

SYNOD COUNCIL MEMBERS

Present

The Rev. Albert Ahlstrom
The Rev. James Anderson
Mr. William Anderson
The Rev. Edward Barnett
Mr. Leonard Bartkus
The Rev. William Baum
Bishop Stephen Bouman
Mr. Bob Buescher, Treasurer

Mr. Alan Chen
Ms. Chris Connell, DM
Ms. Elizabeth Hoffmann
The Rev. Kathleen Koran

The Rev. James Krauser, Sec'y
Mr. John Litke, V-President
Ms. Christina Lord-Barry
Dr. Earl Marsan
The Rev. Fred McElderry
The Rev. Annemarie No to, PhD
Mr. Patrick O'Brien
Ms. Beverly Small
Ms. Marion Steadman

Mr. John Vercelletto
Ms. Sharon Wilson

Excused

The Rev. Fred McElderry
Mr. Jonathan Westerlund

Absent

Mr. Alan Chen
Ms. Maria del Toro

STAFF

The Rev. Dianne Loufman
The Rev. Dr. Gary Mills
Ms. Joanne Strunck
The Rev. Robert Wollenburg

AUXILLIARY ORGANIZATIONS

Lutheran Men in Mission:

Hon. Dan Joy
Mr. Charles Kalhorn

Women of the ELCA:

Ms. Delores Gray

I. CALL TO ORDER

II. DEVOTIONS

Ms. Christina Lord-Barry

III. ADOPTION OF AGENDA

The agenda was adopted as presented. Due to the full agenda, time constraints were administered as follows: 30 minutes for the Custom Development Solutions report on the Feasibility Study; 15 minutes for the response to the special meeting of the synod assembly; and 20 minutes for the Treasurer's Report.

IV. MINUTES, September 20, 2005 , consideration of
Minutes approved as submitted

V. SPECIAL GUESTS – Mr. David Phillips, Ms. Rebecca Goodwin, Mr. Bob Angeletti,

and Ms. Chris Lutton from Custom Development Solutions (CDS)

Our guests distributed the report on the Feasibility Study (**Exhibit A**) and reviewed the study process and its findings. Two things that stood out were the call for a more specific case statement and a focus on strengthening congregations.

It was the recommendation of CDS that we should proceed with the capital campaign, but decrease the proposed goal from \$30M to \$15M. Support for the program by interviewees was typical for this type of project. The importance of strengthening the case statement was stressed. Ms. Goodwin also addressed briefly the factors in setting the goal of \$15M. The recommended time frame would be 18 months.

They also suggested that a current sense of momentum might encourage a timely start of the campaign. A projected time-table was presented as part of the report. Five phases were outlined for the campaign. A successful campaign will depend on 100% commitment of leaders throughout the synod; it will need to be a top priority.

In response to a question about the fees for conducting the campaign, CDS noted that fees were tied to certain goals and that there were 60 day notice termination opportunities

Mr. Litke commended the study to the members, noting that the executive committee will meet on Dec. 5 to make refinements and process responses and that he would ask the synod council to meet one-half hour earlier at its January meeting and devote the first hour-and-a-half to the campaign. Synod council members are to study the report in detail and circulate comments, questions, and suggestions through Joanne Strunck.

Bishop Bouman believes this capital campaign will afford an opportunity to transcend the things that divide us; it will enable us to focus on what is important to us in our mission together in the name of Jesus.

VI. REPORT OF THE BISHOP

A. Comments on issues of the wider church, synod, congregations, and the public arena.

1. Bishop Bouman introduced the Rev. Dianne Loufman, synod staff's new Assistant to the Bishop for Vacancies. A one-year grant, which will be re-evaluated in one year, provides the funds for Pr. Loufman's position.
2. Bishop Bouman remarked on the funeral for Pastor Larry Gotts who served for many years at St. Peter's in the Bronx; the death of Pastor James Amos

long-time pastor of Gustavus Adolphus in Manhattan, whose funeral will be Saturday November 19; and the funeral for Jane Krauser, sister of Pastor James Krauser.

3. The bishop reported that the recent Spiritual Retreat at Mount St. Alphonsus Retreat Center was a wonderful success with the largest turn out in recent years. It afforded the opportunity for speaking the truth in love to one another on hard issues.
4. Lutherans involved in ecumenical dialogues over the years gathered at the synod office to strategize not only for the dialogues but for putting structure around doing mission together. There is growing agreement between religious right and left that God is on the side of the poor. A steering committee will be formed. Plans are underway for 2017, the anniversary of the Reformation and a move toward closer relationship with our Roman Catholic sisters and brothers. Pope Benedict, who was instrumental in the process leading to the Declaration on Justification, has declared an interest in this, as has Cardinal Egan of the New York Archdiocese.
5. We now have a document which will effectively merge Lutheran Services New York Alliance with United Lutheran Appeal. ULA will keep its structure and name, but the two will merge into one organization.

B. Response to Special Meeting of the Synod Assembly

Bishop Bouman reported several responses expressing discomfort with the special assembly (**Exhibit B**). A pastoral letter was sent out to address some of these concerns and the bishop has also responded personally to some of them. The Conference of Deans spent significant attention on this topic. Along with the bishop, they will share with their conferences the hope that mission support will not be politicized.

The bishop observed that the actions of the assembly did not represent material change and that we were advised by ELCA Secretary Lowell Almen that there is an inherent right to bring resolutions to the meetings of the assembly. He also stated that it was the assembly that decided to call the special meeting at our spring assembly.

General discussion was held. Pastor Ahlstrom suggested that the synod apologize that the resolutions were not mailed out and only provided on the website. We need to deal with a perception in the synod that we intentionally kept the resolutions from being distributed ahead of time when in fact we were under time constrictions.

The bishop suggested that we hold a healing service prior to our next assembly.

C. Mission Development Board Report

Mr. Litke reported that two pending sales did not close this week as scheduled.

D. Appointments

1. Assembly Site Selection Committee

Mr. Litke is seeking two members of synod council to serve on the site selection committee for 2007; the other two will come from the synod planning committee. He asked volunteers to be in touch with him.

2. Elections Committee – reassigned to January 2006 agenda

3. Nominations Committee – reassigned to January 2006 agenda

4. Personnel Committee – reassigned to January 2006 agenda

5. Candidacy Committee: Ms. Vanessa Boyd, from Redeemer, Queens Village.
No objection.

E. Calls

ACTION (SC05:11/1) RESOLVED that the following calls be adopted en bloc:

- 1. The Rev. Patt Margolis to serve as Assistant to the Rector at Grace Episcopal Church in Nyack, New York, effective September 25, 2005.**
- 2. The Rev. Gary Mehl to serve as part-time Interim Pastor at St. Luke's Lutheran Church in Woodhaven, NY, effective December 18, 2005**
- 3. Ms. Mary Leake, AiM, to serve as Director of Education at Holy Trinity Lutheran School in Hollis, NY, effective September 1, 2005.**

ADOPTED

F. Staff reports – No reports

VII. REPORT OF THE TREASURER

A. Financial Report. (See exhibits) Mission support continues to be down.

1. Summary of Significant Items (**Exhibit C**)
2. Mission Support reports (**Exhibit D**)
3. Congregations out of Partnership (**Exhibit E**)
4. Revenue and Expenses by Function (**Exhibit F**)
5. Balance Sheet (**Exhibit G**)

- B. Ten-year Plan (**Exhibit H**) Mr. Robert Buescher, Treasurer
Mr. Buescher presented a 10 year budget plan which he, Mr. Paul Jensen, the bishop and senior staff have been working on. Given the demands on synod resources for support of the budget, this long-range plan has been drafted to project the long term effect of reductions of income. It is a planning guide and not presented for approval. It was suggested this presentation be made to the deans, mission development board, mission planning team, and as a forum at the synod assembly.

VIII. OLD BUSINESS

- A. Constitutions – No report
- B. Consideration of Synodical Administration - St. John's, Bronx (See **Exhibit I** for full resolution)

ACTION (SC05:11/2): RESOLVED that the Synod Council of the Metro Synod shall apply synodical administration over St. John's and shall take charge and control of the property of St. John's to hold, manage, and convey the same on behalf of the Metro Synod and shall administer synodical administration to St. John's and its members.

**ADOPTED
23 yes; 0 no**

A second resolution was offered by Secretary Krauser:

ACTION (SC05:11/3) RESOLVED that synod council authorize the bishop, in consultation with Vice President Litke, to appoint an administrator or committee of administrators for St. John's, Bronx.

ADOPTED

- C. Discussion of synod council members' outreach suggestions/plans/commitments

Mr. Litke reminded synod council members that they had agreed at the summer retreat to think of ways to build formal bridges to conferences and congregations. Some of their thoughts:

- Attend council meetings
- Attend worship
- Make regular contacts with clergy/conferences not only at worship and council meetings but informally over coffee or a meal.
- Go out in twos with pastors to visit congregations
- Attend conference meetings and ask for a little time on agenda to speak of

the work of the council in general.

- Have conferences report at synod council meetings

Synod Council members agreed to each contact the dean of their conference and ask how the council member can help communicate with the conference

IX. NEW BUSINESS

A. Consideration of Resolution D from the *Special Meeting of the Synod Assembly* (Exhibit J)

ACTION (SC05:11/4): RESOLVED that synod council postpone indefinitely consideration of Resolution D from the *Special Meeting of the Synod Assembly* ADOPTED (approved by 2/3)

B. Consideration of Sale of Church Property – Christ Lutheran Church, Manhattan (Exhibit K)

ACTION (SCO5:11/5): RESOLVED that synod council take no exception to the sale of the church building and property of Christ Lutheran Church, 355 East 19th Street in Manhattan, and to request continued consultation with synod leadership as its plans evolve. ADOPTED (20 yes; 0 no)

Christ plans to worship at the chapel of Seafarer’s and International House and to use the resources from the sale of property for ministry. Throughout the process of arriving at this decision they have been in consultation with the bishop’s office.

C. Adoption of 2006 Compensation Guidelines (Exhibit L)

ACTION (SC05:11/6): RESOLVED that synod council approve the 2006 Compensation Guidelines. ADOPTED

D. Approval of Samuel Trexler Grants

ACTION (SC05:11/7): RESOLVED that the following grants be approved from the Samuel Trexler Fund ADOPTED

Taylor, Thomas	To continue work towards his Masters of Social Work at Wurzweiler School of Social Work to support the counseling work he has done and continues to do since 9/11	\$1,000.00
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Diver, Betsy	To support the completion of her Doctor of Ministry from Drew University and because of expertise gained from that study, participation in a special <i>Academy</i> at the ELCA Youth Gathering in 2006	\$ 750.00
Luper, Terri	To support coursework at Lutheran Theological Seminary at Philadelphia towards her Masters of Sacred Theology	\$ 750.00
Kershner, Scott	To participate in a study trip to Guyana with Pr. Bob Fritch to enable him to better understand and serve the Guyanese membership of his congregation	\$ 500.00
TOTAL TO DISPERSE		\$ 3,000.00

There were questions about what educational activities qualified for a Trexler grant. Bishop Bouman asked that we have charter available next time we vote to award grants. There was also a request for better advertising.

X. Response to letters received voicing concern about the *Special Meeting of the Synod Assembly*. Mr. Litke will communicate to congregations that sent letters to synod council, containing points as described by the bishop in his pastoral letter. Bishop Bouman will write to individuals who wrote him personal letters. (**See Exhibit L**)

XI. DEANS REPORT – No report

XII. YOUTH REPORT

Mr. Westerlund was excused from the synod council meeting but provided a written report. (**Exhibit M**).

XIII. AUXILLIARY ORGANIZATIONS

A. Women of the ELCA

1. The Northwest Diocese of Tanzania will ordain women for the first time on January 8, 2006. Two women, Faith and Alice, will be ordained. The Rev. Carol Fryer will preach and represent the women of the ELCA. As gifts, they are sending Faith money for travel and Alice a portable communion set.
2. The Region 7 gathering of the Women of the ELCA will be on April 22-23 at Mount St. Alphonsus. The theme will be “Act Boldly” and will include discussion of the sexuality study. Bishop Margaret Payne will be speaker.
3. Next year the annual convention will be at Zion Lutheran Church on Staten

Island on September 16.

B. Lutheran Men in Mission (LMM) – The Honorable Dan Joy; Mr. Charles Kalhorn

1. Judge Joy shared an LMM newsletter highlighting their national assembly in July. (**Exhibit N**). He spoke of the promise for younger men's ministry and described the habitat for Humanity project the assembly worked on and completed in four hours with many hands helping.
2. Judge Joy described the LMM fundraising project and its progress toward its three-year goal.
3. In Metro New York, LMM is developing an outreach program for young men 18-34.
4. Mr. Kalhorn described the efforts at working with Lutheran Church Missouri Synod which no longer has an organized men's ministry.

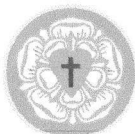
XIV. CLOSING PRAYER AND ADJOURNMENT

Bishop Bouman closed with prayer at 8:05 pm. The next meeting is on January 13th at 4:30 pm rather than 5 pm.

