

COD Task Force to Review Governance Costs

I. Introduction

The Council of Delegates, at its February 2025 meeting, approved the creation of a task force to consider ways to reduce governance costs, fund synod, and use time wisely. The task force is made up of members from the COD Finance and Synodical Services committees and relevant staff. COD members on the task force are Henry Eygenraam, Drew Sweetman (chair), Janet deVries, Andre VanRyk, Tom Byma (reporter), Mike Koetje, Phil Apoll, and Rob Toornstra. Staff members supporting the task force are Brian Van Doeselaar, Joel Vande Werken, Shirley DeVries, and Ashley Medendorp. The task force submitted an interim report to the COD for their May 2025 meeting, and the COD included it in their report to Synod 2025 for information. The task force met two times following synod to finalize the report and to submit it to a special virtual session of the COD on September 4, 2025.

II. Background

The impulse for the creation of this task force was the current decline in ministry-share revenue and the desire for good stewardship of the denomination's time and financial resources. As was shared in the interim report to synod (*Acts of Synod 2025*, pp. 474-78), the task force looked at the big-picture costs of synod, both the programming and staffing costs. The biggest costs associated with synod are those that are clearly connected with the in-person meetings (travel, lodging, rental space, meals, etc.), which amounted to about \$250,000 USD for 2025. However, with the administration costs mandated by synod (staff salaries, programs, "hidden costs" such as travel insurance and site visits, the work of the synodical deputies, operations of the COD, and the development of denominational materials), the total cost of governance is closer to \$3,200,000 USD per year.

This report focuses primarily on the costs of synod itself; however, the task force is aware that governance costs can be reduced by focusing on other areas as well. In fact, the Office of General Secretary has already begun taking such steps—for example, shifting from print to digital materials, reviewing ways to reduce the costs of COD meetings, decreasing the number of standing committee meetings, and so on—where those steps do not require a significant shift in the philosophy of our governance systems. These changes have resulted in savings of more than \$50,000 USD already. More such changes will likely be proposed with regard to the assignment of Synod 2025 to review the Rules for Synodical Procedure (*Acts of Synod 2025*, p. 608) and to report with recommendations to Synod 2026. Thus the items in this report will focus largely on costs related to synod and the COD, because those areas have the biggest impact on denominational expenses and are tied most closely to philosophical and theological commitments with regard to Reformed governance.

In its interim report, the task force presented a number of possibilities for moving forward, including holding a virtual synod, reducing the number of classes, moving synod to an off-site location in an airport-hub city, direct-billing classes a fee for governance, converting to a two-tiered ministry share system, and reducing the operational side of the Office of General Secretary. Through polls of the COD and conversations with delegates at synod, the task force heard various opinions from around the denomination on areas in which costs might be reduced. It was obvious to the task force that attendees at synod and members of the COD agree that changes need to be made in order to reduce costs and fund governance; however, there was some hesitancy at the COD level to make too many changes at once. It should also be recognized that our governance expenses are not simply “overhead” but are part of the *ministry* we share as a denomination. Matters such as mutual accountability and support are part of our theological commitment to one another as Reformed Christians. We do our “business” as a church through councils (Belgic Confession, Art. 30), and we hold our minor assemblies accountable to one another through major assemblies. Thus there will inherently be a financial cost associated with being part of a church body that shares such commitments—and there will be relational and theological costs connected with any proposals that reduce the financial obligations of those commitments.

Members of the task force worked with staff to further review the proposed steps forward. This included identifying some of the Office of General Secretary functions and what the impact of changes would be on costs, churches, and staff as well as on the people who would need to decide about those changes. For example, the impact of changing our annual synod to a biennial gathering would reduce costs by a minimum of \$500,000 USD per year (travel, lodging, facilities, and staff time for the week of synod). The impact on churches and staff would include longer wait times to address key issues and would likely lead to larger synodical agendas with more intensity. This change would also mean that staff would have longer periods of time to work through the decisions and assignments of synod and would need to prepare for fewer logistics because synod would meet every other year. This would also require a change to Church Order (Art. 46-a), so a decision by one synod would need to be approved by the next synod after the churches had adequate time to review the change. The task force also looked at the potential impacts of reducing the number of classes, reducing the number of delegates to synod, eliminating the parliamentary, reducing the requirement of synodical deputy concurrence from three to two, and direct-billing classes for governance costs.

III. Historical Data

As part of researching ways to move forward, the task force recognized that it would also be important to look at previous synodical decisions related to these matters. Most notable among synod’s decisions were the change to a one-week synod in 1996 (*Acts of Synod 1996*, pp. 239-42), the transition from

the Board of Trustees to the Council of Delegates in 2015-2017, and the outcome of the Synod Review Task Force that reported to Synod 2019 (see *Acts of Synod 2019*, pp. 801-17). Other significant changes throughout the years have had to do with the way synod and its interim committee functions.

