: 773-326-7856 [janice.kibler@elca.org](mailto:janice.kibler@elca.org)**

Mission Investment Fund | 8765 West Higgins Road | Chicago, Illinois 60631 | Tel: 877-886-3522 | Web: [mif.elca.org](http://mif.elca.org)



Dear Friends in the **NEBRASKA SYNOD**, where Mosaic provides services through locations in Omaha, Lincoln, Beatrice, Norfolk, Columbus, Fremont, York, Grand Island, Holdrege and Axtell,

Since Mosaic began, we have always been a serving arm of the Church, and we value the many relationships that have been created with individual congregations.

This year, Mosaic celebrates its 110th anniversary as an organization, and 20 years under the name Mosaic. We like to say we're 20 years young and 110 years strong! One of our founding organizations began in 1913 as Bethphage Mission. In 2003, Bethphage joined with another long standing Lutheran ministry, Martin Luther Homes, to form Mosaic. Those two respected ministries coming together brought new life and energy to a strong heritage of service and love.

Mosaic now serves in 13 states from New England to the Southwest, and supports nearly 4,900 people.

*Our mission is simple: Embracing God's call, Mosaic relentlessly pursues opportunities that empower people. That looks different for each person, but it revolves around helping people have more choices to direct their own life.*

In 2022, we continued to expand how we can offer more personalized services to those we support. Personalized services reject the cookie cutter, one-size-fits-all approach that for too many years was used for people with intellectual and developmental disabilities.

Our approach to services is the whole-person healthcare model, which looks beyond simply medical needs and considers all of the things that help people live a full life. That's why our partnerships with churches are important. Those partnerships give the people we support opportunities to meet others, volunteer in the community and worship.

Many churches have also embraced our Rejoicing Spirits program, which creates welcoming worship opportunities for people with diverse needs. You can learn about it at [rejoicingspirits.org](http://rejoicingspirits.org).

Mosaic is never shy about sharing that we are a faith-based, ELCA-affiliated organization. As your ministry, everything we do is about empowering people to live the full life God intended for them.

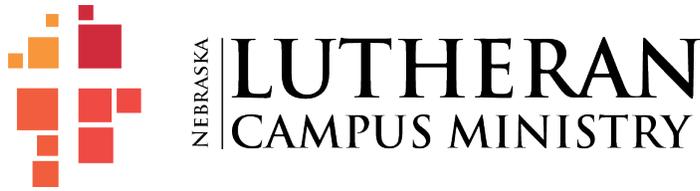


*God bless you all.*

Sincerely,

A handwritten signature in black ink that reads "Linda Timmons".

Linda Timmons, President and CEO, Mosaic



As a partner ministry of the Nebraska Synod and of the Evangelical Lutheran Church in America (ELCA), Nebraska Lutheran Campus Ministry, Inc., is a network of campus ministry locations serving in academic communities across our state. We are joined nationally as part of the LuMin (Lutheran Ministry) Network of ELCA campus ministries and directly as NeLCM location ministries here in Nebraska. Our current sites include Chadron (Chadron State College); Kearney (University of Nebraska-Kearney/Campus Lutheran); Lincoln (University of Nebraska-Lincoln/Lutheran Center); Beatrice (Southeast Community College); Wayne (Wayne State College); Omaha (University of Nebraska-Omaha and Creighton University); and Peru (Peru State College).



The size, scope and general makeup of the college community varies from location to location. Two-year versus four-year campuses, rural versus urban geography and residential versus commuter campus settings make our ministry sites unique. The largest and longest serving ministry sites, the Lutheran Center at UNL, (led by Deacon Coco Lyons and Pastor Liz Kocher) and Campus Lutheran at UNK (led by Pastor Elisabeth Pynn Himmelman) each have their own buildings. These campus ministry sites include space for worship and gathering as a community nestled within or adjacent to campus. In Lincoln, it also includes residential living for students in an intentional faith community. Other locations, like the Omaha-area campus ministry, are partnered with local congregations. St. Timothy's Lutheran Church in Omaha offers their church as a gathering place for students and activities that take place each week. Chadron State's ministry also resides within a congregation. It is led by Pastor Ann Sundberg, who serves Immanuel Lutheran Church in Chadron. In our other locations, ministry leaders host events on campus for students, as well as partner with area congregations to offer support for students.

We are currently in a call process for a shared leader with St. Timothy's to serve as our campus pastor for the Omaha metropolitan area. In addition, we are reviewing candidates for our lead pastor serving NeLCM-Lincoln at the Lutheran Center. We hope to have both of these leadership roles filled for the upcoming academic year. We ask for your prayers for our students, our ministry and our future leaders as we navigate this journey!



## Nebraska Lutheran Campus Ministries (Page 2 of 2)

While each location is unique in its size, geography and design for ministry programming, all are united in mission to offer an authentic welcome for all. Pastors and Deacons, students and professional staff—all help to provide support for those we serve together across our varied ministry settings.

In addition to providing ministry programming and pastoral care for college-age young adults in academic settings across the state, NeLCM offers multiple outlets for faith formation, vocational and theological exploration. Students find opportunities to be leaders within the campus ministry setting—through music ministry, worship planning, leading Bible studies—even organizing community meals and mission trips. Through our network of ministry settings, we walk alongside all we serve as they grow in relationship with Christ Jesus.



We are grateful for all who walk along side of us in this vital ministry of the church. Thank you for your prayers and support! To all the congregations, individuals, foundations—all who help us share this invitation to Christ's love—your impact is real. Campus ministry serves a diverse group of young adults, many of whom are new to the church. Your prayers and support help provide authentic communities for college students to gather where all are indeed welcome.

Thank you also for your support of our campus pastors, staff, Board members and friends of ministry. They provide the eyes, ears, hearts and energy that propels campus ministry forward. We are blessed to serve!

Sincerely,

Jon Fredricks  
Executive Director, Campus Ministry Coordinator  
Nebraska Lutheran Campus Ministry, Inc.

## Nebraska Lutheran Outdoor Ministries



*“I am the Alpha and Omega, the first and the last, the beginning and the end.” -Revelation 22:13* This is our theme verse for the summer. Our campers will be diving into an aspect of our faith that is wonderfully confusing for people of all ages—the Trinity. We’ll go beyond math to discuss how 3 does, and yet does not, equal 1.



Our 2023 Summer Ministry Team—a group of amazing college-aged leaders—are preparing to serve more than 1,500 summer campers at both Carol Joy Holling and Sullivan Hills Camps. Last year, one of every five campers at Sullivan Hills Camp and one in seven campers at Carol Joy Holling Camp said they did not have a church they regularly attend. We feel fortunate to be able to continue to provide a safe, welcoming introduction to the Christian faith for those who don’t yet know the personal, boundless love of Jesus Christ, and to increase the relevance of faith in the daily life of those who do.

Through the faithful stewardship of wonderful friends, we are able to once again offer all sessions at Sullivan Hills Camp for FREE this summer. In addition, camp fees are set at only 40 percent of what it actually costs to provide the high-quality summer camp experience Carol Joy Holling Camp is known for. You and other incredible friends of camp join together to subsidize each and every camper’s fee by more than \$700.

We are so grateful for your support of our *TrailHead: Shaping Faithful Leaders* campaign! Thanks to the generosity of so many, we have reached our goal of \$5.2 million, and the campaign is complete. This past summer, more than 300 elementary-aged campers made Hazel Dillon Lodge their temporary home as they built relationships with one another, grew their faith, and enjoyed God’s creation. The Campership Endowment Fund is already helping make camp possible for campers who otherwise wouldn’t have been able to afford the full cost of camp. In addition, Evan and Hillary Christensen—our first Seminary Scholarship Endowment Fund recipients—are now ordained and serving churches in Swedehome, Rising City, and Genoa, Neb.



*Faith:  
alive!*

We are honored to serve as the Nebraska Synod’s camp, conference, and retreat center. In 2022, we welcomed more retreat guests than ever before. The financial support of many congregations and individuals last year allowed us to raise summer staff salaries by 40 percent and add insurance benefit programs for our year-round staff members. This generosity allows us to live into our mission of Faith: Alive!, thinking creatively and dreaming big dreams to sustain this ministry for generations to come.

On behalf of the Board of Directors, year-round staff, and Summer Ministry Team here at NLOM, thank you! Your support makes our camp and retreat operations so strong and successful.

In Christ,

Jason Gerdes, Executive Director

## Nebraska Synodical Women's Organization



The Women of the ELCA's purpose statement is "As a community of women created in the image of God, called to discipleship in Jesus Christ, and empowered by the Holy Spirit, we commit ourselves to grow in faith, affirm our gifts, support one another in our callings, engage in ministry and action, and promote healing and wholeness in the church, the society, and the world." The members of the Nebraska Synodical Women continue to volunteer in a variety of ways in their local congregations, as well as at the State and National levels.

2022 was a great year for the Women in getting back to in-person meetings and gatherings. The scheduled Winter Retreat normally held in January in Grand Island was held in person and it was so good to hear the laughter of friends gathering! The board left it to the individual conferences as to if and how they would hold their Spring Gatherings and they were wonderful! We have some very flexible ladies in Nebraska and we have been commended several times by churchwide WELCA on our willingness to overcome, adapt and be strong leaders in whatever is put in our paths!

Our 16th Biennial Convention and Gathering will be held at Carol Joy Holling Camp October 6-8, 2023. Please come and enjoy some amazing speakers, bible study, and meeting friends!

As we are trying to come out of this worldwide changing pandemic, the NSWOW is still trying to be diligent and mindful of the needs of all of our sisters. We are encouraging all of you to promote reaching out to all women, whether they are new moms, single moms, shut-ins, widows, those in care facilities, or those struggling with everyday life.

The NSWOW will be attending the Triennial Convention in Phoenix during the week of September 19-21 with the WELCA gathering finishing up the week!

This organization could not do everything that it does without recognizing those serving on the NSWOW Board: President Elysia McGill; Vice President Luanne Schwartzkopf; Secretary Julie Reiser; Treasurer Gwen Edwards; Board Members – Central – Val Killinger; High Plains – Tammie Sanford; Metro East – Verna Whitfield; Midlands – Beth Meyer; Northeast – Judy Stahlecker; Southeast – Eleta Eisenhauer; and Southern Prairie – Deb Miller. This is an amazing group of go-getting gals, and I am so humbled to be working not only with them but with all of my siblings in Christ!

