

**Minutes of the
Northeastern Ohio Synod Assembly
Thirty-Third Regular Assembly
June 14-15, 2019
John S. Knight Center, Akron**

Who Is My Neighbor?

Friday, June 14, 2019

1. The Assembly began with Morning Prayer at 8:41am. The liturgy concluded with the order for opening of a synod assembly led by Bishop Abraham Allende. The assembly was called to order at 8:56am.
2. Jane Koch of the Assembly Planning Committee made various introductory announcements to orient voting members to the John S. Knight Center and to the electronic voting procedures and the importance of returning the voting devices.
3. Bishop Allende welcomed the assembly voting members and recognized the following:
 - a. The Rev. Amy Reumann, Director of Advocacy for the ELCA.
 - b. Assembly Planning Coordinator, Sony Gilroy and Assembly Planning Committee: Tim Barrage, Donna Fagerhaug, Larry Fenton, Jane Koch, John Sleasman; Statistician, Marilyn Matevia; and special thanks to The Rev. Kristy Buyok and Evan Buyok for the scanning and issuing of the electronic voting devices and Pat Hardwick and Linda Gotthardt-Allende for assisting with assembling packets.
 - c. The Rev. Angela Freeman-Riley and The Rev. Shelley Nelson-Bridger, who comprise the Reference and Counsel Committee. It was noted that timely and germane resolutions that were not submitted by the pre-assembly deadline are due to the Assembly office by 3:00pm.
 - d. John Sleasman, the Synod Treasurer. It was noted that proposed budget revisions are due to the Assembly office by 12:00pm. John will also be serving as Parliamentarian.
 - e. Bryan Penrose, Synod Vice President
 - f. David Lenz, Synod Secretary
 - g. Our synod's First Call candidates Christy Krnac and Andy Potsko who, along with The Rev. Karl Biermann, the Rev. Kari Lankford, and Roger Long, are serving as pages
 - h. Clarence Smith, ELCA Church Council representative
 - i. Tim Barrage, who is taking care of the Powerpoint presentations and audio/visual materials, assisted by Mason Shamp
 - j. Owen Blakslee and Rex Rickely who are operating the camera equipment

- k. The Rev. Wally Anderson, Larry Fenton, Judy Hoshek, Linda Thomas Lee, The Rev. Ann Marie Perkins, Greg Reimer, and The Rev. Emily Seitz, who comprise the Nominating Committee
 - l. Sheryl Budd, Kevin Kampfer, and Josephine Wright, who comprise the Credentials Committee.
 - m. The Rev. Paul Bailie, The Rev. Tina Heise, and The Rev. Chelsea Spencer, who comprise the Elections Committee
 - n. The Rev. Angela Freeman-Riley and Lito Belardo, who comprise the Minutes Committee.
4. David Lenz called attention to the list of excused which is available both at the registration desk and online through the Guidebook app.

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1. The Rev. Keith Baker
 2. The Rev. James Brandis
 3. The Rev. Daniel Caruso
 4. The Rev. W. David Conrad
 5. The Rev. David Craig
 6. The Rev. Elizabeth Eaton
 7. The Rev. Herbert Garnes, III
 8. The Rev. Robert Henderson
 9. The Rev. Scott Henderson
 10. The Rev. Larry Klinker
 11. The Rev. Eugene Koene
 12. The Rev. James Metzger
 13. The Rev. Terrance Parker
 14. The Rev. Bonnie Peltomaa
 15. The Rev. Patrick Persaud
 16. The Rev. Amanda Raymond
 17. The Rev. Jessica Shields
 18. The Rev. H. Dixon Slingerland
 19. The Rev. Robert Springer
 20. The Rev. Thomas Schwartz
 21. The Rev. Blanche Tyree
 22. The Rev. Daniel Wenger

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5. Jane Koch provided an explanation of the voting systems and supervised a test vote. A second vote was conducted to ensure that all devices were working.
 6. Josephine Wright presented the report of the Credentials Committee: As of 9:15, 351 individuals were registered. 167 Lay members, 8 official lay rostered (68 males and 107 females); and 118 clergy. There were 293 voting members total—60% lay; 40% clergy. There were 58 registered visitors.
 7. Secretary David Lenz presented the Proposed Rules of Procedure, which were unchanged from last year except for the deadlines pertaining to submissions of urgent and germane resolutions and budget modifications. They were adopted 274-2 with 3 abstentions.

To adopt the Rules of Procedure as previously distributed and proposed (Moved by council action; two-thirds vote required; carried)

I. General Rules

- A. Upon recognition by the chair, a speaker shall identify oneself by name, congregation (or agency or institution), and town (or city).
- B. Chairpersons of standing committees or committees of the synod council who are not voting members of the synod assembly are accorded voice but not vote on all business relevant to the committees' work.
- C. Unless otherwise determined by a two-thirds vote, speeches during debate shall be limited to two (2) minutes.
- D. The chair may bring forward items as necessary or as helpful to the business of the assembly.
- E. Motions shall be submitted to the secretary in writing on forms provided for that purpose.
- F. To afford voting members the option of expressing "no opinion" on a question, the chair will call for yeas, nays, and abstentions.
- G. In the event that the assembly must adjourn before completing its business, all remaining items shall be referred to the synod council for disposition.

II. Nominations and Elections

- A. The consent of all nominees shall have been obtained prior to their nomination. Time constraints prevent distribution of biographical information for persons nominated from the floor.
- B. Nominees for offices except for bishop shall be listed in alphabetical order on the first ballot, in two groups. Nominations made prior to the assembly shall be alphabetically listed first, followed by nominations made from the floor. This grouping is necessary for efficient handling of vote counting. On subsequent ballots, listing will be in descending order according to votes received on the previous ballot.
- C. Upon completion of all elections, a printed summary of the results shall be published.

III. Consideration of the Budget

- A. Changes to the proposed budget shall be submitted to the assembly office (behind registration tables) for the Finance & Budget Committee by 12:00p.m., Friday, June 14, 2019. All proposals shall be in writing and shall include 1) the amount of increase for a committee total, 2) the committee total to be decreased, and 3) the rationale for such change.
- B. Proposed changes shall be reviewed by the Finance & Budget Committee and presented to the synod assembly with its recommendations.

IV. Consideration of Resolutions

- A. Resolutions to be considered by the assembly shall be received in writing in the synod office by Saturday, March 31, 2019 for consideration by the Committee on Reference and Counsel. The Committee on Reference and Counsel shall report their action on such resolutions to the assembly, whether a recommendation for discussion and Assembly action, reference to an appropriate synod committee, no action, or postponement of further discussion to the next Assembly (with possible interim action, if appropriate). Actions of the Committee on Reference and Counsel shall be final unless the Assembly chooses to discuss such actions by a majority vote.
- B. Resolutions of an urgent nature which could not be submitted prior to the above deadline because of changing situations in the church or the world shall be submitted in writing to the assembly office (behind registration tables) by 3:00 p.m., Friday, June 14, 2019 for consideration by the Committee on Reference and Counsel. The Committee on Reference and Counsel, in consultation with the bishop and Executive Committee, may decline to report such resolutions or may report such resolutions to the assembly as in (A) above.
- C. A resolution of a general nature shall be referred to the Committee on Reference and Counsel, which shall give an opportunity to each voting member of the assembly who proposes such a resolution to comment on it. The committee shall report back to the assembly on any such resolutions submitted to it together with any recommendations it may have, as well as prepare courtesy resolutions for consideration by the assembly.
- D. The Committee on Reference and Counsel shall also grant or deny permission to distribute material to assembly voting members.

8. Bishop Allende presented the agenda for adoption as presented. The agenda was approved by a vote of 259-5 with 2 abstentions.

SA19.06.02 To adopt the agenda as previously distributed and proposed (Moved by council action; carried)

Friday, June 8

7:40 am Registration, Continental breakfast, Displays

8:10 am Orientation for first time voting members

8:40 am **Morning Prayer**

9:00 am Opening of synod assembly & call to order
 Welcome by Planning Committee
 Announcement of excused

***** 9:15 AM REGISTRATION CLOSSES *****

9:15am Electronic Voting Explanation and Review
 Report of Credentials Committee
 Adoption of Rules of Procedure

Adoption of Agenda

*** * * 9:35 AM REGISTRATION REOPENS * * ***

9:35am Synod Council Report

9:50 am Break

10:00 am Workshop Session I

10:45 am Break

11:00 am Eucharist Service

12:30 pm Lunch

*** * * 1:25 PM REGISTRATION CLOSSES * * ***

1:30 pm Report of Credentials Committee

Nominations

1:45 pm Elections Committee Report

First Ballot

Report of Elections Committee (1st Ballot Results)

2:00 pm Elections Committee Report

Second Ballot

Report of Elections Committee (2nd Ballot Results)

Third Ballot (if needed)

Report of Elections Committee (3rd Ballot Results if needed)

*** * * 2:15PM REGISTRATION REOPENS * * ***

2:15pm Plenary Session 1

3:00 pm Bishop's Report

3:30 pm Ecumenical Greetings

4:15 pm ELCA Report - The Rev. Amy Reumann, Director, Advocacy Ministries

4:45 pm Mission Interpreters

5:00 pm Young Adults in Global Mission (YAGM) Jacob Sprang

5:15 pm 2019 Churchwide Assembly Information

5:30 pm Evening Prayer

6:00 PM Dismiss Assembly for the Day

Reception

Saturday, June 15th

7:40 am Continental Breakfast

Displays

8:15 am Morning Prayer

8:35 pm Assembly Reconvenes
Announcements

8:40 am By-law Amendments
Adoption of Compensation Guidelines
Report of Reference and Counsel
Report of Minutes Committee

9:05 am Intergenerational Service Project / Youth Q&A
Social Time

9:50 am Break

10:00 am Plenary Session 2

10:45 am Break

10:55 am Workshop Session II

11:40 am Break

11:50 am Treasurer's Report
Report of the Audit Committee
Presentation of Budget
Adoption of Budget

12:00 pm Recognition of Significant Anniversaries Bishop Allende

12:05 pm NEOS LYO Greetings LYO Board Member

12:15 pm Closing Eucharist (Installation of Newly Elected)

1:30 pm Adjournment

9. Vice President Bryan Penvose presented the Synod Council Report.

- a. Bryan called attention to the Synod Council report located on pages 64-66 of the Pre-Assembly materials. Bryan gave thanks for the leaders on synod staff and the volunteers who give of their time to serve on Synod Council or as officers.
- b. Bryan specifically recognized and remembered Synod Council member Thelma Williams who entered the church triumphant this year. He reflected on her gift of music and gift of a heart for service for working in a spirit of God's love with all people.
- c. Bryan recognized the The Discipling and Evangelizing Table, the Stewardship Table, and the Mission Interpreters, each of which is working to develop a network of people throughout our synod to learn what God is doing throughout our synod, encourage proper use of our time, talents, and treasures for God's glory, and sharing the stories of how those items are turned into ministry that makes a positive impact on our world.