Respectfully submitted,

Joanne P. Strunck
Administrative Assistant to the Bishop

Attachment B



ELCA Lutheran Men in Mission
Metro NY Synod Chapter
Cross of Christ Lutheran Church
576 Deer Park Ave.
Babylon, NY 11702



Website: www.mnys.org/Partners/Partners1a.html

Email: LutheranMen@aol.com

Email message Header:

Subject: RE: Response letter to Oct 29 Synod Assembly
Date: 11/7/2005 10:31:07 A.M. Eastern Standard Time
From: Lutheranmen

To: sbouman@mnys.org, WAnder1981, pattmargolis@hotmail.com, REVFLM, anoto@optonline.net, MARSAN170, johnv@dreamsplash.com, Stpauls99S, stpeterspastor@verizon.net, Haz2Kats, pkkoran@trinitybrewster.org, senecawoman@hotmail.com, bob@bvp.com, WilliamBaum, Lizzyh57, Andersons@hoflink.com, JIMKRAUSER, Manorvilledental, ygbpat@msn.com, john_litke@ieee.org, PamNLenny, rubberducky65@juno.com, cconnell@lssny.org, a.ahlstrom@worldnet.att.net, Trinisew, mdeltoro@ymcanyc.org

CC: Billywoo46, DDjoy2000, dmack561@verizon.net, kemc77@optonline.net, Rcheneypf, Rperennials, jstrunck@mnys.org

Greetings to our Bishop and Synod Council members,

The Metro NY LMM has always been a cooperative partner with the mission and vision of the Metro NY Synod, and supporter of its Leadership, as well as always communicating in a positive manner the activities of men's ministry.

However, due to the rise of our concern, as well as from partners of Metro NY LMM, concerning the decisions leading up to, and the actions taken during the Special Synod Assembly on Oct 29, 2005, we are compelled to attach a letter indicating our dissatisfaction with your unwise decisions.

It is our hope that you include discussion of this letter of concern before, or during the upcoming Synod Council Meeting.

Your servants in ministry,

Dan Joy, William Wooten, Karl McNeil, Charles E. Kalhorn
(facsimile signatures)

Dan Joy, Metro NY LMM President & Treasurer ELCA LMM, (ddjoy2000@aol.com)

William Wooten, Metro NY LMM Vice-president (billywoo46@aol.com)

Karl McNeil, Metro NY LMM Secretary (kemc77@optonline.net)

Charles E. Kalhorn, Treasurer, Metro NY LMM & Secretary, ELCA LMM (lutheranmen@aol.com)



ELCA Lutheran Men in Mission
Metro NY Synod Chapter
Cross of Christ Lutheran Church
576 Deer Park Ave.
Babylon, NY 11702



Website: www.mnys.org/Partners/Partners1a.html

Email: LutheranMen@aol.com

7 November 2005

Dear Bishop Bouman, John Litke and Synod Council Members:

It is with a heavy and saddened heart that we, as leaders of the men's ministry in this synod, must write this letter as a result of the recently enacted Resolutions passed during the Special Synod Assembly Meeting on Oct 29, 2005.

We believe that those actions taken were unconstitutional, divisive, and an attempt to override the sexuality decisions enacted during the Orlando, FLA. Churchwide Assembly. We are concerned by what appears to be an unprincipled use of the office of the bishop and synod leadership caused by the insertion of Resolutions that violate the stated purpose for calling this meeting, and by the way they were announced. We, like many clergy and lay members, believed there would be merely discussion with no voting taking place (as understood in the stated purpose for the meeting).

We also did not see or receive any notification that Resolutions could be submitted or to whom such Resolutions should be directed, nor what the deadline was to be for submission of Resolutions prior to the meeting.

We found the Resolutions posted on the synod web site, *only because we chose to check the web site*, and received an email, dated one week before the Assembly. The posting of the Resolutions on the synod web site and emails, shortly before the Special meeting, appears to be a deceptive and disreputable procedure that we feel is an affront to all the clergy and lay members of this synod.

Even though it is felt that these Resolutions are out of order, we were informed that the motions were not submitted through the established and accepted Reference and Council procedures as well. We were also informed that you appointed an author of one of the motions as the Parliamentarian. By so doing, these decisions were unwise and go against all properly established procedures for the conducting of an Assembly.

It is felt that the voice of the church politic assembled in Orlando, Florida affirmed our stated Lutheran Confessions and Constitution on the gay/lesbian endeavors. Your continued accommodating response to the voice of the few is another indication to us, and the men of our synod, that our leaders don't seem to fully understand the message of scripture and are deliberately not seeking unity with those who want to be faithful to God's Word. A few of Jesus' words comes to mind:

"Be careful," Jesus said to them. "Be on your guard against the yeast of the Pharisees and Sadducees..... How is it you don't understand that I was not talking to you about bread? But be on your guard against the yeast of the Pharisees and Sadducees." Then they understood that he was not telling them to guard against the yeast used in bread, but against the teaching of the Pharisees and Sadducees." (Mt 16:6-12)

You may have done irreparable harm to our endeavors of encouraging men and their families to remain supportive members in this synod. Our efforts are being impinged towards the discipleship of new members as a result of the *disunity* being caused by your seemingly singular focus on sexuality, especially as a result of the recently adopted gay/lesbian Resolutions in this synod. You may have also done harm to any renewed efforts of monetary support of synod ministries.

We appeal to you, for the sake of the unity and peace that you seek, that all actions taken during the Assembly of October 29, 2005, be declared out of order and void. Resolutions of this nature can be addressed during the 2006 Synod Assembly through proper procedures and timely notification.

We prayerfully hope you see the necessity of our request, and await your reply as we continue to wrestle with these issues within our synod.

Your Servants in ministry,

Dan Joy, William Wooten, Karl McNeil, Charles E. Kalthorn

cc: Deans, LMM

Dan Joy
President

William Wooten
Vice-President

Karl McNeil
Secretary

Charles E. Kalthorn
Treasurer

Attachment C

**SUMMARY OF SIGNIFICANT ITEMS
FINANCIAL REPORTS 10-31-05
For the Synod Council
By the Treasurer**

Balance Sheet

The total assets rose to the current \$13.8 million from a beginning year amount of \$13.2 million.

Current cash plus investment accounts is \$4.5 million, down from \$6.1 million at the beginning of this year. Direct expenditures from designated funds for their intended purposes, operations losses, and support for Properties Under Management all reduce cash.

Endowment income, all for Tanzania, added \$108,000 to our cash, bringing the total received for that fund to \$260,000.

Revenue and Expenses

Net Revenue less Expenses is running \$74,000 behind budget.

Mission support shortfall of \$69,000 contributes to this result. Numerous other minor “Favorable/Unfavorable” situations net to the difference.

Expenses over budget are still plagued with shortfalls since we did not have reliable data before making up the 2005 budget, but the decision to not replace Pr. Beck almost balances that added cost.

It would appear that the staff is controlling spending on the great majority of their budget line items. Each month, those line items that show significant variance from budget are being discussed with the responsible persons.

Mission Support

October results are at an average level for the year, \$105,895, and continue the trend of lower contributions from prior years in the month as well as year to date. 2005 commitments continue to show an 8% net increase over the actual 2004 giving, but so far the 2005 total results remains at about 4% short of meeting current commitments. A detailed review of the current results, however, shows that 56 of the 174 congregations that made commitments for 2005 are ahead of their pledges.

The report card of “Congregations that are out of partnership” is self explanatory.

Investment Report (not included as general handout for Synod Council)

The report shows that, the total historical amount “borrowed” from our investments in support of the Properties Under Synod Management is \$1,691,000. Only when the properties are liquidated will those monies be restored to support the funds that are depending on the investments to make them solvent.

Attachment D

**MISSION SUPPORT SUMMARY
for 2005**

File: Mission Support Summary Analysis 10-31-05

	Total \$	SEP 2005		Note 1	OCT 2005		Note 1	OCTOBER YTD - PRIOR YEARS		
		YTD	Month		YTD	Month		2002	2003	2004
Anticipated in Synod Budget	1,500,000	867,260	96,546		991,551	124,291				
Commitments for 2005 (Note 2)	1,464,129	846,520	94,237	Note 1	967,839	121,319	Note 1			
Actual		816,865	71,930		922,060	105,895		1,064,681	1,015,723	1,004,568
Percentage Actual to Budget		94.19%	74.50%		92.99%	85.20%				
Percentage Actual to Commitment		96.50%	76.33%		95.27%	87.29%				
Total Received in year								1,561,721	1,569,105	1,491,905
Percentage of Total Rec'd for Year>								68.17%	64.73%	67.33%
Prediction of Total Year Actual										
(Based on 2004 % thru month)	1,369,371									
(Based on 2003 % thru month)	1,424,413									
(Based on 2002 % thru month)	1,352,518									

Note 1 - Portion of Annual Amounts based on Avg of past 10 years

Note 2 - 174 congregations have submitted commitments as of this date.

Contribution Summary by Conference
February 1, 2005 - October 31, 2005

<i>Conf ID</i>	<i>Name</i>	<i>Yearly Commitment</i>	<i>Commitment To Date</i>	<i>Contributions This Period</i>	<i>Variance To Date</i>
01	Hudson	\$114,800.00	\$86,100.00	\$81,665.92	(\$4,434.08)
02	Delaware/Hudson	\$107,800.00	\$80,850.00	\$63,840.32	(\$17,009.68)
03	Tappan Zee	\$180,793.00	\$135,594.75	\$106,021.54	(\$29,573.21)
04	Eastern Nassau	\$131,720.00	\$98,790.00	\$111,571.15	\$12,781.15
05	Western Nassau	\$108,700.00	\$81,525.00	\$75,462.23	(\$6,062.77)
06	Southwest Nassau	\$80,703.00	\$60,527.25	\$43,448.67	(\$17,078.58)
07	Peconic	\$117,820.00	\$88,365.00	\$47,273.14	(\$41,091.86)
08	Western Suffolk	\$154,000.00	\$115,500.00	\$98,926.87	(\$16,573.13)
09	Manhattan	\$132,650.00	\$99,487.50	\$89,043.54	(\$10,443.96)
10	Bronx	\$41,450.00	\$31,087.50	\$15,697.59	(\$15,389.91)
11	Staten Island	\$50,400.00	\$37,800.00	\$35,452.19	(\$2,347.81)
12	Queens Southeast	\$50,000.00	\$37,500.00	\$35,161.70	(\$2,338.30)
13	Queens Southwest	\$29,615.00	\$22,211.25	\$17,782.16	(\$4,429.09)
14	Queens Northeast	\$14,700.00	\$11,025.00	\$11,494.47	\$469.47
15	Queens Northwest	\$28,920.00	\$21,690.00	\$13,626.00	(\$8,064.00)
16	Brooklyn Bridges	\$25,200.00	\$18,900.00	\$17,101.38	(\$1,798.62)
17	South Shore (Brooklyn)	\$28,508.00	\$21,381.00	\$19,430.00	(\$1,951.00)
18	Southwest Brooklyn	\$66,350.00	\$49,762.50	\$39,060.64	(\$10,701.86)
<i>Totals:</i>		\$1,464,129.00	\$1,098,096.75	\$922,059.51	(\$176,037.24)