Please know that the NSWOW is here for ALL of you! I pray that this new year is good for us all. Even though this year has continued to be a challenge there is a light at the end of this long dark tunnel. And that light will be even brighter as we continue to focus all of our activities around our ever-faithful God in the upcoming year.

Respectfully submitted,  
Elysia McGill, NSWOW President

## Oaks Indian Mission



Our hope is that each child can grow up in a HOME. At Oaks Indian Mission, we provide them a loving HOME. It allows them to experience being part of something that is bigger than themselves. It is built on the belief that they matter and so do the others around them. This is a starting place for meaningful relationships for them in faith and in life.

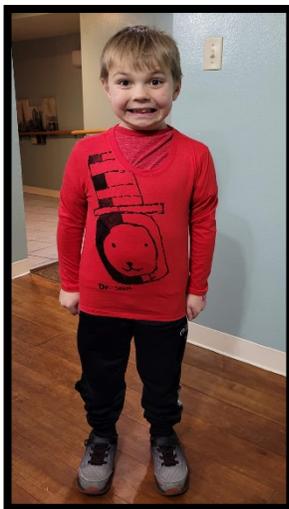
We are trying to increase new programming in our ministry and spending time on what that would look like here. We can do more and help many more people in their time of need. As we investigate adding programs, the same old question is asked “how do we fund the program” it seems that the dollar is more valued than human beings. I trust that God will provide what we need to achieve our Mission. We are not trying to change the history of the Mission. But honor it by providing care to more.

Life at Oaks Indian Mission is challenging and fast paced. We are a community with unique challenges due to the children and families we serve. But we do not do this alone. It is you our partners in ministry that make this a HOME. It is through the Church and our Native community that give our children an opportunity to build even more meaningful relationships.

Thank you for your partnership. This ministry simply is not possible without you!

Blessings,

Dan Cooper  
Executive Director



## Outreach Table

The Apostle Paul writes, “So if anyone is in Christ, there is a new creation: everything old has passed away; see, **everything has become new!**” (2 Corinthians 5:17, NRSV). We believe as Paul writes, that through Christ all things are made new. This belief is central to the work, mission, and ministry of the Nebraska Synod Outreach Table.

This Table serves on behalf of the whole synod as a team called to listen and wrestle with **big questions** facing congregations and disciples. Questions that this team has helped discern and create space for congregations to wonder about include: Who are we? Who are our neighbors? And what might God be up to and inviting next? Through walking together, wrestling and discernment, this table is called to regularly provide resources about vitality, change, transformation, renewal, and helping congregations grow in their service, response, and embodiment of God in Christ’s mission in the world. The Table is comprised of a mix of rostered ministers and lay leaders of the Nebraska Synod, and works in collaboration with Deacon Timothy Siburg, Bishop Scott Johnson, and the Nebraska Synod Council.

In the past year:

- The Outreach Table has continued to meet to **imagine, respond, and discern together**. A large piece of this has been to walk with congregations as they face big questions about identity, mission, and purpose. Particularly as we all find ourselves on this side of the pandemic experience and wondering about what we have learned and who God is calling us to be now and next as the congregations and people of the Nebraska Synod.
- **Resources** have been discerned and shared out of these conversations related to digital ministry best practices, sharing stories, and walking together. These resources have been informed in part through Deacon Timothy’s work and relationships as the bishop’s designate for the Nebraska Synod’s Director for Evangelical Mission (DEM). Through which Deacon Timothy joins the other DEMs of the ELCA in regular meetings online, and gatherings in person across the church. Much of these conversations over the past year have been about experiments, resource development, big questions, and wondering about what God might be up to and inviting next. Relatedly, we are excited to welcome one of this year’s assembly keynote presenters, the Rev. Maristela Freiberg, who is one of Deacon Timothy’s colleague DEMs from the New Jersey Synod.
- In digging into these big questions of faith and holding space for them, perhaps the most tangible example of this on behalf of the whole synod has been the continued work of the Nebraska Synod’s **Vitality Initiative for Congregations**. The Vitality Initiative is a two-year process and journey which began officially in September 2021. The first cohort which included eight congregations from across the synod, is currently finishing up their journey. A second cohort is in process of forming with an official start in September 2023. For more information about this initiative, please see the separate report from the Vitality Initiative in the Bulletin of Reports
- The Table and Deacon Timothy together continue to walk alongside the ministries of **Mission Field Nebraska** and especially all synodically authorized worshiping communities, mission starts, and ethnic specific ministries. The table is particularly excited for deepening conversations, relationships, and collaboration between the many South Sudanese ministries of the Nebraska Synod, as well as the continued deep work and mission of Iglesia Luterana San Andres and the Lakota Lutheran Chapel. Additionally, the table looks with anticipation for learning and relationship building to come with an upcoming new ministry expression for Latinx/Latino ministry in partnership through the mission, ministry, and outreach of Messiah Lutheran Church in Grand Island.

In the year ahead:

- The Outreach Table is excited to continue to learn and experiment through the process and journey of the **Vitality Initiative for Congregations**.
- The Table looks forward to helping continue to **wonder, grow, and follow** God’s call, invitation, and mission in the world as part of our church together. If you are interested in the Table’s work or in things related to Outreach, Mission, and Vitality for your congregation, please contact Deacon Timothy, Pastor Marcia, or any member of the Outreach Table for more conversation.
- In mission and ministry, **experimentation** is key. The Table looks forward to helping create space for and coming alongside other potential experiments and learning opportunities as we continue to walk with all congregations and leaders of the synod in discerning, imagining, and following what God might be up to and inviting next.

The Outreach Table meets regularly online and is a mix of lay and rostered leaders from all contexts of the synod. We are hoping to add some new voices to our team too as we continue in this work. If you are interested to join the table, please let Pastor Marcia or Deacon Timothy know that you are interested and want to join the fun.

Respectfully submitted,

Your Outreach Table Team

Pastor Marcia Dorn, Outreach Table Chair, [mardorn61@gmail.com](mailto:mardorn61@gmail.com), 308-380-4256

Deacon Timothy Siburg, Director for Stewardship, [timothy@nebraskasynod.org](mailto:timothy@nebraskasynod.org), 402-896-5311

## Parish Ministry Associate Program

The Parish Ministry Associate (PMA) program equips lay persons to serve as certified lay leaders within the Nebraska Synod ELCA. It is a program for people who sense a call to serve the Church in a broader way. It is an opportunity for those who have a desire to deepen their faith through more expansive studies in scripture, pastoral care, education, spiritual development, Lutheran history and doctrine. PMA students study at their own pace; allowing two to five years to complete the program. The courses are offered through facilitator-led courses in and around their community, or on-line learning through SELECT Learning. In addition, there are options for certified PMAs and PMA students to receive hours or credit through the Nebraska Synod's EMMAUS program, Seeking the Spirit Within, and PMA organized courses.

As of March 20, 2023 the Synod has 53 certified PMAs of which 34 are serving in congregations and parishes. Many of these PMAs are authorized for sacraments and some even serve in transitional positions. Many of the other PMAs provide pulpit supply to congregations near and far, while others faithfully serve in their own congregations either as volunteers or on staff or work in chaplaincy. These certified PMAs and PMA students are bi-vocational, meaning they don't give up their day jobs.

There are currently 20 PMA students at various points of study, and one that is close to entering the certification process. Interest continues to be high, and we look forward to hearing from even more potential students in the near future.

Your synod PMA program is served by the following Steering Committee members: PMAs Julie Schmidt (Minden), Karen King (Valley), Joyce Kolbo (Gothenburg), Kathy Becker (Pilger) and Bill Huelle (Mitchell); PMA Student Jim Kvashicka (Lincoln); Pastors: Rev. Steve Meysing (North Platte) and Rev. Marcia Dorn (Axtell); and PMA Administrator Amy Buch and Bishop Scott Johnson. Interim Administrator Rev. Kathy Montira has completed her term, and PMAs Kathy Salts (Broken Bow) and Maurine Roller (Alliance) go off the Committee in April. Pastor Carol Mapa retired from the PMA Administrator position on 8/31/2022.

If you are interested in becoming a PMA or just checking out the program, you can contact the PMA Administrator at: [pma@nebraskasynod.org](mailto:pma@nebraskasynod.org) and/or check out the Parish Ministry Associate page on the Nebraska Synod ELCA website.

Respectfully submitted,  
Pastor Kathy Montira  
PMA Administrator

# Portico Benefit Services

## Helping Members Refill Their Cup with Responsive Benefits



In 2022, Portico invited plan members to use their full range of benefits to care for themselves following the challenges and stress of the last few pandemic years. We continually seek cost-effective and nimble ways to support ELCA leaders, congregations, and organizations with high-quality, innovative, and stable benefits that promote holistic well-being.

- ELCA-Primary health benefits provided both in-person and virtual access to health care and wellness resources.
- Portico's Financial Planners and LSS of Minnesota helped ELCA Retirement Plan members navigate the weight of rising interest rates and market downturns through no- or low-cost financial planning, coaching services, and financial education.

In recent years, we've added several eligible ELCA- and full-communion-partner organizations to the Portico community. Growing the number of members we serve helps us manage costs and offer innovative benefits not typically available to smaller groups, affirming the importance of church together.



**The Rev. Jeff Thiemann**  
President & CEO

### Meeting the Need in 2022

**232**

**Podcast Plays**

Of the "Creative Approaches to Innovative Ministry" episode of Being Here last year.

**16,002**

**Total Pounds Lost**

Through the Omada prevention program since it launched in 2018, with 2,643 pounds lost in 2022.

**591**

**Retired**

With Portico's bundled benefits program — Congratulations to these faithful servants!

**1,132**

**Webinar Views**

Of the annual Retirement Readiness Series (live and on-demand).

**3,080**

**Medical Visits via Text Based Care**

Through 98point6®, our virtual primary health care service.

**9.75%**

**Increase in Net Membership**

Over the past 5 years.

**3,952**

**Health & Fitness Classes Completed**

On Portico's online Burnalong platform.

**Over \$2M**

**Debt Paid Off**

By plan members working with LSS of Minnesota financial counseling since the partnership began.

**86%**

**Very Satisfied**

With our Customer Care Center, certified for excellence since 2015.