- d. These groups helped lead the Spring Bishop's Gathering entitled "I'd love to tell the story...but" that encouraged overcoming the obstacles to sharing our faith stories. A condensed version of this gathering will be presented in a workshop session this morning.
 - e. Bryan recognized Chuck Mosberger and John Sleasman for their efforts to help reform the Synod's committee structure. At the upcoming July meeting Synod Council will be taking steps to incorporate these reforms into our governing documents. The Synod Council knows that we also need people to lead and to serve in all of our ministry teams. He specifically lifted up a need for people with professional financial skills to participate in the roles of Finance and Budget Committee, Audit Committee, and Treasurer. We need lay leaders to join us in our common work together, and we need the help of those assembled today to identify people with the appropriate gifts.
 - f. We must sustain and improve our level of mission support to maintain our giving to the churchwide organization and our support for our local mission partners. This is not about dollars. It is about relationships.
 - g. This past February at St. Matthew, Medina the Cleveland West conference held a second gathered for congregation leaders. This gathering took a closer look at the idea of "Who is my neighbor" in their communities and how God is calling us to serve those neighbors in new ways—new ways to invite people in, to go out to serve, to collaborate with others. The third gathering will be at Emmanuel Elyria this fall, where they will look at what the church will look like in 30 years. Certainly change is coming, but the church is in God's hands, and it will be doing God's work. What is God inviting us to be a part of? Bryan challenged all congregations to grow in relationship with one another by entering into conversation about the future of our work together and, more importantly, action on the outcomes of those conversations to live into God's future.
 - h. Bryan called attention to "Purposepalooza," which will be a music and service festival hosted by the Medina area cluster from 12:00 to 8:00pm on Saturday, July 20th at Buckeye High School. Organizations will connect with volunteers, there will be concerts, food, games, hands-on service activities, speakers, and a closing evening worship led by Bishop Allende. God's children of all ages are welcome to this event. This is an opportunity to be church together in the same place for the day, worshiping, serving, and having fellowship together; not just as Lutherans, but with a variety of our brothers and sisters in Christ. This started as just two people talking with each other in a pew in a rural church in this Synod but the Spirit has moved to create a dynamic event. .
10. Bishop Allende recognized the Synod Council, the Synod Worship Committee, and the conference deans: The Rev. Don King of Cleveland East, The Rev. Sherman Bishop of Cleveland West, The Rev. Doug Fidler of Akron Wooster; The Rev. Bruce Roth of Canton Massillon, The Rev. Erin Burns of Eastern, The Rev. Steve Patrick of Southern, and The Rev. Scott Henderson of Richland Ashland. Bishop Allende also recognized the representatives from LYO who are gathering and serving alongside us today.

11. The Assembly adjourned to workshop sessions at 9:50am. Sessions included (1) “A Language that Speaks Volumes” led by Glocal, (2) “I’d Love to Tell the Story...But” led by The Rev. Julianne Smith, (3) “Talking about Faith and Science in Congregations” led by The Rev. George Murphy, and (4) “Lutheran Immigration and Refugee Service” led by Folabi Olagbaju.
12. After the conclusion of the workshop sessions, the Assembly participated in morning Eucharist with The Rev. Amy Neumann preaching and Bishop Abraham Allende presiding, then adjourned to lunch at 12:33pm.
13. The Assembly was called back to order at 1:37pm. Josephine Wright presented the report of the Credentials Committee: As of 1:15pm 378 individuals were registered: 181 lay members, 11 official lay rostered (70 males and 112 females); and 126 clergy. There were 318 voting members total—60% lay; 40% clergy. There were 60 registered visitors.
14. The Rev. Emily Seitz, on behalf of the Nominating Committee, presented the slate of nominees printed on pages 18-27 of the pre-assembly materials and asked for additional nominations from the floor:
 - a. Synod Council Akron-Wooster Lay: Josephine Wright
 - b. Synod Council Canton-Massillon Clergy: The Rev. Mark Kreemer
 - c. Synod Council Cleveland West Lay: Matthew Beery, Paula Brinkmann, and Steve Zinram
 - d. Synod Council Cleveland West Clergy: The Rev. Daniel Skillman
 - e. Synod Council Cleveland East Lay: Gale Adamek
 - f. Synod Council Richland-Ashland Clergy: The Rev. Scott Henderson
 - g. Synod Council Eastern Lay: Rita Benoit
 - h. Synod Council At Large Clergy: The Rev. Robert Ferro, Jr.
 - i. Synod Council At Large Lay: Paul Gochnour, Louise Krutsch, Kenneth Reinoehl, Stephanie Rueckert, and Dale Veres.
 - j. Synod Treasurer: John Sleasman
 - k. Consultation Committee Lay 2-year term: Marilyn Baker
 - l. Consultation Committee Clergy: The Rev. Paul Jaster
 - m. Consultation Committee Lay 6-year term: Curtis Arrington and Terry Cephlecci
15. The Rev. Chelsea Spencer, on behalf of the elections committee, presented the voting procedure. There are 10 positions for which candidates are unopposed. The following were deemed to be elected by consent.
 - a. Synod Council Akron-Wooster Lay: Josephine Wright
 - b. Synod Council Canton-Massillon Clergy: The Rev. Mark Kreemer
 - c. Synod Council Cleveland West Clergy: The Rev. Daniel Skillman

- d. Synod Council Cleveland East Lay: Gale Adamek
 - e. Synod Council Richland-Ashland Clergy: The Rev. Scott Henderson
 - f. Synod Council Eastern Lay: Rita Benoit
 - g. Synod Council At Large Clergy: The Rev. Robert Ferro, Jr.
 - h. Synod Treasurer: John Sleasman
 - i. Consultation Committee Lay 2-year term: Marilyn Baker
 - j. Consultation Committee Clergy: The Rev. Paul Jaster
16. Voting on the contested elections opened at 1:48pm. Election Results for the first ballot were as follows:
- a. Synod Council Cleveland West Lay: Matthew Beery 130, Paula Brinkmann 99, and Steve Zinram 41. Matthew Beery and Paula Brinkmann move on to the second ballot.
 - b. Synod Council At Large Lay: Paul Gochnour 73, Louise Krutsch 28, Kenneth Reinoehl 42, Stephanie Rueckert 91, and Dale Veres 40. Paul Gochnour and Stephanie Rueckert move on to the second ballot.
 - c. Consultation Committee Lay 6-year term: Curtis Arrington 138 and Terry Ceplecci 137 is elected.
17. Voting on the second ballot for remaining positions began at 1:55pm. The results were as follows:
- a. Synod Council Cleveland West Lay: Matthew Beery 155; Paula Brinkmann 124. Matthew Beery is elected.
 - b. Synod Council at Large Lay: Stephanie Reuckert 178, Paul Gochnour 106. Stephanie Reuckert is elected.
18. Voting closed at 1:57pm.
19. Bryan Penvose presented a report on Mission Interpreters. He vividly described the closure of Bethlehem Lutheran Church in Pittsburgh, Pennsylvania and the partnership with Abiding Ministries in Pittsburgh to form a new congregation and integral piece of a rough neighborhood, providing worship, study, community meals, financial classes and other ministries. When Bryan talks about Mission Interpreters, commonly people ask “What is mission interpretation?” and “What do mission interpreters do?” Sharing Abiding Ministries’ story and other stories like it from across the ELCA is exactly what they do. Story-telling is an essential part of our work together in our congregations, synod, countries, and around the world. Mission Interpreters also have the opportunity to say “Thank You” to our members. Bryan recognized Karen Kaufman, of our Synod Resource Center, as the newly appointed Mission Interpreters coordinator throughout the churchwide organization. Bryan asked for people to come forward to express an interest in serving as mission interpreters. He noted a training will take place this Fall.
20. Bishop Allende recognized Chaplain Jay Plummer to introduce chaplain ministry. He relayed how his journey in Chaplaincy had started with a Virginia Synod Assembly with a Chaplain announcing that anyone who has ever given this ministry any thought should

come and talk to him. Chaplain Plummer extended the same invitation to this Assembly. Chaplain Plummer has served on two tours in Iraq, served at sea, and served 4 years in the Coast Guard. It is a unique and fulfilling call that was the result of a long process of discernment and prayer. Bishop Allende noted that there is always a need for chaplains who come from a liturgical setting.

21. Glocal led a plenary session beginning at 2:12pm. The session highlighted the meaning of accompaniment and how that spirit pervades ELCA's global mission. Accompaniment is about the acknowledgement that when my story connects with your story and God's story it becomes our story. They highlighted the five pillars of accompaniment as Mutuality, Inclusivity, Vulnerability, Empowerment, and Sustainability.
22. Bishop Allende relinquished the chair to Synod Vice President Bryan Penrose at 2:56pm to present the Bishop's Report.
 - a. Bishop Allende recognized The Rev. Biermann who helps to administer the call process throughout our Synod. He is actively working with 11 call committees at the moment.
 - b. Bishop Allende introduced the Synod's four Theological Education for Emerging Ministries (TEEM) students, then brought Dr. Moses Penamaka, Director of the TEEM program forward to say a few words about the program. Dr. Penumaka highlighted the practical, hands-on nature of the TEEM program, which provides theological training to students who are actively working in a congregation context. He also noted the recent start of in-person course offerings in Indianapolis, Indiana, not just in California.
 - c. Bishop Allende also recognized our several full communion partners and the clergy from those church bodies who are serving in Lutheran congregations.
 - d. Bishop Allende recognized The Rev. Julianne Smith, Director for Evangelical Mission; Resource Specialist and ELCA Mission Interpreters Ministry Coordinator Karen Kaufman; Congregation Resource Team Coordinator, Mary Ann Schwabe, also serves as natural systems coordinator for the churchwide office; LYO Liaison Mary Ann Sima; Administrative Assistant, Marilyn Matevia; Office Administrator, Sony Gilroy; and Accountant Joy Hacker.
 - e. Bishop Allende recognized The Rev. Laurie Miller for the final time as the candidacy coordinator. She will continue to serve on the candidacy committee, but her role as coordinator ends on June 30th. The Rev. Angel Jackson will become the new candidacy coordinator effective as of July 1, 2019.
 - f. New to the synod this year from other synods are The Rev. Scott Anderson Shepherd of the Valley, Sandyville; The Rev. Mark Kreemer St. Paul, Massillon, The Rev. Paul Moody at Messiah, Lyndhurst. The Rev. Dr. Kit Kleinhanz, Dean of Trinity Lutheran Seminary at Capital University. We had one ordination this year: The Rev. Lucas McSurley of Messiah, Akron. Deacon Lindsey Bailey, St. Matthew Medina was the one deacon consecrated this year in our Synod.
 - g. How did we arrive at the theme for our Assembly? There were immigration raids in Sandusky and in Salem Ohio just before and after our 2018 Assembly. A voting member brought forth a resolution encouraging compassion for migrant

families. The Executive Committee and Synod Council refined and adopted the resolution. The resolution is available on the Synod website. Bishop Allende also called attention to the recent Statement of Interfaith Leaders of Northeastern Ohio on Immigration and Refugee Issues that called for the dignity and care for all humans as children of God. Bishop Allende noted there can be policy differences on immigration but called for bringing our insight as a church into the public square. Many aspects of our Assembly—speakers, workshops, and invitations to Glocal and the Director of Advocacy for the ELCA—are designed to give us a more global view of our theme question “Who is my neighbor?”

