



Parochial Report  
2015-16 Financial Report  
2016-17 Budget Report

Open your eyes and look at the fields! They are ripe for harvest.

JOHN 4:35

Observations from the President ..... p. 2  
Parochial Report..... p. 5  
2015-16 Financial Report ..... p. 8

2015-16 Numbers and Graphs .....p. 10  
2016-17 Budget Report.....p. 20  
2016-17 Numbers and Graphs..... p. 22

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## INTRODUCTION:

It is apparent from the Scriptures that there are good, faithful, and kingdom-forwarding reasons for counting people and resources (cf. Acts 2:41, Luke 14:28-31). And, there are proud, insecure, and faithless reasons for doing the same (cf. 1 Chronicles 21:1-2, Acts 5:1-10). “Lord, lead us to count and consider in a godly and faithful way that seeks only your glory and the further coming of your kingdom!”

You will find below the Parochial Report for the Church of the Lutheran Brethren, representing the data gathered at the end of the ministry year 2015. To this convention we have chosen to focus on the composite data, charts, and graphs for the current year, as well as in reference to the previous patterns over the last 15-20 years. Convention delegates familiar with past parochial reports will notice missing the data on specific individual congregations. This is by design. The data for an individual congregation will be delivered separately to that congregation. Any delegate seeking comprehensive data for all individual congregations may request the Office of the President to have a copy emailed to you.

This change and choice is honestly a reflection of my own experience of being given this data at conventions past. Each convention I would find myself wrestling with whether I would or should turn to these pages and look at any data other than my own congregation, and then do battle trying to find any reason other than under Law to look beyond my own congregation. At least in my experience, I

found that it became a distraction catering to the poorer parts of me: comparison or insecurity at best, pride or shame at worst. If I project my own foible too broadly to others, you have my apology. And, again the comprehensive individual congregational data is available to any who ask.

What I believe presents as the more helpful evaluation of data is a look at our church body in whole, and in seeing trends of people and finances. The categories include congregational members, children, parishioners (individuals above confirmation age, but not yet confessing members), and the composite of these three termed “congregation.” In addition, there are numbers for Sunday School/education, worship service attendance, congregational offerings and income, and synodical contributions. Following this numerical spreadsheet which shows a history over approximately the last 20 years, you will find graphs of trends for each of the categories above. These are followed by two charts depicting graphically the distribution of our churches by membership and attendance into different size categories.

## SOME GENERAL OBSERVATIONS:

- Membership in the CLB has been relatively steady over the past 17 years, with us presently being at about the same number as 15-20 years ago. There was a bubble increase in the mid first decade of the 2000s, before leveling back. There has been a subtle increase in the last two years.
- A similar pattern in Parishioners may

be noted, though the last three years have seen a noticeable dip.

- Not surprisingly, given increased cultural busyness/fragmentation, diverse work schedules, increasing options and appeals for discretionary time, and an overall movement in post-Christendom toward disengagement from faith structures: worship service attendance has been in a modestly declining attendance pattern.
- I think it is a worthy consideration, that given an increasing passing of the baton of our mission ownership to millennial believers in the coming years, and that our calling is to be essentially a disciple-making movement, perhaps a different or more varied composite of measuring vitality and “growth,” including but beyond membership and attendance, must be pursued in the future. Membership and attendance may be the clearest and easiest metric to count, but not the complete or even most accurate indicator of health and growth.
- Of good encouragement, there has been a considerable rise in the last 17 years in congregational giving. At the same time synodical contributions over that same period have remained relatively flat, perhaps precipitated by, or leading to, more focused International Mission and North American Mission endeavor, plus a synodical reorganization that occurred for greater efficiency as well as more lithe decision-making.

#### **FURTHER ASSESSMENT OF THESE PATTERNS:**

- In 2000, congregational income was \$13,873,000 while synodical support was \$2,355,332 (the latter number approximately 17% of the former).
- Using the US Bureau of Labor Inflation calculator, those 2000 figures for congregational and synodical giving would equal \$19m & \$3.24m respectfully in 2015 US dollars. Actual 2015 congregational giving exceeded that inflation significantly: \$23,534,892, while synodical giving came considerably short of the inflation index: \$2,479,438 (the 2015 number for synodical contribution being 10.5% of the congregational giving figure). Social Security Administration national wage figures give a coordinate picture. In the previous 15 years there has been a 38% increase in inflation, a 53% increase in national wages, but with CLB membership and attendance mostly flat if not mildly decreasing over that same period there has coordinately been a 69% increase in congregational giving.
- Obviously, this is very encouraging news (and perhaps another metric of health) that congregational giving has significantly exceeded inflation and earning indexes.
- That synodical contribution has not kept pace with those patterns is a consideration of complexity. Certainly, we have a smaller CLB missionary force than in previous decades, now focused greatly on unreached people groups (after

helping launch other national Lutheran Brethren churches). Church planting is now more greatly shared in ownership and support by local congregations. There is also an obviously higher cost of doing congregational ministry with a move to appropriately bring pastoral compensation into more equitable ranges, dramatic healthcare coverage cost increase, as well as a host of other factors such as a trend of lessening volunteer energies and coordinate increased paid congregational support positions. There are also trends toward greater and more local congregational ownership of various mission endeavor.

- Of more concerning than financial metrics of vitality are the indicators of our engagement with children in our congregations. The data attached show that the number of children in our churches has dropped about 1000 from approximately 5800 in 2000-01 to approximately 4800 in 2015, representing a 17% drop in 15 years. Certainly such as the following are influencing factors: a trend toward smaller families, an aging church population, widespread cultural disconnect of millennials with the Church, and the overall marginalizing impact of doing ministry in post-Christendom where a few percentage of unchurched can be “be brought back to church” and essentially are products of a pagan culture. Yet the challenge and need of specifically engaging our young

(children, youth, young adults) not only with the substance of our theology, but also with a passion for its gift and mission, inviting people to the grace and freedom of life in the Gospel—this is critical for us to face and improve.

#### **SUMMARY THOUGHTS AND GOALS:**

- Overall, for a Church body in post-Christendom America, “holding its own” might be of some comfort in view of sizable drops of membership and attendance in many large mainline denominations. However, that solace or satisfaction seems much too close to the wilting reasoning of the unworthy servant in the parable of the talents, content and comforted that he had basically sustained for his master the talent given him. There are many complex challenges and changes facing the whole Church around the world, including concerning trends in our own land which may increasingly move the Church to a place of doing mission from the fringe of culture much more like the Church in Acts. (There is also great opportunity here!) Some of our congregations and pastors are and will face innovative options in bi-vocational ministry; larger “resource congregations” may be led to partner with other congregations to provide expertise and share gift areas which enable other congregations in their mission. I pray for a holy confidence and discontentment among us that believes and pursues, neither guilty

Paul Larson

nor complacent, but fired with clarity and sacrifice for us to be more and more an effective, reproducing disciple-making movement! One that is planting churches internationally and nationally, and nurturing and resourcing congregational vitality.

- Indeed, we have a precious gift of theology and mission to share. We humbly ask God to bring his kingdom among us and through us in a greater way.
- The ministry of Advancement (“Lifting Our Eyes”) can yield a critical thrust of new missionaries; newly planted churches in a variety of designs of partnership with congregations, clusters, and advocacy groups; and noticeable progress in the tangible way we will resource existing churches in congregational vitality. There is a new day and opportunity for a coordinated

advancement team effort to create long-term relationships of supportive ownership of our shared mission. This team will now be served and led by a full time advancement associate.