Data as of Dec. 31, 2022; sources available upon request. Availability of and eligibility for benefits will vary.

60-302 (2/2023)

## R.A.R.E. (Racial Awareness, Reconciliation & Engagement) Committee

The following is a recap of R.A.R.E.'s accomplishments in 2022-2023:

### **A. Introduced Bishop Johnson to R.A.R.E.'s mission, history and goals for 2023.**

R.A.R.E. team members met with Bishop Maas and Bishop-Elect Johnson in August and then again with Bishop Johnson in November to introduce Bishop Johnson to R.A.R.E., our team members, our history and accomplishments, our mission and our goals for 2023. In November we presented Bishop Johnson with three proposed initiatives that we wanted to pursue with his support and the support of the Synod office. They included:

- 1. Engagement: Launch the Let's Talk about Books Zoom Book Club** (and film) Zoom discussion series. We propose launching this series in February with Heather McGhee's book *The Sum of Us: What Racism Costs Everyone*. We will offer a bi-weekly (twice/month) discussion of a few chapters at a time. We propose that the Synod office help R.A.R.E. promote the Let's Talk about Books series on social media channels, on the Synod website and via email blast/invitation to pastors/church staff and past participants of our Let's Talk series. Following completion of *The Sum of Us* book discussion series, we will choose one book/film per quarter from our resource list for the ongoing series.
- 2. Awareness:** We propose that R.A.R.E. (in partnership with the LGBTQ group) craft a Statement of Belief and Convictions for the Nebraska Synod around the themes of justice, racial equity, LGBTQ allyship, gender equity, support of immigrant and refugee communities and support of environmental health.
- 3. Education:** We do not want to lose momentum on the initiative that was proposed by R.A.R.E. and accepted by the Synod Council in March 2021 to establish diversity and inclusivity training for all rostered ministers and church staff. The JEDI committee has identified a partner (Inclusive Communities), and we propose that Bishop Johnson and the Synod Office continue to support this initiative financially and in communications/promotional efforts statewide.

**We are pleased to report that we have successfully completed #1 and #3 of the proposed initiatives so far in 2023 (The DEI training led by Inclusive Communities will take place at the Synod Assembly in June).**

- B.** R.A.R.E. held its annual picnic in September 2022 at Mahoney State Park to enjoy fellowship and to brainstorm ideas and initiatives for the coming year.
- C. We launched the Let's Talk about Books Zoom Book Discussion Group in February 2023 with a five-week Lenten study of Heather McGhee's book *The Sum of Us*.** We had 35 people register from across the state, with up to 25 at a time participating in the Zoom discussion in any given week. The discussion was robust and fruitful, and we look forward to hosting a second Let's Talk book or podcast discussion series in the fall.
- D.** Looking ahead in 2023, R.A.R.E. looks forward to partnering with Bishop Johnson and the Synod staff on the proposed initiative #2 – to craft a Statement of Belief and Convictions for the Nebraska Synod around the above-mentioned themes.

## Seeking the Spirit Within

### **The Nebraska Synod Institute for Spiritual Direction Formation**

The year 2022 was a year of transition, discernment, and reflection for Seeking the Spirit Within (StSW). Deacon Connie Stover retired as Director of StSW in June 2022. We thank Connie for her dedication to the ministry of StSW and her passion for its ministry in and beyond the Nebraska Synod.

Interviews were conducted for a New Director of StSW. A call was given to Pastor David Pinkston who began as the new director on March 1, 2023. We welcome David to Nebraska and are excited for his leadership, creativity, and passion for spiritual direction.

The Advisory Board used the opportunity of a change in leadership to discern the future strategic direction for StSW. As a result, a two-year (2022 & 2023) Business Plan was developed. Key elements of the Business Plan include: (1) to provide spiritual education and experiences for congregations and individuals; (2) to train new Spiritual Directors and provide continuing education to existing Spiritual Directors; (3) to improve StSW exposure within the Synod, the state of Nebraska, and surrounding states; and (4) to increase participation of other denominations so that StSW can serve as an ecumenical ministry. The implementation of these Business Plan elements will allow StSW to reduce its reliance on Synod financial support over time.

Five new Spiritual Directors from Cohort 7 were certified at the Certification service held at St. Thomas Lutheran, Omaha on June 13, 2022. Please watch for information from the synod office or StSW about the formation of Cohort 8 in the near future.

We give special thanks to StSW's first Director, Vera Hummel who passed away in October 2022. Her heart for spiritual formation and her guidance set the path for deepening our relationship with God and one another.

We thank board members who left the board in 2022: Bishop Brian Maas, Deacon Connie Stover, Shirley Knight, and Rev. Carol Mapa for their service on the Advisory Board. Five new board members were added to expand board competencies, diversity and experiences: Pat Gregory, Rev. Mark Ekstrom, Mark Hummel, Rev. Patrick Sipes, and Nicole Geiler. Additional Board Members are Rev. Brad E. Meyer, Chair; Rev. David deFreese, Vice Chair; Ramona Edwards, Secretary/Treasurer; Lisa Kramme, Greg Schuerman, Emily Wageman, and Bishop Scott Johnson.

We invite you to explore our website ([www.seekingthespiritwithin.org](http://www.seekingthespiritwithin.org)) and follow us on Facebook. If you have questions about our programs or the available resources, if you want more information about the ministry of spiritual direction, or if you desire assistance in finding a spiritual director, please contact [David@nebraskasynod.org](mailto:David@nebraskasynod.org).

We are grateful for the support and encouragement we receive from individuals and congregations of the Nebraska Synod. God's peace be with you.

Respectfully submitted,  
Rev. Brad E. Meyer  
Advisory Board Chair

## Stewardship Table

It was [once said](#) that “**Stewardship is everything we do after we say, ‘I believe.’**” We’re taking this definition and response to heart. Believing that stewardship encompasses our individual and collective response for all that God has done, continues to do, and promises to do for us, through the way we live our lives and use all that God entrusts to us.

In leaning into this work, The Stewardship Table meets regularly discerning needs and sharing resources with the whole synod. Through curating, creating, and connecting, the Table works to develop and share quality, usable stewardship resources for the congregations and leaders of the Nebraska Synod. The table works in partnership with the Director for Mission, Innovation and Stewardship, Deacon Timothy Siburg. Together we work as a resource and partner to help congregations practice and understand stewardship as something holistic and year-round, while promoting that culture shift and building on the genuine generosity we see and feel across Nebraska.

In the past year:

- The Stewardship Table has continued to partner and **walk with congregations** as they discern what needs and questions they are facing as we collectively continue to move out of the pandemic time.
- Seven congregations of the Nebraska Synod participated in an ELCA wide pilot experiment called “**Building a Culture of Generosity**.” Through this effort congregations focused especially on the financial side of stewardship, developing a giving plan, storytelling, and intentional strategies for saying thank you. The results of this experiment are currently being analyzed by the wider ELCA and Deacon Timothy. If this opportunity sounds of interest to your congregation, please let Deacon Timothy know so as to keep you in mind for upcoming rounds of this opportunity.
- Stewardship **workshops** were offered through Emmaus Lifelong Learning for congregation teams and leaders and we look forward to more opportunities like this in the year ahead.
- **Resources** have continued to be shared and developed about giving and stewardship practices and digital and electronic giving options and best practices. More resources about stewardship and mission share, have been shared as well. There has been a greater emphasis on story telling as it relates to stewardship in many congregations, and this has shown a renewed interest in synod created resources like the guide to creating a narrative budget. These resources and more are available on the synod stewardship website, including best practices, and an occasional stewardship preaching commentary via Deacon Timothy’s blog.
- Deacon Timothy continued to work with a core team of leaders from across the synod (and now neighboring South Dakota and Western Iowa Synods) and a larger network of interested disciples in an effort called “**4G Network: Growing God’s Generous Generations**.” The work and resources that have emerged through this have been cross+generational (meaning for all generations together), and related to all aspects of discipleship, stewardship, and faith formation, building off of the strength of the ELCA’s Generosity Project. For the latest resources, check out: <https://www.nebraskasynod4g.org/> and like and follow “Growing God’s Generous Generations- The Nebraska Synod 4G Network” on Facebook.
- Deacon Timothy was on the go more than ever in 2022, especially in the fall, visiting congregations across the synod and joining congregational and cluster meetings, and preaching and teaching with special emphasis often on stewardship, mission, and vitality. If you would like to **schedule a visit** for your congregation, please contact him and set up a date in the months or year ahead.

In the year ahead:

- The past year has been one of change and transition across the synod, but also one of great experimentation and learning. From it, the Table hopes to continue implementing more of a vision for stewardship across the synod. Part of this will be realized through **more experiments** and opportunities related to stewardship in the year ahead. Stay tuned for upcoming possibilities.
- We will continue to offer stewardship **coaching**. If this is of interest, please reach out.
- We look forward to more **invitations** to preach and visit at the many congregations in the synod.

The Stewardship Table includes seven regular attendees from across the state, holding our meetings online. Our team hails from rural and urban towns, large and small congregations, and are a mix of laypersons and rostered ministers. We are hopeful to add a few more people to the team in the year ahead. If you are interested in joining the table, please let Bob or Deacon Timothy know if you are interested.

Respectfully submitted,

Your Stewardship Table Team

Bob Bauerle, Chairperson, [bob@nebraskagolf.info](mailto:bob@nebraskagolf.info), Ph: 402-416-0210

Deacon Timothy Siburg, Director for Stewardship, [timothy@nebraskasynod.org](mailto:timothy@nebraskasynod.org), Ph: 402-896-5311



## Year in Review 2022

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### Tabitha by the Numbers...

Nebraska Seniors received exceptional care through Tabitha:

- 53,826** Home Health Care Visits
- 55,122** Hospice Visits
- \$ 206,092** Funded to support TEAMember Workforce Education assistance
- 168,427** Tabitha Meals on Wheels served
- \$ 700,000** Supplemented Tabitha Meals on Wheels Program
- \$4,000,000** Provided uninterrupted service to Senior Residents whose Medicaid payments cover a fraction of actual cost of their care

### Highlights:

Through our services and living communities, Tabitha continued to embrace our PURPOSE of empowering people to LIVING JOYFULLY, AGING GRATEFULLY. We also began to see the beginning of the end for COVID-19 pandemic however; we are still dealing with its impact.

