

2018 Narrative Budget

In contrast to the usual spreadsheet style budget, a narrative budget takes the same numbers and relates them to the ministry's plan for the coming year. This approach helps relate the dollar figures in the budget to specific ministry plans for the coming year. To that end, we present this narrative budget as a supplement to the 2018 budget proposal that follows in the assembly binder material. The dollar figures are summations of the specific line items in the budget proposal.

Let's walk through how we will spend our money in 2018!

The Ministry Entrusted to the Synod. (\$17,500)

"Walking together" does not always mean seeing exactly where the other person goes. (Ask any parent who has gone to the Mall with their teenager!) Different interests and responsibilities exist even among those who walk together.

This area of the budget supports the work of Camp Tomah Shinga and Hollis Renewal Center. These ministries provide outdoor ministry space so our kids and congregations have places to go for retreat and to get in touch with God's creation. **(\$7,000)**

Do you enjoy having a pastor or Parish Ministry Associate to lead you? That's due to the work of the Candidacy Committees or the PMA Team, who have shepherded those interested in the ministry along the way. **(\$8,500)**

Maybe you asked for help with Stewardship, or a conflict situation, or wanted someone to help you think through worship changes or a new ministry? That part of your offerings to the synod end up flowing back to support your local congregation in the way of ministry through various synod teams. **(\$2,000)**

The Ministry of Oversight and Pastoral Care (\$713,270)

When you walk together, you need someone to lean on from time to time.

The ministry of Oversight and Pastoral Care includes the salaries for Synod Staff, who work tirelessly crisscrossing two states to "be there" when called upon. They lend support and encouragement to congregations and to leaders, in all the "highs" and "lows" of life together. They sometimes take the brunt of anger and frustration as the powers and principalities of this present age cause friction in human community. These are leaders committed to "being there" in whatever the circumstances. **(\$511,670)**

This area of the budget also supports the salaries of Campus Ministers, who greet new students at Campus ministry sites in both states. **(\$145,000)**

This budget area provides for help for your congregation in time of a call process, in both staff hours and support of call committees through process ministers. **(\$1,500)**

This budget area also includes travel expenses, communication, the Annual Bishop's gathering of leaders, synod publications, and legal fees as needed to protect our journey together. **(\$55,100)**

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The Ministry of ELCA Partnerships (\$60,125)

A good walk sometimes calls for some specific guidance or expertise. No one goes off on a mountain hike without first investing in a good geographic contour map. It helps you plan the route, know about twists, turn and inclines, and can prepare you for the unexpected.

In the same way, our ELCA Partnership Ministries through Region IV, Bethany College, our Seminaries at Chicago and Dubuque, and our Planned Giving Partnerships help us anticipate and navigate through a changing landscape in the world. It's not a large portion of the budget, but it's an important one.

Region IV helps give us a "bird's eye" view of things changing and affecting a wider area of adjacent Synods, coordinating ministry. **(\$2,500)**

Planned Giving Services help individuals, congregations and institutions better use resources, investing them, advising, and helping people do estate planning that assures a future for the things we value. **(\$22,625)**

Our Seminaries and Bethany College help shape and train leaders for the church of tomorrow with an eye toward the heritage of the past. **(\$35,000)**

The Ministry of Place and Property (\$102,400)

"Foxes have holes and birds of the air have nests, but the Son of Man has no place to rest his head...." Jesus says, but then Jesus didn't have to keep files to satisfy legal obligations and didn't have a photocopier. There are some necessary things about administering a synod, and part of that is having a place to gather for meetings, to "hang one's hat" when one is not out visiting congregations and leaders.

The Central States Synod offices are strategically located in Kansas City, right in the middle of any location across the two states. They are "spartan" by any stretch of the imagination, occupying a lower level of a loft space in the River Market area, (water pipes around desks and all.) In an "open office" plan the staff works, and a small meeting room accommodates committees and teams when they are in town. You are encouraged to stop by and see your offices anytime. **(\$44,600)**

There are also the usual costs for running an office for any kind of an organization: a copier, paper, phone services, financial audits and computers. All of those things that the staff needs to conduct the "business" of the synod. **(\$57,800)**

Gathering and Planning (\$25,511)

The remainder of the budget falls under miscellany. There are funds for Synod Council Meetings, Area Ministry gatherings, a contingency line for unexpected events and needs, and a set aside for bishop transition, so that we anticipate the turn-over of staff in election years.

