

Metropolitan Chicago Synod
2016 Approved Budget
Line Comments

1. Congregational Benevolences – determined by projecting a 1.58% increase over the 2015 Congregational Benevolence budgeted amount.
2. Interest – projected based on anticipated funds to be on deposit in our Mission Investment Fund account and projected uses of these funds in 2016.
3. Ministry through ELCA Churchwide – unrestricted mission support increased 0.25% to 53.75%.
4. Ministry through Synod Partners –
 - Region 5 Assessment & Region 5 Outdoor Camps are based on \$0.07 and \$0.01 per our synod's baptized membership per the 2015 yearbook.
 - The following partners are budgeted as a percentage of Congregational Benevolences: Companion Synod – 1.0%; Campus Ministry, Seminaries, and LSSI – 3.0%; LOMC – 0.5%; Bethel New Life, LVC, Concordia Place, Holy Family Ministries – 0.25%.
 - The total percentage allocated for Synod Partners is 11.79%.
5. Ministry through the Bishop's Office –
 - Ministry Committee – budgeted request, it is a \$4,000 increase due to committee adding panels for work formerly done by the Multi-synodical group that disbanded
 - Seminary Scholarships – budgeted request, remains at 2015 budget amount
 - First Call Theological Education – 80% of request, increase due to increased First Call Pastors in 2016
 - Horizon Internship Program – eliminated from budget
 - Interim Ministry Education – new line item added to budget
 - Rostered Leader Boundaries Workshop – new line item added to budget
 - Professional Leaders Conference – budgeted deposit money and speaker fees for an otherwise self-sustaining event
 - Ecumenical Relations – budgeted request; anticipated 2016 expenditures
 - Synod Assembly – budgeted deposit money for anticipated self-sustaining event. The budget for the 2015 assembly is \$87,875.
 - Turnaround Synod Initiative - budgeted request; anticipated 2016 expenditures
 - Mission Communities – budgeted \$346,500 for commitments of \$5,000 for St. Andrews, West Chicago; \$10,000 each for Sagrado Corazon, Waukegan, & Love, Faith and Hope Ministry; \$12,500 for Come Alive Ministries; \$15,000 for Shekinah Chapel; \$17,000 each for Iglesia Santa Cruz, & Naperville Yuhllin Church (Korean Ministry); \$17,500 for AMC Urban Acacia; \$20,000 for AMC Redeemer Jefferson Park; \$30,000 for AMC Inside-Out Connections; \$32,000 each for AMC Awake & AMC HL Loop; \$32,500 for AMC Concordia; and \$32,000 each for 3 new Affiliated Ministry Communities (AMCs).
 - Transfer of Designated Mission Dollars – amount to be transferred from designated mission dollars and synod ministry fund to cover new mission, synod turnaround initiative, and coaching
6. Ministry through Synod Teams –
 - Coaching - budgeted \$3,600, anticipated cost of coaching coaches
 - Global Mission – budgeted \$5,500; \$5,000 for Advisory Group – Companion Synod (AGCS) and \$500 for Working Group – Middle East (WGME). AGCS funding made available by decreased funding percentage to Companion Synod - Central Diocese. WGME did not submit budget request but budgeted historical average spending.
 - Outreach Committee – budgeted request; remains at 2015 budget level
 - Worship / Ordination – budgeted 2014 actual spending level

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Ministry through Synod Teams (continued) –

- Discipleship – budgeted zero to reflect inactivity
- Diakonia – budgeted 80% of request
- *Let's Talk* Publication – Has zero 2015 budget dollars - will be spending custodial funds held; budgeted 2016 request, which includes the cost of digitally archiving old issues.
- Stewardship – budgeted 80% of request
- Youth & Young Adult – budgeted 80% of request
- African-American Strategy – budgeted 80% of request
- Antiracism – budgeted 80% of request
- Environmental Concerns – budgeted request
- Hearing Impaired – budgeted 80% of request
- Hunger Action Group - budgeted request

