

Bulletin of Reports

May 30 – June 1, 2025 **Younes Conference Center Kearney, Nebraska**





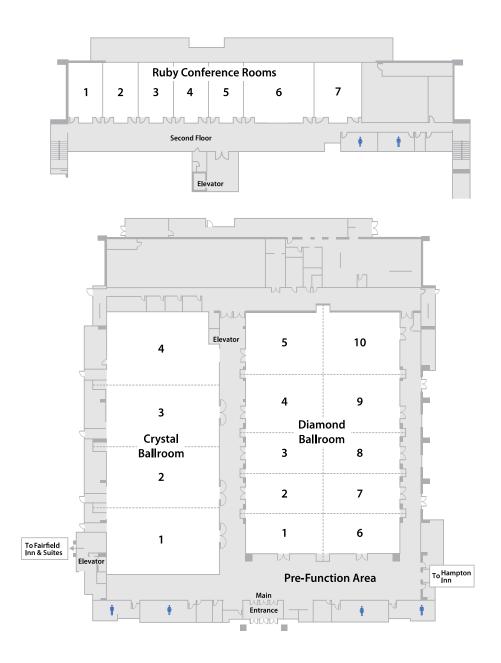


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Assembly Summary, Offering Designation, and Speakers (Page 1 of 3)

Welcome!

The 2025 Nebraska Synod Assembly will gather in person this year on Saturday and Sunday, May 31 and June 1 at the Younes Conference Center in Kearney under the theme of "Imagine! Imagine? Imagine..." Come and imagine with us based on *Ephesians 3:20*.

Imagine! Together as Christ's church, we are called to follow the Spirit, and to imagine what God might be up to and inviting. This year, we will hear the stories of our companion synod partners from the Northern Diocese of Tanzania and the Evangelical Lutheran Church of Argentina and Uruguay. We'll hear how they are imagining and be invited to dream and wonder.

Imagine? Through workshops and service-learning opportunities and experiences we will explore how we can imagine things in our own ministry settings. What do you imagine for your own setting? What can you imagine taking back home? What might God be inviting you to wonder and imagine?

Imagine... The work of imagination continues and is not something meant to just be a couple days of focus at synod assembly. Instead, through closing worship together, we'll be sent forth as one Nebraska Synod to imagine. There is still more to imagine, and more to do. Imagine what God might be up to and inviting you to be a part of next...

Theme Verse

"Now to him who by the power at work within us is able to accomplish abundantly far more than all we can ask or imagine." Ephesians 3:20

2025 Synod Assembly Offering

We are blessed to host Bishop Fredrick Shoo from the Northern Diocese of the Evangelical Lutheran Church of Tanzania and Presidenta Mariela Alejandra Pereyra from the United Evangelical Lutheran Church of Argentina & Uruguay for our Assembly this year.

In celebration of their visits, our Assembly offering will be split 50-50 between the Northern Diocese of the Evangelical Lutheran Church of Tanzania and the United Evangelical Lutheran Church of Argentina & Uruquay in support of their ministries.

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 by clicking on the QR Code at right.

Or visit our website at www.nebraskasynod.org and click on "Give Now".



Assembly Summary, Offering Designation, and Speakers (Page 2 of 3)

Keynote Speaker: Rev. Dr. Fredrick Shoo Bishop of Tanzania



Biography: Fredrick Onaeli Shoo (Bishop Shoo), born April 30, 1951, is serving as the Presiding Bishop of the Evangelical Lutheran Church in Tanzania and the Bishop of the ELCT Northern Diocese situated in the northern part of Tanzania. Before that he served as the Assistant to the Bishop ELCT ND for ten years and the Principal at the Lutheran Bible and Theological School for eight years. Bishop Shoo was born at the slope of

the highest mountain in Africa, called Kilimanjaro in a small village of Nkweshoo in Kilimanjaro Region. Bishop Shoo is married to beautiful lady Janeth, blessed with three daughters namely: Elizabeth, Debora and Ruth. He is easily accustomed with different cultures and environments, and speaks fluently four languages, German being one of them which he learned when he was doing his Doctorate studies in German.

Keynote Speaker: Pastora Mariela Alejandra Pereyra Presidenta of Argentina / Uruguay



Biography: Mariela Pereyra was born in the province of Buenos Aires, Argentina. She has served as an ordained pastor for 23 years and was elected President of the IELU during its most recent Assembly in April 2024. She pursued her theological studies at ISEDET, a now-closed ecumenical seminary with a long-standing tradition. Over the years, she has had the privilege of working as a pastor in Misiones, in the northern region of

Argentina, where she welcomed many visiting groups from the Nebraska Synod. In addition, Mariela is currently a member of the Executive Committee of the World Council of Churches. She has a special calling in peacebuilding, gender justice, and faith-related eco-theological issues. She is married to Clovis Eloi Kurtz, who is also a pastor, and they are the parents of three children: Ingrid, Augusto, and André.

Keynote Speaker: Alison Richard Program Director, Companion Engagement, Churchwide Representative



Biography: Alison serves the ELCA Churchwide Organization as the Program Director for Companion Engagement. In this position since 2023, she oversees the work of the ELCA Companion Synod Program which includes 125 relationships in all 65 synods with churches across Africa, Asia, Europe, Latin America, and the Middle East. A lifelong Lutheran and daughter of an ELCA pastor, Alison has a passion for the relationships of

accompaniment fostered through the work of the Service and Justice home area. Alison has a background in music education and served as a missionary teacher in Tanzania for four years before returning to College Station, TX, where she currently resides with her husband and nine-month-old daughter.

Assembly Summary, Offering Designation, and Speakers, (Page 3 of 3)

Keynote Speaker: Rev. Scott Alan Johnson

Bishop, Nebraska Synod ELCA



Biography: 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.

Jazz Musician: Jon Ailabouni



Biography: Palestinian-American trumpeter, composer, and educator Jon Ailabouni (he/his) is a sought-after musician based in La Crosse, WI. With a background steeped in Western European classical and Black American jazz traditions, Jon's creative work focuses on instrumental composition and improvisation that uses deeply felt stories as a focal point for expression. Ailabouni's improvisation as a soloist has been described as "sharp and resourceful" (AllAboutJazz.com). His 2023 album, *You Are Not Alone*,

featuring his original compositions, was released on SkyDeck Music and has been performed at the Iowa City Jazz Festival Main Stage and Cappella Performing Arts Center in La Crosse.

Sunday Worship on June 1

On Sunday, we invite the entire Nebraska Synod to worship with us. The service will be live-streamed at 10:00 AM CT and we invite you to join us in person or online together as one Body of Christ. Bishop Scott Alan Johnson will preach, and worship will include voices from across the synod. We will enjoy joyful music led by Jazz Musician Jon Ailabouni and a team of jazz musicians. Please join another congregation if you are unable to live-stream. Worship resources, including music and bulletins will be available on our website at www.nebraskasynod.org.

2025 Nebraska Synod Assembly Agenda

DRAFT as of April 8, 2025

Friday, May 30 - "Pre-Assembly Day"

11am – 12:30pm	Pre-Assembly Workshop Registration Open
10:00am - 4:00pm	Synod Council Meeting
1pm – 4:00pm	Workshops
1pm – 4:00pm	Advocacy 101: Stand Up for What You Believe in Blanket Exercise – Vance Blackfox Immigration and the Church
4pm – 7pm	Synod Assembly Registration Open
4:30pm – 5:30pm	Assembly Resolutions Hearing
7:00pm – 8:30pm	Keynote #1- Bishop Shoo w/appetizers

Saturday, May 31 – Synod Assembly Day 1

7:00am – 9:00am	Synod Assembly Registration Open
9:00am - 10:00am	Opening Worship with Communion (and land acknowledgment)
10:00am - 10:15am	Welcome & Announcements
10:15am – 11:15am	Quorum, Agenda, Actions on En Bloc, Proposed Resolutions
11:15am – 11:30am	Break (Drinks & Coffee Bar)
11:30am – 12:30pm	Keynote #2 – Pastora Mariela Pereyra
12:30pm – 1:45pm	Lunch in the Crystal Ballroom
12:30pm – 1:45pm	Willing Witness Luncheon-by invitation only at the Holiday Inn
1:45pm – 2:15pm	Treasurer's Report
2:15pm – 6:15pm	Workshops, Service Learning & Ministry Fair
5:45pm – 6:15pm	Bar Opens
6:15pm – 7:30pm	Supper (Grand Buffet)
6:45pm – 7:30pm	Bishop Scott Alan Johnson
7:30pm – 8:30pm	Concert & Cash Bar with Desserts
8:30pm	Announcements for tomorrow and dismissal for the evening

Sunday, June 1 – Synod Assembly Day 2

8:00am – 8:15am	Welcome & Announcements
8:15am – 8:45am	Vote on 2026 Budget, Late Resolutions
8:45am – 10:00am	Churchwide Rep: Alison Richard – 3 Bishop Panel
10:00am – 11:30am	Closing Worship & Closing of Assembly – Bishop Scott Johnson
	Preaching
12:00pm	Dismissal and Final Clean-up

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



"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

April 2025

Dear friends in Christ,

Thank you for your dedication and faithfulness, as together we continue to share God's love throughout the world.

During the past year and a half, I had the privilege to gather with many of you at our God's Love Made Real regional conversations. Connecting with you during these events was extremely inspiring as we heard about the many ways God's love is being made real in communities across this church.

Among the stories that were shared, we heard about a congregation's "bold" decision to reconstruct a food pantry to help increase the capacity to serve more people, a Christmas in July celebration for a single mom and her five children experiencing homelessness, a Queer youth poetry open mic event described by one pastor as a tangible experience of God's Love Made Real, a partially gutted parsonage that was renovated to provide long-term housing for survivors of human trafficking, and an ecumenical ministry group that developed a community center that feeds people with meals and spiritual connections.

Our vision of a world experiencing the difference God's grace and love in Christ make for all people and creation is being made manifest in these ministries, but these are only a few examples of what's happening throughout our church. I know this is work your congregations do every day, and I thank you for helping people know the way of Jesus to discover community, justice and love.

The world around us is changing, and our church will also experience change with the election of a new presiding bishop and a new secretary at the 2025 Churchwide Assembly this summer. Many of you will be electing a new synod bishop and other leaders.

Amid these changes, our call remains the same: to love and serve others as Jesus taught. Our church will continue our work to proclaim the gospel and to serve all of God's people.

It has been a privilege to serve as your presiding bishop. May God continue to hold us and guide us into the future.

In Christ,

The Rev. Elizabeth A. Eaton

Presiding Bishop

Evangelical Lutheran Church in America

Elzeluon le Eater

Presiding Bishop Elizabeth Eaton (Spanish Version)



"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

Abril de 2025

Estimados amigos en Cristo:

Gracias por su dedicación y fidelidad, en tanto que juntos seguimos compartiendo el amor de Dios en todo el mundo.

Durante el pasado año y medio tuve el privilegio de reunirme con muchos de ustedes en nuestras conversaciones regionales de El Amor de Dios Hecho Realidad. El habernos conectado con ustedes durante estos eventos fue sumamente inspirador, ya que oímos de las muchas formas en que el amor de Dios se está haciendo realidad en las comunidades de esta iglesia.

Entre las historias que se compartieron, escuchamos sobre la decisión "audaz" que tomó una congregación de reconstruir una despensa de alimentos para ayudar a aumentar la capacidad de servir a más personas, una celebración de Navidad en julio para una madre soltera sin hogar y sus cinco hijos, un evento de micrófono abierto de poesía juvenil queer que un pastor describió como una experiencia tangible de El Amor de Dios Hecho Realidad, una casa parroquial parcialmente destruida que fue renovada para proporcionar vivienda a largo plazo a sobrevivientes de la trata de personas, y un grupo ministerial ecuménico que desarrolló un centro comunitario que alimenta a las personas con comidas y conexiones espirituales.

Nuestra visión de un mundo que experimenta la diferencia marcada por la gracia y el amor de Dios en Cristo en todas las personas y la creación está siendo manifestada en estos ministerios, pero estos son solo algunos ejemplos de lo que está sucediendo en toda nuestra iglesia.

Sé que este es el trabajo que sus congregaciones hacen todos los días, y les doy gracias por ayudar a las personas a conocer el camino de Jesús para que descubran la comunidad, la justicia y el amor.

El mundo a nuestro alrededor está cambiando, y nuestra iglesia también experimentará cambios con la elección de un nuevo obispo presidente y un nuevo secretario en la Asamblea Nacional de 2025 este próximo verano. Muchos de ustedes elegirán a un nuevo obispo sinodal y a otros líderes.

En medio de estos cambios, nuestro llamado sigue siendo el mismo: amar y servir a los demás como Jesús enseñó. Nuestra iglesia continuará su obra para proclamar el Evangelio y servir a todo el pueblo de Dios.

Ha sido un privilegio haber servido como su Obispa Presidente. Que Dios nos siga sosteniendo y guiando hacia el futuro.

En Cristo.

Elzaluon la Eater

Bishop Scott Johnson (Page 1 of 2)

Now to him who is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us, to him be glory in the church and in Christ Jesus throughout all generations, for ever and ever! Amen."

—Ephesians 3:20–21—

Beloved in Christ,

As we gather for the 2025 Nebraska Synod Assembly, I give thanks for this opportunity to reflect on the year we've shared, and to look ahead to where God is leading us.

Thanksgiving

Before anything else, I want to say **thank you** for the abundant generosity you continue to show in your support for local congregations, the ministries of the Nebraska Synod, and the Evangelical Lutheran Church in America. Mission share has been strong this year, which gives us the resources to think creatively about how we can encounter and respond to the world in which we find ourselves in 2025. You will hear about some of that creativity in this bulletin of reports, and you will hear more in the workshops, worship, and conversations we'll share with one another in Kearney as we gather in Assembly. None of this would be possible without the faith-filled support you've offered: **thank you** for the many ways you've contributed to the work of the Nebraska Synod this past year.

"Immeasurably More Than All We Ask or Imagine"

Our theme scripture for this Assembly is both a word of promise and a word of challenge. We are reminded that God's abundance doesn't depend on our planning, effort, or resources alone, but neither are we called to wait passively – we have work to do! By the Spirit, we are part of something larger and more surprising than we can imagine. This past year, I've seen this truth lived out again and again across the Nebraska Synod.

Signs of Faithfulness Across the Synod

Travel throughout the synod continues to bring great joy to me in this call. From anniversary celebrations to ordinations of pastors, from loud and joyful worship to quiet moments of prayer, the faithful witness of God's people is alive and vibrant throughout the Nebraska Synod. When we gather in congregations, mission clusters, youth ministry gatherings, First Call Formation retreats, and online through Emmaus Lifelong Learning classes, we are reminded that **we are one church, better together**, throughout the state. The Nebraska Synod is empowered to live out a mission that is far larger than any one congregation or office could possibly encompass.

Cultivating Love & Growing Leaders

Our 2024 Assembly theme, "Cultivating Love," has shaped much of our shared work this past year. We've offered worship and devotional materials, communications tools, and leadership content to help congregations explore how love can be the root of ministry in many different ways, some of which might not have been so obvious in the past.

One highlight was our **Fall Leadership Gathering in Kearney**: "**Flipping the Script**." We invited leaders to consider new models of ministry and faithful responses to changing times, based in our baptismal identity and the promises God makes to all of us as a priesthood of all believers. We encouraged our leaders to return to their callings as people who look for ways to be collaborative, contextual, creative, relational leaders.

We've continued to build on that theme as we've convened "On the Road Again" - a series of local ministry gatherings throughout the synod in 2025 and 2026. Look for information about On the Road Again gatherings in your area in coming months and bring a friend!

Our **Toolbox Zoom series** has remained a valuable tool for congregational leadership formation, offering practical and theological guidance in accessible ways. Access these and other leadership resources through **Emmaus: Lifelong Learning** offerings at any time!

Bishop Scott Johnson (Page 2 of 2)

Adapting Our Support for Congregations

We are reimagining what "mobility" means in a changing church landscape. With fewer available clergy and more extended transitions, your synod staff is focusing on **equipping congregations to be active and vital**, no matter their pastoral status. Within the synod staff, we're discerning and refining how we accompany congregations in this work. In the synod at large, we continue to give thanks for the good work of the **Vitality Initiative for Congregations** and the ways congregations and leaders are discovering a more vibrant, hopeful future for themselves and the communities in which they live.

Churchwide and Global Connections

I continue to serve as Region 4 liaison bishop to the **ELCA Church Council**, where we've worked extensively on two social writing processes and on the recommendations of the Commission for a Renewed Lutheran Church. In August, we'll gather in Phoenix for the **ELCA Churchwide Assembly**, where we'll elect a new Presiding Bishop and Secretary. These are milestone decisions for our church. I ask for your prayers as the ELCA discerns its leadership for the years ahead. Internationally, I'll join a companion synod trip to **Argentina** in June with partners from the Saskatchewan and Northeast Pennsylvania Synods, as well as an **ELCA Holy Land Accompaniment trip** in August 2025. These journeys, along with the blessing of hosting Bishop Fredrick Shoo from the Northern Diocese of the Evangelical Lutheran Church of Tanzania and Presidenta Mariela Alejandra Pereyra from the United Evangelical Lutheran Church of Argentina & Uruguay for our Assembly this year, reflect our ongoing commitment to walk with the global church in friendship and solidarity.

Looking Ahead with Hope: Imagine? Imagine! Imagine...

Through it all—celebrations and challenges, innovations and endings—I see a church in motion. We are becoming something new; not because everything is settled or secure, but because God is moving among us in ways beyond our imagining. This is the Church That Is Becoming — flexible, relational, Spirit-led, grounded in the love of Christ. This is what brings us together to imagine what may yet be revealed to us, and to give thanks for what has been.

Thank you for your faithfulness, your questions, your willingness to experiment, your steadiness in transition, and your trust in what God is doing. It continues to be one of the greatest honors of my life to serve as bishop of this remarkable family of disciples that is the Nebraska Synod. I am grateful beyond words for your prayers, your leadership, and your deep love for God's church.

We move forward together with faith and good courage, trusting in the One who accomplishes immeasurably more than all we ask or imagine.

In gratitude and hope,

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 third year serving as your Synod Vice President comes to a close, I would like to take this opportunity to thank each one of you for your continued faith and support for all of the faithful servants who serve on the synod staff and the synod council.

Much of my time has been working to the best of my capabilities, as this role requires. As of now, I have been 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 that 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 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! Good things are 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

Nebraska Synod Evangelical Lutheran Church in America Report of the Synod Council

Meetings of Nebraska Synod Council, Evangelical Lutheran Church in America were held August 9, 2024 (in-person), November 23, 2024 (hybrid), and March 22, 2025 (hybrid).

