



2024 Bulletin of Reports

June 1 and June 2, 2024
Younes Conference Center
Kearney, Nebraska



Younes CONFERENCE CENTER

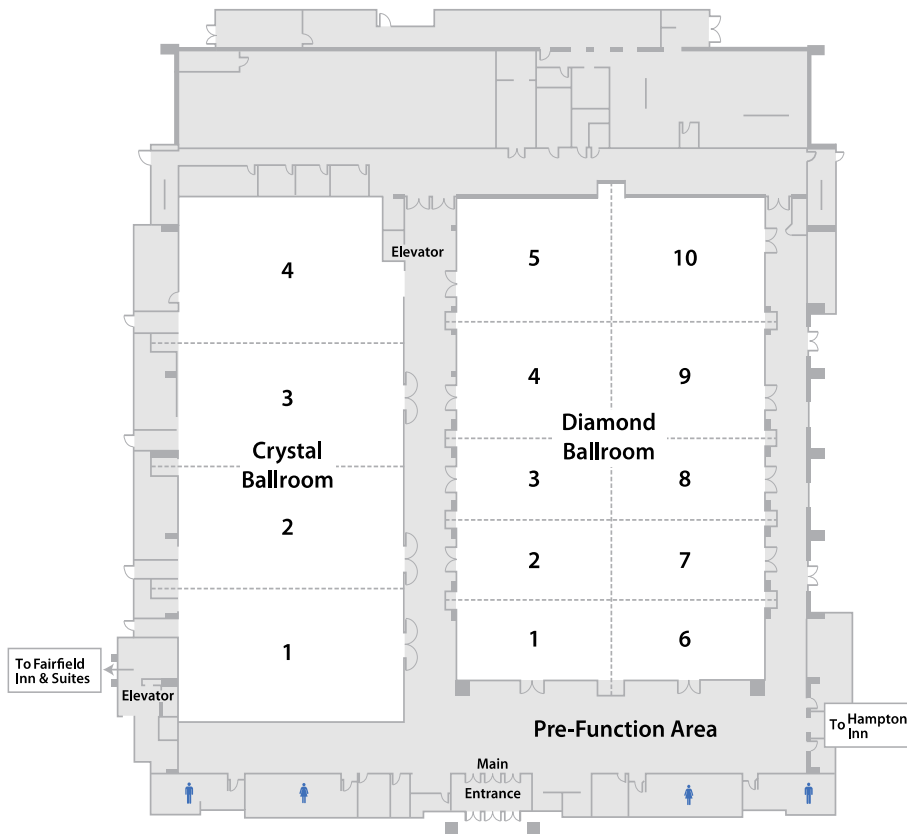
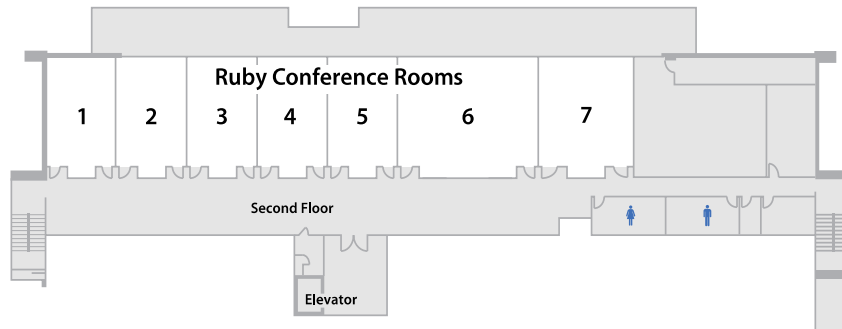


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Draft of a Social Statement on Civic Life & Faith..... SEE LINK BELOW

https://download.elca.org/ELCA%20Resource%20Repository/Civic_Life_and_Faith_Draft.pdf?_ga=2.192873320.334466634.1708358481-1511936977.1705619372&_gac=1.59887583.1708358481.CjwKCAiAlcyuBhBnEiwAOGZ2S6Zrn-B_HaSq3-E7ptxRM8PqnKRPhjS9k-W60yLcT7r6n3M85RzhVhoCeB8QAvD_BwE

Welcome!

The 2024 Nebraska Synod Assembly will gather in person this year on Saturday and Sunday, June 1 and June 2 at the Younes Conference Center in Kearney. Voting members from congregations across the state will gather to engage in Synod wide worship, conversation, vote on assembly business, vote on the budget, consider resolutions, and interact with our ministry partners.

Theme Verse

*“That Christ may dwell in your hearts through faith, as you are being rooted and grounded in love.”
Ephesians 3:17*

It is under this theme of “*Cultivating Love*” based on Ephesians 3:17 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

As the Nebraska Synod, we understand what it means to be part of a community that looks out for one another. Hunger is present in developing countries and here at home. It happens in both urban and rural settings. In short, hunger affects people everywhere, across the world, across the country and across the street.

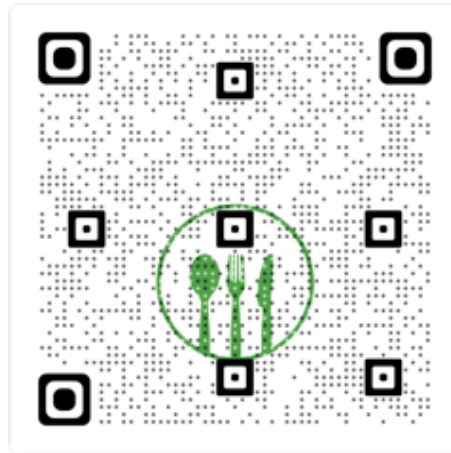
The 2024 Nebraska Synod Assembly offering will be shared equally between **ELCA World Hunger** and the **Nebraska Synod One Another Grant Program**.

For 50 years we have joined together as Lutherans to address the root causes of hunger and poverty around the world through **ELCA World Hunger**. Part of our church’s long tradition of meeting human needs, ELCA World Hunger testifies to our hope for and commitment to God’s promise of a time when we will hunger and thirst no more. In 2024, we will commemorate the 50th anniversary of this ministry. We have made great strides, but once again we face a startling increase in global hunger. As we reflect on our last 50 years of ministry together, we know God calls us to respond to the needs of the world now more than ever.

The **Nebraska Synod One Another** is a program aimed at engaging local congregations in the discussion about poverty and hunger in our midst and how we can respond as the church. The One Another Fund helps financially support and undergird local hunger relief efforts that are affiliated with the Synod and its congregations and ministries – such as food pantries and job skills ministries – through mini-grants that are made available twice each year in the fall and spring.

Join us and be part of the story of changing lives together — boldly and faithfully pursuing God’s promise of a just world where all are fed across the world, across the country, and across the street.

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 World Hunger or One Another Hunger Fund by clicking on the QR Code on the next page.



MEET YOUR ASSEMBLY SPEAKERS

Jeff Chu, *Writer, Reporter, Pretend Farmer, Co-host, Preacher, Teacher*

Writer, reporter, editor. Editor-at-large at Travel+Leisure. Occasional preacher. Teacher in residence at Crosspointe Church. Ph.D. student in theology at the University of Stellenbosch. Ordained in the Reformed Church in America (RCA). Cook, gardener, and dog walker to Fozzie in Michigan, where my husband and I moved in 2020. (First time living in the Midwest. Snow tires are a revelation!) Until recently, I also served as co-curator, with Sarah Bessey, of Evolving Faith; I still help facilitate the community's BIPOC group.

Before that, I was a seminarian at Princeton Theological Seminary, where I worked as a farmhand at PTS's Farminary. Don't be deceived ... When I got to the Farminary, a 21-acre experiment in sustainable agriculture that doubles as the world's best classroom, I didn't know anything about farming, and I had more experience killing plants than nurturing them. But my work on the farm changed me. More than anything else in my life, that land taught me about the story of life, death, and new life that God has written into creation.



Rev. Sara Cutter, *Senior Director, ELCA CCL Operations*



The Rev. Sara Cutter is the Senior Director for Operations in the Christian Community and Leadership Home Area of the ELCA's churchwide organization. In this role, she manages the operations of various ministries engaged with supporting and nurturing ELCA congregations and growing their leaders. She is also a member of the Candidacy Leadership Development Working Group. Before serving the churchwide organization, she led three parishes of varying sizes and locations. In Pastor Sara's earlier professional days she worked as an engineer and during that time earned an MBA. She is married to another pastor, the Reverend Todd Cutter. Together they have a delightful daughter, Amelia, and two persnickety dogs, Belle and Josie. She is an avid Ohio State Buckeyes fan.

Deacon John Weit, *Executive for Worship, ELCA*

Deacon John Weit serves as Executive for Worship of the ELCA. In this role, John oversees the work of the worship team within the churchwide organization and provides leadership on behalf of the presiding bishop in matters related to worship. This includes developing and implementing strategies and resources that support worship in synods, congregations, and other local worship assemblies across the ELCA, as well as planning and worship leadership for churchwide events.



Rev. Scott Alan Johnson, *Bishop, Nebraska ELCA*



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.

**2024 Nebraska Synod Assembly
June 1 and June 2, 2024
Younes Conference Center, Kearney, NE**

Friday, May 31 – “Pre-Assembly Day”

9:00am – 10:00am	Pre-Assembly Workshop Registration Open
10:00am – 4:00pm	Cultivating Love Through Stewardship (+ Lunch) [<i>led by Pastor Chick Lane & Deacon Timothy Siburg</i>]
10:00am – 4:00pm	Cultivating Welcome in Congregations (+Lunch) [<i>led by Gretchen Ahrens</i>]
10:00am – 4:00pm	Cultivating Joy and Exploration through Music (+ Lunch) [<i>led by Pastor Breen Sipes and TBD</i>]
6:30pm – 8:30pm	Synod Assembly Registration Open
7:00pm – 8:30pm	Evening Activity for All Assembly Attendees TBD

Saturday, June 1 – Synod Assembly Day 1

7:00am – 9:00am	Synod Assembly Registration Open
9:00am – 10:00am	Welcome & Devotion + Land Acknowledgement – Bishop Scott Preaching with Communion
10:00am – 10:15am	Welcome & Announcements
10:15am – 11:15am	Quorum, Agenda, Actions on En Bloc, Proposed Resolutions, Elections
11:15am – 11:30am	Break (Drinks & Coffee Bar)
11:30am – 12:30pm	Keynote #1 – Jeff Chu
12:30pm – 1:45pm	Lunch (+ Willing Witness Luncheon) Open 12-Step Meeting – Pr. Otto Schultz
1:45pm – 2:15pm	Budget Report & Presentation
2:15pm – 3:00pm	ELCA Churchwide Representative- Rev. Sara Cutter
3:00pm – 3:30pm	Break (with snack)
3:30pm – 4:00pm	Election Results, Possible Run Off
4:00pm – 4:55pm	Workshops
5:05pm – 6:00pm	Workshops
6:00pm – 6:30pm	Bar Opens
6:30pm – 8:00pm	Supper (Grand Buffet)
8:00pm – 9:00pm	Keynote #2 – Jeff Chu
9:00pm	Announcements for tomorrow and Dismissal for the Evening

Sunday, June 2 – Synod Assembly Day 2

9:00am – 9:15am	Welcome & Announcements
9:15am – 10:00am	Vote on 2024 Budget, Late Resolutions, Final vote results (if needed)
10:00am – 11:00am	Bishop’s Report – Bishop Scott Johnson
11:00am – 12:00pm	Closing Worship & Closing of Assembly – Jeff Chu Preaching (no communion)
12:00pm	<i>Dismissal and Final Clean-up</i>

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



April 8, 2024

“We have known and believe the love that God has for us. God is love, and those who abide in love abide in God, and God abides in them” (1 John 4:16).

Dear friends in Christ,

Thank you for your faithful and continuing partnership as we work together to help people discover the difference God’s grace and love in Christ make for all people and creation.

Because God’s grace and love have made a difference in our daily lives, we want others to experience that same love and acceptance. There are many in our communities who feel alone and are searching for love and connection. Sometimes we feel at a loss to know how to make a difference — what do we say, what can we do, how do we share God’s love?

You share this love every day. When you invite others to join in your faith community, to worship, to participate in service activities, to pray together, to share their story — these are all ways our neighbors experience the love of God in community.

There are examples of God’s love throughout our church as we work for healing, peace and justice to make a difference in the lives of those around us.

The Spirit is calling us to move together as one church to share the grace and love we experience every day. May God bless your time together.

In Christ,



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

Presiding Bishop Elizabeth Eaton (Spanish Version)



8 de abril de 2024

“Y nosotros hemos llegado a saber y creer que Dios nos ama. Dios es amor. El que permanece en amor, en Dios permanece y Dios en él” (1 Juan 4:16).

Estimados(as) amigos(as) en Cristo:

Gracias por su fiel y continua colaboración en tanto que trabajamos juntos para ayudar a la gente a descubrir la diferencia que la gracia y el amor de Dios en Cristo hacen en todas las personas y la creación.

Debido a que la gracia y el amor de Dios han marcado la diferencia en nuestra vida diaria, queremos que otros experimenten ese mismo amor y aceptación. Hay muchos que se sienten solos en nuestras comunidades y andan buscando amor y conexión. A veces nos es difícil saber cómo marcar la diferencia: ¿qué decimos, ¿qué podemos hacer?, ¿cómo compartimos el amor de Dios?

Ustedes comparten este amor todos los días. Cuando invitan a otros a unirse a su comunidad de fe, a adorar, a participar en actividades de servicio, a orar juntos, a compartir la historia de ellos —todas estas son maneras en que nuestro prójimo experimenta el amor de Dios en comunidad.

Hay ejemplos del amor de Dios en toda nuestra iglesia cuando luchamos por sanidad, paz y justicia para marcar la diferencia en las vidas de quienes nos rodean.

El Espíritu nos está llamando a movernos juntos como una sola iglesia para compartir la gracia y el amor que experimentamos todos los días. Que Dios bendiga el tiempo que pasarán juntos.

En Cristo,



La Rvda. Elizabeth A. Eaton
Obispa Presidente
Iglesia Evangélica Luterana en América

I pray that, according to the riches of his glory, he may grant that you may be strengthened in your inner being with power through his Spirit and that Christ may dwell in your hearts through faith, as you are being rooted and grounded in love. I pray that you may have the power to comprehend, with all the saints, what is the breadth and length and height and depth and to know the love of Christ that surpasses knowledge, so that you may be filled with all the fullness of God.
—Ephesians 3.15-17 (NRSVUE)—

Beloved in Christ,

I am excited to welcome you to the 2024 Nebraska Synod Assembly at the Younes Center in Kearney. Our theme this year is “Cultivating Love.”

“Cultivating” brings up memories of long, hot days hunched over the steering wheel of a John Deere 4020, focusing intently on the rows of beans and corn in front of me. For much of my early life, a cultivator was a farm implement that dug up weeds. Our family farm used Buffalo brand cultivators, and when we got off track and wiped out small patches across four rows of crops, we called them “Buffalo tracks.” But that’s only part of what we mean when we talk about cultivation.

“Cultivating” is the act of trying to develop or improve something. Removing weeds is an act of cultivation, yes, but so is amending the soil itself. When we fertilize or aerate the soil, we make it more fertile: we create a better environment for deeply rooted, fruitful crops. Cultivating builds energy and health in the soil itself, so that everything connected with it might flourish. Cultivating love can work the same way in God’s church. Cultivating love is the work of developing and enriching ourselves, our congregations, and our communities, so that love might flourish among us. Cultivating love is adopting those practices that draw us more deeply into God’s story and into deeper, healthier, faithful, and *fruitful* relationships with each other.

As I see it, we are cultivating love in three ways. First, **we are cultivating love between ourselves and God.** We gather in worship around the proclamation of the gospel of Jesus Christ and the sacraments of Baptism and Communion. We engage in discipleship and formational practices to build our own faith and the faith of those around us: Sunday School, confirmation, Bible study, daily devotional practices, prayer groups, and more. There are also ways of cultivating love between ourselves and God that we do together as a synod which we couldn’t do on our own. Seeking the Spirit Within develops individual spiritual practices and forms spiritual directors who aid in the work of the church; Emmaus: Lifelong Learning provides opportunities for curious disciples of all ages and walks of life to deepen their faith and their discipleship; the IDEA project looks for ways to encourage leaders throughout the synod to consider where God might be inviting them to engage their gifts and strengths. These are just some of the ways we have been cultivating love between ourselves and God: we can do more, and we will!

Secondly, **we are cultivating love with one another as communities of faith.** Here again we find those church activities that we do communally: we worship *together*; we partake of the gifts of grace *together*; we engage as fellow disciples *together*, and in doing so we are formed into one body, called by God to practice the same grace with each other that we have received from God (“forgive us our sins as we forgive those who sin against us...”). We also engage in communal acts of faith that cultivate love as one church *together*. We consider how God is asking us to steward the resources we have received, and how we can combine those resources for the good of our local, synodical, and churchwide ministries. We cooperate with each other in mission clusters, ministry networks, and other collaborative endeavors because we know God can do more through us when we work *together*. The Middle School Gathering and LYON Assembly are just two of the larger events which comprise some of our synod-wide youth ministries, which remind us that faith is something we live out *together*.

Candidacy and First Call Formation work to identify, develop, and support those who are discerning a call to vocational ministry, and we continue to diligently seek qualified candidates for congregational ministry openings through the Mobility process. Again, these are just some of the ways we cultivate love with one another as communities of faith: we can do more, and we will!

Thirdly, **we are cultivating love between ourselves and our neighbors**. Locally, we see this everywhere that communities are bettered and strengthened by the presence of the Nebraska Synod. Food pantries; sanitary product drives; rogation blessings and bag lunch drop-offs for local farmers; quilting groups; community meals; ministries for those transitioning out of the prison, juvenile, or foster care system; refugee resettlement services; respite care for caregivers; these are just a few of the ways we are cultivating love between ourselves and our neighbors. At the synodical level, ministry working groups like RARE, LGBTQIA+, and Micah 6:8 help to direct our eyes toward justice, equity, diversity, and inclusion for all of God's beloved children, in our congregations and our communities. The Vitality Initiative for Congregations invites congregations to consider their historic place within their communities and where God could be calling them to engage as neighbors who also care deeply about what's going on beyond their church's walls. Mission Field Nebraska ministries engage directly with neighbors across the state of Nebraska in underserved populations. The Serving Arms of the Nebraska Synod are present in every county in Nebraska, connecting annually with over 147,000 people within the state and 159,000 across the entire United States. Say it with me one more time: we can do more, and we will!

Cultivating love means being rooted in Christ, being grounded in grace, and being connected to our communities. In a time of high anxiety, when civility is on the decline and absolutism is the flavor of the day, this steadfast, patient, cultivated love is the only thing which will outlast anger, fear, and hatred. In our present sea of uncertainty, we cling to what we know for certain: the love of God is the one thing from which nothing can separate us, and the more we cultivate our awareness of that love, the deeper, stronger, and more enduring our own love will be in return.