- h. Offering from today’s Eucharist and tomorrow’s will be divided between ELCA Advocacy and Lutheran Immigration and Refugee Service.
- i. Bishop Allende discussed the AMMPARO strategy and ongoing work to align the synod’s work with the work of AMMPARO. LIRS is a partnership of the Latvian Lutheran Church, the ELCA, and the LCMS, and we are pleased to have one of their representatives join us today.
- j. Our synod is participating in an interfaith initiative around immigration and refugee issues to engage congregations across our territory in supporting our neighbors.
- k. Bishop Allende is nearing completion of work on a Task Force toward Authentic Diversity in the ELCA. The members of the task force represent several different marginalized communities that are all united by a deep love for the church. The Strategy will be presented to the Churchwide Assembly in August 2019.
- l. He closed by reminding the Assembly that the divine call is what unifies the Christian community. God has made us a people by calling us out of our old circumstances to our new life together. We are not primarily for each other but for God. We should have the mind of Jesus Christ, not a particular social or political group.
 - a. Bryan Penrose returned the chair at 3:32pm.

23. Ecumenical greetings were presented by the following:

- a. The Rev. Joe Hilinski, Roman Catholic Diocese of Cleveland: Rev. Hilinski brought greetings from Bishop Nelson Perez and the churches of the Diocese of Cleveland. He noted a statistic that when Lutherans marry outside the church, at least in Northeastern Ohio, they often marry a Catholic. We no longer see ourselves as enemies but as neighbors, though we note that some Christians still struggle with living with our Christian neighbors. He expressed excitement for the future of our church with our multiple full communion relationships. He noted that astrology and witchcraft are a popular trend for the youth. We need to show that we are unified with something beautiful—the gospel of Jesus Christ.
- b. The Rev. Jim Korda, Roman Catholic Diocese of Youngstown: Bishop George Murry sends his greetings. On October 29, 2000 the Northeastern Ohio Synod and the Catholic Diocese of Youngstown entered into a covenant to act toward Christian unity. We think of our neighbor as someone we know who lives close to us. Jesus defines it as the person we do not know and who is different from us.

We are united in Christ when we help the stranger in need, and we look forward to continuing to work together in common ministry.

- c. Bishop Mark Hollingsworth, Jr., Episcopal Diocese of Ohio: He brings greetings from the Diocese of Ohio noting that we are in the prayers of the Episcopal Church as our partners in ministry. The Diocese of Ohio is constructing a new camp retreat and education center called Bellwether Farm, located in Wakeman township on a 137 acre farm just west of Oberlin. He noted that the project became successful when they realized it is not for them. It is to teach and serve people beyond their church. There are various groups that meet at the retreat center, and Monday will be the start of a summer camp open to all. Assembly members can learn more at Bellwetherfarm.com. A bellwether is the ram that shows the direction where the flock is going. The church is the bellwether for where God is going.
- d. Bishop Tracy Smith-Malone, East Ohio Conference, United Methodist Church: They are praying for our Synod and for a double portion of God's Spirit to rest upon us. They join in our common mission of making disciples for Christ in the midst of the uncertainties and troubles of this world. As the people of God we have the task and responsibility to share God's love with the world. They are trying to bring the full communion relationship down to the local congregational level to deepen cooperation between our denominations because that is the level on which disciples are made.
- e. The Rev. Sharon Core, General Presbyter, Presbytery of the Western Reserve: 22 years ago our churches signed the "formula of agreement" establishing a full-communion relationship. In that document, 4 denominations recognized the value of community. In spite of our differences, or because of them, we demonstrate that we can come together in a spirit of unity. Our church bodies demonstrated courage after many years of discernment. People of faith can and will be a people of unity and shared ministry despite their differences. Our agreement remains steadfast, and we pray that we will continue to be a people of unity and shared ministry.
- f. The Rev. Denny Rohn, Eastern District, Moravian Church: For 20 years, we have been united with the ELCA. We have pastors serving in each others' congregations. The official document is titled "Follow Our Shepherd to Full Communion." The opening statement began "Whereas, Jesus our shepherd calls us to unity so that the world may believe..." This is a great statement to remember to guide the relationship between our church bodies and our assembly this weekend.
- g. The Rev. Dr. Jack Sullivan, Executive Director, The Ohio Council of Churches: He expressed that the Council is glad for our spirited leadership and generous commitment to the ecumenical movement in general. Ohio is a "proving ground state" for the ecumenical movement. At our century-old table, denominations come together to worship, study issues, find mutual support, and work together to make known our faith in the public square. Together we work to get heaven into the people, not just people into heaven. We are inspiring and motivating people

to live as agents of divine and holy change within their communities and their state.

24. The Rev. Amy Reumann, ELCA Director of Advocacy presented the ELCA Report:

- a. She noted that the work of the ELCA is not the work that happens somewhere else but the work we accomplish together. She opened with a video recapping the work of the ELCA Churchwide ministries in 2018.
- b. Bishop Eaton and the ELCA continue to focus around the theme of: We are church. We are Lutheran. We are church together. We are church for the sake of the world. These are all ways of saying we are neighbors. We never do this work alone, and we do this work to be neighbors to others near and far.
- c. The Churchwide Assembly will include consideration of various documents relating to how our church interacts with neighbors who have been mistreated or discriminated against in various ways. There will be consideration of the social statement on “Faith, Sexism, and Justice: A Lutheran Call to Action.” This is the culmination of a five year process of discussion on issues of gender justice in the church and U.S. society, emphasizing the role of women as our neighbors. There will also be consideration of an apology to People of African Descent regarding the church’s complicity in slavery and the legacy of racism still present in the ELCA, the United States, and globally. Peoples of African Descent are our neighbors. We will also consider an interreligious statement “A Declaration of Inter-Religious Commitment: A policy statement of the Evangelical Lutheran Church in America” that will address how we interact with our neighbors who are not of the Christian faith.
- d. The Campaign for the ELCA has raised \$230 million in gifts, commitments, and planned gifts.
- e. There is a new congregational vitality team in the churchwide office of the ELCA.
- f. The Global Leadership Academy is an event for women from 12 companion churches and institutions that was held in Hyderabad, India in November 2018 with generous support through the Campaign for the ELCA and ELCA World Hunger. The Campaign has supported companion churches globally, and Pr. Reumann particularly highlighted growth in the church in Cambodia. The ELCA Fund for Leaders has provided \$2.6 million in scholarship assistance to 254 seminary students in the 2018-2019 academic year.
- g. Gifts to ELCA World Hunger totaled over \$23,500,000 last year, marking the largest annual income in the ministry history.
- h. New Covenant in East Cleveland and its Hunger Center was one of the recipients of an ELCA World Hunger Domestic Hunger Grants for its excellent programming to support hunger relief in a neighborhood struggling with severe poverty. Pr. Reumann also noted that we cannot “foodbank” our way out of hunger. As a church we are working on structural issues through the Hunger Network of Ohio and other policy advocacy means. Our advocacy led to an increase of \$5,000,000 for funding for Ohio foodbanks.

- i. Lutheran Disaster Response responded to 47 emergencies in 33 countries as well as 32 emergencies in 19 states domestically. Local LDR affiliates also provide counseling and long-term mental health care. LDR has also been assisting with relief for Rohingya refugees in Bangladesh, and refugees from Venezuela’s civil and economic turmoil. Indonesia suffered two major earthquakes and a tsunami in 2018, and LDR has been present to assist them throughout these difficult times.
 - j. Pr. Reumann brought thanks for our Synod’s efforts as an Accompanying Migrant Minors with Protection, Advocacy, Representation and Opportunities (“AMMPARO”) synod. As a national church we are partnering with others to also provide development assistance in the countries where asylum seekers come from.
 - k. Mark your calendars for September 8, 2019 for God’s Work Our Hands Sunday. Pr. Reumann noted there are advocacy materials available to for congregations to use on that day. The women of the ELCA gathering will be in July 16-19, 2020 in Phoenix, Arizona. The Rostered Ministers gathering will be July 20-23, also in Phoenix. Pr. Reumann also called attention to the “Three Sides” podcast and the Living Lutheran magazine to keep current on developments in the ELCA.
25. Folabi Olagbaju, the Director for Outreach for Lutheran Immigration and Refugee Service addressed the assembly. LIRS was established to support refugees after World War II. It is now helping to resettle refugees in America and is helping with advocacy for people caught in our nation’s immigration system and calling for change in those systems. This shared ministry is facing an existential crisis as refugees are being brought into the country at a radically decreased rate (down to only 20,000 refugees this year from approximately 110,000 a few years ago). We have an opportunity to celebrate the gifts of immigrants, and LIRS is asking each congregation to set aside a Sunday to celebrate the gifts and contributions of immigrants. LIRS has resources available for congregations to use for such a celebration. Mr. Olagbaju noted that “Immigrants are not problems to be solved but blessings to be embraced.”
26. It was announced that \$2,152.31 was given in the morning Eucharist offering which will be divided between ELCA Advocacy and Lutheran Immigration and Refugee Service.
27. Bishop Allende introduced the Young Adults in Global Mission program to the Assembly. Jacob Sprang, a Northeastern Ohio Synod alumnus, presented a report on Young Adults in Global Mission:
- a. Jacob intended to pursue the Peace Corps or a similar program, and was not originally interested in serving in a missionary-type capacity, but he learned of a new YAGM program and opportunity in Rwanda that was particularly interesting to him. Jacob came to work in a rural community in northeast Rwanda helping to build a school. His role was as an equal and a partner, not a savior, and definitely not as a person who has total control. One of the most formative experiences of the year was giving up his own desire for control.
 - b. The YAGM model is the shoulder-to-shoulder model of accompaniment—helping local communities develop programs how they see fit. We have to give up control of the process and let the local communities develop improvements based

on their own needs. Jacob noted that he will be leaving for Sudan to do humanitarian work full-time in a week, and members of the Assembly are welcome to seek out him or former Synod Vice President Rod Sprang to discuss how their congregations can get involved in this program.