On Leave From Call

Deacon Susan Richardson Pastor Darrell Anderson Pastor Rich Sheridan (above list SC24.08.16) Julie Rasi Breen Sipes Ann Rudberg Speiser Rob Garton (above list SC24.11.25)

Final Year of Study Leave

Pastor Rich Sheridan (above list SC24.08.16)

Calls Renewed, Appointed, and Extended

- That the following Synod Council calls be approved:
 - o Rev. Ernesto Medina, to serve interim ministry. (SC24.08.16)
 - Rev. Kathryn Woolf, to serve as transitional/interim minister, three-year renewable, effective November 23, 2024. (SC24.11.25)
 - Deacon Karen Melang be appointed as Dean of Retired Rostered Ministers for 6 months with an option to extend to a longer period. (SC24.11.25)

Elections

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

Congregations

Approved constitutions or bylaws for the following congregations:

Immanuel Evangelical Lutheran, Bertrand (SC24.11.26)

Luther Memorial Lutheran, Omaha (SC25.03.01)

Resurrection Evangelical Lutheran, Gretna (SC25.03.01)

Southwood Lutheran, Lincoln (SC25.03.01)

Committees

- Appointed Dan Friedlund, Treasurer (SC24.08.17)
- Appointed the following as chairs of Synod Committees:
 - Audit Committee Scott Koehn
 - Budget & Finance Committee Adam Akerson
 - Candidacy Committee Pr. Kathy Gerking
 - PMA Steering Committee Kathy Becker & Julie Schmidt (SC24.08.17)

Synod Council (Page 2 of 7)

Agencies and Institutions

- To affirm the Nebraska Lutheran Campus Ministries (NeLCM) Board of Directors' recommendation of Pr. Steven Neal to serve as Pastor for Campus Lutheran, University of Nebraska in Kearney, effective September 1, 2024. (SC24.08.17)
- To affirm Immanual Village and Courtyard in Omaha recommendation of Rev. Joyce Miller to serve as Pastor. (SC24.08.17)

Other Actions

- To approve the following dates for the 2025 Synod Council meeting calendar: March 22, 2025, Synod Office with ZOOM option; May 30, 2025, Kearney; August 8-9, 2025, Location TBD; and November 15, 2025, Online via ZOOM (SC24.08.18)
- That the recommendation of the PMA Steering Committee that Matt Schur be certified as a Parish Ministry Associate be approved. (SC24.08.20)
- To release Grace Lutheran Church of Walton, Nebraska, from the roster of the congregations of the Nebraska Synod and the Evangelical Lutheran Church in America. (SC24.08.21)
- To accept the Nebraska Synod ELCA audit report and financial statements from Eide Bailly for the FY2023 (year ended January 31, 2024). (SC24.08.22)
- To receive and endorse "Guidelines of Sacramental Practices in Time of Pastoral Transition or Vacancy." (SC24.08.23)
- That the 2024 Synod Assembly minutes be approved as printed and previously approved per the constitution S7.41.12. (SC24.08.24)
- To approve the transfer of \$20,000 from the Equity in Synod Properties Fund in support of Seeking the Spirit Within for FY2024. (SC24.11.27)
- To reserve monies from the Equity in Synod Properties Fund in support of STSW for FY2025 and FY2026, \$20,000 each year, with more discussion to be held at the March 2025 meeting when we will receive more information regarding the business plan going forward. (SC24.11.28)
- To accept the proposed Youth and Vulnerable Adult Protection Policy for Synod Sponsored Youth Events. Implementing the Youth and Vulnerable Adult Protection policy for synod sponsored youth events allows us to model this practice while keeping our youth safe. (SC24.11.29)
- To accept the ADEI Policy proposed by the LGBTQI+ Team to ensure the Nebraska Synod is providing a safe space for all our youth. (SC24.11.30)
- To approved rostered synod staff housing allowance requests, effective January 1, 2025, until changed by future action of the Synod Council. (SC24.11.31)
- To authorize the Treasurer and Director of Finance and Administration of the Nebraska Synod to establish a banking relationship with Farmers and Merchants Bank of Ashland, NE to acquire certificates of deposit. The authorized signers for this account will be any of the following: Treasurer Dan Friedlund, Pastor Greg Berger, Pastor Heidi Wallace or Deacon Timothy Siburg. (SC24.11.32)
- That Eide Bailly be appointed auditors of the Nebraska Synod ELCA for the Year Ending January 31, 2025 (FY2024). (SC24.11.33)

Synod Council (Page 3 of 7)

- That the Nebraska Synod Council endorse and join the Nebraska Alliance for Thriving Communities. (SC24.11.34)
- To suspend the Rules to elect three at-large members of the Nebraska Synod Council Executive Committee following the process outlined in the Synod Council Packet. (SC24.11.35)
- To approve the transfer of \$5,000 from the Director of Evangelical Ministries (DEM)
 Fund to support Mission Field Nebraska ministries of the Synod for FY2024 (year
 ended January 31, 2025) (SC25.03.02)
- Recommend to the Synod Council, an increased in defined compensation for Bishop Scott Johnson for FY2025 starting on February 1, 2025. (SC25.03.03)
- To transfer the positive FY2024 (year ending January 31, 2025) net operating results, upon final determination, to the Nebraska Synod Endowment Fund. (SC25.03.05)
- To approve the appropriation of \$56,329 for FY2024 (year ended January 31, 2025) within the Nebraska Synod Endowment Fund to be used in the future distribution from the Fund as established in the Objectives and General Guidelines for the Fund. (SC25.03.06)
- To allocate that the \$20,000 which had been previously reserved for FY2025 from the Equity in Synod Properties Fund in support of Seeking the Spirit Within. (SC25.03.10)
- Authorized the following as **Mission Field Nebraska** ministries through March 2026:

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

Mission Field Nebraska Affiliates

Barnabas Community, Lincoln
Bridges to Hope, Lincoln
Serving Hands of Hope Foundation, Omaha
Sudanese Dinka Community
(SC25.03.13)

• To moved Gwen Edwards be nominated for Secretary for the Synod Council term beginning 9/1/2025. (SC25.03.15)

Synod Assembly

That the following individuals be appointed as the initial members of the 2025 Synod Assembly Planning Team: Gretchen Ahrens, Nebraska Synod Staff; Amy Buch, Nebraska Synod Staff; PMA Libby Florian; Jon Fredricks, St. Michael, Omaha; Pastor Jon Gathje, First, Omaha; Michele Herrick, Nebraska Synod Staff; Blaine Jelden, Bethany, Axtell; Bishop Scott Johnson, Nebraska Synod Staff; Stephanie Lusienski, Nebraska Synod Staff; PMA Ric Miller, Morning Star, Omaha; Pr. Jan Peterson, Augustana, Omaha; Kate Reynolds, Family of Christ, Kearney; Deacon Timothy Siburg, Nebraska Synod Staff; and Amy Woods, Nebraska Synod Staff. (SC24.08.19)

Synod Council (Page 4 of 7)

• That the following committee members be ratified by the Synod Council:

Minutes

Sarah Effken Purcell, Grace, Cook Gwen Edwards, Synod Council Secretary Ric Miller, Morning Star, Omaha Amy Woods, Staff Liaison

Resolutions, Reference & Counsel Committee

Gwen Edwards, Lord of Love, Omaha Rev. Kathy Gundell, Sonrise Parish, Cozad Jim Yankech, St. Andrew's, Lincoln Dn. Timothy Siburg - Synod Staff Liaison (SC25.03.01)

- That Ric Miller as chair of the Registration Committee (SC25.03.01)
- Approved in accordance with Synod Constitution provision S7.26. (This synod may
 establish processes through the Synod Council that permit representatives of
 congregations under development and authorized worshiping 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 (SC25.03.01)

- 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. (SC25.03.01)
- Nebraska Synod Council recommends the following resolutions for action by the 2025 Nebraska Synod Assembly:
 - RESOLVED, That the proposed Synod Assembly agenda be adopted as the order of business for the 2025 Synod Assembly being held May 30 June 1, 2025, and that the proposed agenda be presented for adoption. (SC25.03.01)
 - RESOLVED, that the following items be voted as en bloc:
 - Agencies and causes to be authorized to present their needs to congregations
 - Reauthorization as Synod Authorized Worshiping Communities
 - 2026 Compensation Guidelines Rostered Ministers
 - 2025 Auditor's Report

[See page entitled "En Bloc Actions" for details] (SC25.03.01)

Synod Council (Page 5 of 7)

- RESOLVED, That the Synod Council accept the FY2026 (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. (SC25.03.04)
- RESOLVED, That Resolution 2025:1 Working for Justice and Peace be adopted. (SC25.03.07)
- RESOLVED, That Resolution 2025:2 Youth and Vulnerable Person Protection Policies and Safe Gathering Trainings be adopted. (SC25.03.08)
- RESOLVED, That Resolution 2025:3 The Meaning of "Israel" in Scriptural Context be adopted. (SC25.03.09)
- RESOLVED, That Resolution 2025:4 Bishop Election Process be adopted. (SC25.03.11)
- RESOLVED, That Resolution 2025:5 Resolution to Memorialized Churchwide Assembly Regarding Congregation Constitutions be adopted. (SC25.03.12)
- RESOLVED, That the following Rules of Procedure for the 2025 Nebraska Synod Assembly be recommended to the Synod Assembly. [See page entitled "Proposed Rules of Procedure."] (SC25.03.14)

PROPOSED RULES OF PROCEDURE

(These will be presented in the *Bulletin of Reports*, are subject to modification by the voting members, and will be adopted by the voting members.)

- 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 29th, 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 29. 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.

EN BLOC ACTIONS

Synod Council resolutions may be adopted by en bloc votes, unless a voting member objects to the inclusion of any resolution in block. *En bloc* means "as a group." In en bloc voting, all the actions proposed in each category will be voted on at the same time without discussion. The specific recommendations that will be included en bloc voting are these:

SC Resolution #3

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 2026:

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

(SC25.03.01)

SC Resolution #4

RESOLVED, Whereas the Evangelical Lutheran Church in America's Church Council April 2007, Exhibit G part 2, it is required that all Synod Authorized Worshiping Communities be approved annually by the Synod Council and Synod Assembly. Motion: that the following assemblies be reauthorized as Synod Authorized Worshiping Communities:

Followers of Christ Prison Ministry, Lincoln Iglesia Luterana San Andres, Omaha Lakota Lutheran Chapel, Scottsbluff Nile Lutheran Chapel, Omaha Sudanese Dinka Community, Ralston (SC25.03.01)

SC Resolution #5

RESOLVED, That the 2026 Compensation Guidelines for Ministers of Word and Sacrament and Word and Service be approved and presented to the 2025 Synod Assembly. (SC25.03.01)

SC Resolution #6

RESOLVED, That the Synod Council recommend to the Nebraska Synod in Assembly that the auditor's report for 2025 be accepted once the report is received, conditional upon such report being a clean opinion. (SC25.03.01)

Synod Treasurer (Page 1 of 13)

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, 2025, and January 31, 2024.

Respectfully submitted, Dan Friedlund, Synod Treasurer

April 1, 2025

Treasurer's Report of Mission Share Giving

Fiscal Year	Period Ended	Mission Share
2021	1/31/22	2,983,142
2022	1/31/23	2,841,730
2023	1/31/24	2,754,584
2024	1/31/25	2,782,539



Synod Treasurer (Page 3 of 13)

Congregation	City	2024	2023	2022	2021
Adullam Lutheran Church	Bertrand	\$1,200.00	\$1,200.00	\$0.00	\$1,200.0
Alma Lutheran Church	Mead	\$12,000.00	\$13,000.00	\$11,000.00	\$12,500.0
American Lutheran Church	Ashland	\$12,584.90	\$14,201.35	\$16,024.90	\$13,855.
merican Lutheran Church	Adams	\$10,585.63	\$18,892.53	\$21,029.05	\$18,417.
American Lutheran Church	Fairbury	\$11,808.00	\$12,226.00	\$10,671.26	\$13,987.
merican Lutheran Church	Filley	\$5,000.00	\$5,000.00	\$4,790.00	\$4,500.
merican Lutheran Church	Gothenburg	\$30,030.00	\$27,500.00	\$26,200.00	\$24,200.
merican Lutheran Church	Lincoln	\$15,231.79	\$13,137.91	\$13,995.53	\$11,902.
lugustana Lutheran Church	Genoa	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.
augustana Lutheran Church	Omaha	\$21,279.96	\$24,815.10	\$24,816.40	\$25,977.
eautiful Savior Lutheran Church	Palmyra	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.
erea/St.Mark's Parish	Chappell	\$8,800.00	\$9,600.00	\$9,600.00	\$9,600.
erea/St.Mark's Parish	Oshkosh	\$500.00	\$1,062.42	\$417.00	\$586.
ethany Lutheran Church	Axtell	\$18,000.00	\$18,000.00	\$20,730.00	\$16,800.
ethany Lutheran Church	Elkhorn	\$85,005.32	\$83,670.98	\$81,792.00	\$90,966.
ethany Lutheran Church	Lyons	\$4,500.00	\$4,500.00	\$4,875.00	\$3,685.
ethany Lutheran Church	Minden	\$32,800.00	\$31,800.00	\$31,800.00	\$29,880.
ethany Lutheran Church	Ord	\$2,000.00	\$2,000.00	\$2,000.00	\$1,000.
ethany Lutheran Church	Ruskin	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.
ethel Lutheran Church	Omaha	\$2,000.00	\$2,000.00	\$4,000.00	\$4,000
ethlehem Lutheran Church	Davey	\$6,159.84	\$6,607.78	\$5,826.58	\$5,907.
ethlehem Lutheran Church	Wahoo	\$23,714.90	\$20,718.79	\$5,275.35	\$20,513.
allaway Lutheran Church	Callaway	\$200.00	\$200.00	\$0.00	\$0.
alvary Lutheran Church	Grand Island	\$0.00	\$500.00	\$1,200.00	\$300.
alvary Lutheran Church	Scottsbluff	\$19,250.00	\$22,750.00	\$23,700.00	\$22,200.
alvary Lutheran Church	Stromsburg	\$19,140.00	\$18,975.00	\$18,740.00	\$20,440.
hrist Lutheran Church	Louisville	\$5,000.04	\$5,000.04	\$5,000.04	\$5,000.
hrist Lutheran Church	Pierce	\$10,865.00	\$10,730.00	\$9,489.00	\$10,211.
hrist Lutheran Church	Wisner	\$14,999.93	\$10,873.26	\$16,095.31	\$13,458.
hrist the King Lutheran Church	Bellevue	\$2,640.00	\$2,640.00	\$2,400.00	\$2,400
hrist's Lutheran Church	Davenport	\$12,000.00	\$12,000.00	\$12,000.00	\$10,900
oncordia Lutheran Church	Concord	\$9,400.00	\$8,550.00	\$9,000.00	\$9,250.
densburg Lutheran Church	Malmo	\$5,741.63	\$5,300.00	\$5,299.80	\$4,858.
lim Lutheran Church	Hooper	\$2,000.00	\$4,000.00	\$2,200.00	\$2,000
mmanuel Lutheran Church	Beatrice	\$1,800.00	\$1,800.00	\$1,800.00	\$2,760.
mmanuel Lutheran Church	Tekamah	\$20,000.00	\$20,000.00	\$20,000.00	\$18,400
mmaus Lutheran Church	Kennard	\$3,880.00	\$3,553.00	\$3,880.00	\$3,884.
aith Ambassadors Parish	Scribner	\$7,175.00	\$7,175.00	\$7,175.00	\$7,175.
aith Ambassadors Parish	Scribner	\$6,000.00	\$6,000.00	\$6,000.00	\$6,500.
aith Ambassadors Parish	Scribner	\$1,200.00	\$1,200.00	\$1,200.00	\$0.
aith Ambassadors Parish	Uehling	\$2,455.00	\$0.00	\$2,915.00	\$3,960.
aith Lutheran Church	Newcastle	\$0.00	\$0.00	\$0.00	\$500.
aith Lutheran Church	Seward	\$15,500.04	\$11,625.03	\$16,791.66	\$15,432.
aith Lutheran Church	Talmage	\$4,000.00	\$5,800.00	\$2,900.00	\$3,543.
aiths United Parish	Niobrara	\$7,238.00	\$8,554.00	\$7,896.00	\$7,896

Synod Treasurer (Page 4 of 13)

	SSION SHARE BY C			2022	2024
Congregation	City	2024	2023	2022	2021
Family of Christ Lutheran Church	Kearney	\$6,000.00	\$6,200.00	\$9,900.00	\$13,200.0
irst English Lutheran Church	Kimball	\$2,925.56	\$3,941.60	\$3,790.86	\$1,625.8
irst English Lutheran Church	Rising City	\$5,500.00	\$5,500.00	\$5,500.00	\$4,390.0
irst Lutheran	McCool Junction	\$1,399.92	\$1,399.92	\$1,333.26	\$1,399.9
irst Lutheran Church	Allen	\$2,750.00	\$3,025.00	\$3,276.00	\$3,003.0
irst Lutheran Church	Avoca	\$20,315.00	\$22,217.26	\$20,747.87	\$19,128.4
irst Lutheran Church	Blair	\$13,502.00	\$9,000.00	\$12,000.00	\$9,035.0
irst Lutheran Church	Fremont	\$55,020.00	\$57,925.00	\$63,500.00	\$66,000.0
irst Lutheran Church	Kearney	\$63,000.00	\$63,000.00	\$62,500.00	\$62,500.0
First Lutheran Church	Lincoln	\$62,923.00	\$63,098.00	\$90,890.00	\$106,065.0
First Lutheran Church	NE City	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.0
irst Lutheran Church	North Platte	\$20,011.04	\$20,010.37	\$20,413.67	\$24,951.0
First Lutheran Church	Omaha	\$6,215.00	\$7,345.00	\$6,215.00	\$6,215.0
First Lutheran Church	South Sioux City	\$7,080.00	\$6,000.00	\$6,000.00	\$1,000.0
First Lutheran Church	Wilber	\$7,500.00	\$7,500.00	\$7,553.49	\$7,500.0
First Lutheran Church	York	\$6,050.00	\$9,666.63	\$12,000.00	\$12,000.0
ridhem Lutheran Church	Hordville	\$3,060.00	\$3,060.00	\$3,060.00	\$3,060.0
riedens Lutheran Church	Lincoln	\$3,764.73	\$5,067.88	\$4,882.81	\$4,929.3
Grace Lutheran Church	Central City	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.0
Grace Lutheran Church	Cook	\$6,045.00	\$6,407.53	\$7,915.00	\$6,193.7
Grace Lutheran Church	Hebron	\$9,560.00	\$5,475.00	\$3,939.00	\$5,238.0
Grace Lutheran Church	Lewellen	\$300.00	\$300.00	\$300.00	\$300.0
Grace Lutheran Church	Lexington	\$11,202.26	\$11,059.60	\$10,944.91	\$10,468.2
Grace Lutheran Church	Lincoln	\$18,833.37	\$27,999.96	\$28,000.00	\$23,333.3
Grace Lutheran Church	Ohiowa	\$300.00	\$300.00	\$300.00	\$300.0
Grace Lutheran Church	Omaha	\$4,170.00	\$5,054.00	\$4,404.00	\$4,399.0
Grace Lutheran Church	Sutherland	\$3,964.43	\$4,095.00	\$4,302.97	\$6,049.7
Grace Lutheran Church	Wahoo	\$0.00	\$0.00	\$3,600.00	\$0.0
Grace Lutheran Church	West Point	\$10,875.00	\$10,700.00	\$10,125.00	\$10,600.0
Heartland Shared Ministries	Superior	\$6,000.00	\$6,000.00	\$5,000.04	\$5,000.0
Holy Cross Lutheran Church	Beatrice	\$17,000.00	\$17,000.00	\$17,000.00	\$16,785.0
Holy Cross Lutheran Church	Omaha	\$19,888.84	\$19,391.50	\$28,338.87	\$27,423.0
Holy Trinity Lutheran Church	Sidney	\$7,638.62	\$8,333.02	\$8,333.04	\$10,027.4
Hope Lutheran Church	Burr	\$5,499.96	\$5,499.96	\$5,499.96	\$5,499.9
Hosanna Lutheran Church	Plattsmouth	\$11,610.00	\$5,000.00	\$4,750.00	\$4,500.0
mmanuel Lutheran Church	Bellevue	\$40,630.00	\$41,568.00	\$38,854.13	\$36,326.5
mmanuel Lutheran Church	Bertrand	\$5,520.00	\$5,520.00	\$5,520.00	\$6,020.0
mmanuel Lutheran Church	Chadron				
mmanuel Lutheran Church	Coleridge	\$5,933.28 \$9,001.04	\$0.00 \$8,000.04	\$1,483.32	\$2,225.0
mmanuel Lutheran Church		\$8,001.04	\$8,000.04	\$8,000.04 \$2,100.00	\$9,499.9 \$2,100.0
	Glenvil	\$2,500.00	•		
mmanuel Lutheran Church	Glenvil	\$1,041.67	\$832.84	\$998.33	\$810.0
mmanuel Lutheran Church	Kennard	\$4,397.60	\$4,903.30	\$5,050.80	\$6,548.8
mmanuel Lutheran Church	Lodgepole	\$0.00	\$0.00	\$0.00	\$0.0
mmanuel Lutheran Church	Madison	\$4,675.00	\$5,100.00	\$5,525.00	\$5,100.0
mmanuel Lutheran Church	Omaha	\$660.00	\$962.50	\$2,085.83	\$0.0

