

**PRESBYTERY OF EAST IOWA
PRESBYTERIAN CHURCH (USA)**

202ND STATED MEETING JUNE 18, 2022 10 A.M. – 2 P.M.
HOSTED BY FIRST PRESBYTERIAN CHURCH, DAVENPORT, IOWA
IN PERSON AND BY ZOOM

Please note: Any items of New Business are due to the Stated Clerk no later than 11 a.m. on the day of the meeting.

10:00 a.m. CALL TO ORDER AND OPENING PRAYER	Former Co-Moderator Larry Petrick
Welcome from the Host Congregation	Kathy Stoner-Lasala
Land Acknowledgement Statement	Elissa Bailey

Worship (Our offering today will be divided between two initiatives grounded in the PC(USA)'s ongoing work to support a kin-dom that is truly justice for all. Our first initiative is to support *Restorative Actions*, encouraged by our 224th Co-Moderators of General Assembly (letter found below) and our second is to support local congregations in the work they do. Today, in particular, we will support First Presbyterian Church of Cedar Rapids in their "Walking Together: Racial Reconciliation Event. Info found on page 18. We encourage you to participate today how God is calling you. If your church is hosting racial reconciliation events, please let us know so we might know how we can partner alongside you.)

May 2, 2022

Dear Commissioners and Advisory Delegates,

As we gather to do the work of our church, we, the Co-Moderators of the 224th General Assembly, commend your focus on reparative economic justice as a priority. The racial wealth gap has more than tripled over the last 30 years to just under \$14 trillion and without correction it will continue to expand. Average white household wealth has grown exponentially while the average wealth of Black and Indigenous households have experienced much more modest growth followed by modest decline in the last 15 years.

In response to this economic injustice, we invite you to participate in an offering supporting *Restorative Actions* (www.restorativeactions.org) during the opening worship service of the 225th Assembly. *Restorative Actions* is one way to apply the transformative gospel of Christ to begin repairing harm that has been done. Hebrews 11:1 convinces us that our faith is the assurance of things hoped for, the conviction of things not seen. Therefore, our actions, restoring what has been destroyed or taken away becomes the evidence of faithful discipleship on our journey from lament to hope.

Restorative Actions is an economic justice initiative providing a mechanism for organizations and individuals to examine assets, determine what portion of their wealth can be attributed to white supremacy, and to surrender that amount. Funds will be held in private trusts and private charitable trusts for the purpose of increasing opportunities for Indigenous and Afro-American individuals and communities in the United States to flourish by advancing education, wellbeing and leadership.

This initiative continues the grassroots work that has been going on in these respective communities for decades. Restorative Actions is not imposed on these communities rather it supports Afro-American and Indigenous people by surrendering agency back to where it belongs, to the communities themselves.

Restorative Actions is a response to God's abundant grace and provides a credible witness to the possibility of repair by surrendering ill-gotten gains for the advancement and flourishing of Afro- American & Indigenous communities. It seeks to answer the question, "what can we do?" by providing one avenue to work toward decolonizing wealth and creating parity in this country. A commitment to *Restorative Actions* is a living symbol to the world that people of faith believe that a national program of Reparations for Afro-Americans and Indigenous peoples in the United States is right, necessary, and possible.

Thank you for taking the time to learn more about the work of *Restorative Actions* and how it is taking steps to address economic injustice in the US. Thank you also for signifying your first step toward personally addressing the issue with your participation in this offering. Information on how to participate in the offering is below.

In Solidarity,



Co-Moderator Elona Street-Stewart



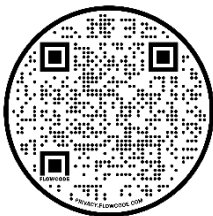
Co-Moderator Gregory Bentley

If you, your congregation, or mid-council would like to financially support our partnership with Restorative Actions, you may participate by:

Credit card:

Please go to: <http://pcusa.org/give-GA225>

Or scan this QR code:



By check:

Presbyterian Church (USA)

PO Box 643700

Pittsburgh, PA 15264-3700

Please write "Restorative Actions" in the memo line.

- 10: 30 **OPENING BUSINESS** Larry Petrick
- Election of temporary Moderator
- Declaration of Quorum
- Seating of Corresponding Members
- Introduction of First-Time Presbyters
- Approval of Docket
- 10:35 a.m. **STATED CLERK’S REPORT (See Page: 8)** Elissa Bailey
- Approval of the Minutes of the 201st Stated Meeting, which are available on the
Presbytery of East Iowa website
- 10:40 a.m. **REPORT OF MISSION AND SOCIAL JUSTICE TEAM** Kerry Jennings
- Educational presentation by Jayne Thompson, Chaplain at Coe College
- 11:15 a.m. **GREETINGS** from Silentor Esthil-Henderson, Mission Starfish Haiti
- 11:25 a.m. **REPORT OF CONGREGATIONAL DEVELOPMENT AND VITALITY** Anni Thorn
- 11:35 a.m. **REPORT OF TRUSTEES** Tom Garland
- Information – 1. The air conditioning and heating units in the presbytery replaced
2. The Trustees passed a motion to negotiate and enter into a listing agreement
with Foundry Commercial to be our realtor for the sale of the Presbytery office
condo in East Gate Mall in Iowa City. (See Page: 9)
3. Purchase of “All God’s Creatures Building”. Mt. Pleasant Presbyterian Church.
- 11:45 a.m. **REPORT OF COMMITTEE ON REPRESENTATION AND NOMINATIONS** Jan Kosowski
- NOON **LUNCH BREAK**
- 12:45 p.m. **REPORT OF THE MINISTERS AND CONGREGATIONS COMMISSION** Kyle Otterbein
- First Reading of changes in Manual of Operations and Compensation Manual
(See Pages: 19-45)
- 1:00 p.m. **REPORT OF THE PRESBYTERY COORDINATING COMMISSION**
- First reading of ByLaws change regarding committee and team sizes (See Page:)

Upcoming Presbytery Meetings

Saturday, September 24, 10 a.m. – 1 p.m. Hosted at Mediapolis, with Morning
Sun and Winfield, Hybrid

Thursday, December 1. 6-8 p.m. Hosted by First/Mt. Vernon, ZOOM

- 1:05 p.m. **REPORT OF BUSINESS AND FINANCE TEAM (See Pages: 9-17)** Larry Petrick
- 1:10 p.m. **REPORT OF PEACEMAKING TASK FORCE** Lisa Ross Thedens
- 1:20 p.m. **REPORT OF LEADERSHIP DEVELOPMENT TEAM** Jim Bonewald
- Action items: (See Page: 5-7)

1:30 p.m. NEW BUSINESS

1:45 p.m. ADJOURNMENT AND CLOSING PRAYER

Larry Petrick

Supplemental material

PRESBYTERY COORDINATING COMMISSION

1. **Action item: Motion: COR-N moves that the following changes be made to the current Committee/Commission structure:**
 - **Trustees be changed to a membership of 6; one from each class and the 3 Constitutional Officers.**
 - **Budget & Finance be changed to 6 people, 2 from each class.**
 - **Mission and Social Justice be changed to 6 members, with the Self-Development Task Force moving under Mission and Social Justice with 6 members.**
 - **Leadership Development be changed to 6 members**
 - **Pastoral Team changed to include the Pastor-To-Pastors role and 2 people from each region.**
 - **COR-N be changed to 5 members.**

:Action item: Motion: PCC moves that Janalee Kosowski be appointed to the Class of 2023 of the Building and Finance Committee

LEADERSHIP AND DEVELOPMENT TEAM

ACTION ITEM #1

Revise the “Commissioned Ruling Elder (CRE) Program Policies and Procedures As Adopted by the Presbytery of East Iowa Effective 15 September 2015” Section V. Requirements for Preparation: Subsection B as follows:

B. Course of Study

To become eligible to be commissioned to a validated ministry the candidate shall successfully complete a course of study. This course may be taken through provided by the University of Dubuque Theological Seminary (UDTS) or another accredited theological institution approved by CPM. A third option is available through the Synod of Lakes and Prairie’s Academy. The cost of the courses of study is the responsibility of the candidate.

University of Dubuque Theological Seminary:

UDTS provides an approved online course of study that meets this requirement. The course of study consists of eight graduate level courses, each taking twelve weeks to complete:

- Introduction to Old Testament

- Introduction to New Testament
- Introduction to Preaching
- Christian Education
- Pastoral Care
- Presbyterian Polity
- Reformed Theology
- Reformed Worship & Sacraments

Candidates are encouraged, but not required, to take a unit in Clinical Pastoral Education (CPE) to further their preparation. The cost of the courses of study is the responsibility of the candidate.

Prior to taking any of the core courses, UDS students must complete an Online Learning Course to unfold the nature of distance education. Current information on courses and prices can be found on the University of Dubuque Theological Seminary website: <http://udts.dbq.edu/academics/educationforlaity>

The Synod Academy:

The Synod Academy is a CRE training program that offers 11 courses. Two facilitators help teach the courses, stay in touch with the participants, and help them finish the requirements of the classes & CPMs. Each course requires the completion of a large assignment at the end to help the participants synthesize the material they've learned. The Academy offers flexible entry points, several different class presentations (Synod School, in person, and hybrid courses) to meet the needs and develop leaders in their own time frames while allowing the opportunity for community and relationship building.

The current schedule of courses includes:

- Reformed Theology
- Church Leadership and Administration
- Polity
- Pastoral Care
- Formation for Mission
- Old Testament
- Spiritual Development
- Preaching
- Worship and Sacraments
- Leadership 101
- New Testament

CPE Requirement:

Candidates are encouraged, but not required, to take a unit in Clinical Pastoral Education (CPE) to further their preparation.

