

Proposed Synod Spending Plan for February 1, 2021 through January 31, 2022

Notable highlights regarding the proposed Spending Plan include:

- > Mission Support at \$1,300,000 based on a detailed review of the actual amount for the fiscal years ended January 31, 2020, and year-to-date results, congregational intents, historical trends, and discussions throughout the Synod. Thank you!
- > The proposed Spending Plan includes ELCA Churchwide support at 47%, Seminaries of 6.2%, and Lutheran Campus Ministry of 6.2% of Mission Support, plus an additional \$14,845 of benevolence offerings for Other Ministry Partners, consistent with past years.
- > Other income – Comparable to prior years.
- > Personnel expenses – Comparable to prior years' spending plans; assumes an experience step increase of \$786 and COLA increase of 2.8% for rostered full-time staff in accordance with 2021 Synod compensation guidelines, a 1.6% increase for non-rostered staff, and Portico increases. Other personnel expenses are the comparable to prior years.
- > Leadership Support – Comparable to last year's spending plan and includes funding for Assist program.
- > Professional Leaders Education – Equal to last year's spending plan.
- > Youth Ministry – Equal to last year's spending plan.
- > Committees – Equal to last year's spending plan.
- > Office – Most items comparable to last year's spending plan.
- > No other major changes to the other categories.
- > The proposed spending plan is essentially a break-even plan, resulting in a small deficit of \$91
- > Any additions to the spending plan will require us to use additional restricted net assets that are designated for specific purposes and should not be used for the daily operations of the Synod.

Our Synod Finance & Audit Committee meets throughout the year to review the Synod's financial results and help prepare a recommended Spending Plan for the Synod Council and the Synod Assembly. Thank you to those individuals on the Finance & Audit Committee for their service to the Synod.

Please contact me, or Becky Johnson with any questions or concerns. Thank you for your support.

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South Central Synod of Wisconsin of the ELCA

Synod Spending Plan: February 1, 2021 - January 31, 2022

	Actual		Actual		Actual		Approved Budget		Proposed Budget	
	12 Mos.		7 Mos.		12 Mos.		12 Months		12 Months	
	FYE		FYE		FYE		2/1/2020-		2/1/2021-	
	6/30/2018	%	1/31/2019	%	1/31/2020	%	1/31/2021	%	1/31/2022	%
Designated Income										
4000 - Mission Support	\$ 1,390,223	100.0	\$ 757,990	100.0	\$ 1,405,010	100.0	\$ 1,300,000	100.0	\$ 1,300,000	100.0
Less: Ministry Partners (% of Mission Support)										
5010 - ELCA Support	703,349	50.6	413,855	54.6	730,605	52.0	611,000	47.0	611,000	47.0
5030 - Seminaries (6.2%)	84,680	6.1	45,617	6.0	87,284	6.2	80,600	6.2	80,600	6.2
5040 - Lutheran Campus Ministry (6.2%)	77,149	5.5	45,987	6.1	73,790	5.3	80,600	6.2	80,600	6.2
Total Ministry Partners	\$ 865,178	62.2	\$ 505,459	66.7	\$ 891,679	63.5	\$ 772,200	59.4	\$ 772,200	59.4
Net Available For Operations	525,045	37.8	252,531	33.3	513,331	36.5	527,800	40.6	527,800	40.6
Other Income										
4100 - Undesignated Contributions	9,004	0.6	21,268	2.8	8,484	0.6	15,000	1.2	10,000	0.8
4200 - Grant Revenue	5,000	0.4	-	-	-	-	-	-	-	-
4300 - Registration Fees	385	0.0	-	-	540	0.0	-	-	-	-
4400 - Rent Income	3,154	0.2	1,341	0.2	652	0.0	4,823	0.4	4,907	0.4
4600 - Other Income	-	-	-	-	189	0.0	-	-	-	-
4700 - Interest Income	221	0.0	7,201	1.0	22	0.0	100	0.0	50	0.0
Total Other Income	17,764	1.3	29,810	3.9	9,887	0.7	19,923	1.5	14,957	1.2
Total Available For Operations	542,809	39.0	282,341	37.2	523,218	37.2	547,723	42.1	542,757	41.8
Expenditures										
Other Ministry Partners										
5020 - Regional Center for Mission (Region 5)	7,100	0.5	4,142	0.5	7,100	0.5	7,100	0.5	7,100	0.5
5050 - Lutheran Outdoor Ministries	524	0.0	206	0.0	1,025	0.1	525	0.0	525	0.0
5060 - LOPPW	1,000	0.1	583	0.1	1,000	0.1	1,000	0.1	1,000	0.1
5070 - Lutheran Planned Giving	2,800	0.2	2,010	0.3	3,685	0.3	4,020	0.3	4,020	0.3
5080 - WI Council of Churches	2,050	0.1	1,283	0.2	2,200	0.2	2,200	0.2	2,200	0.2
Total Other Ministry Partners	13,474	1.0	8,224	1.1	15,010	1.1	14,845	1.1	14,845	1.1