We are Church Together (\$835,000)

Half of all contributions received by the Central States Synod are shared with the ELCA Churchwide ministry. That sounds like a lot, but it empowers mission and ministry worldwide! In addition, some of what we send for worldwide work comes back to us. We are part of the world, as local ministries here are supported by the larger church!

To support all of these ministries, as a synod we will spend a total of \$1,753,806 in 2018!

Central States Synod of the ELCA
 Proposed 2018 Budget

	2018 FYE 1/31/19 Proposed	2017 FYE 1/31/18 Revised	2017 FYE 1/31/18 Approved	2016 FYE 1/31/17 Revised	2016 FYE 1/31/17 Approved
SUPPORT AND REVENUE					
1 Congregations	1,660,000.00	1,710,000.00	1,750,000.00	1,750,000.00	1,840,000.00
2 Annual Appeal	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00
3 Shared Mission	706.00	706.00	2,650.00	2,650.00	2,650.00
4 Interest	100.00	100.00	100.00	100.00	400.00
6 Reimbursement/Other Income	83,000.00	60,000.00	65,000.00	65,000.00	80,000.00
Total Support & Revenue	1,753,806.00	1,780,806.00	1,832,750.00	1,832,750.00	1,938,050.00
EXPENDITURES					
7 ELCA CHURCHWIDE MINISTRY	835,000.00	860,000.00	882,500.00	882,500.00	927,500.00
SYNOD MINISTRY					
A. Agencies & Institutions					
8 Camp Tomah Shinga	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
9 Hollis Center-Outdoor Ministry	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
14 Lutheran Family Svcs of NE	0.00	0.00	0.00	0.00	4,258.00
Total Agencies/Institutions	7,000.00	7,000.00	7,000.00	7,000.00	11,258.00
B Teams and Task Forces					
29 Candidacy	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
31 Parish Ministry Associates	500.00	500.00	500.00	500.00	500.00
39 Teams & TF Expenses (Shared)	2,000.00	3,000.00	3,375.00	3,375.00	3,375.00
Total Teams and Task Forces	10,500.00	11,500.00	11,875.00	11,875.00	11,875.00

**Central States Synod of the ELCA
 Proposed 2018 Budget**

		2018 FYE 1/31/19 Proposed	2017 FYE 1/31/18 Revised	2017 FYE 1/31/18 Approved	2016 FYE 1/31/17 Revised	2016 FYE 1/31/17 Approved
C. Oversight & Pastoral Care						
41	Synod Salaries & Benefits	511,670.00	491,681.00	492,263.00	478,578.96	549,740.00
42	Campus Ministry Salaries & Ben	145,000.00	165,000.00	165,000.00	165,000.00	165,000.00
43	Bishop's Convocation	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
45	Communication/Publications	500.00	500.00	500.00	0.00	500.00
48	Travel (Synod Staff)	49,000.00	55,000.00	60,000.00	41,611.93	60,000.00
55	Call Process Ministries	1,500.00	1,500.00	1,000.00	1,332.00	1,000.00
59	Legal Fees (Discipline)	1,600.00	1,600.00	1,600.00	0.00	1,600.00
	Total Oversight/Pastoral Care	713,270.00	719,281.00	724,363.00	690,522.89	781,840.00
D. ELCA Partnerships						
61	Region IV	2,500.00	2,500.00	2,500.00	2,712.00	2,500.00
62	Bethany College	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
63	Seminaries (LSTC & Wartburg)	20,000.00	25,000.00	30,000.00	30,000.00	30,000.00
64	Planned Giving Partnership	22,625.00	22,625.00	22,625.00	22,625.00	22,625.00
	Total ELCA Partnerships	60,125.00	65,125.00	70,125.00	70,337.00	70,125.00
E. Office						
65	Rent & Occupancy	40,800.00	40,800.00	40,800.00	39,822.00	39,600.00
66	Electricity	1,800.00	1,800.00	1,800.00	1,737.79	1,800.00
66	Janitorial Services	2,000.00	2,000.00	4,000.00	1,950.00	4,000.00
67	Depreciation	7,800.00	7,800.00	7,800.00	4,696.84	7,800.00
68	Operations - Total	50,000.00	50,000.00	52,552.00	49,613.69	52,552.00
	Total Office	102,400.00	102,400.00	106,952.00	97,820.32	97,952.00