ACTION ITEM #2

LD moves that the Presbytery of East Iowa becomes a partner Presbytery with the Synod Academy program at the cost of \$2500 per year. Two board members, one from LD and another from MCC, shall be appointed by the PCC.

Information related to the motion:

As a partner in the Academy, the Presbytery is invited to have two seats on the Academy board which meets 3-4 times a year for an hour over zoom and other times as needed to discuss issues as they arise. The Board guides the development and effectiveness of the Academy.

The \$2500 membership contribution offers a lower cost for the course of study to academy participants from the Presbytery. The funding is used to compensate and support the Academy facilitators, to provide a small gift to those who complete the course of study, and a luncheon for all participants at Synod School. Currently, there are enough participants in the Academy so that honorariums and travel expenses for course leaders is covered by tuition fees.

Report of the Transitional Stated Clerk

June 8, 2022

1. The Transitional Stated Clerk recommends the approval of the Minutes of the 201st Stated Meeting of the Presbytery of East Iowa.
2. The Transitional Stated Clerk reports the 2019, 2020, and 2021 Permanent Minutes of the Presbytery of East Iowa were reviewed at the Synod Clerk's gathering and were approved without exception. There were silences in the minutes that were noted, recorded, and will be addressed within the committee structures.
3. The Transitional Stated Clerk sadly reports the death of Honorably Retired Rev. Mary Sue Howes, who passed away on May 19, 2022.
4. The Transitional Stated Clerk reports that Inquirer Marta Plumroy has been nominated by Austin Presbyterian Theological Seminary to serve as a Theological Student Advisory Delegate to the 225th General Assembly.
5. A request from the Transitional Stated Clerk:
 - a. The Transitional Stated Clerk would like to begin making a list of all the Clerks of Session for each church. If you are the Clerk (or know the clerk), please submit the Clerk's name, phone number, email, and address if possible to Elissa at either pastorebailey@gmail.com or statedclerk@peia.org. Elissa will use this database for contacting Clerks when important information comes up as well as monthly check-in possibilities.

Respectfully Submitted,

Rev. Elissa Bailey

Page 9 of 47
Broker Price Opinion

1700 S 1st Ave STE 23
 Iowa City, IA

Date: 5.31.22

PHOTOS OF SUBJECT PROPERTY



PROPERTY DESCRIPTION

Presbytery of East Iowa
 Stated Meeting

PROPERTY SPECIFICATIONS	
Parcel ID	-
SF	3,610± SF
Use	Office
Zoning	Commercial
Owner Name	Presbytery of East Iowa

DEMOGRAPHICS – (estimated data 2022)	1 Mile	3 Mile	5 Mile
Population	12,086	66,677	90,118
Population Change (2026 projection)	0.85%	1.16%	1.30%
Average Household Income	\$75,317	\$73,675	\$79,805
Median Home Value	\$188,697	\$233,913	\$239,723

LOCATION OF PROPERTY



SALE COMPARABLES

Property Address	City	Status	Bldg Type	Sale Price	Total SF	Price/SF	Sale Date
209 Scott Ct	Iowa City	Sold	Office	[REDACTED]	901	\$135.40	1/31/2022
610 East Bury Dr #4	Iowa City	Sold	Office	\$250,000	1,656	\$140.10	1/28/2020
1700 1st Ave #27	Iowa City	Sold	Office	\$75,000	787	\$95.29	5/4/2020
1700 1st Ave #28	Iowa City	Sold	Office	\$48,000	587	\$81.77	8/13/2020
1700 1st Ave #15,16	Iowa City	Sold	Office	\$241,000	3,098	\$78.00	7/7/2020
1700 1st Ave #17	Iowa City	Sold	Office	\$245,000	3,200	\$76.51	3/3/2020
1705 1st Ave	Iowa City	Sold	Office	\$3,725,000	2,200	\$88.27	8/10/2019
1700 1st Ave #21	Iowa City	Active	Office	\$109,000	1,600	\$68.08	2/9/2022
1700 1st Ave #18, 22, 25	Iowa City	Active	Office	\$750,000	0,177	\$73.55	since 2016
207 Scott Ct	Iowa City	Active	Office	\$122,000	960	\$127.08	1/7/2022

PROPERTY COMMENTS June 18, 2022

Property Attributes:

- Suite 23 is 3,610 SF
- Conference Room
- Break Room
- Multiple Offices
- Bathrooms

Property Challenges:

- Condo Association fees: \$1,263.50/mo.
- No Reserved Parking Spaces
- Closed on Sundays
- Multiple vacancies in the building

In order to provide pricing guidance for this property, our team reviewed similar sales and active properties on the market. Multiple of the sales comps and active properties listed are from the same plaza as the subject property. From our conversations with our local brokerage team there are key factors such as the difficulty of this market, the age of the building and the multiple vacancies in the plaza. All of these factors considered, it is our recommendation to go to the market with an aggressive asking price and after 45-60 days see what activity is like and make informed decisions about a price reduction from there.

Broker Price Conclusion

Taking into account the characteristics of the subject property, its demographic environment and current market conditions, it is our opinion that the property has a price range as follows:

Price Range Low	Price Range High	Asking Price
\$160,000	\$180,000	\$195,000

*This is a broker price opinion only. Foundry Commercial recommends owner obtaining an MAI appraisal for a more researched and definitive opinion. All sizes are approximate and subject to survey.

Matt Messier, CCIM, SIOR
 Principal
 407.540.7718
matt.messier@foundrycommercial.com

Carlin Beekman
 Associate Broker
 407.540.7789
Carlin.beekman@foundrycommercial.com



Cash Basis

Presbytery of East Iowa

Balance Sheet

As of May 31, 2022

May 31, 22**ASSETS**

Current Assets

Checking/Savings

1006 · Hills Bank Checking	144,395.31
1012 · Hills Bank Savings	46,234.31
1014 · Hills Bank Investment Acct	<u>907,536.21</u>

Total Checking/Savings	<u>1,098,165.83</u>
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Total Current Assets	<u>1,098,165.83</u>
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TOTAL ASSETS	<u>1,098,165.83</u>
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2110 · Direct Deposit Liabilities	1,784.43
24000 · Payroll Liabilities	<u>-504.88</u>

Total Other Current Liabilities	<u>1,279.55</u>
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Total Current Liabilities	<u>1,279.55</u>
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Total Liabilities	1,279.55
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Equity

30000 · Opening Balance Equity

30001 · Prior Year Balances	49,787.55
30002 · Church Closing Reserves	955,658.49
30003 · Restricted Balances	40,720.43
30000 · Opening Balance Equity - Other	<u>25,127.35</u>

Total 30000 · Opening Balance Equity	1,071,293.82
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32000 · Unrestricted Net Assets	39,128.95
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Net Income	<u>-13,536.49</u>
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Total Equity	<u>1,096,886.28</u>
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TOTAL LIABILITIES & EQUITY	<u>1,098,165.83</u>
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Cash Basis

Presbytery of East Iowa
Budget vs. Actual
January through May 2022

	Jan -May 22	Budget	% of Budget
Operating Income/Expense			
Income			
10061 · Checking Acct Interest	34.07	250.00	13.63%
10062 · Interest on Savings Account	11.40	0.00	100.0%
10063 · Investment Earnings	-98,100.98	0.00	1000%
4001 · Unified Mission Passthroughs			
40011 · Unified Mission Collections GA	18,544.72	0.00	100.0%
40012 · Unified Mission Coll - Synod	4,893.38	0.00	100.0%
40014 · GA Designated Missions	6,390.00	0.00	100.0%
40015 · Mission Passthrough Disb	-27,297.17	0.00	100.0%
4001 · Unified Mission Passthroughs - Other	0.00	0.00	0.0%
Total 4001 · Unified Mission Passthroughs	2,530.93	0.00	100.0%
4040 · Per Capita/PEIA			
4040 · Per Capita/PEIA - Other	78,540.79	198,500.00	39.57%
Total 4040 · Per Capita/PEIA	78,540.79	198,500.00	39.57%
4041 · Per Capita Pass Throughs			
40411 · Per Capita Rec'd -GA	29,911.87	0.00	100.0%
40412 · Per Capita Rec'd - Synod	17,972.26	0.00	100.0%
40415 · Per Capita Passthr Disbursed	-45,149.66	0.00	100.0%
Total 4041 · Per Capita Pass Throughs	2,734.47	0.00	100.0%
4045 · PC(USA) Special OfferJngs			
40451 · One Great Hour	13,871.16	0.00	100.0%
40452 · Pentacost	0.00	0.00	0.0%
40453 · Peace & Global Justice - GA	9.51	0.00	100.0%
40454 · Peace & Global Witness - Synod	227.59	0.00	100.0%
40455 · Christmas Joy	150.00	0.00	100.0%
40456 · GA Special Offerings Disb	-14,097.85	0.00	100.0%
Total 4045 · PC(USA) Special Offerings	160.41	0.00	100.0%
4100 · Synod Support	4,166.70	10,000.00	41.67%
4640 · Other Types of Income			
4643 · Miscellaneous Revenue	2,207.00	0.00	100.0%
4645 · Refunds	163.72	0.00	100.0%
4640 · Other Types of Income - Other	0.00	0.00	0.0%
Total 4640 · Other Types of Income	2,370.72	0.00	100.0%
Total Income	-7,551.49	208,750.00	-3.62%
Expense			
6000 · Ministers & Congregations Comm			
6021 · MCC Travel	0.00	350.00	0.0%
6050 · Pastor Assessmnt & Consultation	0.00	2,170.00	0.0%
6060 · Background Checks	0.00	0.00	0.0%
6075 · Safe Gathering Contract	90.00	1,000.00	9.0%
6000 · Ministers & Congregations Comm - Ott	104.94		
Total 6000 · Ministers & Congregations Comm	194.94	3,520.00	5.54%