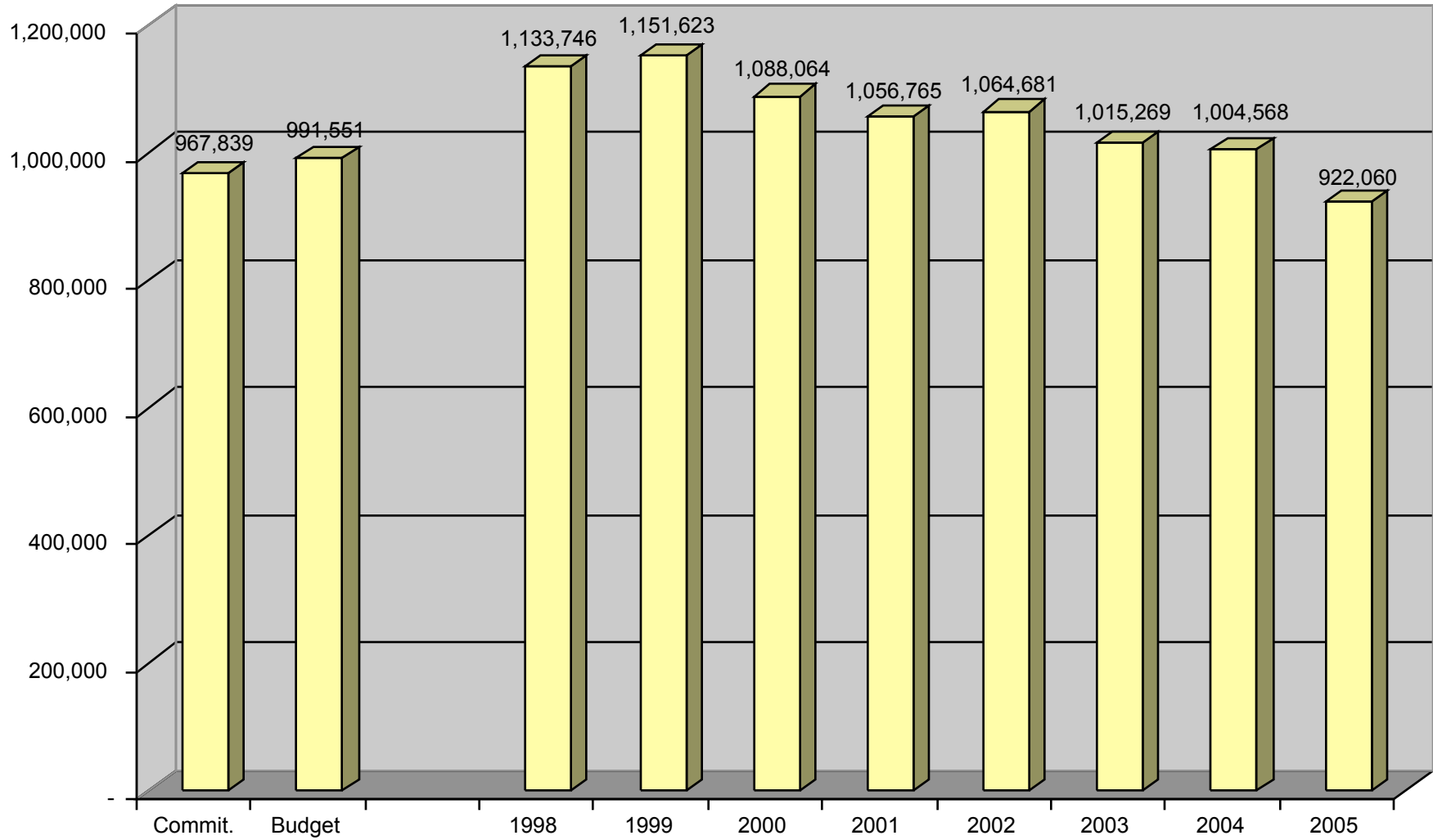
METROPOLITAN NEW YORK SYNOD, ELCA

Comparison of Mission Support Receipts

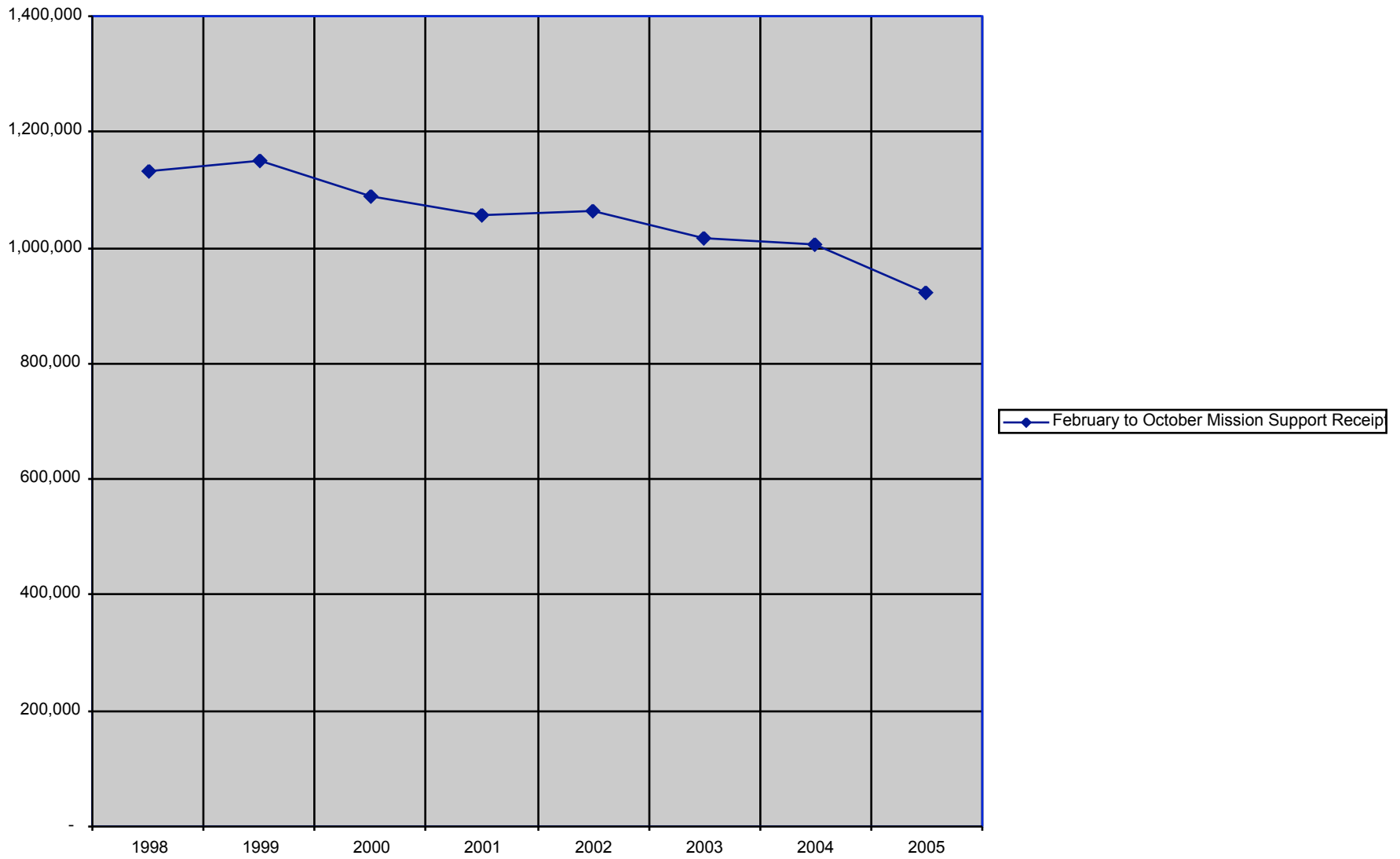
	2005		Actuals								Percent Variances to 2005 Actual:									
	Commit.	Budget	1998	1999	2000	2001	2002	2003	2004	2005	Comm	Budget	1998	1999	2000	2001	2002	2003	2004	
FEB	98,982	101,408	123,459	105,372	104,565	97,826	137,395	110,020	93,463	107,743	8.9%	6.2%	-12.7%	2.3%	3.0%	10.1%	-21.6%	-2.1%	15.3%	
MAR	209,245	214,371	249,573	235,450	253,642	226,229	216,904	224,081	213,888	208,870	-0.2%	-2.6%	-16.3%	-11.3%	-17.7%	-7.7%	-3.7%	-6.8%	-2.3%	
APR	333,521	341,693	401,270	399,598	384,813	364,083	389,111	361,791	366,319	350,204	5.0%	2.5%	-12.7%	-12.4%	-9.0%	-3.8%	-10.0%	-3.2%	-4.4%	
MAY	448,649	459,641	525,109	522,788	540,682	486,589	546,447	473,461	469,829	465,767	3.8%	1.3%	-11.3%	-10.9%	-13.9%	-4.3%	-14.8%	-1.6%	-0.9%	
JUN	555,865	569,484	642,585	647,341	659,157	606,871	624,258	611,350	578,109	532,266	-4.2%	-6.5%	-17.2%	-17.8%	-19.3%	-12.3%	-14.7%	-12.9%	-7.9%	
JUL	661,423	677,628	785,181	770,588	761,069	722,869	741,065	699,777	682,425	644,145	-2.6%	-4.9%	-18.0%	-16.4%	-15.4%	-10.9%	-13.1%	-8.0%	-5.6%	
AUG	752,283	770,714	880,096	891,308	858,465	835,711	840,287	800,799	787,329	744,235	-1.1%	-3.4%	-15.4%	-16.5%	-13.3%	-10.9%	-11.4%	-7.1%	-5.5%	
SEP	846,520	867,260	1,012,518	1,002,035	949,600	930,873	920,946	895,775	863,480	816,165	-3.6%	-5.9%	-19.4%	-18.5%	-14.1%	-12.3%	-11.4%	-8.9%	-5.5%	
OCT	967,839	991,551	1,133,746	1,151,623	1,088,064	1,056,765	1,064,681	1,015,269	1,004,568	922,060	-4.7%	-7.0%	-18.7%	-19.9%	-15.3%	-12.7%	-13.4%	-9.2%	-8.2%	
NOV	1,082,511	1,109,033	1,267,613	1,250,132	1,234,948	1,151,526	1,161,643	1,164,762	1,133,409											
DEC	1,236,167	1,266,453	1,444,815	1,450,326	1,376,484	1,315,662	1,342,040	1,363,150	1,309,315											
JAN	1,464,129	1,500,000	1,695,777	1,670,714	1,616,732	1,591,386	1,565,097	1,567,106	1,491,905											

October Comparison Chart

February to October Mission Support Comparison



February - October Mission Support Receipts



Attachment E

	A	B	C	D	E	F	G	H	I
1	METROPOLITAN NEW YORK SYNOD								
2	Congregations that are out of partnership as of 09/30/2005								
3	MNYS ID	ELCA ID	Congregation	City	Pastor	Avg. Att.	LAST SUBMITTED PAROCHIAL REPORT	2005 COMMITMENT	LAST YEAR OF MISSION SUPPORT
4	HUDSON CONFERENCE								
5	01-03	03901	Trinity	Kingston	Ness	100	2003	NO	2005
6	01-05	03909	First	Poughkeepsie	Wuerz	80	2004	NO	2004
7	01-06	03914	Mount Calvary	Ruby		4	2004	YES	2004
8	01-09	03911	St. Paul	Red Hook		40	1999	NO	2004
9	01-10	03913	Memorial	Rhinebeck	Jetto	36	2003	YES	2005
10	01-13	03915	Atonement	Saugerties	Shreiber	85	2000	YES	2005
11	DELAWARE/HUDSON CONFERENCE								
12	02-10	03905	Christ	Newburgh		60	2003	YES	2005
13	02-14	03995	Christ	Suffern	Dickson	175	1999	NO	2001
14	TAPPAN ZEE CONFERENCE								
15	03-03	03999	Our Saviour-Atonement	Croton-on-Hudson	Stephens	73	2004	NO	2005
16	03-04	10345	Dobbs Ferry	Dobbs Ferry	Mietlowski	108	2001	YES	2005
17	03-08	04005	Holy Trinity	New Rochelle	Swensen	56	2003	YES	2005
18	03-10	04009	Emanuel	Pleasantville	Egensteiner	150	2003	YES	2005
19	03-13	10506	Grace	Scarsdale	Brown	53	1994	YES	2005
20	EASTERN NASSAU CONFERENCE								
21	04-02	03928	St. Luke	Farmingdale	Eberhardt	295	2004	NO	2005
22	04-06	03941	St. David	Massapequa		187	2003	YES	2005
23	04-07	03943	St. John	Merrick	Kirschbaum	138	2004	NO	2005
24	WESTERN NASSAU CONFERENCE								
25	05-01	03927	Advent	Elmont		70	2004	NO	2004
26	05-03	03930	Ascension	Franklin Square	Sutterlin	120	2003	YES	2005
27	05-09	20213	Our Savior's	Part Washington	Vogely	95	2003	YES	2005
28	05-10	03949	St. James	Stewart Manor		60	2004	NO	2004
29	05-14	30630	Kalam	Roslyn	Chen (v)	0	None	YES	2005
30	SOUTHWEST NASSAU CONFERENCE								
31	06-02	03921	St. Peter's	Baldwin	Barnett	135	1997	YES	2005
32	06-06	10405	St. John's by the Sea	Long Beach	Spittgerber	52	2004	YES	2004
33	06-07	03940	St. John	Lynbrook	Bohr	85	2003	YES	2005
34	06-08	20205	Grace	Malverne	Klockau	130	1998	NO	2005
35	06-09	10446	Oceanside	Oceanside	Swan	54	2004	NO	2004
36	06-11	03948	Good Shepherd	Roosevelt	Taylor	200	2004	NO	2004
37	06-14	30115	Resurreccion	Hempstead		130	2003	YES	2005
38	PECONIC CONFERENCE								
39	07-02	03925	Incarnation	Bridgehampton	Vita	35	2003	NO	2004
40	07-07	03938	Holy Cross	Lake Ronkonkoma	Raggie	355	2001	YES	2004
41	07-10	10484	St. Paul	Port Jefferson	Krauser	83	2003	YES	2005
42	WESTERN SUFFOLK CONFERENCE								
43	08-01	03920	Cross of Christ	Babylon	Bond	259	2003	YES	2005
44	08-06	20197	St. Paul's	East Northport	Mehl	307	2001	YES	2005
45	08-08	20201	St. Peters	Huntington Station		232	2004	NO	2005
46	08-12	03865	Latvian Church of NY	Melville	Salins	0	None	YES	2005
47	08-13	03954	Trinity	Wyandanch	Smith	125	2004	YES	2003
48	MANHATTAN CONFERENCE								
49	09-01	03825	Advent	Manhattan	Brown	117	2003	YES	2005
50	09-04	03831	New York Finnish	Manhattan		45	2004	YES	2004
51	09-10	03840	St. John	Manhattan	Brouse	42	2004	YES	2004
52	09-11	20300	St. Luke	Manhattan	Schmiege	94	2003	YES	2005
53	09-15	03849	Transfiguration	Manhattan	Kearse	125	2003	NO	2005
54	09-16	10434	Trinity of Manhattan	Manhattan	Neumark	51	2003	YES	2005
55	09-18	03852	Iglesia Luterano Sion	Manhattan	Arias	25	2004	NO	1997
56	09-19	03853	Zion-St.Mark's	Manhattan	Kaufman	30	2004	NO	2002
57	BRONX CONFERENCE								
58	10-01	10428	Abiding Presence	Bronx		250	2001	YES	2005
59	10-02	04015	All Saints	Bronx		50	2003	YES	2005
60	10-03	10426	Bethlehem	Bronx	McFarland	42	2003	YES	2004

