

The Presbytery of Northeast New Jersey

Presbyterian Church (USA)

STATED MEETING #4

Online Via Zoom

November 20, MMXXI

MINUTES.

Call to Order.

In accordance with the bylaws and electronic meeting policy of the Presbytery of Northeast New Jersey, the 4th Stated Meeting of the Presbytery of Northeast New Jersey was called to order on Saturday, November 20, 2021, using ZOOM technology as a result of the continuing COVID-19 related restrictions on large in person gatherings. The docket for the meeting was arranged using a worshipful work format in which elements of worship and business are interspersed throughout the meeting. The meeting was called to order at 9:03 am (EST), by the Moderator Rev. Dr. Wanda Lundy (Siloam-Hope First) and opened with prayer.

A quorum was present.

Following a prelude provided by Rev. Barb Piercy (Caldwell,) Rev. Dr. Lundy (Siloam-Hope First, Moderator) led the presbytery in a **call to worship** and **opened the meeting with prayer**. Dr. Lundy shared a moderators report sharing the joy of presiding during 2 recent ordinations and reminding presbyters that we are a new presbytery just learning to crawl.

Corresponding Members.

it was **VOTED** to enroll Ruling Elder Danni Newbury, Director Union County Office of LGBTQ affairs (Member of First Presbyterian Church of Metuchen in Coastlands Presbytery) And Rev. Stephen Phelps (HR, Presbytery of New York City) as a corresponding members for this meeting.

Stated Clerk.

Teaching Elder Jeremy T. Campbell (Stated Clerk), presented the report of the Stated Clerk. He presented the Consent Agenda.

Consent Agenda

- 1) Approve the Docket for this meeting
- 2) Approve the Minutes of the September Meeting as circulated
- 3) Approve the excuses collected at the meeting
- 4) Receive the Treasurer's report (See appendix I)
- 5) Receive the financial reports of the legal corporation of the Presbytery of the Palisades and the Presbytery of Elizabeth. (if any) (See Appendix II)
- 6) Receive the report of the Vision Team with the exception of any items called out for presbytery action (See appendix III)
- 7) Receive the report of the Commission on Ministry with the exception of any items called out for presbytery action. (See Appendix IV).
- 8) Approve the designation of housing allowance for Rev. Jeremy Campbell and Rev. Steve Huston as indicated in the Clerk's written report. (See Appendix V)
- 9) Adopt the following schedule of meetings for 2022 Feb 15th, May 21st, September 17th and November 15th.

The Presbytery **VOTED** to enact the items on the Consent Agenda.

Rev. Campbell introduced **Elder Danni Newbury** director of the **Union County office of LGBTQ affairs** who shared about the meaning behind **Transgender Day of Remembrance**. She also shared about the work of her office in Union County and resources available to residents.

Following a Moment of Silence **Pastor Kirk Woodward** led the presbytery in **Confession** and offered **assurance of pardon**.

The presbytery then enjoyed music prepared by the worship team at First Presbyterian Church of Englewood.

The Word of God.

Following a reading of **Matthew 25:14-30** in many languages Rev. Jeremy Campbell offered a brief sermon **"Entrusted to Them"**. Presbyters then broke into **small groups** and shared things for which they are **thankful** in this season of Thanksgiving they also **prayed** for each other.

Report of the AC serving Old First Newark.

Rev. Steve Phelps (HR) presented a final report of the synod AC which had been serving Old First Newark for more than 5 years. He reported that follow much ecclesial and civil litigation there had been a new board of trustees elected, and that the church now had access to all of its funds and property and we in the process of healing. The thanked this AC for its lengthy and faithful service to our congregation.

Response to The Word of God.

Elder Jerome Lane, Jr. (Community Organizer) Shared about the **Eradicating Systemic Poverty** component of the denominations **Matthew 25 initiative**, and informed presbyters about programs in our presbytery working toward this end education on financial literacy and other issues. An **offering** was received to help **community ministry** efforts

Report of the Vision Team — Budget

Elder Skip Winter (Cranford) presented the budget (see appendix VI) on behalf of the Vision Team. He along with Jamie Cella from the Financial Task Force, and Paul Karoyan, Treasurer pointed out updates which had been made in response to the first reading of the budget at the September meeting. The **budget** being **moved** on behalf of the Vision Team the floor was opened for discussion.

It was **Moved** and **Seconded** to remove from the budget a \$50,000 line for an outside facilitator to lead the presbytery in a visioning process. Following debated of this amendment the amendment was **DEFEATED**.

Returning to the main motion, following some additional discussion and clarifying questions it was **VOTED** to adopt the budget as presented by the vision team. Vision team members thanked both the Treasurer and the members of the Financial Task Force for their hard work to make this first budget of the new presbytery possible.

Rev. Dr. Wanda Lundy offered a **prayer of dedication** for the worship offerings as well as for our stewardship expressed in the recently adopted budget.

Commission on Ministry.

Rev. Bobbie Arrowsmith (Union Ct. Farms) Welcomed new pastors including Rev. Marcy Rudins Ryan (Associate Pastor at Westfield) Rev. Sara Benedetti (Associate Pastor at Westfield) and Rev.. Danny Mitchell (Temporary Pastor Paterson United) and recognized new service of Rev. Berj Gulleyan as Temporary Pastor at Ramsey.

Rev. Mike Capron (Elmwood Park, First) presented the **2022 compensation policy/minimum terms of call** on behalf of the Commission. He shared about the discussion in response to the feedback received at the previous presbytery meeting, and answered any remaining questions from presbyters. Moved by the Commission it was **VOTED** to adopt the policy as presented.

Rev. Jeremy Campbell presented warrants for **Administrative Commissions** (see appendix IV) to conclude the ministries of **New Milford** Presbyterian Church and **Calvin** Presbyterian Church Linden (See Appendix . Both of these were created by the COM at the request of those sessions. Moved by the COM it was VOTED to approve the warrants to create these administrative commissions. Membership in the commission will be by appointment of the Convener of COM who will report such appointments to the Presbytery.

Nominating Committee.

Rev. **Dr. Deborah Huggins** (Summit Central), Convener, presented the report of the nominating committee.
she placed in nomination the following names:

Community Ministry Commission:

Teaching Elder **Valencia Norman** Class of 2022
Teaching Elder **Brooks Smith** Class of 2023
Teaching Elder **Danny Mitchell** Class of 2024

Property and Insurance Commission:

Ruling Elder **Bill Burdick** Class of 2023
Teaching Elder **Rich Hong** Class of 2024

Grants Review Commission:

Ruling Elder **Lynn Selassie** Class of 2022
Teaching Elder **Ken Macari** Class of 2023
Ruling Elder **George Ross** Class of 2024

The moderator hearing no nominations from the floor, it was VOTED to elect the slate as presented.

She then presented the slate of commissioners to the 225th General Assembly meeting in a hybrid format in summer of 2022.

Teaching Elders

Rev. Dr. Deborah Huggins (Summit Central)
Rev. Andy Smith (Wayne Grace)

Ruling Elders

Lorraine Cuffie
-Vacant-

Young Adult Advisory Delegate (YAAD)

-Vacant-

The moderator hearing no nominations from the floor, it was VOTED to elect the slate as presented.

Rev. Huggins made the motion on behalf of the Nominating Team that they be empowered to elect a second ruling elder commissioner and a YAAD if someone willing to serve is identified by the deadline for

submitting commissioners. It was **VOTED** to enact this motion.

Adjourn.

The docket having reached its end, the Presbytery **VOTED** to adjourn and the meeting was closed with prayer and benediction offered by Pastor Kirk Woodward (Vice Moderator) at 12:13 PM.

Attest:

Jeremy T. Campbell
Stated Clerk

Presbytery of Northeast New Jersey
Statement of Financial Position

As of: Sep 30th 2021

Department: None

Assets

Checking Accounts	
100000 TD Bank PNENJ Checking(3397)	698,104.86
Total Checking Accounts	698,104.86

Total Assets

\$ 698,104.86

Liabilities & Net Assets

Liabilities	
Total Liabilities	0.00

Net Assets

Unrestricted	
199999 General Fund Principal	698,104.86
Total Unrestricted	698,104.86
Total Net Assets	698,104.86

Total Liabilities & Net Assets

\$ 698,104.86

Department: Newark**Assets**

Checking Accounts	
100300 TD Bank Legacy Newark(9131)	29,463.44
Total Checking Accounts	29,463.44

Notes Receivable

121300 Newark - 3rd Presbyterian	33,279.44
121500 Elizabeth WEEQ Loan	7,131.40
121600 Roseville Boiler Loan	11,441.36
127000 First Hispanic	6,847.73
129000 Memorial West Loan	750.00

Elmwood

122000 Elmwood Church	240,000.00
122500 Interest Receivable Elmwood	76,994.00
123000 Elmwood Loan 2	20,000.00

Total Elmwood

336,994.00

Total Notes Receivable

396,443.93

Mortgage Receivable

131500 Closer to God Mortgage	607,548.75
132000 Positive Proof Mortgage	470,197.14

Total Mortgage Receivable

1,077,745.89

Investments

172000 Sarah K. Eldridge Fund	652,428.68
172500 Edmund Hopper Mem Fund	38,000.40
173000 Presbyterian Investment & Loan	75,000.00
174000 Fidelity Corp X2506	21,552.61
176000 Fidelity Advisory Portfolio X4520	4,304,597.65
179000 Fidelity - church Sale Proceed X8552	133,802.57

Presbyterian Foundation

171250 NCMF - Wyoming Church Revolving	153,547.40
--	------------

Total Presbyterian Foundation

153,547.40

Total Investments

5,378,929.31

Total Assets**\$ 6,882,582.57****Liabilities & Net Assets****Liabilities**

216500 PPP Loan	43,062.00
221000 Accounts Payable	500.00
223100 Rent Security United Community Corp	2,000.00
240000 Retained Earnings Net Rev NEWARK	1,182,623.88

Payroll Liabilities

211000 403b Liabilities	600.00
-------------------------	--------

Total Payroll Liabilities

600.00

Total Liabilities

1,228,785.88

Net Assets**Unrestricted**

199999 General Fund Principal	3,037,730.24
-------------------------------	--------------

Total Unrestricted

3,037,730.24

Council Designated (Board Restricted)

800101 Cadidate Care (CPM)	15,462.39
800102 Peacemaking	50.00
800105 Triennium	13,833.91
800112 Pastoral Care	(1,200.00)
800325 Ecclesiastical Matter/Reserved	11,627.83
800327 Sanford Heights Property Sale Proceeds	629,828.61

800328 Orange First Sale Proceeds/Reserved	500,607.03
800329 Positive Proof Sale Proceeds/Reserved	15,845.00
803295 Closer to God Proceeds	64,195.00
803296 Pleasantdale/Caldwell Mission Grant	192,556.78
Total Council Designated (Board Restricted)	1,442,806.55
Temporarily Restricted	
800225 Pastor Retooling NJPPG GR	14,812.06
800311 Lusk Memorial Fund Income	8,249.72
800312 Susan H Poor Fund Income	14,361.76
802210 Church Designated Giving	1,558.76
802215 Covid Grant	32.95
802245 Synod- Innovated Advocacy Min	45,765.89
Total Temporarily Restricted	84,781.14
Permanently Restricted	
300500 Wyoming Church Revolving Loan Fund	153,537.40
300520 Newark Eliz EEEQ Emergency Loan	(7,000.46)
300530 Memorial West Loan Fund	(6,500.00)
330500 Sarah K Elderidge Endowment Fund	652,478.54
331000 Lusk Memorial Fund	44,697.00
332000 Susan H Poor Fund	213,263.00
333000 Edmund Hopper Memorial Fund	38,003.28
Total Permanently Restricted	1,088,478.76
Total Net Assets	5,653,796.69
Total Liabilities & Net Assets	\$ 6,882,582.57