This second year as bishop of the Nebraska Synod has been a year of continued learning, transition, and growth. I'm deeply thankful for the talented, devoted partners who serve faithfully as your Nebraska Synod staff. I've never worked with a more gifted group, or a more enjoyable one. Thanks also to the Synod Council and all of you who give time and energy as committee, network, and ministry working group members. Thanks most of all to my wife Kristin, my daughters Ainsley and Alanna, and my entire family: your love and care is what I miss most when I'm gone, and it's what keeps me going once I come home.

Finally, to you, the Nebraska Synod, 84,000 disciples strong: thank you for the many ways you are already cultivating love as followers of our Lord Jesus Christ. We can do more, and we will! God bless you as we embark on a year of Cultivating Love together.



With joy and gratitude,
The Rev. Scott Alan Johnson, Bishop

Vice President

Dear Siblings in Christ,

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

As my second 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.

A good portion of my time has been continuing to 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. 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 Nebraska Synod Council, Evangelical Lutheran Church in America were held June 2, 2023 (in-person), October 14, 2023 (hybrid), and March 16, 2024 (electronically).

On Leave From Call, Continuation of On Leave From Call, and On Leave From Call-Family Leave

Richard Sheridan	Anna Rudberg Speiser
Rob Garton	Breen Sipes
(above list SC23.06.14)	Juliet Focken
	Rob Garton
	(above list SC23.10.22)

Transfer to Retired Roster

David deFreese	Brad Meyer
Peggy Hall	Ann Sundberg
Glenda Pearson	Lance Ferguson
(above list SC23.06.14)	DeAnn P. Meyer
	(above list SC23.10.22)

Removed From On Leave From Call to Study Leave

Susan Clair Meyer
(above list SC24.03.03)

Calls Renewed, Appointed, and Extended

- That the following Synod Council calls be approved:
 - Pr. Amanda (Day) Hefner, to serve as transitional/interim minister, three-year renewal effective June 19, 2023. (SC23.06.14)
 - Pr. Chris Alexander, to serve as transitional/interim minister, three-year renewable, effective October 14, 2023. (SC23.10.22)
 - Pr. Elizabeth Kocher, to serve at Nebraska Lutheran Campus Ministries, The Lutheran Center, Lincoln, as Campus Pastor, effective October 14, 2023. (SC23.10.22)

Elections

- Elected as At-Large Members to the Nebraska Synod Council Executive Committee: Tanny Akerson, Fred Bredehoeft, and Pr. Steven Peeler,

Congregations

- Approved constitutions or bylaws for the following congregations:

Luther Memorial, Omaha (SC24.03.02)	First Lutheran, Blair (SC24.03.02)
Rejoice! Lutheran, Omaha (SC24.03.02)	Zion Lutheran, Sutton (SC24.03.02)
Sinai Lutheran, Fremont (SC24.03.02)	

Committees

- Appointed to the PMA Steering Committee effective May 2023: Kathy Becker, Bill Huelle, Jim Kvasnicka, and Julie Schmidt (SC23.06.15)
- Appointed Steve Meysing to the Resolutions, Reference, and Counsel Committee (SC23.06.15)

Synod Council (Page 2 of 7)

- 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, PMA(SC23.06.15)

Agencies and Institutions

- To affirm the Nebraska Lutheran Outdoors Ministries (NLOM) Board of Directors' recommendation of the following appointment to the board: Senator Wendy DeBoer, to complete a first three-year term on the NLOM Board commencing June 1, 2023, expiring in 2026, with the opportunity for an additional three-year term following. Senator DeBoer is a member of Holy Cross Lutheran Church, Omaha. (SC23.10.23)
- To affirm the Nebraska Lutheran Campus Ministries (NeLCM) Board of Directors' recommendation of the following appointment to the board: Pastor Evan Christensen, to begin a first three-year term on the NeLCM Board commencing October 18, 2023, expiring May 31, 2026, with the opportunity for an additional three-year term following. Pastor Christensen serves at Calvary Lutheran, Swede Home, Augustana Lutheran, Genoa, and First English, Rising City. (SC23.10.23)
- Mrs. Jenny Hansen, to complete a first three-year term on the NeLCM Board commencing January 1, 2024, through May 31, 2026, with the opportunity for an additional three-year term following. Hansen is an alumnus of Wayne State College, and active alumnus of Campus Ministry. Jenn and Jeremy, her spouse, are members of First Lutheran Church in Fremont. (SC24.03.02)

Other Actions

- That the recommendation of the PMA Steering Committee that Wendy Wyatt (Spirit of Grace Lutheran Church, Holdrege) be certified as a Parish Ministry Associate be approved. (SC23.06.17)
- To authorize changes in the authorized officers/agents on the Synod's Bridges Investment Management Accounts from Brian Maas, Diane Harpster and Dan Friedlund to Timothy Siburg, Morgan Tranmer and Dan Friedlund. Treasurer Dan Friedlund will continue as the control person on the Accounts. (SC23.06.18)
- To extend Synod Council call to Rev. Kathy Montira to serve as Assistant to the Bishop. (SC23.06.19)
- To form an Advisory Task Force to study the sacramental needs and issues of congregations not currently served by Ministry of Word and Sacrament. (SC23.06.20)
- To elect Sharon Garvin and Rev. Don Hunzeker to a second four-year term on the Budget and Finance Committee, and Martin Malley to a second three-year term on the Audit Committee. (SC23.06.21)
- To approve the transfer of \$20,000 from the Equity in Synod Properties Fund in support of Seeking the Spirit Within for the next year. (SC23.10.24)
- Approved Housing Allowance for roster synod staff members. (SC23.10.25)
- To create the role of a 17th dean to serve as the Dean of Retired Rostered Ministers. (SC23.10.26)

Synod Council (Page 3 of 7)

- To approve the recommended changes to the Nebraska Synod Constitution as recommended by the Nebraska Synod Constitution Review Committee. (SC23.10.27)
- To release Salem Lutheran Church of Ponca, Nebraska, from the roster of congregations of the Nebraska Synod and the Evangelical Lutheran Church in America. (SC23.10.28)
- To approve the following dates for the 2024 Synod Council meeting calendar: March 16, 2024, online via ZOOM; June 1-2, 2024, Nebraska Synod Assembly (No Council Meeting); August 10, 2024, Synod Office with ZOOM Option; and November 22-23, 2024, Friday Evening through Saturday (Location TBD) (SC23.10.29)
- That the Synod Council authorize the Executive Committee to act as set forth in the following background discussion. (SC23.10.30)
- To appoint Tanny Akerson as the Synod Council liaison to the nominating committee. (SC23.10.31)
- To approve adjusting the following dates for the 2024 Synod Council meeting calendar: August 9-10, 2024, Friday Evening through Saturday (Location TBD); and November 22, 2024, Synod Office with ZOOM Option (SC24.03.01)
- To appoint the following persons to the Committee on Restoration of Impaired Rostered Minister and Parish Ministry Associates as per Resolution 2023:1 of June 2023 Synod Assembly: Eve Brank, Pr. Glenn Schacht, Jim Yankech, Lorie Thomas, Pr. Otto Schultz. Also, working with the committee: Pr. Tim Schroeder (Portico Representative) and Pr. Greg Berger Synod Staff Liaison (SC24.03.03)
- That the 2025 Compensation Guidelines for Ministers of Word and Sacrament and Word and Service be approved and presented to the 2024 Synod Assembly. (SC.24.03.02)
- Authorized the following as **Mission Field Nebraska** ministries through March 2025:
 - 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 Community, Ralston
 - Mission Field Nebraska Affiliates**
 - Barnabas Community, Lincoln
 - Bridges to Hope, Lincoln
 - Lutheran Service Corp, Omaha
 - Serving Hands of Hope Foundation, Omaha(SC24.03.05)
- To suspend the Rules to conduct an election for members of various Synod Committees by electronic vote following the process described below:
 - Develop an electronic initial ballot listing individuals whose names were forwarded by the Nominating Committee for each position to be elected,
 - Open each election for additional nominations from the floor at the March 19 meeting,

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- Close nominations and distribute the final election ballot via email from the synod office to elected members of the Nebraska Synod Council on Monday, April 8, 2024,
- Allow Nebraska Synod Council members to vote anonymously for each position,
- Declare the persons receiving the highest number of votes cast elected regardless of whether they receive more than 50% of all votes cast, provided there is not a tie number of votes,
- If there is a tie, then use a run-off election ballot to break the tie and then a third ballot and subsequent ballots as needed,
- Ballots are to be submitted by 5:00 PM Thursday, April 11. The Vice President will report on election results.

(SC24.03.06)

- Recommend to the Synod Council, a 4.5% increase in defined compensation for Bishop Scott Johnson for FY2024 starting on February 1, 2024. (SC24.03.09)
- That the Synod Council accept the FY2025 (year ending January 31, 2026) proposed operating budget as presented by the Budget and Finance Committee, and to recommend the proposed budget to the Synod Assembly for approval. (SC24.03.10)
- That certain Nebraska Synod Ministries be granted additional one-time gifts for FY2024 and that the 1% reduction for all Synod Ministries in the FY2024 budget be eliminated. (SC24.03.11)
- To transfer the positive FY2023 (year ended January 31, 2024) net operating results, upon final determination, to the Synod Contingency Fund. (SC24.03.12)
- To approve the appropriation of \$26,263 for FY2023 (year ended January 31, 2024) within the Nebraska Synod Endowment Fund to be used in the future for distribution from the Fund as established in the Objectives and General Guidelines of the Fund. (SC24.03.13)
- The final slate will be distributed to the Synod Council for review. Then the final approval of the slate for Synod Council, Discipline Committee, Consultation Committee, and Churchwide Assembly voting members to be approved by the Executive Committee. (SC24.03.15)

Synod Assembly

- Approved June 1 -2, 2024, as the scheduled dates for the 2024 Synod Assembly (SC23.06.15)
- Appointed the following individuals be appointed as members of the 2024 Synod Assembly Planning Team: Ric Miller, Morning Star, Omaha; Pr. Jan Peterson, Augustana, Omaha; Jon Fredricks, St. Michael, Omaha; Elizabeth Florian-Lutheran Church of the Good Shepherd, Hastings; Morgan Tranmer, Nebraska Synod staff; and Deacon Timothy Siburg, Nebraska Synod staff (SC23.06.16)
- That the proposed Synod Assembly agenda be adopted as the order for business for the 2024 Synod Assembly being held June 1-2 and that the proposed agenda be presented to the Assembly for adoption. (SC24.03.02)

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- 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 2023:

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

(SC24.03.02)

- 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
Amy Woods, Staff Liaison

Resolutions, Reference & Counsel Committee

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

(SC24.03.02)

- Appointed Ric Miller as chair of the Registration Committee (SC24.03.02)
- That the Synod Council recommend to the Nebraska Synod in Assembly that the auditor's report for 2024 be accepted once the report is received, conditional upon such report being a clean opinion. (SC24.03.02)
- 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 Community, Ralston

And that this recommendation be presented to the Synod Assembly.

(SC24.03.02)

- 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 2024 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 Dinka Community, Ralston, Two lay members(SC24.03.02)
- By continuing resolutions of the Nebraska Synod Council adopted March 13, 2020, in accordance with S.7.21.c of the Nebraska Synod Constitution, persons serving as ministers of Nebraska Synod congregations by Authorization of the Bishop of the Synod are 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. (SC24.03.02)
- The Synod Assembly Planning Team suggests the 2024 Synod Assembly offerings be designated to support the ELCA World Hunger and Nebraska Synod One Another Hunger Grants. (SC24.03.02)
- Nebraska Synod Council recommends the following resolutions for action by the 2024 Nebraska Synod Assembly:
 - RESOLVED, That the following Rules of Procedure for the 2024 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, May 30, 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, May 30. 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.
- (SC24.03.07)
- RESOLVED, That Resolution 2024:1 Assistance with Diapers and Female Hygiene Products be adopted. (SC24.03.14)

The Treasurer of the Nebraska Synod 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.

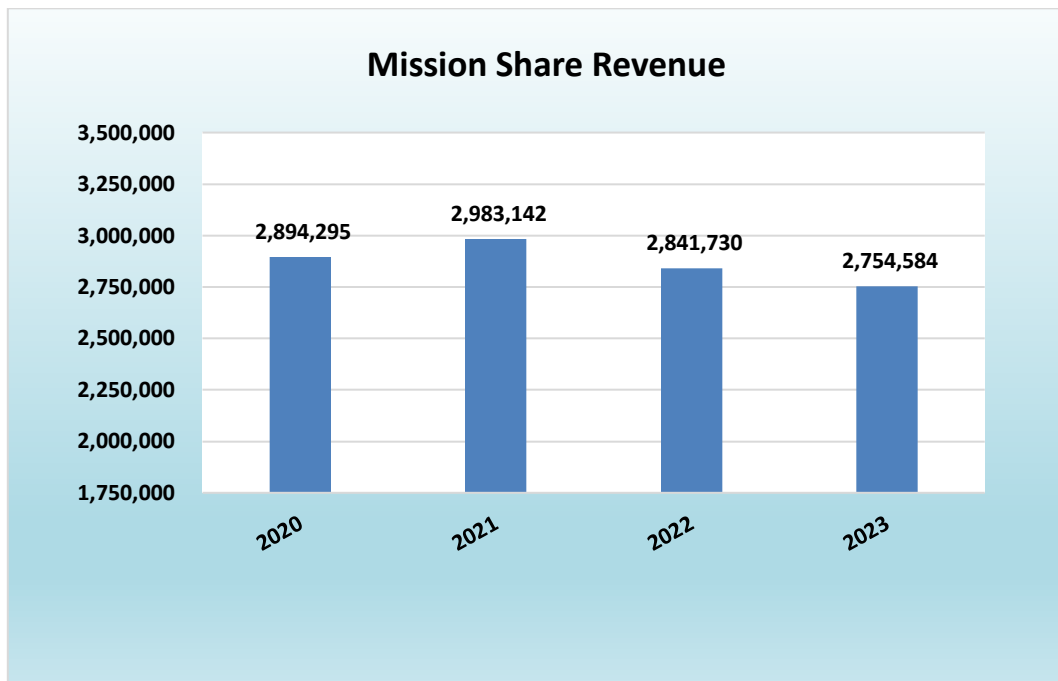
The Treasurer collaborates with the staff and the Budget & Finance Committee to establish an annual budget in relation to current and anticipated future income and expenses of the Synod. Each year, at the direction of the Audit Committee, the Synod engages a public accounting firm to perform an independent 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, the Synod Council, and is posted on the Synod's website.

Following is the Treasurer's Report of Mission Share Giving for the past four years and the Report of Net Assets as of January 31, 2024, and January 31, 2023.

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>
2020	1/31/21	2,894,295
2021	1/31/22	2,983,142
2022	1/31/23	2,841,730
2023	1/31/24	2,754,584



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MISSION SHARE BY CONGREGATION					
Congregation	City	2023 Mission Share	2022 Mission Share	2021 Mission Share	2020 Misson Share
Adullam Lutheran Church	Bertrand	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
Alma Lutheran Church	Mead	\$13,000.00	\$11,000.00	\$12,500.00	\$11,500.00
American Lutheran Church	Adams	\$18,892.53	\$21,029.05	\$18,417.33	\$18,821.49
American Lutheran Church	Ashland	\$14,201.35	\$16,024.90	\$13,855.06	\$12,745.40
American Lutheran Church	Cozad	\$0.00	\$135.00	\$0.00	\$4,200.00
American Lutheran Church	Fairbury	\$12,226.00	\$10,671.26	\$13,987.84	\$12,863.20
American Lutheran Church	Filley	\$5,000.00	\$4,790.00	\$4,500.00	\$4,500.00
American Lutheran Church	Gothenburg	\$27,500.00	\$26,200.00	\$24,200.00	\$24,300.00
American Lutheran Church	Lincoln	\$13,137.91	\$13,995.53	\$11,902.74	\$11,671.48
Augustana Lutheran Church	Genoa	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Augustana Lutheran Church	Omaha	\$24,815.10	\$24,816.40	\$25,977.98	\$24,024.86
Beautiful Savior Lutheran Church	Palmyra	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Berea Lutheran Church	Chappell	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
Bethany Lutheran Church	Axtell	\$18,000.00	\$20,730.00	\$16,800.00	\$16,552.45
Bethany Lutheran Church	Elkhorn	\$83,670.98	\$81,792.00	\$90,966.00	\$91,800.00
Bethany Lutheran Church	Lyons	\$4,500.00	\$4,875.00	\$3,685.00	\$3,460.00
Bethany Lutheran Church	Minden	\$31,800.00	\$31,800.00	\$29,880.00	\$28,324.00
Bethany Lutheran Church	Ord	\$2,000.00	\$2,000.00	\$1,000.00	\$0.00
Bethany Lutheran Church	Ruskin	\$9,600.00	\$9,600.00	\$9,600.00	\$9,700.00
Bethel Lutheran Church	Omaha	\$2,000.00	\$4,000.00	\$4,000.00	\$6,000.00
Bethlehem Lutheran Church	Wahoo	\$20,718.79	\$5,275.35	\$20,513.54	\$22,939.12
Bethlehem Lutheran Church (Davey)	Davey	\$6,607.78	\$5,826.58	\$5,907.03	\$5,400.00
Callaway Lutheran Church	Callaway	\$200.00	\$0.00	\$0.00	\$0.00
Calvary Lutheran Church	Grand Island	\$500.00	\$1,200.00	\$300.00	\$300.00
Calvary Lutheran Church	Scottsbluff	\$22,750.00	\$23,700.00	\$22,200.00	\$20,100.00
Calvary Lutheran Church	Stromsburg	\$18,975.00	\$18,740.00	\$20,440.00	\$18,500.00
Christ Lutheran Church	Louisville	\$5,000.04	\$5,000.04	\$5,000.04	\$5,000.04
Christ Lutheran Church	Pierce	\$10,730.00	\$9,489.00	\$10,211.00	\$8,590.00
Christ Lutheran Church	Wisner	\$10,873.26	\$16,095.31	\$13,458.96	\$14,057.96
Christ the King Lutheran Church	Bellevue	\$2,640.00	\$2,400.00	\$2,400.00	\$2,400.00
Christ's Lutheran Church	Davenport	\$12,000.00	\$12,000.00	\$10,900.00	\$12,000.00
Concordia Lutheran Church	Concord	\$8,550.00	\$9,000.00	\$9,250.00	\$11,860.00
Edensburg Lutheran Church	Malmo	\$5,300.00	\$5,299.80	\$4,858.37	\$5,308.30
Elim Lutheran Church	Hooper	\$4,000.00	\$2,200.00	\$2,000.00	\$3,100.00
Emmanuel Lutheran Church	Beatrice	\$1,800.00	\$1,800.00	\$2,760.00	\$2,760.00
Emmanuel Lutheran Church	Tekamah	\$20,000.00	\$20,000.00	\$18,400.00	\$19,900.00
Emmaus Lutheran Church	Kennard	\$3,553.00	\$3,880.00	\$3,884.00	\$3,880.00
Faith Lutheran Church	Seward	\$11,625.03	\$16,791.66	\$15,432.00	\$15,420.00
Faith Lutheran Church	Talmage	\$5,800.00	\$2,900.00	\$3,543.25	\$1,809.50
Faith Lutheran Church (Maskell)	Newcastle	\$0.00	\$0.00	\$500.00	\$500.00
Family of Christ Lutheran Church	Kearney	\$6,200.00	\$9,900.00	\$13,200.00	\$13,200.00
First English Lutheran Church	Kimball	\$3,941.60	\$3,790.86	\$1,625.84	\$0.00
First English Lutheran Church	Rising City	\$5,500.00	\$5,500.00	\$4,390.00	\$5,500.00
First Lutheran Church	Allen	\$3,025.00	\$3,276.00	\$3,003.00	\$3,120.00
First Lutheran Church	Avoca	\$22,217.26	\$20,747.87	\$19,128.48	\$20,270.39
First Lutheran Church	Blair	\$9,000.00	\$12,000.00	\$9,035.00	\$9,023.75
First Lutheran Church	Fremont	\$57,925.00	\$63,500.00	\$66,000.00	\$66,000.00
First Lutheran Church	Kearney	\$63,000.00	\$62,500.00	\$62,500.00	\$62,500.00