Cash Basis

Presbytery of East Iowa
Budget vs. Actual
January through May 2022

	Jan -May 22	Budget	% of Budget
6080 · Mission & Social Justice Team			
6082 · M&SJ Team Mileage & Meals	0.00	200.00	0.0%
Total 6080 · Mission & Social Justice Team	0.00	200.00	0.0%
6100 · Leadership Development Team			
6030 · CRE/Pastor Retreats	250.00	2,500.00	10.0%
6031 · LDT Travel	0.00	400.00	0.0%
6040 · New Pastor Development	0.00	500.00	0.0%
6045 · Pastoral Development	0.00	2,500.00	0.0%
6105 · Common Prep for Ministry	0.00	500.00	0.0%
6106 · Leadership & Networking Events	0.00	1,000.00	0.0%
6528 · Presbytery Training Events	0.00	0.00	0.0%
6100 · Leadership Development Team - Other	0.00	0.00	0.0%
Total 6100 · Leadership Development Team	250.00	7,400.00	3.38%
6120 · Comm Representation & Nominatn			
6121 · CRN Travel	0.00	100.00	0.0%
6120 · Comm Representation & Nominatn - 0	0.00	0.00	0.0%
Total 6120 · Comm Representation & Nominatn	0.00	100.00	0.0%
6122 · Budget & Finance Team			
6123 · B&FT Travel	0.00	100.00	0.0%
6122 · Budget & Finance Team - Other	0.00	0.00	0.0%
Total 6122 · Budget & Finance Team	0.00	100.00	0.0%
6125 · Trustees			
6126 · Trustees Travel	0.00	600.00	0.0%
6125 · Trustees - Other	0.00	100.00	0.0%
Total 6125 · Trustees	0.00	700.00	0.0%
6200 · Congr Dev & Vitality Team			
6070 · CDV Admn Expense	0.00	350.00	0.0%
6071 · CDV Travel	0.00	400.00	0.0%
6072 · CDV Events	849.17	2,000.00	42.46%
Total 6200 · Congr Dev & Vitality Team	849.17	2,750.00	30.88%
6210 · Presbytery Meeting Expense	0.00	2,000.00	0.0%
6220 · Administrative Commissions			
6221 · Admln Commissions Travel	0.00	100.00	0.0%
6222 · Administrative Commission Other	0.00	500.00	0.0%
Total 6220 · Administrative Commissions	0.00	600.00	0.0%
6225 · PEIA Coord Commission (PCC)			
6226 · PCC Travel	0.00	500.00	0.0%
Total 6225 · PEIA Coord Commission (PCC)	0.00	500.00	0.0%
6230 · Permanent Judicial Commission			
6231 · PJC Travel	0.00	100.00	0.0%
6232 · PJC - Other	0.00	1,000.00	0.0%
Total 6230 · Permanent Judicial Commission	0.00	1,100.00	0.0%

Cash Basis

Presbytery of East Iowa
Budget vs. Actual
January through May 2022

	Jan -May 22	Budget	% of Budget
6500 · Operations			
6501 · New Equipment	0.00	400.00	0.0%
6502 · Copier & Printing	881.93	2,000.00	44.1%
6503 · Communications Contract	568.25	2,000.00	28.41%
6504 · Internet Access Contract	1,437.36	2,500.00	57.49%
6505 · IT Services & Software	5,953.57	15,000.00	39.69%
6506 · Telephone, Telecommunications	721.12	3,200.00	22.54%
6510 · Condo Association Dues	6,317.50	14,720.00	42.92%
6511 · Utilities	968.95	1,400.00	69.21%
6512 · Property Insurance	0.00	4,800.00	0.0%
6513 · Custodial Contract	0.00	0.00	0.0%
6514 · Office Maintenance Exp	0.00	400.00	0.0%
6515 · Rent	0.00	0.00	0.0%
6520 · Supplies	129.66	1,000.00	12.97%
652,1 Postage, Mailing Service	829.32	1,800.00	46.07%
6522 · Bank Fees & Charges	0.00	50.00	0.0%
6523 · Legal & Professional	0.00	4,000.00	0.0%
6524 · Audits & Financial Reviews	0.00	1,000.00	0.0%
6525 · Kitchen/Hospitality	0.00	100.00	0.0%
6530 · Publications	0.00	200.00	0.0%
6531 · Awards/Recognitions/Remembrance	0.00	600.00	0.0%
6535 · Payroll Expense	10.60	200.00	5.3%
Total 6500 · Operations	17,818.26	55,370.00	32.18%
6600 · Officer & Other Travel			
6601 · GA Expenses	0.00	3,000.00	0.0%
6602 · Clerk Denominational Travel	0.00	1,000.00	0.0%
6603 · Moderator & Vice Moderator Exp	0.00	100.00	0.0%
Total 6600 · Officer & Other Travel	0.00	4,100.00	0.0%
6700 · Payroll Expense			
6701 · Stated Clerk Payroll Expenses			
6705 · Compensation- Stated Clerk	9,705.00	59,110.00	16.42%
6710 · Benefits - Stated Clerk	0.00	0.00	0.0%
6720 · Continuing Education St Clrk	0.00	1,000.00	0.0%
6725 · Travel Exp - Stated Clerk	440.53	3,000.00	14.68%
6730 · Professional Exp - Stated Clerk	0.00	500.00	0.0%
6701 · Stated Clerk Payroll Exp - Other	0.00	0.00	0.0%
Total 6701 · Stated Clerk Payroll Expenses	10,145.53	63,610.00	15.95%
6703 · Payroll Exp · Pastor to Pastor			
6707 · Salary - Pastor to Pastor Assoc	4,693.00	11,263.00	41.67%
6723 · Continuing Ed -Pastor to Pastor	0.00	1,000.00	0.0%
6727 · Travel Exp -Pastor to Pastor	390.98	2,500.00	15.64%
Total 6703 · Payroll Exp - Pastor to Pastor	5,083.98	14,763.00	34.44%

Cash Basis

Presbytery of East Iowa
Budget vs. Actual
January through May 2022

	Jan-May 22	Budget	³ / ₄ of Budget
6750 · Payroll Expense -Communications			
6755 · Salary - Comm Proj Manager	4,008.72	34,430.00	11.64%
6756 · Benefits - Comm Proj Manager	0.00	8,195.00	0.0%
6758 · Continuing Ed - Comm Proj Mana	0.00	500.00	0.0%
6759 · Travel Expenses Comm Proj Mngr	14.61	500.00	2.92%
6750 · Payroll Expense -Communications	0.00	0.00	0.0%
Total 6750 · Payroll Expense -Communicator	4,023.33	43,625.00	9.22%
6760 · Payroll Exp - Financial Manager			
6765 · Wages -Financial Manager	4,961.24	11,965.00	41.47%
6768 · Continuing Ed - Fin Manager	0.00	500.00	0.0%
6769 · Financial Admin Mileage	0.00	500.00	0.0%
Total 6760 · Payroll Exp - Financial Manager	4,961.24	12,965.00	38.27%
6770 · Employer FICA	0.00	7,923.00	0.0%
6700 · Payroll Expense - Other	1,390.04	0.00	100.0%
Total 6700 · Payroll Expense	25,604.12	142,886.00	17.92%
Total Expense	44,716.49	221,326.00	20.2%
Net Operating Income	-52,267.98	-12,576.00	415.62%
Missions Income/Expense			
Missions Income			
4000 · PEIA Unified Missions			
4002 · PEIA Cur Yr Unified Missions	35,322.41	106,200.00	33.26%
4004 · Prior Year PEIA Unified Mission	38,833.38	0.00	100.0%
Total 4000 · PEIA Unified Missions	74,155.79	106,200.00	69.83%
40031 · PEIA Peacemaking Offering	808.61	0.00	100.0%
40032 · Peacemaking Offering Disbursed	0.00	0.00	0.0%
4010 · Endowment & Missions Incomes			
4011 · Grubbs Endowment	24.72	0.00	100.0%
40111 · Grubbs Endowment Disbursed	0.00	0.00	0.0%
4012 · Laurence Nelson Scholarship Fu	0.00	0.00	0.0%
40121 · Nelson Fund Disbursement	0.00	0.00	0.0%
4013 · Mt Zion Endowment	1,712.62	0.00	100.0%
40131 · Mt Zion Fund Disbursed	-1,000.00	0.00	100.0%
4015 · Mccann Scholarship	1,050.00	0.00	100.0%
40151 · Mccann Scholarship Disbursed	-1,000.00	0.00	100.0%
4016 · Education & Equipping	0.00	0.00	0.0%
Total 4010 · Endowment & Missions Incomes	787.34	0.00	100.0%
4650 · PEIA Designated Missions	5,480.00	0.00	100.0%
4652 · PEIA Designated Disbursed	-3,730.00	0.00	100.0%
4660 · PEIA Disaster Recovery Fund	700.00	0.00	100.0%
8000 · Church Closings			
8001 · Church Closing Incomes	0.00	0.00	0.0%
8003 · Church Closing Expense	-220.25	0.00	100.0%
Total 8000 · Church Closings	-220.25	0.00	100.0%

Cash Basis

Presbytery of East Iowa
Budget vs. Actual
 January through May 2022

	<u>Jan - May 22</u>	<u>Budget</u>	<u>% of Budget</u>
Total Missions Income	77,981.49	106,200.00	73.43%
Missions Expense			
6800 · PEIA Missions			
6801 · Camp Wyoming	36,750.00	45,000.00	81.67%
6802 · Youth & Young Adult Ministry	0.00	10,000.00	0.0%
6803 · Mission Starfish Haiti	2,500.00	10,000.00	25.0%
6804 · Presbytery Mission Outreach	0.00	30,000.00	0.0%
6805 · Mission & Social Justice Grants	0.00	11,200.00	0.0%
Total 6800 · PEIA Missions	39,250.00	106,200.00	36.96%
Total Missions Expense	39,250.00	106,200.00	36.96%
Net Missions Income	38,731.49	0.00	100.0%
Net Income	-13,536.49	-12,576.00	107.64%