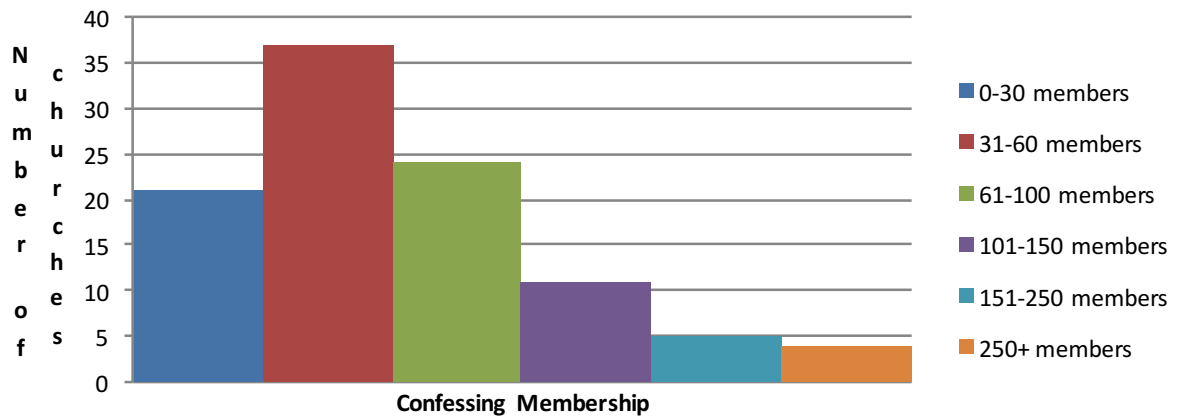
- Yes, engaging and re-engaging the ownership and passion of our mission and theology among our children, youth, young adult millennials--through various means such as lay disciple formation, mentoring, summoning into leadership and use of gifts, creative “gap year” possibilities, effective means of creating holistic community/training/mission in our congregations and beyond--this is an essential pursuit.
- Lastly, I would like to report that in my travels and in many, many conversations throughout the Church, I have been greatly encouraged! While certainly there are local challenges of ministry, and some

of our congregations are struggling to sustain and advance, yet overall I have been met with a positive solidarity of our shared theology and mission. I have had it confirmed many times that indeed we do have a precious gift to share; we are a people firmly under the authority and life-giving work of God’s Word; and I have been encouraged by the signs of rising young leaders among us.

*Rev. Paul Larson serves the Church of the Lutheran Brethren as President.*

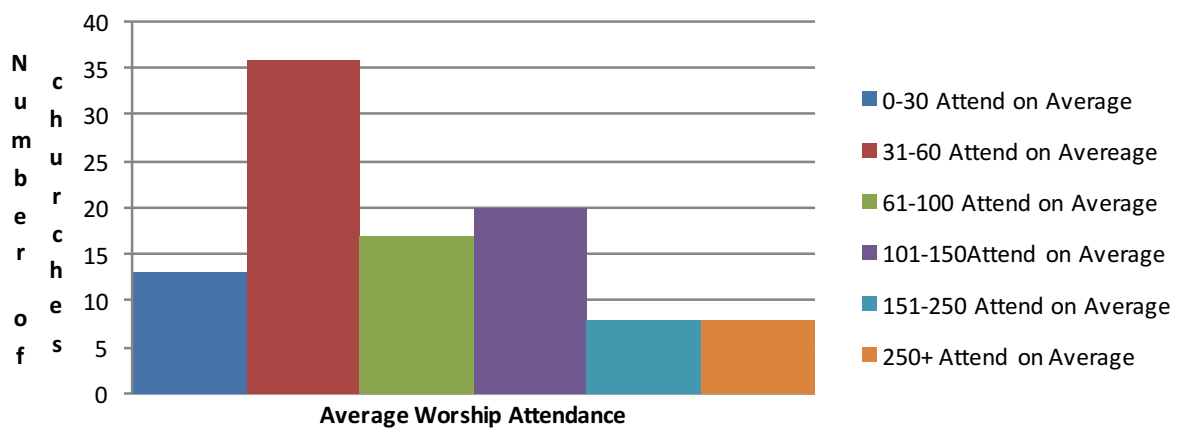
## CLB CHURCHES:

### Confessing Members



## CLB CHURCHES:

### Worship Attendance



# BC16 PAROCHIAL REPORT

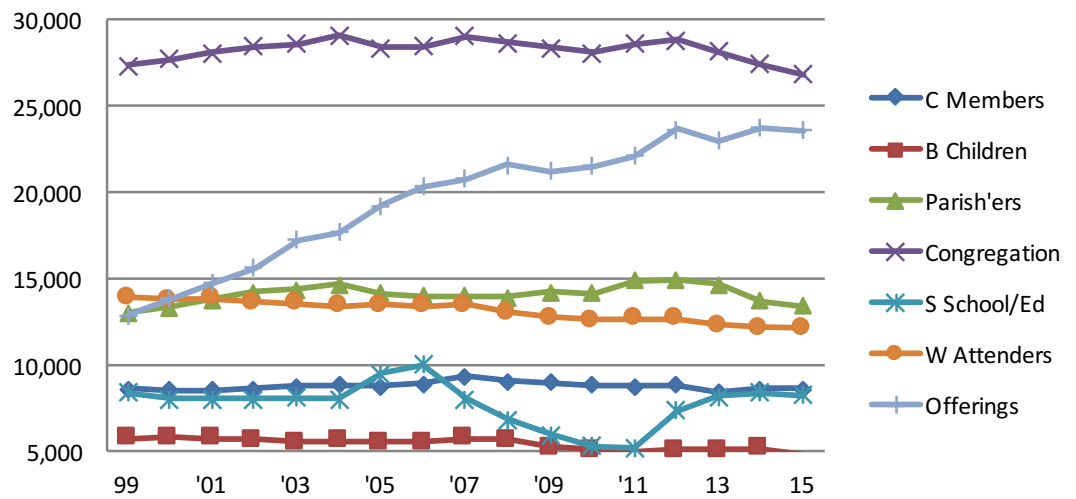
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## STATISTICS:

	'96	'97	'98	'99	'00	'01	'02	'03	'04	'05	'06
C Members	8,524	8,575	###	8,612	8,559	8,540	8,598	8,753	8,860	8,736	8,907
B Children	5,485	5,514	####	5,723	5,818	5,731	5,672	5,497	5,579	5,487	5,520
Parish'ers	11,917	12,602	####	13,020	13,341	13,798	14,196	14,348	14,641	14,109	13,981
Congregation	25,926	26,691	####	27,355	27,718	28,069	28,466	28,598	29,080	28,332	28,408
S School/Ed	9,221	8,918	####	8,374	8,003	8,002	8,049	8,083	8,005	9,513	9,968
W Attenders	13,487	13,620	####	13,911	13,731	13,812	13,613	13,566	13,361	13,451	13,375
Offerings	11,061	11,874	####	12,881	13,873	14,754	15,593	17,253	17,680	19,208	20,357
Congregation Income	#####	#####	#####	#####	13,873,000	14,754,000	15,593,000	17,253,000	17,680,000	19,208,000	20,357,000
Synod Contributions	#####	#####	#####	#####	2,355,332	2,425,997	2,396,678	2,286,421	2,078,490	2,062,722	2,322,649

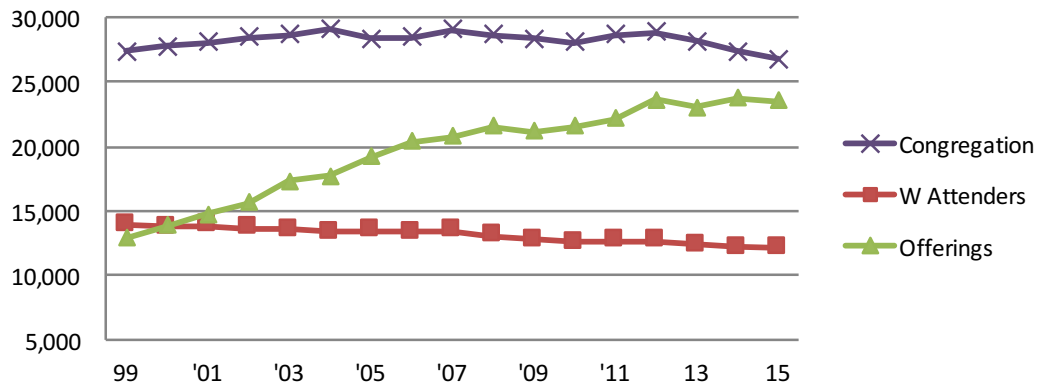
## CONGREGATIONAL TRENDS:

