

Financial Reports

Line # **Greater Milwaukee Synod**

1

2 **CONTRIBUTIONS AND SUPPORT**

3 Congregational Contributions/Support *

4 Other Income

5 Grants & Funding from ETS Campaign

6 DEM Grant - ELCA

7 Shared Staff Reimbursement**

8 Interest and Investment Income

9 Total Other Revenue

11 **TOTAL CONTRIBUTIONS AND SUPPORT**

13 ELCA Mission Support

14 Lutheran School of Theology

15 Wartburg Seminary

16 Wisconsin Council of Churches

17 Interfaith Conf. Of Greater Milwaukee

18 Native American Ministries

19 Lutheran Office for Public Policy

20 Luth. Outdoor Ministry-WI and Upper MI

21 Region V Office

22 Lutheran Planned Giving of WI

23 **TOTAL PARTNERSHIPS**

As a % of Congregational Contributions

24 ELCA Mission Support

25 Other Partnership Ministries

26 Total

27 **SYNOD MINISTRIES**

28 Lutheran Campus Ministry

29 Committees' Programs and Mission

30 Bishop's Discretionary Fund

31 Cross Generational/Youth Programs

32 Congregational Assistance & Sabbatical Support

33 Candidacy Committee

34 Evangelism/New Mission Starts

35 Companion Synod Visits

36 Anti-Racism Training

37 Leadership Support Events

38 Reconciling in Christ

39 **TOTAL SYNOD MINISTRIES**

40 **TOTAL PARTNERSHIPS & SYNOD MINISTRIES**

	2024/2025	2025/2026	2026/2027
	Actual	Amended Budget	Proposed Budget
	1,513,634	1,550,000	1,550,000
	17,281	10,000	100,000
	66,666	66,666	
	10,000	10,000	10,000
	71,953	65,000	66,950
	27,316	15,000	15,000
	193,216	166,666	191,950
	1,706,850	1,716,666	1,741,950
	635,726	620,000	620,000
	17,301	15,000	15,000
	17,301	15,000	15,000
	9,082	8,000	8,000
	9,082	8,000	8,000
	4,900	2,500	2,500
	6,125	4,900	4,900
	5,900	2,000	2,000
	3,635	3,406	3,406
	3,015	4,020	4,020
	712,067	682,826	682,826
	42.0%	40.0%	40.0%
	5.0%	4.1%	4.1%
	47.04%	44.05%	44.05%
	90,818	93,000	93,000
	112		
		1,500	1,500
	315		
	1,000	2,000	2,000
	3,749	5,000	5,000
	5,000	5,000	5,000
		4,000	4,000
	1,528	8,000	8,000
	-48	5,000	5,000
	860	5,000	5,000
	103,333	128,500	128,500
	815,399	811,326	811,326

	2024/2025	2025/2026	2026/2027
	Actual	Amended Budget	Proposed Budget
41 ADMINISTRATIVE MINISTRIES			
42 COMPENSATION & EMPLOYEE BENEFITS			
43 Salaries, Housing & Contract Service	529,339	556,497	575,260
44 Portico Services & Retirement	44,547	46,878	48,285
45 Medical & Dental Insurance	124,532	121,684	125,334
46 Workers' Compensation	6,736	4,500	4,635
47 Educational Benefits for Staff	9,218	6,556	6,556
48 Staff Books & Subscriptions	414	1,000	1,000
49 Staff Dues & Registrations	696	2,000	2,000
	715,483	739,116	763,071
50 TRAVEL, HOSPITALITY & MEETINGS			
51 Synod Staff & DEM	24,104	25,000	25,000
52 Synod Council	852	800	800
53 Committee Members	230	250	250
54 Hospitality & Entertainment		4,000	4,000
	25,186	30,050	30,050
55 OFFICE EXPENSES			
56 Postage	5,935	3,500	3,500
57 Office Supplies & Other	6,637	4,000	4,000
58 Software Expense	5,311	6,000	6,000
	17,883	13,500	13,500
59 PURCHASED SERVICES			
60 Auditing Fees	13,000	10,000	10,000
61 Legal Fees/Consulting Fees	7,925	10,000	10,000
62 Web Hosting & Transaction Fees / Job Posting	4,716	1,600	1,600
63 Payroll Processing Fees	1,908	4,500	4,500
64 Telephone & Communication Networks	9,521	6,000	6,000
	37,070	32,100	32,100
OTHER EXPENSES			
65 Office Insurance	23,251	23,550	23,550
66 Credit Card Fees and Miscellaneous	5,374	2,500	2,500
67 Sponsorships	2,205	1,200	1,200
	30,830	27,250	27,250
FURNITURE & FIXTURES			
68 Leased Equipment, Maintenance & Repairs	11,280	15,000	15,000
69 Furniture & Equipment Purchases	2,262	4,000	4,000
70 Facilities Expense Including Rent	36,257	44,324	45,654
	49,799	63,324	64,654
71 TOTAL ADMINISTRATIVE MINISTRIES	876,251	905,340	930,624
72 TOTAL MINISTRIES	1,691,650	1,716,666	1,741,950
(11) TOTAL CONTRIBUTIONS & SUPPORT (from above)	1,706,850	1,716,666	1,741,950
73 INCOME ABOVE EXP.	15,200	0	(0)
74 Transfer from/to Reserve Fund	(15,200)		
75 NET INCOME OVER EXPENSES	0	0	(0)

* Yellow highlighted expenses are based on a percentage of mission support received by the GMS.