There is also historical information pertaining to classes, including the number of classes, the number of churches per classis, and the geographical size of a classis. Church Order Article 39 indicates that “a classis shall consist of a group of neighboring churches.” There are exceptions to this principle, however, as in the cases of Classis Ko-Am, Classis Hanmi, and Classis Minnkota. Regarding size, Van Dellen and Monsma in *The Church Order Commentary* reported that in 1937, Classis Hackensack had 6 churches, while the largest classis at the time, Orange City, had 31. Today, we see 7 churches in Classis Yellowstone and 35 in Central California. Van Dellen and Monsma also reported that in 1603, the synod of Harderwyk in the Netherlands recommended 10 churches as a minimum number for a classis. Today, the average number of churches per classis is about 20. The CRCNA currently has 49 classes and 787 organized churches. Bringing the number of classes down to 40 would allow for approximately 20 churches per classis, not including church plants that are not yet organized.

The membership number per classis also varies greatly and can be difficult to use as a measure because churches report membership numbers inconsistently. For example, some churches report all of their attenders, not only their professing members. The *Yearbook* office of the CRCNA can only report the numbers as received from the churches. The 2025 *Yearbook* reports the following:

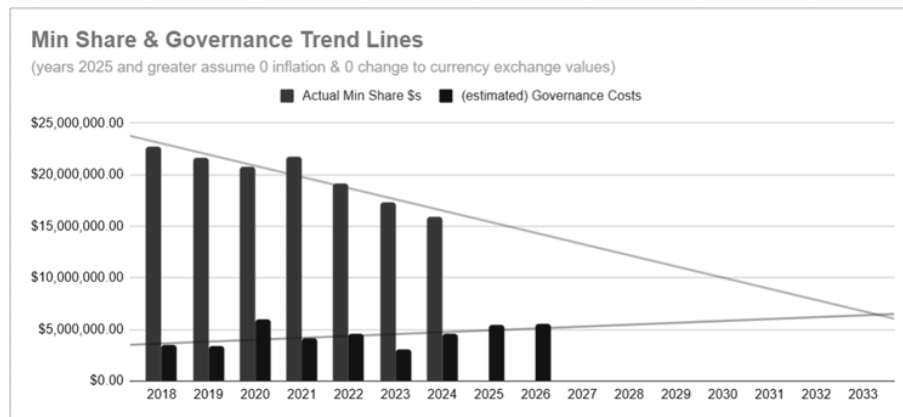
- Total of 49 classes with an average of 20 churches and an average of 2,760 professing members
- Classis Arizona: 9 churches; 330 professing members
- Classis Alberta North: 31 churches; 5,100 professing members
- Classis Rocky Mountain: 36 churches; 2,137 professing members
- Classis Central Plains: 21 churches; 3,896 professing members

In the past, ministry-share rates have been approved by synod and have had the following ranges:

Year	Total Professing Members (Org. Churches)	Ministry Share Rates per Member (USD)	Ministry Shares Received (USD)	Avg. Received Per Member
2025	135,648	N/A	\$10,470,000	\$77.18
2015	175,687	\$336.12	\$17,382,796	\$98.94
2011	181,222	\$307.53	\$17,662,684	\$97.46
2005	186,661	\$266.09	\$24,549,644	\$131.52
2000	183,516	\$237.46	\$20,267,000	\$110.44
1996	187,051	\$227.53	\$23,298,000	\$124.55

Using the above data, we can see that the average giving per member has dropped significantly within the past ten years. However, due to inflation

and the increased demand on synod, the COD, and the Office of General Secretary, governance costs have continued to increase. The chart below, reported by the chief administrative officer at the May 2025 COD meeting, shows the latest projected rates of ministry shares and governance costs. Currently ministry shares fund services that our congregations rely on, such as funding for theological education, classis and congregational support (safe church, disability, consultation, critical training), mission and media ministry, and so on—in addition to governance costs. However, the chart indicates that by 2033, ministry shares will no longer cover governance costs, not to mention the critical support our congregations and classes require.



Given the above data and the historical context of ministry shares provided in the interim report, it is clear that change must happen, both to reduce costs and to increase giving, in order for the governance work of the denomination to continue. The governance of the church requires synod to happen, but synod cannot happen if the costs are not covered.