28. Clarence Smith, of the ELCA Church Council, presented a report on information concerning the upcoming 2019 Churchwide Assembly.
 - a. Clarence noted that he comes on behalf of the ELCA Church Council, which is the legislative body that is part of the governance of the ELCA. The governance of the ELCA is a balance of the Church Council, conference of Bishops, and the churchwide staff.
 - b. The 2019 Churchwide Assembly will be held in Milwaukee, Wisconsin Monday through Saturday August 5-10. There will be elections for nearly 100 offices including Church council and various committees. We will be electing the Secretary of the ELCA and the Presiding Bishop. The Rev. Wm Chris Boerger will not stand for re-election as ELCA Secretary, and The Rev. Elizabeth Eaton will allow her name to go forward for re-election as Presiding Bishop.
 - c. The Churchwide Assembly will be approving a triennium budget, and Clarence thanked our Synod for maintaining its level of mission support.
 - d. The Churchwide Assembly will be voting on the Women and Justice Social Statement. The Statement has been revised to incorporate feedback from last year's hearings here and across our synod and in all of the other synods, and the Churchwide organization is grateful for our input.
 - e. There will be a vote on a strategy on authentic diversity. The 2016 Pew report found that the ELCA is the whitest denomination in the United States. This status reflects our history, but it does not reflect the communities in which we live and worship, and we are looking for opportunities to change this reality.
 - f. There will be a vote on an apology to persons of African descent. There was an apology issued a few years ago to the Jewish population relating to several of Martin Luther's anti-Semitic comments and how they have been used by our church throughout the years. The 2016 Assembly repudiated the doctrine of first discovery. This proposed action would be in the same spirit.
 - g. "Visions and Expectations" was a document that goes back to the early 1990s, not originally intended as a policy document, but laying out expectations for clergy behavior. It became a tool to prevent LGBT persons from taking a call in our Church. The ELCA is now in the process of revising this document to a new document entitled "Trustworthy Servants" in the draft that came out of the Conference of Bishops. The Church Council this Spring referred it to the Domestic Mission Unit for further redevelopment.
 - h. Clarence also noted that the Inter-religious policy statement will be considered.
 - i. The Campaign for the ELCA will come to a conclusion. The Campaign has been remarkably successful, and our traditional ways of thinking about mission support may not work for the future.

- j. Congregational Vitality and Leadership are two primary priorities from the ELCA’s “Future Directions 2025” initiative. Clarence asked the Assembly to please offer prayer for raising up leaders in the church in our own congregations.
29. Bishop Allende noted the wine and cheese reception for the voting members of the Assembly to celebrate the pastors and congregations with milestone anniversaries this year. Also, next year, in 2020, there is a Bishop election, so the Assembly will begin on Thursday evening. The Assembly will run Thursday, June 11th through Saturday, June 13th.
 30. The Assembly adjourned for evening prayer at 5:31pm and dismissed to the reception and closed for the day at 6:00pm.

Saturday, June 15, 2019

31. Morning prayer led by Glocal and members of LYO began at 8:18am.
32. The Assembly re-convened at 8:40am. Jane Koch provided various housekeeping announcements.
33. Josephine Wright presented the report of the Credentials Committee: As of 8:15 am, 387 individuals were registered. 174 lay members; 11 official lay rostered (68 male, 117 female), and 133 clergy. There were 318 voting members total—58% lay and 42% clergy. There were 16 persons of color or whose primary language is other than English, 2 voting members under the age of 18; 13 voting members between the ages of 18 and 30; 284 voting members over the age of 30; and 19 who gave no response to the demographic information.
34. David Lenz presented recommended bylaws amendments for approval. They were adopted 181 in favor and 4 opposed with 3 abstentions.

SA19.06.03 To adopt the proposed revisions to S9.04.01 and deletions of S12.01.21 through S12.01.24 (Moved by council action; two-thirds vote required; carried)

S9.04.01

- b. Preceding the election the ~~dean of~~ **member of the Bishop Election Committee from** each conference shall ~~convene~~ **chair** a meeting of the conference on a date determined by the bishop election committee. **The secretary of the synod shall give notice in writing of the time and place of the concurrent meetings at least 30 days in advance of the meetings.** Voting membership of the meeting shall be constituted in accordance with †S7.21 from among those congregations in the respective conferences. An ecclesiastical ballot shall be cast at each meeting suggesting potential nominees for the office of the bishop. All ballots cast at each assembly, without having been opened or tabulated, shall be sealed in an envelope in the presence of the assembly, and transmitted **in person by the chairing member** to the bishop election committee, **who shall jointly open the sealed envelopes.** ~~in care of the synod office by the dean of the respective conference bishop election committee member.~~ The ballots shall be transmitted in person or sent by certified mail **date of the conference meeting shall be chosen** so that the committee shall receive them **the ballots** no later than forty-five (45) days prior to the synod

assembly.

...

h. Prior to the fifth ballot the two nominees shall be granted five minutes to address the Assembly

- ~~S12.01.21 — The dean of each conference shall appoint one rostered minister and one unrostered lay person as representatives of the conference to the area ministry meeting task force for a two-year term, or for replacement of vacancies. No individual may serve on the area ministry meeting task force more than a total of five years of continuous service without a lapse of one year.~~
- ~~S12.01.22 — The area ministry meeting task force shall be responsible for planning the content and logistics of two semi-annual area ministry meetings.~~
- ~~S12.01.23 — Each area ministry meeting shall be presented in four locations throughout the synod, chosen to allow well-situated access to representatives from each of the conferences.~~
- ~~S12.01.24 — At its first meeting after formation, the members of the area ministry meeting planning task force shall divide themselves into two classes of members, with one class serving a one-year term of initial service. Thereafter, all subsequent members shall serve a two-year term, this bylaw shall be void, and automatically deleted.~~
-

35. The Rev. Angela Freeman Riley presented the Compensation Guidelines. She indicated that significant changes to the compensation guidelines may be coming next year due to changes in the roster that are being considered at the 2019 Churchwide Assembly.

- a. The recommendation is a 2.8% adjustment to the base salary, which is based on the 2018 Social Security cost of living allowance. An additional \$310 is recommended for each year of service. Congregations that are not paying at the synod guidelines are encouraged to move in that direction. Benefits through Portico are recommended at the Gold Plus level.
- b. Federal law changes have resulted in changes to the tax attributes of certain aspects of pastoral compensation, and rostered leaders are encouraged to consult with their tax professionals.
- c. The guidelines were adopted 172-6 with 12 abstentions.

SA19.06.04 To adopt the Compensation Guidelines as proposed (Moved by council action; carried)

**NORTHEASTERN OHIO SYNOD 2020 COMPENSATION
GUIDELINES AND WORKSHEET
MINISTER OF WORD AND SACRAMENT (PASTOR)**

INTRODUCTION:

A pastor assumes many responsibilities. We expect our pastors to be preachers, evangelists, administrators, teachers, counselors and leaders. We require eight years of study (including a bachelor's

and master of divinity degrees) as a part of preparation for ordained ministry. Compensation for pastors should be comparable to professional positions of equal responsibility, education, and time commitment.

Adequate compensation enables a pastor to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a pastor's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect pastors to take initiatives in seeking annual reviews of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a pastor's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, as an inability to participate in continuing education programs, or as "moonlighting" becomes a necessity. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from ordained ministry of word and sacrament make it more challenging to recruit able candidates for ordained ministry of word and sacrament, and create a poor image of the church in the community.

Our synod recognizes there are pastors and congregations who, for a variety of reasons, choose to be content with salaries that are below the synod minimum. We caution these pastors and congregations, however, that they may be doing disservice to the congregation, other pastors, and pastoral successors by allowing the compensation package to remain below recommended guidelines. In such situations, the congregation, pastor, and bishop's office should work together to implement other support strategies.

Congregations should develop procedures whereby they review their pastor's salary and discuss their pastor's personal financial concerns. This may be best accomplished by a small and understanding committee of three to six individuals appointed by the congregation council. The committee should bring to the council or appropriate committee its recommendations for annual compensation adjustments. The ELCA has published a guide to use in organizing a mutual Ministry/Staff Support Committee and for compensation planning: [*Pastor and People: Making Mutual Ministry Work* \(ISBN 0-8066-4651-9\)](#) which is available from [Augsburg Fortress](#) (1-800-328-4648).

It should be noted that these are suggested base salaries. The total compensation package should also reflect any special concerns of the pastor and his/her family, and other factors as discussed in this document.

I. SALARY

A. BASE CASH SALARY

1. The minimum base salary recommendation for 2020 is \$39,525. This represents a 2.8% living adjustment to the 2019 minimum base cash salary recommendation, which was in turn based on the 2019 Social Security Administration cost-of-living adjustment. It is still strongly recommended that \$310 for each year of ordained service be added to this minimum base; or,
2. A congregation with experienced clergy may use a 2.8% cost of living adjustment to the current base salary plus a \$310 increase for the additional year of experience in ordained ministry.

B. ADJUSTMENTS

Adjustments to the base cash salary may consist of, but are not limited to:

1. Merit
2. Local COLA (to reflect significant differences in local cost of living)

3. Responsibilities
4. Education (either advanced or specialized)
5. Other concerns identified by the congregation/pastor.

II. HOUSING

A. WITHOUT PARSONAGE

1. This is for pastors who own their own house. A fair approach to determining the housing and utilities allowance is:
 - a. One percent per month of the reasonable market value of a house within the general community in which the congregation resides, plus
 - b. The cost of utilities for such a home, plus
 - c. The difference in cost for the rental value of such a home furnished as compared to rental value of such a home unfurnished.A realtor can help determine this figure. This allowance is to cover the mortgage payments, taxes, insurance, utilities, furnishings, and maintenance of the house.

2. *Housing allowance must be officially designated in advance by the congregation. This can be done by a separate line in the budget or by official action of the congregation council.*
3. A pastor may elect to use this allowance to rent a home, in which case the allowance should cover rent, utilities, furnishings, and insurance.
4. The congregation council may also consider the establishment of a loan policy to assist the pastor in the down payment on a home if a parsonage is not provided.