**Shared Staff Reimbursement are funds from other GMS related ministries to offset budgeted expenses. A portion of total salaries/benefits (Lines 43-45)

2026-2027 BUDGET DESCRIPTION LINE ITEMS

LINE #	DESCRIPTION	EXPLANATION
3	Congregational Contributions/Support	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	Other Income	Other Income received not related to Mission Support.
5	Funding from ETS	Funds received from the Equipping the Saints Campaign to support the Authentic Diversity and Leadership Asst. to the Bishop.
6	DEM Grant - ELCA	Funds received from the ELCA Churchwide office to support the position of the synod Director for Evangelical Mission.
7	Shared Staff Reimbursement	Reimbursement money from OFH, LCM, & other related ministries to offset budget in salary related expenses. (Lines 43-46).
8	Interest & Investment Income	Interest/Investment Income for various accounts the Synod holds.
13	ELCA Mission Support	For every mission support (formerly called "benevolence") dollars the Greater Milwaukee Synod (GMS) receives from congregations, 50.0 cents (22/23 FY), 45.0 cents (23/24 FY), 42.0 cents (24/25 FY) and 40.00 cents (25/26+ FY) is sent to the Evangelical Lutheran Church in America (Churchwide).
14-15	LSTC and Wartburg Seminaries	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.
16	Wisconsin Council of Churches	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 20+ Christian traditions, which has around 2,000 congregations and approximately over one million church members in Wisconsin.
17	Interfaith Conference of Greater Milwaukee	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.
18	Native American Ministries	Support provided to the Lutheran Church of the Great Spirit in Milwaukee, along with dedicated funds from the ELCA and Congregational Support.
19	Lutheran Office for Public Policy	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.
20	Lutheran Outdoor Ministry	Support provided to camping ministries in Wisconsin & Upper Michigan
21	Region V Office of the ELCA	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.
22	Lutheran Planned Giving of Wisconsin	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. The position for the Regional Gift Planner for LPGW is currently open.
28	Lutheran Campus Ministry	Funds to support the work of Lutheran Campus Ministry in Milwaukee.
29	Committees' Programs & Mission	Funds to support the various small committees in our synod ministries.
30	Bishop's Discretionary Fund	Used where needed as determined by the Bishop
31	Cross+Generational/Youth/Young Adult Ministry Programs	Support various Cross+Generational Programs - There are ETS dollars that have been allocated for this area on ministry going forward in restricted balance sheet funds.

2026-2027 BUDGET DESCRIPTION LINE ITEMS

LINE #	DESCRIPTION	EXPLANATION
32	Congregational Assistance & Sabbatical Support	Support for congregations in an emergency situation or when their pastor goes on a sabbatical.
33	Synodical Candidacy Committee	Support provided for people entering the candidacy program by paying part of the application fee for a candidate.
34	Evangelism/New Mission Starts	Funds used to aid in the start of new congregations in the synod
35	Companion Synod Visits	Funds used to support delegation visits between GMS and the El Salvador Lutheran Church and the Meru Diocese of the Lutheran Church in Tanzania.
36	Anti-Racism Training	Support for committee work, workshops and other training events for the synod's commitment to anti-racism training.
37	Leadership Support Events	Used to supplement events (Fall Leadership Conference, Together in Mission etc).
38	Reconciling in Christ (RIC)	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.
42-49	Compensation and Employee Benefits	Funds to pay for the ministry of the synod staff.
50-54	Travel, hospitality, and meetings	Provides for synod staff, DEM & council meetings, staff travel to various events, and meetings at the synod office, within our synod and beyond to represent the synod.
55-58	Office Expenses	Includes postage, office supplies, paper and software expenses.
59-64	Purchased Services	Covers legal expenses incurred throughout the year, payroll, web hosting fees, and the annual audit of the synod's finances.
65	Office Insurance	Costs to cover GMS's property and equipment, liability and bonded insurance coverages.
66	Credit Card Fees & Miscellaneous	Fees incurred for using credit card related services. (VANCO, Stripe, Tithe.ly, etc.)
67	Sponsorships	Funds used to sponsor other organizations through advertising. (MICAHA, SOPHIA, etc.)
68	Leased Equipment	Funds used to lease copier and postage equipment.
69	Furniture & Equipment Purchases	Funds used to purchase furniture, computers and electronics for the synod office staff.
70	Facilities Expense	Costs to rent and cover utilities at the synod office at Ascension Lutheran Church, Milwaukee.
71	Total Administrative Ministries	Total of lines 41-70 of the synod budget.
72	Total Ministries	Total of line 71 and 40. Administrative ministries, partnerships and synod ministries.
73	Income Above Expenses	Total of Contributions and support (Line 11) minus Total Ministries (Line 72). A number in parenthesis indicates a net deficit.
74	Transfer from Undesignated Reserves	Amount transferred from Synod undesignated reserves to offset any net deficit as indicated in line 73.