	A	B	C	D	E	F	G	H	I
	MNYS ID	ELCA ID	Congregation	City	Pastor	Avg. Att.	LAST SUBMITTED PAROCHIAL REPORT	2005 COMMITMENT	LAST YEAR OF MISSION SUPPORT
3									
61	10-09	10432	Kingsbridge	Bronx		30	2003	YES	2004
62	10-10	03839	Resurrection	Bronx		80	2002	NO	2005
63	10-11	03841	St. John	Bronx		45	2001	NO	2003
64	10-12	03842	St. Luke	Bronx		10	1998	NO	1999
65	10-13	03844	St. Paul	Bronx	Thomas	125	2003	YES	2005
66	10-14	10433	St. Peter in the Bronx	Bronx		62	2004	NO	2005
67	10-15	03847	St. Peter	Bronx	Hagen	170	1997	YES	2001
68	STATEN ISLAND CONFERENCE								
69	11-03	10355	Eltingville	Staten Island	Rodriguez	140	2004	YES	2005
70	11-05	03890	Messiah	Staten Island	Squire	73	2002	YES	2005
71	11-07	03823	St. Paul's-St. Luke's	Staten Island	Kaada	31	2000	YES	2005
72	QUEENS SOUTHEAST CONFERENCE								
73	12-02	03969	Holy Trinity	Hollis	Butiku	30	2004	NO	2005
74	12-09	03992	St. Peter	Springfield Gardens	Clarke	85	2004	YES	2003
75	12-10	03993	Resurrection	St. Albans	Parkinson-Harrison	125	2003	NO	2005
76	12-11	10499	Trinity	St. Albans		20	2004	YES	2004
77	QUEENS SOUTHWEST CONFERENCE								
78	13-01	03885	St. Phillip	Brooklyn	Kuttler	44	2004	YES	2002
79	13-04	03981	Christ	Ozone Park		49	1997	YES	2005
80	13-07	03985	St. John	Richmond Hill	Sonnenberg	35	2001	YES	2005
81	13-08	20214	St. Paul's	Richmond Hill		40	1998	NO	2004
82	13-10	03987	Covenant	Ridgewood	Ross	61	2004	NO	2005
83	QUEENS NORTHEAST CONFERENCE								
84	14-01	03959	Good Shepherd	Bayside	J.S.Gaeta	22	2004	YES	2004
85	14-04	03964	Christ	Flushing		30	2001	NO	2005
86	14-05	03965	Messiah	Flushing	Ham	37	2004	NO	2004
87	14-06	03966	Redeemer	Flushing Heights	Pflug	132	2004	NO	2003
88	14-08	03971	All Saints	Jamaica		45	2004	NO	2005
89	QUEENS NORTHWEST								
90	15-01	20185	Grace	Astoria	Nelson	63	1991	NO	2004
91	15-02	03978	Augustana	East Elmhurst	Brathwaite	27	2002	YES	2005
92	15-04	03967	Grace	Forest Hills	Haak	55	2004	NO	2005
93	15-06	20204	Trinity	Long Island City		77	2001	YES	2005
94	15-07	03824	Trinity-St. Andrew	Maspeth	Weber	80	2004	YES	2004
95	15-08	03980	Trinity	Middle Village	Longan	65	2004	YES	2004
96	15-09	20223	St. Jacobus	Woodside	Rosenholtz	72	2001	YES	2005
97	15-10	30240	Grace Chinese	Elmhurst	Lu	183	2004	NO	2005
98	BROOKLYN BRIDGES								
99	16-01	03855	Bethlehem	Brooklyn		49	2003	NO	2004
100	16-04	03858	Epiphany	Brooklyn	Gahagen	150	1990	NO	2005
101	16-05	07637	Espiritu Santo	Brooklyn		60	1990	NO	2003
102	16-08	03869	Reformation	Brooklyn		20	2004	YES	2004
103	16-09	03873	St. John	Brooklyn		18	2004	NO	2003
104	16-11	03877	St. Luke	Brooklyn	Graepel (v)	31	2001	NO	2002
105	16-12	03881	St. Paul, S. 5th St.	Brooklyn		5	1990	NO	1997
106	16-14	03884	St. Peter	Brooklyn	Guttu (i)	50	1992	YES	2005
107	16-15	03889	Zion	Brooklyn	Muenich	68	1998	NO	1997
108	SOUTH SHORE (BROOKLYN) CONFERENCE								
109	17-02	03861	Holy Redeemer	Brooklyn		82	2000	YES	2005
110	17-04	03868	Redeemer	Brooklyn		40	2003	NO	2005
111	17-05	03873	St. James	Brooklyn		18	2004	YES	2004
112	17-07	03882	St. Paul's	Brooklyn	Simurro	67	2003	YES	2005
113	17-08	03880	St. Paul	Brooklyn	von Harten	37	2003	NO	2002
114	17-10	20188	Trinity	Brooklyn	Ortiz (v)	20	2002	NO	2005
115	SOUTHWEST BROOKLYN CONFERENCE								
116	18-01	20186	Bethlehem	Brooklyn	Knudsen	61	2003	YES	2004
117	18-03	03856	Christ	Brooklyn	Cheung (v)	80	2004	NO	2002
118	18-09	03871	St. Jacobi	Brooklyn	Chang	18	2004	YES	2004
119	18-13	10309	Zion	Brooklyn	Wildow	16	2004	YES	2004
120	18-14	30308	Salam Arabic	Brooklyn	Yateem	90	2003	YES	2005

	A	B	C	D	E	F	G	H	I
	MNYS ID	ELCA ID	Congregation	City	Pastor	Avg. Att.	LAST SUBMITTED PAROCHIAL REPORT	2005 COMMITMENT	LAST YEAR OF MISSION SUPPORT
3									
121	18-15	30668	Reformation-Korean	Brooklyn		0	None	YES	None
122			100				63	43	46
123	215						29%	20%	21%
124									
125									
126									
127									
128									
129									
130									
131									

Attachment F

Metro New York Synod
 Revenue and Expenses by Function
 Operating Fund (Council Edition)
 Month End 10/31/05 and YTD Since 2/1/05

		Month Actual	Month Budget	Favorable (Unfavorable)	YTD Actual	YTD Budget	YTD Favorable (Unfavorable)
Revenue							
Contributions from Congregations	10						
Undesignated Mission Support	4000	105,894.68	124,291.00	(18,396.32)	922,059.51	991,551.00	(69,491.49)
Designated ELCA Projects	4050	22,783.44	12,500.00	10,283.44	124,356.16	112,500.00	11,856.16
Designated MNYS Projects	4100	3,361.52	4,167.00	(805.48)	47,816.75	37,503.00	10,313.75
Total Contributions from Congregations		132,039.64	140,958.00	(8,918.36)	1,094,232.42	1,141,554.00	(47,321.58)
Grants & Other Contributions	11						
ELCA - Division for Outreach	4200	24,581.00	7,917.00	16,664.00	73,743.00	71,253.00	2,490.00
ELCA - Foundation	4205	0.00	3,750.00	(3,750.00)	30,000.00	33,750.00	(3,750.00)
ELCA - Div for Congregational Ministries	4210	0.00	2,223.00	(2,223.00)	20,004.75	20,007.00	(2.25)
ELCA - Div for Ministry - Horizon Grant	4215	0.00	1,055.00	(1,055.00)	0.00	9,495.00	(9,495.00)
ELCA - Directed Partnership Grants	4225	0.00	0.00	0.00	10,000.00	0.00	10,000.00
Bishop's Appeal	4230	0.00	2,083.00	(2,083.00)	105.00	18,747.00	(18,642.00)
Other grants & contributions	4235	92,787.00	833.00	91,954.00	327,158.82	7,497.00	319,661.82
LDRNY - GZ Mission Starts	4240	0.00	11,799.00	(11,799.00)	98,668.87	106,191.00	(7,522.13)
LDRNY - Staff Time Reim	4245	0.00	1,250.00	(1,250.00)	0.00	11,250.00	(11,250.00)
LDRNY - Immigrant Relief	4250	675.00	3,000.00	(2,325.00)	21,675.00	27,000.00	(5,325.00)
LDRNY - Expenses	4255	0.00	208.00	(208.00)	0.00	1,872.00	(1,872.00)
LDRNY - Vacancy, Pastoral Care, Crisis,Etc.	4260	0.00	0.00	0.00	15,000.00	0.00	15,000.00
Total Grants & Other Contributions		118,043.00	34,118.00	83,925.00	596,355.44	307,062.00	289,293.44

Metro New York Synod
 Revenue and Expenses by Function
 Operating Fund (Council Edition)
 Month End 10/31/05 and YTD Since 2/1/05

		Month Actual	Month Budget	Favorable (Unfavorable)	YTD Actual	YTD Budget	YTD Favorable (Unfavorable)
Transfers from Other Funds	12						
Conference Fees & Registrations	4420	12,451.23	250.00	12,201.23	60,528.89	2,250.00	58,278.89
TZ Teachers Current-BMF	4600	4,141.67	4,142.00	(0.33)	37,275.03	37,278.00	(2.97)
General Budget Support - BMF	4601	11,250.00	11,250.00	0.00	101,250.00	101,250.00	0.00
Ind. Gift flowing Through Fund -BMF	4602	3,750.00	3,750.00	0.00	33,750.00	33,750.00	0.00
Theo. Ed. For Emerging Ministries -BMF	4603	0.00	583.00	(583.00)	7,000.00	5,247.00	1,753.00
Capital Fund Feasibility Study -BMF	4604	90,530.82	21,428.57	69,102.25	90,530.82	107,142.85	(16,612.03)
General Budget Support - MRF	4610	15,929.17	15,929.00	0.17	151,835.65	143,361.00	8,474.65
Net Proceeds from Sales-MNYSF	4611	16,666.67	16,667.00	(0.33)	150,000.03	150,003.00	(2.97)
Special Non-Recurring Grants-MRF	4612	0.00	0.00	0.00	3,500.00	0.00	3,500.00
Latino Outreach	4621	0.00	858.00	(858.00)	5,865.63	7,722.00	(1,856.37)
Trexler (Inc from Fund #502; #301))	4622	0.00	500.00	(500.00)	2,550.00	4,500.00	(1,950.00)
Urban Leaders Institute (Fund #318)	4623	234.94	2,500.00	(2,265.06)	26,364.92	22,500.00	3,864.92
Urban Empowerment (Fund #308#)	4624	0.00	2,083.00	(2,083.00)	16,500.00	18,747.00	(2,247.00)
Women and Children in Poverty (Fund #311)	4625	0.00	167.00	(167.00)	0.00	1,503.00	(1,503.00)
Commission on Evangelical Outreach (Fund # 315)	4626	2,250.00	0.00	2,250.00	9,077.80	0.00	9,077.80
Youth Ministry Fund (Fund #204)	4628	0.00	1,583.00	(1,583.00)	12,328.75	14,247.00	(1,918.25)
Theo. Educ. for Emerging Ministries (Fund #319)	4629	833.33	250.00	583.33	10,499.97	2,250.00	8,249.97
Christ Yonkers Construction Reserve (#270)	4630	4,825.76	0.00	4,825.76	28,377.77	0.00	28,377.77
Latino Diakonia (Fund #205)	4631	50.00	0.00	50.00	50.00	0.00	50.00
Hispanic Candidates Translation (was Fund #442)	4633	300.00	0.00	300.00	300.00	0.00	300.00
GEM Introduction Grant Fund (was Funds #414 and	4634	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>	<u>800.00</u>	<u>0.00</u>	<u>800.00</u>
Total Transfers from Other Funds		163,513.59	81,940.57	81,573.02	748,385.26	651,750.85	96,634.41
Other Income	14						
Investment Income	4800	17,112.16	13,500.00	3,612.16	154,009.44	121,500.00	32,509.44
Other Income	4810	0.00	833.00	(833.00)	2,717.44	7,497.00	(4,779.56)
Rental Income - Lutheran Schools Assoc	4820	1,770.16	940.00	830.16	7,465.72	8,460.00	(994.28)
Rental Income - Lutheran Counseling Services	4821	0.00	226.00	(226.00)	1,420.00	2,034.00	(614.00)
Rental Income - Wheatridge	4822	0.00	668.00	(668.00)	720.00	6,012.00	(5,292.00)
Assembly	4840	0.00	0.00	0.00	53,696.00	0.00	53,696.00
St. Olaf Concert	4845	<u>0.00</u>	<u>1,667.00</u>	<u>(1,667.00)</u>	<u>32,370.00</u>	<u>15,003.00</u>	<u>17,367.00</u>
Total Other Income		18,882.32	17,834.00	1,048.32	252,398.60	160,506.00	91,892.60
Synod Outreach - All Other Programs	31						
Other grants & contributions	4235	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Synod Outreach - All Other Programs		1,000.00	0.00	1,000.00	0.00	0.00	0.00

Metro New York Synod
 Revenue and Expenses by Function
 Operating Fund (Council Edition)
 Month End 10/31/05 and YTD Since 2/1/05

		Month Actual	Month Budget	Favorable (Unfavorable)	YTD Actual	YTD Budget	YTD Favorable (Unfavorable)
Office Services (Shared Office Expenses)	91						
Other Income	4810	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>216.00</u>	<u>0.00</u>	<u>216.00</u>
Total Office Services (Shared Office Expenses)		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>216.00</u>	<u>0.00</u>	<u>216.00</u>
Total Revenue		<u>433,478.55</u>	<u>274,850.57</u>	<u>158,627.98</u>	<u>2,691,587.72</u>	<u>2,260,872.85</u>	<u>430,714.87</u>
Expense							
Synod Outreach - ELCA and Other Distribution	30	70,070.10	70,923.00	852.90	580,749.52	580,488.00	(261.52)
Synod Outreach - All Other Programs	31	31,489.30	30,854.00	(635.30)	321,376.05	277,686.00	(43,690.05)
Synod Life - Education (Grants to Educational Activities)	40	101,140.84	9,874.00	(91,266.84)	369,267.56	88,866.00	(280,401.56)
Synod Life - Other Programs	41	7,822.26	10,485.00	2,662.74	82,648.46	94,365.00	11,716.54
Congregational Life - Shared Expenses	50	8,597.52	7,475.67	(1,121.85)	68,604.97	67,281.03	(1,323.94)
Congregational Life - Programs & Services to Leaders	51	8,709.76	5,985.00	(2,724.76)	62,795.60	53,865.00	(8,930.60)
Congregational Life - Programs & Services to Development (Fundraising activities for Synod and	52	26,205.02	20,935.00	(5,270.02)	201,198.44	188,415.00	(12,783.44)
Bishop's Office	60	22,980.94	40,721.57	17,740.63	267,255.85	280,779.85	13,524.00
Properties under management	70	35,688.96	35,138.33	(550.63)	277,932.26	316,244.97	38,312.71
Properties under management	75	36.00	0.00	(36.00)	36.00	0.00	(36.00)
Synod Governance (Expenses of Governing Entities within	80	306.00	1,238.00	932.00	49,459.16	11,142.00	(38,317.16)
Communications and PR	90	9,215.00	5,308.00	(3,907.00)	47,646.29	47,772.00	125.71
Office Services (Shared Office Expenses)	91	42,050.28	36,309.00	(5,741.28)	509,154.05	326,781.00	(182,373.05)
Total Expense		<u>364,311.98</u>	<u>275,246.57</u>	<u>(89,065.41)</u>	<u>2,838,124.21</u>	<u>2,333,685.85</u>	<u>(504,438.36)</u>
Total Net Income		<u>69,166.57</u>	<u>(396.00)</u>	<u>69,562.57</u>	<u>(146,536.49)</u>	<u>(72,813.00)</u>	<u>(73,723.49)</u>