Synod Treasurer (Page 4 of 13)

MISSION SHARE BY CONGREGATION					
Congregation	City	2023 Mission Share	2022 Mission Share	2021 Mission Share	2020 Mission Share
First Lutheran Church	Lincoln	\$63,098.00	\$90,890.00	\$106,065.00	\$106,215.00
First Lutheran Church	McCool Junction	\$1,399.92	\$1,333.26	\$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	North Platte	\$20,010.37	\$20,413.67	\$24,951.00	\$24,996.00
First Lutheran Church	Omaha	\$7,345.00	\$6,215.00	\$6,215.00	\$2,260.00
First Lutheran Church	South Sioux City	\$6,000.00	\$6,000.00	\$1,000.00	\$12,000.00
First Lutheran Church	Wilber	\$7,500.00	\$7,553.49	\$7,500.00	\$6,999.96
First Lutheran Church	York	\$9,666.63	\$12,000.00	\$12,000.00	\$12,000.00
Fridhem Lutheran Church	Hordville	\$3,060.00	\$3,060.00	\$3,060.00	\$3,060.00
Friedens Lutheran Church	Lincoln	\$5,067.88	\$4,882.81	\$4,929.38	\$4,614.63
Gloria Dei Lutheran Church	Lodgepole	\$600.00	\$550.00	\$1,350.00	\$1,800.00
Grace Lutheran Church	Central City	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Grace Lutheran Church	Cook	\$6,407.53	\$7,915.00	\$6,193.75	\$7,515.00
Grace Lutheran Church	Hebron	\$5,475.00	\$3,939.00	\$5,238.00	\$6,400.00
Grace Lutheran Church	Lewellen	\$300.00	\$300.00	\$300.00	\$0.00
Grace Lutheran Church	Lexington	\$11,059.60	\$10,944.91	\$10,468.22	\$10,847.95
Grace Lutheran Church	Lincoln	\$27,999.96	\$28,000.00	\$23,333.30	\$23,333.30
Grace Lutheran Church	Ohio	\$300.00	\$300.00	\$300.00	\$475.00
Grace Lutheran Church	Omaha	\$5,054.00	\$4,404.00	\$4,399.00	\$6,601.00
Grace Lutheran Church	Sutherland	\$4,095.00	\$4,302.97	\$6,049.75	\$6,104.20
Grace Lutheran Church	Wahoo	\$0.00	\$3,600.00	\$0.00	\$0.00
Grace Lutheran Church	Walton	\$1,200.00	\$1,200.00	\$1,100.00	\$0.00
Grace Lutheran Church	West Point	\$10,700.00	\$10,125.00	\$10,600.00	\$10,500.00
Holy Cross Lutheran Church	Beatrice	\$17,000.00	\$17,000.00	\$16,785.00	\$16,785.00
Holy Cross Lutheran Church	Omaha	\$19,391.50	\$28,338.87	\$27,423.00	\$26,735.50
Holy Trinity Lutheran Church	Sidney	\$8,333.02	\$8,333.04	\$10,027.46	\$8,333.04
Hope Lutheran Church	Burr	\$5,499.96	\$5,499.96	\$5,499.96	\$5,499.96
Hosanna Lutheran Church	Plattsmouth	\$5,000.00	\$4,750.00	\$4,500.00	\$4,000.00
Immanuel Lutheran Church	Bellevue	\$41,568.00	\$38,854.13	\$36,326.51	\$44,583.29
Immanuel Lutheran Church	Bertrand	\$5,520.00	\$5,520.00	\$6,020.00	\$6,285.00
Immanuel Lutheran Church	Chadron	\$0.00	\$1,483.32	\$2,225.00	\$9,479.37
Immanuel Lutheran Church	Coleridge	\$8,000.04	\$8,000.04	\$9,499.92	\$9,499.92
Immanuel Lutheran Church	Glenvil	\$832.84	\$998.33	\$810.00	\$675.00
Immanuel Lutheran Church	Madison	\$5,100.00	\$5,525.00	\$5,100.00	\$5,100.00
Immanuel Lutheran Church	Omaha	\$962.50	\$2,085.83	\$0.00	\$0.00
Immanuel Lutheran Church	Wymore	\$0.00	\$0.00	\$5,040.00	\$1,420.00
Immanuel Lutheran Church (Hastings)	Glenvil	\$0.00	\$2,100.00	\$2,100.00	\$2,300.00
Immanuel Lutheran Church (Orum)	Blair	\$4,903.30	\$5,050.80	\$6,548.80	\$5,065.60
Immanuel Lutheran Church (Weyerts)	Lodgepole	\$0.00	\$0.00	\$0.00	\$240.00
Immanuel Zion Lutheran Church	Albion	\$8,458.07	\$9,014.04	\$9,090.53	\$6,993.28
Kountze Memorial Lutheran Church	Omaha	\$77,500.00	\$38,836.33	\$50,200.00	\$50,311.00
Lakota Lutheran Center and Chapel	Scottsbluff	\$1,000.00	\$980.00	\$975.00	\$1,910.00
Lord of Love Lutheran Church	Omaha	\$32,451.58	\$20,798.08	\$27,632.38	\$37,119.85
Luther Memorial Lutheran Church	Omaha	\$10,990.04	\$11,000.04	\$11,000.04	\$11,000.04
Luther Memorial Lutheran Church	Syracuse	\$15,275.00	\$21,937.00	\$25,449.00	\$14,526.00
Lutheran Church of the Good Shepherd	Hastings	\$6,375.00	\$6,325.00	\$6,500.00	\$5,000.00
Messiah Lutheran Church	Aurora	\$27,500.04	\$27,500.04	\$24,999.96	\$13,266.66
Messiah Lutheran Church	Broadwater	\$2,000.00	\$2,000.00	\$1,980.00	\$2,000.00

MISSION SHARE BY CONGREGATION					
Congregation	City	2023 Mission Share	2022 Mission Share	2021 Mission Share	2020 Misson Share
Messiah Lutheran Church	Grand Island	\$10,648.82	\$10,302.21	\$10,834.25	\$11,863.79
Messiah Lutheran Church	North Platte	\$400.00	\$2,520.00	\$0.00	\$500.00
Messiah Lutheran Church	Ralston	\$39,288.00	\$42,371.00	\$41,727.00	\$41,376.00
Morning Star Lutheran Church	Omaha	\$25,500.00	\$24,400.00	\$23,192.00	\$21,999.00
Nile Lutheran Chapel	Omaha	\$0.00	\$0.00	\$300.00	\$700.00
Niobrara Lutheran Church	Niobrara	\$8,554.00	\$7,896.00	\$7,896.00	\$7,894.00
Our Savior Lutheran Church	Wayne	\$40,800.00	\$38,000.00	\$75,000.00	\$75,000.00
Our Savior's Lutheran Church	McCook	\$4,900.00	\$4,800.00	\$4,800.00	\$4,800.00
Our Savior's Lutheran Church	Plainview	\$9,900.00	\$9,600.00	\$9,600.00	\$9,960.00
Our Savior's Lutheran Church	Wymore	\$4,020.00	\$4,020.00	\$4,020.00	\$4,360.00
Our Saviour Lutheran Church	Broken Bow	\$1,700.04	\$1,983.38	\$1,700.04	\$1,558.37
Our Saviour's Lutheran Church	Dannebrog	\$1,650.00	\$1,500.00	\$1,200.00	\$1,474.00
Our Saviour's Lutheran Church	Lincoln	\$53,000.00	\$42,747.80	\$51,250.02	\$53,000.03
Our Saviour's Lutheran Church	Spencer	\$0.00	\$600.00	\$200.00	\$1,560.00
Peace Lutheran Church	Plymouth	\$4,500.00	\$4,875.00	\$6,000.00	\$5,500.00
Prairie West Church	Potter	\$600.00	\$600.00	\$600.00	\$600.00
Prince of Peace Lutheran Church	Geneva	\$0.00	\$0.00	\$0.00	\$9,450.00
Redeemer Lutheran Church	Hooper	\$26,166.67	\$24,000.00	\$26,000.00	\$22,000.00
Rejoice Lutheran Church	Gering	\$500.00	\$500.00	\$382.00	\$8,020.00
Rejoice! Lutheran Church	Omaha	\$75,104.00	\$75,000.00	\$90,000.00	\$87,500.00
Resurrection Evangelical Lutheran Church	Gretna	\$28,408.66	\$26,619.64	\$33,732.47	\$17,066.42
Salem Lutheran Church	Dakota City	\$8,000.00	\$6,850.00	\$7,525.00	\$12,608.34
Salem Lutheran Church	Fontanelle	\$16,250.00	\$14,000.04	\$9,750.00	\$11,083.35
Salem Lutheran Church	Fremont	\$12,000.00	\$14,400.00	\$13,200.00	\$19,200.00
Salem Lutheran Church	Stromsburg	\$7,940.20	\$8,465.33	\$9,307.00	\$10,586.62
Salem Lutheran Church	Superior	\$6,000.00	\$5,000.04	\$5,000.04	\$5,000.04
Salem Lutheran Church	Wakefield	\$18,326.04	\$15,368.50	\$13,695.00	\$16,764.40
Shell Creek Lutheran Church	Newman Grove	\$1,725.60	\$1,678.00	\$1,781.80	\$1,367.30
Shepherd of the Hills Lutheran Church	Hickman	\$27,500.04	\$22,900.00	\$20,520.00	\$24,694.00
Shepherd of the Hills Lutheran Church	Omaha	\$6,118.84	\$3,300.00	\$3,600.00	\$3,600.00
Sheridan Lutheran Church	Lincoln	\$110,087.00	\$108,167.00	\$105,250.00	\$104,087.00
Sinai Lutheran Church	Fremont	\$30,504.00	\$32,065.00	\$32,950.00	\$34,150.00
Southwood Lutheran Church	Lincoln	\$100,000.00	\$145,833.33	\$150,000.00	\$150,000.00
Spirit of Grace Lutheran Church	Holdrege	\$8,700.00	\$5,000.00	\$1,300.00	\$58.00
Spirit of Hope Lutheran Church	Lincoln	\$1,837.00	\$3,000.00	\$1,999.92	\$1,916.59
St. Andrew's Lutheran Church	Lincoln	\$22,032.83	\$21,846.00	\$26,110.00	\$26,110.00
St. James Lutheran Church	Humboldt	\$3,600.50	\$3,590.50	\$2,980.50	\$3,054.93
St. John Lutheran Church	Atkinson	\$6,551.40	\$5,367.34	\$5,973.97	\$5,921.73
St. John Lutheran Church	Beatrice	\$27,500.00	\$32,500.00	\$30,000.00	\$30,000.00
St. John Lutheran Church	Daykin	\$4,327.67	\$3,075.00	\$6,555.86	\$2,691.00
St. John's Lutheran Church	Bennington	\$29,058.34	\$27,850.03	\$29,842.00	\$650.00
St. John's Lutheran Church	Columbus	\$7,300.58	\$6,711.73	\$5,775.58	\$7,124.18
St. John's Lutheran Church	Cozad	\$1,200.00	\$1,400.00	\$1,100.00	\$1,100.00
St. John's Lutheran Church	Eustis	\$10,860.00	\$14,680.00	\$13,777.50	\$10,390.00
St. John's Lutheran Church	Marquette	\$8,294.40	\$12,489.37	\$12,175.13	\$10,264.09
St. John's Lutheran Church	Norfolk	\$40,926.36	\$31,357.20	\$33,577.31	\$27,443.00
St. John's Lutheran Church	Ohiowa	\$12,777.00	\$9,198.00	\$7,991.00	\$9,254.00
St. John's Lutheran Church	Otoe	\$1,557.00	\$1,160.50	\$1,251.00	\$833.00

MISSION SHARE BY CONGREGATION					
Congregation	City	2023 Mission Share	2022 Mission Share	2021 Mission Share	2020 Misson Share
St. John's Lutheran Church	Randolph	\$6,999.96	\$7,583.29	\$7,000.00	\$7,096.63
St. John's Lutheran Church	Schuyler	\$3,600.00	\$3,600.00	\$3,900.00	\$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	\$4,000.00	\$0.00
St. John's Ridgeley Lutheran Church	Scribner	\$6,000.00	\$6,000.00	\$6,500.00	\$2,500.00
St. John's United Lutheran Church	Alliance	\$18,332.70	\$20,000.04	\$21,666.67	\$26,000.02
St. Luke Lutheran Church	Emerson	\$9,590.00	\$10,000.00	\$10,000.00	\$10,000.00
St. Luke's Lutheran Church	Omaha	\$2,400.00	\$400.00	\$0.00	\$8,760.00
St. Luke's Lutheran Church	Stanton	\$8,004.00	\$8,004.00	\$8,000.00	\$8,000.00
St. Mark's Evangelican Lutheran Church	St. Paul	\$9,600.00	\$9,600.00	\$8,800.00	\$10,700.00
St. Mark's Lutheran Church	Bloomfield	\$8,429.50	\$6,336.33	\$7,187.25	\$7,737.26
St. Mark's Lutheran Church	Oshkosh	\$1,062.42	\$417.00	\$586.00	\$500.00
St. Mark's Lutheran Church	Pender	\$14,700.00	\$17,097.00	\$17,750.00	\$15,465.00
St. Mark's Lutheran Church	Valley	\$16,556.00	\$16,545.00	\$15,599.00	\$14,873.00
St. Matthew Lutheran Church	Johnson	\$1,482.00	\$2,881.00	\$190.00	\$0.00
St. Matthew Lutheran Church	Omaha	\$14,432.05	\$17,655.97	\$16,517.46	\$18,555.00
St. Michael Lutheran Church	Omaha	\$76,245.00	\$75,000.00	\$70,444.35	\$70,030.20
St. Paul Lutheran Church	Auburn	\$4,008.00	\$4,008.00	\$4,608.00	\$5,082.00
St. Paul Lutheran Church	Byron	\$3,000.00	\$3,000.00	\$4,000.00	\$2,000.00
St. Paul Lutheran Church	DeWitt	\$10,703.75	\$13,537.27	\$10,805.13	\$10,176.52
St. Paul Lutheran Church	Gilead	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
St. Paul Lutheran Church	Hardy	\$2,000.00	\$3,999.98	\$4,000.00	\$4,333.29
St. Paul Lutheran Church (Hickory Grove)	Auburn	\$4,485.00	\$5,591.00	\$7,052.00	\$5,345.00
St. Paul's Lutheran Church	Diller	\$8,167.32	\$8,770.38	\$14,592.68	\$4,059.86
St. Paul's Lutheran Church	Emerson	\$1,600.00	\$1,933.95	\$2,310.00	\$3,248.09
St. Paul's Lutheran Church	Falls City	\$10,717.75	\$6,059.60	\$9,659.97	\$10,087.33
St. Paul's Lutheran Church	Glenvil	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
St. Paul's Lutheran Church	Homer	\$3,000.00	\$3,000.00	\$3,000.00	\$95.00
St. Paul's Lutheran Church	Hooper	\$12,929.50	\$9,271.00	\$9,222.39	\$8,993.86
St. Paul's Lutheran Church	Omaha	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
St. Paul's Lutheran Church	Uehling	\$0.00	\$2,915.00	\$3,960.00	\$2,562.00
St. Paul's Lutheran Church (Leigh)	Leigh	\$4,189.00	\$2,875.00	\$3,487.00	\$816.52
St. Pauls Lutheran Church	Grand Island	\$27,723.00	\$28,000.00	\$27,930.00	\$27,996.00
St. Peter Lutheran Church	Bassett	\$3,895.01	\$3,178.72	\$3,500.03	\$3,718.04
St. Peter Lutheran Church	Hardy	\$7,333.00	\$8,000.00	\$8,667.00	\$8,000.00
St. Peter's Lutheran Church	Falls City	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
St. Peter's Lutheran Church	Hay Springs	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
St. Peter's Lutheran Church	Pender	\$9,500.00	\$9,050.00	\$9,000.00	\$8,400.00
St. Thomas Lutheran Church	Omaha	\$88,230.38	\$93,196.07	\$103,379.76	\$83,116.68
St. Timothy Lutheran Church	Fremont	\$8,761.90	\$10,436.63	\$9,299.41	\$9,086.55
St. Timothy's Lutheran Church	Omaha	\$32,569.28	\$33,102.60	\$33,278.93	\$35,477.02
Sudanese Messiah Worshipping Commur	Omaha	\$0.00	\$0.00	\$0.00	\$52.68
Thabor Lutheran Church	Wausa	\$32,790.17	\$34,536.75	\$30,600.00	\$16,200.00
Trinity Lutheran Church	Bristow	\$0.00	\$600.00	\$1,200.00	\$0.00
Trinity Lutheran Church	Cordova	\$13,084.60	\$11,506.06	\$11,826.74	\$11,286.92
Trinity Lutheran Church	DeWitt	\$6,600.00	\$6,000.00	\$5,000.00	\$3,000.00
Trinity Lutheran Church	Hartington	\$2,000.00	\$6,875.00	\$14,375.00	\$15,000.00
Trinity Lutheran Church	Hildreth	\$25,000.00	\$26,005.00	\$27,982.00	\$20,826.00