Church Name	City	Mam 2020	PIN	2022 Par Capita	Paid	Due	Mission Pledge	Paid
Ainsworth Community Church	Ainsworth	94	10415	3,574.82	1,332.06	2,242.76		
Argyle Presbyterian Church	Argyle	78	2549	2,966.34		2,966.34		
Pleasant Hill Presbyterian Church	Atkins	74	2345	2,814.22		2,814.22		
Bettendorf Presbyterian Church	Bettendorf	306	2589	11,637.18		11,637.18		11,523.09
First Presbyterian Church	Birmingham	8	2550	304.24		304.24		
First Presbyterian Church	Blairstown	23	2346	874.69	760.60	114.09		
Blue Grass Presbyterian Church	Blue Grass	154	10388	5,856.62	284.00	5,572.62		
Bonaparte United Church	Bonaparte	20	2551	760.60	760.60	0.00		
First Presbyterian Church	Burlington	145	11889	5,514.35		5,514.35		
Community Presbyterian Church	Cascade	19	2479	722.57	722.57	0.00		310.00
Calvin Sinclair Presbyterian Church	Cedar Rapids	34	9582	1,293.02		1,293.02		
Christ Church Presbyterian	Cedar Rapids	93	2375	3,536.79	2,471.95	1,064.64		
Echo Hill Presbyterian Church	Cedar Rapids	195	12233	7,415.85		7,415.85		
First Presbyterian Church	Cedar Rapids	439	2347	16,695.17	4,297.50	12,397.67	400.00	
Hus Memorial Presbyterian Church	Cedar Rapids	41	2350	1,559.23		1,559.23		
Olivet Presbyterian Church	Cedar Rapids	60	2352	2,281.80	2,280.00	1.80	0.00	100.00
Westminster Presbyterian Church	Cedar Rapids	195	2354	7,415.85	7,415.85	0.00		1,500.00
First United Presbyterian Church	Clinton	93	12129	3,536.79		3,536.79	0.00	
Zion Presbyterian Church	Coggon	56	2358	2,205.74	2,205.74	0.00	1,500.00	1,000.00
Cotter/Salem Welsh Church	Columbus Junctn	35	2596	1,331.05	608.46	722.57	750.00	750.00
United Presbyterian Church	Columbus Junctn	97	2593	3,688.91	3,688.91	0.00	3,000.00	3,000.00
United Church of Crawfordsville	Crawfordsville	52	10414	1,977.56		1,977.56		
First Presbyterian Church	Davenport	563	2598	21,410.89	4,399.00	17,011.89		1,125.00
New Hope Presbyterian Church	Davenport	65	12240	2,471.95	1,100.00	1,371.95	600.00	250.00
Newcomb Presbyterian Church	Davenport	170	2600	6,465.10		6,465.10	0.00	1,400.00
First Presbyterian Church	Ely	180	2357	6,845.40	3,423.00	3,422.40		
First Presbyterian Church	Fairfield	97	2554	3,688.91	3,688.91	0.00	1,500.00	
Sharon Presbyterian Church	Farmington	112	2557	4,259.36	4,259.36	0.00		
Union Presbyterian Church	Ft Madison	51	2558	1,939.53		1,939.53		
First Presbyterian Church	Independence	151	2484	5,742.53	5,318.32	424.21		
First Presbyterian Church	Iowa City	327	2605	12,435.81		12,435.81		
St. Andrew Presbyterian Church	Iowa City	857	2626	32,591.71	8,544.08	24,047.63		11,098.32
United Presbyterian Church	Keokuk	71	10668	2,700.13		2,700.13		
United Church of Faith	Keota	73	2607	2,776.19	670.00	2,106.19		
First Presbyterian Church	LeClaire	59	2609	2,243.77	935.00	1,308.77		
Our Savior Presbyterian Church	LeClaire	122	10135	4,639.66	4,449.51	190.15		
United Presbyterian Church	Lone Tree	179	10026	6,807.37	650.45	6,156.92	0.00	1,383.32
Union Presbyterian Church	Lost Nation	70	2360	2,662.10	1,200.18	1,461.92		
First Presbyterian Church	Manchester	86	2489	3,270.58		3,270.58		
First Presbyterian Church	Marengo	157	2611	5,970.71	2,985.35	2,985.36		
First Presbyterian Church	Marion	349	2361	13,272.47	3,249.00	10,023.47	3,800.00	1,150.00
First Presbyterian Church	Mechanicsville	83	2362	3,156.49	3,004.37	152.12	1,000.00	1,000.00

Church Name	City	Mem 2020	PIN	2022 Per Capita	Paid	Due	Mission Pledge	Paid
First United Presbyterian Church	Mediapolis	38	2562	1,445.14	1,445.14			
First Presbyterian Church	Miles	71	2363	2,700.13	2,700.13	1,500.00	500.00	
First Presbyterian Church	Monticello	137	9641	5,210.11	5,210.11	0.00		
Montrose Presbyterian Church	Montrose	34	2565	1,293.02				
First United Presbyterian Church	Morning Sun	57	2566	2,167.71		2,167.71	1,348.05	1,348.05
First Presbyterian Church	Mt. Pleasant	275	2569	10,458.25	1,441.00	9,017.25	5,000.00	
First Presbyterian Church	Mt. Vernon	144	2366	5,476.32	1,369.08	4,107.24		
Linn Grove Presbyterian Church	Mt. Vernon	34	2367	1,293.02	1,293.02	0.00	1,500.00	
First Presbyterian Church	Muscatine	216	2613	8,214.48	8,214.48	0.00	0.00	1,650.00
New London Presbyterian Church	New London	67	2571	2,548.01	849.32	1,698.69		

Church Name	City	Mem 2020	PIN	2022 Per Capita	Paid	Due	Mission Pledge	Paid
Central Presbyterian Church	Newhall	46	2368	1,749.38	500.00	1,249.38		
First Presbyterian Church	Onslow	30	2369	1,140.90	1,140.90	0.00	0.00	
Princeton Presbyterian Church	Princeton	42	2616	1,597.26		1,597.26		
First Presbyterian Church	Rowley	22	2495	836.66	836.66	0.00		800.00
First Presbyterian Church	Shellsburg	64	2372	2,433.92		2,433.92	0.00	
Springville Presbyterian Church	Springville	64	2373	2,433.92	572.00	1,861.92	0.00	
Stanwood Union Church	Stanwood	31	10413	1,178.93	1,178.93	0.00		
Vinton Presbyterian Church	Vinton	240	10227	9,127.20	3,660.40	5,466.80		
First Presbyterian Church	Wapello	101	2579	3,841.03		3,841.03		
United Presbyterian Church	Washington	251	9756	9,545.53	3,977.30	5,568.23	7,500.00	3,125.00
First Church United	West Liberty	73	2622	2,776.19	2,776.19	0.00		265.00
West Point Presbyterian Church	Denmark	17	2580	646.51		646.51		
First Presbyterian Church	Williamsburg	183	2623	6,959.49	1,900.00	5,059.49		1,250.00
First Presbyterian Church	Wilton	115	2624	4,373.45	3,340.75	1,032.70		3,340.75
Sugar Creek Presbyterian Church	Wilton	31	2625	1,178.93		1,178.93		
First Presbyterian Church	Winfield	63	2581	2,395.89		2,586.04		
Pastor Contributions								
Total		8581		326,335.43	112,964.93	212,267.63	29,398.05	47,868.53
Less CR Hus, Montrose & Salem Welsh Unbillable				<u>3,460.73</u>				
				<u>322,874.70</u>				

Green highlight is obligation completed or exceeded
 Blue highlight means the obligation amount is contested. (disagree with the GA Annual Report end balance of Membership)
 Yellow highlight is pledged amount completed (based on whether the church returned current year pledge form.) _____

Presbytery of East Iowa
 Stated Meeting
 Presbytery of East Iowa
 General Missions and Per Capita
 2022

Members as of 12/31/2020 8,581 326,335.43

Per Capita	2022	Total	Collected YTD	Due
GA	0.2361	77,057.38	26,674.34	50,383.04
Synod	0.1420	46,337.40	16,040.25	30,297.15
PEIA	<u>0.6219</u>	<u>202,940.65</u>	<u>70,250.34</u>	<u>132,690.31</u>
Due	1.0000	326,335.43	112,964.93	213,370.50

	2022 Per Capita \$		Uncollectable	Billed
GA	8.98	77,057.38		
Synod	5.40	46,337.40		
PEIA	<u>23.65</u>	<u>202,940.65</u>		
	38.03	326,335.43	-3,460.73	322,874.70

General Mission	2022 %	Pled9ed	Collected	Over/Under
GA	0.2	5,879.61	9,573.71	
Synod	0.1	2,939.81	4,786.85	
PEIA	0.7	<u>20,578.64</u>	<u>33,507.97</u>	
		29,398.05	47,868.53	-18,470.48

Walking Together



RACIAL RECONCILIATION ... THE JOURNEY CONTINUES.