	-		Actual		Actual		Approved Budget		Proposed Budget	
	12 Mos.		7 Mos.		12 Mos.		12 Months		12 Months	
	FYE		FYE		FYE		2/1/2020-		2/1/2021-	
	6/30/2018	%	1/31/2019	%	1/31/2020	%	1/31/2021	%	1/31/2022	%
Personnel										
Salary, Housing, Benefits & Taxes	366,370	24.5	216,813	24.5	371,615	24.5	398,000	30.6	389,889	30.0
5170 · Travel	3,585	0.3	3,919	0.5	12,044	0.9	7,000	0.5	7,000	0.5
5180 · Mileage	4,468	0.3	4,623	0.6	8,866	0.6	8,000	0.6	8,000	0.6
5190 · Meals and Lodging	7,779	0.6	3,194	0.4	7,402	0.5	5,000	0.4	5,000	0.4
5100 - Personnel - Other	-	-	600	0.1	-	-	-	-	-	-
Bishop's Vehicle Replacement Reserve							-	-	-	-
Total Personnel	382,202	27.5	229,149	30.2	399,927	28.5	418,000	32.2	409,889	31.5
Leadership Support										
5210 · Staff Continuing Education	5,799	0.4	2,994	0.4	2,395	0.2	3,500	0.3	3,500	0.3
5230 · WCC Annual Meeting	-	-	240	0.0	-	-	500	0.0	500	0.0
5240 · Assist	6,000	0.4	6,000	0.8	6,000	0.4	6,000	0.5	6,000	0.5
Total Leadership Support	11,799	0.8	9,234	1.2	8,395	0.6	10,000	0.8	10,000	0.8
Professional Leaders Education										
5310 · Leadership Education & Development	300	0.0	-	-	1,252	0.1	-	-	-	-
5320 · First Call Theo. Education	-	-	-	-	-	-	1,000	0.1	1,000	0.1
Total Professional Leaders Education	300	0.0	-	-	1,252	0.1	1,000	0.1	1,000	0.1
Programmatic										
5410 · Youth Ministry	-	-	1,750	0.2	536	0.0	1,000	0.1	1,000	0.1
5420 · Diakonia/Dare to Be Disciples	18	0.0	-	-	4	0.0	-	-	-	-
RIC/LGBTQIA+ Synod Task Force					200		2,500		2,500	
Total Programmatic	18	0.0	1,750	0.2	740	0.1	3,500	0.3	3,500	0.3
Committees										
5510 · Candidacy	2,909	0.2	806	0.1	3,306	0.2	1,500	0.1	1,500	0.1
5520 · Mission Tables	6,845	0.5	-	-	189	0.0	-	-	-	-
Total Committees	9,754	0.7	806	0.1	3,495	0.2	1,500	0.1	1,500	0.1
Communication (Moved to Office)										
5610 · Media/Website	4,326	0.3	-	-	-	-	-	-	-	-
5620 · Newsletter	371	0.0	-	-	-	-	-	-	-	-
Total Communication	4,697	0.3	-	-	-	-	-	-	-	-

-		Actual		Actual		Approved Budget		Proposed Budget	
12 Mos.		7 Mos.		12 Mos.		12 Months		12 Months	
FYE		FYE		FYE		2/1/2020-		2/1/2021-	
6/30/2018	%	1/31/2019	%	1/31/2020	%	1/31/2021	%	1/31/2022	%

Office										
5710 · Office Hospitality	830	0.1	498	0.1	1,028	0.1	1,500	0.1	1,500	0.1
5715 · Postage & Delivery	5,108	0.4	2,505	0.3	4,346	0.3	2,500	0.2	4,500	0.3
5720 · Office Supplies	4,969	0.4	2,584	0.3	6,123	0.4	5,000	0.4	6,000	0.5
5725 · Resource Materials	-	-	-	-	806	0.1	500	0.0	800	0.1
5730 · Miscellaneous Office Expense	1,671	0.1	371	0.0	2,072	0.1	1,000	0.1	1,000	0.1
5735 · Equipment Leasing	5,649	0.4	2,629	0.3	4,284	0.3	4,300	0.3	4,300	0.3
5745 · Accounting & Audit	19,700	1.4	14,600	1.9	20,400	1.5	20,000	1.5	20,000	1.5
5750 · Rent	38,871	2.8	24,704	3.3	41,282	2.9	40,110	3.1	41,313	3.2
5755 · Telephone	4,086	0.3	2,402	0.3	3,707	0.3	3,000	0.2	3,700	0.3
5760 · Property & Employee Insurance	8,330	0.6	5,473	0.7	867	0.1	9,000	0.7	9,000	0.7
5765 · Technology & Support Total	6,006	0.4	2,265	0.3	21,520	1.5	10,000	0.8	10,000	0.8
5770 · Special Events	2,012	0.1	20,008	2.6	-	-	-	-	-	-
5771 · Election Taskforce	6,515	0.5	893	0.1	164	0.0	-	-	-	-
Total Office	103,747	7.5	78,932	10.4	106,599	7.6	96,910	7.5	102,113	7.9
Installation Costs	-	-	-	-	-	-	-	-	-	-
Vehicle Replacement Fund	-	-	-	-	-	-	-	-	-	-
Reserve Fund	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total Expenditures	525,991	37.8	328,095	43.3	535,418	38.1	545,755	42.0	542,848	41.8
Operating Income (Loss)	16,818	1.2	(45,754)	(6.0)	(12,200)	(0.9)	1,968	0.2	(91)	(0.0)