Synod Treasurer (Page 5 of 13)

MISSION SHARE BY CONGREGATION					
Congregation	City	2024	2023	2022	2021
Immanuel Zion Lutheran Church	Albion	\$10,700.08	\$8,458.07	\$9,014.04	\$9,090.5
Kountze Memorial Lutheran Church	Omaha	\$80,000.00	\$77,500.00	\$38,836.33	\$50,200.0
_akota Indian Center and Chapel	Scottsbluff	\$0.00	\$1,000.00	\$980.00	\$975.0
Lord of Love Lutheran Church	Omaha	\$28,923.04	\$32,451.58	\$20,798.08	\$27,632.3
Luther Memorial	Omaha	\$11,010.04	\$10,990.04	\$11,000.04	\$11,000.0
Luther Memorial Church	Syracuse	\$17,890.00	\$15,275.00	\$21,937.00	\$25,449.0
Lutheran Church of the Good Shepherd	Hastings	\$7,175.00	\$6,375.00	\$6,325.00	\$6,500.0
Messiah Lutheran Church	Aurora	\$25,208.37	\$27,500.04	\$27,500.04	\$24,999.9
Messiah Lutheran Church	Broadwater	\$2,002.96	\$2,000.00	\$2,000.00	\$1,980.0
Messiah Lutheran Church	Grand Island	\$9,387.59	\$10,648.82	\$10,302.21	\$10,834.2
Messiah Lutheran Church	North Platte	\$1,000.00	\$400.00	\$2,520.00	\$0.0
Messiah Lutheran Church	Ralston	\$40,569.00	\$39,288.00	\$42,371.00	\$41,727.0
Messiah Sudanese Worshiping Community	Omaha	\$0.00	\$0.00	\$0.00	\$0.0
Morning Star Lutheran Church	Omaha	\$26,400.00	\$25,500.00	\$24,400.00	\$23,192.0
Nile Lutheran Chapel	Omaha	\$0.00	\$0.00	\$0.00	\$300.0
Our Savior Lutheran Church	Wayne	\$45,000.00	\$40,800.00	\$38,000.00	\$75,000.0
Our Savior's Lutheran Church	McCook	\$6,000.00	\$4,900.00	\$4,800.00	\$4,800.0
Our Savior's Lutheran Church	Plainview	\$10,200.00	\$9,900.00	\$9,600.00	\$9,600.0
Our Savior's Lutheran Church	Wymore	\$1,980.00	\$4,020.00	\$4,020.00	\$4,020.0
Our Saviour Lutheran Church	Broken Bow	\$1,416.70	\$1,700.04	\$1,983.38	\$1,700.0
Our Saviour's Lutheran Church	Dannebrog	\$1,500.00	\$1,650.00	\$1,500.00	\$1,200.0
Our Saviour's Lutheran Church	Lincoln	\$51,710.89	\$53,000.00	\$42,747.80	\$51,250.0
Our Saviour's Lutheran Church	Spencer	\$0.00	\$0.00	\$600.00	\$200.0
Peace Lutheran Church	Plymouth	\$4,500.00	\$4,500.00	\$4,875.00	\$6,000.0
Prairie West Church	Potter	\$600.00	\$600.00	\$600.00	\$600.0
Prince of Peace Lutheran Church	Geneva	\$0.00	\$0.00	\$0.00	\$0.0
Redeemer Lutheran Church	Hooper	\$27,083.33	\$26,166.67	\$24,000.00	\$26,000.0
Rejoice Lutheran Church	Gering	\$500.00	\$500.00	\$500.00	\$382.0
Rejoice! Lutheran Church	Omaha	\$75,000.00	\$75,104.00	\$75,000.00	\$90,000.0
Resurrection Evangelical Lutheran Church	Gretna	\$32,662.28	\$28,408.66	\$26,619.64	\$33,732.4
Salem Lutheran Church	Dakota City	\$7,500.00	\$8,000.00	\$6,850.00	\$7,525.0
Salem Lutheran Church	Fontanelle	\$16,083.29	\$16,250.00	\$14,000.04	\$9,750.0
Salem Lutheran Church	Fremont	\$12,000.00	\$12,000.00	\$14,400.00	\$13,200.0
Salem Lutheran Church	Stromsburg	\$6,563.14	\$7,940.20	\$8,465.33	\$9,307.0
Salem Lutheran Church	Wakefield	\$19,870.00	\$18,326.04	\$15,368.50	\$13,695.0
Shell Creek Lutheran Church	Newman Grove	\$1,708.10	\$1,725.60	\$1,678.00	\$1,781.8
Shepherd of the Hills Lutheran Church	Hickman	\$18,333.36	\$27,500.04	\$22,900.00	\$20,520.0
Shepherd of the Hills Lutheran Church	Omaha	\$3,900.00	\$6,118.84	\$3,300.00	\$3,600.0
Sheridan Lutheran Church	Lincoln	\$119,236.16	\$110,087.00	\$108,167.00	\$105,250.0
Sinai Lutheran Church	Fremont	\$30,007.00	\$30,504.00	\$32,065.00	\$32,950.0
Sonrise Parish	Cozad	\$1,100.00	\$1,200.00	\$1,400.00	\$52,950.0
Sonrise Parish	Cozad	\$1,100.00	\$1,200.00	\$1,400.00	\$1,100.C \$0.C
Southwood Luthoran Church	Eustis	\$15,395.00	\$10,860.00	\$14,680.00	\$13,777.5
Southwood Lutheran Church	Lincoln	\$97,916.63	\$100,000.00	\$145,833.33	\$150,000.0
Spirit of Grace Lutheran Church	Holdrege	\$10,000.00	\$8,700.00	\$5,000.00	\$1,300.0

Synod Treasurer (Page 6 of 13)

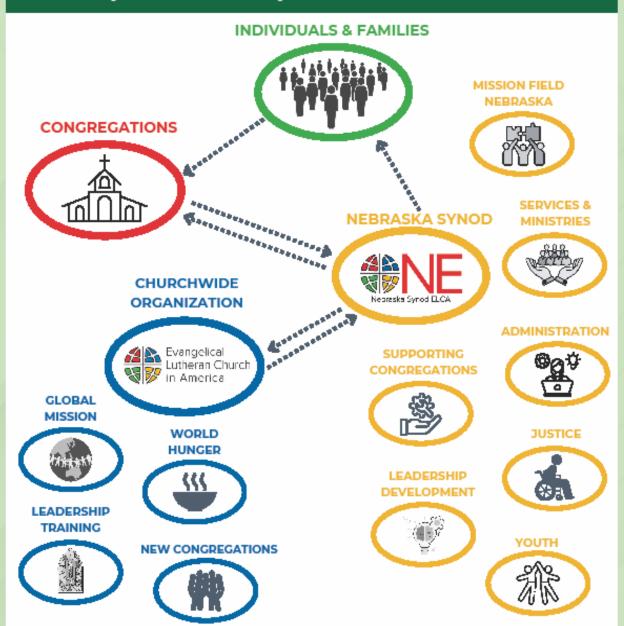
Congregation	City	2024	2023	2022	2021
Spirit of Hope Lutheran Church	Lincoln	\$2,004.00	\$167.00	\$3,000.00	\$1,999.9
st. Andrew's Lutheran Church	Lincoln	\$24,935.91	\$22,032.83	\$21,846.00	\$26,110.0
St. James Lutheran Church	Humboldt	\$3,287.06	\$3,600.50	\$3,590.50	\$2,980.
t. John Lutheran Church	Atkinson	\$6,248.96	\$6,551.40	\$5,367.34	\$5,973.
St. John Lutheran Church	Beatrice	\$30,000.00	\$27,500.00	\$32,500.00	\$30,000.0
St. John Lutheran Church	Daykin	\$2,699.00	\$4,327.67	\$3,075.00	\$6,555.
St. John's Lutheran Church	Bennington	\$35,000.00	\$29,058.34	\$27,850.03	\$29,842.
t. John's Lutheran Church	Columbus	\$8,570.50	\$7,300.58	\$6,711.73	\$5,775.
t. John's Lutheran Church	Marquette	\$8,814.78	\$8,294.40	\$12,489.37	\$12,175.
t. John's Lutheran Church	Norfolk	\$44,654.03	\$40,926.36	\$31,357.20	\$33,577.
t. John's Lutheran Church	Otoe	\$1,619.50	\$1,557.00	\$1,160.50	\$1,251.
t. John's Lutheran Church	Randolph	\$6,999.96	\$6,999.96	\$7,583.29	\$7,000.
t. John's Lutheran Church	Schuyler	\$3,600.00	\$3,600.00	\$3,600.00	\$3,900.
t. John's Lutheran Church	Yutan	\$5,000.00	\$4,000.00	\$4,000.00	\$4,000.
t. John's Lutheran Church	Ohiowa	\$12,876.00	\$12,777.00	\$9,198.00	\$7,991.
t. John's United Lutheran Church	Alliance	\$20,441.14	\$18,332.70	\$20,000.04	\$21,666.
t. Luke Lutheran Church	Emerson	\$10,000.00	\$9,590.00	\$10,000.00	\$10,000.
t. Luke's Lutheran Church	Omaha	\$2,400.00	\$2,400.00	\$400.00	\$0.
t. Luke's Lutheran Church	Stanton	\$8,004.00	\$8,004.00	\$8,004.00	\$8,000
t. Mark's Evangelical Lutheran Church of St. Paul	St. Paul	\$9,600.00	\$9,600.00	\$9,600.00	\$8,800
t. Mark's Lutheran Church	Bloomfield	\$3,682.64	\$8,429.50	\$6,336.33	\$7,187
t. Mark's Lutheran Church	Pender	\$15,335.00	\$14,700.00	\$17,097.00	\$17,750
t. Mark's Lutheran Church	Valley	\$20,673.41	\$16,556.00	\$16,545.00	\$15,599
t. Matthew Lutheran Church	Johnson	\$0.00	\$1,482.00	\$2,881.00	\$190.
t. Matthew Lutheran Church	Omaha	\$13,475.62	\$14,432.05	\$17,655.97	\$16,517.
t. Michael Lutheran Church	Omaha	\$82,522.00	\$76,245.00	\$75,000.00	\$70,444.
t. Paul Lutheran Church	Auburn	\$4,008.00	\$4,008.00	\$4,008.00	\$4,608.
t. Paul Lutheran Church	Auburn	\$3,825.00	\$4,485.00	\$5,591.00	\$7,052.
t. Paul Lutheran Church	DeWitt	\$13,500.00	\$10,703.75	\$13,537.27	\$10,805
t. Paul Lutheran Church	Gilead	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000
t. Paul's Lutheran Church	Diller	\$7,500.00	\$8,167.32	\$8,770.38	\$14,592
t. Paul's Lutheran Church	Emerson	\$1,454.82	\$1,600.00	\$1,933.95	\$2,310.
t. Paul's Lutheran Church	Falls City	\$3,393.60	\$10,717.75	\$6,059.60	\$9,659.
t. Paul's Lutheran Church	Glenvil	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.
t. Paul's Lutheran Church	Homer	\$3,300.00	\$3,000.00	\$3,000.00	\$3,000.
t. Paul's Lutheran Church	Hooper	\$9,000.00	\$12,929.50	\$9,271.00	\$9,222.
t. Paul's Lutheran Church	Leigh	\$4,055.00	\$4,189.00	\$2,875.00	\$3,487.
t. Paul's Lutheran Church	Omaha	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.
t. Pauls Lutheran Church	Grand Island	\$32,004.00	\$27,723.00	\$28,000.00	\$27,930.
t. Peter Lutheran Church	Bassett	\$2,071.96	\$3,895.01	\$3,178.72	\$3,500.
t. Peter's Lutheran Church	Falls City	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.
t. Peter's Lutheran Church	Hay Springs	\$3,600.00	\$3,000.00	\$3,000.00	\$3,000.
t. Peter's Lutheran Church	Pender	\$9,600.00	\$9,500.00	\$9,050.00	\$9,000.
t. Thomas Lutheran Church	Omaha	\$91,314.86	\$88,230.38	\$93,196.07	\$103,379.
t. Timothy Lutheran Church	Fremont	\$8,709.53	\$8,761.90	\$10,436.63	\$9,299.

Synod Treasurer (Page 7 of 13)

MISSION SHARE BY CONGREGATION					
Congregation	City	2024	2023	2022	2021
St. Timothy's Lutheran Church	Omaha	\$34,024.36	\$32,569.28	\$33,102.60	\$33,278.93
Thabor Lutheran Church	Wausa	\$32,154.00	\$32,790.17	\$34,536.75	\$30,600.00
Tri County Parish	Lodgepole	\$600.00	\$600.00	\$550.00	\$1,350.00
Tri Saints Parish	Byron	\$4,000.00	\$3,000.00	\$3,000.00	\$4,000.00
Tri Saints Parish	Byron	\$8,000.00	\$7,333.00	\$8,000.00	\$8,667.00
Tri Saints Parish	Hardy	\$6,000.00	\$2,000.00	\$3,999.98	\$4,000.00
Trinity Lutheran Church	Bristow	\$0.00	\$0.00	\$600.00	\$1,200.00
Trinity Lutheran Church	Cordova	\$13,958.92	\$13,084.60	\$11,506.06	\$11,826.74
Trinity Lutheran Church	DeWitt	\$10,250.00	\$6,600.00	\$6,000.00	\$5,000.00
Trinity Lutheran Church	Hartington	\$0.00	\$2,000.00	\$6,875.00	\$14,375.00
Trinity Lutheran Church	Hildreth	\$23,600.00	\$25,000.00	\$26,005.00	\$27,982.00
Trinity Lutheran Church	Hubbard	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Trinity Lutheran Church	Newman Grove	\$4,500.00	\$3,000.00	\$6,300.00	\$4,800.00
Trinity Lutheran Church	Omaha	\$13,544.59	\$16,383.71	\$21,414.23	\$20,228.48
Trinity Lutheran Church	Paxton	\$2,000.00	\$0.00	\$2,000.00	\$0.00
Trinity Lutheran Church	Polk	\$2,450.00	\$2,450.00	\$0.00	\$4,900.00
Trinity Lutheran Church	Stamford	\$2,095.00	\$3,130.00	\$3,170.00	\$2,000.00
Trinity Lutheran Church	Winside	\$2,301.00	\$2,523.00	\$2,175.00	\$2,137.00
Trinity Lutheran Church	Wolbach	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00
United Church of the Plains	Dalton	\$1,020.00	\$1,560.00	\$1,560.00	\$1,550.04
United Lutheran Church	Hampton	\$4,999.92	\$4,999.92	\$4,999.92	\$4,999.82
United Lutheran Church	Lincoln	\$33,266.67	\$28,727.00	\$28,500.00	\$28,400.04
Zion Lutheran Church	Albion	\$28,140.01	\$24,381.89	\$30,000.00	\$30,000.00
Zion Lutheran Church	Benkelman	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Zion Lutheran Church	Carleton	\$0.00	\$500.00	\$0.00	\$0.00
Zion Lutheran Church	Creighton	\$6,275.00	\$6,000.00	\$6,000.00	\$6,000.00
Zion Lutheran Church	Franklin	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00
Zion Lutheran Church	Gothenburg	\$2,200.00	\$2,640.00	\$2,640.00	\$2,640.00
Zion Lutheran Church	Haigler	\$0.00	\$0.00	\$0.00	\$0.00
Zion Lutheran Church	Ithaca	\$4,700.00	\$4,700.00	\$4,700.00	\$2,350.00
Zion Lutheran Church	Lincoln	\$2,117.00	\$13,750.00	\$10,000.00	\$10,862.50
Zion Lutheran Church	Pickrell	\$12,000.00	\$12,000.00	\$13,200.00	\$12,000.00
Zion Lutheran Church	Platte Center	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Zion Lutheran Church	Sutton	\$6,000.00	\$5,832.00	\$4,868.00	\$3,504.00

YOUR STEWARDSHIP IN ACTION THROUGH MISSION SHARE

Thank you for all of the ministry that you do and make happen in your congregation and local community. Thank you also for the ministry that you do and make possible through Mission Share. Mission Share is the undesignated offering that you share with the larger Nebraska Synod and ELCA through which you do ministry that spans the globe and changes lives. From your household's discernment and generosity, you support your local congregation. From there, a portion is shared with the larger church through Mission Share that supports the various ministries of the Nebraska Synod including Mission Field Nebraska and supporting congregations; as well as the larger ELCA including Global Mission, World Hunger and more. There is so much that you do by being part of this church together. Thank you for your faithfulness, generosity, and stewardship. You matter and make a difference as together we cultivate love as signs of God's abundant love.