17 Years



## COMPARISON:

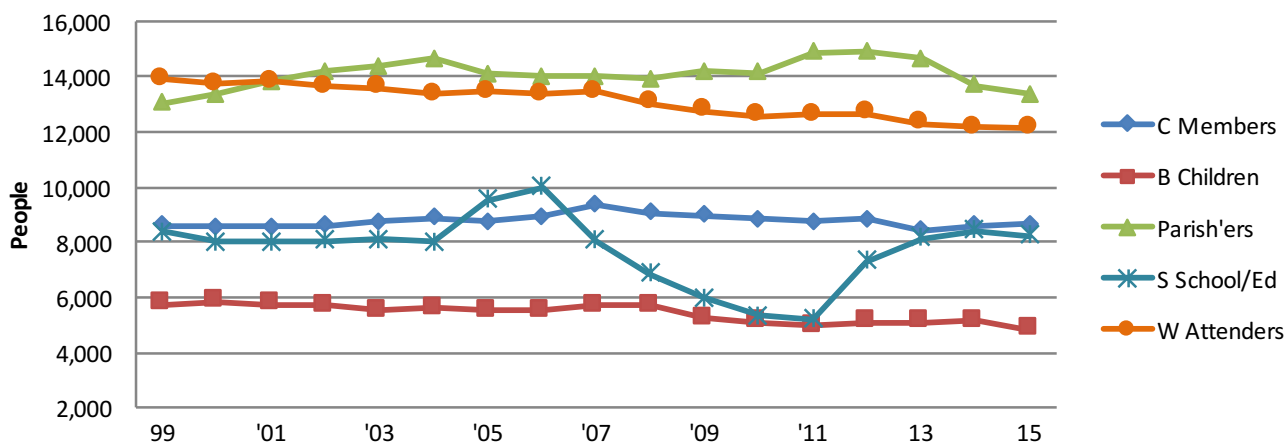
Worship Attendance to Congregational Income



	'07	'08	'09	'10	'11	'12	13	14	15
	9,347	9,070	8,988	8,805	8,748	8,808	8,405	8,597	8,620
	5,696	5,682	5,216	5,074	4,943	5,089	5,085	5,111	4,797
	13,989	13,901	14,169	14,148	14,896	14,908	14,643	13,683	13,365
	29,032	28,653	28,373	28,027	28,587	28,805	28,133	27,391	26,782 total of members baptised and parish
	8,047	6,826	5,942	5,304	5,183	7,318	8,139	8,399	8,232
	13,448	13,034	12,751	12,584	12,621	12,672	12,313	12,154	12,129
	20,757	21,555	21,183	21,518	22,111	23,615	22,972	23,702	23,535 line nine x .001
	20,757,000	21,555,491	21,182,632	21,518,240	22,110,731	23,614,536	22,971,807	23,702,242	23,534,892 from PR
	2,308,357	2,160,264	2,177,485	1,994,410	2,220,434	2,364,100	2,568,409	2,649,811	2,479,438 This number is CLB Operating ministry contribution totals

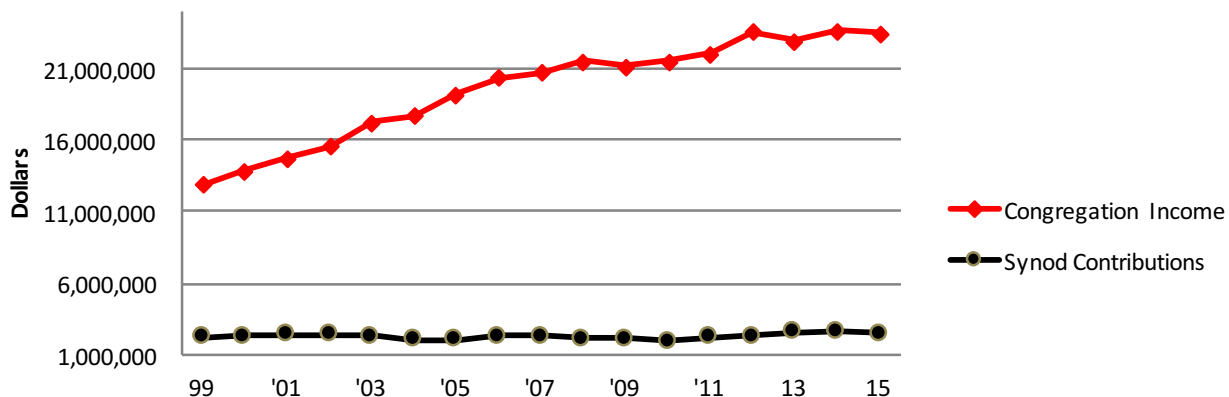
## COMPARISON:

### Worship Attendance to Members, Parishioners and Sunday School Enrollment



## COMPARISON:

### Congregational Income to Synodical Contribution



# 2015-16 FINANCIAL REPORT

CLB

LAWAYNE ROGNESS

## **INTRODUCTORY COMMENTS:**

The following financial reports cover the most recent fiscal year, May 1, 2015 – April 30, 2016, for all CLB funds, in a summarized form. In reviewing these reports, it is important that you understand the difference between what is labeled the Operating Ministry Fund Group and the Capitalization Fund Group. These labels are intended to help you distinguish between the two different financial objectives that are reflected in the various funds that make up the Church of the Lutheran Brethren's financial base. Let me briefly explain the difference. Operating Ministry Fund Group is the day-to-day operations of our ministry. This is where offerings and contributions are deposited and expenses of our missions are paid. This is the part of the CLB that makes up the mission of the Church. On the other hand, Capitalization Fund Group is the area of our financial bookkeeping where we report all of our investments such as church loans, congregational church deposits, endowments and all of the CLBA building and property assets. This area of our financial picture is pretty much driven outside of general gifts and contributions and relies heavily on financial economics.

We present most of the enclosed financial reports in alignment with those two groupings of funds, Operating Funds and Capital Funds. Please pay attention to the titles of the various financial reports

so that you have a good understanding about which group of funds is represented on a given report.

Also, on pages 16 and 17, we present consolidated (overall combined) financial reports for the Church of the Lutheran Brethren so that you have a sense of what our overall financial picture is when the two groupings are merged together. That Consolidated picture is the view that an outside investor (i.e., bank, etc.) or regulatory agency would most likely be interested to focus on. But for our CLB internal management purposes, the distinction between the two fund groups is of great importance, but our day-to-day focus is much more intent on the Operating Ministries.

I am happy to report that this year our financial information contained herein is being reported in the Audited form as well as the consolidated reports on pages 16 and 17 that contain FY2014-15 financial information for comparative purposes. The FY2015-16 audit has been completed, and at this writing, we are scheduled to have the Financial Reports approved by the Finance Committee and then presented to the full Council of Directors for approval at our October 2016 meeting. I am pleased to report that through the fine work of Jerry Swendsrud and Larry Bethel in the finance office, we have been given a "clean" audit opinion by the external auditing firm (Fiebigler, Swanson, West &

Co.) for many years running. Incidentally, copies of the audited financial reports will be available from the CLB Finance Office upon request for both the Seminary and the CLBA.

## **OPERATIONS RECAP:**

This past year was a very challenging year. We saw a steady decrease in contributions vs. our anticipated budget all the way from June through the month of February. In March and April we were able to see the monthly contributions come in at a higher rate than budgeted for those months. But the outcome when the year was finished was still a deficit in our contribution goals of around \$391,000. However, we were blessed! We did end the year with approximately only a \$150,000 deficit. That was accomplished in different ways: enforcing a freeze on non-essential spending, receiving higher than budgeted tuition income in the seminary, and using some small estate gifts to help with the shortages in our contribution goals. Normally these estate gifts would have most likely been deferred to special ministries, but because of the mounting shortages and cash flow needs, we needed that income to keep the ministries going forward. With the extra funding from estates, tuition and underspending, we were able to end our year with a positive fund balance. We began the FY2015-16 with a combined ministries fund balance



of \$475,000, and with the \$150,000 loss in fund balances for the fiscal year we were still able to end the fiscal year with a \$325,000 positive fund balance.

**CAPITAL ACCOUNTS RECAP:**

In our Capitalization Funds Accounts, we really only budget and monitor the Trust Fund Account and our Pension and Benefits Account. There again, we were met with challenges throughout the year, ending with a sizable loss for the year.