Department: Palisades**Assets**

Checking Accounts	
100200 TD Bank Expense Acct(3800)	10,000.00
100400 TDBank Legacy Palisades (3421)	144,969.77
Total Checking Accounts	154,969.77
Notes Receivable	
121000 Ridgefield Park Presbyterian Loan	25,000.00
121700 Community Presbyterian Church	2,436.49
Total Notes Receivable	27,436.49
Mortgage Receivable	
125100 Church of Prophecy	1,162,330.30
Total Mortgage Receivable	1,162,330.30
Investments	
170103 New Covenant Balance Income	989.43
171300 Union City Fdn Fund (Combined Anon)	8,395.50
171305 Edgewater All Saints Memorial Fund	92,526.19
171330 Presbyterian Investment & Loan 1561	12,698.76
171350 AXA Advisors	1,738,152.46
Presbyterian Foundation	
171310 New Covenant Income Fund	5,674.58
Total Presbyterian Foundation	5,674.58
Total Investments	1,858,436.92
Fixed Assets	
Building and Improvements	
150501 Palisades Ave Church, Union City	597,795.50
150502 West New York	281,567.41
150600 Leasehold Improvements	72,347.15
150700 Furniture/Telephone & Equipment	42,180.64
Total Building and Improvements	993,890.70
Accumulated Depreciation	
404720 Accumulated Depreciation	(357,661.76)
Total Accumulated Depreciation	(357,661.76)
Total Fixed Assets	636,228.94
OTHER	
180400 Security Deposit	3,630.00
180500 Prepaid Grants	(77.50)
Total OTHER	3,552.50
Total Assets	\$ 3,842,954.92

Liabilities & Net Assets

Liabilities	
200400 Undist Sandy Relief Moonachi/LF	(6,853.26)
221000 Accounts Payable	121.94
222000 Accrued Expense	3,475.00
223000 Securities Held	4,000.00
224000 Undistributed Receipts - Mission	1,116.00
225000 Undistributed Receipts - Misc	2,140.32
Payroll Liabilities	
200500 FSA Deduction/Disbursement	124.84
Total Payroll Liabilities	124.84
Total Liabilities	4,124.84
Net Assets	
Unrestricted	

199999 General Fund Principal	3,715,288.18
Total Unrestricted	3,715,288.18
Council Designated (Board Restricted)	
800101 Cadidate Care (CPM)	10,898.16
800102 Peacemaking	6,040.19
800107 Segregated Assets	1,064.00
800112 Pastoral Care	4,300.00
Total Council Designated (Board Restricted)	22,302.35
Permanently Restricted	
300300 Anonymous Fund 107,108 (Union Cty)	8,713.36
300320 All Saints Memorial(Edgewater)	92,526.19
Total Permanently Restricted	101,239.55
Total Net Assets	3,838,830.08
Total Liabilities & Net Assets	\$ 3,842,954.92

PRESBYTERY OF ELIZABETH FINANCIAL REPORT – SEPTEMBER 30, 2021

Operating Result

In September, the only income received by the Presbytery was \$67 in interest from investments. Total income for 2021 is currently \$297,383 of which \$20,605 is unrestricted mission income and \$500 is for the Candidate Scholarship fund.

Through September, total expenses were \$152,243. These expenses include the full payout of budgeted amounts for Local Mission (\$23,000) and Johnsonburg (\$3750) and the Per Capita payment to the Synod. The GA Per Capita has been billed to the reconfigured New Jersey presbyteries, and will not be billed to Elizabeth. Expenses for Operations and Personnel are at 43% of budget after nine months.

Dedicated Mission Funds and Greystone Grants

The Greystone Commission approved grants to the Second Presbyterian Church of Elizabeth (\$15,000), Restore Ministries (\$9,000), *Nuevas Fronteras* (\$22,700), Hillside Millennium (\$24,999), Camp Johnsonburg (\$24,999), *El Centro* (\$20,000) and First Presbyterian of Metuchen (\$15,000). The amount charged to the Greystone Dedicated Mission Fund balance was \$4,303 and \$12,861 respectively. These grants from Greystone Funds which total \$113,862 are not included as expenses in the attached operating summary reports. However, the Greystone Dedicated Mission Fund balance in the Summary of Presbytery Funds reflects these disbursements. The grant to El Centro for Immigrant Legal Ministries (\$15,697) was partially funded from the Immigrant Legal Aid fund, and the anti-racism program sponsored by First Metuchen (\$2,139) was partially funded from the Peacemaking Fund.

Continuing Operations

The ecclesiastical reconfiguration of the New Jersey presbyteries was accomplished on March 1. The Presbytery of Elizabeth Corporation will continue until the office can be closed and the assets disbursed. Until that time, we will continue to pay expenses with due attention to faithful use of resources. As of July 31, all staff has been transferred to the Northeast NJ Presbytery, so no further staffing costs are anticipated. Costs for rent, accounting, copier, software and insurance will continue, and we expect some further expenses for shipping materials to multiple destinations and final disposition of furniture and equipment over the next few months. We do not anticipate any further income from churches, as each church has been directed to submit per capita and mission payments to their new presbyteries, although some small amounts for refunds can be expected. The Trustees of the Presbytery, accountable to the Synod AC, will continue their responsibilities until the corporate closure is completed.

SUMMARY OF SOURCES & USES OF FUNDS

9/30/2021

	2020	2021 YTD	2021 Budget	YTD % of Budget
FUNDING SOURCE				
Per Capita	\$ 268,567	\$ 221,699	\$ 232,867	95.2%
Unified Mission	\$ 58,958	\$ 20,605	\$ -	
Dismissal Payments	\$ 20,714	\$ 34,500	\$ 18,143	190.2%
Restricted Reserves	\$ 14,343	\$ 17,836	\$ 20,000	89.2%
Other Revenue	\$ 5,996	\$ 2,243	\$ 1,000	224.3%
GRANTS, FEES, & RESTRICTED GIVING	\$ 10,430	\$ 500	\$ -	
TOTAL	\$ 379,008	\$ 297,383	\$ 272,010	
USES OF FUNDS				
Operations	\$ 41,042	\$ 22,171	\$ 107,676	20.6%
Per Capita	\$ 91,345	\$ 27,115	\$ 81,938	33.1%
Personnel	\$ 202,524	\$ 58,371	\$ 134,667	43.3%
Mission	\$ 145,530	\$ 44,586	\$ 29,750	149.9%
TOTAL	\$ 480,441	\$ 152,243	\$ 354,031	
Deposit to (Withdrawal from) Unrestricted Reserves	\$ (101,433)	\$ 145,141	\$ (82,021)	
Overall Budgeted Revenue	\$ 354,235	\$ 279,048	\$ 252,010	110.7%
Overall Budgeted Expenses	\$ 480,441	\$ 152,243	\$ 354,031	43.0%
YTD expected percent for expenses				75.0%
BALANCE OF UNRESTRICTED RESERVES (After loan transactions & investment income)				
Operations	\$ 197,516	\$ 352,938		
Mission	\$ 79,805	\$ 77,046		
Total unrestricted reserve	\$ 277,321	\$ 429,984		

DETAIL FOR EXPENSE ACCOUNTS

9/30/2021

	Year to Date				
	Operations Support	Undesignated Mission Support	Funding from Reserves	2021 Budget	Remaining Budget
5000 · OPERATIONS					
5100 · GENERAL					
5110 · Expenses	0	0	0	3,500	3,500
5120 · Presbytery Meeting Expenses	0	0	0	0	0
5130 · Moderator Expenses	0	0	0	0	0
5210 · Presbytery Attorney	0	0	0	8,000	8,000
5220 · Personnel Committee	0	0	0	0	0
5240 · Permanent Judicial Commission	0	0	0	0	0
5250 · Audit Committee	0	0	0	0	0
5260 · Trustees	0	0	0	0	0
Total 5200 · GENERAL	0	0	0	11,500	11,500
5300 · COMMITTEE ON MINISTRY					
5310 · Expenses	0	0	0	0	0
5320 · Background checks	70	0	70	500	430
5330 · Training	0	0	0	0	0
5350 · Boundary Training	0	0	0	0	0
5360 · Consulting/Mediation Services	0	0	0	0	0
Total 5300 · COMMITTEE ON MINISTRY	70	0	70	500	430
5400 · COMMITTEE ON PREP FOR MINISTRY					
5420 · Training	0	0	0	0	0
5430 · Candidate Career Counseling	0	0	0	1,000	1,000
5450 · Candidate Scholarships	0	0	0	0	0
Total 5400 · COMMITTEE ON PREP FOR MINISTRY	0	0	0	1,000	1,000

DETAIL FOR EXPENSE ACCOUNTS

9/30/2021

	Year to Date					2021 Budget	% of Budget	Remaining Budget
	Operations Support	Undesignated Mission Support	Funding from Reserves	Expenses				
5500 · OFFICE EXPENSES								
5505 · Banking Expense	0	0	0	0	0	0	0	0
5510 · Supplies	209	0	0	209	476	44%	44%	268
5515 · Postage and Delivery	0	0	0	0	60	0%	0%	60
5520 · Telephone	1,381	0	0	1,381	1,270	109%	109%	-111
5525 · Internet Access	70	0	0	70	0	0	0	-70
5530 · Web Hosting Expense	180	0	0	180	99	181%	181%	-80
5532 · Equipment Purchase & Repair	0	0	0	0	119	0%	0%	119
5535 · Equipment Leases	2,024	0	0	2,024	1,005	201%	201%	-1,019
5540 · Rent	10,098	0	0	10,098	5,358	188%	188%	-4,740
5545 · Insurance	2,405	0	0	2,405	1,270	189%	189%	-1,134
5560 · Communications	0	0	0	0	198	0%	0%	198
5570 · Computer Software	2,205	0	0	2,205	1,072	206%	206%	-1,133
5575 · Computer Services	3,000	0	0	3,000	1,191	252%	252%	-1,809
5590 · Calendars, B of Order, etc.	0	0	0	0	516	0%	0%	516
5592 · Fees	31	0	0	31	24	128%	128%	-7
5595 · Contingency	0	0	0	0	79	0%	0%	79
Total 5500 · OFFICE EXPENSES	21,601	0	0	21,601	12,738	170%	170%	-8,863
Total 5000 · OPERATIONS	21,671	0	0	21,671	25,738	84%	84%	4,067
5900 · GENERAL PRESBYTERY								
5940 · GA Per Capita	0	0	0	0	54,128	0%	0%	54,128
5950 · Synod Per Capita	27,115	0	0	27,115	27,810	98%	98%	695
Total 5900 · GENERAL PRESBYTERY	27,115	0	0	27,115	81,938	33%	33%	54,823

DETAIL FOR EXPENSE ACCOUNTS

9/30/2021

	Year to Date				
	Operations Support	Undesignated Mission Support	Funding from Reserves	2021 Expenses	% of Budget Remaining Budget
6000 · PERSONNEL					
6200 · Stated Clerk					
6210 · Salary	15,000			15000	33%
6220 · Housing	14,000			14000	33%
6231 · Medical Coverage	0			0	0
6232 · Pension Benefits	2,465			2465	33%
6233 · Death/Disability	435			435	33%
6234 · Vision Eyeware	0			0	0
6250 · Professional Expenses	510			510	25%
6260 · Continuing Education	0			0	0%
Total 6200 · Stated Clerk	32,410	0	0	32,410	33%
6500 · Communications Coordinator					
6510 · Salary	16,654			16654	58%
6531 · Medical Coverage	0			0	0
6532 · Pension Benefits	1,416			1416	58%
6533 · Death/Disability	340			340	119%
Total 6500 · Communications Coordinator	18,410	0	0	18,410	59%
6800 · Contractor Services					
6810 · Bookkeeper	5,625			5625	450%
6820 · Payroll Service	622			622	912
6850 · FSA Administration	31			31	0
Total 6800 · Contractor Services	6,278	0	0	6,278	290%
6900 · Employer Payroll Taxes	1,274			1274	2,400
Total 6000 · PERSONNEL	58,371	0	0	58,371	134,667
					76,296

DETAIL FOR EXPENSE ACCOUNTS

9/30/2021

	Year to Date				2021 Budget	% of Budget	Remaining Budget
	Undesignated Mission Support	Funding from Reserves	Expenses				
7000 - MISSION MINISTRIES							
7001 - GENERAL MISSION							
7110 - Training	0	0	0	0	0	0	0
7120 - Interpretation	0	0	0	0	0	0	0
7130 - Presbyterian Camp Johnsonburg	3,750		3,750	3,750	100%	0	0
7140 - Equipping the Saints	0	0	0	0	0	0	0
7150 - Triennium	0	0	0	0	0	0	0
7160 - Clergy & Congregational Care	0	0	0	0	0%	3,000	3,000
7170 - Local Mission	23,000	0	23,000	23,000	100%	0	0
7180 - New Hope Initiative	0	0	0	0	0	0	0
7190 - Church Support	0	0	0	0	0	0	0
7195 - Special Mission Projects	0	0	0	0	0	0	0
Total 7001 - GENERAL MISSION	26,750	0	26,750	26,750	200%	3,000	3,000
7400 - DISASTER PREP. & RECOVERY							
7410 - Disaster Assistance	0	0	0	0	0	0	0
7420 - Disaster Conference	0	0	0	0	0	0	0
Total 7400 - DISASTER PREP. & RECOVERY	0	0	0	0	0	0	0
7600 - SPECIAL PROGRAMS							
7610 - Peacemaking	0	2,139	2,139	0	0	0	0
7620 - Immigrant Legal Aid	0	15,697	15,697	0	0	0	0
Total 7600 - SPECIAL PROGRAMS	0	17,836	17,836	0	0	0	0
Total 7000 - MISSION MINISTRIES	26,750	17,836	44,586	29,750	150%	3,000	3,000
Total PRESBYTERY	107,157	26,750	151,743	272,093	58%	78,241	78,241

1 Grants to Elizabeth Coalition to House the Homeless \$4,650; FISH Hospitality Program, \$5,650; Highway Food for Friends, \$3,650; Somerville Area FISH, \$3,400; El Centro, \$5,650.