Nebraska Synod ELCA Net Assets as of January 31, 2025 and January 31, 2024

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.

other than the operations of the Syriod.	Janua		
	2025 2024		Change
	(Unaudited)		<u> </u>
Unrestricted:	\$ 920,263	\$ 712,815	\$ 207,448
Council Designated - Synod Properties:			
Equity in Synod Properties	1,169,626	1,242,174	(72,548)
Council Designated:			
Assembly/Festival	17,532	25,768	(8,236)
Bequests Discretionary	34,524	38,799	(4,275)
Bethel Trust	29,617	29,617	-
Congregational Vitality	18,000	12,000	6,000
Director of Evangelical Mission	10,740	11,732	(992)
Emmaus Fund	17,285	11,691	5,594
Faith Formation Ministry Fund	15,650	21,712	(6,061)
Fall Campaign/150th Anniversary	60,603	80,603	(20,000)
Immanuel Mission & Vision Initiative Grants	495,103	464,450	30,653
Leadership Coaching Fund	39,440	29,440	10,000
Leadership Communications Fund	22,386	22,386	-
Leadership Development Fund	65,781	53,269	12,512
Lutheran Metro Ministries	41,779	65,627	(23,848)
Middle School Gathering Fund	15,812	18,395	(2,583)
Nebraska Synod ELCA Endowment	1,082,473	996,903	85,570
Rural Internships	13,211	13,161	50
Spiritual Direction	39,270	71,579	(32,310)
Synod Contingency Fund	711,984	561,409	150,576
Synod Discretionary Fund	6,080	11,805	(5,725)
World Hunger One Another	10,780	9,450	1,331
Council Designated Funds less than \$10,000	38,287	37,612	675
Restricted:	2,786,336	2,587,406	198,929
American Missions/New Mission	32,156	32,156	_
Archives Grant	5,113	14,482	(9,369)
Candidacy Loan and Grant Fund	45,669	47,193	(1,525)
Gage County Seminarian Endowment	15,771	15,692	79
Hunger and Disaster Endowment Fund	1,304,435	1,200,449	103,987
Invite, Discern, Exite, Act (IDEA)	13,000	16,000	(3,000)
Lutheran Metro Ministries - various funds	55,618	51,681	3,937
Maas Leadership Development Fund	59,776	58,191	1,585
Nebraska Disaster Fund	137,972	89,017	48,955
Nebraska Synod ELCA Endowment	19,204	18,046	1,158
Parish Ministry Associate	17,000	17,000	-
Prison Ministry Chapel Renovation	51,466	51,466	-
Rural Internship Endowment	14,000	14,000	-
Seminarian Assistance	40,010	37,141	2,869
Spiritual Direction	11,068	7,938	3,130
Tanzania Funds	554,775	444,998	109,777
Restricted Funds less than \$10,000	32,228	33,344	(1,116)
	2,409,261	2,148,794	260,467
Total Net Assets	\$ 7,285,485	\$ 6,691,189	\$ 594,296

Recognition of Immanuel Vision Foundation

During 2024, the **Immanuel Vision Foundation** continued to provide generous grants to the Nebraska Synod in support of the Synod's mission and related ministries. The Synod is truly blessed to have a strong partnership and an outstanding working relationship with the **Foundation**. The **Foundation** was established many years ago to "Meet the physical, emotional and spiritual needs of seniors; respond to needs in community health; and support the ministry of the Church." We are grateful for the support from the **Foundation**.

For 2025, the **Foundation** is continuing to support this shared ministry with a grant of \$390,000 to the Synod. This grant was given directly to the Synod in December 2024, to support its mission and ministries throughout Nebraska. The Synod is very thankful to have received this significant grant for 2025 and we express our sincere 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, Mission Outreach, Faithful Innovation, and Sustainability. This Grant provides funding for various positions and related expenses that directly support the Synod and its activities throughout Nebraska. This 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, supports its extended ministries and focuses on enhancing congregational engagement in these changing times.

In addition to the grant provided directly to the Synod, the **Foundation** has awarded over \$1.1 million during the past twelve months to affiliated and/or related ministries, including \$155,000 in grants directly to Nebraska Synod congregations, through its Synod-related grants. With grants from the **Foundation**, these ministries can support areas of outreach and other mission ministries.

We thank the **Foundation** for its continuing, generous support of the Synod and related or affiliated organizations.

Council Accepted and Recommended

Nebraska Synod of the ELCA Statement of Activities - Operating Fund

Mission Share General Fund Property Interest Income Endowment Income Investment Income, net Other Income

Total Revenue

Expenses:

Churchwide Ministries

Nebraska Synod Ministries

Oaks Indian Mission
Midland University
Lutheran Family Services
LSTC & Wartburg
Nebraska Lutheran Outdoor Ministry
Nebraska Campus Ministries
Mission Field Nebraska Support
Seeking the Spirit Within

Sub Total

Leadership Ministries

Candidacy
Parish Ministry Associates
Candidate Visitations
First Call Mentoring
Rural Ministries
Global Mission
Cluster and Committee Expense
Communications
Sub Total

Salaries & Operations

Staff Salaries & Benefits Office Operations Sub Total

Total Expenses

Net Revenue over (under) Expenses

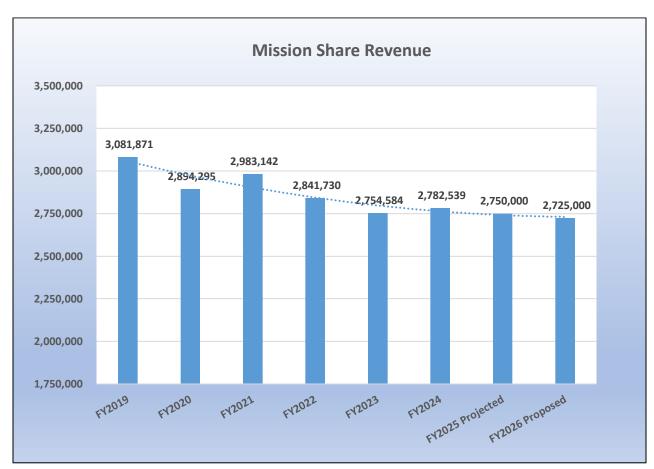
FY2025				FY2026	
Approved Budget		Forecast - Beg of Year		Proposed Budget	
\$	2,610,000	\$	2,750,000	\$	2,725,000
	45,000		38,000		38,000
	14,700		14,700		14,300
	40,000 90,000		40,000 125,000		40,000 120,000
	65,000		60,600		57,000
\$	2,864,700	\$	3,028,300	\$	2,994,300
	,				
\$	1,385,910	\$	1,460,250	\$	1,447,000
Ť	.,000,010	_	.,,		.,,
	14,265		15,030		19,900
	4,820		5,000		10,000
	136,870		144,212		142,900
	103,200		108,736		107,700
	58,190		61,312		65,800
	133,460		140,618		144,300
	83,880		88,380		87,600
	23,430		24,686		24,500
	558,115		587,974		602,700
	10,000		10,000		10,000
	15,000		15,000		15,000
	- 4,500		- 5,000		- 5,000
	2,500		2,500		2,500
	2,000		2,000		2,000
	- 10,000		- 10,000		- 10,000
	44,000		44,500		44,500
	7-7,000		7-7,000		
	625,870		599,371		618,400
	249,900		257,526		266,500
	875,770		856,898		884,900
\$	2,863,794	\$	2,949,622	\$	2,979,100
\$	906	\$	78,678	\$	15,200

Nebraska Synod ELCA Proposed FY2026 Operational Budget Explanations of Variances

The proposed budget for FY2026 (year beginning on February 1, 2026, and ending on January 31, 2027), was developed by the Synod Budget and Finance Committee and is based on factors that were assumed as of March 6, 2025. The proposed FY2026 budget has been accepted by the Synod Council and is recommended for approval by the Synod Assembly.

Because of numerous changes in assumptions and factors for FY2025 as of March 2025, a more realistic financial forecast for FY2025 has been developed and is included in the attached Statement of Activities. Therefore, most of the explanations of variances relate to the forecast for FY2025 versus the budget that was developed in March 2024 and approved at Synod Assembly in June of 2024. Discussions of these variances follow:

(1) Mission Share Revenue – The proposed budget for Mission Share revenue for FY2026 is \$2,725,000, which reflects the trend in Mission Share revenue over the past several years, as shown in the graph below. The Synod is very blessed, and we are very thankful that the current forecast for FY2025 Mission Share Revenue of \$2,750,000 is considerably higher than the FY2025 Assembly approved budget of \$2,610,000. The current forecast for FY2025 Mission Share revenue of \$2,750,000 reflects current factors including current trend and known congregation commitments for FY2025. We believe that the FY2026 proposed budget for Mission Share revenue of \$2,725,000 provides a realistic estimate of the amount of Mission Share revenue that should be expected based on current information and trend.



Synod Treasurer – FY2026 Proposed Budget (Page 13 of 13)

- (2) Total Other Revenue of \$269,300 for the proposed FY2026 budget is less than the FY2025 forecast of \$278,300. The components of Other Revenue consist of the following:
 - General Fund and Property Interest Income of \$38,000 and \$14,300, respectively, remain consistent with the forecast for FY2025.
 - Endowment Income of \$40,000 remains consistent with the prior year reflecting the expected returns
 on invested assets available to support operations in accordance with the approved objectives and
 general guidelines.
 - Investment Income of \$120,000 is less than the forecast for FY2025 of \$125,000, and represents current expected earnings from unrestricted investments, reflecting current yields on short-term investments and expected total yields on managed investments.
 - Other Income of \$57,000 is slightly less than the forecast for FY2025 of \$60,600 and reflects the revenue from various Synod activities including Synod Assembly and other gatherings, and other revenue sources.
- (3) Churchwide Ministries Expense is the amount that will be forwarded to Churchwide based on 53.1% of Mission Share revenue FY2026. As a result, the amount included in the proposed FY2026 budget of \$1,447,000 reflects a decrease from the FY2025 forecast of \$1,460,250.
- (4) Nebraska Synod Ministries Expenses The total expenditures for Synod Ministries are generally based on established percentages of Mission Share revenue for these Ministries. For FY2026, one-time grants totaling \$20,000 have been proposed for four Synod Ministries. The resulting total expense for Synod Ministry Expenses for the FY2026 proposed budget is \$602,700, which is slightly higher than the FY2025 forecast for Synod Ministries of \$587,974.
- (5) Leadership Ministries' expenses in the proposed FY2026 budget are consistent with the forecast amounts for FY2025.
- (6) Salaries and Office Operations expenses of \$884,900 are higher in the proposed FY2026 budget compared to the FY2025 forecast of \$856,898. Operating Staff Salaries and Benefits of \$618,400 in the proposed FY2026 budget are higher than the FY2025 forecast of \$599,371, due to proposed salary increases in relation to inflationary expectations, the trend in staff benefits expenses and the anticipated staffing levels for the year. Staffing levels for FY2026 are generally planned to remain at the expected FY2025 year-end staffing levels into FY2026. Office operations expenses of \$266,500 in the proposed FY2026 budget are higher than the FY2025 forecast of \$257,526, as operations reflect normal ongoing activities with the anticipation of inflationary trends.

Summary -

Based on the factors discussed above, the FY2026 proposed budget reflects a positive \$15,200 compared to the current FY2025 forecast positive of \$78,678. As we manage through FY2025 and plan for FY2026, we are mindful of the various economic factors, conditions and trends and their impact on the forecast operating results for FY2025 and the proposed budget for FY2026.

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

2025 Anniversaries

Anniversaries of Certification, Commissioning & Ordination

Retirements

Rev. Erik Boye

Rev. Will Voss

Rev. Kathee Forrest

Rev. Paul Lillenas

Rev. Duanne Miller

Dn. Susan Richardson

5 vear-2020

PMA Beverly Adam
PMA Elizabeth Florian
PMA Nancy Jacobs
PMA Ronald Lofgren
Dn. Nichole Lyons
Rev. Chad Rademacher
Rev. Beth Roegner
Rev. Caroline Schenk

10 Year-2015

Rev. Chad Beckius Rev. Marcia Dorn Rev. LuRae Hallstrom Rev. Erin Heidelberger Rev. Doug Hjelmstad Rev. Michelle Kanzaki Rev. David Kingsborough Rev. Sadi Vila

15 Year-2010

Rev. Mark Ekstrom
Rev. Andrew Kitzing
Rev. Paula Lawhead
Rev. Kathryn Montira
Rev. William Peterson
Rev. Sarah Ruch
Rev. James Sells
Rev. Rebecca Sells
Rev. Amy Truhe

20 Year-2005

Dn. Lori Changstrom Rev. Dr. Sarah Cordray Rev. Christopher Hawkins Dn. Faye Koehn Dn. Denise Makinson Dn. Kathryn Paisley PMA Kathleen Salts

25 Year-2000 PMA Jolene Anderson

Rev. Dr. Neal Anthony PMA LeRoy Hoyer Dn. H. Jean Johnson PMA Glenn Kietzmann Rev. Kimberlee Osborn Rev. Michelle Oetken Rev. Brian Rice Dn. Susan Richardson PMA Jill Rubenthaler PMA Glen Stahlecker PMA Irvin Schleufer Rev. Patricia Webb

30 Year-1995

Rev. Ruth Boettcher Rev. Gregory Bouvier Rev. Alan Duminy Rev. Jerry Gilbreath

35 Year-1990

Rev. Gregory Berger Rev. Kathryn Gerking Rev. Howard Rasmussen Rev. Martin Russell

40 Year-1985

Rev. Steven Billington Rev. Ronald Drury Rev. James Helgren Rev. Paul Lillenas Rev. David Nordstrand Rev. Gregory Olson

45 Year-1980

Rev. Terry Cosier Rev. Alan Hanson Rev. Terry Nielsen

50 Year-1975

Rev. Nathan Houfek Rev. James Melang Sister Patricia Mokler Rev. Glenn Schacht

55 Year-1970

Rev. Keith Nelson Rev. John Sievers

60 Year-1965

Rev. Vern Barlow Rev. Clinton McDonald Rev. Paul Reimers Rev. Harold Rice Rev. Ronald Schardt

70 Year-1955

Rev. Harlan Heier

We Celebrate and Remember (Page 2 of 2)

2025 Congregation Anniversaries

75 Years-1950

Grace Lutheran Church, Lexington Immanuel Lutheran Church, Chadron St. Johns United Lutheran Church, Alliance

100 Year-1925

Bethany Lutheran Church, Elkhorn Grace Lutheran Church, Central City

125 Years-1900

First Lutheran Church, McCool Junction St. John's Lutheran Church, Atkinson

Welcome to the Nebraska Synod

Ordinations

Rev. Gary Grinvalds Rev. Jenna Olson Popp Rev. Susan (Claire) Meyer Rev. Jack Roegner

Received by Transfer

Rev. Heidi Binstock Rev. Paul Hanson Rev. Mike Skunes Rev. Amy Truhe Rev. Heidi Youngquist

Leaving the Nebraska Synod

Letters of Transfers Issued

Rev. Shari Duminy to Northeastern Pennsylvania Synod

Rev. Kathee Forrest to Northern Texas-Northern Louisiana Synod

Rev. Inba Inbarasu to Western Iowa Synod Rev. Randy Rassmusen to Western Iowa Synod Rev. Richard Sheridan to Metro New York Synod

Congregations Withdrawing from the ELCA

Grace Lutheran, Walton

In Memory (2024-2025) (Page 1 of 2)

Rev. Glenda Kay Ferguson



Pastor Glenda was born July 4, 1946 in Chippewa Falls, WI and died April 7, 2025 in Lincoln, NE. She is survived by her children, Angela (Scott) Halstead of Omaha, NE, Glen (Tami) Ferguson of Lincoln, NE and Andrew (Marcie) Ferguson of Denver, CO; brother, Brad (Robin) Bremner of Parker, CO; grandchildren, Chase Halstead, Jordan Halstead, Ashton (Hilary) Ferguson, Caleb Ferguson, Kaylea Halstead, Zoe Ferguson (Kilmary Ventura-Rosario), Gillian Ferguson, Korbyn Ferguson; great-grandchildren, Christopher, Elijah, Linkoln, Weston, Tre and Wayge; many other family members and friends.

Rev. Dr. Olaf Roynesdal



Pastor Olaf was born August 14, 1952 in Brooklyn, NY and died March 7, 2025 in Omaha, NE. He is survived by wife, Marcia; children Emily Roynesdal, Elizabeth and Brian Reilly,

and Michael and Amanda Roynesdal; three grandchildren Mila Ann, Haaken, and Izabella. He was preceded in death by his parents, Torvald and Anne Marie Roynesdal.

Rev. Baron Whitley Cole



Pastor Baron was born September 5, 1920 in Martinez, CA and died January 20, 2025 in Hastings, NE. Those left to cherish his memory include his wife, Nancy of Franklin; daughter, Sarah Cole of Lawrence, KS; sister-in-law, Elaine (James) Keenan of Santa Barbara, CA; several nephews, a niece, cousins, many colleagues, friends, and members of his church families. He was preceded in death by his parents; son, Jason Cole; and mother and father-in-law, Charlotte and Dayton Hendry.

Rev. Alton William Schwandt



Pastor Alton was born October 30, 1927 in Ripon, WI and died January 17, 2025 in Overland Park, KS. Alton is preceded in death by his parents; sister, Edna (Merlin); brother, Roland (Mildred); and niece, Carol. He is survived by his beloved wife of 73 years, Mary; four children; nine grandchildren; and 15 great-grandchildren.

In Memory (2024-2025) (Page 2 of 2)

Rev. R. Kent Morse



Pastor Kent was born June 16, 1940 and died October 4, 2024 in Bennington, NE. He is survived by three children, Lorri (Brian) Yusten, Barry (Karen) Morse, Sherri Hunter (Keith), Kristy (Darin) Amdahl; eight grandchildren; and seven greatgrandchildren.

PMA Rodney Martin Hansen



Rod was born January 14, 1957 in Omaha, NE and died August 21, 2024 in Blair, NE. Rod is survived by his wife Pat, children Joelle (Jason) Kesling and Kim (Aaron) Brown; grandchildren Mason (Geneva Sinkula) Brown, Colton (Kourtney) Kesling, Paige Kesling, and Abigail Brown; sisters Marcia Golden, Joan (Doyle) Schroeder, and brother Doug (Shari) Hansen; nieces Keri (Jared) Romick, Angie (Dave) Livingston, Emily (Mark) Belau, Alyssa (Seth Allen) Hansen, Kelsey (Brian) Christensen, nephews Brent (Megan) Golden and Zach (Leia) Hansen; many great

nieces and nephews, life-long besties Frank Wilkins, Randy Petersen, Brad Lippincott; and extended family and friends. Rod was preceded in death by his parents Martin Hansen and Rachel (Carl) Sorensen.

Rev. Dr. Mary Elizabeth Jensen



Pastor Mary was born June 10, 1939 in Madelia, MN and died August 15, 2024 in Lincoln, NE. She was preceded in death by Rev. Dr. Andrew Jensen in 2007, and is survived by son and daughter-in-law Daniel and Sheryl Jensen, Lincoln, NE, son and daughter-in-law Joel and Julie Jensen, Brooklyn Park, MN, and Nathan Jensen and Norman Hill, Shoreline, WA; brother and sister-in-law John and Hjordis Halvorson, Oak Park, IL; grandchildren Brikken Wagner-Jensen, Merlyn Jensen, Saffron Jensen, and Edison Jensen, all from the Minneapolis/St. Paul area; brother-in-law James O.

Anderson, Blair, NE; nephew Scott Anderson, Guyman, OK, and nieces Karna Dam, Hooper, NE and Krista Halvorson, Chicago, IL.

Audit Committee

The Nebraska Synod Audit Committee met four times during calendar 2024 to discuss the audit of the Synod financial statements and other financial matters of the Synod. At the meeting held on March 7, 2024, the Committee met to discuss the preliminary financial results of the Synod for FY2023 (year ended January 31, 2024) and other financial matters of the Synod. On April 18, 2024, 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 FY2023. The audit commenced on April 16, 2024. At a meeting on July 25, 2024, 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 17, 2024, it was recommended that Eide Bailly be retained to perform the FY2024 audit (year ending January 31, 2025).

Thus far in 2025, the Committee met on March 6, 2025, to discuss the preliminary financial results of the Synod for FY2024 (year ended January 31, 2025) and other financial matters of the Synod. The Committee will be meeting with the Audit Partner and Senior Manager from Eide Bailly on April 17, 2025, to discuss the scope of the audit of the FY2024 financial statements. The audit will commence during the week of April 14, 2025, and the results of the audit are scheduled to be delivered to the Committee at its meeting on July 24, 2025.