IV. Proposals Discussed

As noted in the chief administrative officer's report to the May COD meeting, God is faithful and calls us to act. The way we respond to God's call will determine how the denomination can move forward in light of the preceding data. The task force looked closely at a number of proposals, which are described below. The task force also rejected a number of proposals because it seemed they would have either too little a financial impact or too great a relational impact. Some of those proposals included the following:

- holding virtual synods
- holding synod at a major airport-hub city
- requiring classes to plan travel and to cover costs for delegates to attend COD and synod meetings
- holding two virtual COD meetings and one in-person COD meeting

Here follow the proposals that the task force considered in detail:

A. Hold synod every other year

Holding synod every other year would provide a number of opportunities and challenges. As briefly mentioned earlier, there would be a large cost savings to the annual expense of synod, including the costs of transportation, food/lodging, and materials preparation. There would also be time to work on synodically assigned tasks throughout the two years between synods, extending deadlines for staff and volunteers to submit work. Staff would be able to plan for two years, based on synodical assignments, rather than reassigning other work after receiving new synodical assignments, as is the current reality. On the other hand, the agendas for biennial synods would likely be more weighty and challenging to manage.

In addition, a number of essential annual functions of synod would also need to be processed in a different manner, or perhaps a reevaluation of the necessity of the annual functions would be in order. A biennial synod would affect the approvals of candidates for minister of the Word, synodically appointed positions (such as general secretary and seminary faculty), board nominations, budgets, and pension matters.

One way to handle these concerns would be to assign them to the COD as the interim committee of synod. COD members are chosen by their classes and approved by synod in order to do the work of synod that cannot wait until the next synod convenes. If we moved to a biennial synod model, the list of agenda items for the COD to address would increase for the May meeting prior to synod. This challenge might possibly be resolved, however, by relieving the COD of annual deadlines for the *Agenda for Synod* materials, as noted in the following table.

Annual synod task	Possible solution for biennial synod
Consent agenda items	Approved by COD at its May meeting or just reviewed every other year
Synodical deputy reports	Approved by COD at its May meeting or just approved every other year
Candidates for minister of the Word	Options: 1. Approved by COD at its May meeting; this would be closer to the candidates' graduation time, so maybe more candidates could participate. 2. Handled by the classes 3. Candidacy Committee declares candidates.
Denominational board voting/appointments; thanking retiring board/committee members	Options for appointment: 1. Appoint each nominee to a two-year term with up to two renewals (total of 6 years).

	2. Appoint each nominee to one four-year term with a two-year renewal (total of 6 years). Thanking retiring members could be on similar cycles.
IRS declaration for housing allowance	Approved by U.S. Ministry Board
Standing committee reports	Published and made available to the churches Recommendations processed only in the years in which synod meets
Review of financial statements	Approved by U.S. Ministry Board and Canada Ministry Board (or full COD) – May meeting Reviewed every other year at synod
Agency reports	Two per synod
Time-sensitive overtures or appeals	Would require careful planning; exceptional cases could be handled by the COD
Appointment of senior-level staff for whom synodical approval is required (e.g., general secretary and seminary faculty)	Could make use of longer interim appointments
Ministry plan review	Currently on five-year rotation basis; would need to adjust to either a four- or six-year basis

Having biennial synods would not be new to the CRC. Synod met every other year between 1884 and 1936, at which point the decision was made to hold synod annually due to the volume of work and the principle that frequent meetings are helpful (*Acts of Synod 1936*, pp. 38-39). The matter of biennial synods was considered again in the 1950s, in conjunction with proposals to implement regional synods that could potentially relieve the need for an annual general synod. Discussions about matters such as candidate examinations were part of those considerations (see *Acts of Synod 1960*, pp. 342, 363). However, since synod decided against the regional synod proposal in 1960, there has been no further discussion about the frequency of synod meetings.

It is also worth noting that some other denominations have adopted similar patterns. The Reformed Church in America adopted a recommendation in 2025 that its general synod meet in person every three years. The United Reformed Churches in North America meet every other year. So while meeting less than every year would be a change for us and would be somewhat unusual among Reformed and Presbyterian bodies, it is not totally unknown.

B. Create a classis-level assessment to cover costs associated with COD and synod
While historically the denomination has used a per-member ministry share (or quota), it may be more appropriate for the denomination to use a per classis, or per church, quota to cover some governance costs. Recognizing that the total travel, food, and lodging costs associated with COD and synod meetings are around \$600,000 (USD), each classis would in this scenario be required to contribute \$12,000 annually. This amount would be adjusted every two years.

The task force discussed further implications of this type of assessment, including what could happen if a classis didn't remain current in its payments. Members of the task force looked into the RCA model of assessments, noting that their Book of Church Order (I, 1, 1, a) indicates that a classis must be current in their payments to have delegates seated at synod. This could require a change to Church Order Article 45 as suggested below (though such a change could be handled through synodical regulations as well). Suggested additions are indicated by underline, as follows:

Article 45

Synod is the assembly representing the churches of all classes.

a. Each classis shall ordinarily delegate one minister, one elder, one deacon, and one other officebearer to synod. A classis may send no more than two delegates bearing the same office.

b. Each classis must be current in their assessment before its delegates may be seated at synod.