The major problems:

1. The financial markets were flat to awful. We need to invest a sizable portion of our dollars in the financial markets due to the fact that our church deposits are at an all-time high and our church loans are at a very low balance. These deposits need to be liquid, safe and readily available. Economics dictates much of what happens in these accounts and our return on our investments, and our policy is to invest in conservative funds, ones that agree as much as possible with our Statement of Faith. Those do not always have the highest rate of returns. We keep saying that we are “in it for the long haul,” but we must remember that we calculate and report our gains and losses on a monthly basis.
2. As just mentioned, our church loans

are at a very low balance. Of the 8.7M in our endowment account, we have loaned out to churches only about 6.7M, thus leaving 2.0M. Throw into that mix about 2.6M in church deposits, and we sit with about 4.7M looking for a return of 6.0% and not being able to find even 0%. In recent months, I have brought approximately half of that amount back into our high yield savings account, drawing a .325% rate of return. The good thing about that High Yield Savings? We are not losing any money. Here again, we are trusting the Lord to move in ways we do not even know. So as your congregations contemplate your building needs and are in need of funding, I would love to have a conversation with you. Remember, all interest paid on any loan with the Church of the Lutheran Brethren Trust Fund is supporting the ministries of the CLB.

In our Pension and Benefits Account, things went well. Minor changes were needed, but we did end the year on a positive note.

As a closing note, the information presented on page 23 is included so as to allow us to report to you the giving trends for each of our Ministries. Each year on a calendar basis we report to each church the giving to the ministries of the CLB.

Thanks for allowing me to be part of the CLB Mission Team. It is indeed an honor to serve the Lord in this way with the other fine people on the Mission Team and the Council of Directors.

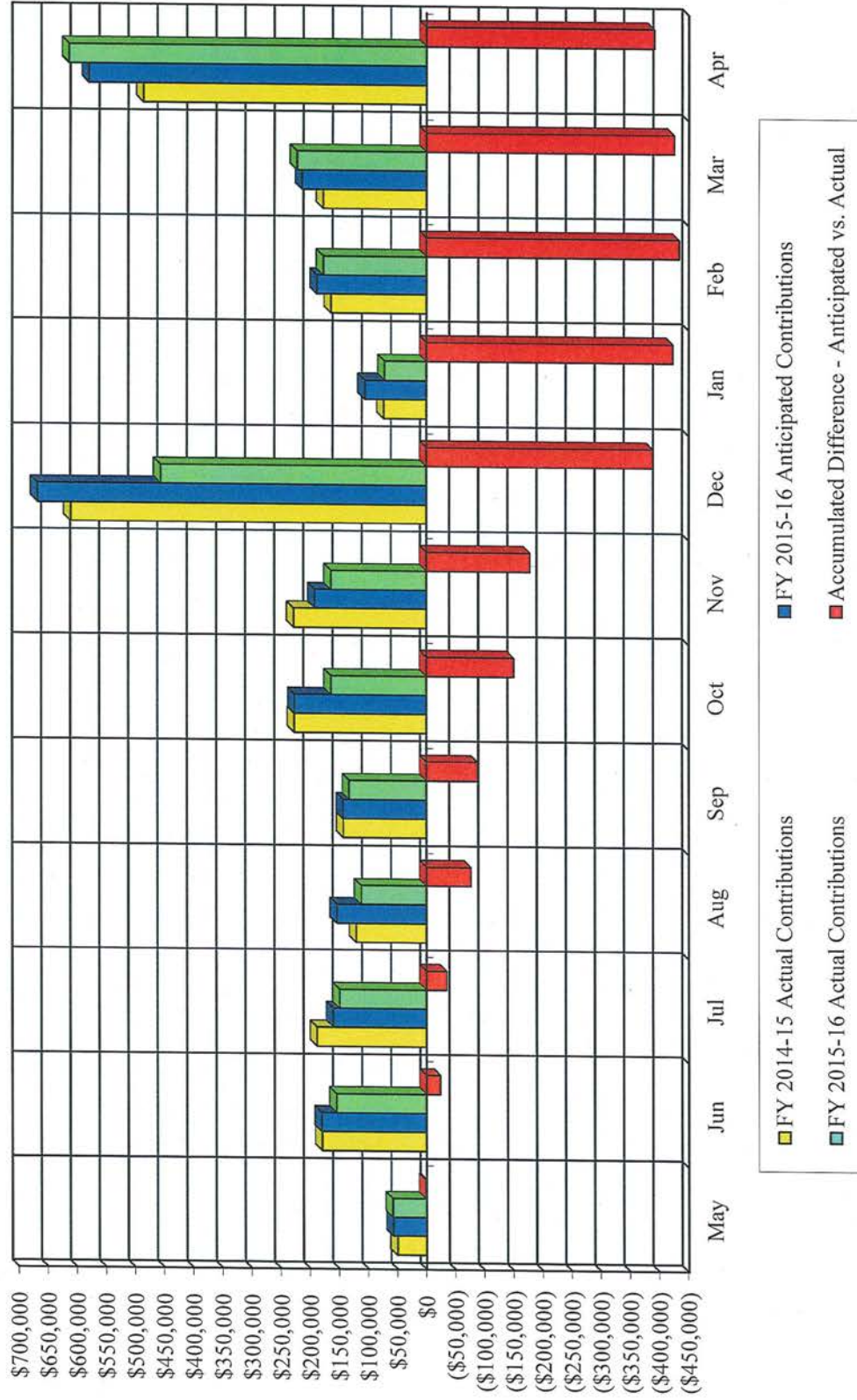
For any who would like to know more information, please don't hesitate to contact me at [lrogness@clba.org](mailto:lrogness@clba.org) or call (218)739-3336.

*Mr. LaWayne Rogness serves the Church of the Lutheran Brethren as Director of Finance and Personnel.*

**Church of the Lutheran Brethren of America**  
**Fiscal Year-to-Date Contributions Report**  
**for the 12 months: May 1, 2015 - April 30, 2016**

FUND	Fiscal Year 2015-16		FY 2014-15		FY 2013-14		FY 2012-13		
	Total Contribution Goal: 5/1 - 4/30	Actual Received Thru 4/30	% of Goal Received	Actual Received thru 4/30	% of Goal Received	Actual Received Thru 4/30	% of Goal Received	Actual Received Thru 6/30	% of Fiscal Year Goal
Communications Ministry (CLB Publications)	\$10,000	\$11,198	112%	\$12,080	34%	\$15,627	37%	\$29,221	73%
General Ministries	1,002,601	\$1,009,833	101%	\$1,009,041	130%	1,029,177	142%	677,878	96%
Lutheran Brethren Seminary	405,000	\$349,044	86%	\$385,964	74%	376,998	94%	399,167	106%
North American Mission	250,000	153,703	61%	211,276	74%	193,511	73%	218,075	87%
International Mission	1,045,000	\$888,285	85%	\$1,029,577	96%	951,311	87%	1,037,834	101%
LOE Advancement	157,312	67,297	43%	1,573	100%	1,620	100%	1,926	100%
<b>TOTALS - Budget Goal</b>	<b>\$2,869,913</b>	<b>2,479,360</b>	<b>86%</b>	<b>2,649,511</b>	<b>98%</b>	<b>\$2,568,244</b>	<b>102%</b>	<b>\$2,364,100</b>	<b>99%</b>
<b>Balance Needed</b>	<b>\$390,553</b>								
<b>Prior fiscal year Final Total Received</b>				<b>2,649,511</b>	<b>98%</b>	<b>\$2,532,339</b>	<b>100%</b>	<b>\$2,364,100</b>	<b>99%</b>

**CHURCH OF THE LUTHERAN BRETHREN OF AMERICA**  
**Fiscal Year 2015-16 Month-by-Month Contributions**  
**as of April 30, 2016**



**CHURCH OF THE LUTHERAN BRETHREN OF AMERICA**  
**Consolidated Statement of Revenues, Expenses, and Fund Balances**  
**For the Fiscal Years Ended April 30, 2016 and 2015 (AUDITED)**