B. WITH PARSONAGE

1. HOUSEHOLD FURNISHINGS / UTILITIES ALLOWANCE

If a parsonage is provided, it should be comparable to at least the average home in the congregation or community. For pastors who are in parsonages, it is appropriate for the congregation to provide a household furnishings/utilities allowance. This allowance will cover the expenses of the parsonage: utilities, maintenance, and furnishings needed to keep up the parsonage. This may be done in several ways:

- a. The congregation may provide a fixed monthly parsonage allowance, based on the needs of the pastor and parsonage. This amount needs to be designated by the congregation council at its first meeting each year, or separately stated in the budget.
- b. The congregation may choose to pay the utilities (gas, electric, sewage, water, trash collection, internet, telephone (except personal long-distance) directly.
- c. The congregation should generally pay for the costs of maintaining the parsonage. If not, an allowance would be provided to cover expenses to maintain the parsonage.

2. HOUSING EQUITY ALLOWANCE

An equity allowance should be provided if the pastor lives in a congregation-owned home. The equity allowance provides the financial resources for a pastor to provide housing upon retirement, or to provide a down payment for the purchase of a house during active ministry. It is suggested that the equity allowance be:

- a. An amount equal to 3% of the annual pension defined compensation.

- b. The congregation pays the total amount in monthly installments to a depository agreed to by the church and the pastor.
- c. Each congregation would stipulate at the beginning of each pastor's ministry (or when the plan begins) that the funds become available to the pastor only:
 1. at the pastor's retirement, or
 2. at the time the pastor is granted a housing allowance and purchases a home, or
 3. at the time of total and presumably permanent disability, or
 4. at the time the pastor leaves the clergy roster of the ELCA, or
 5. at the time of death, at which time the funds would be disbursed as stipulated by the agreement.

Our synod recommends that congregations and pastors consult with [Portico Benefits Services](#) (the ELCA Benefit Provider) and the IRS regulations and examine the pastor's individual financial situation prior to implementation of this program.

3. It is important that parsonages be sufficiently maintained. An annual walk-through of the parsonage by the council is advised. The purpose of the walk-through is to note the general condition of the home and plan regular maintenance.

III. BENEFITS

A. PENSION / HEALTH CARE

1. The congregation shall provide full pension, health, and death benefits for the pastor and family in accordance with *Portico* provisions. The "Gold+" level of health benefits has been recommended by the ELCA Church Council and the NEO Synod Council.
2. A "Medical Expense Reimbursement Plan", established in accordance with specific IRS requirements, could provide tax advantages for the pastor by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance. For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The pastor may elect to waive the health care benefit under the coordination of the benefits clause in the *Portico* Handbook. The congregation should consult with *Portico* (612-333-7651 or 800-352-2876) for assistance in determining the effects of these guidelines.

B. FICA ALLOWANCE (SOCIAL SECURITY)

1. A congregation cannot pay the social security tax for a pastor. By law, the pastor must personally pay both the employer and the employee portions of social security taxes. However, a congregation can pay a pastor a special allowance which the pastor may then use to put toward whatever self-employment social security tax he or she owes. This allowance is taxable when computing income tax and social security taxes, and must also be considered income in computing pension plan contributions.
2. The congregation should provide a minimum allowance that corresponds to the employer portion of social security taxes (currently 7.65%). In order to assist the pastor, the congregation may further choose to provide for some or all of the remaining social security taxes (currently 7.65%). Whatever is provided, the pastor reports it as salary.

3. The allowance can be calculated as follows:
 - a. Minimum social security allowance for pastor receiving a housing allowance (non-parsonage):

$$\begin{array}{r} \text{Salary} \\ + \text{Housing Allowance} \\ = \text{Social Security Base} \\ \times 7.65 \% \text{ (employer rate)} \\ = \text{Social Security Allowance} \end{array}$$
 - b. Minimum social security allowance for pastor living in parsonage:

$$\begin{array}{r} \text{Salary} \\ \times 1.3 \text{ (housing equivalency factor)} \\ = \text{Subtotal} \\ + \text{Furnishings/Utilities Allowance} \\ = \text{Social Security Base} \\ \times 7.65 \% \text{ (employer rate)} \\ = \text{Social Security Allowance} \end{array}$$
4. The synod recommends the pastor periodically check records to be certain accounts have been properly credited. A pastor may do this by obtaining Form SSA 7050 from the Social Security Administration office or online at <https://www.ssa.gov/> from the local Social Security Administration office or post office. It is important that pastors do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME CALLS

Compensation for part-time calls should be made in consultation with the synod staff.

V. PROFESSIONAL EXPENSES

These items are considered congregational administrative expenses and are not items to be considered as compensation.

A. AUTOMOBILE EXPENSES: Congregations should adequately provide for the pastor's business mileage expenses in one of the following ways. In determining the method, usage should be considered including factors such as geographical limits of the congregation, distance to commonly used hospitals, etc.

1. Use an accountable reimbursement plan to reimburse the pastor for miles driven in service of the congregation. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum [IRS Standard Mileage Rate](#) for use of a personal car for business purposes and is not taxable to the pastor; or
2. Provide the pastor with a fixed automobile allowance of at least \$4,000 per year in addition to salary. This allowance must be included as taxable income on the pastor's Form W-2; or
3. A congregation may, in accordance with IRS guidelines, buy or lease a car and assume the total cost of operating the vehicle.

B. OTHER PROFESSIONAL EXPENSES

Other ministry related expenses incurred by the pastor should be paid by the congregation in one of the following ways:

1. Paying these amounts directly as they occur; or
2. Setting up a line item in the budget for reimbursement of these expenses, preferably combined with the automobile reimbursement into a single line item; or
3. Paying a monthly professional expense allowance to the pastor.

Note: Congregations are strongly encouraged to set up an “Accountable Professional Expense Reimbursement” for all rostered leaders in the congregation. Reimbursable professional expenses include, but are not limited to: automobile (mileage, parking tolls), overnight travel (including lodging and meals), professional and liability insurance, vestments and vestment cleaning, long distance business phone calls, books, magazines/journals, professional dues, continuing education, media resources, supplies, meals associated with official meetings and appointments, business gifts (maximum of \$25.00 per person per year), and equipment purchases. Such professional expenses, when reimbursed by the congregation with adequate accounting as specified in the Internal Revenue Code, are not taxable for either income tax or social security/self-employment tax and are excluded from Form W-2. When the congregation provides an expense allowance without accountable reimbursement, the allowance is taxable income included in Form W-2. Professional expenses not reimbursed under an accountable plan, including expenses in excess of the budget for reimbursement, are deductible for self-employment tax, but none are deductible for federal, state, city or school district income tax. For more information, please contact the synod accountant.

C. COMPUTERS AND CELL PHONES

It is recommended that the congregation provide the pastor with a computer and cell phone to facilitate ministry. Note the following in this regard:

1. Computer
 - a. A computer owned by the church and provided for the pastor’s use is a business expense that is not taxable to the pastor.
 - b. A computer purchased by the pastor is NOT a deductible business expense, even when used for business purposes.
2. Cell Phone
 - a. A cell phone provided to the pastor is a nontaxable business expense if the council minutes state it is primarily provided for noncompensatory business reasons (such as the need to be accessible at all time for work-related emergencies).
 - b. The pastor may be provided with a nontaxable cell phone reimbursement if council minutes state that the pastor is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

VI. OTHER PROVISIONS

A. VACATION

The minimum vacation should be four weeks (including four Sundays). Attendance at official functions is not to be construed as vacation time.

Note: If financial constraints of a congregation make difficult monetary raises for clergy, a congregation might consider providing an extra week of vacation (including Sunday) as compensation.

B. SICK LEAVE

Sick leave should be provided for up to eight weeks per year (including Sundays) with full salary, housing, and benefits. An agreement may be made for partial disability beyond that time in coordination with *Portico*.

C. MATERNITY LEAVE

Maternity leave should be provided for up to six weeks (including Sundays) with full salary, housing, and benefits. Because of special concerns or needs, actual time may be negotiated between the pastor and congregation.

D. PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE

Paternity leave and adoptive parental leave may be negotiated between the pastor and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. CONTINUING EDUCATION

The ELCA expects of its pastors to complete a minimum of 50 contact hours annually in organized continuing education.

1. Congregations are encouraged to make available to their pastors at least two weeks (including Sundays) per year for continuing education.
2. The scheduling of continuing education should be determined by the pastor in consultation with the council.
3. \$1,000 is recommended; a minimum of \$700 per year should be provided for this education.
4. A pastor should have the privilege of accumulating educational leave and funds over a two-year period.

F. SABBATICAL LEAVE

Sabbatical leave offer an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.

1. Normally, an extended study and renewal period of one to three months after five years in the current call should be provided with full salary, housing, and benefits.
2. The leave plan is to be developed in cooperation with the council. The parties shall seek the counsel of the bishop before finalizing an agreement.
3. The congregation shall be responsible for arranging for pastoral coverage, including pulpit supply, during the leave.
4. Within six weeks of the completion of the sabbatical leave the pastor shall present the congregation a written reflection on the experience and the implications for the ministry of the congregation and ministry in the parish. This written reflection shall be added to the pastor's file in the bishop's office.

G. WORK WEEK

Because of the nature of ministry, it is recognized that pastors are expected to fulfill many evening and weekend responsibilities in addition to Sunday morning worship. Therefore, adequate time off (one day per week minimum) should be granted that would be free from ministry-related responsibilities.

H. SPECIAL CONCERNS

Where there are special needs within a pastor's family, these should be considered separately.

VII. ASSOCIATE / ASSISTANT / SPOUSE TEAM COMPENSATION

A. The synod recommends that the above guidelines be applied to associate / assistant pastors taking into consideration their relationship with the senior pastor, e.g., duties, responsibilities, etc.

B. For rostered spouse teams the synod staff should be consulted.

VIII. INTERIM / TEMPORARY / SUPPLY MINISTRIES

A. INTERIM

At the time of a pastoral vacancy in a congregation, the bishop, working with the congregation council, recommends an interim pastor to provide basic leadership and pastoral care until another pastor is secured and, if needed, to address any special concerns of the congregation. No pastor is to be considered as a candidate for call to a congregation while serving it as an interim.

Depending on congregational need and pastoral availability, an interim pastor may serve on a part-time or full-time basis during a pastoral vacancy. An active pastor serving in an interim ministry, whether full or part-time, should be compensated according to the current guidelines based on the time negotiated with the church council. For example, if the pastor is serving half-time (50%), compensation should be 50% of a regular compensation package. A retired pastor who serves as an interim minister shall negotiate with a church council in consultation with the synod staff.