A Conversation & Workshop
with
Dr. Drew G.I. Hart

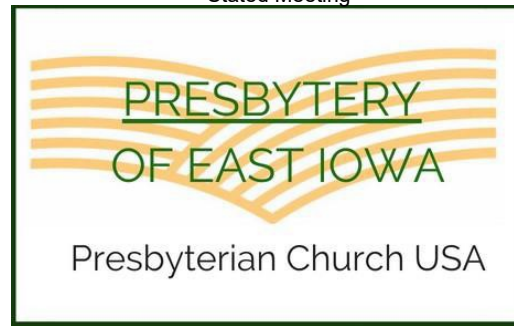
Author, Activist and Professor
Bible & Religion Department
Messiah University

Saturday, June 25, 2022
First Presbyterian Church
310 5th St SE • Cedar Rapids

Registration at 11 a.m.
Light Lunch - Program to Follow

RSVP: Elizabeth Kutter
eakutter@imonmail.com
319-378-9756





Compensation and Benefits Manual

Effective 1 January 2023

**Pastor Compensation
Pastor Benefits**

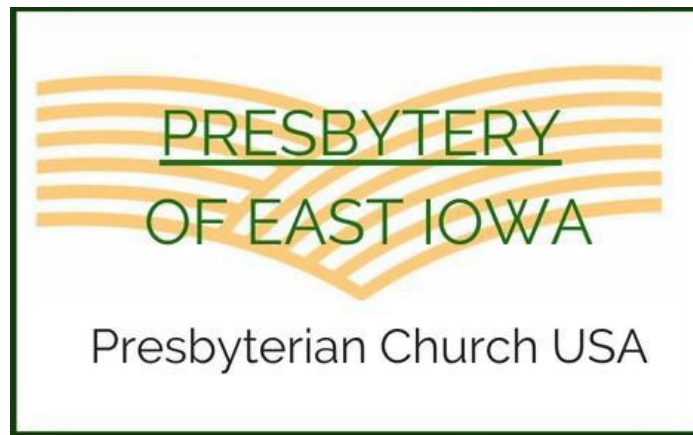
**Commissioned Ruling Elders
Compensation and Benefits**

Sabbatical Leave Policy

**Performance Reviews for Pastors and
Sessions**

Leadership Review Guidelines

Available online www.peia.org or by calling the Presbytery of East Iowa Office



Compensation and Benefits Manual

Introduction to the Manual

This manual covers the policies of the Presbytery of East Iowa regarding Pastor Compensation, Pastor Benefits, Commissioned Ruling Elder (also referred to as CRE in this manual) and Ruling Elders serving as Temporary Pastors Compensation and Benefits, Sabbatical Leave Policy and Leadership Review Guidelines. Each policy is contained in a separate section of this manual.

The policies relate directly to the agreements and terms of call between churches, presbytery and pastors, co-pastors, pastors in yoked churches, associate pastors, interim pastors, and part-time pastors who are serving in churches of the Presbytery of East Iowa, and Ruling Elders who are commissioned to serve in specific churches or other validated ministries in our Presbytery or Candidates serving churches in a Temporary Pastoral Relationship.

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PASTOR COMPENSATION POLICY FOR PRESBYTERY OF EAST IOWA

Adopted Effective 1 January 2023

Introduction

This section of the Manual presents the Pastor Compensation Policy for the Presbytery of East Iowa. It is designed to be used to determine the initial compensation and subsequent adjustments to the compensation for pastors, copastors, pastors in yoked churches, associate pastors, intentional interim pastors, temporary pastors and part-time pastors who are serving in churches of the Presbytery of East Iowa. The term pastor, as used in this section of the Manual, is meant to include Minister of Word and Sacraments (also referred to as MWS in this manual) serving in each of the above designations. The term Compensation as used in this Pastor Compensation Policy is defined on page 6 of this section of the Manual. The Presbytery's policy regarding pastor benefits is contained in the second section of this Manual.

Basic Principles of the Pastor Compensation Policy

The Presbytery of East Iowa Compensation Handbook was adapted from the Presbyterian Church U.S.A. Churchwide Compensation Policy Guidelines (200th General Assembly, 1988).” The Pastor Compensation Policy is based on principles promulgated in the Compensation Handbook.

The first two principles of compensation listed in the Compensation Handbook demonstrate the importance of adequate compensation to pastors and of employing an effective system to deliver the compensation equitably. These two principles are quoted below:

- (1) *Effective, competent staffing throughout the church is essential to the fulfillment of its mission, and adequate compensation is necessary to the attainment and maintenance of such staff.*
- (2) *The system of compensation should be fair to all...*

There are three additional principles enumerated in the Compensation Handbook that form the very basis of the Pastor Compensation Policy. The first principle is that the amount of pay should be based on the content of pastoral positions. The Compensation Handbook expresses the principle as follows:

Compensation for a position should be based on the nature, purpose, scope and responsibility of the position; the experience, knowledge, and skill required; the challenge of the work to be done and its impact on the effectiveness with which the church achieves its mission. In a shorter set of

words, the pay should be based on the content of the job.

The second two principles deal with adjustments in the pastor's pay. These principles state that adjustments should include a cost-of-living component and pay for performance. Listed below are four quotes from the Compensation Handbook that express these two principles:

...adjustments [to Compensation] involve two levels. The first level is annual cost-of-living adjustments. Pastors, like other employees, should have annual cost-of-living adjustments reflecting the increased costs in the North Central Region of the country. The designation of North Central Region was changed by the Labor Department in 1998 to the Midwest Region.

The second level is meritorious adjustments that 'raise' compensation above the cost-of-living adjustment. These adjustments are given for work well done...they are raises obviously related to an objective assessment of a pastor's work.

Salary changes should be based on an annual performance review done in the context of the Session's Leadership Review.

Increases related to good performance provide opportunity for financial recognition to employees over their career.

The Compensation Handbook makes it clear that the cost-of-living adjustments are meant to be separate from any adjustments that result from the annual leadership reviews, sometimes referred to as annual performance reviews.

These are the principles upon which the Pastor Compensation Policy is based.

Pastor Compensation Policy

The Pastor Compensation Policy consists of several elements. This Manual reviews each of them. They include the criteria for measuring the terms of the pastoral job, the salary, and who is covered by the policy.

Definition of Compensation

The word Compensation as used in this Policy is defined to include:

- Annual cash salary,
- Housing allowance for those pastors who do not have free use of a manse,
- Deferred compensation,
- Bonuses, unvouchered allowances, gifts from the employer,
- Other allowances to include medical deductibles, the entire amount of SECA(Self Employed Contribution Act) and Medicare allowance paid to the pastor by the church, etc., and;
- When a manse is provided by the church to the pastor, the Fair Rental Value of the manse as approved by the session and/or the congregation in consultation with the Commission on Ministry, and any utility and furnishing

allowance provided by the church.

Compensation does not include:

- Continuing education,
- Auto expense when (a) vouchered at an amount not in excess of the IRS mileage rate, or (b) when related to a church-owned car with full expenses,
- Business and professional expenses,
- Group plan for medical deductible, coinsurance and dental premiums,
- Other vouchered allowances,
- Board of Pensions premiums for pension, medical, life and disability benefits.

Minimum Effective Salary

Minister of Word and Sacrament (fully called and installed)	\$51,610
Commissioned Ruling Elder & Temporary Pastors	\$36,126

The Presbytery-approved minimum salaries are as follows:

Cost-of-Living Adjustment

The Presbytery will normally recommend that pastors receive an annual salary adjustment to keep them even with cost-of-living increases. It is important to remember that if a church does not provide a pastor a cost-of-living increase in years when living costs go up, that pastor's buying power will be reduced.

Performance Increases

The Pastor Compensation Policy also focuses on performance. Presbytery policy calls for performance reviews to be conducted annually with each pastor. That review is an opportunity for the session, and/or its appointed committee, to discuss the performance of the pastor(s) in its church. This can best be accomplished with each pastor if performance is measured in relation to previously agreed upon expectations and/or goals.

Performance should be reflected in the pay increase given to the pastor. If the pastor is paid a certain percentage above the Presbytery-approved minimum salary, that percentage should be consulted as a baseline from which to determine whether, based on his or her performance, that percentage above the Presbytery-approved minimum salary ought to be maintained, increased, or decreased. There should be a verbal and written review of performance with all pastors within each church accompanied by a discussion of both goals and expectations for the coming year as well as their salary adjustment.

Bonuses

Some churches may wish to provide their pastor with a bonus in lieu of or in addition to an increase in salary. This may be done on the authority of the session. This may be accomplished either by a direct payment from the church or by collecting donations from the congregation and forwarding the proceeds to the pastor. In either case the resulting bonus is taxable to the pastor (including SECA

and Medicare) and should be reported on the pastor's W2 form.

The bonus is considered an addition to Effective Salary and is reportable to the Board of Pensions. It is also considered an addition to salary by the Presbytery and must be reported on the annual form on Changes in the Terms of Call. This form is a convenient way of collecting the information, however, the bonus is not considered to be a change in the terms of call and does not require approval by the congregation as a change in the terms of call would.

In some cases, individual members of the congregation may gift money, or other valuables, to the pastor without involving the church. In this case the amount gifted may not be filed as a charitable donation on the member's tax return and payment of taxes, SECA and Medicare is the sole responsibility of the pastor.