DETAIL FOR RESERVE ACCOUNTS

9/30/2021

	Year to Date					Current Status of Reserve Account
	Start of Year Value for Reserve	Transfers from Operations Support	Transfers from Mission Support	Grants, Fees, & Restricted Giving	Withdrawals	
3200 · OPERATIONAL PROGRAM RESERVES						
3211 · Candidate Scholarship Fund	18541	0	0	500	0	19041
Total 3200 · OPERATIONAL PROGRAM RESERVES	18541	0	0	500	0	19041
3300 · MISSION PROGRAM RESERVES						
3301 · GENERAL MISSION						
3311 · Equipping the Saints	1438		0	0	0	1438
3312 · Triennium	12450		0	0	0	12450
3314 · Clergy & Congregational Care	208		0	0	0	208
Total 3301 · GENERAL MISSION	14096	0	0	0	0	14096
3340 · DISASTER PREP & RECOVERY						
3341 · Disaster Assistance	17258		0	0	0	17258
3342 · Disaster Conference	1222		0	0	0	1222
Total 3340 · DISASTER PREP & RECOVERY	18480	0	0	0	0	18480
3360 · SPECIAL PROGRAMS						
3361 · Peacemaking	1		0	0	2139	0
3362 · Immigrant Legal Aid	15697		0	0	15697	0
Total 3360 · SPECIAL PROGRAMS	17836	0	0	0	17836	0
Total 3300 · MISSION PROGRAM RESERVES	50412	0	0	0	17836	32576
1	Included with a Greystone grant to El Centro.					
2	Included with a Greystone grant to First Presbyterian of Metuchen					

DETAIL FOR RESERVE ACCOUNTS

9/30/2021

	Year to Date					Current Status of Account
	Start of Year Value for Account	Transfers from Operations Sources	Transfers from Mission Sources	Operations or Mission Revenue	Withdrawals	
3500 · UNRESTRICTED FUNDS						
3600 · OPERATIONS						
3610 · Operational Support	197516	264401		7	108987	352938
Total 3600 · OPERATIONS	197516	264401	0	7	108987	352938
3700 · MISSION						
3710 · Mission Support	79805		25519	0	28278	77046
Total 3700 · MISSION	79805	0	25519	0	28278	77046
3800 · PRESBYTERY						
3810 · Loans from Operations Funds	0	0	0	0	0	0
Total 3800 · PRESBYTERY	0	0	0	0	0	0
Total 3500 · UNRESTRICTED FUNDS	277321	264401	25519	7	137265	429984

Per Capita and Mission Giving
9/30/2021

New Presbytery	Elizabeth Presbytery Churches	Per Capita			Presbytery			Mission	
		Unpaid for 2020	Assess-ment	Payment for 2021	Remaining for 2021	Undesig- nated	Desig- nated	Pass Through	Total Mission
Central	Avenel 4653	5400	6525.00	1779.10	4745.90				0
Central	Carteret 4655	0	1700.16	1700.16	0.00			225	225
Central	Edison Community 7810	0	2952.85	2952.85	0.00	900		360	1260
Central	Edison Lord of Hope 11512	0	809.00	809.06	-0.06				0
Central	Edison Oak Tree 2969	0	1659.68	1659.68	0.00			0	0
Central	Fords 4696	0	647.68	647.68	0.00				0
Central	Iselin 4675	40	3923.65	3923.65	0.00				0
Central	Metuchen 4679	0	30195.00	22646.25	7548.75				0
Central	Middlesex 8111	0	1295.36	1295.36	0.00				0
Central	Perth Amboy First 4681	5490	5490.00		5490.00				0
Central	Woodbridge 4695	0	8379.36	8379.36	0.00				0
Totals		10930	63577.74	45793.15	17784.59	900	0	585	1485
Highlands	Basking Ridge 4654	0	30984.70	30822.90	161.80				0
Highlands	Bedminster 4676	0	9585.00		9585.00				0
Highlands	Clinton 4656	0	9472.32	9472.32	0.00				0
Highlands	Martinsville 3109	0	630.00	630.00	0.00				0
Highlands	Pittstown 4657	0	4085.45	4085.45	0.00	1980		2720	4700
Highlands	Pluckemin 4686	0	11790.00	1965.00	9825.00	150		100	250
Highlands	Warren Trinity 9687	0	1350.00		1350.00				0
Totals		0	67897.47	46975.67	20921.80	2130	0	2820	4950

Per Capita and Mission Giving 9/30/2021

New Presbytery	Elizabeth Presbytery Churches	Per Capita			Presbytery		Mission	
		Unpaid for 2020	Assess-ment	Payment for 2021	Remaining for 2021	Undesig- nated	Desig- nated	Total Mission
Northeast	Berkeley Heights 4826	0	1983.52	1983.52	0.00			0
Northeast	Clark 4659	2455	3645.00	1095.00	2550.00			0
Northeast	Cranford 4658	0	12548.80	12548.80	0.00			0
Northeast	Elizabeth Second 4662	4995	4545.00		4545.00			0
Northeast	Elizabeth Siloam-Hope 10858	0	1578.72	1578.72	0.00	1200	800	2000
Northeast	Fanwood 4671	0	10436.10	10436.10	0.00			0
Northeast	Hillside Millennium 12213	0	3240.00		3240.00			0
Northeast	Linden 4678	0	4088.48	4088.48	0.00			0
Northeast	Linden Calvin 9312	0	2388.32	2388.32	0.00			0
Northeast	Mountainside 4699	0	10605.76	10605.76	0.00			0
Northeast	North Plainfield Watchung 4680	0	2700.00		2700.00			0
Northeast	Plainfield Bethel 4683	1103	1215.00		1215.00			0
Northeast	Plainfield Crescent 4684	0	3926.56	3926.56	0.00			0
Northeast	Plainfield United 10020	0	2520.00		2520.00			0
Northeast	Plainfield, Nuevas Fronteras 11452	2520	1935.00		1935.00			0
Northeast	Rahway First 15053	0	4409.05	4409.05	0.00	4375	2917	7292
Northeast	Roselle 4689	0	1781.12	1781.12	0.00			0
Northeast	Scotch Plains Willow Grove 4700	0	1698.90	1698.90	0.00		739	739
Northeast	Springfield 4690	0	6922.08	6922.08	0.00			0
Northeast	Summit 4849	0	27425.10	27425.10	0.00			0
Northeast	Union Connecticut Farms 11086	9000	8640.00		8640.00			0
Northeast	Union Townley 4693	0	1821.60	1821.60	0.00		130	130
Northeast	Westfield 4694	0	36045.00	36045.00	0.00	12000	8000	20000
Totals		20073	156099.11	128754.11	27345.00	17575	0	12585
Grand Totals		31003	287574.32	221522.93	66051.39	20605	0	15991
Assessment Before Discount								36596
Value of Discount								

**PRESBYTERY OF ELIZABETH
SUMMARY OF PRESBYTERY FUNDS**

December 31, 2020 September 30, 2021 Notes

Holdings

Bank Accounts		
TD Bank Premier Checking	93,934.41	1,903.47
TD Bank Money Market	87,431.87	219,579.87
Total	181,366.28	221,483.34
Investments		
New Covenant Funds	548,841.80	485,927.70
PILP	149,833.99	151,569.76
Total	698,675.79	637,497.46
Total	\$ 880,042.07	\$ 858,980.80

1

Funds Allocation

Dedicated Mission Funds

Greystone	461,730.66	377,379.56
Candidate Scholarship Fund	18,540.97	19,040.97
Clergy/Church Care	207.85	207.85
Disaster	18,480.17	18,480.17
Equipping the Saints	1,438.08	1,438.08
Immigrant Legal Aid	15,697.00	-
Peacemaking	2,138.60	-
Triennium	12,449.94	12,449.94
General Liabilities	12,037.63	-
Litigation Liabilities	60,000.00	-
Total	602,720.90	428,996.57

General Funds

Operating	197,516.40	352,937.79
Mission	79,804.77	77,046.44
Total	277,321.17	429,984.23

Total

\$ 880,042.07 \$ 858,980.80 2,3

- 1 Although not listed as assets, the Presbytery is the recipient of three trust funds and one Charitable Remainder trust administered by the Presbyterian Foundation
 - A) The McDarmind fund, established by bequest with assets of \$12,936.66 (3/31/212) paying about \$112 quarterly. These income payments are treated as income for operations in the foregoing reports, and the fund is not included in the above balances.
 - B) The Elmora Hunger Fund was established by Presbytery action, and has assets of \$102,754.86 (3/31/21) paying about \$888 quarterly. These income payments are passed to the Cranford-Elmora Soup Kitchen and are not included as income or expenses in the foregoing financial reports, and the fund is not included in the above balances.
 - C) The Institute of Music for Children Fund was established in February 2021 by Presbytery action and has assets of \$646,043.97. Quarterly distributions of income will begin in July 2022. These funds are to be passed to the Institute of Music for Children in a manner similar to the Elmora Hunger Fund distributions, and the fund is not included in the above balances.
 - D) The Sharrett Life Income Charitable trust was established on 4/1/1993, with the residual balance payable to the presbytery upon the beneficiary's passing. The fund value is \$12,296.66 (12/31/20). The organization charitable interest is estimated to be \$9,386.47. This value is not included in the above balances.

The title to these four funds was transferred to the Presbytery of Northeast New Jersey in July 2021.
- 2 The Presbytery has a lease with LEAF for a copier that has about \$630 remaining.
- 3 The Per Capita assessment for the Presbytery from GA has been billed to the new presbyteries and will not be billed to the legacy Elizabeth presbytery.

The Community Ministries Commission

Purpose: To enable every congregation to be the Body of Christ in their surrounding community, addressing issues locally, through social justice and community ministries by understanding the needs of our neighbors and by tapping into the assets, passions, and people of our congregations and community allies to address them.

Responsibilities:

The Mission of the Community Ministries Commission is to support and collaborate with the Community Ministry Organizer to engage member congregations to:

1. envision new, creative ways to utilize church buildings for community ministry and bring those ideas to life as an example of God's grace in the world, (for example, the new ministry and mission at the Wolff Memorial Presbyterian Church facility), and test and evaluate these new initiatives and lift them up as examples within the presbytery
2. engage in a robust assessment of community needs, utilizing an asset-based approach to develop community ministries.
3. develop and evolve a strategic plan that encompasses resources, communication, infrastructure, finance, and fund-raising, and identify tactical short-term projects aligned with longer-term goals
4. cultivate partners/allies and envision and test different cooperative models for the presbytery &/or individual churches to work alongside one another to further mutual goals, and lift up these cooperative models as examples within the presbytery
5. empower, equip, train, and inspire leaders in all the churches in the presbytery to develop community ministries, engage in shared ministries and involve the members of their congregations in community ministries
6. Provide for regular opportunities within the presbytery for implicit bias training, anti-racism training, and education around these systemic issues.
7. Provide opportunities to be trained and to engage in social justice advocacy work, (social, political, economic, environmental,) and facilitate sharing of information and resources.
8. To serve as a commission of the presbytery in times of local natural disaster for the purposes of applying for and distributing disaster relief fund.