Attachment G

Metro New York Synod
Balance Sheet- All Funds
 Month Ending 10/31/05 and YTD Since 2/1/2005

		Beginning Year	Current Period Balance
		Balance	Current Period Balance
Assets			
Cash			
Petty Cash	1030	288.90	380.00
Vending Machine	1040	704.00	44.00
Cash - HSBC Checking	1050	<u>3,396,667.89</u>	<u>141,109.66</u>
Total Cash		3,397,660.79	141,533.66
Receivables			
Loan - Phyllis Haynes	1580	<u>1,962.56</u>	<u>888.36</u>
Total Receivables		1,962.56	888.36
Investments			
UPS Stock	1105	1,121,021.48	801,158.31
ELCA - Fund A	1110	1,279,164.00	2,733,568.25
ELCA - Fund A CELC	1112	0.00	546,626.02
Mission Investment Fund	1113	<u>250,000.00</u>	<u>250,000.00</u>
Total Investments		2,650,185.48	4,331,352.58
Program Related Investments			
St. Luke's Brooklyn	1602	0.00	61,000.00
Allowance for Doubtful	1605	(300,000.00)	(300,000.00)
Center for Public Theology	1610	246,775.65	246,775.65
St. Paul's Kingston Mortgage	1615	31,695.20	29,346.56
African American Clergy	1620	<u>218.50</u>	<u>0.00</u>
Total Program Related Investments		(21,310.65)	37,122.21
Assets Held for Sale			
Hope Scarsdale/Good Sheppard	1701	2,280,000.00	2,280,000.00
St.Luke's Brooklyn	1702	61,000.00	0.00
Holy Trinity Hollis	1705	2,200,000.00	2,200,000.00
Incarnation Brooklyn	1706	1,085.00	0.00
St.Paul's Williamsburgh	1707	215.00	0.00
Atonement Staten Island	1710	2,000,000.00	2,000,000.00
St.Paul Valley Stream	1711	0.00	2,150,000.00
Christ Yonkers	1713	<u>60,000.00</u>	<u>60,000.00</u>
Total Assets Held for Sale		6,602,300.00	8,690,000.00
Prepays			
Prepaid Expense	1600	<u>5,174.47</u>	<u>0.00</u>
Total Prepays		5,174.47	0.00
Fixed Assets			
Equipment & Leasehold	1800	738,368.42	738,368.42
Improvements			
Computer Equipment	1805	102,192.56	104,730.75
Telephone Equipment	1810	52,186.50	52,186.50
Carpeting	1815	29,954.00	29,954.00
Furniture	1820	81,989.52	81,989.52
Building Improvements	1825	19,660.52	19,660.52
Moving Expenses	1830	30,097.63	30,097.63
Accumulated Depreciation	1845	(482,398.85)	(482,398.85)
Total Fixed Assets		<u>572,050.30</u>	<u>574,588.49</u>
Total Assets		<u>13,208,022.95</u>	<u>13,775,485.30</u>

Metro New York Synod
Balance Sheet- All Funds
 Month Ending 10/31/05 and YTD Since 2/1/2005

		Beginning Year		Current Period Balance
		Balance		Current Period Balance
Liabilities				
Accounts Payable				
Accounts Payable - Other	2020	88,012.05		77,695.92
Interfund Payable	2910	<u>0.00</u>		<u>(14,707.64)</u>
Total Accounts Payable		88,012.05		62,988.28
Accrued Expenses				
Notes Payable - Xerox	2200	47,247.03		47,247.03
Notes Payable - Xerox (color)	2210	69,314.19		69,314.19
Tax Sheltered Annuity	2370	0.00		350.00
Transit Checks	2380	0.00		305.40
Deferred Revenue	2500	<u>49,101.66</u>		<u>0.00</u>
Total Accrued Expenses		<u>165,662.88</u>		<u>117,216.62</u>
Total Liabilities		<u>253,674.93</u>		<u>180,204.90</u>
Fund Balance				
Net Assets - Unrestricted	3100	<u>(108,113.00)</u>		<u>(108,113.00)</u>
Net Assets - Designated	3200	6,730,642.60		6,742,957.70
Net Assets - Restricted	3300	652,777.76		647,051.72
Net Assets - Endowment	3500	472,734.45		472,734.45
Net Assets - Mission Projects	3600	<u>(0.34)</u>		<u>0.00</u>
Net Assets - Legacy Fund	3700	<u>5,206,306.55</u>		<u>7,356,306.55</u>
Total Fund Balance		<u>12,954,348.02</u>		<u>15,110,937.42</u>
Excess Revenues over Expenditures				
		<u>0.00</u>		<u>(1,515,657.02)</u>
Total Excess Revenues over		0.00		<u>(1,515,657.02)</u>
Liabilities and Fund Balance		<u>13,208,022.95</u>		<u>13,775,485.30</u>
Excess Revenue Over Expenditures by Fd				
Fd1				<u>(146,536.49)</u>
Fd2				<u>(1,038,511.17)</u>
Fd3				<u>(10,025.49)</u>
Fd4				10,372.11
Fd5				101,968.99
Fd6				<u>(76,050.77)</u>
Fd7				<u>(356,874.20)</u>
Total				<u><u>(1,515,657.02)</u></u>
				0.00

Attachment

H

LONG TERM BUDGET ESTIMATES

10-19-05

File: Budgets/Long Term Plan
 Misison Support at 3% (+)

	Percent	After	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	General Increase	Yearly Change	Actual	Budget	Budget		0.20%	0.40%	0.60%	0.80%	1.00%	1.20%	1.40%	1.60%
				10/5/05	Rev E		0.20%							
Revenue														
Mission Support	3%	2006	1,492	1,500	1,400	1,442	1,488	1,539	1,594	1,655	1,721	1,793	1,872	1,928
Designated Gifts	n/a	n/a	n/a	200	200	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ELCA Grants														
DO (Anglada)	6%	2006	168	95	101	107	113	120	128	135	143	152	161	171
FDN (Wollenburg)		2006		45	40	0	0	0	0	0	0	0	0	0
Minsitry (Horizon)		2006		13	12	12	12	12	12	12	12	12	12	12
Cong Min (Staff Support)		2006		27	25	25	25	25	25	25	25	25	25	25
Evang grant					4	4	4	4	4	4	4	4	4	4
Other Grants	6%	2006	28	35	27	29	30	32	34	36	38	41	43	46
LDRNY Grants														
GZ Mission Start	0%	2006		142	142	142	142	142	142	142	142	142	142	142
Staff Time	0%	2006		18	18	18	18	18	18	18	18	18	18	18
Immigrant Relief	0%	2006		36	36	36	36	36	36	36	36	36	36	36
Special	0%	2006	234		7	60	60	60	60	60	60	60	60	60
Special Events (Inc Assembly)	4%	2006	0	75	57	59	62	64	67	69	72	75	78	81
Registration Fees	6%	2006	82	0	0	0	0	0	0	0	0	0	0	0
Interest and Div	6%	2006	166	162	170	180	191	202	215	227	241	256	271	287
Rent Reim	6%	2006	16	20	22	23	25	26	28	29	31	33	35	37
Other				10	9									
TZ Endowment	2%	2010							57	58	59	60	62	
Capital Endowment											400	500	500	
Bequests														
Staff - Half Tiime						50	53	55	58	61	64	67	70	74
Support by Funds														
A Bishop's Mission Fund		2006	281	237	180	45	0	0	0	0	0	0	0	0
B Metro NY Synod Fund (General)		2006	216	0	200	212	225	238	0	0	0	0	0	0
C Metro NY Synod Fund (Oper)		2006	100	350	375	623	602	637	823	820	869	519	469	525
D Christ Yonkers Mission Fund		2006		0	0	0	0	0	0	0	0	0	0	0
E Mission ReDevelopment Fund		2006		0	50	51	52	53	54	50	50	50	50	50
F Mission ReDevelopment Fund				191	227	238	250	263	276	290	304	319	335	352
H Urban Empowerment Fund				0	25	50	50	50	50	50	50	50	50	50
Other Funds	6%	2006		98	103	109	116	123	130	138	146	155	164	174
Total Revenue			2,783	3,254	3,430	3,516	3,554	3,700	3,753	3,915	4,085	4,266	4,457	4,634
			2,783	3,199	3,229									
	Year		2004	2005	2006	2007	2008	2009	2010	2011	2012	2014	2015	2015

Expenses			669	648	609	671	699	731	765	803	843	888	936	964
ELCA			669	648	609	671	699	731	765	803	843	888	936	964
Designated Gifts	n/a	n/a	n/a	200	200	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Region 7 Coordinating Council	3%			7	7	7	7	8	8	8	8	9	9	9
Off Staff Salaries and Benefits	4%		1,199	982	944	1,032	1,073	1,116	1,161	1,207	1,255	1,306	1,358	1,412
Salaries and Benefits (LDRNY)	0%			135	138	138	138	138	138	138	138	138	138	138
Synod Outreach (not Salary R)	5%		94	102	87	91	96	101	106	111	117	122	129	135
Synod Life (Education)	1%		114	119	119	120	121	123	124	125	126	128	129	130
Synod Life (Other items)	5%		50	41	41	43	45	47	50	52	55	58	61	64
Cong Life (Partnership Grants)	5%		191	191	227	238	250	263	276	290	304	319	335	352
Cong Life (Other Items)	5%		74	182	175	184	193	203	213	223	235	246	259	271
Development (not Salary Related)	5%		41	24	49	51	54	57	60	63	66	69	72	76
Bishop's Office (Not Salary Related)	5%		86	26	25	26	28	29	30	32	34	35	37	39
Governance	5%		85	70	72	76	79	83	88	92	96	101	106	112
Communications and PR	5%			64	81	85	89	94	98	103	109	114	120	126
Off Services (Rent)	5%		176	177	201	211	222	233	244	257	269	283	297	312
Off Services (Copiers)	5%			15	62	65	68	72	75	79	83	87	92	96
Off Services (Prof Srvs)	5%			44	44	46	49	51	53	56	59	62	65	68
Off Services (Other items)	5%		108	77	149	156	164	172	181	190	200	210	220	231
Cost of Capital Campaign				150	200	200	100	100						
Staff - Half Tiime						50	53	55	58	61	64	67	70	74
Good Samaritan Account						25	25	25	25	25	25	25	25	25
New Staff Person (Prop Under Mgmt/Mission Dev (Cover by Miss Dev)														
Increased Program Costs #2														
	-1000%													
Total Expenses			2,887	3,254	3,430	3,516	3,554	3,699	3,753	3,915	4,086	4,266	4,457	4,634
			2,887	3,199	3,229									
Net Income			(104)	0	0	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)

Attachment I

Motion for Synod Administration of St. John's, Bronx

RESOLVED, that the Synod Council of the Metro Synod shall apply synodical administration over St John's and shall take charge and control of the property of St. John's to hold, manage, and convey the same on behalf of the Metro Synod and shall administer synodical administration to St John's and it's members.

WHEREAS, the ST. JOHN'S EVANGELICAL LUTHERAN CHURCH (St. John's) located at 1343 Fulton Avenue, Bronx, New York is a congregation of the Evangelical Lutheran Church Of America (ELCA) rostered with the Metropolitan New York Synod Of The Evangelical Lutheran Church In America (Metro Synod), and

WHEREAS, Section 13.24 of the Constitution of the Metro Synod provides that it may apply synodical administration when members of a congregation rostered with the Metro Synod have agreed that it is no longer possible for it to function as a congregation and that it is necessary for the Metro Synod to protect a congregation's property and assets from waste and deterioration, and

WHEREAS, a Consultation Committee has determined that the effective functioning of St. John's is in peril, and

WHEREAS, the Congregation Council is either unable or unwilling to seek/negotiate the pastoral leadership necessary for mission development of the congregation at this time. Since Pastor Walker's departure in TBD, there has not been intentional movement toward calling a new pastor, and the Congregation Council refused to accept Synod approved interim pastors or the constitutional role of Conference Dean. and

WHEREAS a review of written communication indicates that a functionally necessary trust relationship between Council and bishop's office does not exist. Congregation Council members not only voice disapproval of synod leadership vocally and in writing, but Congregation Council seems willing to disregard the Synod and ELCA and go its own way, and

Whereas a 2003 audit of finances, ordered by the Congregation Council ended when the Congregation Council would not produce documents requested by the auditor, and

WHEREAS St. John's has not submitted the required parochial reports since 2001 and not provided mission support since 2003 and,

WHEREAS the worshipping community has declined to around 15 compared to an historic recent average of 45 and,

WHEREAS, members of St. Johns's have advised the Metro Synod that St. Johns's is unable to carry on it's mission and ministry under present circumstances; that St. Johns's can no longer fulfill it's mission and purposes within the community it intended to serve; and that the property of Johns's needs to be protected from waste and deterioration,

NOW, THEREFORE, in consideration of all that has been stated above and for each and all of these reasons, the undersigned members of St. John's request that the Synod Council of the Metro Synod apply synodical administration and to take charge and control of the property of St. Johns's to preserve it for the congregation and take such measures as may be necessary to restore the pastoral care, governance, and management of the congregation to be in accord with the governing documents of the synod and the congregation.

