

Upper Susquehanna Synod, ELCA								
Actual & Budget for Fiscal Year Ending January 31, 2025								
Budget & Amended Budget for Fiscal Year Ending January 31, 2026								
Proposed Budget for Fiscal Year Ending January 31, 2027								
	Amended		Adopted	Amended	Proposed	Change	% Change	
	Budget	Actual	Budget	SC 2/8/2025	Budget	from 2025	from 2025	
	2024	2024	2025	2025	2026	Amended	Amended	
	FYE 1/31/2025	FYE 1/31/2025	FYE 1/31/2026	FYE 1/31/2026	FYE 1/31/2027	Budget	Budget	
Revenues								
General Fund Revenue								
1-501-0000 - Mission Support - Congregation	715,000.00	674,330.52	705,000.00	690,000.00	675,000.00	-15,000.00	-2.22%	
1-502-0000 - Mission Support - Cong Restricted to Synod	2,000.00	2,100.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	
1-512-0000 - Contributions for Synod Ministries / Non-Congregation	4,000.00	3,118.89	4,000.00	2,500.00	2,500.00	0.00	0.00%	
1-515-0000 - Synod Assembly Fees	27,190.00	21,619.00	27,190.00	22,000.00	22,000.00	0.00	0.00%	
1-521-0000 - Investment Income	15,000.00	26,395.99	15,000.00	20,000.00	17,000.00	-3,000.00	-17.65%	
1-524-0000 - Miscellaneous Income	250.00	294.33	250.00	300.00	300.00	0.00	0.00%	
1-532-0000 - Workshop/Program Fees	1,000.00	1,155.00	1,000.00	1,500.00	1,500.00	0.00	0.00%	
1-537-0010 - LMI Student Fees				3,000.00	3,000.00	0.00	0.00%	
1-532-0009 - Fees/Candidacy Application	300.00	0.00	300.00	800.00	800.00	0.00	0.00%	
1-535-0000 - Reimbursement / Office Exp	0.00	36.19	0.00	0.00	0.00	0.00		
1-537-1010 - Transfer from Restrictive Reserve : Insurance Dividend	30,000.00	24,064.17	30,000.00	35,000.00	63,338.00	28,338.00	44.74%	
1-537-1050 Transfer -- Mission Grants	11,000.00	3,000.00	11,000.00	5,000.00	5,000.00	0.00	0.00%	
1-537-1051 - Transfer -- DEM expenses (from restricted accounts)	2,000.00	0.00	2,000.00	0.00		0.00		
1-537-1015 - Transfer -- Synod Minute Book			4,055.56	4,055.56	0.00	-4,055.56		
1-537-1052 - Transfer -- Bishop Days	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00%	
Total General Fund Revenue	809,240.00	756,114.09	803,295.56	787,655.56	793,938.00	6,282.44	0.79%	
Expenditures								
Churchwide Support								
Mission Support								
1-601-1000 - ELCA Churchwide Support	293,150.00	276,475.52	289,050.00	282,900.00	276,750.00	-6,150.00	-2.22%	
Total Mission Support	293,150.00	276,475.52	289,050.00	282,900.00	276,750.00	-6,150.00	-2.22%	
Region 8 Support								
1-602-1400 - Region 8 - Program Support	2,000.00	1,620.00	2,000.00	1,800.00	2,000.00	200.00	10.00%	
1-605-1400 - Region 8 - Support Archives	1,000.00	1,500.00	1,000.00	1,500.00	1,500.00	0.00	0.00%	
1-606-1400 - Region 8 - First-Call Theological Education	500.00	210.28	500.00	400.00	400.00	0.00	0.00%	
1-673-1400 - Region 8 - Committee Travel	100.00	0.00	100.00	100.00	100.00	0.00	0.00%	
1-674-1400 - Region 8 - Planned Giving Support	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00%	
Total Region 8 Support	6,100.00	5,830.28	6,100.00	6,300.00	6,500.00	200.00	3.08%	
Total Churchwide Support	299,250.00	282,305.80	295,150.00	289,200.00	283,250.00	-5,950.00	-2.10%	

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<u>Strengthening Congregations/ Missions</u>								
Worship and Music								
1-725-2400 - Supplies - Worship & Music	750.00	0.00	750.00	0.00	0.00	0.00		
Total Worship and Music	750.00	0.00	750.00	0.00	0.00	0.00		