- In December, phase one (of three) at Tabitha at Prairie Commons in Grand Island came to fruition as we welcomed the first residents to live in the Independent Living Apartments (55+). Work continued on the Assisted Living, Memory Care and Long-Term | Skilled Nursing wings of the community.
- Construction began as fundraising continued, garnering \$9+ million (overall goal \$12.5 million) for Tabitha's groundbreaking InterGenerational Project. This new community, located at Tabitha's Main Lincoln Campus, was formally named, S<sup>2</sup>age Living. This is a first-of-its-kind, in the nation where older adults (55+) and Bryan College of Health Sciences Students will call home in fall 2023. This community is designed to address: 1) Epidemic of Loneliness. 2) Lack of Moderately Priced Housing, 3) Shortage of Health Care Workforce
- Geared up for the licensure process to officially offer compassionate hospice care to the Omaha area residents via our Collaboration with Immanuel, serving as a preferred provider for their network of Senior Living communities.
- Honored 231 dedicated TEAMembers through Tabitha's Heart of Gold recognition program driven by exceptional feedback and gratitude from those we serve.
- Continued our streak of receiving awards for Tabitha Home Health Care, Hospice and Senior Living Communities as well as being a great place to work.

## Vitality Initiative for Congregations

The Nebraska Synod's Vitality Initiative for Congregations is a two-year process and journey which began officially in September 2021. The first cohort included eight congregations from across the synod, which is currently finishing up their journey this year. A second cohort is in process of forming with an official start in September 2023. The participants who have been selected to participate in the second cohort will be officially announced during synod assembly.

Using a cohort model through this process, congregations and their leadership teams engage in an intensive time of discernment and discovery. They dig in, learn, listen, discern, and experiment while considering deep questions of identity, purpose, vocation, and mission. Questions of focus include:

- Who are we?
- Who are our neighbors?
- What might God be up to?
- What might God be inviting us to be a part of next?

In working through these questions over a four-phase process, the congregational teams discern and experiment while reflecting on who they are now, who their surrounding community and neighbors are, and how God might be inviting them to serve together. The cohort meets about monthly for a year and a half, and each congregation in the cohort is assigned an ELCA trained coach who walks with them throughout this process.

This process is led by the Vitality Initiative for Congregations Steering Team who walks with each congregation throughout the process. The team includes Rev. Dr. Sarah Cordray, Deacon Sunni Richardson, and Deacon Timothy Siburg. Deacon Timothy serves as the main day to day point person as part of his role and work as the Director for Mission, Innovation and Stewardship and as part of his responsibilities as the bishop's designate as the Nebraska Synod's Director for Evangelical Mission. Deacon Sunni brings to us her expertise in leadership and on-going study of the ways leaders are being called to adapt for ministry in today's culture, and Rev. Dr. Sarah brings her experience and education of 'Congregational Mission and Leadership.'

The first cohort of congregations in this process included: Holy Trinity Lutheran (Sidney); Faith Lutheran (Seward); American Lutheran (Lincoln); St. Andrew's Lutheran (Lincoln); St. Michael Lutheran (Omaha); St. Matthew Evangelical Lutheran (Omaha); Messiah Lutheran (Ralston); and Immanuel Lutheran (Bellevue). Learning from these congregations has been captured in written and video form which is being made available via the synod website and social media channels to hear more of the stories of what has emerged for each congregational context through this process.

Through this process and one full cohort experience, the Nebraska Synod has learned:

- That God is active and up to something, calling us as a synod to see, wonder, and join in.
- Culture shift has happened within participating congregations.
- Something is bubbling up as congregations grow in their understanding of their unique vocations and identities which will shape them as they continue to be who God calls and creates them to be. Using metaphors and imagery such as sweaters with "itch" and "fit," garden water hoses, and even the game of Jenga, participants have tried on different images and ideas for themselves providing space for experimentation which is critical now for congregations and the synod as we continue to walk and learn together about what needs each are facing and how to go about meeting those needs.
- There is power in story and sense-making frames and lenses. For example, through the Biblical lens of the stories of the Woman at the Well, the Road to Emmaus, and Israel Wandering in the Wilderness, congregation teams were able to see themselves in the story and imagine what God might be calling them to see, experiment, and try today as part of them.
- It will be interesting to watch and learn as two congregations in this process are now in the transition process, discerning the needs and call for their next pastoral leader. What they have learned and engaged in the vitality initiative will no doubt shape the call process and continued discernment as the congregations lean into who they are, as they discern calling their next pastoral leader to come alongside them to live out who they are called to be.

The Synod looks forward to continuing learning and engagement through this process. If you would like to learn more, please reach out to the Steering Team, or any leaders from congregations who have participated in the first cohort. If your congregation is interested in being a part of this experience too, please let Deacon Timothy know.

Respectfully submitted in deep gratitude for the synod and all congregations and leaders who have participated in this journey so far, on behalf of the whole initiative steering team,

Deacon Timothy Siburg, Director for Mission, Innovation, and Stewardship, [timothy@nebraskasynod.org](mailto:timothy@nebraskasynod.org), 402-896-5311  
Deacon Sunni Richardson, Director for Leadership Development, [sunni@nebraskasynod.org](mailto:sunni@nebraskasynod.org), 402-896-5311  
Rev. Dr. Sarah Cordray, Senior Pastor, Luther Memorial Church, [pastorsarahcordray@gmail.com](mailto:pastorsarahcordray@gmail.com), 402-269-2360



Dear Partners in the Nebraska Synod,

The Holy Spirit is stirring up the community at Wartburg Theological Seminary, and we are glad to share an update with you of all that is happening!

We are currently moving toward the successful completion of our renovation of Fritschel Hall, our primary educational building. Necessary infrastructure upgrades have been made to our geothermal systems and smart classrooms. We also have taken this opportunity to re-envision the library, refurbish the auditorium, create a state-of-the-art integrated student services suite, and add several gender-neutral restrooms. These renovations will support all of our students in their different learning modalities for decades to come. We expect to rededicate Fritschel Hall in September.

Wartburg continues to develop and grow our **competency-based** TEEM program, Journey Together/Caminemos Juntos [JT/CJ]. Delivered fully in both English and Spanish, JT/CJ is designed to give students the flexibility to participate in a TEEM program that is personalized, interdisciplinary, integrative, contextual, and intercultural. The candidate remains in a local context, working with a supervisor, mentor, and academic advisor to achieve competency in each specific module. JT/CJ aims to remove barriers that have historically prevented candidates from accessing theological education and provide an alternate track to ordination.

We at Wartburg are committed to deepening our work in diversity, equity and inclusion. In addition to engaging in regular anti-racism training for our whole community, last November, our Board of Directors approved a Land Acknowledgement Statement; and this academic year, we have welcomed several leaders of the ELCA's Ethnic-Specific and Multicultural Ministries to campus.

Last summer, Wartburg launched Centro Teológico Luterano Multicultural (CTLM), a new program based in Texas. CTLM exists to provide education and support for new and existing lay and ordained Latine leaders and their worshipping communities. CTLM also provides training for ELCA congregations, pastors, and synod staff members seeking to be formed for effective multicultural ministries. This new initiative continues and expands Wartburg's long-term commitment to Latine ministries and leaders.

In closing, please remember that all candidates for public ministry begin in a local congregation. We would love to meet an individual you feel has gifts to be a deacon or pastor. Please know that you are welcome to visit us at Wartburg Seminary anytime!

We give thanks to God for your synodical partnership, which is so critical to our mission of forming future leaders to share the good news of Jesus Christ in a world in need of healing and wholeness. We could not do this work without you.

To learn more about Wartburg Seminary and our strategic, innovative programs, please visit [www.wartburgseminary.edu](http://www.wartburgseminary.edu).

Yours in Christ,

A handwritten signature in black ink that reads 'Kristin Johnston Larson'. The signature is written in a cursive, flowing style.

333 Wartburg Place | Dubuque, IA 52003 | 563-589-0200 | 800-CALL-WTS (225-5987) | Fax: (563) 589-0333

[www.wartburgseminary.edu](http://www.wartburgseminary.edu)

**2024 COMPENSATION GUIDELINES & PARSONAGE GUIDELINES  
For Ministers of Word and Sacrament and Word and Service  
Nebraska Synod -- ELCA**

*The gifts he gave were that some would be . . . evangelists, some pastors, some teachers, to equip the saints for the work of ministry, for building up the body of Christ. (Ephesians 4:11-12)*

*This church affirms the universal priesthood of all its baptized members. In its function and its structure this church commits itself to the equipping and supporting of all its members for their ministries in the world and in this church. It is within this context of ministry that this church calls some of its baptized members for specific ministries in this church. (ELCA Constitution 7.11)*

**Introduction**

While being called “for specific ministries in this church” is righteous, it does not mean that those who are willing to serve should do so at personal financial sacrifice. While compensation of Ministers and Staff of the Church may not be a topic that is exciting to discuss, it is very important to the ministry of this Church that Ministers and staff are “fairly” compensated. To maintain a reasonable quality of life and to be able pay the cost of living and pay off debt incurred while receiving their education, it is critical that the individuals be compensated at levels that are commensurate with their education, their years of experience and the hard work they perform as part of the ministry of this Church, knowing that Ministry is a calling that may require working up to six days a week. These guidelines should also apply to Ministers who may not be directly serving a congregation, but are serving in a capacity that is consistent with their education, responsibilities and years of experience as a Minister.

Compensation should be looked at in total, to include not only compensation paid directly to the Minister or through a church owned parsonage (“Cash Compensation or Defined Compensation”), but also includes benefits through the ELCA Retirement Plan and other benefit plans provided by Portico Benefit Services, continuing education, professional expenses and vacation and other leave (Supplemental Benefits). While Cash Compensation can be readily determined, the cost of supplemental benefits may vary significantly based on the insurance needs of the Minister (i.e. coverage for spouse and/or children) and/or level of insurance chosen and may have a significant economic impact on the congregation’s finances. Compensation should be addressed in totality to include all aspects of compensation (“Total Compensation”). It is important and informative to have a thorough discussion regarding all aspects of total compensation and the options that may be available in determining the components of compensation for the Minister.