	OPERATING FUND GROUP			CAPITALIZATION FUND GROUP			TOTAL ALL FUNDS		
	Year Ended 4/30/16	Year Ended 4/30/15	% Change	Year Ended 4/30/16	Year Ended 4/30/15	% Change	Year Ended 4/30/16	Year Ended 4/30/15	% Change
<b>REVENUES:</b>									
Contributions and Capital Gifts	\$ 2,476,038	\$ 2,649,811	-6.6%	\$ 329,909	\$ 409,891	-19.5%	\$ 2,805,947	\$ 3,059,702	-8.3%
Non-Recurring Special Gifts / Gifts to Endowments	112,074	67,429	66.2%	38,252	37,085	3.1%	150,326	104,514	43.8%
Grants and Other Income	146,607	7,422	1875.3%	64,267	73,548	-12.6%	210,874	80,970	160.4%
Interest and Investment Income	5,081	1,305	289.3%	173,166	468,687	-63.1%	178,247	469,992	-62.1%
Lutheran Brethren Seminary Operations	281,039	242,620	15.8%	-	-	0.0%	281,039	242,620	15.8%
Faith & Fellowship Press Operations	94,729	99,870	-5.1%	-	-	0.0%	94,729	99,870	-5.1%
Youth Ministries Special Events Operations	183,727	-	100.0%	-	-	0.0%	183,727	-	100.0%
Benefit Fund Operations	-	-	0.0%	531,898	455,867	16.7%	531,898	455,867	16.7%
Pension Fund Operations	-	-	0.0%	753,543	745,146	1.1%	753,543	745,146	1.1%
<b>Total Revenues</b>	<b>3,299,295</b>	<b>3,068,457</b>	<b>7.5%</b>	<b>1,891,035</b>	<b>2,190,224</b>	<b>-13.7%</b>	<b>5,190,330</b>	<b>5,258,681</b>	<b>-1.3%</b>
<b>EXPENSES:</b>									
Program and Mission (Including Cost of Goods Sold)	2,775,416	2,327,315	19.3%	1,465,161	1,532,531	-4.4%	4,240,577	3,859,846	9.9%
Loss on Sale / Campus Realignment	-	-	0.0%	800,335	118,853	573.4%	800,335	118,853	573.4%
Administrative Salaries and Benefits	571,367	606,387	-5.8%	96,259	113,658	-15.3%	667,626	720,045	-7.3%
Publicity and Communication	133,551	106,911	24.9%	12,019	12,860	-6.5%	145,570	119,771	21.5%
Travel and Meetings	31,246	100,786	-69.0%	1,975	2,543	-22.3%	33,221	103,329	-67.8%
Utilities, Repairs and Maintenance	33,502	39,168	-14.5%	47,147	37,916	24.3%	80,649	77,084	4.6%
Office and Administrative Expenses	102,640	145,661	-29.5%	43,642	43,544	0.2%	146,282	189,205	-22.7%
Interest on Borrowed Funds	-	-	0.0%	-	-	0.0%	-	-	0.0%
Property, Liability and Worker's Comp. Insurance	31,057	27,422	13.3%	2,670	4,986	-46.5%	33,727	32,408	4.1%
Non-Cash Expenses (Depreciation and Bad Debt)	3,031	3,361	-9.8%	165,711	176,897	-6.3%	168,742	180,258	-6.4%
<b>Total Expenses</b>	<b>3,681,810</b>	<b>3,357,011</b>	<b>9.7%</b>	<b>2,634,919</b>	<b>2,043,788</b>	<b>28.9%</b>	<b>6,316,729</b>	<b>5,400,799</b>	<b>17.0%</b>
Excess (Deficiency) of Revenue over Expenses	(382,515)	(288,554)	32.6%	(743,884)	146,436	-608.0%	(1,126,399)	(142,118)	692.6%
<b>INTERFUND TRANSFERS:</b>									
Transfers to Property and Equipment Fund	(4,718)	(8,937)	-47.2%	4,718	8,937	-47.2%	-	-	0.0%
Transfers of Trust Fund Endowment Earnings	194,077	239,986	-19.1%	(194,077)	(239,986)	-19.1%	-	-	0.0%
Other Interfund Transfers	43,184	230,703	-81.3%	(43,184)	(230,703)	-81.3%	-	-	0.0%
<b>Total Transfers</b>	<b>232,543</b>	<b>461,752</b>	<b>-49.6%</b>	<b>(232,543)</b>	<b>(461,752)</b>	<b>-49.6%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Overall Fiscal Year Surplus (Deficit)</b>	<b>(149,972)</b>	<b>173,198</b>	<b>-186.6%</b>	<b>(976,427)</b>	<b>(315,316)</b>	<b>209.7%</b>	<b>(1,126,399)</b>	<b>(142,118)</b>	<b>692.6%</b>
BEGINNING FUND BALANCE - May 1, 2015 and 2014	475,225	302,027	57%	13,766,941	14,082,257	-2.2%	14,242,166	14,384,284	-1.0%
ENDING FUND BALANCE - April 30, 2016 and 2015	\$ 325,253	\$ 475,225	-32%	\$ 12,790,514	\$ 13,766,941	-7.1%	\$ 13,115,767	\$ 14,242,166	-7.9%

OPERATING FUND GROUP: Communications Ministry, General Ministries, North American Mission, Lutheran Brethren Seminary and International Mission.

CAPITALIZATION FUND GROUP: Trust Fund, Property and Equipment Fund, Pension and Benefit Fund, NAM Capital Projects Fund, IM Capital Projects Fund, LBS Student Aid Fund, and LBS Capital Projects Fund.

**CHURCH OF THE LUTHERAN BRETHREN OF AMERICA**  
**Consolidated Balance Sheets**  
**as of April 30, 2016 and 2015 (AUDITED)**

	OPERATING FUND GROUP			CAPITALIZATION FUND GROUP			TOTAL ALL FUNDS		
	as of 4/30/16	as of 4/30/15	% Change	as of 4/30/16	as of 4/30/15	% Change	as of 4/30/16	as of 4/30/15	% Change
<b>ASSETS: (What We Own)</b>									
Cash and Cash Equivalents	\$ 154,260	\$ 176,463	-12.6%	\$ 143,230	\$ 143,750	-0.4%	\$ 297,490	\$ 320,213	-7.1%
Investments	-	-	0.0%	6,908,713	7,042,990	-1.9%	6,908,713	7,042,990	-1.9%
Accounts Receivable	(8,408)	(17,281)	-51.3%	33,876	45,965	-26.3%	25,468	28,684	-11.2%
Inventory and Prepaid Expenses	45,257	38,977	16.1%	36,376	28,378	28.2%	81,633	67,355	21.2%
Notes Receivable	-	-	0.0%	6,761,685	6,473,680	4.4%	6,761,685	6,473,680	4.4%
Property Held for Resale	-	-	0.0%	854,300	866,094	-1.4%	854,300	866,094	-1.4%
Deferred Gifts Receivable	-	-	0.0%	22,949	22,949	0.0%	22,949	22,949	0.0%
Land, Buildings and Equipment	60,954	30,419	100.4%	2,479,328	3,651,723	-32.1%	2,540,292	3,682,142	-31.0%
Other Assets	136,450	120,529	13.2%	-	-	0.0%	136,450	120,529	13.2%
<b>TOTAL ASSETS</b>	<b>\$ 388,523</b>	<b>\$ 349,107</b>	<b>11.3%</b>	<b>\$ 17,240,457</b>	<b>\$ 18,275,529</b>	<b>-5.7%</b>	<b>\$ 17,628,980</b>	<b>\$ 18,624,636</b>	<b>-5.3%</b>
<b>LIABILITIES: (What We Owe)</b>									
Accounts Payable and Accrued Expenses	\$ 42,581	\$ 36,353	17.1%	\$ 392,337	\$ 443,550	-11.5%	\$ 434,918	\$ 479,903	-9.4%
Short-term Loans Payable	(653,568)	(784,993)	-16.7%	-	-	0.0%	(653,568)	(784,993)	-16.7%
Deposits Payable to Others	-	-	0.0%	3,903,384	3,885,552	0.5%	3,903,384	3,885,552	0.5%
Deferred Gift Agreements	-	-	0.0%	154,222	179,486	-14.1%	154,222	179,486	-14.1%
Deferred Revenue	674,257	622,522	8.3%	-	-	0.0%	674,257	622,522	8.3%
<b>TOTAL LIABILITIES</b>	<b>63,270</b>	<b>(126,118)</b>	<b>-150.2%</b>	<b>4,449,943</b>	<b>4,508,588</b>	<b>-1.3%</b>	<b>4,513,213</b>	<b>4,382,470</b>	<b>3.0%</b>
<b>FUND BALANCE: (Our Net Worth)</b>									
Endowments & Endowments in Process	-	-	0.0%	8,533,936	8,709,589	-2.0%	8,533,936	8,709,589	-2.0%
Restricted/Designated Fund Balances	-	-	0.0%	2,442,840	1,883,740	29.7%	2,442,840	1,883,740	29.7%
Unrestricted Fund Balances:									
Property and Equipment	-	-	0.0%	2,847,829	3,803,737	-25.1%	2,847,829	3,803,737	-25.1%
Other Fund Balances	325,253	475,225	-32%	(1,034,091)	(630,125)	64.1%	(708,838)	(154,900)	357.6%
<b>TOTAL FUND BALANCES</b>	<b>325,253</b>	<b>475,225</b>	<b>-32%</b>	<b>12,790,514</b>	<b>13,766,941</b>	<b>-7.1%</b>	<b>13,115,767</b>	<b>14,242,166</b>	<b>-7.9%</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 388,523</b>	<b>\$ 349,107</b>	<b>11.3%</b>	<b>\$ 17,240,457</b>	<b>\$ 18,275,529</b>	<b>-5.7%</b>	<b>\$ 17,628,980</b>	<b>\$ 18,624,636</b>	<b>-5.3%</b>