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 Scott Koehn, Chair, Martin Malley, Robin Matthes, Rhonda Obert, and Rev. Travis Panning.

April 12, 2025

Budget and Finance Committee

The Budget & Finance Committee of the Nebraska Synod wants to say **thank you** to the congregations and individuals throughout Nebraska for the continued financial support of your Synod. With your gifts, the Synod is able to support the many congregations and ministries throughout the State. Your gifts to the Synod also help to support the mission of the larger church of the ELCA, both nationally and around the world. Again, **thank you very much!**

The Committee is responsible for the oversight of the finances of the Synod to ensure that the Synod is providing effective stewardship of the Synod's assets and its revenue and expenses. One of the key responsibilities is the preparation of the Synod's annual operating budget for income and expenses for the upcoming fiscal year. In consultation with the Bishop, the Synod staff and the various committees, the Committee develops the budget that is presented to the Synod Council for acceptance and recommendation to the Synod Assembly for approval. For this year's Assembly, the Committee has prepared and recommended to the Synod Council the Synod's operating budget for the fiscal that will run from February 1, 2026, through January 31, 2027. As in previous fiscal years, the Synod operating budget for expenditures includes four main areas:

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

With these expenditures and the expected income from Mission Share and other revenue sources for the year, the proposed operating budget reflects positive net revenue.

In addition to developing the annual operating budget, the Committee reviews the finances of the Synod throughout the fiscal year by meeting at least four times each year with financial updates and reporting. The committee also reviews the allocation and performance of our invested funds, including providing guidance and stewardship for the Nebraska Synod Endowment Fund and Synod Hunger and Disaster Endowment Fund. The Committee also receives the annual audited financial statements from our independent auditor and periodic reports from our investment fund advisor.

The Budget & Finance Committee members include Adam Akerson, Chair, Kearney; Dawn Drey, Omaha; Gwendolyn Edwards, Bellevue; Ramona Edwards, Bennington; Brooke Gregory, Bellevue; Rev. Don Hunzeker, Minden; Rev. Claire Meyer, Newman Grove; Rev. Jan Peterson, Omaha; Deacon Rick Strong, Fremont; and Gayle Wichman, Omaha.

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

Candidacy Committee

The Candidacy Committee meets generally four times during a year. Alongside meeting with candidates for Entrance, Endorsement, or Approval, we've worked this year to consider how we might function more effectively. We particularly have invested some time wondering how to improve working with candidates who are LGBTQIA. We have been saddened in the past few years to see some candidates with hopeful gifts for ministry withdraw from consideration for reasons related to their identity. These are difficult times to talk about these aspects of ministry with clarity and grace.

We sponsor an annual event for the purpose of fostering relationships between candidates and committee members as we reflect on our formation for ministry. In 2024, we enjoyed the beauty of Camp Carol Joy Holling (CCJH) and traveled to Ashland for an evening with four First Call pastors: Pastor Adam Klinker, Pastor Erick Hill, Pastor Janet Anderson, and Pastor David Maloy. We thank them again for their time and reflections. Distance to meetings is always a challenging logistic for synodical gatherings, and we are contemplating another effort to convene further west in 2026. But this summer we will be back at Carol Joy Holling. This event is open to anyone who may be interested in serving in rostered ministry, prior to any formal application or entrance. Our intent is to be a community of discernment. Please contact Amy Woods to register for this event if you're open to exploring serving as a rostered minister of the ELCA.

We continue to watch the work of the Churchwide Task Force considering redesigning the Candidacy process itself. One proposal coming from that group is that every candidate would have someone accompany them throughout the formation process, someone who is unencumbered by the task of evaluation and able to simply be an advocate, advisor and honest supporter. We have already begun to informally implement this practice with candidates in Nebraska. A special word of appreciation to Pastor Damon Laaker, Pastor Jim Fruehling, and Pastor Paul Moessner for serving in this capacity. Please let me know if you are interested in this role of accompaniment.

With thanks to my colleagues who have served on the Committee in 2024: PMA Bev Adam, the Rev. Dr. Michelle Carlson, Mrs. Ramona Edwards, Mr. Andy Gregory, Mr. Tyler Jensen, the Rev. Paula Lawhead, Deacon Karen Melang, the Rev. Steve Meysing, Mrs. Amy Wagner, and the Rev. Mark Swanson, Chicago, IL (Seminary Representative) for their continuing service. We bid farewell to Mrs. Beth Meyer and PMA Bill Huelle after two full terms in this capacity, and the Rev. Miles Ruch and Mr. Kevin Tranmer following one term each. We appreciate their wisdom and passion. We're grateful for the partners in the Synod Office: Amy Woods, Pastor Greg Berger, and Bishop Scott Johnson. We have greatly benefited from the wise counsel of the Deacon Shannon Johnson (Candidacy and Leadership Manager), who joins us for most meetings from her home in Oklahoma. Together we seek to partner with the Holy Spirit and with you!

Respectfully submitted, Rev. Kathy Gerking Chair, Candidacy Committee

Director for Evangelical Mission

Thank you! Through you, God's love is made real and so much good work is done in the world. Through you, I deeply believe we are just beginning to scratch the surface at imagining all that God might be up to and making new, and all that God might be inviting us to be a part of.

Mission Share

Through you, mission share in 2024 was actually up from 2023. Not only was this abundance unexpected and different than the forecasted trend, but it was also a rarity across the ELCA. God is clearly up to something through you, and I am grateful to be in this work and ministry together with you. Thank you for being the bearers of God's abundant, steadfast, and gracious love and mercy that you are! THANK YOU!!!

Mission Field Nebraska

The ministries of Mission Field Nebraska continue to meet God's people where they are at, and they continue to provide story after story of God's love being made real. Through Mission Field Nebraska, you meet the needs of the incarcerated longing to hear of Jesus' love and promise for them, through Followers of Christ in Lincoln. You come alongside the indigenous population through Lakota Lutheran Center and Chapel in Scottsbluff. You sense the Spirit's movement and energy through our South Sudanese siblings at Nile Lutheran Chapel in North Omaha. And you meet your Latino and Latinx siblings for worship, fellowship, and feed thousands of hungry beloveds through the synod's largest weekly food pantry distribution through San Andres Lutheran in South Omaha. Mission Field Nebraska lives out the ELCA's values of accompaniment in real-time, as through these ministries, the Nebraska Synod as a whole not only sees its neighbor's needs, but together we grow in relationship with our neighbors and siblings. As these relationships form, God does a new thing. Fear begins to fade and is replaced with a deeper sense of community, hope, and imagination as we are God's people together.

Imagining New Possibilities

With the other Directors for Evangelical Mission of the ELCA over the past year, we have been learning about and discerning the possibilities of "Fresh Expressions." Through these opportunities for God's people to experiment and meet people where they are at, often beyond the walls of any church building, things are bubbling up and God seems to be doing a new thing. To help imagine this, the synods of Region 4 of the ELCA are pursuing an opportunity to provide "Fresh Expressions" training to interested congregations and disciples. More on this will be coming in the months ahead, but if you are interested, please stay tuned.

The Nebraska Synod's Vitality Initiative for Congregations continues to help congregations and disciples ask big God-centered questions, and to experiment and discern. As we are now int he third cohort of this initiative, I'm imagining what might be next to provide for congregations who want to keep growing in their vitality, as well as what other things we might glean and adapt so that the learning and experience isn't limited to just one initiative experience. Please see the separate Vitality Initiative report (page 67) for more.

The Importance of Joy and Hope

Nothing gives me greater joy than to be out among God's faithful people, you, the congregations of the Nebraska Synod. Thank you for entrusting me with this call as we partner, learn, and serve together. If a visit to your congregation would be appreciated, please reach out.

In these days in particular, we need to find joy and to point to the hope that we all know through Christ Jesus. There is so much swirling in the world, and the lies of scarcity are rampant. But we know better. Through God's abundant love, there is joy and hope. Through you and all of us as the living Body of Christ today, we offer signs of another way. One which holds space for imagining and working for the whole beloved Body. One which points to the truth and promise that God in Christ is for you, with you, and loves you. Always.

Respectfully submitted by Deacon Timothy Siburg Director for Evangelical Mission, Innovation and Stewardship

timothy@nebraskasynod.org timothy.siburg@elca.org

Followers of Christ Prison Ministry

Most of the people I work with in prisons, where the violence of our world and the attitudes that lead to it are especially concentrated, know that many who wear the label, "Christian," and even seem to welcome conflict as a result, do not seem to actually know Jesus, let alone follow Jesus' way. So, authenticity becomes a highly regarded character trait, driving a desire for true discipleship. But as helpful as it is that discipleship is related to discipline, that easy connection can result in a focus on law instead of love (which fulfills the law).

Followers of Christ works with 5 different populations across 3 different facilities: both security levels at the Nebraska State Penitentiary (NSP) in Lincoln, the general population at the Nebraska Correctional Center for Women (NCCW) in York, the "Reception" side of the Reception and Treatment Center (RTC) in Lincoln, and the long-term care facility at RTC, including hospice ministry. It often surprises people that we have such a facility, but if we are going to have life sentences, we are going to need to care for people who are dying. Through traditional worship services, study groups, small group meetings, and worship services that are something in between, we proclaim the Good News of who God really is, what God really does, what God really wants, as revealed in Jesus.

When people think God hates them for what they have done, they do what any human being would do: hate God back. But Jesus reveals God as a father, as with two beloved children, one of whom has just hurt the other (hurting the father as well), but who remains a beloved child. This Gospel feeds transformed hearts, so we love and pray for each other and build each other up, which strengthens people living a new life in a very difficult environment; and it feeds loving community, where people learn to be a loving part of their community by using their gifts for the common good instead of against each other. This Gospel tells people that they matter, that God has a purpose for each of us, even in our brokenness, and the one they thought hated them for what they've done actually loves them and wants better for them than they can even imagine.

It is demanding to live the Kingdom of God in a world full of competing people kingdoms, but especially in a prison. So, we use the word "imagine" as inspiration, to imagine the community of disciples as the Body of Christ, the Kingdom of God, already present "in this community, in this environment," a phrase we use in a customary prayer. We recently talked about the story of Cain and Abel, where after he murdered Abel, Cain claimed to not know where he was, asking, "Am I my brother's keeper?" We said, "Yes. Yes, you are. But imagine a world full of brother's keepers."

The wolf and the lamb shall graze together;

the lion shall eat straw like the ox, and dust shall be the serpent's food.

They shall not hurt or destroy in all my holy mountain,"

says the LORD. (Isaiah 65:25, ESV, see 11:6-9 for the longer version)

If you would like to know what it is like to be part of the Body of Christ going into prisons, loving broken people, meeting people where they are but not leaving them there, please know that there are opportunities, either to physically enter with me or (through your prayers and financial support) to be part of the Body of Christ who IS visiting the prisoner. Even if you just want me to come talk to your group about what we do and the possibilities to participate, feel free to contact me!

Respectfully submitted,

Pastor Rob Corum, Phone: 402-643-5702, Email: PastorRobFoC@gmail.com



2024 Annual Report

Mission-Driven Service

Since 1887, Immanuel has enriched the lives of seniors through exceptional care and support in their well-earned retirement. With a legacy of excellence and deep connections to the Nebraska Synod, we continue to serve in our mission: Christ-centered service to seniors, each other, and the community.

Serving Nebraska and Iowa

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.

Immanuel Pathways PACE® Update

Since 2012, Immanuel has been Nebraska's sole PACE® (Program of All-Inclusive Care for the Elderly) provider and one of two in Iowa. PACE®, known as Immanuel Pathways, helps individuals receive healthcare while living at home instead of a facility.

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

Immanuel Pathways PACE® earned the Level 2
Age-Friendly accreditation from the Institute for
Healthcare Improvement for its commitment to
personalized, high-quality care using the 4Ms
framework: What Matters Most, Medication,
Mentation, and Mobility. This recognition highlights
its dedication to improving health outcomes for
older adults in eastern Nebraska, southwest Iowa,
and central Iowa.

To enhance safety and independence, Immanuel Pathways has implemented the CDC's STEADI Falls Prevention Program, integrating risk assessments, personalized interventions, and proactive, person-centered care.

Fiscal Year 2024 Highlights

On-Site Clinical Services

Since January 1, 2024, Immanuel's partnership with Curana Health at Deerfield (Urbandale, Iowa) provides residents with on-site medical director and nurse practitioner care.

Bloom at Lakeside

The clubhouse is complete, featuring two pickleball courts and an outdoor pool. As of March 2025, six homeowners have moved into this luxury pocket neighborhood.



The Lighthouse Renovation and Expansion

The Lighthouse, an Immanuel long-term care and skilled nursing community, expanded with an 18-suite addition. The new neighborhood offers private, state-of-the-art living spaces and advanced therapy facilities.



National Recognition

Corporate Life Enrichment Manager Cameo Rogers won the 2024 McKnight's Women of Distinction Award, one of 16 nationwide and the only Nebraskan honored.

Strong Occupancy

In FY24, Immanuel's communities averaged 93% occupancy, peaking at 93.7% and never dropping below 92.1%, well above the 85.9% national average.

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 \$120,000 was provided to qualifying residents in Fiscal Year 2024 to help cover monthly fees and living expenses.

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 \$1,493,500 in grants to 24 Evangelical Lutheran Church in America congregations, agencies, and institutions across the Midwest. Notable grants include funding for community projects like:

- Bethany Lutheran Church's purchase of new rubber pellets to replace the wooden mulch, making the community playground on the church property much safer.
- Fjeldberg Lutheran Church's pantry and their weekly meals provided to the community to help combat hunger.
- St. Stephen Lutheran Church's Backpack Buddies program.
 This program provides children with ready-to-eat and easy-to-prepare breakfast, lunch, dinner, and snacks for two days.

Employee and Resident Satisfaction

FY24 Employee Engagement Survey Results

For the second year in a row, Immanuel scored an employee engagement score of 85 during the FY24 employee survey. This reflects our ongoing efforts to create a supportive and fulfilling employee experience.

Some key highlights from the survey:

- 90% of employees said they were satisfied with their job.
- · 94% of employees felt they belong at Immanuel.
- 97% of employees felt their jobs provide them with meaning and purpose.

FY24 Resident Satisfaction Survey

Each year, we conduct resident satisfaction surveys across all Immanuel communities.

Some key highlights from the survey:

- 99% of residents surveyed said Immanuel staff show respect for them as a person.
- 98% of residents said the communities offer opportunities to participate in social events and activities that interest them.
- 98% of residents said their living space is attractive and comfortable for them.

Our results are benchmarked against national averages, and we are proud to surpass these benchmarks consistently. Satisfaction drives our actions and is at the core of our mission at Immanuel.

Immanuel Vision Foundation Grants Awarded

Fiscal Year 2024

\$3,250,000

Total Since 2015

\$23,145,000

Immanuel Community Foundation

Paid Time Off Hours Donated to Staff Since 2010

18,345

Resident Assistance Dollars Granted Since 2011

\$1,610,000

Helping Hands Support to Staff Since 2010

\$193,000

Scholarships Awarded to Students in 2024

\$231,270



Immanuel.com

Justice Ministries (includes LGBTQIA+ Affirming Team)

It has been a year of learning, growing, and imagining. Several of our teams, including Micah 6:8 and the LGBTQIA+ team have spent extensive time this year discerning and reimagining mission, vision, purpose, action steps and goals, and the R.A.R.E. coalition also looks forward to beginning this process in 2025. We have added Creation Care, Disability Ministry, and Global Justice Ministry Coalitions to the justice network.

We have also worked to recreate the JEDI (Justice, Equity, Diversity, and Inclusion) committee in a new framework. Because justice ministries have grown and expanded, it is time to look at them as a network of coalitions, rather than multiple teams working individually. The DEIA (Diversity, Equity, Inclusion and Accessibility/Advocacy) network now consists of all these teams (coalitions) and the JEDI committee has been replaced by the DEIA Leadership Team. This team of 6 individuals is currently gathering information through listening posts, surveys, and zoom gatherings about justice concerns across the synod. The team will process this information, look for commonalities, and patterns and establish an action plan and goals for justice ministries within the Nebraska Synod. They will then share that information with the coalitions. Coalitions will continue to work on their own goals, strengths, and vison while finding ways to incorporate the overall DEIA goals.

Justice coalitions have been busy this year! You can read R.A.R.E's report on page 64 about their work towards racial awareness, reconciliation, and engagement. It is because of their "Let's Talk" series in September 2024 that we invited Vance Blackfox to facilitate sessions at our assembly this year.

The Micah 6:8 coalition has been focused on advocacy. We hosted the Advocacy 101 sessions both virtually and in person in March, and the Advocacy 200 sessions in May. We also created an advocacy check-in group that meets monthly on zoom, and we will be hosting a virtual learning session with Ross Murray, author of The Everyday Advocate in June. We are working with R.A.R.E. to lead the poverty simulation service-learning experience at assembly. We also sponsored a film discussion on the movie "The Strike" centered around prison conditions, and we hosted the Immigration and the Nebraska Synod Emmaus class. One Another grant applications for programs addressing food insecurity in Nebraska Synod communities will open June 1.

The LGBTQIA+ Affirming coalition has been focused on education and allyship. We participated in the Omaha Pride Parade, co-hosted Trans Day of Visibility worship with UNL Lutheran Campus Ministries, hosted a SOGIE training, attended a Women of the ELCA spring gathering, and are working on a difficult conversation training and gender affirming language education for synod staff, committees, candidates, and rostered leaders.

We have reignited the Nebraska Synod Holy Land Accompaniment (NSHLA) group which is meeting monthly to talk about how we can advocate for and accompany our siblings in Palestine. Please read the resolution submitted by group members. We also invite you to participate in the Miller-Stubbendick tour of Nebraska in which Nebraska native Adam Miller-Stubbendick and his wife Jordan will share about their experiences living and service in Palestine as the ELCA Young Adults in Global Mission (YAGM) Coordinators.

We invite you all to join us in the challenges and the joy of justice ministry! Please attend an event or join a coalition or reach out to me if you have an idea about how we can grow justice ministries in the Nebraska Synod.

Respectfully submitted, Gretchen Ahrens, Director for Youth and Justice Ministries



2023 Quick Facts

90 counties 323

323 Staff Members

15,421 People Served

Children & Family Services

2,346 Clients served in 2023
Including 601 seeking mental health therapy.

Behavioral Health

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

New Populations

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

2024 Highlights

Dana Village

our newest initiative on the old Dana College Campus in Blair, is full! We are serving 20 young people who have aged out of the foster care system, plus over 20 low-income elderly. Learn more here: OneLFS.org/dana

The Fatherhood Initiative

is statewide and serving over 200 families!

Behavioral Health expansion is on underway for 2025.

Board of Directors

Miranda Watson, Chair
Rev. Richard Snow, Vice Chair
Andrea K. Adams,
Treasurer and Finance Chair
Megan Reay, Governance Chair
Dave Anderson, Audit Committee 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 Kernen 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 and Interpretation Services
- Immigration Legal Services

Lutheran Family Services

7929 West Center Road | Omaha, NE 68124 | (402) 342-7038















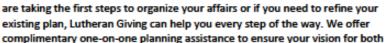
"Each of you should give what you have decided in your heart to give, not reluctantly or under compulsion, for God loves a cheerful giver." - 2 Corinthians 9:7

YOUR LEGACY

What story will your life leave behind? Do your current estate plans demonstrate what is important to you and what values you hope to instill in your loved ones? Your final documents are a powerful declaration of what truly matters to you and a final, heartfelt lesson, of your love and intentions.