This document provides Salary Schedules for Ministers of Word and Sacrament and Word and Service (Minister), which provide guideline ranges from Low to High amounts of Cash Compensation for congregations to consider as they determine reasonable Total Compensation, as applicable, including base salary, SECA allowance, supplemental benefits, and housing, whether paid or through a church-owned parsonage - see Section III, for Ministers of Word and Sacrament and Word and Service (Minister). Low Cash Compensation amounts provide the minimum that should be considered and should be adjusted within the guideline ranges for various factors, including performance, education and training, local cost of living, overall responsibilities, supervision, administration, demographics, etc.

Congregations are also encouraged to consider these guidelines, as applicable, for other professional lay staff who are not rostered but perform the role of leadership and pastoral services for the Congregation. It is expected that this document be thoroughly reviewed annually by the council or appropriate committee and by the Minister. It is suggested that it be reviewed together as a way of “checking in” regarding the inclusiveness of the Minister’s Total Compensation and to address any concerns.

This document includes the following sections:

- I. Salary
- II. Supplemental Benefits
- III. Parsonage Guidelines
- IV. Compensation Alternatives
- V. Worksheet

## 2024 Compensation Guidelines (Page 2 of 14)

### **Part I: Salary**

#### **Determining Salaries**

The salary should be set by the Congregation Council. Minister salaries require careful study and deliberation, and the congregation is too large a body for effective deliberation. Facts necessary for an informed decision are often not available to all members of the congregation. The Minister should have the privilege of discussing salary and related matters with the Congregation Council. For all practical purposes, Ministers are deprived of this privilege when salary and benefits are debated and set by the congregation, as a whole.

It is also recommended that a Compensation Committee (e.g., Personnel Committee or Executive Committee) be appointed by the Congregation Council to review with the Minister both ministry performance and total compensation. The Minister should have the opportunity to openly discuss total compensation and related matters with a smaller group of representatives in which an atmosphere of trust has been established. This committee would provide input regarding compensation to the Council or the Finance Committee.

#### **Base Salary**

Base salary is the base of the compensation package. While it is only a part of compensation to be used in determining fair total compensation, it is where most congregations will begin. The guidelines include a range for base salary. Compensation is always a matter of discussion and agreement between the Minister and the Committee. The first or low amount in the range corresponding with the years of service, is the minimum amount that should be considered. Congregations should consider larger compensation based upon other factors such as: education and training, local cost of living, overall responsibilities, effectiveness of the Minister's work within the congregation, supervision, administration, demographics, etc. The schedules included in these guidelines recommend a range of base salaries based upon years of service and the factors noted above for Ministers of Word and Sacrament and Word and Service. It is the general practice of the Synod to recommend base salary in the middle of the range as a standard and based on the factors noted above.

As more and more "second career" people enter rostered ministry, previous experience in other capacities also needs to be considered. Ministers who enter the rostered ministry after years of work in other occupations should not be compensated at the beginning of the scale, but rather at a level that recognizes the value of their maturity, their work, and their congregational life experiences. Our Synod's practice is to give one year of professional experience on the schedule for every three years of full-time experience in another field.

#### **Housing**

When housing is provided for a Minister of Word and Sacrament by the congregation, the congregation should follow the "Synod Parsonage Guidelines" (See Part III of this document). Congregations that own a parsonage are also asked to provide a "housing equity allowance" of 5% of the base salary. This allowance, which will fund an account administered by Portico Benefit Service, will compensate for the lack of equity that would accrue if the Minister of Word and Sacrament were able to own a home. This equity would be available in the future whenever the Minister of Word and Sacrament needs to purchase a home.

When the congregation does not provide a house for the Minister of Word and Sacrament, a housing allowance is provided by the congregation. A suggested range for housing allowances is included in the compensation guidelines. Local housing costs (purchase/rental values and utility rates) should be considered in determining the housing allowance. The first or low amount in the range is the minimum amount that should be considered.

For the Minister of Word and Sacrament to maximize the amount excluded from taxable income, the Congregation Council should approve a housing allowance based upon actual expenses. This figure may be greater than the suggested housing allowance on the enclosed schedule. If it is beneficial, the Minister of Word and Sacrament should be allowed to increase the housing allowance through a salary reduction. Only the actual expenses for providing a home are excludable. It is the Minister's responsibility to keep adequate records and substantiate the deduction to the congregation or to the IRS. The proper approval of such an allowance in advance is required in order to qualify for this exclusion.

## 2024 Compensation Guidelines (Page 3 of 14)

For Ministers of Word and Service, the IRS may, under certain circumstances, consider a portion of compensation paid to the Minister of Word and Service to be excludable from taxable income. However, the congregation and the Minister of Word and Service must consult with the Minister's tax advisor for a determination of whether a portion of compensation paid may be excluded from taxable income. The congregation and the Minister of Word and Service should follow the same rules as with the Ministers of Word and Sacrament, as noted above, to comply and qualify as excludable income, if applicable. Also, if a house is provided for the convenience of the congregation, on church premises and the Ministers of Word and Service is required to live in the house, this housing may be excluded from taxable income. (26 U.S.C. 119 – Meals or lodging furnished for convenience of the employer)

When a Minister needs to purchase a home, the congregation may provide mortgage assistance. If a congregation sells a parsonage, it is recommended that the proceeds be retained for the purpose of assisting a Minister in financing a home.

### **Social Security and Medicare Tax (SECA) Allowance**

Ministers of Word and Sacrament are self-employed persons for Social Security and Medicare Tax purposes and must pay the full amount of their self-employed Social Security and Medicare Tax (SECA) on a periodic basis. Assuming that congregations have other staff, they would normally be required to contribute half of this tax for Ministers of Word and Service and other lay employees of the congregation, it is only equitable that the congregation provide a SECA allowance for Ministers equal to the rate that it pays for other employees. The allowance should be given to the Minister, or it may be paid directly for the benefit of the Minister. However, either way, this allowance is additional taxable income. To assist the Minister in paying their quarterly taxes, the congregation may also consider withholding an amount from the Minister's compensation equal to the congregation's portion of the tax, which would be provided to the Minister on a quarterly basis when the taxes are due.

### **Income Taxes**

Being Self-employed persons, Ministers of Word and Sacrament are required to file estimated tax payments for both state and Federal tax purposes. Because of the complexities of determining taxable income and the calculation of the appropriate taxes, it may be prudent for the Minister of Word and Sacrament to consult with a CPA or other tax professional to assist in these computations. The congregation should limit its involvement in any such advice or calculations, but it may make appropriate deductions from the Ministers Cash Compensation and make the payments for the benefit of the Minister.

**2024 Compensation Guidelines (Page 4 of 14)**

| 2024 Salary Schedule for Ministers of Word and Sacrament |                   |                    |                                 |                                  |                          |                           |
|--|-------------------|--------------------|---------------------------------|----------------------------------|--------------------------|---------------------------|
| Years of Service   | Base Salary - Low | Base Salary - High | Housing Allowance - 30% Low (1) | Housing Allowance - 30% High (1) | SECA Allowance - Low (2) | SECA Allowance - High (2) |
| 0  | \$ 41,547         | \$ 42,542          | \$ 12,464                       | \$ 12,763                        | \$ 4,132                 | \$ 4,231                  |
| 1  | 42,229            | 43,824             | 12,668                          | 13,148                           | 4,198                    | 4,358                     |
| 2  | 42,918            | 44,996             | 12,875                          | 13,499                           | 4,268                    | 4,475                     |
| 3  | 43,601            | 46,302             | 13,080                          | 13,891                           | 4,336                    | 4,605                     |
| 4  | 44,293            | 47,565             | 13,288                          | 14,269                           | 4,405                    | 4,728                     |
| 5  | 44,954            | 48,863             | 13,486                          | 14,661                           | 4,471                    | 4,861                     |
| 6  | 45,626            | 50,094             | 13,688                          | 15,025                           | 4,538                    | 4,982                     |
| 7  | 46,288            | 51,304             | 13,886                          | 15,391                           | 4,603                    | 5,102                     |
| 8  | 46,957            | 52,532             | 14,087                          | 15,759                           | 4,670                    | 5,224                     |
| 9  | 47,622            | 53,751             | 14,287                          | 16,125                           | 4,736                    | 5,346                     |
| 10   | 48,291            | 54,971             | 14,487                          | 16,491                           | 4,803                    | 5,467                     |
| 11   | 48,952            | 56,195             | 14,686                          | 16,858                           | 4,868                    | 5,589                     |
| 12   | 49,618            | 57,411             | 14,885                          | 17,223                           | 4,934                    | 5,709                     |
| 13   | 50,293            | 58,634             | 15,088                          | 17,590                           | 5,002                    | 5,831                     |
| 14   | 50,955            | 59,861             | 15,287                          | 17,958                           | 5,067                    | 5,953                     |
| 15   | 51,624            | 61,058             | 15,487                          | 18,318                           | 5,134                    | 6,072                     |
| 16   | 52,289            | 62,255             | 15,687                          | 18,677                           | 5,200                    | 6,191                     |
| 17   | 52,954            | 63,464             | 15,886                          | 19,039                           | 5,266                    | 6,311                     |
| 18   | 53,619            | 64,661             | 16,086                          | 19,398                           | 5,332                    | 6,431                     |
| 19   | 54,288            | 65,869             | 16,286                          | 19,761                           | 5,399                    | 6,551                     |
| 20   | 54,957            | 67,062             | 16,487                          | 20,119                           | 5,465                    | 6,669                     |
| 21   | 55,626            | 68,278             | 16,688                          | 20,483                           | 5,532                    | 6,790                     |
| 22   | 56,283            | 69,479             | 16,885                          | 20,844                           | 5,597                    | 6,910                     |
| 23   | 56,949            | 70,677             | 17,085                          | 21,203                           | 5,664                    | 7,029                     |
| 24   | 57,618            | 71,877             | 17,285                          | 21,563                           | 5,730                    | 7,148                     |
| 25   | 58,282            | 73,086             | 17,485                          | 21,926                           | 5,796                    | 7,268                     |

*For more than 25 years of service, a range of 1.5%-2.5% a year increase in base salary is recommended.*

*Congregations may wish to offer more compensation because of local cost of living, scope of responsibilities, advanced degrees and effectiveness of the pastor's work within the congregation.*

<sup>1</sup>This figure is 30% of the base salary. Actual housing costs will vary from area to area.