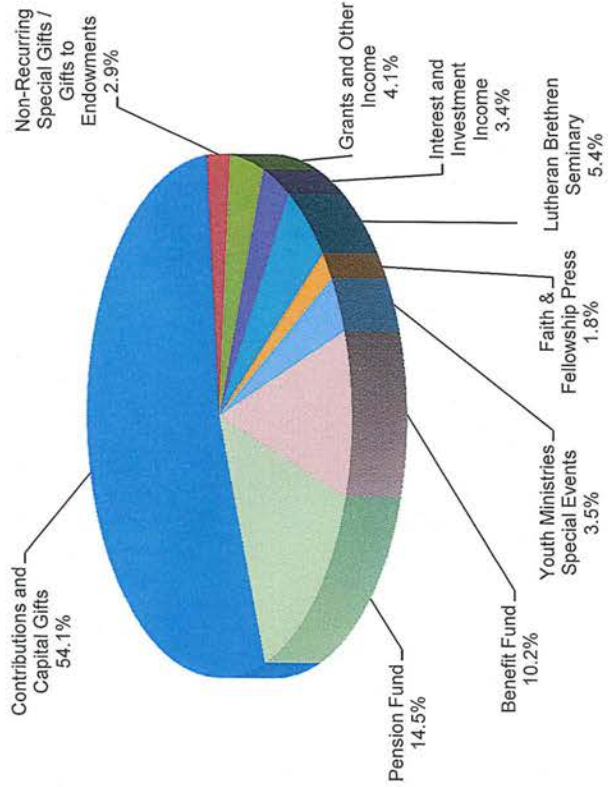
\* Interfund borrowings have been eliminated during combination

OPERATING FUND GROUP: Communications Ministry, General Ministries, North American Mission, Lutheran Brethren Seminary and International Mission.

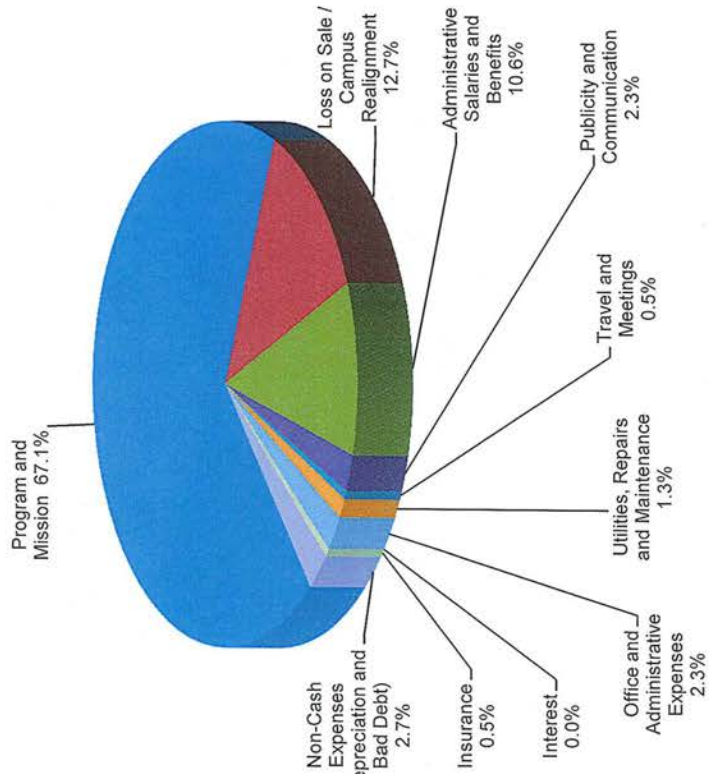
CAPITALIZATION FUND GROUP: Trust Fund, Property and Equipment Fund, Pension and Benefit Fund, LBS Student Aid Fund, NAM Capital Projects Fund, IM Capital Projects Fund, and LBS Capital Projects Fund.

# CHURCH OF THE LUTHERAN BRETHREN OF AMERICA

**CONSOLIDATED REVENUES**  
Fiscal Year Ended April 30, 2016



**CONSOLIDATED EXPENSES**  
Fiscal Year Ended April 30, 2016





**Church of the Lutheran Brethren  
Capitalization Fund Group Financial Performance At-a-Glance  
as of April 30, 2016 (Twelve Months @ 100.00%)**

Change in Endowments BIS

	Trust Fund		Property & Equip Fund		NAM/Sem/IM		Seminary		Pension & Benefit Fund		Overall Totals	
	Annual	% of Ann	Annual	% of Ann	Annual	% of Ann	Annual	% of Ann	Annual	% of Ann	Annual	% of Ann
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Investment/Dividend/Gains Income	630,000	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Contribution Support	38,054	0.0%	5,507	0.0%	194,148	0.0%	91,809	0.0%	-	0.0%	329,518	0.0%
Investment Inc/Gain/(Loss)	169,414	26.9%	59,350	0.0%	(6,390)	0.0%	986	0.0%	2,000	393.9%	172,897	27.4%
Operations Income	-	0.0%	(382,606)	0.0%	802,069	0.0%	-	0.0%	1,190,000	108.0%	1,344,791	113.0%
Other Revenue	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	420,084	0.0%
<b>Total Support &amp; Revenue</b>	<b>630,000</b>	<b>32.9%</b>	<b>(717,749)</b>	<b>0.0%</b>	<b>890,827</b>	<b>0.0%</b>	<b>92,805</b>	<b>0.0%</b>	<b>1,192,000</b>	<b>108.6%</b>	<b>2,267,290</b>	<b>124.4%</b>
<b>Expenses and Transfers:</b>												
Program Expenses	114,000	82.9%	-	0.0%	20,121	0.0%	441,217	0.0%	1,169,500	103.4%	1,465,161	114.2%
Gen & Admin Expenses	121,655	140.4%	136,950	0.0%	5,319	0.0%	4,500	0.0%	66,379	78.1%	188,025	196.5%
Subtotal Expenses	235,655	112.6%	136,950	0.0%	25,440	0.0%	145,717	0.0%	1,235,879	102.0%	1,653,186	124.7%
Transfers Out (In):												
Capital Purchases	-	0.0%	-	0.0%	43,184	0.0%	-	0.0%	-	0.0%	43,184	0.0%
Other Transfers Out	229,711	0.0%	500,000	0.0%	368,791	0.0%	(802,069)	0.0%	-	0.0%	296,433	0.0%
Endowment Earnings Paid	425,000	72.5%	-	0.0%	-	0.0%	(41,801)	0.0%	(22,500)	0.0%	266,237	66.1%
Total Expenses & Transfers	660,655	121.6%	636,950	0.0%	437,415	0.0%	(698,153)	0.0%	1,213,370	103.9%	1,874,025	130.2%
<b>Net Income (Loss)</b>	<b>(30,655)</b>	<b>(955,624)</b>	<b>(954,699)</b>	<b>557,412</b>	<b>790,958</b>	<b>32,806</b>	<b>(52,025)</b>	<b>(173,147)</b>	<b>332.8%</b>			