B. TEMPORARY PASTORAL SUPPORT

Temporary pastoral support will be compensated at \$200 per month for a congregation council meeting and emergency pastoral care. Mileage will be paid at the current IRS mileage reimbursement rate (see V.A. above). Compensation beyond this is to be determined in negotiations between the congregation council and the temporary pastor with guidance provided by the synod staff.

C. SUPPLY PASTOR

During a pastoral absence, it may be necessary for a congregation to secure a supply pastor. A current Pulpit Supply List is available and may be obtained from the synod office. Those asked to serve as pulpit supply should be contacted well in advance of the date needed and, upon acceptance, be provided with a copy of the worship bulletin and pertinent information about the service. A member familiar with congregational worship practices should be on hand to welcome the pastor prior to the service. The recommended honorarium for one worship service is \$150 plus mileage at the current IRS mileage reimbursement rate (see V.A. above). For additional services, scheduled within three hours of the conclusion of the initial worship service, whether at the same congregation or at another, as in two-point parishes, an additional \$50 per service should be paid plus any additional mileage. If additional services are scheduled during the week that are similar in nature e.g., Sunday evening, Wednesday,

Saturday, etc., an additional honorarium of \$85 for each additional service plus mileage at the current IRS mileage reimbursement rate (see V.A. above) should be paid. For additional responsibilities, appropriate compensation should be provided. Expenses for lodging and meals, if necessary, are to be paid by the congregation.

**COMPENSATION WORKSHEET
MINISTER OF WORD AND SACRAMENT (PASTOR)**

A. COMPENSATION

- 1. Cash Salary
 - a. Annual base salary (before salary-reduction contributions) (I.A.,B.)* \$ _____
 - b. Clergy Social Security tax allowance (if paid directly to pastor) (III.B.) \$ _____

- 2. Total of (1a.) plus (1b.) \$ _____

- 3. Housing (only one housing option may be included) \$ _____
 - a. Cash housing allowance without parsonage (including any household furnishings and utility allowances) (II.A.)
 - or
 - b. 30 percent of line 2 (if parsonage or other housing is provided)

- 4. Pastor's household furnishings and utilities allowances (only if parsonage is provided and the allowance is paid directly to the pastor) (II.B.1.) \$ _____

- 5. TOTAL ANNUAL DEFINED COMPENSATION (Add lines 2, 3, 4).** \$ _____

B. PENSION AND OTHER BENEFITS

- 1. ELCA pension and benefits (*Portico*) (III.A.1.) \$ _____
- 2. Medical reimbursement (III.A.2.) \$ _____
- 3. Housing equity allowance (II.B.2.) \$ _____
- TOTAL PENSION AND BENEFITS** \$ _____

C. PROFESSIONAL EXPENSES

- 1. Automobile reimbursement or allowance (V.A.) \$ _____
- 2. Other professional expenses (V.B.) \$ _____
- 3. Cell Phone (V.C.) \$ _____
- 4. Continuing Education (VI.E.) \$ _____

D. SPECIAL CONCERNS (VI.H.)

1. _____
2. _____

*Roman numerals, letters and numbers refer to sections within the guidelines.

Helpful calculators for defined compensation and ELCA benefits contributions are located on the Portico website at www.porticobenefits.org. Please note, however, that you should insert your own calculations for the social security allowance with guidelines III.B. For more information, a workbook entitled, "[Nuts and Bolts of Clergy Tax](#)" is available from the synod accountant.

NORTHEASTERN OHIO SYNOD 2020 COMPENSATION GUIDELINES AND WORKSHEET MINISTER OF WORD AND SERVICE (DEACON)

INTRODUCTION:

A Minister of Word and Service assumes many different responsibilities. Job descriptions vary and are developed by the congregation. We require specialized training for certification as a Minister of Word and Service (hereafter referred to as deacon). Compensation for a deacon should be comparable to professional positions of equal responsibility and training. Adequate compensation enables a deacon to fulfill responsibilities and obligations, encourages vocational satisfaction, and encourages a deacon's best efforts and gifts. Congregations and our synod have an obligation to review compensation plans annually. We also expect deacons to take initiatives in seeking an annual review of compensation.

Inadequate compensation may result in discouragement and dissatisfaction. This sometimes occurs as a deacon's family cannot maintain financial stability, as negative attitudes toward the congregation and church begin, as an inability to participate in continuing education programs, or as "moonlighting" becomes a necessity. Inadequate compensation means low contributions to retirement plans, which leads to inadequate retirement income. All of these realities increase the occurrence of resignations from the roster make it more challenging to recruit able candidates for deacon, and create a poor image of the church in the community.

Our synod recognizes there are deacons and congregations who, for a variety of reasons, choose to be content with salaries that are below the synod minimum. We caution these deacons and congregations, however, that they may be doing disservice to the congregation, other deacons, and their successors by allowing the compensation package to remain below recommended guidelines. In such situations, the congregation, deacon, and bishop's office should work together to implement other support strategies.

Congregations should develop procedures to review their deacon's salary and discuss those personal financial concerns that may apply. This may be best accomplished by a small and understanding committee of three to six individuals appointed by the congregation council. The committee should bring to the congregation council or appropriate committee its recommendations for annual compensation adjustments.

It should be noted that these are suggested base salaries. The total compensation package should also reflect any special concerns of the deacon and his/her family, and other factors as discussed in this document.

I. SALARY

A. BASE CASH SALARY

- 1. The minimum base salary recommendation for 2020 is based on their level of education within the area of expertise as follows:

Table with 3 columns: NO DEGREE (\$35,700), BACHELORS (\$41,350), MASTERS (\$42,850)

This represents a 2.8% increase to the 2019 minimum base cash salary recommendation, as the Social Security Administration has set the 2019 cost of living allowance at 2.8%. It is recommended that \$310 for each year of rostered service be added to this minimum base, or

- 2. A congregation with an experienced deacon should offer a \$310 increase for the additional year of experience in rostered ministry.
3. It should also be noted that these are suggested base salaries which include money for housing.

B. ADJUSTMENTS: Adjustments to the base cash salary may consist of, but are not limited to:

- 1. merit
2. local COLA (to reflect significant differences in local cost of living)
3. responsibilities
4. education (either advanced or specialized)
5. other concerns identified by the congregation / pastor.

II. HOUSING

Tax treatment of consecrated Ministers of Word and Service differs from that of ordained Ministers of Word and Sacrament since deacons are not eligible for housing allowances that can be excluded from income taxes. This is reflected in the higher base guideline salaries for deacons compared to pastors with the same level of education.

III. BENEFITS

A. PENSION / HEALTH CARE

- 1. The congregation shall provide full pension, health, and death benefits for the deacon and family in accordance with Portico Benefit Service (the ELCA Benefit Provider). The "Gold+" level of health benefits has been recommended by the ELCA Church Council and the NEO Synod Council.
2. A "Medical Expense Reimbursement Plan", established in accordance with specific IRS requirements, could provide tax advantages for deacons by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance. For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The deacon may elect to waive the care benefit under the coordination of the benefits clause in the Portico Handbook. The congregation should consult with the Portico (612-333-7651 or 800-352-2876) for assistance in determining the effects of these guidelines.

B. FICA ALLOWANCE (SOCIAL SECURITY), INCLUDING MEDICARE

- 1. Normally a congregation will pay Social Security tax for deacons. Social Security law regulates the amount to be paid.

2. R deacons who are considered self-employed as defined in current Social Security guidelines, by virtue of a “teaching call,” please refer to Section III.B. of the clergy guidelines.
3. The synod recommends the deacon periodically check records to be certain accounts have been properly credited. A deacon may do this by obtaining [Form SSA 7050](#) from the Social Security Administration office or online at www.ssa.gov. It is important that deacons do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME CALLS

For part-time calls, salary, housing, and benefits should be calculated then reduced to reflect the percent of call, e.g., a call at half-time would receive 50%. All part-time calls should be made in consultation with the synod staff.

V. PROFESSIONAL EXPENSES

These items are considered congregational administrative expenses and are not items to be considered as compensation.

A. **AUTOMOBILE EXPENSES:** Congregations should adequately provide for business mileage expenses in one of the following ways. In determining the method, usage should be considered including factors such as geographical limits of the congregation, distance to commonly used hospitals, etc.

1. Use an accountable reimbursement plan to reimburse the deacon for miles driven in service of the congregation. Such reimbursement must be based on documentation as required by the IRS, should be reimbursed at the maximum [IRS Standard Mileage Rate](#) for use of a personal car for business purposes and is not taxable to the pastor; or
2. Provide the deacon with a fixed automobile allowance of at least \$4,000 per year in addition to salary. This allowance must be included as taxable income on the deacon’s Form W-2; or
3. A congregation may, in accordance with IRS guidelines, buy or lease a car and assume the total cost of operating the vehicle.

B. OTHER PROFESSIONAL EXPENSES

Other ministry related expenses incurred by the deacon should be paid by the congregation in one of the following ways:

1. Paying these amounts directly as they occur; or
2. Setting up a line item in the budget for reimbursement of these expenses, preferably combined with the automobile reimbursement into a single line item; or
3. Paying a monthly professional expense allowance.

Note: Congregations are strongly encouraged to set up an “Accountable Professional Expense Reimbursement” for all deacons in the congregation. Reimbursable professional expenses include, but are not limited to: automobile (mileage, parking tolls), overnight travel (including lodging and meals), professional and liability insurance, vestments and

vestment cleaning, long distance business phone calls, books, magazines/journals, professional dues, continuing education, media resources, supplies, meals associated with official meetings and appointments, business gifts (maximum of \$25.00 per person per year), and equipment purchases. Such professional expenses, when reimbursed by the congregation with adequate accounting as specified in the Internal Revenue Code, are not taxable for either income tax or social security/self-employment tax and are excluded from Form W-2. When the congregation provides an expense allowance without accountable reimbursement, the allowance is taxable income included in Form W-2. Professional expenses not reimbursed under an accountable plan, including expenses in excess of the budget for reimbursement, are deductible for self-employment tax, but none are deductible for federal, state, city or school district income tax.

C. COMPUTERS AND CELL PHONES

It is recommended that the congregation provide deacons with a computer and cell phone to facilitate ministry. Note the following in this regard:

1. Computer

- a. A computer owned by the church and provided for the deacon's use is a business expense that is not taxable.
- b. A computer purchased by the deacon is NOT a deductible business expense, even when used for business purposes.