For over 44 years, Lutheran Giving has been honored to guide individuals and couples in creating meaningful planned and life income gifts for ministry in Nebraska. Whether you



family and charitable beneficiaries is realized. Lutheran Giving can also help you explore strategies for maximizing your annual giving as well.



If you have made a provision for a serving arm on your own, we would love to be able to include you in our annual Willing Witness Luncheon. This event, held during Synod Assembly each year, celebrates those who have included their home congregation or any of our ministry partners in their estate plans.



PARTNER MINISTRIES

Thanks to the ongoing support and collaboration of 13 ministry partners, Lutheran Giving is able to provide 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 are passionate about supporting one of our ministry partners or your congregation, we would be delighted to meet with you to discuss how you can leave a lasting legacy. Please visit our website for additional information and resources.

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 2024

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

13











(US)

156,919

(NE)



ELCA.

Foundation



MOSAIC

Real life. Real possibilities









An Esweride Affiliate





Employees, Independent Contractors and Volunteers

LUTHERAN

9,816 (US)

5,354 (NE)



Annual Revenue

\$ 721,022,762 (US) | \$ 379,364,864 (NE)



\$360,680 in annual distributions were holders to support local ministry in 2024 from the ELCA Foundation.

All 93 Counties Served

100% (NE)



Lutheran School of Theology at Chicago (Page 1 of 2)

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 2025 report to supporting synods. Thank you for your continued support of our innovative and thriving seminary. As we reflect on the past year and look ahead to 2025-2026, I am pleased to share some key highlights and our aspirations for the future:

- This year, LSTC bids farewell to President James Nieman as he retires after thirteen years of dedicated leadership. His vision and guidance have left an indelible mark on the seminary, from fostering a culture of innovation to championing LSTC's mission of theological education and social justice. In a heartfelt video shared with the community, President Nieman reflected on his tenure and expressed his hope for LSTC's continued growth. As we navigate this transition, an interim president will be announced in February and the next president selected by the end of the spring semester.
- A major milestone this year was the conclusion of our 2021–2024 Strategic Plan, For Such a Time as This, and the introduction of our new 2024–2029 Strategic Plan, On the Way. This forward-thinking roadmap reflects LSTC's commitment to remaining adaptive and innovative as we prepare future leaders for ministry and public engagement. Centered on themes of sustainability, inclusion, and mission alignment, the plan focuses on deepening partnerships, enhancing educational accessibility, and supporting the holistic formation of students. As we look to the future, this strategic framework ensures that LSTC remains a beacon of theological excellence and a force for justice in the church and the world.
- This year marked the formal establishment of the Office of Enterprise Innovation (OEI), a bold initiative to extend LSTC's reach and impact through digital programming. Led by Vice President Keisha Dyson, the OEI is the creative engine behind Project Starling, our new commitment to and program for asynchronous learning. This initiative provides innovative opportunities for students, including Synod Authorized Ministers (SAM) and those pursuing certificates in theological education, to engage with content at their own pace. We look forward to launching the Project Starling platform in June. On this platform, we will introduce an asynchronous TEEM certificate as well as a training program for Synod Authorized Ministers. We will also provide learning resources for lay audiences interested in deepening their theological studies. By introducing professional development courses, continuing education programs, and advanced digital tools, Project Starling exemplifies our commitment to offering theological education for all.
- In Fall 2024, the LSTC Board of Directors elected Greg Lewis and Mark Bartusch as Chairperson and Vice Chairperson respectively. We have also welcomed new board members, including Teresa Cintron, Paul Erbes, Joseph Falese, Stacie Fidlar, Preston Fields, Greg Kaufmann, Mercy Ndosi-Shoo, Larry Tietjen, and Patricia Cornelius Woods. Their orientation underscored our commitment to strategic governance and collaboration. We look forward to their ecumenical expertise enriching our community for many years to come.

Lutheran School of Theology at Chicago (Page 2 of 2)

- LSTC is thrilled to announce the appointment of Dr. Christian Scharen as the Gordon Braatz Chair of Worship. A distinguished scholar and teacher, Dr. Scharen brings deep expertise and a passion for exploring the transformative power of worship in faith communities. In this new role, he will advance LSTC's commitment to preparing leaders who are deeply rooted in liturgical tradition while engaging contemporary challenges and opportunities. His leadership will enrich the seminary's worship life and academic programs, equipping students to serve with creativity, wisdom, and a strong theological foundation.
- This year's upcoming Homecoming celebration will bring alumni, students, and faculty together for a vibrant time of reconnection and learning, anchored by the Queer Symposium. This impactful event will highlight LSTC's commitment to affirming and inclusive theological education, featuring workshops, panel discussions, and keynote presentations exploring the intersections of faith, identity, and justice. Participants will engage deeply with critical topics, fostering dialogue that strengthens our community and equips leaders for ministry in diverse contexts. The combination of Homecoming festivities and the Queer Symposium promises to create spaces where all are welcomed, valued, and empowered to serve. Visit LSTC.edu/events for information about this event and others.
- We look ahead to our 165th commencement exercises, to be held again this year at St. Paul and the Redeemer Episcopal Church, at 4945 South Dorchester in Hyde Park. This welcoming and well-equipped venue provides an ideal setting for our commencement celebrations, offering ample space for the ceremony as well as opportunities for fellowship and connection. This year's commencement speaker will be Bishop Yehiel Curry, a steadfast leader and LSTC alumnus.

To learn more about LSTC, please visit www.lstc.edu.

Respectfully submitted,

James Nieman, President Emeritus (retired Jan. 31, 2025) Michael Cooper-White, Interim President Greg Lewis, Chair, Board of Directors

Midland University



Midland University is a serving arm of the Nebraska Synod ELCA and lives out its mission of inspiring people to learn and lead in the world with purpose, this year with 1,724 students. The undergraduate students come from 44 different states and 32 countries.

In addition to course-related studies, students are involved in a variety of activities. The Arts offers opportunities in art+design, collaborative piano, dance, instrumental and vocal music, technical arts and theatre. There are 33 intercollegiate athletic teams from baseball to wrestling and cheer to shotgun sports. In March of 2025 Midland's co-ed dance team claimed their third national championship title in the National Association of Intercollegiate Athletics (NAIA), and in April Midland's weightlifting teams traveled to Oklahoma City to try to defend their title as national champions.

A change in leadership marked this past academic year as President Jody Horner retired on April 9 after serving at Midland University since January of 2015. Dr. Aly Williams was named the 17th president of the University and began her role on April 10. She came to Midland with 25 years of service in higher education, most recently at Indiana Wesleyan University in Marion, Indiana.

As the Director for Campus Ministry and Spiritual Wellness, I combine efforts with two work study students, colleagues and numerous volunteers both on and off campus to support the Midland community through the following offerings:

- Reflections is a time of guided meditation hosted in Midland's Lueninghoener Planetarium on the first Tuesday of the month from 10:05-10:35pm.
- Community Meal is held the second Tuesday each month from 11-11:45am on the 2nd floor of Clemmons Hall. We serve a simple meal, have conversations about faith and life and share Holy Communion led by a guest pastor from an area congregation of the ELCA or one of our full communion partner denominations.
- On the third Tuesday of the month, we encourage members of the Midland community to volunteer in
 the greater Fremont area through a program called Midland Outreach & Volunteer Engagement
 (MOVE). During MOVE Week in October, 172 students, faculty and staff volunteered with 12 community
 partners including Lutheran Family Services, Fremont Area United Way and Dodge County Head Start.
 There were seven students who took part in a MOVE Spring Break Trip in March, volunteering with
 Lutheran Family Services in Lincoln.
- Community Chapel is held the fourth Tuesday of the month from 11-11:30am and is an opportunity for worship and sharing stories of vocation.
- The office of Campus Ministry & Spiritual Wellness also manages the Warrior Open Cupboard, a free
 food and hygiene pantry for current Midland students. Several area congregations, organizations and
 individuals contribute food and hygiene items and monetary donations so that the Cupboard can be the
 well-used resource it is.
- In addition, I am available for individual and small group conversations for people who would like to share about life, faith and spiritual wellbeing.

If you would like to learn more about Midland or if your congregation or serving arm ministry would like to partner in some way, 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: Empowering communities with financial services



For more than 150 years, the Mission Investment Fund (MIF), a financial services ministry of the ELCA, has been a steady and reliable financial partner for congregations, ministries and individuals. Through times of growth and uncertainty alike, MIF has remained committed to strengthening ministries and communities through customer-centric support and flexible financial resources.

In 2024, MIF continued to support ministry growth across the ELCA. Your investments helped expand worship spaces, create new education and youth ministry areas, fund schools and programming for the next generation, start green projects and support accessibility remodeling for community spaces. These projects ensure that ELCA ministries remain welcoming, inclusive and equipped to serve their communities.

By the Numbers:

Total Loans Outstanding: \$610,534,000

Total Investment Obligations: \$547,491,000

Total Assets: \$774,550,000

Net Assets & Capital Ratio: 27.5%

Why Is MIF the Right Choice?

- Proven Stability: With over a century and a half of experience, MIF has weathered changing economic and political landscapes, maintaining financial strength for ELCA ministries.
- Deep Expertise in Church and Ministry Financing: We understand the unique needs of faith communities
 and have longstanding experience in congregation and ministry-building projects.
- Competitive Rates and Terms: Our financial offerings are structured to support ministries of all sizes.
- A Full Suite of Financial Services: In partnership with the ELCA Federal Credit Union, we provide a range
 of financial solutions for congregations, ministries, and individuals.
- Faithful Stewardship: Investments in MIF directly support loans that fund hundreds of capital projects across the church.

With 2025, MIF has entered a new era of modernization—enhancing our tools and financial services to better support ELCA ministries. While embracing innovation, we remain rooted in the trust and stability that have defined us for generations. Through every season, we stand with ELCA members, congregations, and ministries, walking together in faith and financial stewardship.

MIF at work in the Nebraska Synod (as of December 31, 2024):

- 10 Mission Investment Fund loans, with a balance of \$14,259,807
- \$11,337,664 in Mission Investment Fund investment obligations

For more information about MIF capabilities, please visit our website, mif.elca.org
or contact your Regional Manager, Jerry Johnson: 773-380-1722 jerry.johnson@elca.org

Mission Investment Fund | 8765 West Higgins Road | Chicago, IL 60631 | 877-886-3522 | 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.

You may have heard the common expression, "May you live in interesting times." We are living in interesting times—times that highlight the importance of faith-based, nonprofit organizations like Mosaic and other Lutheran ministries.

In our 112-year history, we have never deviated from our faith-inspired purpose to love and serve others. We have always advocated for the marginalized, and we have benefited from a workforce that has included many immigrants over the decades (our founder, the Rev. K.G. William Dahl, was an immigrant).

As an ELCA-affiliated organization, we reach more than 5,000 people with life-enriching supports across 12 states. Everything we do is about empowering people to live the full life God intended for them—and we do it in your name.

What does that look like?

- Mark had been placed in a state institution when he was 7 years old. He lived there for more than 30 years
 before moving into a state-run community group home. During that time, Mark stopped speaking, as if what
 he had to say didn't matter, so he stopped saying anything. Six years ago, Mosaic began operating the group
 home. At first, Mark didn't speak. But then, one day, a definite "No" came out when he didn't want to take
 medicine. Now he speaks up for himself about what he needs, what he wants and more. He's gone from being
 silenced by an institution to rediscovering his voice at Mosaic.
- Joshua, a young adult, needs to be monitored 24 hours a day, and his mother Angie was exhausted. She could
 never truly rest because he got up during the night. He also could have violent outbursts, ripping his clothing
 apart, and buying new clothing was an added expense for Angie. Soreo, our subsidiary in Arizona, provided
 overnight care, so even when he is up and wandering, Angie can rest. Soreo also helped out by providing
 many new T-shirts so Joshua would have new clothing—a welcome gift. Angie calls the support "life saving."

These examples show 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. Congregations tell us our Rejoicing Spirits program has brought a renewed sense of mission and enlivened the church. You can learn about it at RejoicingSpirits.org.

I also invite you to learn about our advocacy group at MosaicAlliedVoices.org. Today, more than ever before, the people we support need others to advocate with and for them. Please consider joining. It doesn't require much of your time, but it can make a difference in people's lives.

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.

Linda Timmons, President and CEO, Mosaic

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



Nebraska Lutheran Campus Ministry, Inc. (NeLCM) is a network of campus ministry sites serving in academic communities across our Nebraska Synod. We are joined nationally as part of the LuMin (Lutheran Ministry) Network of ELCA campus ministries and directly as NeLCM location ministries here in Nebraska. Our campus ministry leaders gather students eager for authentic community, centered in Christ's love. The size, scope and general makeup of each college community varies from location to location. The mission, however, is the same—inviting people in



academic settings more deeply into Jesus Christ and the community that bears Christ's name. This invitation offers a space and place where all can discern their vocation as disciples.



At present, our active and emerging ministry locations include: Chadron (Chadron State College, currently seeking call); Kearney (University of Nebraska-Kearney/Campus Lutheran, led by Pastor Steven Neal); Lincoln (University of Nebraska-Lincoln/Lutheran Center led by Pastor Liz Kocher and Deacon Coco Lyons); Wayne (Wayne State College, led by Pastor Jim Holthus, and seeking call for 2025-26); Omaha (University of Nebraska-Omaha and other Omaha metro-area students led by Pastor Heather Goertz); and Peru (Peru State College, led by Rachel Wertenberger and Carlos Sorianomatos). We continue to adapt our approach to campus ministry as capacity, location leadership and student needs evolve. Through all the changes time brings us however, the

invitation to Christ's love

for the college-age young adults we serve is as vital as ever.

We all know that being good and faithful stewards is important. Psalm 24, verse one reminds us, "The earth is the Lord's, and everything in it, the world, and all who live in it." As God's people, we are called to be good stewards of the land, our resources and all that God provides for us. In living out this call, NeLCM recently completed the addition of supplemental rooftop solar energy arrays at the Lutheran Center in Lincoln, and Campus Lutheran in Kearney.



Nebraska Lutheran Campus Ministries (Page 2 of 2)

Nelnet Renewable Energy was selected among a vetting process of three local solar solution companies. Kearney's system was installed the first week of January and started producing power January 23rd. The Lutheran Center's rooftop array was activated February 26. Together, the projects have made an immediate impact in reducing emissions due to the use of fossil fuel, while reducing NeLCM's annual energy costs-by an estimated 20 percent in



Lincoln and 104 percent in Kearney. This investment in our collective future allows your financial support for our ministry to go further in serving students as they grow in faith!



We give thanks for the faithful stewards who helped make this project possible—alumni and friends from near and far, generous gifts from Nebraska Synod congregations, and support from foundations that believe in our vision and mission to invite people to know Christ's light in the world. Most importantly, we give thanks for the students we are blessed to serve, and how caring for God's creation gives faith and light to the next generation.

Across the Synod, NeLCM continues to provide ministry programming and pastoral care for college-age young adults. Location leaders offer multiple outlets for faith formation, vocational discernment 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.

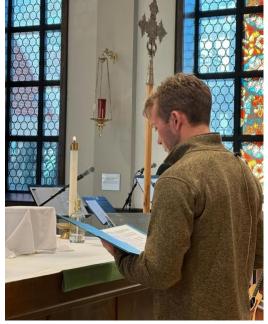
Sincerely,

Jon Fredricks

Executive Director, Campus Ministry Coordinator

Nebraska Lutheran Campus Ministry, Inc.

on Fredink





Summer Camp Growth

In 2024, 62 individuals were hired to serve on the Summer Ministry Team, enabling us to open all program sites and expand camper capacities. As a result, over 1,500 campers participated in transformative faith experiences at Carol Joy Holling and Sullivan Hills Camps. Our three-week Leadership Camp for high school students entered its second year, continuing to equip young leaders with valuable skills through education, observation, practice, and coaching. For more information on our summer camps, visit www.NLOM.org.

Sustaining Sacred Spaces Campaign

In 2024, we launched the Sustaining Sacred Spaces Campaign, a pivotal initiative that includes ten essential projects totaling \$6.6 million. These efforts aim to preserve the sacred spaces of creation and the historic gathering places entrusted to us. We invite you to join this campaign and contribute to its success. For more details, visit www.NLOM.org/sustaining or contact us at 402-944-2544.

Year-Round NLOM Programs

While NLOM is widely known for its Summer Camp programs, we offer year-round experiences for all ages. Our diverse programs in 2024 included the Family Campout, Explore! Day Camp for elementary-aged children, Middle School Retreats, the UFO Retreat for adult crafters, Mother/ Daughter Retreats, and the Jay Novicki programs for adults with special needs. We are proud to continue offering opportunities for individuals and families to experience faith, growth, and community throughout the year.

Record Retreat Growth

In 2024, Carol Joy Holling Camp saw a record income from retreat groups, with 448 groups and 16,154 guests utilizing our facilities. We provided hospitality, meals, activities, and meaningful experiences that helped these groups achieve their goals. Thank you to all the retreat groups who chose our camp for their gatherings. Plan your next retreat or meeting at www.NLOM.org/cihoenter.

New NLOM Website

In 2024, we consolidated four outdated websites into one unified, modern platform. Our new website offers enhanced functionality and a more user-friendly experience, making it easier than ever to explore and engage with the many programs and services NLOM offers. Visit www.NLOM.org to check it out!

Financial Health

We are deeply grateful for the continued support from the Nebraska Synod and our ELCA congregations, as well as the many individuals, businesses, and foundations who contribute to NLOM's mission. Thanks to this support, 60% of our operating budget is funded through charitable contributions. 2024 was a year of financial stability, with a balanced budget, no debt, and growth in the NLOM Foundation, securing our future.











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.

2024 was a season of renewing and growing for the women in many ways. The Winter Retreat in January in Grand Island was held and we had a wonderful Bible study presented by Pastor Heidi Wallace, Assistant to the Bishop. 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 Autumn Renewal was held, and we learned from David Pinkston, the director for Seeking the Spirit Within and Bible Study with Bishop Scott Johnson. 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 anxieties.

This organization could not do everything that it does without recognizing those serving on the NSWO 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. But please know that the NSWO 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, NSWO President

THE SIMPLICITY OF HOPE

2024 proved to be an exciting year for Oaks Indian Mission, characterized by profound impact and progress. We proudly expanded our programs and continued our vital work with children and families, solidifying Oaks as a true beacon of HOPE and support for those in need.

Throughout the history of this ministry, we have faced many challenges and changes that have influenced how best we serve our community. Yet, this newsletter stands as a testament to our resilience and adaptability. Oaks Indian Mission remains steadfast in its commitment to growth and expansion, all while staying true to our mission of service.

Our dedicated staff and board worked tirelessly to make a difference in the lives of the children and families entrusted to us. As a result, deep, trusting relationships were formed. The healing our kids experience, their academic improvement, and their ability to establish healthy friendships are not coincidental. They occur because of the example set before them and the grace extended to them as we unite to help them unlock their full potential. Our board embodies strength, independence, and responsibility, always vigilant in fulfilling its fiduciary duties and ensuring exemplary governance within our ministry.