Membership:

The Community Ministries Commission ordinarily consists of no fewer than 5 and no more than 11 members, identified by Nominating Team. The commission shall include both teaching and ruling elders, and may include non-ordained members of congregations of the presbytery, both male and female, a range of age groups, reflecting the diversity of the presbytery.

Members of the Commission are elected by the presbytery to serve a three year term, with the option to renew a successive term. For purposes of decision-making, a quorum shall be two-thirds of the members of the commission.

Spiritual Gifts, Passion and Qualifications:

Commission members should be passionate about diversity, culturally alert and competent and be fluent in expression of cultural humility. Members should be passionate about sharing the love of Christ with all those in need. Members will think creatively about how to resource and equip our congregations to be engaged in mission.

The Grants Review Commission

Purpose: To review and act upon applications for grants for Greystone, The Susan Poor Fund, Peacemaking, Self-Development of People, and other potential funding sources, as they become available; To endorse applications from congregations, for Synod and PC(USA) Grants; To inform and educate about the grant sources available to congregations, through the Presbytery of Northeast New Jersey, the Synod of the Northeast, and the General Assembly of the PCUSA. In consultation with the Vision Team, the Community Ministries Commission and the Finance Task force determine uses for the local portion of unrestricted mission funds received from congregations.

Responsibilities:

- Chooses a chair from among its members.
- Sends correspondence to congregations and community organizations regarding availability and application deadlines of Presbytery of Northeast New Jersey grants.
- Connects with the Community Ministries Commission, Vision Team and Communications Manager in order to disseminate this information through other communication channels of the presbytery.
- Establishes a schedule of deadlines for grant applications for funds delegated to such purposes.
- Reviews and makes recommendations or takes action on grant applications, in a timely fashion, taking into account the presbytery's meeting schedule, as some grant allocations may need to be approved by action of the presbytery. The authority for approval shall be clearly stated in the policy establishing the various funds.
- Notifies grant recipients and initiates grant payment, through the voucher system of the presbytery, enclosing a cover letter to be sent with the check.
- Implements an annual process of evaluation with grant recipients.

Membership:

The Grant Review Team ordinarily consists of no fewer than five and no more than 7 members, drawn from the congregations of the presbytery and broadly representative of the presbytery's diversity. The team shall include both teaching and ruling elders, and may include non-ordained members of congregations of the presbytery, both male and female, a range of age groups, and at least two racial-ethnic groups. Members of the team are elected by the presbytery to serve a three year term, with the option of renewal for a successive term. For purposes of decision-making, a quorum shall be two-thirds of the members of the team.

Spiritual Gifts, Passion and Qualifications:

- Passion for the mission of the congregations and governing bodies of the PCUSA, locally and globally.
 - Gifts in administration: handling correspondence, reviewing financial reports.
 - Conversant in cultural competence, able to understand a variety of contexts.
 - Able to work collaboratively and assess fairly, to make faithful decisions
- Generous and forward-looking in mind-set, with enthusiasm for allocating financial resources in alignment with the mission and priorities of the presbytery.

•

*If you have any questions about this report, please contact Chairperson,
Commissioned Ruling Elder Madelynne Lindsey prior to the meeting. Telephone 732-227-0017; e-mail:
madelynne_lindsey@yahoo.com*

**Commission on Ministry Report to Presbytery
Presbytery of Northeast New Jersey
November 20, 2021**

A. Motions for Presbytery from Commission on Ministry (COM)

- 1) Approve the Minimum Terms of Call for 2022
- 2) Approve the Warrant for an AC for New Milford at the request of that session.
- 3) Approve the Warrant for an AC for Calvin Linden at the request of that session.

B. Actions taken by the Transitions Team (Convener Madelynne Lindsey)

1. The MIF for an Associate Pastor (Designated) at First Presbyterian Church of Springfield was APPROVED with one abstention.
2. New Milford Presbyterian Church Session requested to have Presbytery form an Administrative Commission to dissolve the congregation was APPROVED.
3. Old First, Newark – It was noted for information only, that the contract for Betty Tom will be renewed as the congregation is under the jurisdiction of a Synod of the Northeast, no action was required of COM.
4. APPROVAL to extend Rev. Osy Neusch, Interim Pastor of South Bergenfield as Designated Pastor for a two-year period with his Terms of call reclassified.
5. APPROVAL to allow Ruling Elder Joe Martinoni's pulpit covenant to conduct communion at the Mountainside Presbyterian Church who was trained and authorized to preside communion by both Elizabeth and Newton Presbyteries.
6. APPROVED Administrative Commission for the purpose of ordaining and installing Daniel Velez-Acevedo as Associated Pastor of the First Presbyterian Church of Cranford: Members of the Commission are:
Marcus Lambright
Jan Willen
Victor Aloya
Molly Dykstra
Dave Rodman
Donna Graziano

Note: Additional personnel was requested to increase diversity.

7. Springfield – First Presbyterian Church – Roberta Ayers, PNC Chair, reported that the PNC is making progress on the designated pastor position but has found that some applicants may be qualified for the Head of Staff position. They are asking that they be permitted to do both searches in tandem. **NOT APPROVED** COM Recommended that they focus on the Designated Pastor search for now.

8. Cranford – First Presbyterian Church - The job description for an Interim Pastor, including proposed terms of call was **APPROVED**

9. Wallington – First Presbyterian Church – Rev. Peter Carey, long time pastor died in September. Betty Fetzner, CLP will serve as moderator of the Session **APPROVED**. Rev. Lynn Rubier-Capron will provide support.

10. Montclair – Central Presbyterian Church – Rev. Doris Glaspy reported that the MIF for interim pastor is almost ready for review by COM.

11. West New York – Iglesia Presbiteriana Metodista – Robert Mason reported that the Methodist Church has notified our Presbytery that they will be severing their relationship with the congregation. The property which was originally owned by the PCUSA will return to the Presbytery of Northeast NJ. All other assets will be subject to division.. Jeremy, Steve and perhaps Tania Nemeth, along with Robert will be involved with this unfolding situation.

12. Cranford -First Presbyterian Church – The Mission Study was presented and **APPROVED with permission to form a PNC to search for a Senior Pastor.**

13. Westminster, Berkley Heights – The Mission Study was **APPROVED, and permission was given to form a PNC with CONCERNS.**

C. Terms of Call

1. The team met with Berj Gulleyan to consider the request of the **Session of the Ramsey church** to hire him as the full-time Interim Pastor and to continue in his validated ministry role at the Church of the Risen King. The request was **APPROVED** at the following Terms of Call:

- a. Cash Salary - \$25000
- b. Housing Allowance - \$45000
- c. 4 Weeks' vacation including 5 Sundays
- d. 2 weeks' educational leave
- e. Mileage allowance – 2500
- f. Board of Pension dues are being paid by the Church of the Risen King.

2. **The Session of South Presbyterian Church** offers the following Terms of Call for each year of the two-year contract covering the period from September 1, 2021 to August 30, 2023:

Effective Salary

Cash Salary: \$67,626

Housing (Manse Value): \$20,288

Total: \$87,914

Benefits:

Self-Employed Social Security Allowance: \$ 6,725

Pension/Medical/Dental/Death Benefits: \$34,160

Total: \$40,885

Reimbursable Expenses:

Continuing Education: \$2,000

Professional Expenses/Auto: \$2,500

Total: \$4,500

LEAVE:

Five weeks of vacation (including 5 Sundays)

Two weeks of continuing Education (including 2 Sundays)

3. United Presbyterian Church – Paterson – The team met with Ruling Elders Lawrence Stephens, III and Elijah Page and with Teaching Elder Danny Mitchell to consider the congregation's request to invite Danny to serve as Interim Pastor. The request was **APPROVED**. The terms of call are as follows. Danny indicated that some small modifications may be required within the terms to address some housing concerns.

Terms of Call (annualized):

a. Cash salary \$45,200

b. Housing & utilities* \$ 14,800

c. Continuing Education \$1,000 to be paid by an accountable reimbursement plan

d. Travel & ministry expenses \$2,500 to be paid by an accountable reimbursement plan with automobile expenses reimbursed at the current allowable Internal Revenue Service rate of 56¢ per mile

e. Pension & Medical Benefits \$ 22,200 (37% of a. & b.)

TOTAL: \$ 85,700

f. Other allowances or reimbursable expenses as agreed upon.

Housing & Utilities OR the provision of a manse with all utilities paid by the church including basic telephone. Indicate appropriate cash value above, for use in Pension & Medical Benefits calculations.

Additional Terms of the Covenant

a. Vacation – One month (31 days) per year including 5 Sundays to be taken any time after three (3) months of service (subject to approval of the session). Vacation cannot be carried over from one year to the next.

b. Holidays – New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day. If ministerial services are required on any holiday, then another day shall be substituted for the holiday.

c. Study Leave – Fourteen (14) days of study leave per year including two (2) Sundays, to be used for the growth in skill or knowledge relating to this specific ministry. There is no compensation for unused study leave.

d. Sick Time – One day of sick leave shall be accumulated for each month of service. There is no compensation for unused sick leave.

D. Actions taken by the Administration Team (Convener Rev. Mike Capron)

1. Mike Capron, reported that the Team reviewed and **APPROVED** the agreement between Hector Herrera and the Tokyo Union Church. They referred Hector to the Membership Team for examination for ordination.
2. The team **APPROVED** the Terms of Call for the Rev Berj. Gulleyan as interim pastor of the First Presbyterian Church of Ramsey.
3. The team discussed the request from Samuel Park to continue his church planting ministry in Leonia as a validated ministry of the Presbytery.
4. A **Task Force** should be created for the purpose of a more in-depth analysis to the pay structure of a CRE. The Administrative Team is in favor of the creation of a Task Force. We ask that those who are interested in serving discuss the charge and scope of the Task Force with the Administrative Team. Additionally, Minimum Terms of Call are just that-minimums. Pastors and CREs alike are afforded the opportunity to advocate for their terms of call.

6. **Boundary Training**

The PNENJ administrator should send the Boundary Training Flyer to all TE in the PNENJ. It is important to have accurate records of who is in compliance. And it would also be helpful to set a policy of compliance. It is a requirement of the presbytery insurance that every person being paid for pastoral/educational service in a church should receive Boundary Training every three years, along with certain people in validated ministries. The committee will look into some options for various types of training. The committee also strongly agreed that much damage is done by pastors who refuse to follow boundary guidelines.

7. **Validated Ministry Beyond Congregations**

Any discussion of Validated Ministries Beyond Congregations needs to begin with an understanding of who within the Presbytery is serving in a Validated Ministry beyond our congregations; and at the very least to remind TE serving in Validated Ministries are held to the same compliance standards as TE serving congregations. Once there is an understanding of the depth and breadth of those who serve in a Validated Ministry then a criteria for validated ministry can be discerned, i.e., whether there are distinctions between validated ministries suitable for experienced ministers and those suitable for candidates as a first call, and what is required as responsible participation in the work of the presbytery and participation in faithful fellowship.

Other Business

Kirk Woodward presented the members of the Administration Commission for the Installation Service of CP Allegra Hoots at United Presbyterian Church, Plainfield . The Service is scheduled for September 19th. **APPROVED**

Heather Grandon
Kirk Woodward
Debra Kirk

Greg Horn
David Berry
Deborah Jacoby
Doris Peterson
Loretta Hazelwood

The following deaths were reported

Rev. Dr. Peter Carey – Wallington Presbyterian Church

Rev. Dr. Paul Boger St – Church on the Green - Bloomfield

2. Central Presbyterian – Montclair: David Noble has retired. Rev. Doris Glasby was appointed to serve as Moderator of the Session with Elder Nick Stevens as a second, if needed.