Small Church/Outreach								
1-606-2700 - Support - Mission Grants	11,000.00	3,000.00	11,000.00	5,000.00	5,000.00	0.00	0.00%	
Total Small Church/Outreach	11,000.00	3,000.00	11,000.00	5,000.00	5,000.00	0.00	0.00%	
Synod Programs								
1-774-2400 - Program - Worship and Music	600.00	690.42	600.00	1,200.00	1,200.00	0.00	0.00%	
Total Synod Programs	600.00	690.42	600.00	1,200.00	1,200.00	0.00	0.00%	
Total Strengthening Congregations/ Missions	12,350.00	3,690.42	12,350.00	6,200.00	6,200.00	0.00	0.00%	
<u>Preparing/Supporting Leaders</u>								
Theological Education								
1-610-3000 - Support - ELCA Seminaries	20,051.00	20,051.00	20,051.00	20,051.00	20,050.00	-1.00	0.00%	
Total Theological Education	20,051.00	20,051.00	20,051.00	20,051.00	20,050.00	-1.00	0.00%	
Candidacy								
1-603-3100 - Prof Career Consultative Service	1,800.00	987.10	1,800.00	2,000.00	2,500.00	500.00	20.00%	
1-609-3100 - Support - Student Scholarships	3,000.00	2,000.00	5,000.00	3,000.00	2,000.00	-1,000.00	-50.00%	
1-774-3200 - Program - Candidacy Committee	500.00	0.00	500.00	400.00	400.00	0.00	0.00%	
Total Candidacy	5,300.00	2,987.10	7,300.00	5,400.00	4,900.00	-500.00	-10.20%	
Leadership Support/Development								
1-602-3300 - Support - Rostered Leadership	400.00	225.08	400.00	0.00	0.00	0.00		
1-602-3310 - Workshop / Event Expenses	2,300.00	805.52	2,300.00	1,500.00	1,500.00	0.00	0.00%	
1-775-3300 - Business Lunches / Meetings w/ Rostered Leaders	1,100.00	1,105.04	1,100.00	1,100.00	1,100.00	0.00	0.00%	
Total Leadership Support/Development	3,800.00	2,135.64	3,800.00	2,600.00	2,600.00	0.00	0.00%	
Lay Leadership								
1-774-3400 - Lay Ministry Institute	0.00		1,200.00	2,500.00	2,500.00	0.00	0.00%	
Total Lay leadership	0.00	0.00	1,200.00	2,500.00	2,500.00	0.00	0.00%	

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Support-Rostered Leaders								
1-602-3500 - Bishop Disc Fund - Support/Rostered								
1-609-3500 - Bishop Disc Fund - Pensions	1,000.00	199.12	1,000.00	0.00	0.00	0.00		
1-743-3500 - Bishop Disc Fund - Counseling								
Total Support Rostered Leaders	1,000.00	199.12	1,000.00	0.00	0.00	0.00		
Total Preparing/Supporting Leaders	30,151.00	25,372.86	33,351.00	30,551.00	30,050.00	-501.00	-1.67%	
<u>Providing Service/Youth and Adults</u>								
Camp Mount Luther								
1-602-4000 - Support - Camp Mount Luther	46,275.00	46,275.00	46,275.00	46,275.00	46,275.00	0.00	0.00%	
1-602-4004 - Camp Mount Luther campaign		50,000.00						
Total Camp Mount Luther	46,275.00	96,275.00	46,275.00	46,275.00	46,275.00	0.00	0.00%	
Campus Ministry								
1-602-4100 - Susquehanna University	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
1-602-4200 - Penn College	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
1-603-4200 - Penn State University	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%	
1-604-4200 - Mansfield University	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%	
1-605-4200 - Bloomsburg University	5,000.00	5,000.00	5,000.00	5,000.00	2,500.00	-2,500.00	-100.00%	
1-606-4200 - Lock Haven University	0.00		0.00	0.00	0.00	0.00		
1-774-4200 - Campus Ministry Team	100.00	0.00	100.00	150.00	150.00	0.00	0.00%	
Total Campus Ministry	13,100.00	13,000.00	13,100.00	13,150.00	10,650.00	-2,500.00	-23.47%	
Total Providing Service/ Youth and Adults	59,375.00	109,275.00	59,375.00	59,425.00	56,925.00	-2,500.00	-4.39%	