Synod Treasurer (Page 7 of 13)

MISSION SHARE BY CONGREGATION					
Congregation	City	2023 Mission Share	2022 Mission Share	2021 Mission Share	2020 Misson Share
Trinity Lutheran Church	Hubbard	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00
Trinity Lutheran Church	Newman Grove	\$3,000.00	\$6,300.00	\$4,800.00	\$4,825.00
Trinity Lutheran Church	Omaha	\$16,383.71	\$21,414.23	\$20,228.48	\$23,095.89
Trinity Lutheran Church	Paxton	\$0.00	\$2,000.00	\$0.00	\$360.00
Trinity Lutheran Church	Polk	\$2,450.00	\$0.00	\$4,900.00	\$2,450.00
Trinity Lutheran Church	Stamford	\$3,130.00	\$3,170.00	\$2,000.00	\$3,097.00
Trinity Lutheran Church	Winside	\$2,523.00	\$2,175.00	\$2,137.00	\$1,783.00
Trinity Lutheran Church	Wolbach	\$6,000.00	\$6,000.00	\$6,000.00	\$4,900.00
United Church of the Plains	Dalton	\$1,560.00	\$1,560.00	\$1,550.04	\$1,500.00
United Lutheran Church	Hampton	\$4,999.92	\$4,999.92	\$4,999.82	\$4,999.92
United Lutheran Church	Lincoln	\$28,727.00	\$28,500.00	\$28,400.04	\$29,400.04
United Lutheran Church	Scribner	\$1,200.00	\$1,200.00	\$0.00	\$0.00
Zion Lutheran Church	Albion	\$24,381.89	\$30,000.00	\$30,000.00	\$25,692.42
Zion Lutheran Church	Benkelman	\$5,000.00	\$5,000.00	\$5,000.00	\$4,790.00
Zion Lutheran Church	Carleton	\$500.00	\$0.00	\$0.00	\$0.00
Zion Lutheran Church	Creighton	\$6,000.00	\$6,000.00	\$6,000.00	\$6,800.00
Zion Lutheran Church	Gothenburg	\$2,640.00	\$2,640.00	\$2,640.00	\$2,640.00
Zion Lutheran Church	Haigler	\$0.00	\$0.00	\$0.00	\$1,000.00
Zion Lutheran Church	Johnson	\$3,000.00	\$4,230.00	\$4,120.00	\$4,780.00
Zion Lutheran Church	Lincoln	\$13,750.00	\$10,000.00	\$10,862.50	\$12,248.25
Zion Lutheran Church	Pickrell	\$12,000.00	\$13,200.00	\$12,000.00	\$12,000.00
Zion Lutheran Church	Platte Center	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Zion Lutheran Church	Sutton	\$5,832.00	\$4,868.00	\$3,504.00	\$3,723.49
Zion Lutheran Church (Ithaca)	Ithaca	\$4,700.00	\$4,700.00	\$2,350.00	\$4,700.00
Zion Lutheran Church (Macon)	Franklin	\$0.00	\$1,500.00	\$1,000.00	\$400.00



YOUR MISSION SHARE IN ACTION

In the Nebraska Synod and the ELCA, we believe that we are the church together. Called and sent, “Cultivating Love,” as we grow disciples, walk together, and serve God’s world. One of the major ways we do this is through sharing resources to support the ministries that no one congregation could do by itself. Your congregation’s undesignated Mission Share offerings to the Nebraska Synod make possible a variety of ministries to which we are called into together. Your Mission Share matters, makes a difference, and changes people’s lives! The more that is shared beyond the congregation with the larger church means the more that ministry like this can happen.

SEE YOUR MISSION SHARE AT WORK

ELCA PARTNERS



54.1% of all Mission Share is used to fund ministries in partnership with ELCA Churchwide. Together, we are “Cultivating Love” as we join in efforts to combat hunger and poverty, assist people in times of disaster, and accompany global mission partners.

54.1%

This also supports the work of mission development and experimentation across the church, as we learn, serve, and grow together.

NEBRASKA SYNOD SERVICES & MINISTRIES



18.6% of all Mission Share supports Nebraska Synod specific services and ministries. We “Cultivate Love” as we talk together, assisting congregations with calling pastors, and raising up other leaders like Deacons and PMAs; we work through conflict resolution; and provide

18.6%

new opportunities and resources like the Vitality Initiative for Congregations and EMMAUS: Lifelong Learning.

NEBRASKA SYNOD MINISTRIES & PARTNERS



21.3% of all Mission Share is used to support Nebraska Synod Serving Arm Partners for Mission and Ministry and Mission Field Nebraska Ministries. Together, we are “Cultivating Love” as we accompany and directly support Oaks Indian Center, Lutheran Family Services, Lutheran

21.3%

Campus Ministries, Nebraska Lutheran Outdoor Ministries, and so many more.

ADMINISTRATION



Only six cents of every dollar contributed to Mission Share is used for administrative expenses and direct overhead costs in the Nebraska Synod. This is an intentional and tremendous stewardship of the resources that God has entrusted us to carry out the mission which we

6%

are called and sent into, “Cultivating Love” together.

**Nebraska Synod ELCA
Net Assets as of January 31, 2024 and January 31, 2023**

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
	2024 (Unaudited)	2023	
Unrestricted:	\$ 712,815	\$ 532,061	\$ 180,755
Council Designated - Synod Properties:			
Equity in Synod Properties	1,242,174	1,306,634	(64,460)
	<u>1,242,174</u>	<u>1,306,634</u>	<u>(64,460)</u>
Council Designated:			
Assembly/Festival	25,768	27,782	(2,015)
Bequests Discretionary	38,799	22,216	16,583
Bethel Trust	29,617	29,617	-
Director of Evangelical Mission	11,732	6,564	5,168
Faith Formation Ministry Fund	21,712	34,561	(12,850)
Fall Campaign/150th Anniversary	80,603	108,898	(28,295)
Immanuel Mission & Vision Initiative Grants	464,450	419,026	45,424
Leadership Development Fund	53,269	59,301	(6,032)
Lutheran Metro Ministries	65,627	89,241	(23,614)
Middle School Gathering Fund	18,395	17,067	1,329
Nebraska Synod ELCA Endowment	996,903	856,936	139,967
Rural Internships	13,161	13,111	50
Synod Contingency Fund	561,409	485,252	76,157
Synod Discretionary Fund	11,805	25,124	(13,319)
Council Designated Funds less than \$10,000	40,755	46,874	(6,119)
	<u>2,434,004</u>	<u>2,241,569</u>	<u>192,434</u>
Restricted:			
American Missions/New Mission	32,156	32,156	-
Archives Grant	14,482	2,948	11,535
Candidacy Loan and Grant Fund	49,193	53,874	(4,681)
Congregational Vitality	19,717	10,032	9,685
Emmaus Fund	11,691	9,501	2,190
Gage County Seminarian Endowment	15,692	15,614	78
Hunger and Disaster Endowment Fund	1,200,449	1,108,733	91,716
IDEA	16,000	-	16,000
Leadership Coaching Fund	29,440	6,650	22,790
Leadership Communications Fund	22,386	22,386	-
Lutheran Metro Ministries - various funds	51,681	48,541	3,140
Maas Leadership Development Fund	58,191	52,033	6,158
Nebraska Disaster Fund	89,017	83,978	5,039
Nebraska Synod ELCA Endowment	18,046	17,098	947
Parish Ministry Associate	20,212	32,561	(12,348)
Prison Ministry Chapel Renovation	51,466	51,466	-
Rural Internship Endowment	14,000	14,000	-
Seminarian Assistance	37,141	24,977	12,164
Spiritual Direction	79,518	125,136	(45,618)
Tanzania Funds	444,998	403,578	41,421
Restricted Funds less than \$10,000	26,721	20,694	6,027
	<u>2,302,196</u>	<u>2,135,953</u>	<u>166,242</u>
Total Net Assets	<u><u>\$ 6,691,189</u></u>	<u><u>\$ 6,216,217</u></u>	<u><u>\$ 474,972</u></u>

Recognition of Immanuel Vision Foundation

The Nebraska Synod is very grateful for the **Immanuel Vision Foundation's** generous support of its mission and various ministries. The Synod is truly blessed to have a strong partnership and an outstanding working relationship with the **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". For 2024, the **Foundation** is continuing to support this shared ministry with a grant of \$380,000 to the Synod. This grant is given directly to the Synod to support its ministry throughout Nebraska. The Synod is very thankful to have received this significant grant for 2024 and we express our appreciation to the **Foundation** for this 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 provides the funding for 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, assists in the development of future leaders of the Synod and its congregations, and focuses on enhancing congregational vitality in these challenging times.

In addition to the Grant provided directly to the Synod, the **Foundation** has awarded \$268,100 in grants to 18 Nebraska Synod congregations through its ministry-related grants. With grants from the **Foundation**, these congregations are able to fund areas of outreach and other mission ministries of their own.

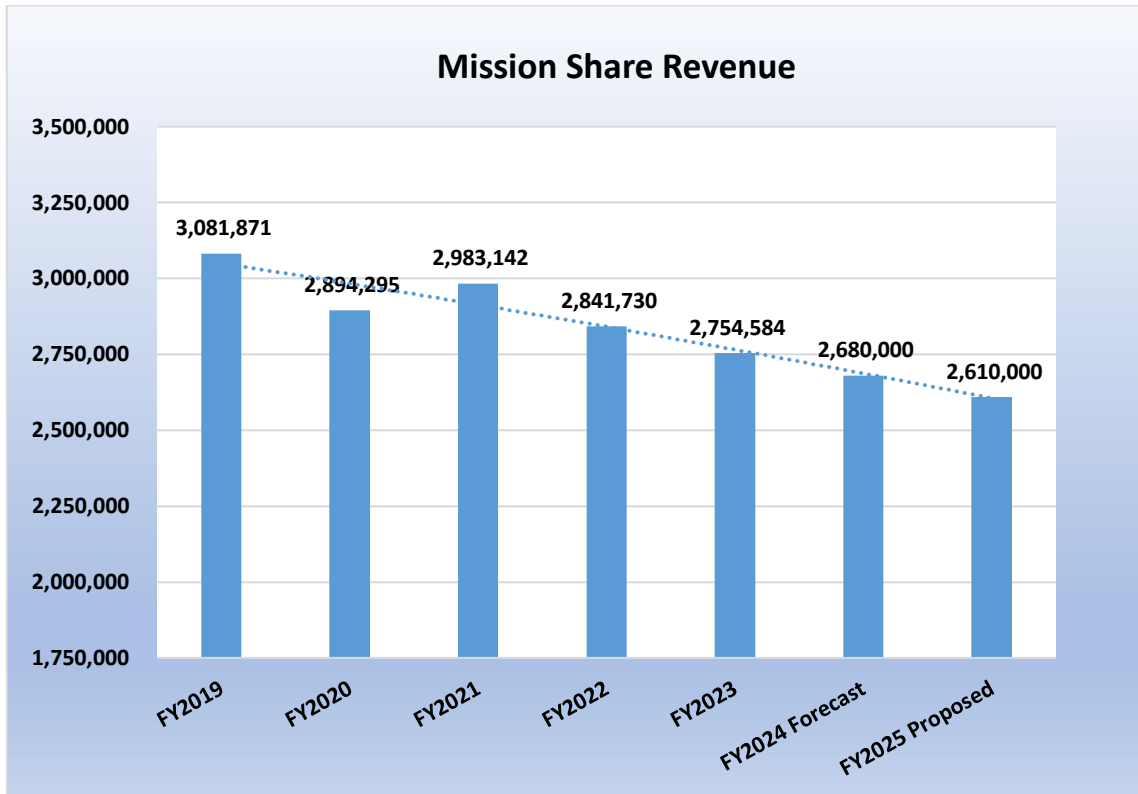
*We sincerely thank the **Foundation** for its continuing, generous support of the Synod.*

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

	FY2024		FY2025
	Approved Budget	Forecast	Proposed Budget
Revenue:			
Mission Share	\$ 2,620,000	\$ 2,680,000	\$ 2,610,000
General Fund	43,000	45,000	45,000
Property Interest Income	15,500	15,500	14,700
Endowment Income	40,000	40,000	40,000
Investment Income, net	88,900	90,000	90,000
Other Income	63,000	65,000	65,000
Total Revenue	\$ 2,870,400	\$ 2,935,500	\$ 2,864,700
Expenses:			
Churchwide Ministries	\$ 1,391,220	\$ 1,423,080	\$ 1,385,910
	53.1%	53.1%	53.1%
Nebraska Synod Ministries			
Oaks Indian Mission	14,332	22,295	14,265
Midland University	4,950	5,000	4,820
Lutheran Family Services	137,402	141,960	136,870
LSTC & Wartburg	103,596	107,040	103,200
Nebraska Lutheran Outdoor Ministry	58,419	67,855	58,190
Nebraska Campus Ministries	133,974	145,920	133,460
Mission Field Nebraska Support	86,130	87,000	83,880
Seeking the Spirit Within	24,057	24,300	23,430
Sub Total	562,860	601,369	558,115
Leadership Ministries			
Candidacy	6,500	10,000	10,000
Parish Ministry Associates	5,000	15,000	15,000
Candidate Visitations	1,500	-	-
First Call Mentoring	4,500	4,500	4,500
Rural Ministries	2,500	2,500	2,500
Global Mission	2,000	2,000	2,000
Cluster and Committee Expense	250	-	-
Communications	12,000	10,000	10,000
Sub Total	34,250	44,000	44,000
Salaries & Operations			
Staff Salaries & Benefits	648,373	604,842	625,870
Office Operations	243,207	238,000	249,900
Sub Total	891,580	842,842	875,770
Total Expenses	\$ 2,879,910	\$ 2,911,291	\$ 2,863,794
Net Revenue over (under) Expenses	\$ (9,510)	\$ 24,209	\$ 906

**Nebraska Synod ELCA
Proposed FY2025 Operational Budget
Explanation of Variances**

- (1) Mission Share Revenue – The proposed budget for FY2025 Mission Share revenue is \$2,610,000, which reflects the trend in Mission Share revenue over the past several years, as shown in the graph below. It is slightly less than the FY2024 originally approved budget of \$2,620,000 and is less than the current forecast of Mission Share revenue for FY2024 of \$2,680,000. The current forecast for FY2024 Mission Share revenue is positive compared to the originally approved FY2024 budget for Mission Share revenue and reflects the current trend and known congregation commitments for FY2024 Mission Share revenue. We believe that the FY2025 proposed budget for Mission Share revenues provides a realistic estimate of the amount of Mission Share revenue that may be expected based on current information.



- (2) Other Revenue amounts reflect the following for the FY2025 proposed budget:
- General Fund and Property Interest Income remain consistent with prior years.
 - Endowment Income remains consistent with prior years reflecting the current returns on invested assets available to support operations in accordance with the approved objectives and general guidelines.
 - Investment Income represents current expected earnings from unrestricted investments reflecting current yields on short-term investments and expected total returns on managed investments.
 - Other Income reflects the revenue from various Synod activities, including Synod Assembly, other gatherings, and other revenue sources.
- (3) Churchwide Ministries Expense – This is the amount that will be forwarded to Churchwide based on the FY2024 approved budget percentage of Mission Share revenue (53.1%) for FY2025. As a result, the amount included in the proposed FY2025 budget of \$1,385,900 reflects a decrease from the FY2024 forecast of (\$37,200) .

Synod Treasurer – FY2025 Proposed Budget (Page 13 of 13)

- (4) Nebraska Synod Ministries Expenses – The total expenditures for Synod Ministries are generally based on established percentages of Mission Share revenue. However, for FY2024, one-time grants totaling \$22,500 have been authorized for selected Synod Ministries. For the FY2025 proposed budget, the funding of Synod Ministries has been reduced by 1% on average, excluding the one-time grants. As a result of these factors and the overall reduction in Mission Share revenue, expenditures for Synod ministries have decreased from the FY2024 forecast by (\$43,300).
- (5) Leadership Ministries' expenses in the proposed FY2025 budget are generally consistent with the forecast amounts for FY2024, with the expectation of greater funding needs in the areas of Candidacy and Parish Ministry Associates in FY2024 compared to the approved budget.
- (6) Salaries and Office Operations expenses are higher in the proposed FY2025 budget compared to the FY2024 forecast. The increases in operating staff salaries and benefits in the proposed FY2025 budget are higher than the FY2024 forecast due to salary increases in relation to inflationary expectations, the trend in staff benefits expenses and the anticipated staffing levels for the year. Operating staff levels are generally planned to remain at the expected year-end FY2024 staffing levels into FY2025. Office operations expenses in the proposed FY2025 budget are higher than the FY2024 forecast as operations reflect normal ongoing activities with the anticipation of inflationary trends.

Summary -

Based on the factors discussed above, the FY2025 proposed budget reflects a positive \$900 compared to the current FY2024 forecast surplus of \$24,200. As we manage through FY2024 and we plan for FY2025, we are mindful of the various economic trends and their impact on the forecasted operating results for FY2024 and the proposed budget for FY2025.