<sup>2</sup>This is figured at the rate of 7.65% of base salary and housing.

## 2024 Compensation Guidelines (Page 5 of 14)

| 2024 Salary Schedule for Ministers of Word and Service |                   |                    |                   |                    |
|--|-------------------|--------------------|-------------------|--------------------|
| Years of Service                                       | BA Degree Low End | BA Degree High End | MA Degree Low End | MA Degree High End |
| 0  | \$ 43,271         | \$ 45,246          | \$ 45,510         | \$ 47,152          |
| 1  | 43,921            | 46,318             | 46,679            | 48,668             |
| 2  | 44,598            | 47,400             | 48,399            | 50,132             |
| 3  | 45,243            | 48,509             | 49,016            | 51,595             |
| 4  | 45,925            | 49,707             | 50,184            | 53,059             |
| 5  | 46,569            | 50,911             | 51,352            | 54,523             |
| 6  | 47,252            | 52,084             | 52,521            | 55,987             |
| 7  | 47,902            | 53,198             | 53,662            | 57,293             |
| 8  | 48,573            | 54,338             | 54,803            | 58,862             |
| 9  | 49,256            | 55,399             | 55,944            | 60,325             |
| 10   | 49,900            | 56,364             | 56,982            | 61,685             |
| 11   | 50,550            | 57,224             | 58,123            | 63,065             |
| 12   | 51,227            | 58,298             | 59,264            | 64,387             |
| 13   | 51,877            | 59,377             | 60,378            | 65,736             |
| 14   | 52,554            | 60,613             | 61,497            | 67,090             |
| 15   | 53,231            | 61,796             | 62,611            | 68,386             |
| 16   | 53,881            | 62,920             | 63,610            | 69,740             |
| 17   | 54,541            | 63,997             | 64,724            | 70,932             |
| 18   | 55,213            | 65,339             | 65,838            | 72,338             |
| 19   | 55,868            | 66,628             | 66,952            | 73,635             |
| 20   | 56,529            | 67,917             | 67,957            | 75,098             |
| 21   | 57,195            | 69,047             | 69,016            | 76,342             |
| 22   | 57,855            | 70,283             | 70,075            | 77,639             |
| 23   | 58,538            | 71,572             | 71,189            | 79,045             |
| 24   | 59,182            | 72,734             | 72,303            | 80,237             |
| 25   | 59,859            | 74,044             | 73,417            | 81,643             |

*For more than 25 years of service, a minimum of a \$1.5%-2.5% a year increase is recommended.*

For additional information, go to the ELCA website at <https://www.elca.org> and search “Compensation” or “Compensation Guidelines”.

## **Part II: Supplemental Benefits**

### **Retirement and Other Benefits Plan**

Congregations are expected to provide Ministers with retirement and other benefits provided by the ELCA through Portico Benefit Services which includes the Retirement Plan, the Medical and Dental Plan, the Disability Benefits Plan, and the Survivor Benefits Plan in one bundled program. A bundled approach helps ensure that Ministers are protected against significant financial loss from a variety of risks.

Under the Medical and Dental Plan, Portico’s philosophy is to share the cost of benefits between the plan member and the congregation. On average, 20% of health benefit costs are assumed by the plan member under the structure of Portico’s plans through the utilization of deductibles, coinsurance, and copays. The ELCA offers options under this cost sharing arrangement that include Gold+ and Silver+ with HSA in Levels A and B. In the fall, congregations must select the option that best fits based on conversations with their sponsored plan members to determine the option that best fits their needs, and then make their selection during annual enrollment. A plan member

## 2024 Compensation Guidelines (Page 6 of 14)

may waive the medical and dental coverage if they have access to valid medical insurance coverage through their spouse or another employer. It is anticipated that congregations will enroll spouses and children in the Medical and Dental Plan to provide assurance that they are protected from major economic impact that may occur from the lack of Medical and Dental coverage. However, conversations are encouraged regarding the ability of spouses and other family members to obtain coverage through their employers or by other means, which may impact the distribution of total compensation for the Minister. Current contribution rates are available on your EmployerLink on PorticoBenefits.org or by calling Portico at 800-352-2876.

Retirement planning is extremely critical for the future well-being of the Ministers who serve in the Synod. Congregations are required by the ELCA Retirement Plan Administrator to contribute 10% to the Retirement Plan, but a standard for the Nebraska Synod has been established to contribute twelve percent (12%) of the defined compensation (salary plus housing and social security allowance) for retirement for all Ministers, even when this amount is not required by the Retirement Plan. Congregations and Ministers may also make additional elective contributions to the Plan on a periodic basis and the Minister may designate a percentage of their salary as a pre-tax contribution to the Retirement Plan.

For additional information, go to the Portico Benefits Services website at <https://www.porticobenefits.org>. Benefit Solutions”.

### **Weekly Sabbath**

Nebraska Synod expects all Ministers, all other church professionals, and synod staff be able to observe and enjoy a weekly Sabbath. Ministers are to be given at least one full day for rest and renewal per week.

### **Schedule Flexibility and Holidays**

Because the schedule and demands of parish ministry are fluid and ever-changing, care and conversation should guide the setting of schedules. A Minister’s office hours and availability need to be predictable and still flexible enough to permit responsiveness to pastoral needs as they arise. Additionally, flexibility for Ministers to attend to family needs and events, providing care is taken to make up the time elsewhere, is a valued benefit that congregations can offer without additional financial cost. Communication up front regarding expectations around schedule and flexibility will help both the Minister and congregation when unscheduled needs arise.

Regarding holidays, the local context should always be considered and, again, expectations should be clarified in advance. This is an excellent use of a Mutual Ministry Committee, or the Executive Committee when there is no Mutual Ministry Committee. The following is our recommended place to start the conversation with your Minister.

Salaried Ministers should receive paid holidays similar to those of other salaried professionals. As household needs and community expectations vary, care should be taken in establishing a calendar of holidays annually, especially when the Minister has school-age children. Salaried Ministers expect to work on some statutory holidays, particularly Thanksgiving, Christmas Eve, Christmas Day, New Year’s Day, and Independence Day when it falls on a day with a regularly scheduled worship service. If there are services on those days, grant an agreed upon day before or after as a holiday.

Additional statutory holidays for salaried Ministers include: Rev. Dr. Martin Luther King Jr. Day, Memorial Day, and Labor Day. If the community context expects a worship or prayer service on these days it is important to communicate that to the Minister in advance, including any information regarding rotational responsibilities with other clergy in the community. When your Minister leads services on one of those days, grant an agreed upon day before or after as a holiday.

### **Automobile Expenses**

An equitable way for a congregation to pay for the business travel expense incurred by the Minister may be for the congregation to provide an automobile for business use. Any personal use (determined by allocating the value of the vehicle by the personal miles driven) must be included in the Minister’s taxable wages. Thus, a log should be kept of all miles driven with church-owned vehicles.

If a church-owned automobile is not provided, the simplest way to reimburse staff for the use of a personal automobile is to pay them at the mileage rate allowed by the IRS. This should be done at least monthly. This method requires that the Minister maintain detailed records and report the business miles traveled for the period. Generally, the

## 2024 Compensation Guidelines (Page 7 of 14)

Minister should provide detail by day, listing the destinations, reasons for travel and the number of miles traveled.

Sometimes it is reasonable, but more complicated, for the congregation to provide an automobile expense allowance that allows the staff to take a deduction on the basis of actual costs. A fixed allowance is not recommended because of rulings by the IRS. If a regular monthly allowance is paid, its use must be substantiated. The IRS has strict regulations governing this method and it requires careful records and reporting either to the congregation or to the IRS.

### **Continuing Education**

A fundamental expectation for all Ministers in the ELCA is that they continually grow in competence and understanding. The ELCA expects Ministers to spend a minimum of 50 contact hours annually in continuing education. (A contact hour is defined as a typical 50-minute classroom session or the equivalent.) Such experiences enrich both the Minister and the congregation. Therefore, the costs of such continuing education should be shared.

In addition to their attendance at Nebraska Synod Assembly and Theological Conference, it is recommended that Ministers be allowed a *minimum* of two weeks per year for continuing education. This can include up to 1 weekend (Saturday & Sunday) that is *not* counted as vacation time. This time may be accumulated up to three years to make possible more extended study. Decisions about study programs covering several weeks should be made jointly by the Minister and the Congregation Council.

A minimum contribution of \$1,000 per year from the congregation and \$500 per year from the Minister is recommended for continuing education. These funds may be accumulated for up to three years as well. If the Minister accepts another ELCA call, all continuing education contributions should be transferred with the Minister.

Some congregations allow for sabbatical after a specified length of service in the congregation. Sabbatical time should be carefully planned to benefit the Minister, the congregation and the wider church. General guidelines for “Sabbatical Leave” are included in Section III.

### **Professional Expenses**

A reimbursement of up to \$500 per year should be allowed for the purchase of books, journals, vestments or other resources that remain the property of the professional. Allowances for these items are taxable, while a straight reimbursement of costs is not. Therefore, it is important to structure the payment of these expenses as reimbursements.

### **Assemblies and Conferences**

Attendance of Ministers at Cluster gatherings, Synod Assembly and the Theological Conference, is expected. This is part of the business of the congregation and expenses (e.g., registration, room, meals) should be budgeted separately from continuing education and paid by the congregation over and above the cost of continuing education.

### **Vacation**

It is generally understood that a call to serve in ministry will likely entail work weeks that equal or exceed 48 hours and often six-day weeks. Unless congregations have an established policy of allowing for vacations, congregations are expected to provide a *minimum* of four weeks (including four Saturdays and Sundays) per year of vacation with full pay for all Ministers, which is essential for the health and welfare of the Minister. All vacation should be used annually, with no more than two weeks of vacation days being carried over year-to-year so that the benefits of such time off can be achieved. This time is in addition to continuing education time, attendance at churchwide or Synod meetings and congregational retreats. Congregations are strongly encouraged to set up a policy in writing relating to pay for unused vacation days to the Minister upon leaving the call. It is recommended that vacation days be systematically accrued on a periodic basis beginning at the first of the year on January 1, from the first day of service or on a monthly or quarterly basis (with one week of vacation being accrued for each 13-week period served). With no more than two weeks of vacation days be allowed to be carried over, no more than six weeks of vacation should be available during a twelve-month period. To avoid potential confusion, it should be established from the outset whose responsibility it is to keep track of vacation time accumulated, used and reported on a periodic basis, and the process by which vacation or other time off is arranged—that is, whether the Minister simply notifies congregational leadership a certain amount of time in advance, or seeks the permission of the Council or Executive Committee, etc.