**Central States Synod of the ELCA
 Proposed 2018 Budget**

		2018 FYE 1/31/19 Proposed		2017 FYE 1/31/18 Revised		2016 FYE 1/31/17 Revised		2016 FYE 1/31/17 Approved	
70	F. Synod Council Meetings	4,000.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
	Total Synod Council	4,000.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
74	G. Area Ministry Support	500.00	250.00	250.00	250.00	250.00	250.00	2,000.00	2,000.00
	H. Mission Fund Appeal Expenses	0.00	4,185.00	4,185.00	4,185.00	16,826.00	16,826.00		
75	Prepaid Expenses Amortization	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
76	Endowment Fund Loan Repayment	0.00	0.00	4,185.00	4,185.00	26,826.00	26,826.00	10,000.00	10,000.00
	Total Mission Fund Appeal Exp								
77	I. Contingency	11,011.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
78	J. Bishop Transition Set Aside	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	TOTAL SYNOD MINISTRY	918,806.00	950,250.00	950,250.00	950,250.00	950,250.00	950,250.00	1,010,550.00	1,010,550.00
	TOTAL EXPENDITURES	1,753,806.00	1,832,750.00	1,832,750.00	1,832,750.00	1,832,750.00	1,832,750.00	1,938,050.00	1,938,050.00
	NET REVENUE OVER OR (UNDER) EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Central States Synod of the Evangelical Lutheran Church in America
Data Provided for Informational Purposes Only to Detail the Budget Line Item for Fiscal Year Ending 1/31/2018

Synod Salaries & Benefits detail for the year ending 1/31/2018 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	87,575.59	148,538.50	160,326.84	396,440.93
Employer's Social Security (1)	0.00	0.00	9,568.77	9,568.77
Pension (2)	12,260.58	17,824.62	12,508.20	42,593.40
Basic Medical	9,738.00	37,212.00	26,808.00	73,758.00
Plan Administration & Disability	3,503.02	5,941.54	5,003.28	14,447.84
Continuing Education	800.00	1,600.00	0.00	2,400.00
ELCA Reimbursement for DEM Part-time Position	0.00	(50,754.00)	0.00	(50,754.00)
Anticipated Portico Increases and potential support for other DEM position	0.00	0.00	3,225.62	3,225.62
Total Compensation Prior to Reimbursements	113,877.19	160,362.66	217,440.71	491,680.56

Notes and Comments:

- (1) Employer's Social Security paid totally by clergy.
- (2) Pension rates for clergy are at the maximum contribution rates of 12%. The Bishop receives an additional 2% for a total of 14%. Others are at 10%. Medical plan costs are vary depending on the employee's age and if their spouse and/or children are covered. The online rate calculator was used with their current age to get the above amounts. These are the 2017 rates.
- (3) Number of FTE (full-time equivalents)

Bishop	1.00
Clergy Staff	2.00
Non-clergy Staff	<u>3.75</u>
Total	<u>6.75</u>

Note: Portion of 1 staff is being paid through a stipend from the ELCA.

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Campus Ministry Salaries & Benefits detail for the year ending 1/31/2018 is:

Description	Campus Ministry Staff
Base Salary	189,686.87
Employer's Social Security (1)	0.00
Pension (2)	22,762.42
Basic Medical	56,767.68
Plan Administration & Disability	7,587.48
Continuing Education	2,400.00
Total Compensation Prior to Reimbursements	<u>279,204.45</u>

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Synod Salaries & Benefits detail for the year ending 1/31/2019 is:

Description	Bishop	Clergy Staff	Non-Clergy Staff	Total Compensation
Base Salary	87,575.59	148,538.50	161,031.74	397,145.83
Employer's Social Security (1)	0.00	0.00	9,568.77	9,568.77
Pension (2)	12,260.58	17,824.62	12,508.20	42,593.40
Basic Medical	9,738.00	37,212.00	26,808.00	73,758.00
Plan Administration & Disability	3,503.02	5,941.54	5,003.28	14,447.84
Continuing Education	800.00	1,600.00	0.00	2,400.00
ELCA Reimbursement for DEM Part-time Position	0.00	(50,754.00)	0.00	(50,754.00)
Anticipated Portico Increases and potential support for other DEM position	0.00	0.00	22,510.00	22,510.00
Total Compensation Prior to Reimbursements	113,877.19	160,362.66	237,429.99	511,669.84

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Bishop	1.00
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