If there is a reduction in classes and a corresponding reduction in governance costs, the assessment per classis could be gradually reduced.

As with other proposals in this report, it should be noted that this kind of assessment is not new to the CRC. Prior to 1939, the CRC operated on a two-tier system of contributions to shared ministry programs. It was understood that all churches were obligated to provide certain amounts, and relief from those expenses needed to be specifically granted by synod and the classes. Other expenses were understood to be voluntary contributions that churches made once their other obligations were met. However, some argued that the distinction between the "assessments" and other contributions was artificial and that this undermined the shared ministry we undertook together (*Agenda for Synod 1936*, pp. 19-22; see the historical summary in *Acts of Synod 1989*, pp. 386-89). Our shift to a ministry-share system based entirely on voluntary contributions (*Acts of Synod 2019*, pp. 789-90) represents a further shift in our understanding away from the "assessments" model, so this recommendation would need to take into account the reasons for this shift. On the other hand, the fact that we see Ministers' Pension Fund contributions as an assessment indicates that we already make some exceptions to a "voluntary contribution" approach to all expenses related to governance and ministry.

The strength of such a system is that it would make classes and congregations more aware of the financial costs of participating in the governance systems that provide the structure for our shared ministry and common witness to Christ in the world. One concern with this approach is that it could simply shift giving from ministry share contributions to governance assessments without truly providing additional financial resources for denominational ministry. Many North American denominations have transitioned to a per-congregation (or per-classis) assessment for certain denominational services such as governance. Despite such assessments being required, these denominations have not achieved uniform success in congregations' and regional bodies' paying these assessments. Finally, while instituting these assessments, synod would need to discern how to respond to classes facing financial hardship that would prevent full payment of governance assessments.

For the fiscal year ended June 30, 2025, the median amount given per classis was approximately \$300,000 USD. Nine classes, however (all in the U.S.), contributed less than \$100,000 USD in ministry shares. While this figure does not include above-ministry-share amounts, and while much of the shared ministry we do as a denomination can be distributed on a per-member basis, this figure serves as a reminder that the governance system (in which our systems allocate authority on a per-classis basis) requires approximately \$60,000-80,000 USD per year. Thus classes that are contributing less than \$100,000 USD are covering only the basic functions that support classes and congregational life.

After discussing all of these factors extensively, the task force concluded that, at least for now, a mandatory assessment and a Church Order change would not be necessary. While recognizing both the urgent financial situation and the need for classes and churches to plan and budget for such an assessment, the task force concluded that a better way to start this process would be to encourage the classes to consider payments to the denomination to help offset some of the synod and COD meeting costs. Classes could also consider covering the costs of their delegates; however, those costs are not equal for all classes, so some consideration should be given to classes with higher costs and/or fewer resources.

C. Reduce the number of synodical delegates from four to three per classis

In order to temporarily reduce governance costs as other cost reductions and restructuring are completed, the task force discussed reducing the number of synodical delegates from four to three per classis. This would create approximately \$125,000 in savings annually, which would be reflected in classical assessment relief, if approved. These savings would be reflected in synod costs only and would not be reflected in the governance costs including staff time and COD costs.

In this scenario concerns were noted regarding the diversity of delegates with regard to ethnicity, gender, office, and age.

From the 1890s, when synod first transitioned to classical representation, until 1936, each classis was represented by three elders and three deacons. When synod decided to meet annually, a reduction in the number of delegates was also adopted (*Acts of Synod 1936*, p. 39). Various synods since that time have discussed reducing the number of delegates, including by half, by changing from four to three, or by adopting a system of proportional representation based on membership. In general, synod has expressed concern about further reductions in the number of delegates, noting that “it is a recognized principle of Reformed polity that as many as possible attend the major ecclesiastical assemblies” (*Acts of Synod 1936*, p. 38). This principle was quoted when later synods considered reducing the number of delegates as well, noting also that “in the multitude of counselors there is wisdom” (*Acts of Synod 1953*, p. 97 [cf. Prov. 11:14]; see also *Acts of Synod 1963*, pp. 55-56).

These previous synodical discussions were primarily in response to concerns about finances, but they also had to do with proposals about the adoption of regional synods (*Agenda for Synod 1952*, p. 170; *Agenda for Synod 1957*, p. 296), the delegation of deacons to synod (*Acts of Synod 1967*, pp. 91-94, 232-55; *Agenda for Synod 1971*, p. 641), and delegation proportional to the size of the classis (*Agenda for Synod 1934*, pp. 319-20; *Agenda for Synod 1987*, pp. 443-44). Along with concerns about diversity, there have historically been concerns about the amount of work given to a synod and concerns that having fewer delegates could make the workload heavier for those delegates.