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### **Sick Leave**

Sick leave recommendation is one day a month, cumulative to 60 days. In the event of serious illness, and the Minister is covered by the ELCA retirement plan, the congregation shall assume responsibility for providing full salary and benefits for the first consecutive eight weeks of the illness at which time the ELCA disability plan will take effect, if disability benefits have been applied for. It is recommended that no reimbursement be paid for unused sick days when a Minister leaves his or her position.

### **Bereavement Leave**

In the case of loss of spouse, child, parent or sibling, bereavement leave is not only necessary, it is compassionate caring for the person suffering the loss. Congregations are encouraged to provide support for their Minister(s) by allowing two weeks bereavement leave for the loss of spouse or child and one week for parents or siblings. Because each person deals with grief differently, it may be necessary to negotiate additional bereavement leave, depending on the individual and situation.

### **Parental Leave**

Since the church places a high value on family, it is appropriate for congregations to provide parental leave when a new child is added to the family, either by birth or adoption. With changing parental roles, it is common for both parents to be actively engaged in their children's caregiving. Since each family's situation is unique, congregations are encouraged to be flexible and understanding in granting the necessary time for the Minister and their family to make this adjustment. Parental leave is a positive investment in the health and well-being of the Minister and the family, as well as a positive for the congregation. The following guidelines are suggested:

- Following the birth or adoption of an infant child, six weeks of paid parental leave will be granted to the Minister. For a Minister who adopts a child who is over three years of age, three weeks of paid parental leave will be granted.
- Accrued vacation may also be used to extend a parental leave. Ministers desiring additional leave, either prior to or following the birth of their child, may negotiate for unpaid leave.
- If both parents are serving the congregation(s), the weeks may be split between them.

### **Sabbatical Leave**

Congregations are **strongly** encouraged to consider providing sabbatical leave for their Minister(s). In the long run, Sabbaticals are often cost effective. When burn-out causes an experienced Minister to leave, the congregation may incur additional costs during an interim period, incurs expenses for moving, has the potential loss of members in the interim and loses efficiency while a new relationship develops. Some of the other benefits to the congregation of such leave are:

- Sabbaticals offer an experienced Minister renewed energy and rediscovered zeal for ministry;
- Sabbaticals enable an opportunity to develop congregational leadership and to come to a greater understanding of the congregation's ministry by assuming some of the pastoral duties during the interim;
- Sabbaticals are often an occasion for the collective congregation to reflect and assess their partnership with the Minister and discover ways to strengthen and improve ministry;
- Sabbaticals provide the opportunity to show support and care for a beloved Minister and his/her family;
- Sabbaticals can be a time for individual congregational members to reconsider their commitment and to assess their relationship to the life and witness of the congregation;

Some of the additional benefits to the Minister are:

- Sabbaticals often provide a needed break from long hours, high pressure, personal sacrifice and the 24/7 nature of ministry;
- Sabbaticals can offer a unique opportunity for prayer, rest, study and renewal;
- Sabbaticals are often an opportunity for the Minister to discover more in depth the importance of what they do because of who they *are* rather than because of what they do;
- Sabbaticals provide the opportunity to develop greater self-awareness and spiritual depth.

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*Some suggested guidelines for sabbatical leave:*

If sabbatical leave is offered, it should be offered to all full-time Ministers under the same policy guidelines. Such guidelines should be drawn up in advance and approved by the appropriate congregational committee or the Congregational Council.

The timing and length of sabbatical leave varies. For example, some congregations provide a two-month sabbatical leave after four continuous years of service to the congregation while others provide a three-month sabbatical leave after five continuous years of service. A length of two months or more is recommended for the time to be productive. Both the timing and the length of leave should be determined in consultation with the Minister and the congregational committee and take into consideration the needs of the congregation.

At a minimum, congregations should continue to provide full salary and benefits during the sabbatical. Travel mileage reimbursement is often suspended during this period. During the calendar year of the sabbatical, time normally allotted for continuing education is usually not granted. Continuing education funds allotted for that year are normally applied to sabbatical expenses. Vacation time should not be reduced because of sabbatical leave, however.

A written proposal for the sabbatical should be presented to the appropriate congregational committee by the Minister at least six months prior to the beginning of the sabbatical. The proposal should include a listing of desired outcomes, a description of activities planned during the sabbatical, a summary of travel plans (in general terms) and a listing of the church tasks that need to be cared for during the Minister's absence. In addition, the Minister should develop some method to record and share significant key learnings gained during the sabbatical leave with the congregation following the sabbatical. For example, a presentation or class sharing what was learned and hopes for how this learning can be utilized in ministry.

To allow the congregation to benefit fully from the sabbatical, the Minister is expected to remain with the congregation for a period of at least a year following the sabbatical. If the Minister should leave earlier than that, financial arrangements for repayment of congregation supported expenses for the sabbatical may be made.

No hiring of permanent personnel should be considered in response to the sabbatical leave. The congregation may, however, consider adding short-term staff and pulpit supply ministers and may provide additional compensation for other staff members whose responsibilities are increased during the sabbatical.

### **Pulpit Supply**

It is suggested that remuneration be at least \$225 for Sunday morning worship service, \$75 for each additional same day worship service and \$100 for an additional day worship service (i.e. Saturday or Wednesday Lenten Service), including multi-point parishes. Round trip mileage should be paid at the prevailing IRS rate. When necessary, overnight lodging and meals should be supplied. In the event worship is cancelled less than 24 hours in advance (e.g. severe weather), it is recommended that remuneration still be made in full, mileage optional, to the supply minister.

## **Part III: Parsonage Guidelines**

A parsonage is the home provided by the congregation for its Minister. It should not only be a comfortable home for the Minister and his/her family, but one that also provides an environment that will be helpful to foster partnership and serve to enhance the ministry.

These guidelines are designed to help both the Minister and the congregation. Following them will help the congregation become aware of needed improvements and let it know if their parsonage meets the Synod-wide standards for their Minister. These guidelines will also alert the congregation and Minister of any abuses of parsonage property.

Since the parsonage is the Minister's home, privacy should be respected. Members of the congregation should follow the same standards of politeness for such things as entering the parsonage as they would for any other home in the community. Because it is the home of the Minister, his/her desires should be consulted when changes are necessary. The quality of the parsonage should meet a standard set by the homes of the majority of the congregation's members. The size should be adequate to accommodate families.

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The tenant/landlord model may apply on occasion, but its application is quite limited. Contrary to renters, the Minister normally has little choice of residence. The relationship between the Minister and congregation is not based on a lease or rental agreement, but upon a common bond in the ministry of the congregation. These guidelines are suggested for congregations and their Minister to use to discuss the matters of maintenance, repair and responsibilities relative to a church-owned home.

1. Before a Minister moves into a parsonage, the congregation should see that it is thoroughly cleaned and may want to use this occasion to update and redecorate the parsonage.
  - The colors, fabric, design, etc., selected in the redecoration would normally be selected by those who will be living in the house in consultation with the appropriate committee. The congregation, of course, shall determine the price ranges for these items.
2. Annual Inspection of the Parsonage and Dealing with Needs
  - As part of the call process, the new Minister (and spouse) should tour the parsonage with a member of the call committee, Congregational Council chairperson and appropriate property committee person and agree as to what repairs and redecorating are to be done before the new Minister arrives.
  - There should be an annual inspection of the parsonage by persons designated by the Congregational Council. The purpose of the inspection is to discover needed repairs, improvements, and refurbishing, and to make short-term and long-term plans for accomplishing these, with prompt attention given to safety and health factors. This annual inspection is important so that appropriate attention is provided to the home.
  - Needs which arise between inspections should be taken care of promptly. It is the responsibility of the Minister to promptly make known to the council or appropriate committee the need for any repairs or improvements. It is expected that once a need is expressed, the council or committee will respond appropriately to the request and will coordinate with the Minister and family to schedule repairs.
3. It is expected that the following appliances be provided in the parsonage:
  - Stove with oven
  - Refrigerator
  - Dishwasher
  - Cable or satellite television
  - Air conditioning (usually central air conditioning is expected)
  - Humidifier/de-humidifier (if needed)
  - Soft water conditioner (if needed)
  - Washer & dryer
4. It is expected that the following utilities be paid directly by the congregation or an adequate utilities allowance be provided for the Minister to pay for them:
  - Electricity
  - Gas
  - Water/sewer/garbage
  - Telephone (except personal long distance)
  - Internet
5. Items that would normally be supplied by the congregation include:
  - Paint
  - Wall coverings
  - Floor coverings
  - Ceiling fans
  - Window coverings
  - Light fixtures
6. Appropriate to the community setting, the following are also recommended:
  - A two-car garage
  - An outdoor living space (such as porch, deck, or patio)
  - A safe and adequate area in which children can play

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### 7. Services

- An adequate supply of hot and cold water, in all rooms using water
- Proper sewage system
- Weekly trash pick-up when available
- Water treatment, if needed
- Regular professional pest control, if needed
- Smoke detectors, carbon monoxide detectors, fire extinguishers, and radon inspection when necessary
- Outside water faucets and electrical outlets
- Snow removal and lawn service to be determined at time of call
- Internet service if the Minister maintains an office in the parsonage
- Every congregation should have internet service to the church office. Wireless modem application might be considered to broadcast to the Parsonage as well

### 8. Maintenance and Improvements

- It is important to plan ahead for repairs and improvements. These should be a line item in the church budget in the amount of at least 1.5% of the insured value of the parsonage to take care of routine and emergency expenses. If these funds are not used in any given year, they should be held in escrow for when it is needed. There should be a clear understanding in writing of who can use these funds and to what extent they can be used without the consent of the appropriate committee.
- The electrical service should be inspected, and all wiring, including the installation of circuit breakers, required number of outlets, wall switches, and light fixtures are to meet the National Electrical Code.
- It is important in the interest of both comfort and stewardship that all windows and doors be weather tight, with either storms or thermopane glass, and that there be screens for all windows. If new windows are installed, they shall be high-performance energy efficient type.
- Both the interior and exterior of the parsonage should be kept in such repair as to preserve not only its physical condition, but also its aesthetic value, and this includes sensitivity to the historical design of a building when making changes. Painting and papering should be done regularly, in consultation with the parsonage family.
- It shall be the responsibility of the occupants of the parsonage to provide for the cleanliness of it and the repair of any damage that they or their pets have caused to the interior, exterior, or grounds. An exiting Minister shall also be responsible for removing swing sets, above ground pools, and other personal non-permanent additions. If, when leaving, the cleaning, restoration, and repair of damage have not been done, the Minister will be billed for it. If he/she does not pay this bill, or contests it, a recording of refusal or negations shall become a permanent part of the Minister's record.