Beginning Fund Balance, 5/1/15  
**Current Fund Balance, 04/30/2016**

**Composition of Current Fund Balance:**

Unrestricted/Designated	8,106,116
Restricted Life Income Agreements	131,273
Restricted/Designated Earnings	10,650
Endowments & Endowments-In-Process	8,533,936
Property & Equip assets, at net book value	-
<b>Total</b>	<b>17,282,075</b>

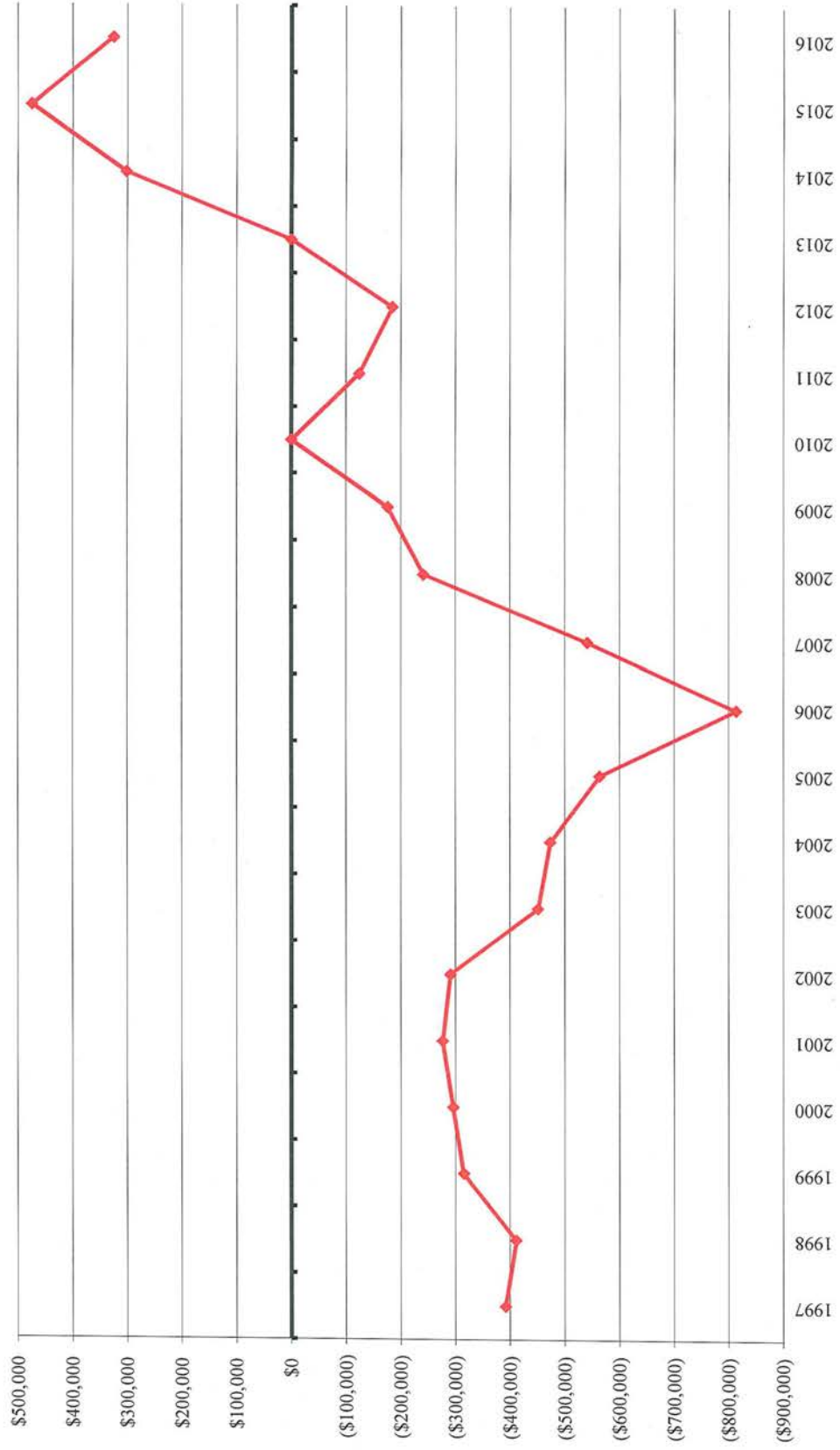
Rents/Churches/Home  
Loss on Sale of Assets  
Seminary Building Costs

Endowments Operating: \$328,965  
Endowments Restricted: \$3,868  
Endowment Reserves: \$85,768

Date Printed: 7/7/16

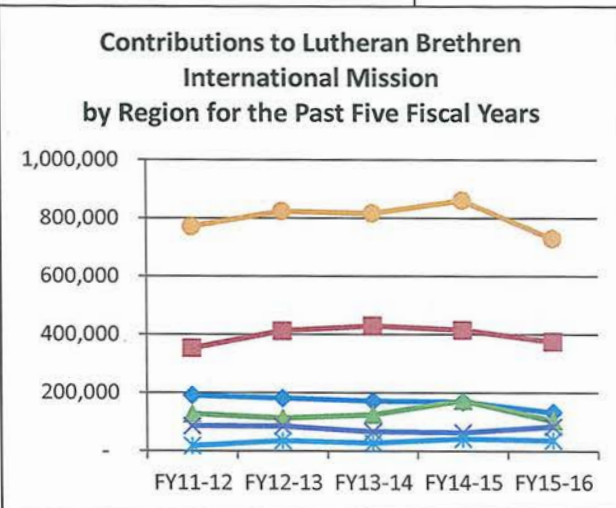
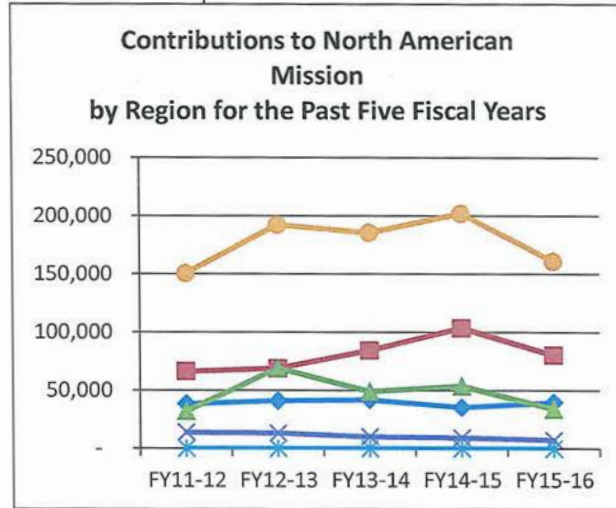
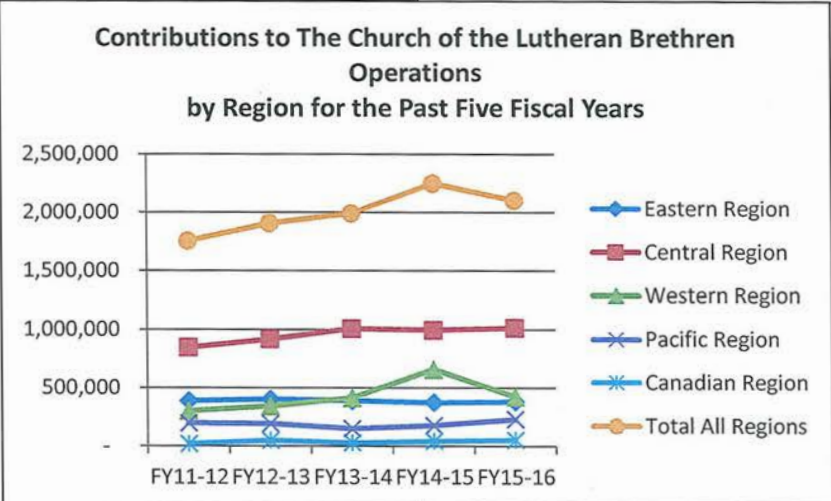
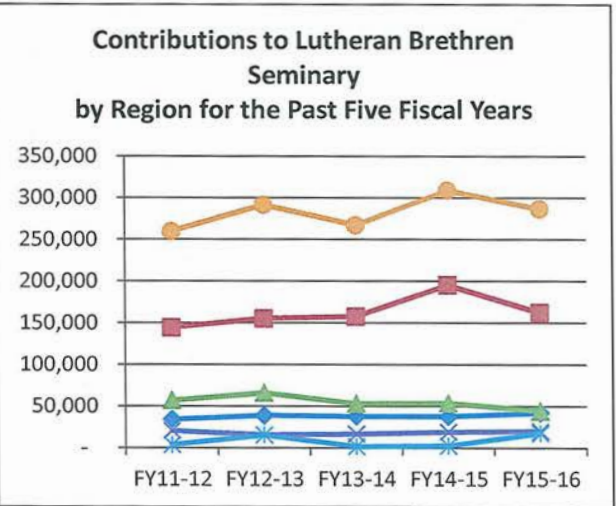
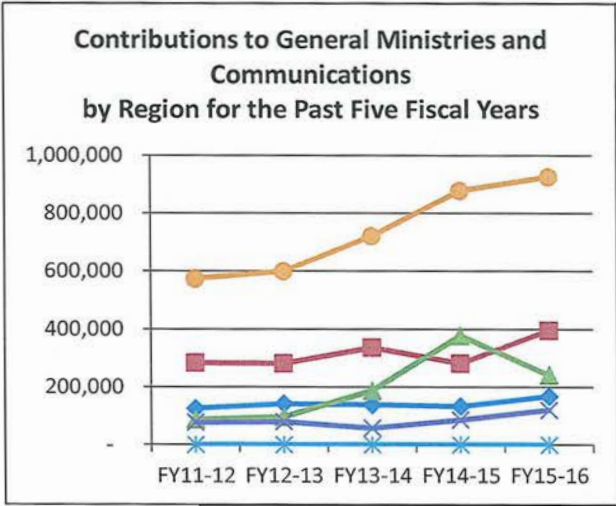