Application of the Policy

The Policy should be applied to pastors as follows:

- *Heads-of-Staff and Churches with a Single Pastor:* The Presbytery-approved minimum salary should be used as a baseline to determine the appropriate compensation for the pastor.
- *Yoked Churches:* In the case of a pastor responsible for more than one church, the Presbytery-approved minimum salary must be met by the number of hours contracted to serve at each church.
- *Co-Pastors:* In cases where two or more pastors are serving a church as co-pastors, the Presbytery-approved minimum salary should be used to determine the appropriate amount for each co-pastor. In such cases each co-pastor may be full-time or part-time, depending on the number of hours required to fulfill requirements of the position.
- *Associate Pastors:* Associate pastors have a number of varied responsibilities within our presbytery. The relationship between the size of the associate pastors' job and the size of the head-of-staff job is not necessarily the same from one church to the next. Each church with associate pastors should analyze the job performed by its associate pastor(s) in relationship to the level of its head-of-staff and assign an appropriate amount of compensation accordingly. That amount should not be below the Presbytery-approved minimum salary, however.
- *Intentional Interim Pastors:* The Presbytery-approved minimum salary should be used to determine compensation for an interim pastor, and salary adjustments after the first year should be based on changes in the Presbytery minimum, normally made effective each January 1, and performance, if not otherwise stipulated in the interim contract. The beginning salary will probably be the result of negotiation between the church and the prospective applicant. It is anticipated that applicants for interim

positions will be experienced and qualified pastors. It is also anticipated that in the foreseeable future there will be more positions available than applicants to fill them. Based on these two assumptions, it would be reasonable for the starting effective salary to be closer to the minimum effective salary for a fully called and installed Minister of Word and Sacrament. The initial effective salary may vary, however, depending on how well qualified the applicant actually is to function as an interim pastor in the particular church and the current availability of qualified candidates. The ability of the church to pay must be strongly considered in making any offer during negotiations.

- *Part-Time Positions:* Some pastoral positions have been classified as being part-time. In such cases the level of the position should be determined as if it were a full-time position and the salary adjusted for the actual percentage of time the pastor is expected to work.
- *Pastors Paid on an Hourly Basis:* See the policy titled “Pastors Paid on an Hourly Basis” on the following page.

Part-Time Defined

Part-time calls should be for only one of the following percentages of a full-time call based on a 40-hour work week:

Percent of Full-Time Call	25%	37.5%	50%	62.5%	75%	87.5%
Number of Hours	10	15	20	25	30	35

Presbytery’s Commission on Ministry should be consulted in cases where some other percentage of a full-time call would be preferred.

Policy for Paying Pastors by the Hour

- **Conditions under which a church may pay a pastor by the hour**

Churches and pastors may agree that the pastor will be paid on an hourly basis under the following conditions:

1. The position is a part-time position equaling 15 hours or less.
2. The position is not one that is mandated for Board of Pensions dues.
3. No housing allowance is involved in the contract.
4. The method of time keeping is agreed on by the pastor, Session, and COM
5. All minimum reimbursable amounts for mileage, continuing education, and professional reimbursement apply.

- **How to calculate the hourly rate**

The minimum hourly rate shall be no less than the minimum salary as determined by the Presbytery divided by 40 hours per week. The hourly rate paid to the pastor above that minimum will be as negotiated between the

parties and approved by the Commission on Ministry.

Cost of living and performance increases will be calculated by applying the percentage of the increase by the hourly rate in effect at the time of the increase.

The compensation policies presented in the Compensation and Benefits Manual apply to churches that pay their pastors by the hour the same as if they paid a salary.

A pastor engaged in the ministry of a church is not subject to the Fair Labor Standards Act.

- **Time Off**

A pastor paid by the hour will be paid only for hours actually worked and will not be paid for time off, including vacation, unless paid time off is negotiated between the pastor and the session and approved by COM. If time off is negotiated, such agreement will include how the payment will be calculated.

A Parting Word

The success of each local church depends on the quality, dynamics, and focus of the partnership of lay volunteers and pastors. Adequate and equitable compensation is essential to attracting and retaining competent, dedicated individuals to assure the quality of the professional members of the team. Properly utilized, the Pastor Compensation Policy can substantially increase each church's ability to attract and retain the right pastor(s) for the team.

A clear set of agreed upon expectations for performance for all members of the team is essential to pointing the direction for the church and meeting its objectives. The Presbytery's Commission on Ministry stands ready to work with individual churches to implement and administer the Pastor Compensation Policy; to aid in the process of developing clear expectations for all members of the partnership, along with the church as a whole; and the process of conducting the Annual Leadership Review.

PASTOR BENEFITS POLICY FOR PRESBYTERY OF EAST IOWA

Adopted Effective 1 January 2023

Benefits constitute a large percentage of the total remuneration of a pastor and are, therefore, vitally important in the relationship between a pastor and the congregation. This section presents the Pastor Benefits Policy of East Iowa Presbytery.

The policy of the presbytery is that pastors with a full-time call shall receive benefits equal to, or greater than, the amounts listed below. The value of the benefits will be prorated for pastors with a part-time call of 20 hours per week or more, unless otherwise specified. The elapsed time off for vacation, study leave, maternity leave and paternity leave is as stated below and is the same regardless of whether the pastor is full-time or part-time.

- Four weeks' vacation. It is the policy of the Presbytery of East Iowa that vacation time be given in 1-week increments. That is, a minimum of 4 periods of paid time off consisting of 7 consecutive days off each vacation week. The number of Sundays taken off as vacation should equal the number of vacation weeks in the pastor's terms of call.
- Two weeks study leave. The policy for study leave is similar to vacation time: It is to be given in 1-week increments. Refer to the vacation policy for clarification.
- Six weeks maternity or paternity leave.
- Mileage driven by the pastor, using his or her own automobile and related to the ministry of the church, will be reimbursed at the IRS allowable rate in effect at the time the mileage is driven.
- Reimburse Continuing Education at a minimum amount of \$1,000 for pastors with a percentage of full-time service in their call or contract of between 50% and 100%. This minimum may be prorated in relation to the percentage of full-time service if the percentage is below 50%.
- Reimburse professional expenses (including books, periodicals, meals, dues, parking and other expenses incurred in carrying out pastoral ministry) at a minimum amount of \$500. This minimum may be prorated in relation to the percentage of full-time service if the percentage is below 50%.
- If the total remuneration for a pastor includes the free use of a manse, the church is strongly encouraged to pay a minimum of \$1,200 per year, on a monthly basis, into a 403(b) plan for the pastor administered by the Board of Pensions, or some other institution agreeable to the church and the

pastor. The purpose of this payment is to provide the pastor with a mechanism for accruing a portion of the value he or she could have accrued in equity through purchasing a home.

- Churches are also strongly encouraged to include the Sabbatical Leave Policy, as presented elsewhere in this manual, in the pastor's terms of call.

All Minister of Word and Sacraments in called and installed positions shall receive, regardless of the number of hours contracted to serve, benefits as members in "The Benefit Plan of the Presbyterian Church (U.S.A.)" under the Pastor's Participation coverage. Dues are a percentage of effective salary. The church is responsible for the entire payment of the dues. The four core benefit plans in "The Benefit Plan of the Presbyterian Church (U.S.A.)" and dues for each as a percent of effective salary for 2023 are as follows: Pensions 8.5%; Death and Disability 1%; Temporary Disability 0.5%; and Medical 27% for a total of 37% of Effective Salary. The total is subject to a minimum amount. All eligible family members are automatically covered under the Medical Plan.

Minister of Word and Sacraments Other Than Called and Installed, Contracted 20 hours per Week or More are eligible to participate in either "The Benefit Plan of the Presbyterian Church (U.S.A.)" in the same way as Minister of Word and Sacraments in called and installed positions as stated above, or they may elect coverage in one or more of the individual benefit categories offered by the Board of Pensions: retirement, financial protection, and health benefits. When a pastor participates in a Minister's Choice package, the church is required to renegotiate benefits in the event of a major family event (for instance, if the pastor or their family loses medical benefits from their spouse mid-year).

CREs commissioned with a contract of 20 hours per week or more are not eligible for the "Pastor's Participation Package" of the Board of Pensions, but may receive the same benefits by selecting from the available options.

The Session and the MWS or CRE may agree that the MWS or CRE will not be covered by any benefits through the Board of Pensions.

The decision among the above options is negotiable between the church Session and the MWS or CRE. These options are detailed below:

- If the decision is to cover the Minister of Word and Sacrament under the Pastor's Participation Package in "The Benefit Plan of the Presbyterian Church (U.S.A.)" the administration will be the same as for a called and installed pastors. The dues will be a percent of effective salary paid entirely by the church with no cost-sharing with the Minister of Word and Sacrament, and all eligible family members will be automatically covered under the Medical Plan.
- Alternatively, the Minister of Word and Sacrament/CRE and the Session may

agree that the Minister of Word and Sacrament/CRE will be covered under one or more of the core benefits in the benefit options without the requirement that they be covered by any of the other options. These core benefits are Pension, Death and Disability, Temporary Disability, and Medical.

If the Death and Disability option is chosen as a standalone product from the Menu of Options without the Pension Benefit, the dues are 2.5% of effective salary; if the Death and Disability option is chosen with the Pension Benefit, dues are 1%. Dues for Pension whether as a standalone or combined with Death and Disability are 8.5%. Both of these core benefits are payable by the church with no cost-sharing with the pastor.

If the Medical Plan is selected there are four options available for coverage: 1) member only, 2) member plus spouse, 3) member plus children, or 4) member plus family. The church must contribute a minimum of 50% of dues for the coverage options agreed upon, with the cost of dues priced by the Board for the individual church based on its location and the age of the Minister of Word and Sacrament/CRE. The church may contribute more than this minimum.

In all cases the dues for the benefit Plans from the Menu of Options will be paid to the Board of Pensions by the church and the Minister of Word and Sacrament/CRE's agreed upon share for Medical dues, if any, will be paid to the church through a pre-tax reduction of the Minister of Word and Sacrament's/CRE's salary.

- The third option is that the Session and the Minister of Word and Sacrament/CRE agree that no benefits will be provided.

If it is agreed that the temporary pastor or intentional interim pastor or CRE will not receive health care benefits from the Board of Pensions, the Presbytery strongly encourages the individual to obtain coverage from another source, such as the health care policy of the spouse's employer.