Attachment

J

1 **PROPOSED RESOLUTION D**

2 **ADOPTING A POLICY REGARDING THE APPROVAL OR CONTINUANCE OF PARTNERED GAY OR**
3 **LESBIAN PERSONS IN ROSTERED MINISTRY WITHIN THE METROPOLITAN NEW YORK SYNOD**

4 Whereas, the Metropolitan New York Synod (MNYS) assembly in May 2005 and the Evangelical
5 Lutheran Church in America (ELCA) churchwide assembly in August 2005 both overwhelming
6 committed to: *...live together faithfully in the midst of disagreements, recognizing the God-given*
7 *mission and communion that we share as members of the body of Christ; and*

8 Whereas, the Metropolitan New York Synod Assembly in May 2005 publicly affirmed: *...as with all gifts*
9 *of the Spirit, we have received and will continue to receive the gifts of single or partnered gay and*
10 *lesbian persons joyfully and thanksgiving to God, and pledges to continue to support, encourage and*
11 *love those faithful gay and lesbian persons among us, whether lay, commissioned, consecrated, or*
12 *ordained, whose service, witness and ministry it so receives; and*

13 Whereas, the ELCA in assembly actions in 1991 and 1995 voted: *...to affirm that gay and lesbian people*
14 *as individuals created by God are welcome to participate fully in the life of the congregations of the*
15 *ELCA; and*

16 Whereas, the Metropolitan New York Synod of the ELCA has historically voted to affirm this statement
17 through several synodical assembly actions including voting to become a *Reconciling in Christ*
18 *Synod; therefore be it,*

19 ***Resolved, that for the sake of the Gospel witness, mission, and ministry in this Synod:***

- 20 1) ***Without discrimination, this Synod shall continue to encourage all members of its***
21 ***congregations to listen carefully and respond prayerfully to Christ's call to rostered***
22 ***ministry;***
23 2) ***With regard to candidacy processes, it shall be the policy of this Synod that our Bishop and***
24 ***Candidacy Committee approve for call partnered gay and lesbian candidates who otherwise***
25 ***comply with *Vision and Expectations*, and***
26 3) ***With regard to discipline processes for rostered people, it shall be the policy of this Synod***
27 ***that our Bishop and Discipline Committee refrain from disciplining partnered gay and***
28 ***lesbian people who have been approved, called, and are otherwise in compliance with *Vision****
29 ***and *Expectations and Guidelines for Discipline*; and be it further***
30

31 ***Resolved, that the Metropolitan New York Synod in assembly affirms its commitment to live***
32 ***together faithfully in the midst of our disagreements, recognizing the God-given mission and***
33 ***communion that we share as members of the body of Christ and invites all members of this***
34 ***synod and the members of the ELCA to continue prayerful and respectful dialogue and faithful***
35 ***witness to the Gospel.***

36 *Submitted by Advent Lutheran Church of Manhattan*

37

Attachment K

From: Christ Church, 355 East 19th St, New York

1 November 2005
All Saints' Day

Mr. John Litke, Vice President
Metropolitan New York Synod
475 Riverside Drive Ste. 1620
New York, NY 10115

Dear Mr. Litke, Bishop Bouman and Members of the Synod Council,

The Evangelical Lutheran Church of Christ recently celebrated the 137th anniversary of the founding of the congregation. For nearly a century and a half we have served communities on the Lower East Side of Manhattan, and we find ourselves poised on the threshold of an exciting opportunity to continue in our mission to share the gospel with the people of Manhattan. While we remain a vibrant, faith-filled worshiping community, with a talented and dedicated Church Council, we are a small congregation, and the burdens and escalating costs associated with maintaining property in Manhattan have begun to take their toll. We do not desire to be continually in "maintenance" mode, serving our building rather than our neighbors. Over the course of its history, Christ Church has been housed in five different locations. We eagerly anticipate the move to a sixth.

Over the past few years, the Church Council and people of Christ have been praying, researching and planning for our future in an effort to determine what God may have in store for us. Statistics have been gathered. Meetings have taken place. This past year, members attended two bible study series, as well as a mission/visioning retreat lead by a member of the Congregational Resource Center.

One of the mission emphases that emerged from our visioning retreat was a desire to reach out more intentionally to the several university communities that surround us. Toward that end, we have been in conversation with the Director of Seafarers' and International House, as well as the Bishop and members of his staff, all of whom have been excited about a possible re-location of our congregation with an outreach based out of the chapel at Seafarers' and International House.

Knowing that our greatest financial asset is our building, we have had a formal appraisal of the property conducted. The Council has engaged the counsel of real estate lawyers and has also sought the advice of Realtors, developers, contractors and others knowledgeable in the Manhattan real estate field.

At present, we have a prospective buyer for our property who has been vetted by our lawyers and who has offered us a fair and reasonable price commensurate with the appraisal.

This letter is to respectfully request that the Synod Council take no exception to the sale of Christ Church, located at 355 East 19th Street, New York, NY.

The proceeds of the sale will be used to fund the on-going work of Christ Church as we continue, as a congregation, to reach out and share the good news of God's love with our neighbors.

Sincerely in Christ,

The Rev. Brooke L. Swertfager
Pastor

Ms. Jacqueline Kuhls
Council President

Mr. Carl Bowen
Treasurer

Attachment L

DRAFT

METROPOLITAN NEW YORK SYNOD

Evangelical Lutheran Church in America



Pastors Compensation Guidelines 2006

DRAFT

2006 Pastors Compensation Guidelines

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INTRODUCTION

The 2006 *PASTORS COMPENSATION GUIDELINES* provide explanations and present aids for determining the various parts of the pastor's compensation in a progressive manner. Significant aspects of the 2006 *PASTORS COMPENSATION GUIDELINES* are:

- Minimum entry level **Base Salary** has been increased to \$32,840.
- Minimum salary as it relates to years of service is shown in Appendix I, page 14. Keep in mind that these are minimums and are not to be used as ceilings.
- The minimum housing allowance has been increased to \$13,500.
- Benefits are a large part of a pastor's compensation package. Congregations are urged to pay attention to these costs. The cost of benefits for a pastor, spouse and family now equals 48.4% of compensation.
- The mileage rate for travel reimbursement should be reimbursed at the recommended IRS rate.
- Congregations who have called couples in ministry serving two different congregations/agencies will have health benefits allocated to both employers rather than the entire amount billed to the employer paying the higher salary. Congregations whose pastors are covered for health benefits through a spouse's employer's plan should consider reimbursing any premiums that are paid by the pastor's spouse.
- Congregations are strongly urged to also consider providing merit increases to their pastors. (See line 6, page 3.)
- A **Housing Equity Allowance** should be provided to pastors living in a parsonage in order that they may eventually be able to purchase their own home. (See line 10, page 4.)

Pastoral ministry is the single highest program expense in many congregations. Effective pastoral ministry should be adequately compensated, as should the ministry of all paid church workers. Congregations are encouraged to examine their giving and develop stewardship programs that enable adequate compensation, rather than merely set their sights at minimum compensation for their paid staff. Synod staff is prepared to respond to calls from congregations for assistance to improve congregational stewardship and/or discuss alternative ministry possibilities.

If you have any questions about these guidelines, please contact Rev. Gary Mills at 212-665-0732 ext. 231 or gmills@mnys.org. The guidelines are also published on the Synod's web site.

Metropolitan New York Synod, ELCA
475 Riverside Drive, Suite 1620
New York, NY 10115
212-665-0732
212-665-8640 (fax)
www.mnys.org

MUTUAL MINISTRY CONCEPT

Our Lutheran understanding of the Church sees ministry as being shared by all the baptized people of God. At no time can we assume that only pastors and associates in ministry are responsible for Christian ministry. Out of this theological awareness emerges the rationale behind a congregational Staff Support, Pastor-Parish Relations, Mutual Ministry or Personnel Committee.

The ministry of any pastor, associate in ministry, and congregation is strengthened when a small group of people exist who act out of mutual concern for their pastor, associate in ministry, and congregation. This mutual ministry becomes specific by providing for:

- Open communication concerning the attitudes and conditions within the congregation;
- Early warnings of misunderstanding within the congregation;
- A “listening post” for the pastor, associate in ministry, and the congregation;
- Appraisal of ministry of the pastor, associate in ministry and the congregation;
- A sounding board for the pastor and associate in ministry in times of personal, family or professional stress;
- Identification of continuing education that would assist the ministry of the pastor and associate in ministry and the goals of the congregation;
- Concerns for the spiritual, emotional, and physical needs of the pastor, associate in ministry and their families.

Through listening, interpreting, advising, conferring, evaluating, recommending, affirming, and forgiving, the ministry of the pastor and associate in ministry is strengthened as well as that of the congregation.

Considering these benefits and drawing upon the experiences of many synods and congregations, every congregation is urged to consider establishing a Mutual Ministry Committee, as proposed in the ELCA Model Constitution for Congregations. It is suggested that the Committee be made up of six (6) members to be appointed jointly by the Congregation Council and the pastor and/or associate in ministry. The terms of office should be two (2) years, with three (3) members to be appointed each successive year. If you're interested in more information on the mutual ministry concept, there is a resource available from Augsburg Fortress titled Making Mutual Ministry Work (cost \$14.99). It provides an aid to congregations in establishing and maintaining mutual ministry committees.

PART I CALCULATING COMPENSATION

DETERMINING THE SALARY

Salary is that portion of the compensation provided to sustain the pastor who is called to carry out the Lord's work through the congregation or organization. Salary does not include housing, benefits or professional expenses but does include tax advantaged savings

1	Enter present Salary	1	\$ _____
2	The Synod Council recommends a Cost of Living Adjustment (COLA) of 3.4%. Multiply line 1 by 1.034 and enter the result. This is the new Salary increased by the COLA.	2	\$ _____
3	The minimum Salary recommended for 2006 is \$32,840, plus an amount for the pastor's years of service since ordination. Determine the number of years your pastor has been ordained. Enter the number of years here: _____. Consult Appendix I to determine the recommended minimum Base Salary based on years of service. Enter the amount from Appendix I.	3	\$ _____
4	Enter the greater of line 2 or line 3.....	4	\$ _____
5	If your congregation provides a Salary that is equal to or greater than the recommended synod minimum for your pastor's years of service (line 3) proceed to line 6. If the Salary is less than the recommended minimum, enter the difference here \$ _____. Your congregation is encouraged to increase to or beyond the synod minimum, or as close to the minimum as possible. Place the amount of the increase decided on here \$ _____. Add this amount to the amount on line 2 and enter the result.	5	\$ _____
6	An important factor in determining your pastor's Salary is merit increase . This is a Salary adjustment made in response to the quality of service your pastor has given. The Synod Council recommends consultation with your Mutual Ministry Committee with respect to an appropriate merit increase . Enter the amount of merit increase.	6	\$ _____
7	Add lines 4 or 5 and 6. This is your pastor's Salary for 2006 . Enter this amount on line 13, page 6 and line 32, page 22.	7	\$ _____

PART II DETERMINING THE PARSONAGE OR HOUSING ALLOWANCE

Use either Section A or B Below

If your congregation provides a **parsonage** for your pastor and their family, complete section A only. If your congregation provides the pastor with a **Housing Allowance**, complete Section B only.