Instead of focusing on the number of delegates per classis, it may be more beneficial to suggest a number of delegates that would be appropriate for synod and to give space for each classis to delegate the appropriate number of delegates. For example, if synod decides that the most effective number of delegates is 150, the 49 classes would each be allowed three delegates. If there were 30 classes, each classis would have five delegates.

Any change to the delegation for synod would require a change to Church Order Article 45. The task force considered two different options: one that would reduce the number of delegates per classis, and another that would apportion a set number of delegates among the classes. One of these options could be adopted by way of Church Order changes as suggested below (with additions indicated by underline and deletions by ~~striketrough~~):

Article 45

(Option 1)

Synod is the assembly representing the churches of all classes. Each classis shall ordinarily delegate one minister, one elder, and one deacon, ~~and one other officebearer~~ to synod. A classis may send no more than two delegates bearing the same office.

(Option 2)

Synod is the assembly representing the churches of all classes. Synod

shall ordinarily be made up of 150 delegates, equally representing the classes. Each classis shall ordinarily delegate ~~one~~ ministers, ~~one~~ elders, and one deacons, ~~and one other officebearer~~ to synod. A classis may send no more than two delegates bearing the same office.

After extensive discussion, the task force concluded that perhaps the best way to reduce the number of delegates at synod was to adopt neither of these prescriptions, but to depend on a more organic process of reducing the number of classes. Given the number of smaller classes and churches disaffiliating recently, reducing the number of delegates per classis might turn out be only a temporary solution that would need to change if classes had to be reorganized anyway. The task force therefore will not recommend reducing the number of delegates to synod.

D. Reduce the number of classes

While the idea of redistricting and reducing classes was already part of this task force's discussion, Synod 2025 instructed the Office of General Secretary (OGS) to "engage with" classes in response to a communication from Classis Grand Rapids East, noting the progress of conversations with congregations from neighboring classes as part of a potential realignment of classes in the city of Grand Rapids. Synod asked the OGS to coordinate those discussions with the work of this COD task force, prioritizing ministry effectiveness and classical health (*Acts of Synod 2025*, p. 654).

This proposal led to significant discussion within the task force, including whether synod had the authority to reduce the number of classes or if such a change had to originate from the classes themselves. Church Order Article 39 states that "the organization of a new classis and the redistricting of classes require the approval of synod," but this does not specify whether synod can mandate the organization or reorganization of a classis. After receiving a number of overtures about revising Church Order Article 39, Synod 1996 adopted a motion to "remind the churches that any request for transfer to another classis may include grounds that go beyond the sole matter of geographic proximity and that synod is at liberty to consider such grounds in its disposition of the request" (*Acts of Synod 1996*, p. 561). While this decision was largely based on discussions about theological affinity with regard to women in ecclesiastical office, it does not offer any indication that synod may or may not reorganize classes. However, synod does need to approve the transfer of any church to another classis.

Nonetheless, a proposal to reduce the number of classes would not be entirely new to the CRC. Synod 1936 appointed a committee to review the districting of the classes, with the understanding that this be done "in full cooperation and consultation with the classes involved" (*Acts of Synod 1936*, pp. 37-38). The next year's synod reported on the extensive communication involved in this conversation and incorporated these responses into its decisions (see reports in the *Agenda for Synod 1937*, pp. 136-50, and in the *Acts of*

Synod 1937, pp. 236-49; decisions are reported in the *Acts of Synod 1937*, pp. 64, 104-5).

Along with the discussion about authority in the reorganization and reduction of classes, the task force considered suggestions on what the optimum number of classes might be, ranging from 12 to 45. Given historical data on the number of classes as well as the workload that would be required to continue the governance work of the denomination, it seemed that 12 would be too low a number and that 45 would still be too high to make a reducing impact on costs. Some factors that could come into play could be the financial impacts of having fewer delegates to both synod and the COD—and those impacts would be significantly more than the costs of travel, food, and lodging for synod and COD meetings. Reducing the number of classes, for example, would also reduce the time and financial costs of staff visiting classes, processing classis minutes, and following up on classis matters. In reviewing the number of vacancies across boards and committees at present, along with vacancies in classis positions (synodical deputies, regional pastors, church counselors, etc.) it becomes clear that reducing the number of classes and increasing the number of members within a classis could also provide a larger pool of individuals to fill these spots.

Each classis currently has the opportunity to send four delegates to synod each year. In 2023, Church Order Article 45 was revised so that in connection with ordinarily sending “one minister, one elder, one deacon, and one other officebearer to synod,” each classis may now “send no more than two delegates bearing the same office.” One of the grounds for this change indicated that this was in response to some classes’ having difficulty in sending a full delegation (*Acts of Synod 2023*, p. 1031). It is too early to tell if this change will have a significant impact on the ability for all classes to send a full delegation to synod. For sake of comparison over the past decade, however, the following statistics show the percentages of classes that have been able to send four delegates to synod (ranging from 69% to 89%) since 2015. The remaining classes had 1-3 delegates.