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

2024 Anniversaries

Anniversaries of Certification, Commissioning & Ordination

5 Year – 2019

Rev. Miriam Blair
Rev. Ricardo Riqueza

10 Year – 2014

Rev. Anna Speiser
Rev. Donna Fonner
Rev. Emily Johnson
Rev. Glenda Ferguson
Rev. James Fruehling
Rev. Dr. Jon Gathje
Rev. D. Patricia Meyer
Rev. Richard Sheridan

15 Year – 2009

Rev. Becky Beckmann
Dn. Carl Strong
Rev. Heidi Wallace
Rev. Judith Johnson
Rev. Nathan Metzger
Rev. Robert Garton
Rev. Timothy Koester
Rev. Tobi White

20 Year – 2004

Dn. Bogart Nomad
Rev. Breen Sipes
Rev. Heather Grell
Rev. Jason Asselstine
Rev. Judy Nuss
Dn. Kristin Johnson
Rev. Patrick Sipes
Rev. Priscilla Hukki
Rev. Steven Peeler

25 Year – 1999

Rev. M. Annette
Minderman
Rev. Sylvia Karlsson

30 Year – 1994

Dn. Alice Meints
Rev. Arnold Flater
Rev. Frank Kerkemeyer
Rev. Gail Madson
Rev. Michael Ryan
Rev. Thalia Woodworth

35 Year – 1989

Rev. Brenda Pfeifly
Rev. Charles Smith
Rev. Christine Finsand
Rev. Mary Jensen
Rev. Myron Meyer
Rev. Nancy Cole

40 Year – 1984

Rev. Donald Hunzeker
Rev. Donna Durette
Rev. Gregory Gabriel
Rev. Scott Grimshaw

45 Year – 1979

Rev. Damon Laaker
Rev. Duane Miller
Dn. Frances Hall
Rev. Joel Schroeder
Rev. Kent Garlinghouse
Rev. Mark Grorud
Rev. Steven Berke

50 Year – 1974

Rev. Carl Kramer
Rev. Chris Farmer
Rev. David Beckmann
Rev. David Sites
Rev. Donald Griffith
Rev. Gary Panko
Rev. James Kruse
Rev. Steven Werner
Rev. Timothy Wiggins

55 Year – 1969

Rev. Clayton Skurdahl
Dn. Karen Melang
Rev. Russell Anderson

60 Year – 1964

Rev. David Larsen
Rev. Delvin Hutton
Rev. Harold Gillaspie
Rev. Robert Mortvedt

65 Year – 1959

Rev. John Pierson

70 Year – 1954

Rev. Robert Kocher

Retirements

Rev. Lance Ferguson
Rev. Brad Meyer
Rev. D. Patricia Meyer
Rev. Ann Sundberg
Rev. William Voss

Resigned from Roster

Pete Speiser

2024 Congregation Anniversaries

75 Years-1949

Grace Lutheran Church, Cook

125 Years-1899

Salem Lutheran Church, Superior

150 Years-1874

Zion Lutheran Church, Pickrell

Trinity Lutheran Church, Newman Grove

Shell Creek Lutheran Church, Newman Grove

United Lutheran Church, Hampton

Immanuel Zion Lutheran Church, Albion

Grace Lutheran Church, West Point

St. John's Ridgeley Lutheran Church, Scribner

Shepherd of the Hills Lutheran Church, Omaha

Welcome to the Nebraska Synod

Ordinations

Rev. Janet Anderson

Rev. Heather Goertz

Rev. Deb Hammer

Rev. Joanna Kathol

Rev. Erick Hill

Rev. Matthew Pearson

PMA Certifications

Wendy Wyatt

Received by Transfer

Rev. Anne Durboraw

Rev. Lucy Wynard

Rev. Dan Wynard

Rev. Greg DeBoer

Rev. Amy Truhe

Rev. Lowell R. Hennigs

Leaving the Nebraska Synod

Letters of Transfers Issued

Rev. Ethan Feistner to Central States Synod

Rev. Chris Kester Beyer to Rocky Mountain Synod

Rev. Sheryl Kester Beyer to Rocky Mountain Synod

Rev. Glenda Pearson to Central States Synod

Rev. Kim Belken to Southeastern Iowa Synod

Rev. Ann Sundberg to North Carolina Synod

Rev. Charlotte Eversoll to South Central Synod
of Wisconsin

Rev. Samantha Nichols to Metro Chicago Synod

Rev. Steven Lindley to South Dakota Synod

Rev. Quinlan Koch to Southwest Minnesota Synod

Rev. Kristin Van Stee to Virginia Synod

Rev. Dr. Inba Inbarasu to Western Iowa Synod

Congregations Withdrawing from the ELCA

Salem, Ponca



Rev. Dr. Jack Wilson Berry

Pastor Berry was born September 5, 1927 in Massillon, OH and died May 16, 2023 in Fremont, NE. He is survived by his children: son, Paul (Shirley) of Indianapolis, IN; and daughter, Christine (Carlyn) Solomon of Boulder, CO.

He is also survived by many grandchildren and great-grandchildren.



Rev. Ronald Dwain Nelson

Pastor Nelson was born May 3, 1942 in Oakland, NE and died May 28, 2023 in Fremont, NE. He is survived by his wife, Joan; three children, daughters Pam Nelson-Hollis of Albany, CA; Cathy (Brad) Edmondson of Johnston, IA; and one son Mike (Sage) of Wolcott, CO. He is also survived by many grandchildren cousins, nieces, and nephews.



Rev. Ulf Fredrik Landsberg

Pastor Landsberg was born May 26, 1949 in Sweden and died June 20, 2023 near Lake of the Ozarks, MO. He is survived by his wife, Linda; two sons, Nils Landsberg of TX; and Filip Landsberg of KS. He is also survived by many grandchildren, nieces, and nephews.



Rev. Deanne deFreese Lundahl

Pastor Lundahl was born April 27, 1944 in Fremont, NE and died July 8, 2023 in Omaha, NE. She is survived by brothers: Paul (April) deFreese; Rev. Dr. David (Anita) deFreese; and sister, Jewel (Richard) Knapp.



Rev. Thomas E. Holcombe

Pastor Holcombe was born June 26, 1933 in Minneapolis, MN and died October 8, 2023 in Omaha, NE. He is survived by his daughter Lisa (Gary) Choquette of Omaha; his son, Larry (Charlene Mussatti) Holcombe of Hurley, WI; grandchildren, Nolan Choquette of Omaha, and Andrew (Kyla) Holcombe of Lakewood, CO; great-grandchildren, Lilja and Elsie; and many nieces and nephews.



Rev. Roger L. Sasse

Pastor Sasse was born April 4, 1942 in Fairbury, NE and died January 5, 2024 in Lincoln, NE. He is survived by his wife Jan; daughter Jill; Jan's children Doug (Terri), Dean (Cristy), Deric (Ivy), Dusty (Jolin) & Mindy (Erik); brother Gary (Jean); 12 grandchildren; 5 great-grandchildren; many nieces and nephews and more; along with countless friends.



Rev. Leland John Griess

Pastor Griess was born April 13, 1950 in Scottsbluff, NE and died April 2, 2024 in Elkhorn, NE. He is survived by wife Cheryl; children Ty Griess and Toni, Krista and Chris Proulx, Justin and Katharine Furby, Kristen and Mike Steinbruck; and nine grandchildren.

Audit Committee

The Nebraska Synod Audit Committee met four times during calendar 2023 to discuss the audit of the Synod financial statements and other financial matters of the Synod. At the meeting held on March 2, 2023, the Committee met to discuss the preliminary financial results of the Synod for FY2022 (year ended January 31, 2023) and other financial matters of the Synod. On April 20, 2023, the Committee met with the Audit Partner and Senior Manager from the accounting firm of Eide Bailly regarding the scope of the audit and the work to be performed by the firm for FY2022. The audit commenced on April 25, 2023. At a meeting on July 20, 2023, the Committee met with the Audit Partner and Senior Manager from Eide Bailly, 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 October 19, 2023, it was recommended that Eide Bailly be retained to perform the FY2023 audit (year ending January 31, 2024).

Thus far in 2024, the Committee met March 7, 2024 to discuss the preliminary financial results of the Synod for FY2023 (year ended January 31, 2024) and other financial matters of the Synod. The Committee will be meeting with the Audit Partner and Senior Manager from Eide Bailly on April 18, 2024 to discuss the scope of the audit of the FY2023 financial statements. The audit will commence during the week of April 15, 2024, and the results of the audit are scheduled to be delivered to the Committee at its meeting on July 25, 2024.

The Committee continues to be very engaged in the audit and the other financial matters of the Synod. The members of the Audit Committee are Rob King, Chair, Scott Koehn, Martin Malley, Robin Matthes, and Rev. Travis Panning.

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 2025 budget to the Synod Council for review. The Synod Council has accepted and recommended the proposed 2025 budget to the 2024 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 the 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; Brooke Gregory, Bellevue; Deacon Rick Strong, Fremont; Kevin Karas, Gretna; Adam Akerson, Kearney and 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 Evangelical 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

Candidacy Committee

The Candidacy Committee generally meets four times during a year. All of our meetings have a “hybrid” component as we connect with seminary colleagues and students who are at a distance. A highlight of the past year was gathering in person in Aurora for our Annual Retreat in August. The purpose of the annual retreat is to foster relationships between candidates and committee members as we reflect on ministry. One evening was spent at St. John’s in Kronborg, an historical and architectural gem within the synod. Pastor Ricardo Riqueza hosted this delightful evening of conversation in the parsonage with other First Call pastors and spouses. Our thanks to Pastor Ricardo and to Pastor Michelle Kanzaki, Pastor Tim Stacy and Paige, Pastor Rudy Flores and Carol for their time and reflections. Other aspects of ministry in rural locations were highlighted with speakers from local businesses and the local newspaper. While we’re grateful to be returning to Camp Carol Joy Holling this year, we appreciated the effort of our hosts in central Nebraska. Distance to meetings is always a challenging logistic for synodical gatherings and we were blessed by this opportunity to connect in a different setting.

The Nebraska Synod is able to offer scholarships to our active candidates, thanks to the generosity of individuals and congregations who have contributed funds designated for this purpose. In addition, we have established a travel expense partnership fund to encourage seminarians to travel to be together at our August retreat whenever possible. This also supports costs incurred for the approval interviews, required to be held in person. Contributions to either purpose are always welcome.

We have been following the work of the Churchwide Task Force considering redesign of the Candidacy process itself and are grateful for their work. In the proposals (yet evolving), the three major formal “milestones” remain: Entrance, Endorsement, and Approval. However, the chief responsibility for evaluating and recording the mid-point decision may shift from synodical committees to seminary faculty. The Approval milestone may shift to a multi-synodical endeavor. Another proposal is that every candidate would have someone accompany them throughout the formation process, someone who is unencumbered by the task of evaluation but to simply be an advocate, advisor, and honest supporter. We have already begun to informally implement this practice with new candidates in Nebraska.

We look forward to welcoming new members to the Committee this summer. Transitions continue in our work. As we bid farewell to Morgan Tranmer, we’re grateful for the enthusiasm of Amy Woods to partner with us in tracking the ministry formation of candidates from the Nebraska Synod. We have greatly benefited from the wise counsel of the Rev. Kristen Van Stee (Manager for Candidacy and Leadership Region 4) and will miss her even as we wish her well in her new call.

With thanks to my colleagues who have served on the Committee this year: PMA Bev Adam, the Rev. Dr. Michelle Carlson, Mrs. Ramona Edwards, Mr. Andy Gregory, Mr. Bill Huelle, Mr. Tyler Jensen, the Rev. Paula Lawhead, Deacon Karen Melang, Mrs. Beth Meyer, the Rev. Steve Meysing, the Rev. Miles Ruch, Mr. Kevin Tranmer, Mrs. Amy Wagner, and the Rev. Mark Swanson, Chicago, IL (Seminary Representative) for their continuing service. We are grateful for Bishop Scott Johnson, who is also an ex-officio member of the Committee as well as the diligence of the Rev. Greg Berger who figures many things out for candidates as the connecting point on the synod staff. Together we seek to partner with the Holy Spirit and with you!

Respectfully submitted,
Rev. Kathy Gerking
Chair, Candidacy Committee

Followers of Christ Prison Ministry

16b If the root is holy, the branches are too. 17 But if some of the branches were broken off, and you, being a wild olive, were grafted in among them and became [a] partaker with them of the rich root of the olive tree, 18 ... remember that it is not you who supports the root, but the root supports you. (Romans 11:16b-18, NASB)

This year's theme and theme verse (Ephesians 3:17) fit well with Colossians 2:6-7 and John 15:5 as well, but I chose Romans 11 because of the connection to "wild olive shoots" and the mission of Jesus (and thus the mission of the Body of Christ – that's us!) to graft those into himself.

As I often tell people, Followers of Christ is intentional about working well with other ministries inside the prisons because, if our message is that God is love, and we get along well with people whose beliefs are not exactly the same, it is a strong testimony to our message. But if we can't get along well with other people who are also Christian, it is also a strong testimony, but against our message.

In 2023, it seemed like Followers of Christ's intentionality of mutual ministry with other worship leaders paid off, as we were invited to join another ministry at the "new" NDCS facility called RTC. This is where some of our participants were moved in 2022, effectively cutting off ministry that was seeing real transformation. I have gotten to visit some of those participants, but they are still not allowed in the services I attend, so we remain in faith in God alone for their wellbeing. However, attending services there has opened doors (making steps to other ministries smaller) and connected me to several additional souls who need to hear the amazing good news of who God really is and what God really does in Jesus.

We now work with 5 different populations, plus a small group that overlaps two of them, across 3 different facilities between Lincoln and York. Some of the ways we were limited by the pandemic at the women's prison still have not been restored. And challenges remain of working under a governmental bureaucracy that doesn't understand the priority of the Body of Christ to build loving community. But building is what we do! Nurturing growth is what we do! Loving Community is what we build/grow; it's who we are! (*Eph 2:19-22, 4:12-16 & elsewhere*)

During 2023, opportunities to speak to individual congregations increased even more than before, and many of you have been very generous to our ministry. Thank you! There is a great opportunity for me to come to see you! Those who are reading this, but not attending Synod Assembly, can recognize how valuable it is for more than delegates to hear a message! But more importantly, and the reason I go to see people at the congregations of the Nebraska Synod, is the opportunity that everyone has to be part of the Body of Christ doing what Jesus does, loving broken people, and what Jesus calls us to do in visiting the prisoner (*Matt 25*).

There is great blessing in directly getting to know people who are different but still loved by God, and there is great Gospel that God has a purpose for you(!) in this broken world. If you would like to know what it is like to grow into someone who loves even the unlovable, the way Jesus does, know that there are opportunities, either to physically enter with me or, through your prayers, cards, and financial support, to enter as part of the Body of Christ who IS visiting the prisoner, sharing God and God's ways as revealed in Jesus and his disciples, so that the Kingdom of God drives out kingdoms of this world, changing hearts and changing lives. Or if you just want me to come talk to you about what we do, and even the possibilities to participate, feel free to contact me!

Respectfully submitted,
Pastor Rob Corum
402-643-5702 / PastorRobFoC@gmail.com

Justice Ministries (includes LGBTQIA+ Affirming Team)

In January 2024, I joined the Nebraska Synod Team as the Director for Youth and Justice Ministries.

We are in the midst of “rebooting” as we evaluate what has been and imagine where we are called to go as servants of justice in the Nebraska Synod. We have begun our conversations about justice by exploring the idea that one definition of justice is giving everyone a voice and ensuring that everyone’s voice is heard. Justice has its roots in getting to know one another and learning about one another. When we can make connections with one another and find our commonalities, we find ourselves compelled to stand up for one another and make sure each other’s needs are met.

**If exploring commonalities is something your congregation is interested in, I’d love to come and lead a workshop. E-mail me at gretchen@nebraskasynod.org or call 404-583-4591.*

I give thanks for the R.A.R.E. (Racial Awareness, Reconciliation and Engagement) Team and their faithful years of justice ministries in the Nebraska Synod. They have been and continue to be advocates and educators. You can read their report on page 64.

The LGBTQIA+ Affirming Team has a primary goal of creating safe spaces for conversation throughout the Synod where ALL can feel comfortable expressing their beliefs and asking questions about the beliefs of others. The team strives to both be present and be a presence in support of our LGBTQIA+ siblings through attending events, hosting educational opportunities, and providing resources for congregations and individuals.

The Micah 6:8 team maintains a focus on Hunger Justice. This team oversees the One Another Hunger program which provides grants to support and undergird local hunger relief efforts. We are currently exploring other ways to advocate for hunger justice globally and locally and to provide educational resources about hunger justice.

We are reimagining the focus and purpose of the JEDI (Justice, Equity, Diversity, and Inclusivity) Committee. In 2024/2025, this team will meet twice as a large group to prayerfully determine and later evaluate the annual justice priorities and focus for the synod. This will include partnership with the teams above, but may also include creation care, disability justice, economic justice, immigration, socioeconomic justice or more. When you view justice as giving everyone a voice, you begin to recognize how very many pieces there are. All programs will encompass the areas of education, awareness and/or advocacy.

I have been exploring programs and models used in other synods and, with your help and the help of the Holy Spirit, am excited to implement some of these programs in the Nebraska Synod. If you’d like to learn more or join us in these ministries, visit the website and click on the justice link. I look forward to living out our Baptismal promise together to strive for justice and peace in all the earth.

Thankful to be in ministry with you,

Gretchen Ahrens, Director for Youth and Justice Ministries
gretchen@nebraskasynod.org 404-583-4591



Our Ongoing Commitment

Since our founding in 1887, Immanuel has provided exceptional care and support for seniors in their well-deserved retirement. With a strong reputation for excellence and deep ties to the Nebraska Synod, we remain committed to our mission of *Christ-Centered Service to Seniors, Each Other, and the Community.*

Continuously seeking innovation, we invest in cutting-edge technologies, foster partnerships with leading experts, and explore novel approaches to retirement living and senior care, ensuring an ever-improving experience for our residents, participants, and staff.

This is all part of our continued dedication to retirement living and senior care.

Immanuel Pathways Thrives

Since 2013, Immanuel has been the sole provider of PACE® (Program of All-Inclusive Care for the Elderly) in Nebraska and one of two providers in Iowa. Immanuel Pathways' PACE® is a Medicare and Medicaid program that helps people meet their healthcare needs in the community instead of going to a nursing home or other care facility.

To qualify, participants must be at least 55 years old, live in the service area of a PACE® organization, require a nursing home level of care, and have the ability to live safely at home with help from PACE®/Pathways.

We welcomed Dr. Natalie Manley, M.D., MPH, as the new PACE® Medical Director at Immanuel in April 2023. Dr. Manley brings extensive expertise as a renowned geriatrician with additional training in palliative medicine and certification as a hospice medical director.

Lastly, our teams have prioritized enhancing communication and the participant experience by implementing a refreshed education curriculum for all PACE® staff. This initiative underscores our commitment to continuously improve and elevate the services we provide to our valued participants.

Much to Be Proud Of

Immanuel has 18 independent living, 55+ active living, assisted living, memory support, and long-term care communities on 11 campuses in Nebraska and Iowa. In addition, three Immanuel Pathways' PACE® centers serve 18 counties in eastern Nebraska and central and southwest Iowa.



Some of Our Favorite Highlights in Fiscal Year '23:

Care Navigation Deployment — Omaha, Nebraska, market-rate communities were the first to enroll in this new program, created to help navigate the overwhelming experience of a hospital or skilled nursing stay.

200 Participant Milestone — In April 2023, Immanuel Pathways Southwest Iowa surpassed 200 participants in the PACE® program, bringing the total number of lives served in the PACE® program to 680.

Yankee Hill Village Earns National Award — Yankee Hill Village in Lincoln, Nebraska, celebrated being one of four Silver Recipients of the National Quality Award from the National Center for Assisted Living in Nebraska.

Bloom Model House Opening — Our first 55+ first-stage housing community on the Lakeside campus in Omaha, Nebraska, saw its first house built and opened.

Graceview Phase II Opened — The 65-unit addition to Graceview Courtyard, our affordable independent living community in Council Bluffs, Iowa, opened and was fully occupied within eight weeks of the completion of construction.

Helping Others: Immanuel Community Foundation and Immanuel Vision Foundation

The Immanuel Community Foundation is a supportive resource for residents and employees during challenging times. Through initiatives like the Resident Assistance Fund, over \$150,000 has been provided to qualifying residents to help cover monthly fees and living expenses. Additionally, the Helping Hands Fund has allocated more than \$10,500 towards bills and granted 1,580 hours of paid time off to Immanuel’s teammates facing temporary hardships.