Minister of Word and Sacraments Other Than Called and Installed Contracted Less Than 20 hours/Week

Minister of Word and Sacraments serving as temporary pastors or intentional interim pastors with a contract of less than 20 hours per week are not eligible for coverage under the Pension Plan or the Death and Disability Plans, however, they are eligible for Medical coverage under the Menu of Options pricing.

In such cases the pastor and church may negotiate that the pastor will be covered by the Medical Plan, under one of the four options available for coverage: 1) member only, 2) member plus spouse, 3) member plus children, or 4) member plus family. The cost of the dues for the benefits the pastor is to receive may be paid entirely by the church or may be shared between the pastor and the church with the church paying a minimum of 50% of the cost, with the cost of dues priced by the Board for the individual church based on its location and the age of the Minister of Word and Sacrament. The church may contribute more than this minimum. The

Medical dues will be paid to the Board of Pensions by the church and the Minister of Word and Sacrament's agreed upon share of the Medical dues, if any, will be paid to the church through a pre-tax reduction of the Minister of Word and Sacrament's salary.

CREs commissioned with a contract of less than 20 hours per week are not eligible for any of the four benefits under the Menu of Options. The Presbytery strongly encourages the CREs to obtain coverage, especially medical, from another source, such as the health care policy of the spouse's employer.

If it is agreed that the temporary pastor or intentional interim pastor will not receive health care benefits from the Board of Pensions, the Presbytery strongly encourages the pastor to obtain coverage from another source, such as the health care policy of the spouse's employer.

Other Optional Benefits

Regardless of the above paragraphs, all Minister of Word and Sacraments and CREs will be offered other optional benefits provided by the Board of Pensions, including Dental, Group Life Coverage, and the Retirement Savings Plan. These will be offered to Minister of Word and Sacraments or CREs, with no requirement that the church contribute towards these optional benefits, although a church may choose to do so.

COMPENSATION & BENEFITS POLICY FOR COMMISSIONED RULING ELDERS AND CANDIDATES SERVING IN A TEMPORARY PASTORAL RELATIONSHIP FOR THE PRESBYTERY OF EAST IOWA

Introduction

This section of the Manual covers compensation and benefits for Commissioned Ruling Elders, herein after also referred to as CREs, and Candidates Serving in a Temporary Pastoral Relationship, herein after also referred to as Temporary Pastors.

The Presbytery of East Iowa implemented a Commissioned Ruling Elders Policy and Process Guide to prepare Ruling Elders for pastoral responsibilities. This section of the manual presents the presbytery compensation and benefits policies for Commissioned Ruling Elders.

In addition to CREs, this section also relates to Candidates serving Temporary Pastoral Relationships. Minister of Word and Sacraments serving in Temporary Pastoral Relationships are covered in the sections titled *Pastor Compensation* and *Pastor Benefits*.

Compensation Policy for Commissioned Ruling Elders and Temporary Pastors

The policies published in the section of this manual titled *Pastor Compensation Policy*, apply to CREs and Temporary Pastors, except that the compensation applicable to CREs and Temporary Pastors is 70% of the compensation minimum applicable to Minister of Word and Sacraments. This recognizes that Commissioned Ruling Elders are only commissioned for 3-year periods and Candidates are contracted as Temporary Pastors for only one year at a time, their educational experience is less extensive and more practically centered than that of a "career pastor," and the vast majority of positions for Commissioned Ruling Elders and Temporary Pastors are part-time. The focus is upon equitable compensation for the ministry provided.

The elements of the Compensation Policy for Commissioned Ruling Elders and Temporary Pastors follow:

- Compensation of a Commissioned Ruling Elder and a Temporary Pastor is based on the Presbytery-approved minimum salary, as defined in the *Pastor Compensation Policy*.
- Each Commissioned Ruling Elder and Temporary Pastor is compensated at a "full time equivalent rate", equal to 70% of the Presbytery-approved minimum for a fully called and installed Minister of Word and Sacrament. The actual compensation paid is then adjusted by the percentage of full-time

service to be provided by the CRE or Temporary Pastor.

- It is anticipated that a manse will not normally be a part of the compensation of a Commissioned Ruling Elder or a Temporary Pastor. These elements of compensation may be negotiated between the church and the CRE or Temporary Pastor, but in so doing, the policies applicable to a Minister of Word and Sacrament will be applicable to a CRE and a Temporary Pastor.
- Other features of the *Pastor Compensation Policy*, such as, annual reviews and annual adjustments in compensation commensurate with the change in the cost-of-living and performance, are applicable to Commissioned Ruling Elders and Temporary Pastors.

Benefits Policy for Commissioned Ruling Elders and Temporary Pastors

The elements of the benefits policy for Commissioned Ruling Elders and Temporary Pastors follow:

- Four weeks' vacation. It is the policy of the Presbytery of East Iowa that vacation time be given in 1-week increments. That is, a minimum of 4 periods of paid time off consisting of 7 consecutive days off each vacation week. The number of Sundays taken off as vacation should equal the number of vacation weeks in the pastor's terms of call.
- Two weeks study leave The policy for study leave is similar to vacation time: It is to be given in 1-week increments. Refer to the vacation policy for clarification.
- Six weeks maternity or paternity leave
- Mileage driven by the CRE or Temporary Pastor, using his or her own automobile and related to the ministry of the church, will be reimbursed at the IRS allowable rate in effect at the time the mileage is driven.
- Professional expense and continuing education reimbursements for a CRE or Temporary Pastor are governed under the same policy and will be at the same minimum amounts allowed under the Pastor Benefits Policy for Minister of Word and Sacraments found in the preceding section of this manual.
- It is anticipated that most Commissioned Ruling Elders and Temporary Pastors will be eligible for retirement and medical plans through their spouses and/or their own secular employers. These elements of a benefit plan are, therefore, not mandated for CREs or Temporary Pastors in this policy. There may be cases, however, where there is a need for such benefits, in which case they may be negotiated between the church and the Commissioned Ruling Elder or Temporary Pastor. It should be noted that participation in the Retirement Savings Plan carries no cost to the church, so

any CRE or Temporary Pastor shall be given the option to establish a 403b(9) through the Board of Pension's national church plan.

- Any additional compensation and/or benefits, such as for SECA and Medicare reimbursement or deferred compensation, will be negotiated on a case-by-case basis, using the same guidelines as have been approved for Minister of Word and Sacraments.

Leadership Reviews

The elements of the Leadership Review Guidelines, found in the following section of this manual, apply to Commissioned Ruling Elders and Temporary Pastors just as they do to pastors.

Policy on Pastoral Sabbatical Leave (2016)

Adopted Effective 9 October 2009

Revised 1 January 2013

Revised 1 January 2016

Rationale for Sabbatical Leave

Sabbatical Leave is an extension of the Biblical concept of a Sabbath day and a Sabbath year for renewal and education. It is both an act of faith that God will sustain us through a period of reflection and changed activity and an occasion for recovery and renewal of vital energies.

In this context, Sabbatical Leave for Minister of Word and Sacraments (ministers) is a planned time of intensive enhancement for ministry and mission. Sabbatical Leave follows precedents in the academic community and among a growing number of private sector groups. This "extended time" is qualitatively different from "vacation" or "days off" in that it provides an opportunity for the individual to strategically disengage from regular and normal tasks so that ministry and mission may be viewed from a new perspective because of a planned time of specific focus and opportunity for learning.

Definitions

In this document the phrase "Minister of Word and Sacrament" and the word "pastor" and the word "minister" are meant to include full-time Minister of Word and Sacraments who serve as pastors and associate pastors to a church, and other Minister of Word and Sacraments who are serving in fulltime positions of validated ministry. The word "Session" is meant to include governing bodies in churches that are called by other names such as "parish council" or "parish board." The word "Session" is also meant to include other governing bodies and judicatories that have the same relationship to a person serving in other validated ministries as a session has to a pastor.

Presbytery Policy

The Presbytery of East Iowa affirms as its own practice and recommends to the sessions of churches within its bounds that all full-time Minister of Word and Sacraments who have served in their present positions for six (6) continuous years receive a compensated Sabbatical Leave. The recommended length of the Sabbatical Leave is at least four (4) weeks and normally not to exceed twelve (12) weeks. It is recommended that this Sabbatical Leave be built into the Call Process for both pastors currently serving churches in the presbytery as well as new pastors coming into the presbytery. This can be accomplished by stating in the call or

contract that the session will grant the minister a sabbatical leave in accordance with the provision of the presbytery policy on sabbaticals titled, "Sabbatical Leave Policy for East Iowa Presbytery and Congregations within its Bounds." Upon completion of the Sabbatical Leave, the incumbent minister would normally continue serving the same congregation for a period of at least one year following the completion of the Sabbatical Leave plus accrued vacation time. Specific approval must be given by the session and MCC if the individual does not wish to abide by this requirement. In addition, congregations may limit Sabbatical Leave to one staff person per year, in multiple staff situations. Additional time may be negotiated by combining the sabbatical period with accrued study leave and/or unused vacation. There may be situations where it would be appropriate to grant a Sabbatical Leave to a minister who has less than (6) years of continuous service.

Sessions may wish to extend the provisions of this policy to other full-time professionals who are required to have special education and skills for their positions in the church, such as Commissioned Ruling Elders, Certified Christian Educators and Directors of Music.

Policy Rationale

A sabbatical will enable the minister to be renewed through the vital pursuit of continuing education, extended time spent in spiritual formation, and fresh mentoring by respected teachers. A sabbatical enables a minister to return to the responsibilities of the parish with new energy, spiritual vision and effectiveness.