<u>Concern/Human Need</u>								
Support-Related Agencies								
1-602-5100 - Support - Lutheran Advocacy in Pa	4,820.00	4,820.00	4,820.00	5,000.00	4,800.00	-200.00	-4.17%	
Total Support-Related Agencies	4,820.00	4,820.00	4,820.00	5,000.00	4,800.00	-200.00	-4.17%	
Total Concern/Human Need	4,820.00	4,820.00	4,820.00	5,000.00	4,800.00	-200.00	-4.17%	
<u>Fostering/Main/Ecumenical Relations</u>								
1-602-6000 - Support - PA Council of Churches	964.00	964.00	964.00	500.00	500.00	0.00	0.00%	
1-774-6200 - Program - Ecumenical Relations	300.00	55.00	300.00	500.00	300.00	-200.00	-66.67%	
Total Fostering/Main/Ecumenical Relation	1,264.00	1,019.00	1,264.00	1,000.00	800.00	-200.00	-25.00%	

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<u>Interpreting-Mission & Ministry of Church</u>								
1-749-7000 - Synod Web Site	500.00	300.00	500.00	400.00	400.00	0.00	0.00%	
1-774-7000 - Synod Communications	300.00	270.24	300.00	300.00	300.00	0.00	0.00%	
Total Synod Web Site	800.00	570.24	800.00	700.00	700.00	0.00	0.00%	
Total Interpreting-Mission & Ministry of Church								
	800.00	570.24	800.00	700.00	700.00	0.00	0.00%	
<u>Global Mission Education</u>								
Global Mission								
1-602-8000 - Support - Global Mission	3,000.00	1,540.84	5,000.00	2,000.00	2,500.00	500.00	20.00%	
Total Global Mission Education	3,000.00	1,540.84	5,000.00	2,000.00	2,500.00	500.00	20.00%	
Total Global Mission Education								
	3,000.00	1,540.84	5,000.00	2,000.00	2,500.00	500.00	20.00%	
<u>Providing/Effective Organization</u>								
Administration								
1-701-9000 - Postage	3,000.00	2,150.26	3,000.00	2,800.00	2,500.00	-300.00	-12.00%	
1-725-9000 - Office Supplies	1,500.00	1,901.49	1,500.00	1,500.00	1,500.00	0.00	0.00%	
1-729-9000 - Training/Instruction-Support Staff	500.00	0.00	500.00	250.00	250.00	0.00	0.00%	
1-737-9000 - Forms	500.00	705.00	500.00	700.00	700.00	0.00	0.00%	
1-740-9000 - Payroll Services	850.00	877.76	850.00	850.00	850.00	0.00	0.00%	
1-741-9000 - Accounting/Auditing	10,000.00	10,080.00	10,500.00	10,500.00	11,000.00	500.00	4.55%	
1-742-9000 - Legal	1,500.00	116.72	1,500.00	750.00	1,000.00	250.00	25.00%	
1-743-9000 - ELCA Shared Risk Fund	650.00	0.00	650.00	500.00	500.00	0.00	0.00%	
1-747-9000 - Phone	2,750.00	3,961.63	2,750.00	4,000.00	4,000.00	0.00	0.00%	
1-748-9000 - E-mail/Internet	1,200.00	1,115.40	1,200.00	1,200.00	1,200.00	0.00	0.00%	
1-775-9000 - Hospitality	400.00	335.85	400.00	300.00	300.00	0.00	0.00%	
1-793-9000 - Bank Fees	50.00	48.00	50.00	50.00	50.00	0.00	0.00%	
1-794-9000 - Electronic Giving Fees	100.00	21.35	100.00	50.00	50.00	0.00	0.00%	
1-801-9000 - Maintenance/Repair of Equipment	450.00	0.00	450.00	450.00	450.00	0.00	0.00%	
1-802-9000 - Technical Support/ Computers	10,000.00	8,158.70	10,000.00	7,500.00	8,000.00	500.00	6.25%	
1-804-9000 - Leasing/Office Equipment	1,200.00	2,278.21	1,200.00	1,500.00	1,500.00	0.00	0.00%	
Total General Office	34,650.00	31,750.37	35,150.00	32,900.00	33,850.00	950.00	2.81%	

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Building/Maintenance Expense								
1-751-9100 - Building & Liability Ins Package	5,000.00	4,758.00	5,000.00	5,200.00	5,500.00	300.00	5.45%	
1-832-9100 - Rent Office Space	21,600.00	21,600.00	22,680.00	21,600.00	22,000.00	400.00	1.82%	
1-836-9100 - Utilities	600.00	454.48	600.00	460.00	475.00	15.00	3.16%	
