

Principles for Formulating the 2020-21 Ministry Funding Plan

PROPOSAL: Approve the following guidelines for use by the Budget and Finance Committee in formulating a proposed 2020-21 Ministry Funding Plan:

- a. Assumed mission support from congregations should be estimated using a conservative philosophy.
- b. Proposed income and expenses should be equal, to yield a balanced budget proposal.
- c. Designated giving as a planned source of revenue should be used sparingly.
- d. A transfer from one or more designated accounts as a planned source of revenue is acceptable if consistent with the purpose of the designated accounts.
- e. Synod assembly registration fees should be set so that they fully fund assembly expenses.
- f. A 2-level budget is requested, with the two levels functioning as follows: Level 1 should be the primary mission funding plan, based on a conservative increase in mission support contributions. Level 2 should contain expenditures that do not impact synod operations throughout the year; expenditures within Level 2 may be made at year-end only if funding is sufficient.
- g. ELCA churchwide mission support should be 50 percent of all undesignated mission support from congregations, contributions to the synod's Planting New Congregations Fund should be 3 percent of undesignated mission support, and support of Region 9 should be 0.5 percent of undesignated mission support.
- h. Funding for committees and task forces should be stated on a lump-sum basis, with allocation to specific groups to be determined at the January 2020 Synod Council meeting.
- i. Funding for institutions and agencies should generally be at the levels approved for 2019-20.
- j. Allocations for operating expenses should be at levels that will maintain essential operations, while at the same time reallocating monies previously needed for office rent into areas that will more directly benefit synod congregations.
- k. Some flexibility within the ministry funding plan is desirable, so that some funding is possible for staff salary adjustments and potential new initiatives that may be proposed by a new bishop.

BACKGROUND INFORMATION & RATIONALE: Continuing Resolution S10.03.B94 directs the Synod Council at each fall meeting to offer guidance to the Budget and Finance Committee in formulating the next budget proposal. Specific proposals (a) through (j) are the same or similar to guidance offered for the 2019-20 funding plan. Proposal (k) urges the Budget & Finance Committee to build some flexibility into its proposal, in an attempt to free-up some funding for staff salaries and new initiatives that may be proposed by a new synod bishop.