2. Cell Phone

- a. A cell phone provided to the deacon is a nontaxable business expense if the council minutes state it is primarily provided for noncompensatory business reasons (such as the need to be accessible at all time for work-related emergencies).
- b. The deacon may be provided with a nontaxable cell phone reimbursement if council minutes state that the deacon is required to maintain a personal cell phone for noncompensatory business reasons and the reimbursement amount does not exceed reasonable business needs (i.e. reimburse the basic monthly plan, not family plan for extra minutes).

VI. OTHER PROVISIONS

A. VACATION

The minimum vacation should be four weeks (including four Sundays). Attendance at official functions is not to be construed as vacation time.

Note: If financial constraints of a congregation make difficult monetary raises for a deacon, a congregation might consider providing an extra week of vacation (including Sunday) as compensation.

B. SICK LEAVE

Sick Leave should be provided for up to eight weeks per year (including Sundays) with full salary, housing, and benefits. An agreement may be made for partial disability beyond that time in coordination with *Portico*.

C. MATERNITY LEAVE

Maternity Leave should be provided for up to six weeks (including Sundays) with full salary, housing, and benefits. Because of special concerns or needs, additional time may be negotiated between the deacon and congregation.

D. PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE

Paternity leave and adoptive parental leave may be negotiated between the deacon and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. CONTINUING EDUCATION: The ELCA expects of its deacons to complete a minimum of 50 contact hours annually in organized continuing education.

1. Congregations are encouraged to make available to their deacon at least two weeks (including Sundays) per year for continuing education.
2. The scheduling of continuing education should be determined by the deacon in consultation with the council.
3. \$1,000 is recommended; a minimum of \$700 per year should be provided for this education.
4. A deacon should have the privilege of accumulating educational leave and funds over a two year period.

F. SABBATICAL LEAVE

Sabbatical Leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities.

1. Normally, an extended study and renewal period of one to three months after five years in the current call should be provided with full salary, housing, and benefits.
2. The leave plan is to be developed in cooperation with the council. The parties shall seek the counsel of the bishop before finalizing an agreement.
3. The congregation shall be responsible for arranging for required coverage during the leave.
4. Within six weeks of the completion of the sabbatical leave the deacon shall present the congregation a written reflection on the experience and the implications for the ministry of the congregation and ministry in the parish. This written reflection shall be added to the deacon's file.

G. WORK WEEK

Because of the nature of ministry, it is recognized that deacons are expected to fulfill many evening and weekend responsibilities in addition to Sunday morning worship. Therefore, adequate time off (one day per week minimum) should be granted that would be free from ministry-related responsibilities.

H. SPECIAL CONCERNS

Where there are special needs within a deacon's family, these should be considered separately.

**COMPENSATION WORKSHEET
MINISTER OF WORD AND SERVICE (DEACON)**

A. COMPENSATION

- 1. Base Salary (I.A.) _____
- 2. Housing (II.) (if applicable) _____
- 3. Other (I.B.) _____

TOTAL DEFINED COMPENSATION _____

B. PENSION AND OTHER BENEFITS

- 1. ELCA pension and benefits (*Portico*) (III.A.1.) _____
- 2. Medical Reimbursement (III.A.2) _____

TOTAL PENSION AND BENEFITS _____

C. PROFESSIONAL EXPENSES

- 1. Automobile reimbursement or allowance (V.A.) _____
- 2. Other Professional expenses (V.B.) _____
- 3. Cell phone (V.C.) _____
- 4. Continuing Education (VI.E.) _____

D. SPECIAL CONCERNS (VI.H.)

- 1. _____
- 2. _____
- 3. _____

*Roman numerals, letters, and numbers refer to sections within the guidelines.

**NORTHEASTERN OHIO SYNOD 2020 COMPENSATION
GUIDELINES AND WORKSHEET
NON-ROSTERED**

Due to the wide range of non-rostered duties that may be performed at a congregation, this guideline will only reflect general guidance and not specific recommendations.

INTRODUCTION:

A congregation employs many non-rostered people in various positions such as musicians, custodians and administrative assistants. Compensation for these positions should be comparable to professional positions of equal responsibility and training. Adequate livable compensation for the non-rostered employee, as for anyone else, is necessary to fulfill responsibilities, obligations and maintain satisfaction in ministry. The congregation and the synod have an obligation to review compensation plans annually using the guidelines as adopted by the synod assembly. Non-rostered personnel are also urged to take initiatives in seeking an annual review of compensation.

The congregation should develop procedures whereby it may review the employees' salary and discuss those personal financial concerns that may apply. This may be best accomplished by a small and understanding committee consisting of the pastor(s), one or more representatives of the congregation council, and other persons as deemed necessary. The committee should bring to the congregation council its recommendations for annual compensation adjustments.

Written job descriptions should be developed for each position. The job description should include, but is not limited to:

1. duties
2. days of work
3. hours
4. whether salaried or hourly
5. benefits
6. rate of pay and overtime policy
7. other

A special effort should be extended in determining actual hours worked, (e.g., for musicians, detailed listing of time requirements is available from [Association of Lutheran Church Musicians](#)). Local considerations could include:

1. regular services (number per week)
2. choir practice(s)
3. additional services, e.g. Lenten
4. practice time
5. educational level

I. SALARY

A. BASE CASH SALARY: An effort should be made to determine adequate local compensation levels. There are several ways to accomplish this including but not limited to:

1. Consult with local school districts, especially for custodians, secretaries, and Christian educators.
2. [U.S. Department of Labor](#)
3. other local congregations
4. classified ads

5. local Chamber of Commerce
6. negotiation with the employee (e.g., an employee who is also a member of the congregation may volunteer a portion of their compensation to the congregation)
7. professional organizations, (e.g., Association for Lutheran Church Musicians (ALCM), [International Association for Office Professionals](#)).

- B. ADJUSTMENTS: Adjustments to the base cash salary may consist of, but are not limited to:
1. merit
 2. local COLA (to reflect significant differences in local cost of living)
 3. responsibilities
 4. education (either advanced or specialized)
 5. other concerns identified by the congregation/employee

II. HOUSING

not applicable

III. BENEFITS

A. PENSION / HEALTH CARE

1. The congregation shall provide full pension, health, and death benefits for the employee and family in accordance with [Portico Benefit Services](#) (ELCA Benefits Provider) provisions. Health care issues may be addressed through other agencies (e.g. a local Chamber of Commerce).
2. A “Medical Expense Reimbursement Plan”, established in accordance with specific IRS requirements, could provide tax advantages for employees by reimbursing deductibles, co-payments, and other medical expenses not covered by insurance(subject to legal regulations). For more information, please contact the synod accountant (jhacker@neos-elca.org)
3. The employee may elect to waive the spouse and dependent health care benefit under the coordination of benefits clause in the *Portico Benefit Services* Handbook. The congregation should consult with *Portico* (612-333-7651 or 800-352-2876) for assistance in determining the effects of these guidelines.
4. For part-time employees refer to Section IV.

B. FICA ALLOWANCE (SOCIAL SECURITY)

1. A congregation shall provide FICA payments in accordance with current Federal regulations.
2. The synod recommends the employee periodically check records to be certain accounts have been properly credited. An employee may do this by obtaining Form SSA 7050 from the local Social Security Administration office or online at www.ssa.gov. It is important that employees do this periodically because one can only go back 39 ½ months to correct errors. This is critical in assuring the receipt of the maximum benefits available.

IV. PART-TIME EMPLOYEES

- A. For part-time employees (less than 40 hours), salary and benefits should be calculated then reduced to reflect the percent of employment, e.g., an employee at half-time (20 hours) would receive 50% salary. Benefits should be adjusted accordingly, subject to legal restrictions and

plan provisions; since medical coverage premiums must be paid per Portico's minimum-payment policy, the cost of benefits will not generally be reduced in direct proportion to hours of work.

B. When employed less than 20 hours, *Portico Benefit Services* is not available.

V. PROFESSIONAL EXPENSES: These items are considered congregational administrative expenses and are not items to be considered compensation.

A. **AUTOMOBILE EXPENSES:** If congregations require the employee to use his/her own vehicle, congregations should provide an adequate automobile allowance. Such reimbursement should be consistent with the maximum [IRS Standard Mileage Rate](#) for use of a personal car for business purposes.

B. **OTHER PROFESSIONAL EXPENSES:** These expenses include, but are not limited to books, subscriptions to magazines or journals, media resources, and official meetings. They may be covered by:

1. paying these amounts directly as they occur; or
2. setting up as a line item in the budget; or
3. setting up as a monthly allowance.

VI. OTHER PROVISIONS

A. **VACATION:** A graduated schedule for vacations should be used. The minimum vacation should be two weeks. The maximum is four weeks. Attendance at official functions is not construed as vacation time.

B. **SICK LEAVE:** Sick leave should be provided for up to eight weeks per year with full salary and benefits. An agreement may be made for partial disability beyond that time in coordination with the *Portico Benefit Services*.

C. **MATERNITY LEAVE:** Maternity leave should be provided for up to six weeks with full salary and benefits. Because of special concerns or needs, additional time may be negotiated between the employee and congregation.

D. **PATERNITY LEAVE / ADOPTIVE PARENTAL LEAVE:** Paternity leave and adoptive parental leave may be negotiated between the employee and congregation. It is recommended that up to six consecutive weeks (including Sundays) with full salary, housing, and benefits be provided. Because of special concerns or needs actual time may be more or less than six weeks.

E. **CONTINUING EDUCATION:**

1. If applicable, provision should be made for assisting with continuing education with paid time off and tuition reimbursement. The scheduling of continuing education should be determined by the employee in consultation with the council.
2. **SABBATICAL LEAVE:** Sabbatical leave offers an extended block of time for study, personal growth, and reflection apart from usual congregational responsibilities. If a sabbatical is appropriate, refer to the sabbatical guidelines in the rostered person's guidelines.

F. **WORK WEEK:** Because of the nature of church employment, it is recognized that employees may be expected to fulfill evening and weekend responsibilities. Therefore,

adequate time off (one day per week minimum) should be granted that would be free from church-related responsibilities.

- G. SPECIAL CONCERNS: Where there are special needs within an employee's family, these should be considered separately.

**COMPENSATION WORKSHEET
NON-ROSTERED EMPLOYEE (POSITION)**

JOB DESCRIPTION: Duties and expectations should be provided for each position. These duties will normally be performed on (days of the week) from (list regular hours). This position is classified as hourly/salaried.