SECTION A: PARSONAGE AND ALLOWANCES

8	A congregation providing a church owned or rented parsonage should cover the full cost of utilities, e.g. electricity, fuel, rubbish removal, water/sewer, basic telephone service. Are utilities covered in full?.....	8	YES <input type="checkbox"/> NO <input type="checkbox"/>
9	Congregations are encouraged to designate a Household Expenses and Furnishings Allowance from the Pastor's Salary as a tax benefit. The pastor may use this allowance for purchasing and repairing furnishings and other household expenses. See Appendix II for further information. Is a Household Expenses and Furnishings Allowance to be designated?.....	9	YES <input type="checkbox"/> NO <input type="checkbox"/>

Housing Equity Allowance

10	<p>A Housing Equity Allowance is used by congregations to deal with the situation where a pastor has spent his/her career in congregations with parsonages and has essentially been prevented from building up the kind of equity over the years that are normal for pastors who are able to own their own home. Because parsonages are generally provided more for the economic benefit and convenience of the congregation than for that of the pastor, the equity allowance is an appropriate response to the situation by the congregation. This is best accomplished by providing the allowance in the form of a tax-sheltered annuity. This limits the tax burden on the pastor and ensures that the funds are not available until retirement. Contact the Board of Pensions for more information. The housing allowance (or the value of living in a church-owned parsonage) is always excluded from federal income. This means the congregation treasurer excludes this value from Box 1 of the W-2. The treasurer can however put this amount in Box 14 of the W-2, which is merely an information box. It is recommended that congregations provide a Housing Equity Allowance of at least \$3,000 per year in monthly installments and review the amount periodically. Enter the amount for Housing Equity Allowance.</p> <p>Enter this amount on line 33, page 22.</p>	10	\$ _____
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SECTION B: HOUSING ALLOWANCE

<p>11</p>	<p>If your congregation provides a Housing Allowance for your pastor and family, this amount should be sufficient to provide decent and safe housing as well as care for the related expenses of upkeep and utilities, e.g. electricity, fuel, rubbish removal, water/sewer, and basic telephone service. A minimum of \$13,500 annually is recommended. Local circumstances may require a higher amount. Your pastor may exclude the housing allowance from taxable income, to the extent that the housing allowance is actually expended for housing. The pastor should provide the council with a written estimate of housing expenses expected for the calendar year. Expenses which qualify to be used for a housing allowance include rent, property insurance, down payments on purchase, principal and interest payments on mortgages, taxes, utilities, maintenance, furnishings and appliances, landscaping, repairs and remodeling, etc. See Appendix II for a resolution to be used in designating a housing allowance. Thorough consultation with the pastor is required regarding the total housing costs and the amount of housing allowance needed to sufficiently cover the costs of housing within the community in which your congregation is located. Enter the amount designated for Housing Allowance here..... Enter this amount (if more than zero) on line 14, page 6 and line 33, Page 22.</p>	<p>11</p>	<p>\$ _____</p>
<p>12</p>	<p>After the Housing Allowance has been established (by formal action of the congregation council the pastor may wish to have an additional amount from Base Salary designated toward Housing Allowance in accordance with IRS provisions. Consult with the pastor and determine the redesignated amount for Housing Allowance, if any. Enter the amount redesignated for Housing Allowance. Record this amount on line 41, page 22.</p>	<p>12</p>	<p>\$ _____</p>

PART III DETERMINING THE SUPPLEMENTAL BENEFITS

An important part of compensation that you pay your pastor comes in the form of **Supplemental Benefits**. These benefits include:

- **Social Security Contribution**
- **ELCA Pension, Medical & Dental and Other Benefits Program**
- **Group Term Life Insurance**
- **Continuing Education**
- **Vacation**

Your congregation should consider each of these supplemental Benefits carefully. Each is discussed below with instructions for computing the amounts.

SOCIAL SECURITY CONTRIBUTION

In 2006 pastors are required to pay 15.3% Social Security self-employment tax. Since 1990 half of this self-employment tax is deductible. The local Social Security Office should be consulted for recent changes.

It is recommended that congregations assume at least 50% of the Social Security tax that the pastor must pay by paying at least 7.65% of salary subject to Social Security. Calculate the taxable salary on which Social Security will be paid in 2005 by totaling the amounts of **Salary** and housing.

13	Enter Salary from line 7.....	13	\$ _____
14	Enter either 30% of Salary if you provide a parsonage OR the amount from line 11 if you provide a Housing Allowance	14	\$ _____
15	Add lines 13 and 14.....	15	\$ _____
16	Multiply line 15 by .0765 and enter. (Some congregations may choose to pay more than 50% of the pastor’s Social Security Tax. Discuss with your pastor the amount of Social Security Contribution you will offer as a benefit.) This is your Social Security Contribution Enter this amount on line 34, page 22.	16	\$ _____

ELCA PENSION AND OTHER BENEFIT PLANS

Please read carefully the materials provided by the ELCA Board of Pensions for full details. www.elcabop.org.

DEFINED COMPENSATION

“Defined Compensation” (line 20) includes actual gross taxable cash compensation (including Social Security Contribution) plus the amount of any salary reduction contribution made to a tax sheltered annuity plan by the employer on the member’s behalf, plus the amount of the pastor’s cash housing allowance or an additional 30% of base salary if housing is furnished by the congregation/organization. It also includes furnishings and utility allowances paid directly to the pastor.

CALCULATING ANNUAL DEFINED COMPENSATION

17	Enter the Annual Defined Compensation for Pension and Other Benefits by adding lines 7, 10 (only if paid directly to pastor), and 16.....	17	\$ _____
18	Enter the amount from Housing Allowance line 11 OR 30% of line 17 if parsonage or other housing is provided.....	18	\$ _____
19	Enter Household Furnishings and/or utilities allowance (only if parsonage is provided and the allowance is paid directly to the pastor).....	19	\$ _____
20	Total Annual Defined Compensation (Add lines 17, 18, and 19). .	20	\$ _____

PENSION

The required contribution by congregations/organizations for the Pension Program is 10% of “Defined Compensation” but may be as high as 12% for some persons from predecessor church bodies. The Board of Pensions provides for the following:

If participating in a predecessor church plan on Dec. 31, 1987, use one of these percentages, based on age on Dec. 31, 1987:

- 55 or older: 12%
- 45 –54 11%
- Under 45 10%

The Synod Council recommends the payment of 12% for all pastors.

MEDICAL AND DENTAL BENEFITS

The congregation/organization is responsible for paying a set percentage of the employee’s “Defined Compensation” (line 20) in order to provide medical and dental coverage to the Member. Coverage is also available for the member’s spouse (including a separated spouse) and eligible children. The employer is responsible for remitting the contributions for coverage for spouses and children who are covered under the Plan. The 2006 percentages and minimum and maximum annual contributions (as published by the Board of Pensions) are as follows:

MEDICAL AND DENTAL PLAN	Contribution Rate (as a % of defined compensation)	Annual Minimum	Annual Maximum
Member only	13.3%	\$5,628	\$7,980
Member and spouse	23.2%	\$9,852	\$13,968
Member and children	23.2%	\$9,852	\$13,968
Member, spouse and children	33.2%	\$14,076	\$19,944

The minimum and maximum amounts are subject to annual CPI adjustments. Further, in the case of persons who are employed concurrently by two or more employers, the minimum and maximum contributions apply to the combined compensation.

The Synod Council recommends the payment of the premium for the pastor’s family.

Health coverage for a plan member may be waived if the spouse’s employer provides coverage.

In the case of couples in ministry serving two different congregations/agencies, health benefits contribution will be allocated to both employers rather than the entire amount being billed to the employer paying the higher salary.

If coverage for the pastor is waived because he/she is covered by her/his spouses insurance, congregation should consider reimbursing the spouse for their portion of any health insurance premiums paid to their employer.

In planning for their budgets congregation should remember the cost of health insurance benefits. If benefits are not being provided for the current pastor, provision should be made to ensure that these costs are included in some way in the congregational budget. In this way a congregation will not find itself under a financial burden in the event that the next pastor is not covered by his or her spouse.

OTHER BENEFITS AND CHARGES

There are other benefits and charges for which set percentages of defined compensation (line 20) must also be paid to the Board of Pensions:

Disability and Survivor Benefits	2.5%
Administration and retiree support	0.7%

CALCULATING PENSION AND OTHER BENEFITS CONTRIBUTIONS

21	Determine what percentage your congregation will pay as part of your pastor’s compensation and enter the percentage here. (Example: <i>In the case of a member, spouse and children the percentage would be 12% + 33.2% + 2.5% + 0.7% = 48.4%.</i>)	21	_____ %
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CALCULATING ANNUAL CONTRIBUTION AMOUNTS

22	Multiply line 20 by line 21. This is the annual contribution for Pension and other Benefits adjusted by minimum/maximum for Medical and Dental Plan Enter on line 35, page 22.	22	\$ _____
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PERIODIC HEALTH EXAMINATION

Periodic health examinations are encouraged. These are provided for under the Managed Care Program of the Board of Pensions. Check to ensure that your congregation provides coverage for periodic health examinations.

GROUP TERM LIFE INSURANCE

A congregation may want to consider providing Group Term Life Insurance for its pastor. This type of insurance can come from a variety of sources.

A Group Term Life Insurance program with coverage of \$50,000 per person is available for all active pastors on the roster of the Metropolitan New York Synod through US Life. No health examination required. The cost of the premium is to be shared equally by the pastor and the congregation/organization.

- **Coverage:** Term Life Insurance \$50,000
- **Age Cut Off:** 70 (must enter before 65)
- **Eligibility:** All active pastors on the roster of the Metropolitan New York Synod. If in present call longer than 6-months applicant is subject to a doctor’s health verification reporting any pre-existing conditions.
- **Enrollment:** Remit payment with a completed enrollment form available from the Synod office.
- **Cost:** December 2005 to November 2006: \$672.00 (subject to change)

Once the Synod Office receives the new premium amounts they will be shared with congregations. The premium cost shared 50% by the congregation/organization and 50% by the pastor. The Synod Council expects that some form of life insurance be provided for your pastor. Your congregation is not required to participate in this plan. You may be able to provide comparable insurance coverage with another carrier at lower premiums if your pastor is eligible. Check with the Synod office for updated premium costs.

23	Enter the amount of the congregation’s portion for Group Term Life Insurance Enter on line 36, page 22	23	\$ _____
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CONTINUING EDUCATION

Your pastor is encouraged to enroll in courses of continuing education in order to deepen faith, update skills and thereby strengthen ministry. Such activities improve ministry and are not vacations.

The Synod encourages congregations to contribute a minimum of \$700 to continuing education for pastors. This contribution should be set aside and allowed to accumulate in a reserved fund for this reason.

Two weeks study leave per year is also included. A depository should be established in which the funds for continuing education may be deposited quarterly for use by your pastor. These funds may accumulate over several years and provide resources for graduate or sabbatical work. Additional education grants are available from Growth in Excellence in Ministry (GEM), funded by Thrivent. The Synod has other grant sources for continuing education as well.

24	Enter the congregation’s annual contribution for Continuing Education..... Enter on line 37, page 22.	24	\$ _____
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VACATION/DAYS OFF

Four weeks of vacation time per year is considered the minimum. The congregation should consider granting additional vacation time based on length of service in the ministry. The length of vacation time, including the number of Sundays off, and when the vacation time is to be taken are all matters that need to be discussed openly with your pastor and is an important part of compensation.

A minimum of two days off each week is a requirement. This promotes health and well being for the pastor, family and congregation.

The pastor and the congregation council should approve a written agreement regarding vacation time and days off. Such agreement should be reviewed at least biannually.

MATERNITY/PARENTING LEAVE

A specific Maternity/Parenting Leave plan should be carefully drawn up in open consultation with your pastor. Maternity leave should include up to six weeks full salary, housing and benefits. The numbers of weeks leave before and after the birth or adoption of a child should be negotiated and specified in advance. Parenting leave should include up to two weeks full salary, housing and benefits. Any other specific conditions should be clearly defined in a written agreement.

SABBATICAL LEAVES

It is recommended that congregations consider a sabbatical leave for their pastor. See Appendix V for Guidelines for Sabbatical Leaves.

PART IV PROFESSIONAL EXPENSES

It is recommended that congregations adopt the principle that all professional expenses incurred by the pastor and other employees will be reimbursed in full. The most frequent expenses are:

- **Automobile Expenses**
- **Other Professional Expenses**

AUTOMOBILE/TRANSPORTATION EXPENSES

It is very important that congregations reimburse pastors as fully as possible for travel expenses. It is recommended that this be discussed with the pastor so that adequate compensation will be provided. Costs for fuel, repairs, depreciation, insurance, tolls, parking, subway, bus and cab fares, etc. should be included. Keep in mind that reimbursements are taxable income unless they are made under an accountable plan as defined by the IRS and documented under IRS regulations. For more information, please consult IRS publication 463.

- A fixed monthly allowance is the least desirable arrangement because it generally has no relationship to actual costs and probably would result in an extra tax liability for the pastor.
- The congregation could provide the pastor with a car. The pastor would then reimburse the congregation for personal use of the car. (IRS regulations require that a contemporary mileage log be maintained.)
- The congregation/organization could reimburse the pastor for business use if the pastor owns a car. This could be cents per mile reimbursement. Under this arrangement a fair cents per mile amount is agreed upon to provide as full a reimbursement as possible. The pastor reports business miles driven and is reimbursed at the agreed upon rate. The IRS figure for the last four months of 2005 is 48 1/2 cents per mile. Once a rate is determined for 2006 the IRS will post it on its web site (www.irs.gov). It is the recommendation of the Synod that congregations follow the IRS guidelines for mileage reimbursement.
- The congregation could also reimburse actual Automobile/Transportation Expenses. Using this method the pastor saves all receipts for the costs listed above and is reimbursed at the agreed rate for the percentage of business use. A contemporary log of mileage driven must be kept.

25	Enter the Automobile/Transportation Expenses anticipated to be reimbursed..... Enter on line 38, page 22.	25	\$ _____
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OTHER PROFESSIONAL EXPENSES

There may be Other Professional Expenses in your unique parish situation. This matter should be discussed thoroughly with your pastor. This will include, but not be limited to, an allowance for the purchase of or subscription to books and periodicals (enabling the pastor to keep abreast of developments in the ministerial profession) as well as internet access.

27	Enter the annual amount of the anticipated cost for Other Professional Expenses Enter on line 39, on page 22.	27	\$ _____
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PART V TAX ADVANTAGEOUS REDISTRIBUTION

Base Salary may be redistributed to enable the pastor to take maximum income tax advantage under the IRS code. The information that follows may assist you in this endeavor. However, the IRS code is complex and qualified professional assistance should be sought.

Determine the amounts you wish to designate under any or all of the items below:

TAX SHELTERED ANNUITY

Contributions made on behalf of the pastor to an approved **Tax Sheltered Annuity (TSA)**, also referred to as a **Tax Deferred Annuity (TDA)**, are not taxable in the year made, but are taxable in the year they are withdrawn, e.g. in retirement. Pension contributions paid directly by the employer are already credited to **TSA/TDA**. Additional contributions up to the amount permissible by the IRS code may be placed in the ELCA Board of Pensions Optional Pension Plan and/ or other depositories. Write or call the ELCA Board of Pensions for details on **TSA/TDA**, especially in regards to:

- The exact amount of additional **TSA/TDA** for which your pastor is eligible, and
- The tax benefit received by retired clergy with respect to withdrawals from the ELCA **TSA/TDA** which are designated and used for housing allowance.