On another front, the Immanuel Vision Foundation has been actively supporting nonprofit 501(c)(3) organizations aligned with Immanuel’s mission since 2015. Through two grant cycles, the *foundation* provides financial assistance to local organizations. In its latest grant cycle, the Immanuel Vision Foundation awarded \$1,686,000 in grants to 39 Evangelical Lutheran Church in America (ELCA) congregations, agencies, and institutions across the Midwest. Notable grants include funding for community projects like:

- St. John’s Lutheran Church’s purchase of automated external defibrillators (AEDs) to be placed in high-traffic areas throughout the city of Schuyler, Nebraska
- Family of Christ Lutheran Church’s “Community Suppers” provide food and fellowship twice a month for their Kearney, Nebraska, neighbors in need.
- St. John’s United Lutheran Church’s greenhouse project will result in fresh produce for a community food bank in Alliance, Nebraska.

Employee and Resident Satisfaction

At Immanuel, we are committed to continuous improvement and ensuring the satisfaction of our residents, participants, and employees. Through annual surveys, we gain valuable insights into our strengths and areas needing attention.

This year’s survey results demonstrate a consistent trend of high satisfaction throughout our organization.

Our results are benchmarked against national averages, and we are proud to surpass these benchmarks consistently. Immanuel maintains an impressive overall satisfaction rate of 93.5%, reflecting our unwavering commitment to excellence in everything we do. Satisfaction drives our actions and is at the core of our mission at Immanuel.



Immanuel Vision Foundation Grants Awarded

CALENDAR YEAR 2023
\$3,304,500

TOTAL SINCE 2015
\$20,100,000

Immanuel Community Foundation

PAID TIME OFF HOURS
DONATED TO STAFF SINCE 2010
16,125

RESIDENT ASSISTANCE DOLLARS
GRANTED SINCE 2011
\$1,300,000

HELPING HANDS SUPPORT
TO STAFF SINCE 2010
\$157,500

SCHOLARSHIPS AWARDED
TO STUDENTS IN 2023
\$143,000

Leadership Development (Page 1 of 2)

Leadership is mobilizing people to make progress on complex, adaptive challenges.
(Kansas Leadership Center)

The church is faced with an opportunity that is beyond crazy – beyond the wildest of dreams! We have the opportunity to reshape who we are and how we respond to God’s invitation to join in the work that God sees is needed in the world. We have a chance to change. That opportunity has been sitting there for years, but most of us choose not to engage, not to change, not to move out of comfort, not to adapt. The pandemic has forced us all to reconsider who we are as the church and what it means to be God’s hands and feet in the world. God is calling us to live our vocation through word and action. God is calling us to be adaptive in how we address the challenges we have and will encounter as faithful children in a world that is changing daily.

Let’s define adaptive challenge. “An adaptive challenge is a problem, issue or opportunity that demands a response outside your current repertoire – you don’t have the information you need or a checklist you can follow to make the problem go away. Your usual tools won’t work, and your expertise is not enough. Addressing an adaptive challenge requires motivating people to change by engaging and challenging both their hearts and their minds. Making progress means helping people navigate loss and helping them do what is necessary instead of what is comfortable. Most often, we try to treat adaptive challenges as if they were technical problems. Technical problems are head issues. Technical problems are easy to recognize because you’ve seen them before. You either know the steps to solve them, or you can depend on someone else to make it happen.”
(*Your Leadership Edge: Lead Anytime, Anywhere* - Ed O’Malley and Amanda Cebula)

Be adaptive! I invite you to join the world of leadership development, to identify your vocation, think outside the box, face challenges by listening to the Holy Spirit, lean into experimentation, and take the word “can’t” out of your vocabulary.

The Nebraska Synod is here to help you face your adaptive challenges:

Emmaus: Lifelong Learning is one of the Nebraska Synod’s best kept secrets. Grounded in Luther’s bold commitment to learning, the Synod is committed to providing opportunities for curious disciples to engage in theological studies, book discussions, leadership development, spiritual formation, justice conversations and faith formation experiences. Emmaus strives to provide the kind of ah-ha moments the two on the road to Emmaus experienced when Jesus opened their eyes to the bigger picture. Designed for congregational leaders, ordinary pew sitters/laity and clergy, the courses are short term, inexpensive and conversation driven. Emmaus news is shared through the Synod’s web site, e-news, and social media. Bring a friend or two and register for an Emmaus course. You can find the catalog of courses at <https://nebraskasynod.org/faith-in-action/emmaus/>.

IDEA - Raising Leaders for the church rests on the shoulders of each of us who care about and participate in the big church. Leader is not a title or a position. Leadership is using your gifts, expertise, and passion to equip, empower and engage others in the work God has called us to. IDEA – Invite, Discern, Excite, Act! IDEA is a partnership initiative of the Nebraska Synod, Nebraska Lutheran Campus Ministry (NeLCM), and Nebraska Lutheran Outdoor Ministries (NLOM) aimed at creating communities where IDEA is the filter used in all programming and work of the congregation. Programs, resources, and an overview of IDEA can be found at <https://nebraskasynod.org/discernment-vocation/idea/>.

How Then Will I Lead? has regrettably come to a close, but the impact of the program is far reaching. This intense, introspective program designed to help participants lead out of their God-given identity, engaged over eighty leaders in this professional level learning. Unfortunately, it seems we reached the saturation level of participation. To the person, participants have said this program changed how they engage as preachers, teachers, and leaders. Woo-Woo and a giant

Leadership Development (Page 2 of 2)

thanks to Martin Malley and Rev. Paula Lawhead for the design and leadership of this impactful program.

Coaching helps individuals and groups move from “stuck” to a place of vitality. Coaches work in the outcome-based arena with the “client” identifying the desired goal. The coach through deep listening and powerful questions pushes the “client” to move those dreams to concrete actions creating the desired change and transformation. Coaches are engaged with congregations with the Vitality Initiative for Congregations as well as congregations in transition and individual leaders. All Synod coaches have been trained through ELCA Coaching. To learn more about coaching, go to www.elcacoaching.org and then contact Deacon Sunni.

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) Be a lifelong learner, face your fears, think beyond comfort, and let's be leaders in Christ's church for the sake of the gospel.

With hope, optimism, and thankfulness for the opportunity to serve with so many faithful, growing disciples in the Nebraska Synod,

Respectfully submitted,
Deacon Sunni Richardson,
Director for Leadership Development (sunni@nebraskasynod.org)



LFS at a Glance

Lutheran Family Services (LFS) 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.

2023 Quick Facts

90+ Counties

323 Staff Members

15,421 People Served

Children & Family Services
2,346 clients served in 2023
Including 601 seeking mental health therapy.

New Populations
5,751 clients served in 2023
Including 2,378 participants in refugee programs (some duplication).

Behavioral Health
7,611 Clients served in 2023
Including 1,304 involved with our crisis response and co-responder teams.

Board of Directors 2024

Miranda Watson, Chair
Rev. Richard Snow, Vice Chair
Andrea K. Adams,
Treasurer and Finance Chair
Megan Reay, Governance Chair
Brenda Smith,
Exec. Committee At Large
Chris Tonniges,
Secretary (voice, no vote)

Dave Anderson
Mary Ann Borgeson
Thad Call
Dr. Mark Foxall
Jason Hagan
Tiffany Henn
Kerry Kerman
Rev. Scott Johnson
Megan Connelly

Our Programs and Services

Children and Family Services



- Family Education and Initiative Programming
- Family Support
- In Home Visitation
- Parents as Teachers
- Adoption
- Pregnancy Counseling Services
- Foster Care
- Fatherhood Initiative
- Kinship Navigator Program
- Children's Behavioral Health
- Children's RSafe® Sexual Abuse Treatment

Behavioral Health



- Outpatient Mental Health
- Outpatient Substance Use Treatment Services
- Intensive Outpatient Substance Use Services
- Crisis Response and Co-Responder
- Medication Management
- Medication Assisted Treatment
- Community Support
- Care and Service Coordination
- Integrated Health Home Program
- Senior Care Program
- Military and Veterans Services
- Peer Support Services

New Populations



- Resettlement Extended Case Management
- Refugee Reception and Placement Program
- Economic Empowerment
- Migrant Support Services Program
- Trafficking Victims Assistance Program
- Safe Release Support [fingerprinting]
- Services to Afghan Survivors Impacted by Combat
- Refugee Health Promotion
- Global Language Solutions - translation & interpretation services
- Immigration Legal Services





"But the one who plants generously will get a generous crop."
- 2 Corinthians 9:6

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 just like you establish planned and life income gifts for ministry in Nebraska for over 43 years. If you have been putting off getting your end-of-life affairs in order or if you need to revise 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 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 each year, 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 13 ministry partners, Lutheran Giving offers its services at no cost to Nebraska Synod congregations and members:

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

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

Lutheran Giving Partnership By The Numbers



Calendar Year 2023

The data shared here highlights the collective impact that our Nebraska Lutheran Social Ministries have in Nebraska, and beyond.

13
Partners



People Impacted
155,630

(US)

147,697

(NE)

Employees,
Independent Contractors and
Volunteers

8,100 (US)

3,934 (NE)



Annual Revenue

\$ 606,924,694 (US) | **\$ 229,894,165** (NE)



\$319,587 in annual distributions were sent to Nebraska Ministry Growth Fund holders to support local ministry in 2023 from the ELCA Foundation.

All 93 Counties Served

100% (NE)



lutherangiving.org

Dear Ministry Partners in the Nebraska Synod:

The Lutheran School of Theology at Chicago (LSTC) is grateful to share highlights from our seminary in this 2024 report to supporting synods. Thank you for your continued support of our innovative and thriving seminary. Highlights from this year include:

- In May 2023, LSTC relocated to its new home on the fourth floor of the Rev. Donald P. Senor Academic Center building at 5416 South Cornell Street in Chicago's Hyde Park neighborhood. Designed as an agile 21st-century seminary offering in person and omnichannel learning opportunities, this strategic move has positioned LSTC to invest in key areas while opening the door for innovation and growth. Leasing space in a building shared with the Catholic Theological Union and McCormick Theological Seminary deepens our commitment to ecumenical collaboration.
- The LSTC Board of Directors appointed a task force to examine and propose a reparations plan for the seminary tied to the sale of our former building at 1100 E. 55th Street. As part of the ongoing communication about this vital initiative, the Reparations Task Force launched a website (lstc.edu/reparations) to keep the community abreast of developments and milestones achieved by the Reparations Task Force. This platform is a comprehensive resource, providing updates and insights gained through research and discussions.
- A new investment area for LSTC is its expansion into asynchronous forms of online learning. This new platform will allow learners to access and complete lectures and readings within their own timeframe utilizing on-demand content such as podcasts and video lectures. In the first phase of this project, the seminary will focus on creating Theological Education for Emerging Ministries (TEEM) and Synodically Authorized Ministers (SAM) certificates. In its second phase, the seminary will introduce First Call Theological Education (FCTE) courses, professional development courses for rostered leaders, and continuing education courses for those who want to grow in their faith. As we expand, the seminary will continue to offer its existing degree and certificate-based residential and distance learning tracks.
- This spring, we are undergoing our regular cycle of periodic comprehensive reviews by our accreditors, the Association of Theological Schools (ATS), our specialty accreditor, and the Higher Learning Commission (HLC), our regional accreditor. These involve the opportunity to research and write a valuable self-study report that summarizes our school's performance and improvements across the whole span of our operations. The reviews culminate in each case with an on-campus visit by accreditation teams, who will later gather their findings into reports shared with us this summer.
- Honoring the 50th anniversary of Christ Seminary - Seminex, LSTC is hosting a conference April 16-18 online and at its new facility in Hyde Park. This event-packed experience combines LSTC's annual Homecoming celebration and features engaging sessions, insightful discussions, and once-in-a-lifetime reunions. A digital version of the conference will be available after the event. Visit LSTC.edu/Seminex for information about the conference, Homecoming, and other Seminex-related celebrations.
- Dr. Linda E. Thomas, Professor of Theology and Anthropology and Director of the Albert "Pete" Pero, Jr. and Cheryl Stewart Pero Center for Intersectionality Studies, was recently appointed Interim Dean and Vice President of Academic Affairs for LSTC. In the fall of 2023, Dr. Karri Alldredge joined LSTC as an Assistant Professor of New Testament. Rafael Malpica Padilla was appointed as the inaugural DAMM Chair in Leadership and as the Director of Latin Ministry and Theology. A faculty search for the Braatz Chair in worship is currently underway.
- We look ahead to our 164th commencement at a new location: St. Paul and the Redeemer Episcopal Church, at 4945 South Dorchester in Hyde Park. This spacious, flexible, and fully-equipped facility is well-suited to house our commencement exercises in grand style, with plenty of room for a reception and socializing afterward. This year's commencement speaker will be our own Rev. Dr. Barbara Rossing, Professor of New Testament, and longtime faculty member, who will be retiring at the end of this academic year.

To learn more about LSTC and the historic changes happening now, please visit www.lstc.edu.

Sincerely,

Rev. Dr. James Nieman, president
Lutheran School of Theology at Chicago



As a serving arm of the Nebraska Synod, Midland University inspires people to learn and lead in the world with purpose. The total enrollment this academic year is over 1,550, with students coming from 40 states and 26 countries. Over 30 majors are offered along with 24 graduate programs, and students can take advantage of courses being offered at the Fremont campus, in Omaha and online.

Outside of the classroom, Midland students are involved in student organizations such as honorary societies; Greek chapters; service, faith-based and cultural affinity groups and academic, professional and recreational organizations. A number of students are involved in various aspects of the arts, producing plays, musicals, concerts and speech and dance showcases. In February 2024 Midland's speech & debate team successfully defended its championship title in Division III of the Nebraska Intercollegiate Forensics Association State Tournament. Athletics is also a large part of community life at Midland with students involved in 33 intercollegiate sports. Most recently the women's hockey team at Midland advanced to the semi-finals of the national tournament and had only two losses in their 2023-24 season.

As the Director for Campus Ministry and Spiritual Wellness at Midland, I get to support the campus community in a variety of ways. The following are highlights of what is offered through the office of Campus Ministry and Spiritual Wellness:

- Reflections is a time of personal reflection and guided meditation hosted in Midland's Lueninghoener Planetarium on the first and third Tuesdays of the month from 10:05-10:35pm. This gives students time and space to intentionally quiet down at the end of what can be overly-filled days.
- Community Meal is held the second Tuesday of each month from 11-11:45am. We gather around tables for a simple meal, share conversation about faith and life and take part in Holy Communion led by a guest pastor.
- Community Chapel is held the fourth Tuesday of the month from 11-11:30am and is an opportunity for worship. Each Chapel service this year featured a student, faculty or staff member sharing their vocation story.
- Midland Outreach and Volunteer Engagement (MOVE) is a new offering started in 2023. Through a variety of MOVE activities, we invite members of the Midland community to volunteer in the greater community as a way to support the mission of service and non-profit organizations in the area.
- Every weekday this office also manages the Warrior Open Cupboard and welcomes students who come to this free food and hygiene pantry located just down the hall from the Campus Ministry and Spiritual Wellness office.
- The office is also the location of small group and one-on-one visits with students who want to explore topics of faith and spirituality.

Midland University welcomes connections with Nebraska Synod congregations and other serving arm ministries! Please feel free to contact me at krammel@midlandu.edu or 402-941-6205 or Laura Jensen, Midland's Vice President for Institutional Advancement, at jensen@midlandu.edu or 402-941-6523.

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



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 2023, MIF had 811 loans outstanding, totaling \$578.3 million. Investment obligations totaled \$547.7 million. With total assets of \$774.4 million and net assets of \$208.2 million at year-end 2023, MIF maintains a capital ratio of 26.88 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.

MIF at work in the Nebraska Synod (as of December 31, 2023):

- 10 Mission Investment Fund loans, with a balance of \$15,485,530
- \$10,827,928 in Mission Investment Fund investment obligations

For more information about MIF capabilities, please visit our website, mif.elca.org or contact your Regional Manager Deacon Jerry Johnson: 773-682-5954 jerry.johnson@elca.org

Mission Investment Fund | 8765 West Higgins Road | Chicago, Illinois 60631 | Tel: 877-886-3522 | Web: mif.elca.org



Dear Friends in the Nebraska Synod, where Mosaic provides services through locations in the Omaha area, Beatrice and Southeast Nebraska, Northeast Nebraska, Axtell and Central Nebraska.

Last year, while taking down a building on our founding campus that was well past its useful era, we found a time capsule from around 70 years ago. One of the items in the capsule was a copy of The Small Catechism of Martin Luther. Many of you probably remember spending time with that catechism as a child—I know I do.

Finding the catechism in the cornerstone time capsule wasn't a big surprise, because since its founding 111 years ago, Mosaic has been affiliated with the Lutheran Church. The values handed down through faith of welcoming the stranger, embracing the poor, acting with compassion and integrity and serving those in need have shaped Mosaic into what it is today.

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. In your name, we reach nearly 4,500 people with life-enriching supports.

What does that look like?

- Brenda moved from foster home to foster home (13 in all) until she aged out of the system and had to live on her own without knowing how to care for herself. After years of declining health and hygiene, she came to Mosaic and has transformed from being anxious and scared of life to embracing life and looking forward to what's coming next.
- Alexis came to Mosaic from another service provider whose staff said she was so difficult that we'd be sorry if we brought her in. Through Mosaic staffs' patience and kindness, we learned that all Alexis wanted was to feel loved and safe. We provided both—and more. Today, she is happy and singing through much of her day.
- Siblings Nate and Riri had lived together all of their lives until family could no longer care for them, and they were split up. Mosaic found the right shared living (host home) provider who wanted them reunited in her home, and said, "I see them being a presence in my life forever. I can honestly say, 'I love them.'"

Those are just three examples, but there are hundreds of similar stories across our network of services. It's how we live out our mission statement: *"Embracing God's call, Mosaic relentlessly pursues opportunities that empower people."*

We also have an opportunity that can empower your congregation in new ways. Our Rejoicing Spirits program creates welcoming worship opportunities for people with diverse needs. You can learn about it at rejoicingspirits.org. We've had congregations tell us it brought a renewed sense of mission to their work.

Thank you for being a partner in our mission to love and serve others. I'm thankful our organization was founded in faith and thankful we continue to be a serving arm of the Church.



God bless you all.