- 2025 - 69%
- 2024 - 87%
- 2023 - 81%
- 2022 - 80%
- 2019 - 71%
- 2018 - 80%
- 2017 - 77%
- 2016 - 87%
- 2015 - 89%

The task force observed that it would be difficult to name a specific reduction in the number of classes, but noted that the reduction would need to be significant and done in consultation with the current classes. Such a reduc-

tion could provide cost savings in the expenses related to synod (the current estimate is that a classis delegation to synod and to the COD costs approximately \$10,00-12,000 per classis each year). A reduction in the number of classes could also help to make classis ministry more sustainable. For example, in addition to lowering the costs of denominational expenses, a reduction in the number of classes might result in the consolidation of funding and increased resources for classis initiatives such as church planting, development and support of ministry leaders, and a larger pool of volunteers to staff classis functionary positions. Conversely, reducing the number of classes could result in greater travel expenses. Further, intangible outcomes would likely include the required changes and adaptations in the cultures of classes to accommodate new member churches.

V. Concluding Observations

This task force recognizes that the changes discussed above would represent significant shifts in the way the CRCNA conducts its assemblies. As noted earlier in this report, we want to approach such shifts with a measure of caution. Governance is not something different from ministry; it *is* ministry in the sense that it is the place where our decisions about ministry are made, our priorities are set, our officebearers dialogue in order to seek the calling God has set before us as a denomination. In our governance systems we decide what kinds of character qualities we would hold up in those who give leadership to the CRCNA. We set the theological priorities that shape the way we together live out the gospel. We engage in processes to hold one another accountable in life and doctrine. Even where these processes are done imperfectly, they are vital to our shared witness as a church. Just as we believe that God works through the investment of time, treasure, and talent that is given to the work of discernment in a local council, so also we believe that the same kind of discernment takes place when officebearers gather to do the work of classis and synod, when the Council of Delegates meets to consider the work of denominational ministries, and when the synodical deputies and staff support the discernment processes of the assemblies. These systems and assemblies give our work a vibrancy and a level of accountability and mutual discernment that we could not achieve if our polity were congregational. Any shift in our current structure will have relational costs that are not easy to quantify.

Yet this task force also wants to convey to synod the urgency of our current situation. We cannot function in an environment of consistently declining ministry shares. If we do not look carefully at the financial expenses of our current practices related to governance (and especially to the operation of synod), we will face increasing pressure on our resources for other areas of ministry. We have already seen the impact of those pressures on our funding model for church planting (see *Acts of Synod 2025*, pp. 461-65). The churches' willingness to finance the operations of our denominational life affect our ability to do ministry of all kinds, and faithfulness in our present

moment demands that we discern where God's Spirit may be leading through the financial challenges we currently face.

But this also highlights another important theme that this task force would like to share with synod. This present moment is one of opportunity, not just challenge. As a result of our present financial challenges, we have opportunity to think through the priorities we believe God would have us embrace as a denomination. We have opportunity to consider what values would guide our governance so that we provide resources to give adequate space to the present diversity of the CRC, and how to appropriately balance systems of governance with the work of agencies and churches to carry out the work we have prioritized through our governance conversations. We believe that the recommendations below provide a balanced approach: directing sufficient resources to the work of synod (both the formal gathering and the implementation of its decisions through the work of the COD, staff, synodical deputies, and more) while also freeing up financial resources so that other ministries of denominational life can receive greater support. It is our prayer that God would be honored, and the church built up, as we seek to be faithful stewards of the time, treasure, and talents God has given us.

VI. Recommendations

A. That the COD recommend that synod meet on a biennial basis (every two years) beginning in 2027 and that synod direct the Council of Delegates to provide specific recommendations to Synod 2027 about the changes to the candidacy process, the process for approving key denominational leadership, and other matters that are currently handled by synod annually. This will require the following change to Church Order Article 46-a (with additions indicated by underline and deletions by ~~striketrough~~):

- a. Synod shall meet ~~annually~~biennially, at a time and place determined by the previous synod. Each synod shall designate a church to convene the following synod.

Grounds:

1. This change would result in significant cost savings.
2. This change would allow for additional time to work on assigned tasks and for churches/classes to absorb/process synodical decisions.
3. The work of synod will still need to be processed. The specifics of how to do that are beyond the scope of the present task force and can best be addressed by the COD.

B. That the COD draw attention to the operational costs of synod and COD meetings (transportation, food, lodging, venue) and that the COD encourage classes to consider payments to the denomination to help offset those costs. (*Note: the average annual cost per classis for these expenses is estimated to be \$12,000.*)

Grounds:

1. While many denominational ministries receive “above ministry share” gifts, governance costs are not typically included in those gifts (and perhaps should not be, so as to avoid the appearance of improper influence).
2. A classis-level investment has the potential to provide both financial relief to the denomination and increased ownership and interest in the governance systems of the CRCNA.