E. Membership Team (Convener Rev. Roberta Arrowsmith)

1. Team met with Sara Benedetti, to approve her call as Associate Pastor of Children, Youth and Family Ministries at the Presbyterian Church of Westfield. The Team **APPROVED** her Terms of Call.
2. The team met with **Samuel Park**, a member of Missouri River Valley Presbytery. He is seeking to join the Presbytery of Northeast New Jersey. **APPROVED**
3. The membership commission **MOVED AND VOTED** to approve the Ordination Commission for Hector Herrera's ordination to be held Friday, October 8, 2021, 8:00 P.M, virtually. **The commission consists of:**
 - Rev. Dr. Victor Aloyo (Nuevas Fronteras)
 - Rev. Jeremy Jinkins (Westfield)
 - Rev. Wanda Lundy (Preside/Moderator)
 - Rev. Jennie Salas (Nuevas Fronteras)
 - Rev. Barbara Jenkins Shaw (Pres. of Northeast NJ - former pastor @Tokyo Union Church)
 - Rev. Steve Yamaguchi (Tokyo Union Church)
4. The membership commission **MOVED AND VOTED** to approve the Ordination Commission for Christine Park 's ordination to be held on Sunday, October 10, 2021.
Ordination Commission Members:
 - The Rev. Penny Hogan, Pastor, West Side Presbyterian Church, Ridgewood
 - The Rev. Joo Whang, Pastor, True Light Church, Paramus
 - Donna Flagg, Elder, First Presbyterian Church, Ridgewood
 - Bill Burdick, Elder, West Side Presbyterian Church, Ridgewood
 - The Rev. Dr. Wanda Lundy/ Moderator

5. The Commission reviewed the warrants for the Administrative Commissions to Serve New Milford and Calvin Linden, and recommends them to Presbytery for approval.

G. Special Training Held

August meeting : The role and work of the COM Liaison led by Rev. Cheryl D. Galan who serves as the Interim Executive Presbyter of Carlisle Presbytery.

September Meeting Carrie Mitchell from Board of Pensions presented the available plans, what they cost and how to structure terms of call.

Warrant

for an

Administrative Commission

of The Presbytery of Northeast New Jersey concerning
the New Milford Presbyterian Church, New Milford, NJ

November 20 2021

For everything there is a season, and a time for every matter under heaven:
a time to be born, and a time to die;
a time to plant and a time to pluck up what is planted.

Ecclesiastes 3: 1-2

Jesus said, "I am the resurrection and the life.
Those who believe in me, though they die, will live;
and everyone who lives and believes in me will never die.

John 11: 25-26

A commission is empowered to consider and conclude matters referred to it by a governing body. The appointing body shall state specifically the scope of power given to a commission. A commission shall keep a full record of its proceedings, which shall be submitted to its governing body to be incorporated in its minutes and to be regarded as the actions of the governing body itself. (G-3.0109b)

The decision of an administrative commission shall be the action of the appointing governing body from the time of its completion by the commission and the announcement, where relevant, of the action to parties affected by it. Such decision shall be transmitted in writing to the stated clerk of the governing body, who shall report it to the governing body at its next meeting. A governing body may rescind or amend an action of an administrative commission in the same way actions of the governing body may be modified. (G-3.0109b)

Beginning in 1949 when a group of 20 people met plan for the establishment of a church in New Milford a faithful ministry under the Word has served the community in New Milford for over 70 years. Initially meeting in the Steuben school and erecting a church at its current location on River road the Church sought to become a place for their community. The church grew throughout the 1950's both physically, adding a Christian education wing and a pipe organ, and in terms of ministry launching a men's club and calling a new pastor.

Throughout the 1960 the ministry continued to focus on community providing welcome for refugees from Cuba, and organizing a blood bank. By the middle of the decade the church had grown to over 300 families. In the 70's the congregation established a scholarship fund for educational assistance.

In the 1990's renovations were completed to allow the congregation to serve its community through a day care center. The congregation has also been proud of its long standing relationship and hosting of a local boy scout troop.

By the late 2010's with the retirement of their pastor, the aging congregation has discerned that they are tired, and in the process of meeting with the COM liaisons the session has requested an AC be formed to help them dissolve their church in such a way as to maintain their legacy of caring for and welcoming their community.

The COM of the Presbytery of Northeast New Jersey therefore requests that the Presbytery, at its Stated Meeting on November 20, 2021, create and empower an Administrative Commission. This Administrative Commission shall have the power to conclude the following actions:

1. To dissolve New Milford Presbyterian Church.
2. To provide for the continuing spiritual and pastoral care of the remaining members of the New Milford Presbyterian Church.
3. To help as requested by the members to identify a new home where they might transfer their membership en-masse and continue an intercessory prayer group, participate in youth group and presbyterian women, and facilitating ways to continue certain ministries under other structures. While the ministry of New Milford Presbyterian Church in this form is coming to an end, God is not through with these disciples and they understand their faith journey to still be interconnected. The nature of this connection and path forward will require ongoing discernment.
4. To transfer members of New Milford Presbyterian Church to other congregations and to provide for pastoral care for those who do not wish to, or are unable to transfer their membership.
5. To grant letters of dismissal to members for those who have not found a new church after a period of one year.
6. To take possession of all real and personal property of New Milford presbyterian church along with financial records and inventories of equipment and to oversee transfer of all real property and accounts to the Presbytery and ultimately if practicable create a community mission center under the auspices of the presbyteries community mission team.
7. To ensure that bills are paid, the property is maintained and secured and adequate insurance coverage is in place. In addition the AC shall work with the groups currently using the facility, including the daycare center and they boy scouts, to insure that their vital work is cared for.
8. To consult with the Session or its representatives regarding requests the congregation may have relating to the disposition of equipment, memorials and other property, honoring them where possible and to retain such for future use at the discretion of the Presbytery.

9. To take the original jurisdiction of the Session at such time as they stop meeting.
10. To assert the claim of the Presbytery to any property of the New Milford Presbyterian Church congregation not known at this time or property which may come as beneficiary of a will or trust not known at this time.
11. To assert that the New Milford Presbyterian Church property remains a vital asset to the ministry of the Presbytery of Northeast New Jersey and to hold prayer services on the property.
12. To discern, in consultation with the COM, and the community ministry team, the future use of the real property and in the event that the decision is to sell the property, to carry out that sale. If it is the determination of the AC in consultation as above to subdivide the Manse from the Church Property in order to sell one or the other or both, such subdivision and sale shall be authorized under this warrant.
13. To determine uses for the various funds of New Milford Presbyterian Church, which honor the ministry and legacy of New Milford Presbyterian Church and build up the ministry and witness of the PC(USA.)
14. To transfer to the Stated Clerk for forwarding to Presbyterian Historical Society all official records of the congregation. Other historical records shall be transferred to the stated clerk for storage or transfer to PHS at their direction.
15. To complete any additional tasks necessary to close the corporation of the church.
16. To see that the ministry and faithful history of the New Milford Presbyterian Church are suitably celebrated in a service of worship.

In undertaking these actions, the Administrative Commission shall be sensitive to the memory, heritage, and concerns of the members of the New Milford Presbyterian Church.

The Administrative Commission shall invite at least one representative of the New Milford Presbyterian Church to participate in its work with voice but without vote.

Membership in this Administrative Commission shall be by appointment of the Convener of the COM, in consultation with the acting stated clerk. It shall include at least 3 members and appointments shall be announced at the next stated meeting of the Presbytery.

This Administrative Commission shall report its actions to a future Stated Meeting of the Presbytery. They shall provide the Presbytery with interim reports semi-annually and their warrant shall conclude with the completion of the above delegated tasks.

Committee on Ministry of the Presbytery of Northeast New Jersey
Rev. Jeremy Campbell, Stated Clerk of Presbytery

Warrant

for an

Administrative Commission
of The Presbytery of Northeast New Jersey concerning
the Calvin Presbyterian Church, Linden, NJ

November 20 2021

For everything there is a season, and a time for every matter under heaven:
a time to be born, and a time to die;
a time to plant and a time to pluck up what is planted.

Ecclesiastes 3: 1-2

Jesus said, "I am the resurrection and the life.
Those who believe in me, though they die, will live;
and everyone who lives and believes in me will never die.

John 11: 25-26

A commission is empowered to consider and conclude matters referred to it by a governing body. The appointing body shall state specifically the scope of power given to a commission. A commission shall keep a full record of its proceedings, which shall be submitted to its governing body to be incorporated in its minutes and to be regarded as the actions of the governing body itself. (G-3.0109b)

The decision of an administrative commission shall be the action of the appointing governing body from the time of its completion by the commission and the announcement, where relevant, of the action to parties affected by it. Such decision shall be transmitted in writing to the stated clerk of the governing body, who shall report it to the governing body at its next meeting. A governing body may rescind or amend an action of an administrative commission in the same way actions of the governing body may be modified. (G-3.0109b)

The Calvin Presbyterian Church in the Tremley Point section of Linden has served the Slovak diaspora in the broader New Jersey region for over 100 years. At one time yoked with a chapel in Perth Amboy as well it has provided for the religious as well as the cultural needs of that community. Originally an independent reformed church Calvin and its pastor united with the PC(USA) in the late 1960's and have been faithful partners of the presbytery throughout that time providing members for committees and recently the Moderator of the presbytery.

Tremley was a community of immigrants a century ago and the congregation largely reflected its neighborhood. Over time families maintained a strong connection with the church as the neighborhood changed to more recent immigrants. The church has maintained the cultural traditions and language worshiping in Slovak until very recently. The church continued faithfully ministering as the only protestant church in that neighborhood of Linden.

As the Slovak community has dispersed throughout the country the Members of Calvin church have continually sought to remain a support to one another, and to serve their Trembley Point neighbors. Most recently during the COVID-19 Pandemic they have formed a strong intercessory prayer group which they hope will continue. The session has realized that they no longer have the critical mass to maintain a Church on their own, and have requested that the Presbytery form an AC which will help them find a church in which they can continue their intercessory prayer circle, find support for their youth and continue their spiritual journey together, while also find a way to maintain their former building as a mission outpost serving the current residents of Trembley Point.

Through out its history Calvin understood its facilities as God's House where anyone with needs can come and be served. They have made the faithful decision to seek a way to continue that tradition in partnership with others so that a new generation of Trembley Point residents may come to know God's love on that sacred ground.

The COM of the Presbytery of Northeast New Jersey therefore requests that the Presbytery, at its Stated Meeting on November 20, 2021, create and empower an Administrative Commission. This Administrative Commission shall have the power to conclude the following actions:

1. To dissolve Calvin Presbyterian Church.
2. To provide for the continuing spiritual and pastoral care of the remaining members of the Calvin Presbyterian Church.
3. To help as requested by the members to identify a new home where they might transfer their membership en-masse and continue an intercessory prayer group, participate in youth group and presbyterian women, and facilitating ways to continue certain ministries under other structures. While the ministry of Calvin Presbyterian Church in this form is coming to an end, God is not through with these disciples and they understand their faith journey to still be interconnected. The nature of this connection and path forward will require ongoing discernment.
4. To transfer members of Calvin Presbyterian Church to other congregations and to provide for pastoral care for those who do not wish to, or are unable to transfer their membership.
5. To grant letters of dismissal to members for those who have not found a new church after a period of one year.
6. To take possession of all real and personal property of Calvin presbyterian church along with financial records and inventories of equipment and to oversee transfer of all real property and accounts to the Presbytery and ultimately if practicable to the church where the members nest for use as a mission outpost under the guidance of that session or the presbyteries community mission team.