These contributions may be made in addition to Individual Retirement Account (IRA) deferrals.

28	Enter the annual amount designated for TSA/TDA..... Enter on line 40, on page 22.	28	\$ _____
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HOUSING ALLOWANCE

See Part II, Section B for information on redistributing Base Salary as Housing Allowance in order to decrease the pastor's taxes.

HOUSEHOLD EXPENSES AND FURNISHINGS ALLOWANCE

(Applicable only to pastors whose congregations provide parsonages. This is already included in Housing Allowance for pastors who own or rent their own home.) Your Pastor may exclude the household expenses and furnishings allowance from taxable income to the extent that it is actually used for that purpose. The pastor should provide the council with a written estimate of household expenses anticipated for the calendar year. Expenses which qualify to be used for household expenses and furnishings allowance include property insurance, utilities, furnishings and appliances, repairs and remodeling, yard maintenance and improvements, maintenance items, etc. See Appendix II for a resolution to be used in designating household expenses and furnishings allowance.

29	If you answered Yes on lines 8 and 9 enter the annual amount designated for Household Expenses and Furnishings Allowance Enter on line 42, page 22.	29	\$ _____
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MEDICAL BILL PAYMENTS

Medical and Dental expenses not covered by insurance, if paid directly by the congregation to doctors and hospitals (within certain limitations) do not constitute taxable income to the pastor. The deductible for health insurance may fall into this category. This would also include the reimbursement of any premiums paid by a spouse that include coverage for the pastor. An amount may be allocated for the payment of such bills upon their submission. At the end of the year whatever amount is unspent from the allocation would be paid to the pastor in accordance with this arrangement, and the pastor would need to declare that year-end payment as taxable income.

30	Enter the annual amount designated for Medical Bill Payments Enter on line 43, page 22.	30	\$ _____
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OTHER TAX ADVANTAGEOUS DISTRIBUTIONS

There may be other tax advantageous arrangements upon which the pastor and the congregation may agree. For example, within certain limitations, insurance premiums paid on behalf of the pastor, legal and professional entertainment expenses paid by the congregation may not be taxable.

31	Enter the annual amount designated for Other Tax Advantageous distributions Enter on line 44, page 22.	31	\$ _____
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APPENDIX I
2006 MINIMUM BASE SALARY GUIDELINES FOR THE CALL
PROCESS

(In addition to Housing Allowance, if provided)

Use this table to find the pastor’s **minimum** base salary for 2006. Enter the amount on line 3, page 3. Complete the worksheet on page 3 to determine your pastor’s salary for 2006. Keep in mind that the figures on this chart are guidelines and are not to be used as ceilings. You may also wish to consider the pastor’s years of applicable prior experience in an allied profession.

YEARS ORDAINED	MINIMUM BASE SALARY
Newly ordained	\$ 32,840
1	\$ 33,280
2	\$ 33,720
3	\$ 34,160
4	\$ 34,600
5	\$ 35,040
6	\$ 35,480
7	\$ 35,920
8	\$ 36,360
9	\$ 36,800
10	\$ 37,240
11	\$ 37,680
12	\$ 38,120
13	\$ 38,560
14	\$ 39,000
15	\$ 39,440
16	\$ 39,880
17	\$ 40,320
18	\$ 40,760
19	\$ 41,200
20	\$ 41,640
21	\$ 42,080
22	\$ 42,520
23	\$ 42,960
24	\$ 43,400
25	\$ 43,840
For more than 25 multiply the additional years of service by 440, add 43,840 and enter.	\$ _____

APPENDIX II PARSONAGE/HOUSING ALLOWANCE DESIGNATION

The congregation council or agency governing board must record its action designating the provided parsonage or housing allowance in its official Minutes and notify the Pastor in writing of this designation. IRS requires that this be done annually always before the fact, never retroactively.

The following is one form the resolution could take if no parsonage is provided:

The following resolution was adopted by the congregation council of *First Lutheran Church* at a regularly scheduled meeting held on *December 15, 2005*, a quorum being present:

Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid as part of compensation to the extent used for actual expenses in owning or renting a home; and

The Rev. *John Smith* is compensated by *First Lutheran Church* exclusively for services as a minister of the gospel; and

First Lutheran Church does not provide The Rev. *Smith* with a parsonage; it is therefore

Resolved, that the total compensation paid to The Rev. *John Smith* for calendar year *2006* shall be *\$55,000*, of which *\$12,500* is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of *\$12,500* as a housing allowance shall apply to calendar year *2006* and all future years unless otherwise provided.

The following is one form the resolution could take if a parsonage is provided:

The following resolution was adopted by the congregation council of *First Lutheran Church* at a regularly scheduled meeting held on *December 15 2005*, a quorum being present:

Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income “the rental value of a home furnished as part of compensation,” or a church-designated allowance paid to as part of compensation to the extent used for actual expenses incurred in maintaining a church-owned parsonage; and

The Rev. *Jane Smith* is compensated by *First Lutheran Church* exclusively for services as a minister of the gospel; and

First Lutheran Church provides The Rev. *Smith* with rent-free use of a church-owned parsonage as compensation for services rendered to the church in the exercise of ministry; and

Whereas, as additional compensation to The Rev. *Smith* for services rendered to the church in the exercise of ministry, *First Lutheran Church* also desires to pay The Rev. *Smith* for expenses incurred in maintaining the parsonage; it is therefore

Resolved, that the annual compensation paid to The Rev. *Smith* for calendar year *2005* shall be *\$55,000*, of which *\$5,000* is hereby designated to be a household expenses and furnishings allowance pursuant to section 107 of the Internal Revue Code; and it is further

Resolved, that the designation of *\$5,000* as a household expenses and furnishings allowance shall apply to calendar year *2005* and all future years unless otherwise provided by this congregation council; and it is further

DRAFT

Resolved, that as additional compensation to The Rev. *Smith* for calendar year 2006 and for all future years unless otherwise provided by this congregation council, The Rev. *Smith* shall be permitted to live in the church-owned parsonage located at *123 Main Street, Lake Galilee, NY* and that no rent or other fee shall be payable by the Rev. *Smith* for such occupancy and use.

The secretary of the Congregation Council shall provide the Pastor with a copy of the resolution.

APPENDIX III DISABILITY INSURANCE

The ELCA Board of Pensions Disability Benefits Plan does not pay a benefit during the first two months of disability. During the first two months the congregation/organization provides full compensation including housing. Beginning with the third month the employee is entitled to receive from the Board of Pensions a monthly benefit equal to:

- 66 2/3% of the employee's "Monthly Defined Compensation",
- Minus any Social Security benefits to which employee and family members are deemed to be entitled based on employee's earning record (check limited ELCA Board of Pensions interpretation), and
- Minus any other governmental disability program benefits payable to the employee and family members based on the employee's disability.

In general, the monthly benefits continue until the employee recovers from the disability. However, if the employee has not recovered by the 65th birthday, the monthly benefits will stop and pension benefits begin. During the first 12 months of the disability, the employer is responsible for continuing to pay the monthly contribution to the Medical and Dental Benefits Plan and the Survivor Benefits Plan. If coverage has been continued during the first 12 months, then thereafter the Disability Benefits Plan will pay the cost of continued coverage under the Medical and Dental Benefits and Survivor Benefits Plans.

Since the above disability insurance would seem to be adequate congregations may not desire to enroll their pastor(s) in Workers' Compensation. For detailed information on disability benefits call the NYS Workers' Compensation Board at 800/353-3092. Ask for their brochure "Off the Job Injury or Illness". You can also visit www.wcb.state.ny.us/content/main/workers/wc06003.htm.

APPENDIX IV SUPPLY, VACANCY AND INTERIM PASTORS

SUPPLY PASTORS

The Synod Council recommends the following scale of rates for honoraria for Supply Pastors:

One Service of Worship (morning or evening)	\$150
Two Services of Worship (same day)	\$175
Three Services (same day)	\$200

In addition, mileage should be reimbursed at the same rate as documented under PROFESSIONAL EXPENSES, (beginning on page 11) plus parking, bridge and tolls. Supply pastors should be paid on the day they provide the service. (For example, a supply pastor serving at a Saturday evening worship service and two Sunday morning worship services should receive \$150 + \$175 = \$325 + travel)

VACANCY PASTORS

The Congregation Council should provide compensation for the services of a Vacancy Pastor at the rate of \$150 per week for congregations up to 250 active confirmed members, and \$200 per week for congregations over 250 active confirmed members, exclusive of pulpit supply which shall be the rate for Supply Pastors. The Vacancy Pastor should also be reimbursed for travel (at the recommended IRS rate), telephone, postage, etc., on a monthly basis.

INTERIM PASTORS

Pastors who serve congregations in designated Interim Ministry shall be compensated in accordance with special arrangements made in consultation with the Bishop's Office. The compensation shall normally be in keeping with the Synodical Compensation Guidelines.

APPENDIX V GUIDELINES FOR SABBATICAL LEAVES

It is important for both ordained minister and the congregation/organization to realize the importance of the minister's continuing education through workshops, seminary courses, and personal study. Lutheran congregations have long been encouraged to provide time and financial assistance to enable pastors to maintain and improve their skills. From time to time, however, a minister may desire an extended period of time for study, personal growth, and reflection without the responsibilities or regular service – a sabbatical leave. **The Synod Council recommends that congregations and organizations consider sabbatical leaves for pastors as a privilege to be granted.**

These Guidelines are provided to assist ministers and congregations/organizations in the contemplation and negotiation of such sabbatical leaves.

- A. Ordained ministers and congregations/organizations contemplating sabbatical leaves should consult with the Bishop early in the process.
- B. Sabbatical leaves are intended for in-depth study on one or two topics directly related to the regular call of the minister, and should include time for personal and familial reflection.
- C. Sabbatical leaves will normally be for a period of not less than three months and not more than twelve months.
- D. Ministers who have a minimum of seven years in the active ordained ministry and who have served in their current call for five or more years may present proposals for sabbatical leaves. A proposal shall include:
 - 1. A rationale for the sabbatical, including personal goals, and potential value for the congregation or organization.
 - 2. A detailed outline of the intended courses of study and use of time.
 - 3. An outline of the financial implications of the sabbatical.
 - 4. An indication of the use of vacation time during the sabbatical. At least one half of the period normally granted as annual vacation leave should be so designated in sabbatical leaves of three (3) – six (6) months. In proposals for sabbaticals of seven (7) – twelve (12) months the entire annual vacation leave shall be included.
- E. Proposals for sabbatical leaves shall be presented to the congregation council/governing body of the congregation or organization not less than six months prior to the beginning of the leave.
- F. Careful consideration shall be given to all aspects of the proposal and implications for the congregation or organization and the ordained minister.
- G. Congregations or organizations may give sabbatical leaves as merit benefits.
- H. Normally, the minister and the congregation/organization shall negotiate the financial considerations for the sabbatical. It is suggested, however, that Base Salary, Housing Allowance, and ELCA Pension and Other Benefits program be maintained at the current budget level, with the minister assuming responsibility for all other personal and family expenses.

- I. When a sabbatical leave is granted, a minister shall normally agree to serve that congregation or organization for a minimum of two years following the completion of the leave.
- J. Realizing the congregation or organization will be without the services of its regularly called pastor during the sabbatical, the pastor and the congregation/organization shall seek the counsel and consent of the Bishop before finalizing the agreement.
- K. Within six weeks of the completion of the sabbatical leave, the minister shall present to the congregation/organization and the Bishop a detailed reflection on the experiences of the leave.

PASTOR'S COMPENSATION PACKAGE – OFFICIAL RECORD FOR THE YEAR _____

PASTOR _____ CONGREGATION _____ DATE _____

	PART I - BASE SALARY		
32	Enter base salary from line 7..... (Of which \$ _____ is Furnishings Allowance on lines 29 & 43).	32	\$ _____
	PART II - PARSONAGE		
33	If parsonage is provided check here <input type="checkbox"/> and enter amount from line 10 OR if parsonage is not provided enter amount from line 11.....	33	\$ _____
	PART III - SUPPLEMENTAL BENEFITS		
34	Enter Social Security Contribution from line 16.....	34	\$ _____
35	ELCA Pension and Other Benefits from line 22.....	35	\$ _____
36	Enter Group Term Life Insurance from line 23.....	36	\$ _____
37	Enter Continuing Education from line 24.....	37	\$ _____
	PART IV – PROFESSIONAL EXPENSES		
38	Enter Automobile/Transportation Expenses from line 25.....	38	\$ _____
39	Enter Other Professional Expenses from line 27.....	39	\$ _____
	PART V – TAX ADVANTAGEOUS REDISTRIBUTION		
40	Enter TSA/TDA from line 28.....	40	\$ _____
41	Enter Redesignated Housing Allowance from line 12.....	41	\$ _____
42	Enter Household Expenses and Furnishings Allowance from line 29	42	\$ _____
43	Enter Medical Bill Payments from line 30.....	43	\$ _____
44	Enter Other from line 31.....	44	\$ _____
45	Add lines 40, 41, 42, 43 and 44.....	45	\$ _____
	CASH SALARY FOR INCOME TAX PURPOSES		
46	Add lines 32, 33 and 34.....	46	\$ _____
47	Enter the amount from line 45.....	47	\$ _____
48	Subtract line 47 from line 46. Total salary for income tax purposes.....	48	\$ _____