A. COMPENSATION

1. Base Salary (I.A., B.) _____
TOTAL COMPENSATION _____

B. PENSION AND OTHER BENEFITS

1. *Portico* or other Pension and health (III.A.1.) _____
2. Medical Reimbursement (III.A.2., 3.) _____
3. Other Benefits _____
TOTAL PENSION AND BENEFITS _____

C. PROFESSIONAL EXPENSES

1. Automobile Reimbursement or allowance (V.A.) _____
2. Other Professional expenses (V.B.) _____
3. Continuing Education (VI.E.) _____

D. OTHER PROVISIONS (VI)

1. Vacation
2. Sick leave
3. Maternity leave
4. Paternity/adoptive parental leave

E. SPECIAL CONCERNS (VI.G.)

1. _____
2. _____

3. _____

*Roman numerals, letters, and numbers refer to sections within the guidelines.

36. The Rev. Angela Freeman Riley presented the report of the Reference and Counsel committee. One proposed resolution was received in advance of the Assembly, and it pertained to the topic of corporal punishment of children. It was revised and an updated version was provided online and through the Guidebook App. Resolution 1 will be referred to Synod Council for further discussion and review. The Reference and Counsel committee refers the Assembly and Council to the ELCA Social Statement on Community Violence. No objection was made to the referral.

37. The Rev. Angela Freeman Riley presented the Courtesy Resolution, which was accepted.

SA19.06.05 To adopt the Courtesy Resolution

WHEREAS the Northeastern Ohio Synod of the Evangelical Lutheran Church in America, gathered in assembly, called to be a church located in this world but with a presence in the power of God and Jesus Christ; and

WHEREAS as we are neighbors in a global and local Church, we live out accompaniment in relationships with global companions striving to share God's love and participate in God's mission together:

THEREFORE BE IT RESOLVED that the Northeastern Ohio Synod in assembly extends its appreciation and thanks for the dedicated work and commitment of time to assembly planning coordinator Sony Gilroy and Assembly Planning committee members Tim Barrage, Jane Koch, Donna Fagerhaug, Larry Fenton, John Sleasman, Marilyn Matevia, and all others who helped to organize this assembly; The Rev. Christi Buyok and Even Buyok their help with voting devices; and

BE IT FURTHER RESOLVED that we give thanks for The Rev. Amy Reumann, Director of Advocacy Ministries of the ELCA and the NEOS Lutheran Youth Organization who carefully planned a concurrent event and led the assembly in service projects; and

BE IT FURTHER RESOLVED that we give thanks for those who planned and led worship during this assembly, we lift up in thanksgiving the ministry of the Glocal Worship Leaders and celebrate their gifts for local and global worship music offered during workshops and assembly worship; and

BE IT FURTHER RESOLVED that we will, as congregations of the Northeastern Ohio Synod, pray for the Spirit-filled leadership and guidance in the many and various ministries of our Presiding Bishop Elizabeth Eaton, Bishop Abraham Allende, Synod officers, council, and staff; and

BE IT FURTHER RESOLVED that we recognize the significant anniversaries and appreciate the

faithful congregations and rostered leaders who have shared in Christ's ministry of reconciliation to reconciled to God and to one another; and

BE IT FURTHER RESOLVED that we affirm our commitment to be good neighbors sent out through the call in our baptism to go out into God's good creation to walk along the road of life with all our neighbors, to care for those in trouble: those who feel abandoned by God, those who feel forgotten by the Church, those who experience hunger, oppression, injustice, poverty, and abandonment, throughout the world; and

BE IT FURTHER RESOLVED that we affirm our commitment to walk with our neighbors – across street corners, across boundaries and borders; as people of Christ we will not pass any neighbor in need, together we will show mercy to our neighbors -- a faith active in love and service; and

BE IT FINALLY RESOLVED that we give thanks that by grace we go forth with courage to be advocates; We go forth to be local and global neighbors in the world for Christ. We go forth to be creators of justice, to celebrate diversity, and to be Church for the sake of the world.

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38. The Rev. Angela Freeman-Riley presented the report of the Minutes Committee. The Committee has reviewed the business of the day with the Secretary and found the minutes to be in order.
39. At 9:05am the Assembly moved to the Youth Q&A, which led into the Intergenerational Service Project. Rachel Drobnak, president of LYO, addressed the assembly and extended an invitation to the winter youth gathering. LYO has had a few service projects and great time of fellowship at their gathering. They had service events at Haven of Rest homeless shelter and at Holy Trinity's food pantry. The intergenerational service project will be diaper packages to be distributed at the church and hygiene kits for people at Akron Hospital. Before dismissing to the Service Project, several members of LYO addressed questions from the Assembly:
- a. *What are your hopes for the church?* I would like to see the congregation encourage and invite me into the work we are doing together and try to connect with the youth in the church. At LYO we get to talk about the Bible much more than in the congregation in worship or Sunday School. We don't see that enough in confirmation and the congregation.
 - b. *What do you wish people in the congregation knew about your experience as a youth at this time or this generation?* People should know that we want to enjoy what we are doing, not that we should be forced to do it. We are ready for something new, we are ready to act, but we are not getting support from the congregation.
 - c. *As you think about LYO, what is your vision for the organization itself? How can we support it?* It is difficult for LYO to get the information to the right people at the congregations and to know that they are interacting with it and inviting their congregation's youth to events. We would like to continue to grow our summer and winter gatherings and provide different opportunities for LYO members to worship together.

- d. *What suggestions do you have to draw young people to a church, and what can we do to keep them once they are there?* Engage with the youth you know— family, friends of family, etc. Have a youth director who can be contacted by LYO and who can conduct single events to invite young people in. Keeping young people in the church is a matter of giving them a voice. They are often disenfranchised from decision-making in the church. It is not about listening to the our music or changing your style. It’s more about letting youth be heard. If youth have questions, answer them.
 - e. *How can I help my youth engage their faith into their everyday life, not just Sunday worship?* Suggesting taking time to give thanks to God and to be in communication with God both with our thanks and with our needs and desires. Remind them that God is with them this whole time. Encourage conversations among youth about how they are incorporating faith in their own lives. Be a friend to the youth. These connections help bring people back.
40. The Assembly dismissed to the Service Project at 9:32am.
 41. Glocal led a plenary session beginning at 10:00am, which included a panel discussion of The Rev. Amy Reumann, Folabi Olagbaju, and The Rev. Moses Penumaka on the themes of our assembly.
 42. The Assembly adjourned to workshop sessions at 10:55am. Sessions included (1) “A Language that Speaks Volumes” led by Glocal, (2) “Greening Congregational Life” led by Alycia Ashburn and Marilyn Matevia, (3) “Advocacy” led by The Rev. Amy Reumann, and (4) “The Opioid Epidemic” led by The Rev. Ralph Edwards.
 43. The assembly re-convened at 11:57am.
 44. John Sleasman presented the Treasurer’s report.
 - a. In 2018-2019, the Synod had a better than budget result. We originally established 3 levels of budgets. We achieved Level 1, but income was 2% less than the prior year budget. Mission support was about \$20,000 less than the prior year. For the first three months of the current fiscal year, we have a \$27,901 deficit, compared to a \$4,000 surplus last year. Overall assets were down approximately \$69,000 during the 2018-2019 fiscal year, largely due to volatility in the investment markets.
 - b. The Mission Support target for 2019-2020 was optimistic. Budget adjustments (expense cuts) may be necessary mid-year if income does not improve. Due to the realities of congregational cash-flow, the Synod Finance and Budget Committee and Synod Council often have to make guesses about the future of revenue and make appropriate adjustments in balancing how to support our mission partners. He invited questions and comments to be directed to him or to Joy Hacker.
 - c. John also noted the roles of the Audit Committee and the Finance Committee.
 45. Kevin Kampfer presented the Audit Report, which was published on pages 82-109 of the Pre-Assembly materials. The report showed that the Synod’s financial records are in good order in accordance with generally accepted accounting principles. The Audit

Committee met separately with the auditors and with Synod personnel to discuss the report and will continue to meet to review both external and internal Synod operations as needed.

46. Mike Davis, Chairman of the Finance Committee, presented the budget for 2020-2021. Anticipated revenue is \$1,406,000, against expenditures of \$1,424,900 and depreciation of \$23,100 for a deficit of over \$42,000. This reflects reductions in both income and expenditures from the 2019-2020 adopted budget. In retrospect, the 2019-2020 may have been too optimistic, and the new proposal shows a reduction. The statements of intent from congregations do not reflect any significant changes in anticipated Mission Support revenue. Expenses are essentially flat, and the budget reflects moderate reductions to some of our mission partners. In lines 7-12, which represent payments to regional ELCA ministries, there is an aggregate reduction of about \$10,000 from \$94,500 to \$84,500. Salary and benefits increase by about \$11,000 to be compliant with guidelines. The committee will put forward recommendations to the Council to modify the 2019-2020 where possible and practical if income does not match budget. Mike lifted up the need to identify other people in the Synod who have financial management expertise and experience. There are openings on both Finance Committee and Audit Committee and no successor Treasurer in line.

47. The budget passed 140-14 with 6 abstentions.

SA19.06.06 To approve the budget as presented (moved by council action; carried).

48. Bishop Allende recognized the congregations and clergy who celebrated significant anniversaries and who were recognized at last evening's dinner and reception:

- a. Congregations:
 - i. 175th Anniversary: Trinity, Magnolia
 - ii. 125th Anniversary: Messiah, Lyndhurst
 - iii. 50th Anniversary: Redeemer, Elyria
- b. Rostered Ministers:
 - i. 25th Anniversary:
 - 1. The Rev. David Nevergall
 - 2. The Rev. Denise Gunderson
 - ii. 40th Anniversary:
 - 1. The Rev. Jami Hayes
 - 2. The Rev. Jimmy Madsen
 - 3. The Rev. Lynn Williamson
 - 4. The Rev. Mark Brauer
 - 5. The Rev. Michael Oakley
 - 6. The Rev. Walter Jordan
 - iii. 50th Anniversary:
 - 1. The Rev. Erwin Smuda
 - 2. The Rev. Frederick Grosse
 - 3. The Rev. George Keeler
 - 4. The Rev. H. Dixon Slingerland

5. The Rev. James Lutz
 6. The Rev. Joseph Allen, Jr.
 7. The Rev. Victor Myers
- iv. 55th Anniversary:
1. The Rev. Robert Hanson
 2. The Rev. Rodney Funk
 3. The Rev. William Medford
- v. 65th Anniversary: The Rev. James Metzger
1. Recognized Anniversaries of congregations and ministers.
49. Recognized the outgoing council members: The Rev. Scott Bacon, James Heaney, The Rev. Darla Ann Kratzer, Chuck Mosberger, The Rev. Shelley Nelson-Bridger, and The Rev. Blanche Tyree.
50. Bishop Allende exhorted voting members to take the story of the assembly back to their congregations.
51. The Assembly adjourned to Closing Eucharist at 12:23pm and closed at 1:50pm.