7. To ensure that bills are paid, the property is maintained and secured and adequate insurance coverage is in place. In addition the AC shall work with the groups currently using the facility, if any, to insure that their vital work is cared for.
8. To consult with the Session or its representatives regarding requests the congregation may have relating to the disposition of equipment, memorials and other property, honoring them where possible and to retain such for future use at the discretion of the Presbytery.
9. To take the original jurisdiction of the Session at such time as they stop meeting.
10. To assert the claim of the Presbytery to any property of the Calvin Presbyterian Church congregation not known at this time or property which may come as beneficiary of a will or trust not known at this time.
11. To assert that the Calvin Presbyterian Church property remains a vital asset to the ministry of the Presbytery of Northeast New Jersey and to hold prayer services on the property.
12. To discern, in consultation with the COM, the nesting congregation's session, and the community ministry team, the future use of the real property and in the event that the decision is to sell the property, to carry out that sale.
13. To determine uses for the various funds of Calvin Presbyterian Church if they can not pass to a nesting church, which honor the ministry and legacy of Calvin Presbyterian Church and build up the ministry and witness of the PC(USA.)
14. To transfer to the Stated Clerk for forwarding to Presbyterian Historical Society all official records of the congregation. Other historical records shall be transferred to the stated clerk for storage or transfer to PHS at their direction.
15. To complete any additional tasks necessary to close the corporation of the church.
16. To see that the ministry and faithful history of the Calvin Presbyterian Church are suitably celebrated in a service of worship.

In undertaking these actions, the Administrative Commission shall be sensitive to the memory, heritage, and concerns of the members of the Calvin Presbyterian Church.

The Administrative Commission shall invite at least one representative of the Calvin Presbyterian Church to participate in its work with voice but without vote.

Membership in this Administrative Commission shall be by appointment of the Convener of the COM, in consultation with the stated clerk. It shall include at least 3 members and appointments shall be announced at the next stated meeting of the Presbytery.

This Administrative Commission shall report its actions to a future Stated Meeting of the Presbytery. They shall provide the Presbytery with interim reports semi-annually and their warrant shall conclude with the completion of the above delegated tasks.

Committee on Ministry of the Presbytery of Northeast New Jersey
Rev. Jeremy Campbell, Stated Clerk of Presbytery



**PRESBYTERY OF
NORTHEAST
NEW JERSEY**

POLICY ON COMPENSATION / MINIMUM TERMS OF CALL

MINISTERS OF WORD & SACRAMENT

CERTIFIED CHRISTIAN EDUCATORS

COMMISSIONED PASTORS

Approved by Presbytery at its meeting of November 20, 2021

Table of Contents

POLICY ON COMPENSATION / MINIMUM TERMS OF CALL	0 -
Table of Contents	1 -
I. INTRODUCTION	2 -
A. A WORD ABOUT NEGOTIATION.....	2 -
B. NOTES FOR 2021-22	3 -
II. MINIMUM TERMS OF CALL FOR FULL TIME MINISTERS OF WORD & SACRAMENT ..	4 -
A. PART-TIME PASTORS	4 -
B. INTERIM PASTORS	4 -
C. ELEMENTS OF CALL:	5 -
1. EFFECTIVE SALARY/PENSION BASE	5 -
2. BENEFITS.....	5 -
3. SOCIAL SECURITY OFFSET (SECA).....	6 -
4. TRAVEL/PROFESSIONAL REIMBURSEMENT	6 -
5. PAID VACATION	7 -
6. CONTINUING EDUCATION LEAVE & ALLOWANCE	7 -
7. RETIREMENT SAVINGS PLAN (a 403(b) plan offered by the Board of Pensions)	7 -
8. BIRTH/ADOPTION LEAVE	7 -
9. DAY OFF AND HOLIDAYS	8 -
D. LESS COMMON ITEMS IN TERMS OF CALL	8 -
1. DEBT ASSISTANCE – BOARD OF PENSIONS	8 -
2. SUPPLEMENTAL MEDICAL COVERAGE	8 -
3. DEPENDENT CARE BENEFITS	8 -
4. SABBATICAL LEAVE	8 -
III. MINIMUM COMPENSATION FOR PERSONS WHO ARE NOT MINISTERS OF WORD AND SACRAMENT	9 -
A. COMMISSIONED PASTORS.....	9 -
1. IS THE COMMISSIONED PASTOR DEEMED CLERGY FOR TAX PURPOSES?.....	9 -
2. STEPS FOR DETERMINING MINIMUM COMMISSIONED PASTOR (CP) COMPENSATION	9 -
3. PART-TIME COMMISSIONED PASTORS.....	10 -
B. CERTIFIED CHRISTIAN EDUCATORS	10 -
C. ALL OTHER CHURCH EMPLOYEES.....	10 -
IV. THE COMMISSION ON MINISTRY (COM) AND TERMS OF CALL	11 -
A. SITUATIONS WHERE MINIMUM COMPENSATION IS NOT MET.....	11 -
V. PULPIT SUPPLY/MODERATOR FEES	11 -
VI. APPENDIX - GUIDANCE IN FILLING OUT FORM W-2 FOR CLERGY	12 -

I. INTRODUCTION

Congregations provide compensation to their pastors to free them from the need for secular employment, allowing them to devote full time to ministry. In some cases, churches call a pastor on a part-time basis, recognizing that such arrangements may necessitate the pastor's pursuit of additional compensation. (This is sometimes referred to as 'tent-making.')

When a pastor is called, the congregation promises to pay him/her fairly. Thus, the presbytery establishes a fair minimum and recommends regular increases commensurate with the pastor's experience and increases in the cost of living. This document only specifies *minimum* compensation; many churches pay more than minimum.

Serving as a pastor is one of the most stressful occupations. When a congregation calls a pastor, there is a three-way mutually supportive relationship between congregation, pastor and presbytery. All three parties have an interest in seeing pastors succeed. A pastor must find and participate in supportive structures for their own self-care. These may include clergy groups, coaching relationships, mentors or formal programs such as the Early Ministry Institute or CREDO.

A. A WORD ABOUT NEGOTIATION

The purpose of this policy is to set *minimums* for all forms of compensation, including things like time off. Many churches can, and should expect to, pay more than the minimum. It is common for churches to extend an offer and for a pastor to respond with a counter-offer. Often this will represent practices of good stewardship in a capitalist society. We are simply doing what is expected of employers and job seekers in our culture and time.

However, sometimes other factors come into play. Some pastors are timid about asking for more. Some pastors are also in denial about longstanding financial problems. Some churches are in denial too!

If a church is in an area where the cost of living is exceptionally high,¹ they should expect that their pastor will need more compensation simply to afford to live in their community. Another point for consideration: will the pastor making significantly more or less than the average person in a pew?

¹ New Jersey is an expensive state. Jersey City, Union City, Hoboken and West New York may have the highest costs of all NJ towns.

B. NOTES FOR 2021-22

As the three predecessor presbyteries come together in 2021 to form the Presbytery of Northeast New Jersey, it is necessary to harmonize their disparate policies on minimum compensation. Setting a policy means making choices and holding each other accountable for the choices we have jointly made. Presbyters should consider the choices described in this policy and propose changes where they think change is needed.

In very broad terms, the former Palisades Presbytery had high minimums and the former Newark Presbytery had low minimums. The former Elizabeth Presbytery specified a range of minimums based on years of experience. It was felt that the Elizabeth approach might form a bridge that would soften any sense of radical change in the newly joined presbytery and so it has been adapted for this document.

For those evaluating this policy who are primarily interested dollar figures, take a look at the chart in Section II and the discussion of fees in Section V.

The former Elizabeth also gave a full month of vacation (with 5 Sundays) rather than the 4 weeks (with 4 Sundays) used by the former Newark and Palisades. This policy lists the Elizabeth option. If it is approved, all pastors in the former Newark and Palisades will get 2 additional days of vacation (including a 5th Sunday).

The sections for Commissioned Pastors and Certified Christian Educators may be more or less familiar to readers, depending on their background. These are important issues in some congregations and should be given serious attention.

The churches that will be most affected are those who are struggling to make ends meet to pay their pastoral leadership. The pastoral leaders who will be most affected are those who are the primary earners for their family while making the presbytery minimum. We hope to support and cherish both groups.

This is a summary of the minimum compensations policies of the former presbyteries...

- Newark had minimum effective salary: \$59,937 + \$4,600 in expenses/continuing education
- Palisades had minimum effective salary: \$67,712 + \$3,500 in expenses/continuing education
- Elizabeth had a scale based on years of service
 - No experience: \$57,100 + \$4,800 in expenses/continuing education
 - 20+ years experience (suggested): \$69,900 + \$4,800 in expenses/continuing education

II. MINIMUM TERMS OF CALL FOR FULL TIME MINISTERS OF WORD & SACRAMENT

	Mandatory	Recommended			
YEARS IN THIS OR SIMILAR POSITION	0-4	5-9	10-14	15-19	20+
EFFECTIVE SALARY	60,000	62,000	64,000	66,600	69,900
PASTOR'S PARTICIPATION PLAN BENEFITS ²	21,900	22,630	23,360	24,309	25,514
TRAVEL/PROFESSIONAL REIMBURSEMENT	3,000	3,000	3,000	3,000	3,000
PAID VACATION	1 MONTH	1 MONTH	1 MONTH	1 MONTH	1 MONTH
CONTINUING EDUCATION LEAVE	2 WEEKS	2 WEEKS	2 WEEKS	2 WEEKS	2 WEEKS
CONTINUING EDUCATION ALLOWANCE	1,800	1,800	1,800	1,800	1,800
TOTAL MINIMUM COST TO CHURCH	86,700	89,430	92,160	95,709	100,214

A. PART-TIME PASTORS

For part-time staff, the effective salary should be pro-rated on the basis of the number of hours per week with 40 hours per week as the basis for full-time. A three-quarter time pastor would work 30 hours per week; half time 20 hours per week; quarter-time, 10 hours per week.

The duration of Vacation, Continuing Education and Birth/Adoption Leave remain unchanged for Part Time Pastors. This is because their time per week is already reduced for being part-time. For example, a half-time pastor taking one week of vacation receives only one half-week of paid time off.

Travel/Professional allowances and Continuing Education Allowance are negotiable, based on the needs and expectations of the particular church and pastor. If a pastor will be driving a lot of miles as part of their work, then this amount should be raised to full cover these expenses while still leaving funds for other needed items.

B. INTERIM PASTORS

There is a special test for minimum terms of call for Interim Pastors. Their terms should be at least 90% of the prior pastor's terms of call provided they have comparable experience, with changes in hours adjusted proportionately. Minimums for interims are the higher of the normal minimums calculated below or this 90% figure.

² Not all clergy will be enrolled in Pastor's Participation. See the section on Benefits, below.

C. ELEMENTS OF CALL:

1. EFFECTIVE SALARY/PENSION BASE

Effective Salary (pension base) = cash salary + housing allowance + utilities/furnishings.

The Housing Allowance should be one of the following:

- When there is a church-owned manse, the Housing Allowance should be the fair rental value of that manse + the amount of utilities directly paid by the church.
- When where is no manse, the Housing Allowance should be an estimate of the rent of a space or the costs of home ownership (principle payments, taxes and mortgage interest)

In no case shall the housing allowance be less than 33% of the cash salary.

Utilities/Furnishings Allowance includes the following:

- cost of utilities paid by the pastor
- the purchase of furniture, appliances, dishes and cookware, and decorating items including rugs, pictures, curtains, bedspreads, sheets, towels, etc.
- insurance on the home and contents
- miscellaneous expenses including improvements, repairs and upkeep of the home and its contents, snow removal, lawn mowing, light bulbs, cleaning supplies, etc.

General Principle: It is better for the utilities/furnishings allowance to be a little high. Since setting the Housing and Utilities/Furnishings Allowances is simply a matter of labeling dollars already committed to salary, this is a simple way for a congregation to help a pastor reduce their tax burden at no cost to the church.³

2. BENEFITS

The cost to the church for benefits is a percentage of the Effective Salary described in the last section. Go to the web site for the PCUSA Board of Pensions for details. <https://www.pensions.org/>

In recognition of our theology of benefits, and in the spirit of caring for our clergy, we recognize that there are three main areas where benefits are needed: health insurance, death/disability coverage and retirement income. For installed pastors, the Board of Pensions requires enrollment in the Pastors' Participation Plan (<https://www.pensions.org/what-we-offer/benefits-packages/Pastors-Participation>) which includes medical, pension, death/disability benefits. For non-installed pastors, it is the policy of the Presbytery of Northeast New Jersey, that they shall ordinarily be enrolled in the Pastors' Participation Plan. For dual income families and part time tent making pastors, it is the expectation of the Presbytery of Northeastern New Jersey that all of the identified benefit needs will be accommodated either by the church or another employer.