7. Synod Council – budgeted to reflect anticipated spending including cost of annual retreat
8. Personnel – A \$15,560 increase over actual 2015 costs (\$13,005 salaries & \$2,555 benefits)
Bishop & Associates Salary – reflects a 2.0% aggregate increase over 2015 actual amounts
Quarterly Social Security and Pension Plan – 7.65% and 12% of salary, respectively
Medical Benefits – reflects a 5% increase over 2015 actual amounts
Lay Salary – reflects a 2.0% aggregate increase over 2015 actual amounts for all positions Pension – 12 % of salary
Medical Benefits – reflects a 5% increase over 2015 actual amounts
Employers FICA – 7.65% of lay staff salaries
ELCA Shared Staff – budgeted actual 2015 amount as 2016 amount has not been determined
9. Occupancy Expenses – budgeted a 6.25% per year increase of 2014 expenses for electricity and gas; actual maintenance agreement amount for alarm; maintenance & repairs - a 10% increase of actual 2015 maintenance contracts plus \$4,000 for misc. repairs, and increased water for anticipated cost of watering outside plants
10. Operation Expenses – budgeted to reflect anticipated spending; some areas need comment:
 - Computer Expenses – reflects anticipated costs for web hosting, backup tapes; software upgrades, and outside IT services, no new equipment in 2016 budget;
 - Equipment Lease – budget a 10% increase to current leasing agreements for copier, postage machine, and drinking water filtering system
 - Equipment Maintenance & Repair - budgeted a 7.5% per year increase over 2014 actual amounts plus \$3,600 for misc. repairs
 - Janitorial & Plant Maintenance – budgeted a 10% increase of current agreements
 - Postage, Messenger, Freight – budget amount reflects anticipated cost before the allocation of postage to teams, ministries, and synod communications.
 - Synod Communications – reflects anticipated costs of monthly newsletter, professional dues, and i-stock photographs.
 - Telephone – reflects anticipated 2016 costs
11. Insurance, Audit, & Legal – budgeted to reflect anticipated expenditures
12. Staff Expenses – budgeted to reflect anticipated expenditures
13. Transfer to Synod Surplus – amount to be transferred from surplus funds to cover deficit and balance the budget

METROPOLITAN CHICAGO SYNOD

2016 APPROVED BUDGET

	APPROVED 2014	ACTUAL 2014	APPROVED 2015	APPROVED 2016
INCOME				
<u>Congregational Benevolences:</u>	3,148,025	2,939,652	3,150,240	3,200,000
<u>Interest:</u>	33,000	28,692	33,000	33,000
TOTAL INCOME	<u>3,181,025</u>	<u>2,968,345</u>	<u>3,183,240</u>	<u>3,233,000</u>
EXPENSES				
<u>Ministry through Churchwide</u>				
Mission Support - Undesignated	1,676,324	1,565,365	1,685,378	1,720,000
Total Ministry through Churchwide	<u>1,676,324</u>	<u>1,565,365</u>	<u>1,685,378</u>	<u>1,720,000</u>
	53.25%	53.25%	53.50%	53.75%
<u>Ministry through Synod Partners</u>				
Companion Synod-Cntrl Diocese, ELCSA	47,220	44,095	47,254	32,000
% Congregational Benevolence	1.50%	1.50%	1.50%	1.00%
Campus Ministry	94,441	88,190	94,507	96,000
% Congregational Benevolence	3.00%	3.00%	3.00%	3.00%
Seminaries	94,441	88,190	94,507	96,000
% Congregational Benevolence	3.00%	3.00%	3.00%	3.00%
Lutheran Social Services	94,441	88,190	94,507	96,000
% Congregational Benevolence	3.00%	3.00%	3.00%	3.00%
Lutheran Outdoor Ministries	15,740	14,698	15,751	16,000
% Congregational Benevolence	0.50%	0.50%	0.50%	0.50%
Lutheran Volunteer Corps	15,740	14,698	7,876	8,000
% Congregational Benevolence	0.50%	0.50%	0.25%	0.25%
Bethel New Life	15,740	14,698	7,876	8,000
% Congregational Benevolence	0.50%	0.50%	0.25%	0.25%
Concordia Place	7,870	7,349	7,876	8,000
% Congregational Benevolence	0.25%	0.25%	0.25%	0.25%
Holy Family Ministries			7,876	8,000
% Congregational Benevolence			0.25%	0.25%
Region 5 Assessment	6,405	6,405	6,256	6,161
Region 5 Outdoor Camps	915	915	894	880
Illinois Conference of Churches	2,000	2,000	2,000	2,000
Total Ministry through Synod Partners	<u>394,953</u>	<u>369,428</u>	<u>387,180</u>	<u>377,041</u>