### 9. Safety and Security

- If security is an issue in the community, whatever is needed to make the dwelling secure should be provided, i.e. dead-bolt locks, security systems, outdoor lighting, etc. A key change is suggested at the time of change of call.
- To make access to the house safe for occupants and guests, the driveway and the steps and sidewalks to all doors need to be of an even surface and kept in good repair.
- All outside steps should have safe and secure railings.
- As noted above, radon detection kits, smoke and carbon monoxide detectors should be provided. Regular testing of detectors should be done, and it is strongly suggested that a mitigation plan be put in place of how to address radon concerns should they come up.

### 10. Pets in the Parsonage

While it is recognized that it is the right of the parsonage family to have pets, it is also recognized that the ownership of pets requires the Minister to assume responsibility for them. At minimum these responsibilities include:

- Caring for pets in a humane and responsible manner.
- Securing permission of the local church for the construction of any needed facility.
- Assuming financial responsibility for the construction, maintenance, and eventual removal (at the time of a move) of any facility, such as a doghouse, fenced enclosure, etc.

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- Replacing/repairing any damage done by pets to the carpets, floors, drapes, doors, lawn, etc., as well as cleaning and deodorizing to the approval of the appropriate committee and the incoming Minister.
  - Any cleaning, repair, or removal resulting from the ownership of pets that is not done by an outgoing Minister shall be billed to him/her.
11. A Parsonage Notebook or File -  
It is recommended that every parsonage family maintain and pass on the next Minister a notebook or file of records and helpful household data, including, but not limited to:
- A record of the date and place of purchase of all appliances and equipment. Manuals and service contracts for these are to be kept together.
  - A record of the date and name of contractor and a description of any work done on the parsonage.
  - A record of any decorating or refurbishing, to include paint color, type, brand, etc.
  - Any special information necessary regarding shrubs, flowers, etc.
12. When a Minister moves out of a parsonage, and before all financial obligations are completed, there should be an inspection of the property to see that it is left clean and in good repair. The Minister should be held responsible for any excess wear or damage caused to the parsonage while he or she was living there. This would include any damage caused by children or pets.
13. The grounds around the parsonage are usually the responsibility of the congregation. The congregation should see that the lawn, shrubbery, and flowerbeds are in good condition when a Minister moves into the parsonage. It should be determined if the Minister is expected to care for these grounds (mow, rake, remove snow, apply fertilizer, insecticides, herbicides) or the congregation will bear these responsibilities. The Minister and a person from Congregational Council should negotiate the division of labor immediately after the Minister's arrival. This should be negotiated with every change in Minister and reviewed periodically with the serving Minister. Congregations should consider taking care of the grounds around the parsonage while the Minister is on vacation or study leave, if it has been decided this is the Minister's responsibility.

### **Part IV: Compensation Alternatives**

In addition to salary and benefits, there are many other ways congregations can compensate Ministers. In fact, sometimes alternatives to salary may be attractive to the person being compensated. Congregations may wish to consider the following as ways to express to their Minister(s) that their ministry is valued and appreciated in addition to salary and normal benefits.

An (\*) indicates those items which apply to Ministers of Word and Service as well as Ministers of Word and Sacrament.

- \*1. Consideration may be given to granting the Minister an occasional weekend off in addition to regular vacation time.
- 2. 100% of the cost of Social Security could be provided. This money could be in addition to base salary. Currently, the Medicare portion of Social Security (2.9%) does not have an upper income limitation.
- \*3. It is possible to pay medical and dental insurance deductibles to Ministers. A medical reimbursement plan could be established under Section 105 of the Internal Revenue code. Funding must be made by the church separate from and in addition to salary.
- \*4. Additional disability and life insurance could be paid for the Minister.
- \*5. Money could be set aside for the education of the Minister's children.
- \*6. Additional funds could be contributed for the Minister's retirement plan. Consideration may also be given to setting up an IRA for the Minister. If the Adjusted Gross Income of the Minister and spouse is under the amount allowed by the IRS, Federal income taxes may be reduced by using an IRA. Unfortunately, Ministers may lack funds for this purpose. The congregation might consider providing the money. Deferred compensation arrangements might also be considered.

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- \*7. Consideration could be given to providing expenses for the spouse of the Minister to attend conventions and conferences of the church.
- \*8. Childcare allowances could be paid to the Minister on a pretax basis to save on federal income taxes if an appropriate plan is established. With a proper plan, you can also do this with medical and dental expenses. SECA taxes would not be avoided.
- \*9. Consideration might be given to increasing the reimbursements for continuing education.
- 10. Whenever possible, structure the payments for non-housing expenses in the form of reimbursements as opposed to allowances. Allowances are included in taxable income. Reimbursement of documented expenses are not. Ministers must keep records of their expenses for reimbursement in as much detail as possible and provide them to the Congregation.
- \*11. Congregations are strongly encouraged to reimburse auto expenses at the IRS rate.
- 12. The housing allowance is subject to SECA but not income taxes. A savings might therefore result by shifting a larger portion of the overall compensation package to the allowance. Ministers need to keep records on what was spent in order to substantiate the housing allowance. The allowance is limited by the lesser of what was actually spent or the fair rental value of the home plus furnishings and utilities.
- 13. Where the congregation owns the parsonage, utilities should be paid directly or reimbursed and not paid in the form of an allowance. However, a furnishings allowance could be set up for incidental housing expenses the Minister actually incurs.

These salary alternative suggestions are by no means all-encompassing. Each individual congregation may be able to develop additional ideas based on its unique circumstances. It would be prudent, however, to consult with a CPA, attorney or other tax professional before implementing one of these enhancements as some of these suggestions could add taxable income for the Minister. If you are unacquainted with a tax advisor, Sharon M. Schwarz, CPA, of Schwarz and Associates, 4620 South 143<sup>rd</sup> Street, Omaha, NE 68137, (402) 330-6880, continues to be available to discuss your questions.

**Part V: Compensation Worksheet**

| <b>Cash Compensation</b>                          | 2 Years      |                  |                  |                 |
|---|--------------|------------------|------------------|-----------------|
|   | <u>Prior</u> | <u>Last Year</u> | <u>This Year</u> | <u>Proposed</u> |
| 1. Base Salary                                    | _____        | _____            | _____            | _____           |
| 2. Housing  | _____        | _____            | _____            | _____           |
| 3. Utilities                                      | _____        | _____            | _____            | _____           |
| 4. Furnishings                                    | _____        | _____            | _____            | _____           |
| 5. Other  | _____        | _____            | _____            | _____           |
| 6. SECA Allowance                                 | _____        | _____            | _____            | _____           |
| <b>Benefits</b>                                   |              |                  |                  |                 |
| 7. ELCA Plans                                     | _____        | _____            | _____            | _____           |
| 8. Continuing Education                           | _____        | _____            | _____            | _____           |
| 9. Housing Equity                                 | _____        | _____            | _____            | _____           |
| 10. Other   | _____        | _____            | _____            | _____           |
| 11. Automobile                                    | _____        | _____            | _____            | _____           |
| 12. Professional Expenses                         | _____        | _____            | _____            | _____           |
| 13. Other   | _____        | _____            | _____            | _____           |
| Total Compensation to Minister (add lines 1 - 13) | =====        | =====            | =====            | =====           |

## **Addendum: RESOLUTION 2023:1 (page 1 of 1)**

WHEREAS, we are people of God, and we seek to minister to one another with love and compassion; and

WHEREAS, Rostered Ministers and Parish Ministry Associates are human and therefore subject to behavioral health issues such as substance use disorders, other addictions, and mental health disorders; and

WHEREAS, the recent pandemic has created more stress in the professional work of Rostered Ministers and Parish Ministry Associates increasing their behavioral health issues; and

WHEREAS, most employers have policies or guidelines regarding the proper care of staff; and

WHEREAS, the Synod has not had any guidelines and therefore has been inconsistent in addressing the behavioral health issues among Rostered Ministers and Parish Ministry Associates;

now, therefore, be it

RESOLVED, that the Nebraska Synod in assembly direct the Bishop of the Nebraska Synod to appoint a committee to address the issue of Rostered Ministers and Parish Ministry Associates whose work is impaired by behavioral health issues; and be it further

RESOLVED, that this committee research guidelines currently used by other Synods and church bodies regarding Rostered Ministers and Parish Ministry Associates whose work is impaired by behavioral health issues; and be it further

RESOLVED, that this committee develop guidelines to address these issues; and be it further

RESOLVED, that there be various guidelines to guide anyone who is concerned re: the behavioral health of a rostered minister or Parish Ministry Associate. Specific guidelines would be developed for each of the following: Synod staff, colleagues of impaired rostered ministers, elected congregational leaders, congregational members and family members; and be it further

RESOLVED, that there be a guideline for interim Rostered Ministers and Parish Ministry Associates when they follow a ministry that has been damaged by behavioral health issues, and be it further

RESOLVED, that this committee recommend the guidelines above to Synod Council for adoption in the Nebraska Synod, and be it further

RESOLVED, that this committee recommend to the Synod Council an education or orientation process so that these guidelines can be implemented effectively at both the Synod and congregational level.

Submitted by:

Rev. Otto Schultz, Nebraska Synod Substance Abuse Resource Person

Rev. Glenn Schacht, Morning Star Lutheran Church

Dr. Julie Taylor-Costello, Lutheran Family Services

Rev. Gregory Berger

RECOMMENDATION & RATIONALE OF THE NEBRASKA SYNOD COUNCIL: That resolution 2023:1 be adopted.