³ When the time comes for the clergy to calculate their taxes, they can designate any amount of furnishing allowance not actually used for housing-related expenses as regular income—so if the figure too high that doesn't create any problems with the IRS.

The Board of Pensions offers an alternate set of benefits which includes pensions, death and disability. It is called Minister's Choice. It is available for pastors who work at least 20 hours/week. The cost is 10% of effective salary. <https://www.pensions.org/what-we-offer/benefits-packages/Ministers-Choice>

In addition to the basic medical, pension, death/disability benefits, the Board of Pensions offers optional benefits, including: dental, vision, supplemental death and disability, along with medical and dependent care spending accounts. Churches can elect to offer these benefits during the annual employer agreement process with the Board of Pensions. The pastor then selects among optional benefits.

3. SOCIAL SECURITY OFFSET (SECA)

Pastors are required to pay self-employment tax. This tax is assessed at a rate of 15.3% of their ministerial income including utilities and the cash housing allowance or fair rental value of a manse. To assist the pastor in paying this substantial tax many churches include in the terms of call a Social Security Offset. This is generally calculated as 7.65% of the pastor's cash salary, utilities and cash housing allowance or fair rental value of a manse. The social security offset is NOT included in the Effective Salary (pension dues calculation) but it IS included on the pastor's annual Form W-2. See the appendix for guidance on filling out the pastor's annual Form W-2.

4. TRAVEL/PROFESSIONAL REIMBURSEMENT

The Travel/Professional Reimbursement covers professional expenses paid by the church. Churches should adopt an Accountable Reimbursement Plan⁴ whereby the pastor is reimbursed for properly documented professional expenses. An Accountable Reimbursement Plan describes a plan that reimburses the employee (pastor) for expenses incurred in the performance of his/her duties. This plan must be administered by the church. The pastor should submit receipts and/or contemporaneous records (mileage log) to the church's treasurer/bookkeeper for reimbursement. Professional travel (air/train fare, hotel and meals when out of town overnight) should be documented and reimbursed in a similar manner. IRS guidelines must be complied with. Items purchased with professional expense dollars are those determined by the pastor to be relevant to their work and professional development. Items such as books, robes & stoles, cell phones, computer hardware & software purchased in this way are the property of the pastor. Cell phone bills may also be reimbursed.

Reimbursement to the pastor for business use of a personal vehicle can be done by using the IRS standard mileage rate or by reimbursing actual vehicle expenses. In the Accountable Reimbursement Plan it is best to refer to the "standard IRS mileage rate" as this rate is changed periodically. If the church chooses to reimburse based on actual expenses they should consult a professional as substantial additional record keeping is required.

An income tax deduction may be possible for any documented unreimbursed travel/professional expenses incurred by the pastor. In this circumstance the pastor should consult their own tax advisor.

⁴ If the church does not adopt an *Accountable Reimbursement Plan* and chooses to instead pay the pastor a set agreed allowance and does not require the pastor to provide documentation to the church, by default, has adopted an *Unaccountable Plan* and must include these payments on the pastor's annual Form W-2.

5. PAID VACATION

One month vacation consists of four weeks + two work days, and may include up to five Sundays.

Pastors are allowed to carry over one week of vacation from one year to the next.⁵ Additional vacation may be carried over at the discretion of the session.

6. CONTINUING EDUCATION LEAVE & ALLOWANCE

The two weeks Continuing Education Leave may include two Sundays. It is the general intent that Continuing Education time should be used regularly and steadily. However, with the approval of the session, Continuing Education Leave and Continuing Education Allowance may be accumulated for later use.

The Continuing Education Allowance should be paid by the church in compliance with an adopted Accountable Reimbursement Plan. Reimbursable expenses incurred by the pastor include tuition and fees for relevant continuing professional education, air/train/auto costs, lodging and meals when necessarily away from home overnight.

If a pastor leaves a position, accrued Continuing Education Leave does not extend the duration of employment (and benefits) in the same way accrued vacation does. When a pastorate is ending, it is hoped that sessions will work with pastors to provide accrued Continuing Education Allowance to a departing pastor who wishes to take Continuing Education Leave within a reasonable time after employment is ended. Such funds are paid according to the congregation's Accountable Reimbursement Plan.

7. RETIREMENT SAVINGS PLAN (a 403(b) plan offered by the Board of Pensions)

Pastors may voluntarily defer a portion of their salary to the Retirement Savings Plan on a pre-tax basis.⁶ Such deferment is entirely at the pastor's option and the amount may be changed at any time. Voluntary salary deferment does not alter Effective Salary, does not change terms of call or require approval by the congregation (for installed pastors) or the session (for contracted pastoral services).

Alternately or additionally, a church may make an employer contribution to the Retirement Savings Plan. This amount is not included in the calculation for Effective Salary (and therefore does not affect the cost of benefits). The pastor may not change this number without renegotiating the terms of call.

8. BIRTH/ADOPTION LEAVE

Leave around the birth or adoption of a child may be up to eight (8) weeks in length, during which time the pastor shall receive full effective salary and full pension dues shall be paid. Upon completion of the leave, the personnel will be entitled to return their position. The position will not be filled during the leave period except on a temporary basis. This leave is available to parents of any gender.

Barring unforeseen circumstances, a request for parental leave shall be made not later than a month before the requested leave is to begin.

⁵ This provision puts PCUSA churches into compliance with New Jersey's Earned Sick Leave Law (2018).

⁶ NOTE: Unlike most states, pretax contributions to 403b plans are subject to New Jersey state income tax.

9. DAY OFF AND HOLIDAYS

Since pastors work on Sundays, it is expected that the pastor will set aside another day of the week as their day off. If the pastor's day off happens to be on Monday, the pastor should not be deprived of the many Monday holidays and may take another day as their holiday ('comp time'). If the pastor needs to work on a day an employer would ordinarily consider a holiday, such as Christmas or Easter, the pastor should receive another day as holiday time.

D. LESS COMMON ITEMS IN TERMS OF CALL

1. DEBT ASSISTANCE – BOARD OF PENSIONS

Minister Educational Debt Assistance is available for up to \$5,000 per year, for up to five years. Total awards may not exceed \$25,000 over five years. Pastors must have completed a CREDO conference and have an effective salary below \$80,000. The Board considers financial means, the nature and amount of your debt, and other factors, as appropriate. The funds available and number of grants awarded each year are limited. Awards are at the discretion of the Board of Pensions. Details can be found at <https://www.pensions.org/your-path-to-wholeness/assistance-program/receiving-assistance/minister-educational-debt-assistance-grants>.

2. SUPPLEMENTAL MEDICAL COVERAGE

Several options are available to provide a pastor with supplemental medical coverage to cover expenses not paid by the medical plan. The Board of Pensions makes available a Flexible Spending Account (FSA) which is recommended. Health Savings Accounts, Cafeteria Plans, and Section 125 Plans may be available to certain individuals not in the Pastor Participation Plan. Each of these possibilities has tax implications, may impact other church staff and must be implemented in compliance with regulations that are often complex. A professional should be consulted when implementing any of these plans.

3. DEPENDENT CARE BENEFITS

A pastor can elect to withhold funds from their cash salary to pay for dependent care expenses. The Board of Pensions offers such a Dependent Care Account Plan. Churches can elect to offer these benefits during the annual employer agreement process.

4. SABBATICAL LEAVE

Some churches offer a pastor a sabbatical leave. A Sabbatical Leave is separate and distinct from paid vacation or continuing education leave. It is a time of study, renewal and prayer for the pastor, an extended time away from church responsibilities to reflect and recharge. Sabbaticals are usually offered after an extended time in a pastorate, typically 7 years. Some churches include the promise of a sabbatical in an initial offer to a pastor as an incentive for consistent service.

Though a Sabbatical Leave is separate from paid vacation or continuing education leave, they may be combined. Travel/Professional expense allowance and Continuing Education may be used by the pastor during Sabbatical Leave. A church may offer additional funds for this purpose. The Board of Pensions offers a grant, as do some other organizations.

III. MINIMUM COMPENSATION FOR PERSONS WHO ARE NOT MINISTERS OF WORD AND SACRAMENT

A. COMMISSIONED PASTORS

A Ruling Elder who has undergone special training may be commissioned by the presbytery to serve in a pastoral capacity. Such persons are referred to as Commissioned Pastors (CP).⁷ Minimum compensation for Commissioned Pastors is 75% of the minimums for Ministers of Word and Sacrament. This includes consideration of years worked in this or a similar position.

1. IS THE COMMISSIONED PASTOR DEEMED CLERGY FOR TAX PURPOSES?

If a Ruling Elder is commissioned by the presbytery to serve as a Commissioned Pastor, then that CP may be considered clergy for employment and tax purposes. The rule of thumb is this: if they are allowed to administer the sacraments, then they may be deemed clergy. This means they can benefit from the Housing Allowance. The SECA allowance can apply to them. They will also need to make quarterly estimated tax payments to the IRS like any other self-employed person.

However, if the CP is not functioning as clergy (or does not want to be classified this way for IRS/employment purposes), then they can be a regular employee of the church for whom Withholding/FICA is done. Their Cash Salary will equal their Effective Salary.

2. STEPS FOR DETERMINING MINIMUM COMMISSIONED PASTOR (CP) COMPENSATION

- Determine how many years of experience the CP has in similar work.
- Using that number of years, look up the minimum Effective Salary in the chart for Ministers of Word and Sacrament. Multiply that number by 0.75 (75%).
 - If the CP is deemed clergy, then designate some of the Effective Salary as Housing Allowance.
- The church should remember to budget money for Withholding/FICA.
 - If the CP is deemed clergy, then the church will NOT do ordinary Withholding/FICA. The church may consider adding a SECA allowance.
- Look up the minimum amount of TRAVEL/PROFESSIONAL REIMBURSEMENT on that same chart. Multiply that number by 0.75 (75%).
- Look up the minimum amount of CONTINUING EDUCATION ALLOWANCE. Multiply that number by 0.75 (75%).
- The CP and congregation must negotiate and agree on benefits to be offered.
- Vacation, Continuing Education Leave, Birth/Adoption Leave and Day Off must be available.

⁷ In addition to **COMMISSIONED PASTORS**, The Book of Order term also uses the term **COMMISSIONED RULING ELDERS (CRE)**. There is also an older term, **COMMISSIONED LAY PASTOR (CLP)**. Feedback from people doing this work is that since they are doing the work of a pastor, they really need the word 'PASTOR' in their job title.

3. PART-TIME COMMISSIONED PASTORS

Compensation for part time Commissioned Pastors is pro-rated in the same way as pastoral compensation. Example: For a half-time position, take all the numbers determined in the previous list and multiply by 0.5 (50%).

Hypothetical Example: If the minimum Effective Salary for a Minister of Word and Sacrament was \$60,000, then the minimum Effective Salary for a CP would be $\$60,000 \times 0.75 = \$45,000$. If the position was half time, then the minimum Effective Salary would be $\$60,000 \times 0.5 = \$30,000$.

The duration of Vacation, Continuing Education and Birth/Adoption Leave remain unchanged for Part Time CPs. This is because their time per week is already reduced for being part-time. For example, a half-time pastor taking one week of vacation receives only one half-week off.

B. CERTIFIED CHRISTIAN EDUCATORS

Many persons engage in a ministry of Christian Education in churches, but some have undergone a rigorous training and certification process. This policy only applies to Certified Christian Educators, not other educators employed by churches.

“Certified Christian educators are persons certified and called to service in the ministry of education in congregations or councils. They shall have skills and training in biblical interpretation, Reformed theology, worship and sacraments, human development, faith development, religious educational theory and practice, and the polity, programs, and mission of the Presbyterian Church (U.S.A.). ... The presbytery shall establish minimum requirements for compensation and benefits for Certified Christian Educators and Certified Associate Christian Educators...” (from the Book of Order, G-2.1103)

Minimum compensation for Certified Christian Educators is based on the minimums for Ministers of Word and Sacrament. This includes consideration of years worked in this or a similar position.