But it's you—our invaluable donors, friends and partners—who are the true key to our impact! Your support is essential in empowering young people and families at Oaks to find comfort, inspiration and, above all, HOPE. Together, we can continue to create lasting change and uplift those we serve. Thank you for being an integral part of this mission.



Outreach, Mission and Stewardship Network

In the spirit of imagination and God doing new things, a new thing has happened since last year's assembly. At least for now, the separate Nebraska Synod Outreach and Stewardship Tables have merged together to form the Nebraska Synod's Outreach, Mission and Stewardship Network. Many of the same leaders who served on these tables will continue to be a part of this group, along with some new voices and perspectives, too.

Goal of Being Responsive

In discerning needs and responsiveness of the current times, and in conversation with colleague Directors for Evangelical Mission in other parts of the country, it seemed like in this current space it made sense to bring these tables together. By doing so, there might be less repetitive sharing of the same or similar information, and more time for dreaming, listening, and being responsive together. As we all ponder similar questions as disciples and congregations this network will do its best to listen to wonderings, dreams, questions, imagining, and ideas and to help connect, respond, and resource as appropriate. Stay tuned for more in the year ahead. If you would like to receive updates or to potentially join the network's meetings and work, please reach out.

Cultivating Love Resources

Last year's theme for Synod Assembly became a year-long emphasis on Cultivating Love. In that vein, many of the disciples who are a part of this network had a hand in designing and implementing related resources. Thank you for all of your work, and to all of you as the disciples who are the Nebraska Synod for the many and various ways that you made use of them. Out of synod assembly came Cultivating Love themed resources for preaching around the monthly themes with particular attention to stewardship nuggets and good questions, and also a resource for fall financial stewardship campaigns and focuses.

Stewardship Opportunities and Workshops

To help kick off a year of Cultivating Love, it was good to welcome Pastor Chick Lane back to the territory of the Nebraska Synod last year to provide a day long workshop on stewardship best practices, and particularly on congregational stewardship now on this side of what we have learned out of the Covid-19 pandemic. The workshop was followed up by a Zoom gathering in the early fall to check-in with those who attended and see what was learned and what congregations might be experimenting with. Related to that, currently potential resources for the year ahead are being discerned related to stewardship, preaching, and even fall financial stewardship emphases. These resources under discernment may connect with this year's theme of "Imagine," as well as the on-going emphasis of "Flipping the Script," that the Nebraska Synod continues to discern.

This Network would like to extend a special word of deep gratitude to Mr. Bob Bauerle, long-time Stewardship Table member and chair, and also stewardship coach within the Nebraska Synod.

Recently Bob moved to retire in South Carolina and has retired from the Stewardship Table after many years of service. On behalf of the whole Nebraska Synod, we say thank you to Bob.

Outreach and Mission Wonderings

Together we journey with congregations and wonder and imagine with them. We're all in this together. What are the questions that are popping up? How might we ponder, wonder, and explore about them together? This will be an emphasis of all our work as the synod in the year(s) ahead, and particularly of this network. Join us as we journey together.

Respectfully submitted by Deacon Timothy Siburg and Pastor Marcia Dorn

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

Pastor Marcia Dorn Chair, Nebraska Synod Outreach Table Bethany Lutheran Church, Axtell Zion Lutheran Church (Macon), Franklin mardorn61@gmail.com

Parish Ministry Associate Program

The Parish Ministry Associate (PMA) program, established in 1995, equips dedicated Christians to serve as certified lay leaders within the Nebraska Synod ELCA. PMAs deepen their faith and enhance their skills in areas like scripture, pastoral care, theology, worship, and Christian education. After certification, they continue learning through supervised training and ongoing education. PMAs often serve congregations without a rostered leader or support ordained ministers, with many serving bi-vocationally or in retirement. As the Church evolves to engage all baptized individuals in ministry, lay leaders are becoming essential for vibrant faith communities. These leaders will not only fill gaps where clergy are absent but also actively model faith in everyday life—at home, work, and play.

To strengthen this, the Nebraska Synod is pursuing two key initiatives:

- 1. **Cooperative Lay Leader Education:** In partnership with Region 4's six synods (covering Nebraska, Kansas, Missouri, Oklahoma, Arkansas, Texas, and Louisiana), conversations with Luther and Wartburg Seminaries aim to standardize lay education. This ensures lay leaders can seamlessly transition between synods.
- 2. **CaSTLE Project (Country and Small Town Lived Ecclesiology):** A Wartburg Seminary initiative funded by the Lilly Foundation, this project introduces specialized leadership training for rural congregations. The CaSTLE Project offers a fresh approach to ministry in rural and small-town contexts.

With these developments, the PMA program is evolving to better prepare and deploy lay leaders. Thanks to the solid foundation established by the PMA program, these changes will enhance ministry outreach. Currently, there are 45 certified PMAs—20 assigned to specific ministry sites—and 24 students actively engaged in training.

Feeling called to serve? Visit the Nebraska Synod website, or connect with a PMA to hear their call story and learn more about this meaningful ministry. 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 Bill Huelle, PMA Joyce Kolbo, PMA Marcia Dorn, Pastor Karen King, PMA Mike Unverferth, PMA Student Julie Schmidt, PMA

Assistant to the Bishop, Gregory Berger, PMA Director Executive 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, 2025. Thank you to Pr. Steve Meysing for his service on the Steering Committee the past 3 years. And a huge thank you to Amy Woods! Her vision has helped us navigate the seismic changes of our time as related to equipping the saints for ministry!

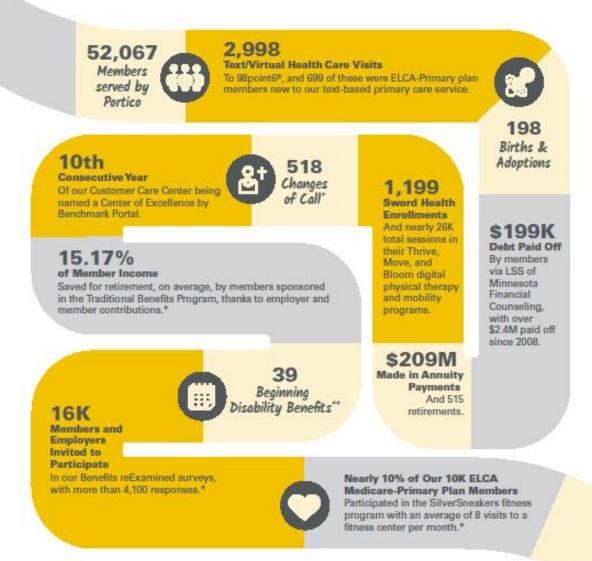
Respectfully submitted, Rev. Gregory Berger, Assistant to the Bishop PMA Director



The Impact of Our Benefits

Portico Benefit Services' Report to 2025 Synod Assemblies

As the ELCA's benefit ministry, Portico is dedicated to helping our rostered ministers and church professionals live holistically healthy lives, so they can serve others with confidence and grace. Here is a visual recap of what our community of over 52,000 plan members experienced in 2024.



We design our benefits to align with the needs of the church and seek to provide accessible support that enhances and improves everyday living and brings value to those who serve.

60-302 (2/2025)

^{*}Source: Traditional Benefits Program. All other numbers and percentages are drawn from across Portico's benefit programs.

^{**}Total as of 2023; 2024 disability claims numbers have not been finalized.

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

June 2024 to Present

These are the activities and initiatives that R.A.R.E. facilitated and participated in since June 2024:

- 1. R.A.R.E. members collaborated with Gretchen Ahrens to launch a quarterly newsletter featuring racial justice, equity and inclusivity-related news, events, information and book reviews in each issue.
- 2. In preparation for the June 2024 Synod Assembly, R.A.R.E. contributed content to the "Cultivating Love" justice brochure that was made available to Assembly attendees.
- 3. R.A.R.E. members helped to staff a justice ministries information table at Synod Assembly.
- 4. In September R.A.R.E. facilitated a four-part Zoom series on the topic of "Let's Talk about Native American Culture & History," featuring speakers and group discussion. The series was well attended and resulted in positive feedback from several attendees.
- 5. R.A.R.E. members collaborated with Gretchen Ahrens and Heidi Wallace to prepare and recruit participants for a video segment that will be part of the upcoming Racial Relations & Awareness Training that will launch in 2025.
- 6. R.A.R.E. members participated in Beta testing of the Racial Relations & Awareness Training in March. A member of the R.A.R.E. team will help Heidi facilitate each training session once the training launches.
- 7. A member of the R.A.R.E. team collaborated with other justice ministry members to draft a justice resolution to be presented at Synod Assembly in June.
- 8. A member of the R.A.R.E. team will serve as a representative of the newly formed DEIA leadership team.
- 9. Moving forward in 2025, R.A.R.E. plans to focus on strategic planning to identify mission, vision and action steps for the next 2-3 years.

Seeking the Spirit Within

The Nebraska Synod Institute for Spiritual Direction Formation

The year 2024 was a year of reorganizing, rebranding, and expanding for the Seeking the Spirit Within (StSW) faith formation program.

Director David Pinkston and Pastor Brad Meyer worked collaboratively and diligently with the StSW and various leaders to rebuild the program in several ways. StSW launched a second cohort (two cohorts operating at the same time). We partnered with the Presbyterian Church with a Pastoral Leadership Revitalization (PLR) sponsored program called *A Year of Spiritual Guidance* who will experience "The Ignatian Adventure". StSW organized and led a Lenten Retreat, NE Women of the ELCA retreat, Panhandle pastoral care retreat, launched and released StSW podcasts, held One Topic ZOOM calls (open to all), posted "Mystic Mondays" on the StSW Facebook page, and began to reform StSW's Reflective Practices for alumni of the program.

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

We thank Lisa Kramme who completed her service on the Advisory Board, and we welcome Mary Mohl as she began her term of service. Additional board members are: Pat Gregory, Rev. Mark Ekstrom, Mark Hummel, Rev. Patrick Sipes, Nicole Geiler, Rev. Brad E. Meyer, Chair; Rev. Dr. David deFreese, Vice Chair; Ramona Edwards, Secretary/Treasurer; Greg Schuerman, Emily Wageman, and Bishop Scott Johnson.

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, 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,

Rev. Brad E. Meyer David Pinkston

Advisory Board Chair StSW Program Director





Year in Review 2024

Tabitha continued to work to recruit residents for two of its most recently launched living communities and build a presence in the Omaha market:

- 1) Tabitha at Prairie Commons in Grand Island offers Independent, Assisted, Memory Care and Long-Term Care | Skilled Nursing Living options.
- 2) S²age Living, located at Tabitha's Main Lincoln Campus, is a first-of-its-kind in the nation, intergenerational community where Seniors (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.
- 3) Tabitha Hospice, a collaboration with Immanuel, expanded its reach with compassionate care to Omaha area residents, as the preferred provider for the Immanuel network of Senior Living Communities and to the public at large.

Most notably, Tabitha entered into an Affiliation Agreement with Eventide in October 2024 to shore up its fiscal health and optimize resources. Eventide is the parent organization and with this change came a shift in leadership.

- Jon Riewer now serves as the President & CEO of Eventide | Tabitha and Dayna Swenseth as Vice President, Nebraska Operations.
- This strategic partnership was a significant milestone aimed at enhancing our ability to serve and support Seniors in aging well across the Midwest.
- Eventide | Tabitha is a nonprofit with a network of campuses and services. Eventide Senior Living
 Communities is headquartered in Moorhead, Minnesota, serving western Minnesota and eastern
 North Dakota. Tabitha Senior Care is based in Lincoln, which provides support throughout Eastern
 Nebraska. Eventide | Tabitha offers a continuum of care for older adults, including 55+ active adult
 lifestyle apartments, independent senior living apartments, assisted living, memory care,
 transitional/rehabilitation care, long-term, skilled nursing, home health and hospice.
- All clients continue to receive the exceptional quality support they have come to expect.
- Combined, Eventide | Tabitha serves approximately 2,300 Seniors daily, employs 2,200 and has a legacy of over 200 years of service. The organization's philosophy of compassion and commitment empower older adults, families and employees to thrive.

Vitality Initiative for Congregations

An Overview of the Process and Journey

The Nebraska Synod's Vitality Initiative for Congregations is a two-year process and journey, which recently began its third cohort. Congregations of all sizes (small, mid-size, large), stories, histories, and locations (rural, urban, suburban) have journeyed together- learning, wondering, imagining, and experimenting alongside each other. Using a cohort model, congregations and their leadership teams engage in an intentional time of discernment and discovery to articulate their congregation's unique vocation.

Throughout the cohort journey, the "Three Great Listening's" 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? As these questions are asked, the congregational teams dig deeply and work to move from asking church-centered questions to God-centered questions. Such a move has made a difference for many congregations in this process as they open themselves beyond the focus on consumer type mindset numbers to ones grounded deeper into discipleship and discernment. Along the journey, each congregational team is joined by a coach who is there to ask timely questions and help them collectively discern what the next most faithful step might be.

Reflections from those who have Journeyed along the way

"I would love to see every congregation in Nebraska go through the Vitality Initiative. It's a no-brainer. I would even be so bold as to attribute some of broader Christianity's decline in membership to a lack of the reflection and discernment practices taught in the Vitality Initiative. Every church owes it to themselves and their communities to go through this process. For American Lutheran Church-Ashland we entered the process during a period of growth, and we learned how to discern what was driving the growth so we could do more of what was really working."

-Andrew Newcomb, American Lutheran Church - Ashland, NE

"The Vitality Initiative helped our team learn to listen carefully to our congregation and local community to discern not just who we are as a church with a unique vocation, but who we are being called to become and how we live out that identity in and outside the church building. Most helpful was being brought time and again back to the central idea of 'God centered vocational questions,' rather than church centered questions. Instead of asking ourselves 'what do we do?,' we learned to ask, 'What is God calling this unique congregation toward, in this time and place?' These new ways of thinking and communicating has changed the way our church culture is moving into the future with energy and hope, trying new things and experimenting."

-Rev. Suzanne How, American Lutheran Church - Ashland, NE

"The Vitality Initiative has helped our congregation take a breath. Even early on in the initiative, we really started positive movement when we pivoted from 'church-centered questions' to 'God-centered questions.' In our council meetings, in worship, and in our small groups, I began to see a shift in our language of what 'should we do' to what 'could be.' We moved from taking about what we should do next, to what is God leading us to next. This forced us to let go of our grip of the steering wheel and allow and invite God to lead us, which is easier said than done. The coach assigned to our Vitality Team at Salem did an excellent job pointing us back to that shift through the last year. I would recommend any congregation to participate in the Vitality Initiative, as it keeps churches accountable to the discernment of which we are a part as children of God."

-Rev. Allison Siburg, Salem Lutheran Church of Fontanelle - Fontanelle, NE

The Vitality Initiative Steering Team looks forward to continued learning and engagement through this process, with the hope that it will continue to lead to further learning and engagement for the synod at large. We are grateful for the twenty-two congregations of the Nebraska Synod who have so far been part of the vitality journey. To learn more, or to prepare to be part of the next cohort, please reach out.

Respectfully submitted in gratitude for the synod and all congregations and leaders who have participated in this journey so far, by the Vitality Initiative Steering Team,

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

Deacon Sunni Richardson, ELCA Coach and Consultant, sunni.shalom@gmail.com

Rev. Dr. Sarah Cordray, Senior Pastor, Luther Memorial Church, pastorsarahcordray@gmail.com

Wartburg Theological Seminary

War Burg
THEOLOGICAL SEMINARY

Dear Partners in the Nebraska Synod,

Forming Valued Leaders for God's Mission

Greetings from your siblings in Christ at Wartburg Theological Seminary in Dubuque, Iowa, where the Holy Spirit continues to stir things up.

First, we are very excited to announce that Wartburg received a 7.4-million-dollar grant from Lilly Endowment, Inc. to fund The CaSTLE Project, the "Country and Small Town Lived Ecclesiology" Project. Its purpose is to instantiate a new baptismal ecclesiology, focused not on "pastors and programming," but rather on the formation of Christian discipleship in daily life. In this ecclesiology, the vibrancy of a congregation and the strength of its ministry is not measured by the number of members and the presence of an ordained pastor, but by the transformation of individuals (through participation in the worship and spiritual life of their congregation) prepared to witness to the gospel of Jesus Christ in all the roles and relationships in their personal and occupational lives. Leadership formation for rural and small-town congregations is a key piece of this ecclesiology. Learn more here: https://www.wartburgseminary.edu/the-castle-project/

Second, we are thrilled about the continued growth of our innovative, competency-based TEEM program, *Journey Together/Caminemos Juntos* CB-TEEM, which is offered entirely in Spanish or English. This flexible program allows students to engage in an action-reflection model of educational formation while working closely with a mentor, academic advisor, supervisor, and peer cohort. Students progress at their own pace through nine competency modules, including an internship, as they serve in a church or other ministry setting. The program typically takes three to five years to complete. While students are always welcome to visit campus, all courses are conducted fully online, eliminating the need for travel. Scholarships are available for eligible students through Wartburg and the ELCA. Additionally, this competency-based model is available to cohorts of lay leaders, offering a distinct pathway separate from the candidacy track. This option is specifically designed for those called to lay ministry rather than ordination.

Finally, Wartburg Theological Seminary is committed to the holistic support and care of our students as they prepare for rostered and lay leadership. One aspect of this fulsome commitment comes to life thanks to a six-figure grant from the Immanuel Foundation, which will provide fully funded counseling with licensed mental health providers for all students, faculty, and staff [through UWill]. Beginning July 1, 2025, and continuing for three academic years, this grant will provide access for up to 10 counseling sessions per individual per academic year.

The church needs faithful and visionary leaders, and we are committed to partnering with you in their formation. We invite you to **pray for**, **identify**, **and encourage** those whom God may be calling into public ministry. At Wartburg, they will receive the **theological**, **spiritual**, **and practical** preparation needed to proclaim the **good news of Jesus Christ** in a world longing for healing and hope.

We give thanks to God for you and for our partnership. To learn more about Wartburg Seminary and our strategic, innovative programs, please visit us at www.wartburgseminary.edu.

Yours in Christ,

The Rev. Kristin Johnston Largen, Ph.D.

President

Youth Ministry

Where have we been?

It has been a busy year of learning about leadership and discipleship in the Nebraska Synod. I give thanks for all the faithful youth leaders and adult volunteers who have helped youth to grow in their faith day and day out at Wednesday evening programs, Sunday morning worships and youth group time, and in the one-on-one relationship building. You ARE making a difference and for that we say Thanks be to God!!!

In July, I joined over 300 youth and adults from the Nebraska Synod at The Gathering in New Orleans, LA. This churchwide event brought together over 16,000 Lutheran youth, young adults, and adults from around the world to learn and grow in faith. The theme was "Created to Be" and we heard from a variety of speakers who challenged us to love all God's people, to be "anyways" people, and to remember that we are each created as beloved children of God. Large group sessions were impactful, but time together in small groups building relationships, asking faith-filled questions, praying, and laughing together was equally important. The next Gathering will be in 2027 in Minneapolis, MN.