Planning for Sabbatical Leave

Eligibility and Approval Process

To be eligible for a Sabbatical Leave, the minister shall present, in writing, to the church session for their approval, a program (the "Proposal") of activity for the Sabbatical Leave and the Sabbatical timetable at least six (6) months prior to the proposed beginning of the Sabbatical Leave. This program of activity and meditation shall include a detailed description of the Proposal, the goals to be achieved and the expected end-product(s), together with a personal statement as to why this Sabbatical Leave would be valuable for both the minister and the church. The Proposal should also contain a statement that the Sabbatical will be taken in accordance with the provisions of this policy titled, "Policy on Pastoral Sabbatical Leave (2016)"

Prior to final approval by the Session, the Proposal and timetable shall be forwarded to MCC for review and recommendation. Included in this Proposal will be the church's plan for ministerial services during the period of the Sabbatical Leave.

At the completion of the Sabbatical Leave, the minister should present to the next regular meeting of the church Session, a written report of activities and findings. A copy

of this report also will be sent to the MCC immediately following the Session meeting when it is presented.

Funding

The employing church will continue the minister's salaries, pension, major medical, disability and death benefits, book allowance, vacation and, at the direction of the Session, auto and continuing education allowances at the same amount as those in effect at the time of the Sabbatical Leave.

The employing church will also contract for substitute ministerial services during the period of the Sabbatical Leave. Although, on the face of it, the Sabbatical Leave may seem like yet another financial burden for the local congregation to bear, it is crucial for Sessions and congregations to recognize the long-term benefits they as a church will reap from granting Sabbaticals. For example, ministers who have the opportunity to examine issues of professional growth and development as ministers within an existing position are more likely to stay more years in a particular call.

The sabbatical provision conveys a sense of support and caring on the part of the calling church. It also offers an incentive to ministers to commit to and think in terms of longer years of service in a particular church.

Clergy, and sessions, are encouraged to set aside funds each year so that resources will be available during the time of Sabbatical Leave. In this regard pastors and sessions may wish to consider providing in the terms of call or contract that pastors may accumulate Continuing Education money over more than one year to help defer expenses of a Sabbatical. Those churches that would have financial problems in providing for the Sabbatical Leave may consult with the Presbytery. In addition, those churches that cannot secure Ruling Elder leadership within their own congregations might consider using Ruling Elders who have graduated from the commission lay pastor curriculum or Minister of Word and Sacraments serving as Associate Pastors who might be willing to preach one Sunday without honorarium, etc.

NOTE: The Louisville Institute, a Lilly Endowment Program housed at Louisville Seminary, provides study grants for ministerial leaders. Also, the Board of Pensions has a financial aid program for pastors titled "The Assistance Program – Sabbath Sabbatical Support Grant" available for those who qualify. Information on the program is on the Board of Pensions Web site, www.pensions.org.

Return to Regular Service

Upon return to regular service, it is strongly suggested that the minister share with the entire congregation or other appropriate parties the details of the leave as well as reflections on its value and benefit. The return process provides a great opportunity to reflect upon the benefits that resulted from the Sabbatical Leave.

Expected benefits may include:

- Discovering the strength of lay leadership heretofore under-utilized.
- Discerning new understandings of the concepts of mission between clergy and congregation.
- Reaffirming the call to ministry on part of minister and congregation with both being reinvigorated and rededicated to the work of God's people.

The ideal result would be for the congregation to see this period of time not just as the individual's Sabbatical Leave but also as the congregation's Sabbath Leave.

Summary of Responsibilities

Ministers and Congregations Commission (MCC) Responsibilities

1. Review the Sabbatical timetable and Proposal as submitted by the minister and provide appropriate feedback to the Session and minister.
2. Serve as mediator in any concerns of session, or minister relative to the Sabbatical.
3. Determine who will moderate the Session in the minister's absence.
4. Assist with identifying pastoral and pulpit coverage.

Minister Responsibilities

1. Present the Sabbatical Proposal to the Session in the detail specified under the above section titled, "Eligibility and Approval Process" a minimum of six months before the intended commencement of the sabbatical. There may be circumstances when a shorter period would be permissible. However, there should always be sufficient time for full consideration of the proposal.
2. Secure the approval of the Session for the Sabbatical Proposal and work out the necessary coverage of ministerial and pulpit responsibilities.
3. Assure the Session of continued service to the church for at least one full year from the conclusion of the Sabbatical.
4. Bring up to date all pending responsibilities as determined in consultation with the Session before departing on a Sabbatical.
5. Submit to MCC in writing the Sabbatical Proposal and timetable.
6. Upon return, present a written and verbal report on the results of the Sabbatical Leave in relation to knowledge acquired, agreed upon goals and renewal to the Session and a written report to the MCC. This should

be accomplished within the first month after return.

Session Responsibilities

1. Receive for approval the minister's Proposal for a Sabbatical, at least six (6) months in advance of the intended commencement of the Sabbatical. Any action on the Proposal should refer specifically to the Proposal and recorded in the Session minutes. The resolution should also state that the Sabbatical will be taken in accordance with the provisions of this policy titled, "Sabbatical Leave Policy for East Iowa Presbytery and Congregations within Its Bounds." There may be circumstances when a shorter period would be permissible. However, there should always be sufficient time for full consideration of the Proposal.
2. Continue terms of call commitments to the minister during Sabbatical Leave.
3. Communicate to the congregation the importance and values to the church of a Sabbatical.
4. Request a written overview of the Sabbatical from the minister upon return.

Additional Responsibilities/Information

If agreed upon by Session and the minister, the Sabbatical might be combined with study leave for extended graduate study.

Performance Reviews for Pastors and Sessions

First Effective 24 January 2012

Revised 1 January 2015

The Presbytery advocates that sessions critically review the performance of the pastor and the session as separate entities as well as their work done together as a team. Further, the Validated Ministry Policy of the Presbytery of East Iowa (approved June 9, 2015) requires that each validated ministry within the Presbytery “be carried out in accountability for its character and conduct and is answerable to the MCC on behalf of the Presbytery for agreed upon end results or activities with a face to face review of the ministry on a yearly basis.” Churches do not all function in the same way, so an appraisal system that works well for one may not be as effective for another.

The models presented below range in detail and complexity, but they are most effective when they are structured to fit the size, staffing model, church culture and administrative style of the pastor, session and church staff. In all cases they should be accompanied by a face to face meeting between the appraiser and the pastor, session or committees being appraised. This meeting should be used to further clarify each element of the written appraisal and to encourage discussion among all parties. Also, in each case the person being appraised may be asked to complete a written self-appraisal to be considered along with the appraisal models presented below. Each of the models would work best with a form customized to the particular church. A form is attached below.

- Churches and sessions should develop written mutual goals and expectations agreed upon between the session and pastor(s). Such a process should occur as close to the beginning of each calendar year as possible. These documents may include a simple listing of goals for the pastor, goals for the session, and goals shared mutually by the pastor and the session. The appraisal process would then include a listing of each goal agreed to with concrete expectations for measurable results. This approach provides the pastor and session with a clear understanding of what is expected during the year and a basis for appraising actual outcomes against expectations.
- A second approach involves appraising performance against each element of the position description. This process assumes that there is an up to date written position description for the pastor and a clear understanding of the role of the session as stated in the Book of Order, that the pastor and session share an agreed-upon understanding of these descriptions, and that each element is concretely defined. In this process, the appraisal would consist of listing each element of the description, followed by a narrative of how performance addressed each element, and with the option to include

whether such performance had exceeded, met or fallen below expectations. The advantage of this approach is that the elements to be appraised are already defined. The disadvantage is that many job descriptions are too general or ambiguous to serve as a realistic basis for measuring performance.

- Pastors and sessions are responsible for many elements of church life, but they don't all carry the same degree of priority or importance. Another more detailed approach involves defining the areas and concrete elements for which each party is responsible and then placing these in three or four categories of priority. Performance appraisals for the pastor and for the session can then consider each element, but the performance concerning top level priorities would count more than for lower level priorities. A point system can then be developed based on the performance ranking of each element and its priority. This system is especially effective when a detail, sophisticated appraisal is necessary, but it is too complex for most churches since it requires more processing and depends upon consistency over time, even if different folks are involved in the process from year to year.
- The appraisal process represented on the form below is the one most frequently employed by churches. It prompts the appraiser to state the agreed upon goals and appraise the performance of the pastor in achieving the results of each one. It also contains a number of questions that facilitate three levels of grading and specific commentary. The advantage of this model is that it makes clear that the setting of goals and expectations is essential and that there are elements in the performance of the pastor and session that go beyond achieving these goals. It also provides several specific questions upon which to base the performance appraisal.

Annual Pastor Review

Name of church _____

Name of person or committee conducting the review _____

Name of the pastor _____ Date _____

Prepared by (if different from above) _____

PERFORMANCE ON GOALS AND EXPECTATIONS

List or attach the mutual or reciprocal goals or expectations that were agreed upon at the beginning of, or during, the current year between the pastor and session. If necessary, use a separate sheet to list the goals/expectations, or attach the document containing these that was prepared earlier in the year.

Then summarize the accomplishment of or progress toward accomplishment of each goal/expectation and provide an overall ranking for each goal of (1) Exceeded Expectations, (2) Met Expectations or (3) Below Expectations along with comments to clarify the ranking.

ADDITIONAL PERFORMANCE FACTORS

Consider the necessary skills to fulfill the job responsibilities, including communication, follow-through, and working with others.

(1) Describe the strengths or skills of pastor to fulfill job responsibilities. Describe how the session is organized to fulfill its responsibilities and how well it has done so.

(2) Describe any noteworthy accomplishments of the pastor or session that has not already been noted above.

(3) With reference to the mutual expectations, describe any areas for improvements that should be communicated for the pastor's or session's consideration.

(4) Describe any significant areas of mission or ministry that the pastor and the session should focus on in the coming year