C. That the COD recommend that synod establish a one-year task force, working in close coordination with the classes, to review the current classis structure and make recommendations to Synod 2027 for classis consolidations and/or overall restructuring. This task force should be made up of at least nine members, including someone from each of the six classical regions, classis leaders, someone with extensive synodical experience, someone with experience in organizational leadership, someone with a legal and/or financial background, a member of the COD Synodical Services Committee, and appropriate CRCNA staff while also honoring the diversity of the denomination (age, gender, ethnicity).

Grounds:

1. At this point in the life of our denomination, classis restructuring is necessary; however, it will require an additional task force to work through how that restructuring should take place.
2. Reducing the number of classes will result in additional cost savings due to the reduction in the number of delegates to synod and the COD.
3. Many classes are currently struggling to fill important roles and to engage in new ministry opportunities. Having fewer classes would increase the pool of resources (people and financial) for those roles and for ministries, such as church planting and leadership development.
4. Having fewer classes would reduce the staff time needed for interacting with the classes, allowing time to focus on other denominational priorities.
5. Synod has previously utilized such a committee to manage the process of redistricting the classes (*Acts of Synod 1936*, pp. 37-38; *Acts of Synod 1937*, pp. 64, 104-5).

D. That the COD dismiss the task force with thanks for their work.

COD Task Force to Review Governance Costs

Drew Sweetman, chair
Tom Byma, reporter

ADDENDUM A

Synod 2024 Costs

	<i>Total Cost (USD)</i>
Space Rental	\$22,530.34
Breakfast	\$19,932.37
Lunch	\$23,630.30
Dinner	\$26,217.95
Breaks	\$17,021.75
Lodging	\$37,343.67
Sound Crew	\$13,692.59
<u>Live Stream</u>	<u>\$2,150.00</u>
Totals:	\$153,518.88

1 Week Salaries*

	<i>Total Cost (USD)</i>
IT salaries (2 weeks)	\$49,950
Advancement	\$2,471
Banner	\$9,150
Thrive	\$3,292
HR	\$2,483
ReFrame	\$4,105
Resonate	\$3,659
<u>Additional Admin.</u>	<u>\$1,737</u>
Totals:	\$76,846

*These are additional costs charged to other ministries not included in the budget for synod. This represents the labor costs for these people to be at synod. It also means they are not working on their ministry programs during this time.

Staff at synod	31
Days	9
<u>Avg. cost per day</u>	<u>\$975.34</u>
Total staff costs:	\$272,119.86

Average number of delegates and staff	275
Average cost per delegate for event	\$558.25

ADDENDUM B

2024 COD Costs

	All Entities		OGS-US		OGS-CAN	
	Year to Date		Year to Date		Year to Date	
	06/30/2024		06/30/2024		06/30/2024	
	YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget
Expenditures						
Program Expenses						
Conferences, Conventions, and Meetings						
83100 - Board Meetings	788.45	0	788.45	0	0	0
83200 - Conference/Training	10.78	0	10.78	0	0	0
Total Conferences, Conventions, and Meetings	799.23	0	799.23	0	0	0
Printing and Publications						
84210 - Publications/Printed Materials	20.97	0	20.97	0	0	0
Total Printing and Publications	20.97	0	20.97	0	0	0
Travel Expenses						
83500 - Airfare	27,825.67	114,767.83	18,165.12	99,999.96	9,660.55	14,767.87
83510 - Lodging	32,118.07	0	31,791.90	0	326.17	0
83520 - Ground Transportation	11,734.56	0	6,481.68	0	5,252.88	0
83530 - Mileage	2,118.47	0	1,123.46	0	995.01	0
83540 - Travel/Nontravel Meals	11,642.66	0	11,141.39	0	501.27	0
83550 - Sundry Travel Costs	76.6	0	0	0	76.6	0
Total Travel Expenses	85,516.03	114,767.83	68,703.55	99,999.96	16,812.48	14,767.87
Postage and Delivery						
84200 - Postage/Shipping	694.7	0	457.32	0	237.38	0
Total Postage and Delivery	694.7	0	457.32	0	237.38	0
Insurance						
84170 - Business Insurance	50.7	0	50.7	0	0	0
Total Insurance	50.7	0	50.7	0	0	0
Office Supplies						