In September, the synod hosted the fall youth kickoff event with the option to attend virtually or in person. Deacon CoCo Lyons lead the group in conversation about what it means to be a disciple. In September, we gathered for the Lutheran Youth of Nebraska event at Covenant Cedars Camp in Hordville, NE for the Leadership Lab experience. Young adults and adults shared their faith stories and how they have been called to be leaders in the church. Simone Weber organized a youth band that led the music for worship and devotions. Although numbers were small, conversations were deep, impactful, and Spirit filled. In April, we gathered for Middle School Gathering in Kearney, NE where we explored accompaniment and servant leadership. Finally, in July, almost 200 high school youth and adults will travel to Nashville, TN for The Journey, a week of service learning and accompaniment. Thanks be to God for the leadership of Amy Woods, Amy Wagner, and Pastor Steven Neal on this trip!

Where are we going?

I am currently working with youth, synod staff and youth leaders to reimagine and explore what synod sponsored youth ministry looks like in the Nebraska Synod. Numbers have been low at our traditional large group gatherings. This means it is time to think creatively about where and how the Holy Spirit is calling us to be a part of faith formation. We are exploring things like cluster-based zoom confirmation, resources to be shared with youth groups, and partnership with serving arms, churchwide and other synods. It is exciting to dream and explore and think about where God might be calling us to explore and imagine. But, this means youth ministry is going to look different. Some things that happened in the past may no longer happen as we make room for new visions and experiments. I ask that you join me in continuing to pray for both our youth and our adult leaders as we follow the Spirit's lead.

Amen and Amen!

Respectfully submitted, Gretchen Ahrens, Director for Youth and Justice Ministries gretchen@nebraskasynod.org

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2026 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

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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.

When negotiating compensation for a rostered minister, a congregation should not consider the gender of the rostered minister, their family status (whether they are single or married; their spouse is working, etc.), or other non-germane characteristics, but should base compensation upon years of experience as well as responsibilities within the congregation. All rostered ministers should be compensated fairly, making no distinctions because of their gender.

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

2026 Compensation Guidelines (Page 3 of 14)

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.

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.

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2026 Salary Schedule for Ministers of Word and Sacrament								
Years of Service	Base Salary -	Base Salary - High	Housing Allowance - 30% Low (1)	Housing Allowance - 30% High (1)	SECA Allowance - Low (2)	SECA Allowance - High (2)		
0	\$ 44,719	\$ 45,996	\$ 13,416	\$ 13,799	\$ 4,447	\$ 4,574		
1	45,453	47,383	13,635	14,216	4,518	4,712		
2	46,195	48,649	13,858	14,595	4,594	4,838		
3	46,930	50,062	14,079	15,019	4,667	4,979		
4	47,674	51,428	14,302	15,427	4,741	5,112		
5	48,386	52,831	14,516	15,851	4,812	5,255		
6	49,110	54,162	14,733	16,246	4,884	5,386		
7	49,822	55,470	14,947	16,641	4,955	5,517		
8	50,542	56,797	15,163	17,039	5,026	5,648		
9	51,258	58,116	15,377	17,435	5,098	5,780		
10	51,978	59,435	15,593	17,830	5,169	5,911		
11	52,690	60,758	15,807	18,227	5,240	6,042		
12	53,406	62,073	16,022	18,622	5,311	6,173		
13	54,133	63,395	16,240	19,018	5,384	6,305		
14	54,846	64,721	16,454	19,416	5,454	6,437		
15	55,565	66,016	16,670	19,805	5,526	6,565		
16	56,281	67,311	16,884	20,193	5,597	6,694		
17	56,997	68,617	17,099	20,585	5,668	6,824		
18	57,713	69,911	17,314	20,973	5,740	6,953		
19	58,433	71,218	17,530	21,365	5,811	7,083		
20	59,153	72,508	17,746	21,752	5,883	7,211		
21	59,873	73,823	17,962	22,147	5,954	7,342		
22	60,581	75,121	18,174	22,536	6,025	7,471		
23	61,297	76,416	18,389	22,925	6,096	7,600		
24	62,017	77,714	18,605	23,314	6,168	7,729		
25	62,732	79,020	18,820	23,706	6,239	7,859		

For more than 25 years of service, a range of 1.15%-1.65% 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.

2026 Salary Schedule for Ministers of Word and Service								
Years of Service	BA Degree Low		BA Degree High		MA Degree Low		MA Degree High	
0	\$	46,127	\$	48,233	\$	46,420	\$	48,095
1	\$	46,820	\$	49,375	\$	47,612	\$	49,641
2	\$	47,542	\$	50,528	\$	48,792	\$	51,134
3	\$	48,229	\$	51,710	\$	49,996	\$	52,627
4	\$	48,956	\$	52,988	\$	51,188	\$	54,120
5	\$	49,643	\$	54,272	\$	52,380	\$	55,613
6	\$	50,371	\$	55,521	\$	53,571	\$	57,106
7	\$	51,063	\$	56,709	\$	54,735	\$	58,439
8	\$	51,779	\$	57,924	\$	55,899	\$	60,039
9	\$	52,507	\$	59,055	\$	57,063	\$	61,532
10	\$	53,193	\$	60,084	\$	58,122	\$	62,918
11	\$	53,886	\$	61,077	\$	59,285	\$	64,326
12	\$	54,608	\$	62,146	\$	60,449	\$	65,675
13	\$	55,301	\$	63,296	\$	61,586	\$	67,051
14	\$	56,022	\$	64,614	\$	62,727	\$	68,432
15	\$	56,744	\$	65,875	\$	63,863	\$	69,754
16	\$	57,437	\$	67,073	\$	64,883	\$	71,135
17	\$	58,141	\$	68,221	\$	66,019	\$	72,351
18	\$	58,857	\$	69,652	\$	67,155	\$	73,785
19	\$	59,555	\$	71,026	\$	68,291	\$	75,107
20	\$	60,260	\$	72,400	\$	69,316	\$	76,600
21	\$	60,970	\$	73,604	\$	70,396	\$	77,869
22	\$	61,674	\$	74,922	\$	71,477	\$	79,192
23	\$	62,402	\$	76,296	\$	72,613	\$	80,626
24	\$	63,088	\$	77,534	\$	73,749	\$	81,842
25	\$	63,810	\$	78,931	\$	74,885	\$	83,276

For more than 25 years of service, a minimum of a \$1.15%-1.65% 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

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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 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.

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

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

Continuing Education

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

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

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

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

Professional Expenses

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

Assemblies and Conferences

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

Vacation

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

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Sick Leave

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

Bereavement Leave

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

Family-Related Leave

• 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 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.

Family Leave

Congregations should be sensitive to family needs such as extraordinary illness of children, spouse, and parents of the Minister and arrange proper leave time for these circumstances. This would generally be unpaid leave. However, accrued vacation or accumulated sick leave time may be used to compensate the Minister in these cases and other arrangements may be negotiated, as appropriate.

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;

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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.

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 \$250 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.

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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.

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

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- 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

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.

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- All outside steps should have safe and secure railings.
- As noted above, radon detection kits, smoke and carbon monoxide detectors should be provided. Regular testing of detectors should be done, and it is strongly suggested that a mitigation plan be put in place of how to address radon concerns should they come up.

10. Pets in the Parsonage

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

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

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- *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.
- *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 not acquainted with a tax advisor, you may call the Synod Office at (402) 896-5311 to discuss possible alternatives.

Part V: Compensation Worksheet

Cash Compensation	2 Years Prior	Last Year	This Year	Proposed
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 2025:1 Working for Justice and Peace

Submitted by R.A.R.E, the LGBTQIA+ Team, and Micah 6:8

WHEREAS, the two great commandments of our faith are to love the Lord our God with our heart, soul, mind, and strength, and to love our neighbor as ourselves (Matthew 22:35-40, Mark 12:28-31, Luke 10:25-28, Deuteronomy 6:4-5, Leviticus 19:18);

WHEREAS, Jesus himself instructs us to show our neighbor mercy (Luke 6:36, 10:29-37) and calls us especially to care for the marginalized and the "least of these" (Matthew 25:31-46), including the sick, the hungry, the homeless, the imprisoned, and the stranger;

WHEREAS, Jesus calls the poor and hungry blessed (Luke 6:20-21, Matthew 5:1-10) and likewise blesses the merciful and the peacemakers;

WHEREAS, we are called in our baptism "to serve all people, following the example of Jesus," and "to strive for justice and peace in all the earth" (*Evangelical Lutheran Worship*, pp 228, 236-237); and,

WHEREAS, the motives and integrity of our Lutheran serving arms, including Lutheran Family Services, Global Refuge, AMMPARO, and others have been called into question; now, therefore, be it

RESOLVED, that we as the Nebraska Synod of the ELCA affirm our commitment to living out our baptismal vocation in daily life;

RESOLVED, that we likewise affirm our support for LFS, Global Refuge, AMMPARO, ELCA World Hunger, Lutheran Disaster Response, and all our serving arms that do the work of showing mercy and care and love to our siblings around the world;

RESOLVED, that we commit ourselves to speaking out against discrimination and prejudice;

RESOLVED, that we commit ourselves to standing up for the rights and dignity of all God's beloved children, especially for our siblings of color, our queer and transgender siblings, our migrant and refugee siblings, our hungry and homeless siblings, our siblings with disabilities, and all our siblings whose rights are being threatened; and

RESOLVED, that we encourage all individuals and congregations of the Nebraska Synod to engage in the ongoing work of serving and seeking justice and peace for our neighbor by supporting the work of our serving arms and by joining the efforts of our synod justice teams – Micah 6:8, R.A.R.E., and the LGBTQIA+ action team.

The Reference and Counsel Committee recommends this resolution be adopted. The Synod Council concurs with the Reference and Counsel Committee.

RESOLUTION 2025:2 Youth and Vulnerable Person Protection Policies and Safe Gathering Trainings

Submitted by Bev Adam, PMA; Lonna Grabenstein, PMA; Ian Hartfield; Reverend Marcia Dorn; Deacon Kathy Paisley; and Amy Wagner

WHEREAS, in Baptism the congregation promises to support and pray for the baptized in a new life in Christ;

WHEREAS, through Baptism we are entrusted with the great responsibility to live together as God's faithful people;

WHEREAS, Jesus said, "Let the children come to me; do not hinder them, for to such belongs the kingdom of God . . ."(Mark 19:14, Luke 18:16);

WHEREAS, God calls us to be a cross-generational community of faith and because young people are the most important gifts God entrusts to us, therefore it is vital to our ministry with families, outreach to our neighbors and our testimony to the wider church and world that the church takes seriously its responsibility to protect its children and the adults who care for them so all may flourish physically, emotionally, mentally, and spiritually;

WHEREAS, we understand that adults must be protectors of the young and vulnerable, that adults have power, and that adults are responsible to ensure that our congregations and agencies are places of safety;

WHEREAS, congregations are influential institutions in our communities where children can be safe and we create ministry where children can flourish and adults are caring and trusted therefore each congregation is encouraged to follow basic, general guidelines to protect their children, youth, the vulnerable and adults from abuse of any kind;

WHEREAS, we desire, with the Holy Spirit's insightful leading, to stop sexual abuse among this current generation of children, youth, and other vulnerable people in our care; and

WHEREAS, the "Safeguarding God's Children" training program (approved by resolution in 2011) is no longer readily available in the Nebraska Synod and new on-line training programs have been developed by Safe Gatherings and are currently in use in some Nebraska Synod congregations as well as in ELCA Synods across the country; now, therefore be it

RESOLVED, that each congregation be encouraged to establish best practice protection policies for adults working with children, youth and vulnerable persons; and be it further

RESOLVED, that congregations be encouraged to require Safe Gatherings certification, including on-line training, reference check and background check for all adults who work with children, youth and the vulnerable in their midst, and be it further

RESOLVED, that each congregation be encouraged to hold youth, young adults and adults accountable to the protection policies created by that congregation and unique to that congregation's context and ministry; and be it further

RESOLVED, that the Nebraska Synod will continue to make resources available including sample youth and vulnerable person protection policies and updated best practice resources.

The Reference and Counsel Committee recommends this resolution be adopted. The Synod Council concurs with the Reference and Counsel Committee.

RESOLUTION 2025:3 The Meaning of "Israel" in Scriptural Context

Submitted by Pastor Kathy Gerking; Pastor Megan Morrow; Pastor David deFreese; Pastor Renae Johnson; and Adam Vander Tuig, Candidate for Ordination

WHEREAS, Deuteronomy 26:5 offers a liturgy in which the people are instructed to "declare before the Lord your God: "A wandering Aramean was my father, and he went down to Egypt with a few people and lived there and became a great nation, powerful and numerous"; and

WHEREAS, stories in scripture are shaped by people whose circumstances often require change and migration, and yet these stories continue to proclaim God's presence and providence as well as God's call to treat the most vulnerable with mercy and compassion <e.g. Exodus 23:9, Deuteronomy 10:18, Isaiah 1:17, Zechariah 7:9-10, James 1:27>; and

WHEREAS, St. Paul urges Timothy to "attend to the public reading of scripture," and to preaching as well as teaching <1 Timothy 4:13-16>; and

WHEREAS, many people living in the ancient land of Palestine today are actually stateless, or landless, or homeless, or without parents (or a combination of these) and not regarded by the current state of Israel as citizens to be afforded basic human rights; and

WHEREAS, "Israel" as encountered in the context of scripture and early Christian tradition refers most generally to a people gathered by God, and

WHEREAS, the modern state of Israel is primarily a construction created by the United Nations in response to the genocidal actions of Nazi Germany and the complicit anti-semitism of that time in many nations, and

WHEREAS, our liturgies also shape our understanding today, therefore be it

RESOLVED, that congregations of the Nebraska Synod be encouraged to offer a clarification as we read and interpret scripture concerning the occurrences of "Israel" in our ancient stories as well as in the gospels, letters, and the book of Acts (such as "When we refer to "Israel," we are not referring to the current State of Israel, but to the people of God as a whole and all the faithful, Jew and Gentile, from any and every age who wrestle with God's call and live in God's promises); and be it further

RESOLVED, that congregations pray routinely for all people living in the Holy Land during these troubled times, as well as for people to lead with integrity and a vision for the dignity and thriving of all human life; and be it further

RESOLVED, that individuals be encouraged to join the Nebraska Synod Holy Land Accompaniment effort to be informed by and connected to the people who call Israel or Palestine their home, and, finally, be it further

RESOLVED, that the Nebraska Synod Bishop convey to the Bishop, Pastors, and people of the Evangelical Lutheran Church in Jordan and the Holy Land our desire to deeply listen to, learn from, and walk with them as we advocate for a lasting peace.

The Reference and Counsel Committee recommends this resolution be adopted. The Synod Council offers no opinion on this resolution.

RESOLUTION 2025:4 Bishop Election Process Option

Submitted by Pastor Kathy Gerking; Pastor Heather Goertz; Pastor Duane Miller; Pastor Heather Grell; Pastor Jan Peterson; Karen Wolken; and Pastor Megan Morrow

WHEREAS, the term of office of our Nebraska Synod bishop is six years (S8.50); and

WHEREAS, the current bylaw provisions governing this election procedure require the same process without regard to circumstances; and

WHEREAS, the Nebraska Synod has occasionally elected bishops willing to serve more than one term; and

WHEREAS, the bishop election process requires a great deal of time, energy and resources from across the synod; and

WHEREAS, the uncertainty of a bishop's re-election can limit the synod's ability to make long-range plans and take strategic actions; and

WHEREAS, there are means besides a bishop's election for the synod to gather input and suggestions such as those generated by an election process; and

WHEREAS, the Nebraska Synod is able to amend its bylaws to serve in the best way it determines at any Assembly by a two-thirds vote of those present and voting (S.18.21) and introduce a constitutional change for consideration at the next Assembly (S.18.20), therefore be it

RESOLVED, that the Nebraska Synod will add an option for renewing the term call to a serving Nebraska Synod Bishop by amending its bylaws now and considering a constitutional amendment; and be it further

RESOLVED, that provision S9.04.05 shall be added as a new bylaw to state "In the 5th year of a term served by the synod bishop, the synod assembly shall conduct a vote by ballot on the question of extending a call to serve another six-year term to the bishop. No other nominees will be considered, the question is exclusively the renewal of the synod bishop's term call. Three-fourths of the legal votes cast shall be necessary to extend the term of the bishop's call. Should the bishop's term be renewed through this process, the bishop will notify the synod of their acceptance or decline of this call at least nine months prior to the following synod assembly so that appropriate planning can follow."; and be it further

RESOLVED, that provision S9.04 shall be amended to read "The bishop <u>may</u> be elected by the Synod Assembly by ecclesiastical ballot" rather than "The bishop shall be elected by the Synod Assembly by ecclesiastical ballot."; and finally be it

RESOLVED, that provision S9.04 also be amended to insert this second sentence "Unless S9.04.05 applies, the bishop will be elected by ecclesiastical ballot according to the provisions which follow."

The Reference and Counsel Committee recommends this resolution be adopted. The Synod Council concurs with the Reference and Counsel Committee.

RESOLUTION 2025:5 Resolution To Memorialize Churchwide Assembly Regarding Congregation Constitutions

Submitted by Pastor Duane Miller, Retired

WHEREAS, The Model Constitution for Congregations contains numerous required provisions concerning Confession of Faith, Nature of the Church, Statement of Purpose, Powers of the Congregation, Church Affiliation, Property Ownership, Membership, Rostered Ministers, Discipline of Members and Adjudication, Amendments, Bylaws, and Continuing Resolutions;

WHEREAS, it is reasonable and desirable that there be uniformity among congregations on most if not all of the subjects required;

WHEREAS, the Model Constitution for Congregations is amended every three years at the Churchwide Assembly;

WHEREAS, congregations are then tasked with updating their constitutions to conform with the Model Constitution, a task that is routinely followed in some congregations, deferred for a period of time in other congregations, and ignored entirely by other congregations;

WHEREAS, leaders of congregations that do update their constitutions devote countless hours to the task, which could otherwise be devoted to carrying out the congregations' mission, and synod leaders devote considerable hours to the process of reviewing and approving congregation constitutions;

WHEREAS, the church is best served when congregations have the freedom to organize themselves to best fulfill their mission:

WHEREAS, this may be the time to consider a change in how the ELCA influences the content of the governing documents of its congregations depending on the recommendations of the Commission for a Renewed Lutheran Church; now, therefore be it

RESOLVED, That the 2025 Nebraska Synod Assembly memorialize the 2025 Churchwide Assembly to consider an alternative to the current practice of producing a Model Constitution for Congregations with numerous requirements, and instead, simply require of congregations that they include in their governing documents provisions that incorporate by reference to churchwide and/or synod governing documents language on those subjects where uniformity is desirable, such as the Confession of Faith, Nature of the Church, Statement of Purpose, Powers of the Congregation, Church Affiliation, Property Ownership, Membership, Rostered Ministers, Discipline of Members and Adjudication, Amendments, and other provisions, and that the Office of the Secretary would simply notify congregations when those provisions have been amended by a Churchwide Assembly, eliminating the need for constant revision of congregational constitutions; and

RESOLVED, That the 2025 Nebraska Synod Assembly memorialize the 2025 Churchwide Assembly to consider producing a set of Model Governing Documents that would, if the above changes were to be implemented, simply list those subjects typically addressed in the bylaws of religious non-profit organizations, with few requirements, one requirement being a description of the subjects to be incorporated by reference to churchwide governing documents.

The Reference and Counsel Committee recommends this resolution be adopted. The Synod Council offers no opinion on this resolution.