Sincerely,

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

Linda Timmons, President and CEO, Mosaic

mosaicinfo.org | Mosaic National Supports, 4980 South 118th Street, Omaha, NE 68137 | 877.366.7242



Bulletin of Reports – 2024

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. Over the past decade, our ministry locations have served Chadron (Chadron State College); Kearney (University of Nebraska-Kearney/Campus Lutheran); Lincoln (University of Nebraska-Lincoln/Lutheran Center); Beatrice (Southeast Community College); Northeast Community College (Norfolk); 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 verses four-year campuses, rural versus urban geography and residential verses commuter campus

settings make our ministry sites unique. The largest and longest serving ministry sites, the Lutheran Center at UNL, (led by Pastor Liz Kocher and Deacon Coco Lyons) and Campus Lutheran at UNK (currently seeking call) 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 our intentional faith community, “Upper Room”. Other locations are partnered with local congregations. Pastor Heather Goertz leads our campus ministry in Omaha, with a “home base” at St. Timothy’s Lutheran Church. Wayne State’s (NeLCM-Northeast Nebraska) is served by Pastor Jim “PJ” Holthus. In Wayne and other locations, ministry leaders host events on



campus for students, as well as partner with area congregations to offer support for students. 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 praise you, for I am fearfully and wonderfully made. Wonderful are your works; that I know very well." -Psalm 139:14 This is our theme verse for the summer—corresponding with the national youth gathering—so that every youth that heads to the gathering, or to camp, will come home with the same renewed sense and understanding of what God has intended for us to be and how to live.



Our 2024 Summer Ministry Team—a group of amazing college-aged leaders—are preparing to serve more than 1,300 summer campers at both Carol Joy Holling Camp and Sullivan Hills Camp. All of last summer's Leadership Camp participants applied to return for a full summer on staff, and expanded recruitment efforts by our year-round staff and Summer Ministry Team alumni have helped us hire more summer staff members this year. These leaders come from across the country and even around the world to work hard, talk faith, and care for our campers.

Last year, one of every eight campers said they did not have a church they regularly attend and one in five campers attend a non-Lutheran church. 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 love of Jesus Christ, and to increase the relevance of faith in the daily life of those who do.

This past year the 52nd former member of our Summer Ministry Team was ordained as an ELCA rostered leader. We are honored to partner with the Nebraska Synod and Nebraska Lutheran Campus Ministries to relaunch the IDEA program raising leaders for the church and world. Please stop by the booth at Assembly to learn more about how your congregation can participate.



We are honored to provide both education and outreach as the Nebraska Synod's camp, conference & retreat center. While summer camp is the heart of our ministry, NLOM provides retreats throughout the year for people of all ages. In addition to our long-standing retreats like Mother & Tween Daughter (cross-gen), UnFinished Objects (adults), Explore! Day (elementary), Middle School and High School retreats, this year we're introducing a new Silent Retreat (adults) June 14-16, Family Campout (cross-gen) September 20-22, and Couple's Retreat (adults) October 18-20. And, as a member of the Nebraska Synod, each congregation has one free day retreat or overnight retreat at Carol Joy Holling Center or Sullivan Hills Camp.



We look forward to sharing our next capital campaign with you later this year. Your generosity along with that of many friends across the country 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 various ways in their local congregations, as well as at the State and National levels.

2023 was a season of renewing and growing for the women in many ways. The Winter Retreat normally held in January in Grand Island was cancelled due to winter weather conditions. Our Spring Gatherings continued to grow this year, with many women attending. We have some very flexible ladies in Nebraska and 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!

In October, our 16th Biennial Convention and Gathering was held at Carol Joy Holling Camp. Ladies gathered from all across Nebraska where we laughed, sang, renewed friendships, and shared tears. The planning team outdid themselves in planning such an amazing weekend. I hope that you'll be able to join us next time!

We encourage 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 Triennial Convention was held in Phoenix this past September where we elected our Churchwide Officers and Board, including our own Gwen Edwards, who was elected as Churchwide Secretary. New ideas, renewal, catching up with old friends, and making new ones all happened as part of an amazing week. Make plans to join us in 2026 in Des Moines!

This organization could not do everything that it does without recognizing those serving on the NSWOW Board: President Elysia McGill, Vice President Carol Stark, Secretary Pastor Sarah Ruch, Treasurer Julie Reiser. Board Members - Central - Judy Johnson; High Plains - Tammie Sanford; Metro East - Verna Whitfield; Midlands - Linda Spilker; Northeast - Lynette Krie; Southeast - Alisha Sutton; 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!

I hope that I have covered everything that we have done. Please know that the NSWOW is here for ALL of you! I pray that this year is good for us all. Even though there continue to be twists and turns, 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

If there was a single word, I would use to describe Oaks Indian Mission in 2023, it would be relentless. I have the distinct privilege of watching our staff operate daily as they provide care for nearly 50 children and families. I can honestly tell you that they serve persistently by seeking the best care, services, and environments possible. We have been entrusted to care for people and with Gods help we strive to do so with excellence. At any moment there may be an opportunity to positively change the life of the children and families we serve.

Friends, we do not take the idea of Peace and Purpose lightly. As our children and families find a true sense of safety and security, they also realize their talents and gifts can be used not only to serve themselves, but to serve others. These types of awakenings happen often and are celebrated. Oaks Indian Mission is a place of joy, not absent the hardships of what has been. In working through this hardship, we realize the blessings that can come when a person is loved and surrounded with family, therapy, education and above all, grace, and mercy.

We have navigated uncharted waters this past year. We have been challenged, but we are stronger for it. Through it all you never left our side, and your constant presence has made all the difference. You have allowed the Oaks Indian Mission to be built on rock, not on sand. A foundation built to last!

Respectfully submitted,
Dan Cooper, Executive Director



Outreach Table

The Apostle Paul writes, "But we have this treasure in clay jars, so that it may be made clear that this extraordinary power belongs to God and does not come from us" (2 Corinthians 4:7, NRSV)

God is active and up to something, as through Christ all things are made new. And this news and promise is entrusted to our care as a "treasure in clay jars." We begin here, because this lesson will be among the lessons for closing worship at Synod Assembly this year. As we gather and dwell in our theme and call of "Cultivating Love." And this call and work is central to the 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 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.
- In digging into these big questions of faith and holding space for them, 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. 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 hopeful for continued 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 Center and Chapel which is currently undergoing a pastoral transition as Pastor Will Voss has recently retired in late March.
- The table looks with anticipation for continued learning and relationship building with the relatively newly launched ministry expression for Latinx/Latino ministry with Pastor Ricardo Riqueza 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, and what that learning might mean for congregations and the synod as a whole.
- 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.

The Outreach Table meets regularly online and is a mix of lay and rostered leaders from all contexts of the synod. 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
Chairperson, Outreach Table
mardorn61@gmail.com
308-380-4256

Deacon Timothy Siburg
Director for Evangelical Mission, Innovation and
Stewardship
timothy@nebraskasynod.org
402-896-5311

Parish Ministry Associate Program

The Parish Ministry Associate (PMA) program equips faithful Christians to serve as certified leaders within the Nebraska Synod ELCA. Faithful Christians who seek to serve God's Church have the opportunity to deepen their faith and develop capacities for service through the study of scripture, pastoral care, theology, church history, Christian education and spiritual direction. The program is self-paced, allowing two to five years to complete. PMAs are supervised by a rostered leader and are expected to participate in continuing education hours after certification. Classes are taught through qualified leaders within the synod and through SELECT Learning, an online learning platform of the ELCA.

The ministry of the PMAs is critical to how we as a synod walk together! With fewer available rostered leaders, these certified lay leaders provide competent, faithful leadership to congregations without a rostered leader and support rostered leaders as staff members. Many are retired or bi-vocational, serving out of a deep commitment to the Church. We as a synod express our appreciation and gratitude for these faithful servants. Currently there are 47 certified PMAs, 15 of whom are assigned specific ministry sights, and 23 students.

"The workers are few and the harvest is great!" Are you being called? Be sure to visit the synod ministry tables to find out more, or better yet, find a PMA and ask them about their call story! You can also find out more by visiting the [PMA page](#) of the Nebraska Synod website. Questions can be directed to the PMA Administrator at pma@nebraskasynod.org.

The PMA program is overseen by the PMA Steering Committee. Thank you for your vision, leadership, and servant hearts:

Kathy Becker, PMA

Marcia Dorn, Pastor

Bill Huelle, PMA

Karen King, PMA

Joyce Kolbo, PMA

Jim Kvasnicka, PMA Student

Steven Meysing, Pastor

Julie Schmidt, PMA

Assistant to the Bishop, Gregory Berger, PMA Director

Administrative Assistant to the Bishop, Amy Woods, PMA Administrator

Nominations to the Steering Committee occur at the annual PMA Convocation in April and are appointed by the Synod Council. Those listed here were members as of April 1, 2024. Thank you to those whose terms ended in 2024 for your service: Karen King, Marcia Dorn, and Jim Kvasnicka. And a huge thank you to synod staff, Amy Buch and Amy Woods! With more than a few transitions in the synod office, they have gone above and beyond the call to keep us organized and running smoothly.

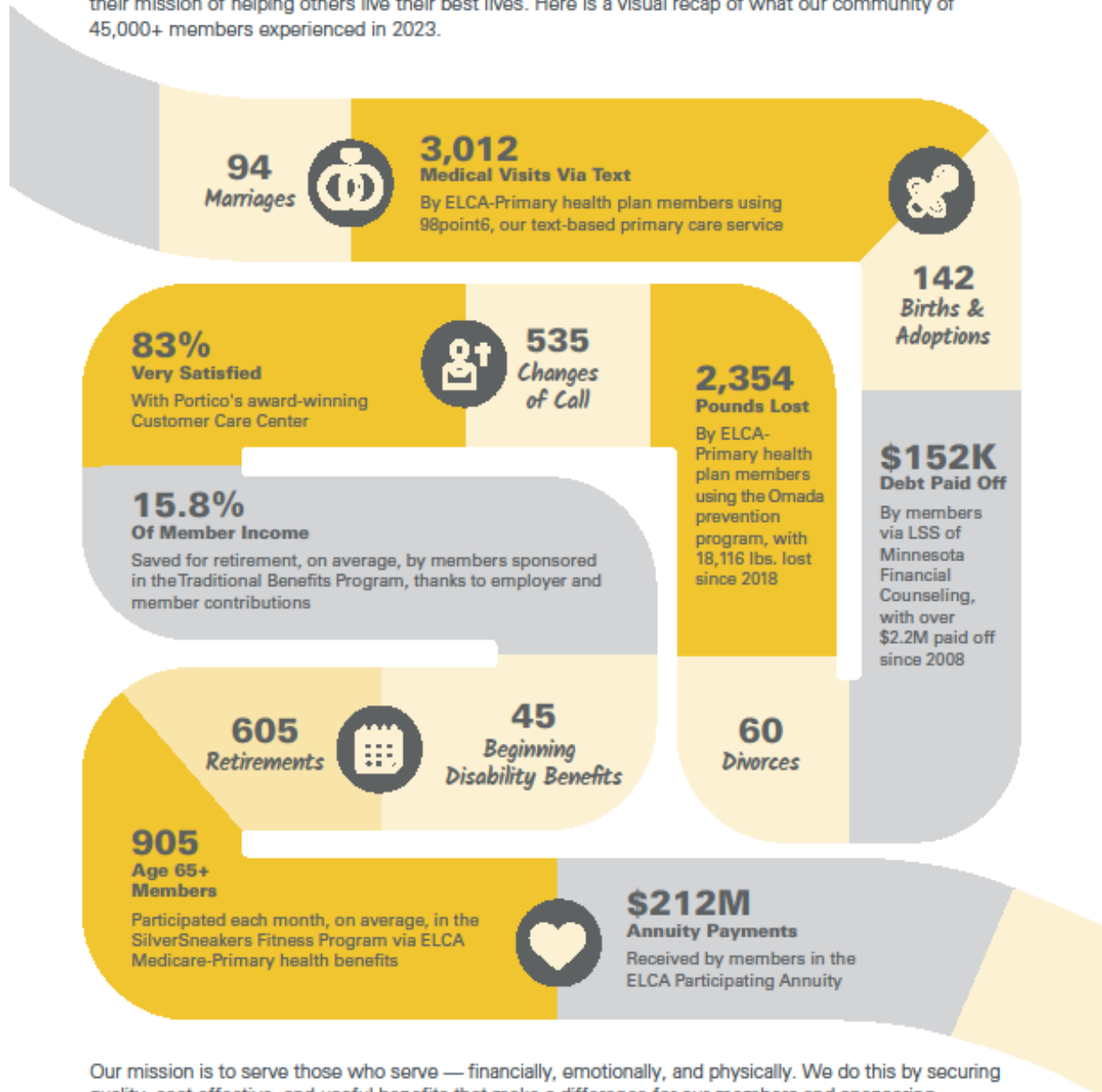
Respectfully submitted,

Rev. Gregory Berger, Assistant to the Bishop

PMA Director

Benefits Making a Difference

At Portico we strive to offer benefits that make our plan members' lives better, so that they can fulfill their mission of helping others live their best lives. Here is a visual recap of what our community of 45,000+ members experienced in 2023.



Our mission is to serve those who serve — financially, emotionally, and physically. We do this by securing quality, cost-effective, and useful benefits that make a difference for our members and sponsoring organizations. With each new year we continue to grow our pool and affirm the value and importance of church together.

Note: Unless a specific benefit program is mentioned, these numbers and percentages were drawn from across Portico's benefit programs.

60-302 (02/24)

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

1. Several R.A.R.E. members participated in the DEI training led by Inclusive Communities as part of the June 2023 Synod Assembly.
2. In the fall of 2023, we launched a 6-part Let's Talk series around the New York Times' 1619 podcast series. We had 25 people register from across the state, with a robust discussion each week based on themes presented in the series.
3. In November 2023 R.A.R.E. co-chair Rev. Miriam Blair authored a blog post entitled "White People, You Are Not Responsible for the Actions of Your Forefathers" for the Synod's website.
4. In February 2024, R.A.R.E. members met with Bishop Johnson and recently hired Synod staff member Gretchen Ahrens to strategize communications and justice ministry initiatives, including equity and inclusivity training, moving forward.
5. We look forward to partnering with Gretchen, Rev. Heidi Wallace, and other Synod staff members in 2025 and beyond on planning, development, and beta testing of the equity and inclusivity training as it's rolled out in 2024-2025.
6. We are also eager to collaborate with Gretchen on a new quarterly R.A.R.E. e-newsletter that will spotlight justice-related resources and events.
7. Also in the summer of 2025 we anticipate launching a Let's Talk series focusing on Native American culture.

The Nebraska Synod Institute for Spiritual Direction Formation

The year 2023 was an exciting year for Seeking the Spirit Within (StSW). Our new Director, David Pinkston began March 1, 2023. David has been busy focusing on developing and reforming StSW programs, learning ELCA values and language, building friendships, networking with various ELCA ministries, leading various retreats, and online engagements (One Topic ZOOM calls and StSW podcast interviews). We are grateful for his leadership in this ministry.

This past year has seen the continued training opportunity for Spiritual Directors and Guides with a new cohort that began in September.

StSW programs and opportunities include:

New to StSW in 2023:

- One Topic Webinars
- Podcasts on Spotify (promoted on social media)
- Updated website
- Leading workshops at The Leadership Gathering
- StSW is now a 3-year program instead of a 2-year

For 2024:

- A Lenten Retreat, “Come Away and Rest” was held March 1-2, 2024 at Carol Joy Holling Camp with eleven participants
- A Year of Spiritual Guidance: an Ecumenical work began with the Presbyterian Church, USA to provide a nine-month, online program of support and guidance for clergy across five states
- StSW Spiritual Directors are providing spiritual direction for rural clergy in the Presbyterian Church
- StSW received invitations to present at the Women of the ELCA Spring Gathering, February 2024, and at Adult Education Hours in Congregations in 2024
- Development is underway with the Synod Mobility Team to have StSW work with transitional ministers in the Nebraska Synod
- Social Media: Mystic Mondays - StSW offers brief descriptions, quotes, and teachings of various Christian mystics throughout history

We continue to uphold the ministry focus to: (1) provide spiritual education and experiences for congregations and individuals; (2) train new Spiritual Directors and provide continuing education to existing Spiritual Directors; (3) improve StSW exposure within the Synod, the state of Nebraska, and surrounding states; and (4) increase participation of other denominations so that StSW serves as an ecumenical ministry.

We thank our Advisory Board Members, Pat Gregory, Rev. Mark Ekstrom, Mark Hummel, Rev. Patrick Sipes, Nicole Geiler, Rev. Brad E. Meyer, Chair; Rev. David deFreese, Vice Chair; Ramona Edwards, Secretary/Treasurer; Lisa Kramme, Greg Schuerman, Emily Wageman, and Bishop Scott Johnson for their continued guidance and support of this ministry.

Seeking the Spirit Within (Page 2 of 2)

We invite you to explore our website (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 and guidance, or if you desire assistance in finding a spiritual director, please contact David@seekingthespiritwithin.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,
David Pinkston, Director
Rev. Brad E. Meyer, Advisory Board Chair

Stewardship Table (Page 1 of 2)

“Then Jesus took the loaves, and when he had given thanks, he distributed them to those who were seated; so also the fish, as much as they wanted. When they were satisfied, he told his disciples, ‘Gather up the fragments left over, so that nothing may be lost.’ So they gathered them up, and from the fragments of the five barley loaves, left by those who had eaten, they filled twelve baskets.” (John 6:11-13, NRSV)

We know this story. It’s a story where abundance is made real. Where Jesus turns what just appears to be five loaves and two fish, into more than enough food to feed thousands. It’s a stewardship story and then some. It’s a story about with God, all things are possible, and love is made real.

This also happens to be the gospel lesson for opening worship of synod assembly this year. Because through it, we see a glimpse of what “Cultivating Love” looks like. The hungry are fed. The people are satisfied. They have what they need. And there is more than enough for everyone. It’s fitting for the assembly theme, and our celebration of the church this year for the 50th Anniversary of ELCA World Hunger. It’s fitting too, because we are reminded in this story that abundance is real, for it is God who provides and entrusts all that we have and all that we are as Children of God.

Remembering it is God who provides, stewardship is really all about our response for all that God has done and promises to do for us, through the way we live our lives and use and share all that God entrusts into our care. This reminder guides The Stewardship Table as it meets regularly to discern needs and share 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 Evangelical 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.

In the past year:

- The Stewardship Table has continued to walk with congregations as they discern what needs and questions they are facing.
- Through conversation and ideation, it was discerned that this year was the right time to offer a stewardship pre-assembly workshop again. Pastor Chick Lane was invited, and together with Deacon Timothy and Sarah Callahan, the workshop, “**Cultivating Love Through Stewardship**” emerged. We are excited for all the learning, connections, ideas, and conversations that will come through it. Find out more on the synod website and register for it today.
- **Resources** have continued to be shared and developed. In the past year, resources related to stewardship for preaching, worship, and campaigns were developed and shared in particular, tied around the synod’s 2023-2024 “Go And…” theme. These resources and more are available on the synod stewardship website.
- Deacon Timothy continued to work with a core team of leaders of “Cross+Generational Ministry” from across the synod (and now neighboring South Dakota and Western Iowa Synods) and a larger network of interested disciples. This team was formerly known as the “**4G Network: Growing God’s Generous Generations.**” The work and resources that have emerged through this tie to many 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 “Nebraska Synod Cross+Generational Ministry” on Facebook.

