

## 2025\_ 2026 BUDGET DESCRIPTION LINE ITEMS

LINE #	DESCRIPTION	EXPLANATION
3	<b>Congregational Contributions/Support</b>	Support received from congregations and individuals to support our synod and our ministries. This support is used to base the partnership expenses highlighted in yellow below in the budget.
4	<b>Other Revenues</b>	Revenue consists of income from event registrations.
5	<b>Funding from ETS</b>	Funds received from the Equipping the Saints Campaign to support the Authentic Diversity and Leadership Asst. to the Bishop.
6	<b>Transfer from Designated Funds</b>	Funds transferred in from the Cross-Generational designated fund to cover budgeted expenses.
7	<b>DEM Grant - ELCA</b>	Funds received from the ELCA Churchwide office to support the position of the synod Director for Evangelical Mission.
8	<b>Other Income</b>	Reimbursement money from OFH, LCM, & other related ministries to offset budgeted expenses. A portion of total salaries (Lines 50-52).
13	<b>ELCA Mission Support</b>	For every mission support (formerly called "benevolence") dollar the Greater Milwaukee Synod (GMS) receives from congregations, 50.0 cents (22/23 FY), 45.0 cents (23/24 FY), and 42.0 cents (24/25 FY) is sent to the Evangelical Lutheran Church in America (Churchwide).
15 - 16	<b>LSTC and Wartburg Seminaries</b>	By sending dollars to the Lutheran School of Theology, Chicago, IL and Wartburg Theological Seminary, Dubuque, IA, GMS helps to prepare candidates for rostered ministry.
17	<b>Wisconsin Council of Churches</b>	The Wisconsin Council of Churches (WCC) is a network of Christian churches and faith-based organizations committed to working together across our many differences. Exercising holy imagination, we help each other make courageous choices that lead toward peace with justice, the vitality of the church, and the well-being of our neighbors. The Council connects 21 Christian traditions, which have approximately 2,000 congregations and over one million church members in Wisconsin.
19	<b>Interfaith Conference of Greater Milwaukee</b>	Founded in 1970, the Interfaith Conference of Greater Milwaukee is a more than 50-year-old nonprofit organization through which the regional leaders and adherents of 22 member faiths and denominations dialogue to build personal relationships, conduct public programming to counter hate and fear while fostering interfaith, intercultural and interracial understanding, tolerance and friendship, work together on hunger, unemployment, environmental challenges and other social issues to create a better society for everyone.
20	<b>Native American Ministries</b>	Support provided to the Lutheran Church of the Great Spirit in Milwaukee
21	<b>Hmong Ministry Conference</b>	Funds to support annual conference
22	<b>Lutheran Office for Public Policy</b>	LOPPW is a ministry of advocacy for the ELCA expressed through partnership of the six ELCA Synods with congregations in Wisconsin and ELCA World Hunger.
23	<b>Lutheran Outdoor Ministry</b>	Support provided to camping ministries in Wisconsin & Upper Michigan
24	<b>Lutheran Volunteer Corps</b>	LVC unites full-time stipend Volunteers with financial supporters, non-profit organizations and ministries to work for peace with justice across the nation. In addition to working for justice, LVC Volunteers live together in intentional household communities of 4-7 people to encourage simple, sustainable living.
25	<b>Region V Office of the ELCA</b>	Region V encompasses the twelve synods of Illinois, Iowa, Wisconsin and Upper Michigan. Region V is a link between churchwide and the synods by assisting in communication and working on tasks between the two expressions, such as the assignment process for seminaries.
26	<b>Lutheran Planned Giving of Wisconsin</b>	The ELCA Foundation is the private foundation that exists to help all members of the church practice good stewardship of their assets. It is a pass through foundation cultivating gifts for ministry and providing a full range of gift planning services and gift vehicles. Cynthia Halverson is the Regional Gift Planner for LPGW.
34	<b>Lutheran Campus Ministry</b>	Funds to support the work of Lutheran Campus Ministry in Milwaukee.

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<b>LINE #</b>	<b>DESCRIPTION</b>	<b>EXPLANATION</b>
35	<b>Committees' Programs &amp; Mission</b>	Funds to support the various small committees in our synod ministries.
36	<b>Bishop's Discretionary Fund</b>	Used where needed as determined by the Bishop
37	<b>Cross+Generational Ministry Programs</b>	Support various Cross+Generational Programs such as the National Youth Gathering.
38	<b>Congregational Assistance &amp; Sabbatical Support</b>	Support for congregations in an emergency situation or when their pastor goes on a sabbatical.
39	<b>Synodical Candidacy Committee</b>	Support provided for people entering the candidacy program by paying part of the application fee for a candidate.
40	<b>Evangelism/New Mission Starts</b>	Funds used to aid in the start of new congregations in the synod
41	<b>Companion Synod Visits</b>	Funds used to support delegation visits between GMS and the El Salvador Lutheran Church and the Meru Diocese of the Lutheran Church in Tanzania.
42	<b>Anti-Racism</b>	Support for committee work, workshops and other training events for the synod's commitment to anti-racism training.
43	<b>Leadership Support Events</b>	Used to supplement events (Fall Leadership Conference, Together in Mission etc).
45	<b>Reconciling in Christ (RIC)</b>	Support for workshops and other training events for the synod's commitment to equality and full inclusion of people of all sexual orientations and gender identities.
50-56	<b>Compensation and Employee Benefits</b>	Funds utilized to to pay for the ministry of the synod staff.
58-61	<b>Travel, hospitality, and meetings</b>	Provides for synod staff & council meetings, staff travel to various events, and meetings at the synod office, within our synod and beyond to represent the synod.
63-65	<b>Office Expenses</b>	Includes postage, office supplies, paper and software expenses.
67-71	<b>Purchased Services</b>	Covers legal expenses incurred throughout the year, payroll, web hosting fees, and the annual audit of the synod's finances.
72	<b>Office Insurance</b>	Costs to cover GMS's property and equipment, liability and bonded insurance coverages.
73	<b>Credit Card Fees &amp; Miscellaneous</b>	Fees incurred for using credit card related services. (VANCO, Stripe, Tithe.ly, etc.)
74	<b>DEM Related Expenses</b>	Expenses incurred by the Synod Director for Evangelical Mission for various duties, funded by a grant from the ELCA churchwide office. (See Line 7)
75	<b>Sponsorships</b>	Funds used to sponsor other organizations through advertising. (MICAH, SOPHIA, etc.)
76	<b>Leased Equipment</b>	Funds used to lease copier and postage equipment.
77	<b>Furniture &amp; Equipment Purchases</b>	Funds used to purchase furniture, computers and electronics for the synod office staff.
78	<b>Facilities Expense</b>	Costs to rent and cover utilities at the synod office at Ascension Lutheran Church, Milwaukee.
80	<b>Total Administrative Ministries</b>	Total of lines 50-78 of the synod budget.
81	<b>Total Ministries</b>	Total of line 80 and 47. Administrative ministries, partnerships and synod ministries.
82	<b>Income Above Expenses</b>	Total of Contributions and support (Line 12) minus Total Ministries (Line 81). A number in parenthesis indicates a net deficit.
83	<b>Transfer from Undesignated Reserves</b>	Amount transferred from Synod undesignated reserves to offset any net deficit as indicated in line 82.