The Effective Salary total is identical (100%) to that of Ministers of Word and Sacrament.⁸ Social Security Offset does not apply, but Withholding/FICA must be done. Travel/Professional Expenses, Paid Vacation and Continuing Education Leave & Allowance are all identical to those of pastors. Benefits are negotiable. Birth/Adoption Leave and Day Off must be available.

The PCUSA has an excellent document: “Suggested Compensation Guidelines for Establishing a PC(USA) Educator’s Salary” <https://www.pcusa.org/resource/suggested-compensation-guidelines-establishing-edu/>

PART-TIME: Compensation for part-time Certified Christian Educators is pro-rated in the same way as pastoral compensation.

C. ALL OTHER CHURCH EMPLOYEES

BENEFITS: The PCUSA Board of Pensions allows your church to offer various kinds of benefits to musicians, educators and other staff. There are options for health insurance (minimum 20 hours per week). There are no hour minimums for the Retirement Savings Plan, Dental, Vision or Flexible Spending Accounts. Offering these benefits as options to your employees generally costs the church nothing. Get the details at <https://www.pensions.org/>

⁸ By the tax code, Only clergy may benefit from a Housing, Utilities/Furnishing Allowances, so the Effective Salary = Cash Salary.

WITHOLDING: While clergy are deemed self-employed by the IRS for many purposes, other church employees are not. Since they are regular employees, Withholding/FICA must be done for all positions not filled by Ministers of Word and Sacrament or Commissioned Pastors functioning as clergy.⁹

IV. THE COMMISSION ON MINISTRY (COM) AND TERMS OF CALL

Ultimately all terms of call for Ministers must be approved by the COM. This policy document is offered in hopes of providing clarity so that such approvals are smooth and routine.

A. SITUATIONS WHERE MINIMUM COMPENSATION IS NOT MET

The COM recognizes that each church represents a unique set of circumstances. It is possible that a church may want to request an exemption to the policy on minimum compensation. When this is the case, the session must appoint one of its members (not the pastor, certified educator or commissioned pastor) to contact a COM liaison to explain the request and the reasons for it. The terms of call are not finalized until COM approves the exemption. (The Book of Order does not permit the presbytery to grant an exemption to the minimum for installed Ministers of Word and Sacrament, G-2.0804)

V. PULPIT SUPPLY/MODERATOR FEES

For pulpit supply the minimum fee is \$225 + \$75 for each additional worship service in the same church on the same day. To moderate a regular/notable meeting of the session or the congregation the minimum fee is \$125. Additional funds for mileage are *not* expected.

NOTE ON FORM 1099-MISC: IRS regulations require a payer to issue a Form 1099-MISC to report payments in excess of \$600 in a calendar year to non-corporate payees. That sum would include pulpit supply and moderation fees.

INFORMATIONAL NOTE FOR DRAFTS of this document...

Newark pulpit supply was \$165. Palisades was \$200 + mileage. Elizabeth was \$200 + \$50/additional service.

Newark meeting moderation was \$65. Palisades was \$100 + mileage. Elizabeth was \$100.

⁹ Some kinds of positions may be filled by 'independent contractors' who are paid with a 1099 rather than a W-2. Withholding is not needed for these positions. This part of employment law is tricky; consult a professional about when this is appropriate and when it is not.

VI. APPENDIX - GUIDANCE IN FILLING OUT FORM W-2 FOR CLERGY

- A. Generally ministers are an employee of the church and their compensation is properly reported to tax authorities on a Form W-2.
- B. Withholding of Social Security Taxes and Medicare Taxes from a minister's salary is prohibited.
- C. Ministers are NOT subject to NJ unemployment taxes or disability taxes and these should not be withheld from a minister's salary.
- D. Federal and NJ Income Taxes may be withheld from a minister's salary but is not required. It is the minister's option to have taxes withheld from their paycheck or to be personally responsible for making estimated tax payments. If the minister chooses to have the taxes withheld they may want to consult with a professional to determine the appropriate amount to withhold. Reliance on the charts in IRS Circular E will almost always result in under withholding.
- E. FORM W-2 (Note that this is the 2017 form. Boxes on more recent forms are similar)

Box 1 – include cash salary + social security offset + any payments paid under an unaccountable plan less any amount withheld in accordance with a 403B plan.

Box 2 – Federal income taxes withheld if any. If no taxes were withheld, leave blank.

Box 3 – leave blank

Box 4 – leave blank

Box 5 – leave blank

Box 6 – leave blank

Box 7 – leave blank

Box 8 – leave blank

Box 9 – leave blank

Box 10 – include any dependent care benefits withheld from the cash salary

Box 11 – leave blank

Box 12a – code C – value of term life insurance > \$50,000. This number can be obtained from the Board of Pensions.

Box 12b – code E – amount withheld in accordance with a 403B plan

Box 12c – code DD – cost of employer sponsored health coverage (the medical portion of the pension dues)

Box 12d – leave blank

Box 13 – check "Retirement Plan" box

Box 14 – include when applicable

Fair rental value of the manse

Cash housing allowance

Cash utility allowance

Actual amount paid for the minister's utilities

Box 16 – include cash salary + social security offset + any payments paid under an unaccountable plan. Do NOT subtract 403B contributions withheld.

Box 17 – NJ income taxes withheld if any. If no NJ taxes were withheld, leave blank.

Box 18 – leave blank

Box 19 – leave blank

Box 20 – leave blank

22222		a Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)		1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.		11 Nonqualified plans		12a	
		13 <input type="checkbox"/> Statutory employee <input type="checkbox"/> Religious or other non-profit <input type="checkbox"/> Third-party with pay		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax

W-2 Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service

Form **W-2** Wage and Tax Statement

Copy 1—For State, City, or Local Tax Department

The above guidance is general and should not be considered applicable to every church's particular circumstances. Professional guidance should be sought when appropriate.

Stated Clerk's Report November 20th 2021

Consent Agenda

- 1) Approve the Docket for this meeting.
- 2) Approve the Minutes of the September Stated Meeting as circulated.
- 3) Approve the Excuses collected at the meeting.
- 4) Receive the Treasures Report.
- 5) Receive the financial reports of the legacy corporations of the Presbytery of the Palisades and the Presbytery of Elizabeth (if any.)
- 6) Receive the Report of the Vision Team with the exception any Items called out for Presbytery Action.
- 7) Receive the Report of the COM with the exception any Items called out for Presbytery Action.
- 8) Approve the designation of Housing Allowance for Rev. Jeremy Campbell and Rev. Steve Huston as indicated in the Clerks Written Report.
- 9) Adopt the Following Schedule of meetings for 2022, February 15th, May 21th, September 17th, and November 15th.

B) Housing Allowance — Set the housing allowance for 2022 for Rev. Jeremy Campbell at \$55,000 and Rev. Steve Huston at \$60,000 of their respective cash salaries.

C) 2022 Meeting schedule — Set the Meeting Schedule for 2022 as follows, the third Tuesday of February (2/15/22) the third Saturday of May (annual meeting of the presbytery 5/17/22,) the third Saturday of September (9/17/22) and the third Tuesday of November (11/15/22.) Please note this is a slight change to the original dates posted earlier this week. The reason for this change is that the earlier February date is necessary to allow us an opportunity to consider to send an overture that our Committee on Representation is developing for next summer's General Assembly. The original date fell the day after the deadline for overtures.

Please further note that in May at the annual meeting of the Presbytery we plan to have our Necrology report. May of 2022 will be our opportunity to remember with gratitude everyone who has gone before us in completion of their baptism, from whenever your congregation last reported through 12/31/2021. We will also include summary reports from teams and commissions in the packet for that meeting.

Northeast Presbytery 2022 Budget Draft September 2, 2021

Presbytery of Northeast New Jersey 2022 Budget - for first reading									
Members		12,400							
Expenditures									
Personnel									
Co-leader Stated Clerk		\$ 140,277.00							
Community Organizer		\$ 60,615.00	Note 1						
Latino Ministries Coordinator		\$ 16,148.00							
African American Ministries Coordinator		\$ 34,556.00							
Administrative Assistant		\$ 33,657.00	Note 8						
Communication Coordinator		\$ 35,521.00							
Book Keeper		\$ 16,793.00							
Treasurer		\$ 9,000.00							
Personnel Contingency		\$ 36,416.00							
Total Personnel		\$ 525,000							
Office/Insurance									
Postage		\$ 1,000.00							
Telephone/Internet		\$ 2,500.00							
Supplies		\$ 2,000.00							
Office Rent/Electricity		\$ 60,000.00							
Insurance		\$ 36,000.00	allow						
Audit Expense		\$ 16,000.00	allow						
Legal Fees		\$ 2,000.00							
ACS Maintenance		\$ 7,500.00							
Temp. Help		\$ 1,000.00							
Contingency Expense		\$ 30,000.00	Property						
IT Expense		\$ 1,000.00							
Total Office/Insurance		\$ 159,000							
Per Capita Synod		\$ 4.10	\$ 50,840						
Per Capita GA		\$ 8.48	\$ 105,152						
Facilitator/Consultant Expenses		allow	\$ 50,000						
Mission									
Congregational Mission Giving								Newark	Elizabeth
GA Mission Gift		30%	\$ 46,815	Note 2					
Synod Mission Gift		5%	\$ 7,802						
Directed Local Mission		65%	\$ 101,432						
Camp Johnsonburg			\$ 40,000					5,000	15,000
Youth Triennium		51%	\$ 63,750	Note 3				125,000	
Other Programs & Mission			\$ 130,000						

Northeast Presbytery 2022 Budget Draft September 2, 2021

[illegible]

Income									
Per Capita at \$40 per member	\$	40.00	\$	496,000					
Per Capita Collection Rate		80%	\$	(99,200)					
Investment Withdrawal		7.82%		666,510					
Income from Board Restricted Caldwell Mission			\$	60,616	Note 1				
Mission Income From Congregations			\$	156,050	Note 4	73,800	62,250	20,000	
Total Income				\$ 1,279,976					
(Deficit)/Surplus			\$	184					

Northeast Presbytery 2022 Budget Draft September 2, 2021

Investment Assets		Investments	Cash	Note 7		
Presbytery Of Northeast NJ		\$ -	\$ 715,000			
Newark		\$ 5,482,047	\$ 36,222	Note 1; Note 6		
Palisades		\$ 2,895,564	\$ 120,113			
Elizabeth		\$ 145,534	\$ 95,170			
Total		\$ 8,523,145	\$ 966,505.4			
Policy Designated Accounts						
Elizabeth -Greystone		\$ 374,147		Note 7		
Newark-Sanford Hight's		\$ 692,828				
Newark- Orange First		\$ 500,607				
Newark-Clinton Avenue		\$ 15,845				
Newark-Kearny		\$ 64,195				
Newark-Caldwell Mission Grant		\$ 192,557	Note 1			
Total		\$ 1,840,179				
Restricted Accounts						
Third Westminster Presbyterian Memorial Fund		\$ 678,873				
First Presbyterian Church of Englewood All Saints		\$ 92,612				
Edmund R Hopper Memorial Fund		\$ 37,693				
Elmora Presbyterian Church Hunger Fund		\$ 109,034				
Sarah K Eldridge Fund		\$ 647,155				
Margaret E McDiarmid Memorial Fund		\$ 13,727				
Total		\$ 1,579,093				
Note 1: The grant for Community Organizer from Newark-Caldwell Mission Grant of 193K						
Note 2: The Presbytery is to set Mission Allocation to GA PMA and Synod Mission based upon Mission Pledge Income for 2020						
Note 3: Youth Triennial was \$125,000 for five presbyteries or \$25,000 each for Newark and Palisades and \$13,750 for Elizabeth, Accrued						
Note 4: Mission Income from Elizabeth Presbytery in 2020 was \$114,220 projecting 64.5% or 82,250 from the former Elizabeth Presbytery C						
Note 5: a standard 5% endowment withdrawal is prudent the Finance Task force increased it to 7.82% since some of the funds in the endow						
Note 6: The Endowment amount of the Newark Presbytery was reduced to reflect \$580,132 due from the Presbytery of North East New Jer						
Note 7: all amounts are based upon 7/31/21 asset allocation prepared by the Administrative Commission and are subject to change and adj						
Note 8: the Budget amount reflects full year PT Salary for the previous Administrative Assistant and does not resent the current cost of the le						