1-838-9000 - Depreciation Equipment	8,415.00	8,774.41	8,415.00	8,774.00	8,774.00	0.00	0.00%	
Total Building/Maintenance Expense	35,615.00	35,586.89	36,695.00	36,034.00	36,749.00	715.00	1.95%	
Staff Salaries								
1-652-9204 - Bishop's Salary	45,750.00	45,750.00	48,037.50	50,462.00	53,880.00	3,418.00	6.34%	
1-652-9214 - Assistant to the Bishop -- Purchase of Service Agreements	38,376.00	36,977.97	32,734.80	46,276.00	48,127.00	1,851.00	3.85%	
1-652-9224 - Assistant for Administration	46,500.00	46,500.00	48,825.00	48,593.00	50,537.00	1,944.00	3.85%	
1-652-9245 - Bookkeeper	1,750.00	1,749.96	1,837.50	1,829.00	1,902.00	73.00	3.84%	
1-652-9247 - Communications Director	7,716.00	7,716.00	8,101.80	8,063.00	8,386.00	323.00	3.85%	
1-652-9253 - Youth & Young Adult POS	26,875.00	25,249.98	28,218.75	28,250.00	29,400.00	1,150.00	3.91%	
Total Staff Salaries	166,967.00	163,943.91	167,755.35	183,473.00	192,232.00	8,759.00	4.56%	
Staff Benefits								
1-654-9300 - Staff Housing Allowance	36,000.00	36,000.00	37,800.00	35,000.00	35,000.00	0.00	0.00%	
1-655-9300 - Staff-FICA Contributions	4,281.00	4,271.76	4,495.05	4,719.80	4,956.00	236.20	4.77%	
1-656-9300 - Staff Pension & Health Benefits	76,776.00	65,910.81	63,600.00	58,482.00	62,576.00	4,094.00	6.54%	
1-657-9300 - Clergy Staff Education Benefits	3,000.00	5,800.00	2,500.00	2,000.00	2,000.00	0.00	0.00%	
1-659-9300 - Staff Work Comp Ins	600.00	536.94	600.00	600.00	625.00	25.00	4.00%	
1-661-9300 - Clergy-FICA Contributions	6,250.00	6,250.08	6,562.50	6,538.00	6,800.00	262.00	3.85%	
1-673-9300 - Staff Travel (Mileage Reimbursement)	10,000.00	10,705.99	14,000.00	10,000.00	11,000.00	1,000.00	9.09%	
Total Staff Benefits	136,907.00	129,475.58	129,557.55	117,339.80	122,957.00	5,617.20	4.57%	
Synod Assembly								
1-655-9400 - Non-employee Comp-Synod Assembly	2,500.00	626.34	2,500.00	750.00	750.00	0.00	0.00%	
1-673-9400 - Travel -Assembly Planning Commit	100.00	0.00	100.00	250.00	250.00	0.00	0.00%	
1-701-9400 - Postage-Assembly Planning Committee	50.00	81.74	50.00	100.00	125.00	25.00	20.00%	
1-725-9400 - Supplies-Assembly	500.00	1,646.06	500.00	1,500.00	1,500.00	0.00	0.00%	
1-743-9400 - Miscellaneous Services	200.00	127.39	200.00	100.00	100.00	0.00	0.00%	
1-780-9400 - Refund Fees - Synod Assembly	0.00	206.00	0.00	0.00	0.00	0.00		
1-832-9400 - Facility Rental - Synod Assembly	17,000.00	12,657.69	17,000.00	15,000.00	17,000.00	2,000.00	11.76%	
Total Synod Assembly	20,350.00	15,345.22	20,350.00	17,700.00	19,725.00	2,025.00	10.27%	

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	Synod Council								
	1-602-9500 - Deans' / Committees Fund		1,000.00	818.52	1,000.00	900.00	900.00	0.00	0.00%
	1-673-9500 - Travel - Synod Council / Committees		500.00	0.00	500.00	300.00	300.00	0.00	0.00%
	1-775-9500 - Hospitality - Synod Council		850.00	599.44	850.00	2,000.00	2,000.00	0.00	0.00%
	1-775-9600 - Church Wide Assembly		0.00		600.00	1,000.00	0.00	-1,000.00	
	Total Synod Council		2,350.00	1,417.96	2,950.00	4,200.00	3,200.00	-1,000.00	-31.25%
	Total Providing/Effective Organization		396,839.00	377,519.93	392,457.90	391,646.80	408,713.00	17,066.20	4.18%
	Total Expenses		807,849.00	806,114.09	804,567.90	785,722.80	793,938.00	8,215.20	1.03%
	Excess Revenues (Expenditures)		1,391.00	(50,000.00)	(1,272.34)	1,932.76	0.00	(1,932.76)	