84180 - Supplies	1,114.38	0	1,114.38	0	0	0
Total Office Supplies	1,114.38	0	1,114.38	0	0	0
Telecommunication						
81280 - Phone Cost/Allowance	51.02	0	0	0	51.02	0
Total Telecommunication	51.02	0	0	0	51.02	0
Occupancy						
81240 – Rentals	350	0	350	0	0	0
Total Occupancy	350	0	350	0	0	0
Cost Share U.S./Canada						
84990 - CA/U.S. Cost Sharing	-6.43	-180.08	-4,002.52	-11,622.96	3,996.09	11,442.88
Cost Share U.S./Canada	-6.43	-180.08	-4,002.52	-11,622.96	3,996.09	11,442.88
Total Program Expenses	88,590.60	114,587.75	67,493.63	88,377.00	21,096.97	26,210.75
Total Expenditures	88,590.60	114,587.75	67,493.63	88,377.00	21,096.97	26,210.75
Total Revenues over Expenditures	-88,590.60	-114,587.75	-67,493.63	-88,377.00	-21,096.97	-26,210.75

ADDENDUM C

Yearbook 2025 Statistics

Classis	Congre- gations	Orga- nized Congre- gations	Emerg- ing Congre- gations	Multi- site Congre- gations	Average Sunday Atten- dance	Total Fami- lies	Profess- ing Members Under 18	Total Profess- ing Members	Non- Profess- ing Mem- bers	Total Mem- bers
Alberta North	30	27	3		4207	2453	58	5118	2991	8109
Alberta South/Sas- katchewan	18	17	1		1878	963	14	2322	1047	3369
Arizona	9	5	4		827	126	9	279	51	330
Atlantic Northeast	23	18	5		1662	973	37	1920	428	2348
B.C. North- West	21	16	2	3	3138	1092	69	2418	813	3231
B.C. South- East	23	20	3		3658	1555	31	3504	1200	4704
California South	18	12	6		2663	1287	164	2290	439	2729
Central California	35	27	8		4846	1740	147	4524	1587	6111
Central Plains	21	20	1		2817	1316	82	2855	1041	3896
Chicago South	16	15	1		2231	1240	121	2820	931	3751
Columbia	16	13	3		1191	538	41	1155	358	1513
Eastern Canada	19	19	0		1744	940	44	2079	849	2928
Georgetown	18	17	1		4108	2053	102	4778	1676	6454
Grand Rapids East	21	17	2	2	4466	2175	186	4711	1782	6493
Grand Rapids North	18	17	1		1973	1169	98	2458	644	3102
Grand Rapids South	18	15	3		4173	2210	131	4916	1580	6496
Grandville	17	15	2		3847	2201	86	4598	1658	6256
Greater Los Angeles	32	26	6		5484	2501	416	3279	2025	5304

Hackensack	26	19	7		2071	806	103	1620	360	1980
Hamilton	15	14	1		2467	1395	33	3451	1285	4736
Hanmi	24	12	12		1846	726	125	1122	236	1358
Heartland	22	20	1	1	3539	1432	108	3471	1397	4868
Holland	31	26	5		5301	2732	135	6141	1972	8113
Hudson	25	15	10		1521	678	96	1504	372	1876
Huron	22	21	1		3776	2004	22	4409	2016	6425
Iakota	20	19	1		5208	2132	48	4867	2400	7267
Illiana	18	18	0		3237	2150	129	3841	1366	5207
Kalamazoo	12	11	1		1663	721	89	1809	553	2362
Ko-Am	22	16	6		736	365	60	611	93	704
Lake Erie	16	14	2		1629	690	115	1810	410	2220
Lake Superior	25	22	3		2838	1553	78	3431	1255	4686
Minnkota	17	17	0		2619	1114	80	2693	931	3624
Muskegon	19	16	3		2557	1466	36	3022	768	3790
Niagara	14	11	3		2388	1357	0	2652	1044	3696
North Cascades	10	8	2		1584	619	57	1573	491	2064
Northcentral Iowa	12	11	1		706	404	43	943	231	1174
Northern Illinois	16	14	2		1666	1011	77	2159	811	2970
Northern Michigan	14	12	2		1591	798	51	1969	644	2613
Ontario Southwest	28	25	2	1	4301	1877	32	4628	1789	6417
Pacific Northwest	29	21	8		1829	731	30	1669	413	2082
Quinte	19	18	1		2629	1502	43	3383	1149	4532
Red Mesa	21	18	3		817	469	98	1110	470	1580
Rocky Mountain	36	20	16		2075	741	80	1751	386	2137
Southeast U.S.	21	10	6	5	2591	474	109	2010	461	2471

Thornapple Valley	13	11	1	1	2407	1247	128	2571	742	3313
Toronto	20	19	1		2196	1230	35	2968	575	3543
Wisconsin	16	15	1		2561	1104	160	2620	1035	3655
Yellowstone	7	6	1		872	309	36	826	279	1105
Zeeland	17	16	1		2712	1260	70	2990	1028	4018
Total	980	811	156	13	128846	61629	4142	135648	48062	183710