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	APPROVED 2014	ACTUAL 2014	APPROVED 2015	APPROVED 2016
Ministry Committee (Candidacy)	20,250	42,477	30,000	34,000
- Seminary Scholarship	18,000	17,000	18,000	18,000
- First Call Theological Education	2,000	1,195	2,000	6,500
- Horizon Internship Program	7,000	0	0	0
- Interim Ministry Education				2,000
Rostered Leader Boundaries Workshop				2,000
Professional Leaders Conference	1,000	(681)	1,000	2,500
Office of Ecumenical Relations	3,000	(736)	4,000	2,000
Synod Assembly	5,000	(10,117)	5,000	5,000
Turnaround Synod Initiative	33,700	31,847	31,000	32,000
Mission Communities	258,800	262,052	255,000	346,500
Transfer Designated Mission Dollars	(296,100)	(271,899)	(289,600)	(382,100)
Total Ministry through Bishop's Office	52,650	71,138	56,400	68,400
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<u>Ministry through Synod Teams</u>				
Proclamation Team:				
Coaching	3,600	1,096	3,600	3,600
Global Mission:				
- Advisory Group-Companion Synod	300	40	250	5,000
- Working Group - Middle East	1,500	500	250	500
Outreach Committee	1,500	793	1,000	1,000
Worship / Ordination	3,500	4,852	2,500	5,000
Discipleship Team:				
Discipleship Program	750	0	0	0
Diakonia	1,500	1,500	0	1,200
Let's Talk Publication	2,000	2,000	0	3,000
Stewardship	8,000	1,532	8,000	8,000
Youth and Young Adults	8,000	3,191	6,000	5,700
Justice Team				
African-American Strategy	8,000	3,607	4,000	6,650
Antiracism	20,000	16,581	16,000	18,500
Environmental Concerns Group		160	600	600
Hearing Impaired	11,340	11,340	8,200	8,500
Homelessness Action Group		0	0	0
Hunger Action Group		460	200	800
Total Ministry through Synod Teams	73,490	47,653	50,600	68,050
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<u>Synod Council</u>				
Synod Council, Nominating Committee, and Conference of Deans:	5,300	5,542	7,000	7,000
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<u>PERSONNEL</u>				
Bishop & Associates- Salary & Housing	369,369	350,284	357,290	364,438
- Quarterly Social Security	28,257	26,797	27,333	27,879
- Pension Plan (PORTICO)	44,324	45,250	42,875	43,733
- Medical Benefits (PORTICO)	67,841	65,495	74,679	101,828
Lay Staff - Salary	287,241	288,472	292,986	298,848
- Pension Plan (PORTICO)	34,469	34,618	35,158	35,862
- Medical Benefits (PORTICO)	55,439	40,249	47,591	54,644
Employers F.I.C.A.	21,974	22,415	22,413	22,862
Less: ELCA Shared Staff	-112,550	-114,501	-114,500	-116,500
Total Personnel	<u>796,364</u>	<u>759,077</u>	<u>785,824</u>	<u>833,594</u>
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<u>Occupancy Expenses</u>				
Electricity	9,905	8,624	10,086	9,735
Gas	5,834	4,660	4,745	5,260
Alarm	4,802	5,021	5,000	5,000
Maintenance & Repairs	19,580	16,785	19,785	19,495
Water & Sewer	210	272	210	600
Total Occupancy	<u>40,331</u>	<u>35,362</u>	<u>39,827</u>	<u>40,090</u>
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<u>Operation Expenses</u>				
Bank & Credit Card Fees	5,000	4,958	5,000	5,000
Books & Subscriptions	2,000	1,739	2,500	2,500
Cafeteria (Coffee, Tea, etc.)	5,000	3,540	5,000	5,000
Computer expenses	11,856	6,221	14,611	7,525
Equipment Leasing	6,506	6,088	6,882	7,200
Equipment Maintenance & Repairs	7,691	5,014	7,769	7,769
Janitorial & Plant Maintenance	9,280	8,671	9,224	9,330
Misc. Expenses	1,500	1,352	1,500	1,500
Office Supplies	6,614	5,867	7,086	7,100
Postage, Messenger, Freight	10,000	5,389	10,000	7,500
Printing	1,800	551	1,800	1,800
Synod Communications	3,416	2,420	3,672	3,672
Telephone	13,790	13,664	13,887	16,648
Allocation of copier costs	-2,500	-2,761	-2,500	-3,000
Allocation of postage costs	-4,000	-2,446	-2,500	-2,500
Total Operations	<u>77,954</u>	<u>60,266</u>	<u>83,931</u>	<u>77,045</u>
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<u>Insurance, Audit, & Legal</u>				
Insurance-General, W/Comp., Risk	29,160	23,152	27,079	27,315
Audit	19,900	18,315	20,963	21,630
Legal	4,660	8,639	4,660	9,000
Payroll / Accounting	4,080	2,019	4,080	2,350
Total Insurance, Audit, & Legal	57,800	52,126	56,782	60,295
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<u>Staff Expense</u>				
Gas & Auto Maintenance	4,230	3,264	4,528	4,700
Travel-Mileage	10,130	14,884	11,992	15,285
Travel-Other	10,000	4,911	10,000	10,000
Food	4,000	2,392	4,000	4,000
Seminars & Continuing Education	6,000	3,984	6,000	6,000
Telephone Reimbursement	1,500	1,566	1,500	1,500
Total Staff Expense	35,860	31,000	38,020	41,485
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Transfer from Synod Surplus Fund	(30,000)	(28,612)	(7,703)	(60,000)
Transfer to Synod Surplus Fund				
TOTAL EXPENSES:	3,181,025	2,968,345	3,183,240	3,233,000
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BUDGET SURPLUS (DEFICIT)	0	0	0	0

* Total does not include Depreciation, Restricted & Designated expenses.