Stewardship Table (Page 2 of 2)

- Deacon Timothy was on the go more than ever in 2023, visiting congregations across the synod, joining congregational and cluster meetings, and preaching and teaching with special emphasis 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 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, as well as from the learning and discoveries coming out of the “Cultivating Love Through Stewardship” workshop. 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 the congregations of the synod.

The Stewardship Table includes seven regular attenders from across the state, holding our meetings online. Our team hails from rural and urban towns, large and small congregations, and is a mix of laypersons and rostered ministers. 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, Stewardship Table
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402-416-0210

Deacon Timothy Siburg
Director of Evangelical Mission, Innovation
and Stewardship
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Year in Review 2023

Tabitha by the Numbers:

Nebraska Seniors received exceptional care through Tabitha:

47,354	Home Health Care Visits
51,012	Hospice Visits
26	Nebraska Counties Served
900+	Tabitha TEAMembers
\$ 700,000	Raised to cover revenue gap for Tabitha Meals on Wheels Program
\$7,850,000	Supplemented for uninterrupted support to Senior Residents whose Medicaid payments cover a fraction of actual cost of care

Highlights:

Tabitha continued to embrace our PURPOSE of empowering people to LIVE JOYFULLY, AGE GRATEFULLY by providing Seniors with Living Communities to call home and services to suit their evolving needs. While COVID-19 incidents have slowed; we are still dealing with its impact financially and Senior health-wise.

- The opening of phase two and three (of three) at Tabitha at Prairie Commons in Grand Island came to fruition as we welcomed the first residents to live in Assisted Living, Memory Care and Long-Term | Skilled Nursing wings of the community. (Independent Living Apartments opened in December 2022).
- Tabitha's innovative InterGenerational Project opened in November. This new community was formally named S²age Living and is located at Tabitha's Main Lincoln Campus. It is a first-of-its-kind in the nation where older adults (55+) and College of Health Sciences Students call home. By design it addresses: 1) Epidemic of Loneliness, 2) Lack of Middle Market Priced Housing, 3) Shortage of Health Care Workforce.
- Tabitha continued to grow its reach with compassionate hospice care to Omaha area residents via our Collaboration with Immanuel, serving as a preferred provider for their network of Senior Living communities and to the public at large.
- Tabitha Hearts of Gold program honored 225 dedicated TEAMembers through our Client/Family-driven recognition program. Considered the highest form of compliment, as those we care for and about share their gratitude and exceptional experiences they have had with Tabitha.
- Continued our streak of receiving public "Best of" awards for Tabitha Home Health Care, Hospice and Senior Living Communities.

Task Force on Restoring Behaviorally Impaired Clergy to Their Ministries

Nebraska Synod Assembly of 2024

Report of the Task Force on Restoring Behaviorally Impaired Clergy to Their Ministries

The 2023 Synod Assembly authorized Bishop Johnson to appoint a Task Force to develop a policy for restoring behaviorally impaired Rostered Ministers and Parish Ministry Associates to their ministries. Behavioral impairments include alcohol and drug issues, other addictions plus mental health disorders. The Task Force believed that other Synods and denominations had such policies which we could easily adapt. However, most did not have policies and those who did were incomplete.

The Synod Task Force gave rise to an Ecumenical Task Force which developed a model policy that we have adapted for our Synod. It states, "The Nebraska Synod's policy is to support the restoration to health and professional duties of behaviorally impaired Rostered Ministers and Parish Ministry Associates."

The balance of the document explains where the policy fits and the processes it will create. It holds the safety and wellbeing of the people served by clergy as its highest value. It is consistent with God's will. It works within the framework of our current misconduct policy, employee assistance program and health insurance. It briefly describes the need for the policy. The processes it will create will be drawn from the successful impaired practitioner programs of other professions. Finally, it outlines the goals of the policy and the methods it will use.

Passing this policy will enable our Task Force to go forward with the Ecumenical Team to create the processes that will make the policy a reality.

The Task Force

Rev. Greg Berger, ex officio
Dr. Eve Brank
Rev. Glenn Schacht
Rev. Tim Schroeder, ex officio
Rev. Otto Schultz
Lorie Thomas, LMHP
Dr. Jim Yankech

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, and its cohort journey was completed last summer. The second cohort officially launched in the fall of 2023 and includes the congregations and parishes of: American Lutheran (Ashland); American Lutheran (Fairbury); First Lutheran (Avoca/North Branch); First Lutheran (Lincoln); Grace Lutheran (Lincoln); Holy Trinity Lutheran Parish (Lexington & Bertrand congregations); Resurrection Lutheran (Gretna); Salem Lutheran (Fontanelle); and Southwood Lutheran (Lincoln).

Using a cohort model through this process, congregations and their leadership teams engage in an intentional time of discernment and discovery. Throughout the cohort journey, the "Three Great Listenings" are used to listen to God, congregation, and community in order to answer the following questions:

- Who are we?
- Who are our neighbors?
- What might God be up to and inviting next?

In working through these questions over a three-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 steering team is Rev. Dr. Sarah Cordray, Deacon Sunni Richardson, and Deacon Timothy Siburg.

Through the first and current second cohort of this process, the steering team (and hopefully the larger synod) has learned:

- That God is active and up to something, which is inviting the larger synod to see, wonder, and join in.
- Culture shift has begun within participating congregations. Particularly as congregations begin to move from focusing on "church-centered questions" to "God-centered questions."
- Congregations have grown 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.
- There is power in story and new sense-making frames and lenses. Including in unique congregational metaphors and images such as "Mr. Potato Head," and "Jenga."
- Two congregations from the first cohort have been in the pastoral transition process, and three congregations in the second cohort are currently in the transition process. What these congregations have engaged in the vitality initiative has helped 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 Steering Team looks forward to continued learning and engagement through this process, with the hope that it will also lead to further learning and engagement for the synod at large. Videos from congregations who have participated, sharing some of their learning, discovery, and questions, can be found on the synod website. 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 two cohorts.

If your congregation is interested in being a part of this experience too, or if more conversation would be appreciated, please contact Deacon Timothy. **The application window for the third cohort will open in August** and the cohort will launch in February 2025. Application materials will be available on the synod website by July 1, 2024.

Respectfully submitted in gratitude for the synod and all congregations and leaders who have participated in this journey so far,

The Vitality Initiative Steering Team

Deacon Timothy Siburg, Director for Evangelical Mission, Innovation and Stewardship
timothy@nebraskasynod.org

Deacon Sunni Richardson, Director for Leadership Development, sunni@nebraskasynod.org
Rev. Dr. Sarah Cordray, Senior Pastor, Luther Memorial Church, pastorsarahcordray@gmail.com

Dear Partners in the Nebraska Synod,

Greetings from your siblings in Christ at Wartburg Theological Seminary, in Dubuque, Iowa. I am pleased to have the opportunity to share with you some of the ways the Holy Spirit is at work in and through your seminary.

First, we are delighted to announce the successful completion of Lead Boldly!, our comprehensive capital campaign. We exceeded our goal of \$28 million, which included enthusiastic support for student scholarships, one of our highest priorities. As a part of this ambitious campaign, we also are very pleased to announce the completion of an extensive remodel of our primary educational and office building, Fritschel Hall. This project came in under budget and on time, thanks to the excellent work of our staff and our local construction partners. We would love to show you the renovated educational space; please know that you are invited to visit anytime!

Second, I want to share with you a new emphasis that Wartburg is placing on TEEM and Certificate Programs, exemplified by the new director of these programs, Pastor Carrie Greenquist-Petersen. I invited Pastor Carrie to share some thoughts with you about this program:

Over the past nine months it has been my privilege and pleasure to help Wartburg welcome and serve TEEM candidates for rostered ministry, lay leaders, synods and partners. I have gotten to know the students through admissions, candidacy processes, contextual education, classes/modules and endeavored to nurture an identity of quality and worth in Wartburg's TEEM and Certificate students. Clear and timely communication can make the difference between feeling forgotten and feeling immensely valued. This is why being available to all partners to hear and address any question or concern is my top priority. It is a true joy to accompany each student along their path of discernment for leadership in Christ's church.

Third, Wartburg Seminary is announcing the launch of a Congregational Accompaniment Project to equip congregations for intercultural competence and to open doors to new mission opportunities with Latine people. This project aims to foster deeper understanding of diversity and to cultivate the development of meaningful relationships that reflect the love of Christ. Upon application, Wartburg staff from the Centro Teológico Luterano Multicultural and the Journey Together program will accompany congregations and their leaders in this process.

Finally, we have a new tagline at Wartburg, which speaks directly to our sense of mission in the current moment in the life of the church: **Listen. Wonder. Lead.** "At Wartburg Theological Seminary the voices of God and our neighbors call us to **listen** deeply. In these limestone halls and your local communities, Jesus' love invites us to **wonder** that transformative power of the Holy Spirit, who inspires our life together. Our graduates **lead** a changing church with holy curiosity, creativity and joy. In hope, we proclaim God's grace that carries us through death to resurrection life. **Listen, wonder, and lead at Wartburg.**"

We know the church needs leaders, and we are working with you to form them. Please continue to pray for, identify and raise up candidates for public ministry. At Wartburg, they will be equipped to share the good news of Jesus Christ in a world in need of healing and hope.

We give thanks to God for you and for our partnership, through which we participate in God's mission in the world. To learn more about Wartburg Seminary and our strategic, innovative programs, please visit www.wartburgseminary.edu.

Yours in Christ,



The Rev. Kristin Johnston Largen, Ph.D.
President

Youth Ministry

What happened this year?

It has been a year of transition in youth ministry. We give gratitude for the work of Deacon Sunni Richardson and many faithful and dedicated volunteers who worked hard to provide impactful and meaningful faith formation opportunities for the youth within the Nebraska Synod.

Programs in 2023 included:

- **The Journey:** In July, 8th-12th grade youth and adults traveled to Denver to explore how God is at work in the lives of others and in their own lives. Participants served in the local community, worshipped together, visited the History Colorado Center, and learned about life together in community as they studied the theme of “Living in the And”. We give thanks for the hardworking Journey planning team which included Amy Woods, Amy Wagner, Pastor Chad Rademacher, Heidi Price and Deacon Sunni Richardson.
- **LYON:** In November, youth and adults attended the LYON Assembly at Carol Joy Holling Camp. Deacon Ross Murray and Bishop Scott Johnson helped youth understand what it means to Go and...be honest. Youth used the Biblical role models of Esther and Nicodemus as their guides as they participated in large group sessions, workshops, and fellowship. Thanks be to God for the hard work of Angela Olson and Judy Stukenholz who assisted Sunni Richardson with this program.
- **Middle School Gathering (MSG):** After a snowstorm in January, MSG was reimagined as a day of service and storytelling across the Synod. Gathered in different locations, youth explored how their story was connected to Christ’s story and the stories of others and completed service projects in the local communities. Thank you to Drew Jagadich, Ian Hartfield, Pastor Sandra Braasch, Joyelle Kennedy, Pastor Steven Peeler, Pastor Ricardo Riqueza, Angela Olson, and the many volunteers in local congregations who helped middle school youth grow in their faith at this event. A special thanks to those who also worked hard to plan the January event.
- **Other happenings:** Two youth and an adult leader represented the Nebraska Synod at the National Youth Leadership Summit in Chicago and youth leaders and volunteers from the Nebraska Synod attended the Extravaganza in New Orleans where they were reminded to “DREAM” as they help youth grow in their faith.

What is coming up?

The church is changing. Youth are changing. We are changing. We have spent some time the past few months exploring what this means for youth ministry and how we equip and empower youth as we raise them up to be leaders in Christ’s church.

We are excited to focus synod youth ministry in the areas of **LEADERSHIP** and **SERVICE**. Opportunities for faith formation will include large and small group options, virtual and in person events, and one time and ongoing programs. **Visit the Nebraska Synod website ministry page for a calendar and description of events.** We are also focusing our energy on providing resources and networking connections for youth leaders and volunteers and congregations and youth ministries all across the state. Let’s be creative together!!

As the Director for Youth and Justice Ministries, I am excited to walk with you in the journey of youth ministry. I am excited to see where the Holy Spirit calls us and how we grow in our faith together.

On the journey,
Gretchen Ahrens, Director for Youth and Justice Ministries
gretchen@nebraskasynod.org 404-583-4591

**2025 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**

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.

2025 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.

2025 Compensation Guidelines (Page 4 of 14)

2025 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	\$ 43,417	\$ 45,094	\$ 13,025	\$ 13,528	\$ 4,318	\$ 4,485
1	44,129	46,454	13,238	13,937	4,387	4,620
2	44,849	47,695	13,455	14,309	4,460	4,743
3	45,563	49,080	13,669	14,724	4,531	4,881
4	46,286	50,419	13,886	15,125	4,603	5,012
5	46,977	51,795	14,093	15,540	4,672	5,152
6	47,679	53,100	14,304	15,927	4,742	5,281
7	48,371	54,383	14,511	16,315	4,811	5,408
8	49,070	55,683	14,721	16,705	4,880	5,538
9	49,765	56,976	14,929	17,093	4,949	5,666
10	50,464	58,269	15,139	17,481	5,019	5,795
11	51,155	59,566	15,347	17,870	5,087	5,924
12	51,850	60,855	15,555	18,257	5,157	6,052
13	52,556	62,152	15,767	18,646	5,227	6,181
14	53,248	63,452	15,974	19,036	5,296	6,310
15	53,947	64,722	16,184	19,417	5,365	6,437
16	54,642	65,991	16,393	19,797	5,434	6,563
17	55,337	67,272	16,601	20,182	5,503	6,690
18	56,032	68,540	16,810	20,562	5,572	6,816
19	56,731	69,821	17,019	20,946	5,642	6,944
20	57,430	71,086	17,229	21,326	5,711	7,070
21	58,129	72,375	17,439	21,712	5,781	7,198
22	58,816	73,648	17,645	22,094	5,849	7,324
23	59,511	74,918	17,853	22,475	5,918	7,451
24	60,211	76,190	18,063	22,857	5,988	7,577
25	60,905	77,471	18,272	23,241	6,057	7,704

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.

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

²This is figured at the rate of 7.65% of base salary and housing.

2025 Compensation Guidelines (Page 5 of 14)

2025 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	\$ 45,002	\$ 47,056	\$ 46,420	\$ 48,095
1	45,678	48,171	47,612	49,641
2	46,382	49,296	48,792	51,134
3	47,052	50,449	49,996	52,627
4	47,762	51,696	51,188	54,120
5	48,432	52,948	52,380	55,613
6	49,142	54,167	53,571	57,106
7	49,818	55,325	54,735	58,439
8	50,516	56,512	55,899	60,039
9	51,226	57,615	57,063	61,532
10	51,896	58,619	58,122	62,918
11	52,572	59,588	59,285	64,326
12	53,276	60,630	60,449	65,675
13	53,952	61,752	61,586	67,051
14	54,656	63,038	62,727	68,432
15	55,360	64,268	63,863	69,754
16	56,036	65,437	64,883	71,135
17	56,723	66,557	66,019	72,351
18	57,421	67,953	67,155	73,785
19	58,103	69,293	68,291	75,107
20	58,790	70,634	69,316	76,600
21	59,483	71,809	70,396	77,869
22	60,170	73,094	71,477	79,192
23	60,880	74,435	72,613	80,626
24	61,550	75,643	73,749	81,842
25	62,254	77,006	74,885	83,276

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

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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

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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 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.

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- 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.
 - 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 143rd Street, Omaha, NE 68137, (402) 330-6880, continues to be available to discuss your questions.

Part V: Compensation Worksheet

Cash Compensation	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	_____	_____	_____	_____
Benefits				
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)	=====	=====	=====	=====

RESOLUTION 2024:1 (Assistance with Diapers and Female Hygiene Products)

MOTION 10 Nebraska Synod Council

Resolution 2024:1 – ASSISTANCE WITH DIAPERS AND FEMALE HYGIENE PRODUCTS

WHEREAS 1 in 4 people who menstruate experience period poverty in their lifetime,¹

WHEREAS people who don't have access to menstrual products often can't show up to school or work because of shame and stigma, making it difficult to connect with our neighbors experiencing period poverty,

WHEREAS *Access Period* has access points in Omaha, Fremont, Norfolk, Lincoln, Hastings, Kearney, North Platte, and Scottsbluff,

WHEREAS 70% of the nation's poor are women and children²,

WHEREAS one child in every 7 will be born into poverty in the United States, and there are more than 11 million infants and toddlers under age 3 years in the United States and of them 45 percent (5.2 million) live in low-income families and 23 percent (2.6 million) live in poor families,³

WHEREAS in Nebraska 12.21% of children in Nebraska, or 1 in 8, live in poverty and 5% of those children are extremely poor (their family has income below half the poverty level),⁴

WHEREAS one in three families struggle with diaper need, and the poorest 20 percent of families spend 14 percent of their income on diapers,

WHEREAS childcare providers require parents to have a supply of disposable diapers; and in most cases day care centers will not accept children without diapers and without childcare parents cannot remain employed,

WHEREAS some who wish to use cloth diapers do not have laundry facilities that allow for the proper washing and sanitizing of diapers,

WHEREAS 32% of low-income families report re-using diapers in order to pay critical household expenses such as rent, utilities, and food, leading to severe diaper rash and staph infections,

WHEREAS federal programs like Food Stamps and WIC do not cover paper products, such as disposable diapers and female hygiene products and often describe these items as luxury items, therefore be it

Resolved that the Nebraska Synod in Assembly strongly encourages congregations and conferences to provide educational materials on the needs of women and children living in poverty, and be it further

Resolved that voting members and congregations be encouraged to reach out to local, state, and federal government officials and legislators to create and support legislation that will allow the inclusion of diapers and feminine hygiene products in low-income programs such as Food Stamps (SNAP) and WIC, and be it further

Resolved that voting members and congregations are encouraged to assist women and children in poverty by arranging opportunities to donate diapers and female hygiene products to local food banks, women's shelters, and programs such as *Access Period*.

Memorial from the Nebraska Women of the ELCA Biennial Convention

¹ <https://www.accessperiod.com/>

² <https://www.legalmomentum.org/women-and-poverty-america>

³ <https://worldpopulationreview.com/state-rankings/child-poverty-rate-by-state>

⁴ <https://www.childrensdefense.org>

The Reference and Counsel Committee recommends this resolution be adopted.