**Church of the Lutheran Brethren of America  
Operating Ministries Fund Balance  
for the 20 Year Period Ended April 30, 2016**



**Church of the Lutheran Brethren of America  
Capitalization Ministries Fund Balance  
for the 20 Year Period Ended April 30, 2016**





# 2016-17 BUDGET REPORT

CLB

LAWAYNE ROGNESS

## 2016-17 BUDGET SUMMARY:

The 2016-17 Operating Ministries Budget passed by the Church of the Lutheran Brethren (CLB) Council of Directors (COD) this June, is a “balanced” budget (revenues equal to expenditures). It assumes a contribution goal of \$2,500,000 which is a 7.8% decrease over last year’s \$2,712,601 targeted budget. In addition to the Operating Ministry budget, we also are now budgeting for our advancement initiative, “Lifting Our Eyes”. In conjunction with our Operating Budget of \$2,500,000 we are also budgeting a contribution goal of \$203,507 for our LOE initiative. These are dollars that will be spent on basically two newer areas, that of funding our new Director of Advancement and a new missionary couple in December of 2016, and the continued support of two church plants: Epiphany Lutheran in Manhattan, NY and Redemption Lutheran of Pasadena, CA. Our combined contribution budget is \$2,703,407 plus other revenue and support of \$987,706 for a combined Budget Total for FY2016-17 of \$3,691,113 as compared to FY2015-16 of \$3,774,443, or a reduction of \$83,330 or (2.2%).

## OPERATIONAL BUDGET NOTES:

In developing the FY2016-17 CLB Budget, the Mission Team and COD carefully considered salary increases,

ministry additions, and ministry priorities. Proposed expenditures are approximately \$269,025 less than the 2015-16 budgets, but factoring in the impact of the every-other-year Youth Convention, the 2016-17 budgets are effectively decreased by about \$142,300 from last year’s budget. Areas of interest in this FY2016-17 are the facts that all payrolls for existing employees were frozen at last year’s wages, and due to the ACA (Affordable Care Act) we saw double digit increases in our family health insurance premiums. With negotiations and shopping for affordable comparable plans we were able to settle on only an 18% increase in premiums. With an already tight budget in our ministries we had to find an alternative way of paying for the insurance increase. The proposal to lower our pension contributions from 8% to 4% was agreed to by the COD and thus the budget was balanced. We did not take cash dollars from our employees, rather dollars that would affect their retirement down the road at a later date. We hope this pension reduction will be for one year only.

In addition to the impact of the above-referenced factors, the major changes in the 2016-17 Expense Budget (as compared to the prior year’s budget) are summarized as follows:

1. North American Mission: Overall, the major budget decrease resulted from

an off-year for Youth Convention. Other budget reductions include all RP travel and office allowances, decreases in RP Summits, and decreases in RP Training.

2. Lutheran Brethren Seminary: In the area of Operations Income, we are budgeting an increase in tuition. With our distance learning fully in place, we are finding ourselves with an increased student population. Approximately 55% of our students are on campus with the other 45% in the distance learning classroom. Professor Mark Erickson has resigned his position in the Seminary and Dr. Sigurd Grindheim, a long-time adjunct professor has accepted the call to serve. With Dr. Grindheim coming on full-time, we were able to lower our budget for Adjunct Professors substantially. Other areas such as travel for the President and Faculty were reduced so as to satisfy and balance the LBS Budget.
3. International Mission: Overall budget decreases are reflected in many areas; the major area of cost savings is not replacing the Larsen missionary family who came home last August 2015. Other areas of savings are reduced travel for our missionaries and director, reduction in dependent schooling for missionary children,

and home office clerical payroll reductions.

4. Communications Ministry: Overall budget decrease in the areas of payroll and in reducing the payroll costs of the editing of our printed materials.
5. Office of the President: Overall budget decreases are basically moving 25% of the payroll of the President into our advancement initiative and working toward having our spring COD meeting via video conferencing.
6. Finance: Overall budget decreases in the Finance area are basically in the area of payroll. Our Pension Benefit Coordinator went to ½ FTE in FY2015-16, and so to keep that position viable, some of the payroll from Finance went to the Pension Benefit Account, thus reducing the Finance budget by about 7.8%, along with minor miscellaneous line items.
7. LOE Advancement Initiative: Our LOE budget this year consists of three (3) areas of Ministry and two (2) areas of Administration. In our ministry we are funding a new missionary couple and continuing to fund two church plants. In the administrative area, we are funding the new position of Director of Advancement, and moving 25% of

the Office of the President payroll into this initiative, as mentioned above.

**OTHER (NON-CONTRIBUTION) INCOME:**

Contribution income provides for approximately \$2,703,507 (73%) of the overall budget. The remaining \$987,706 (27%) of the budget comes from a variety of sources. There are basically two areas: one is Operations Income (14%) and is predominantly Seminary tuition, and the other is the sale of church resources by the Communications department. The remaining other revenue (13%) comes from grants, endowments, special gifts (including a budgeted \$30,700 to the NAM budget from the sale of CLB-owned assets) and various other sources.

1. In our Operations Income, the Lutheran Brethren Seminary (LBS) has been able to increase its income due to being able to serve more students through our distance learning program. They have increased their budgeted income during the last four years from \$150,000 in 2012-13 to \$274,885 for the year 2016-17. The other area of Operations Income is the Communications Department's online sales of printed materials.
2. Other Income mainly consists of endowment earnings income. At the end of the fiscal year we pay out

5% on each of the endowments: 4% goes directly to the mission ministry and 1% goes into a reserve for that particular ministry. This coming year we are budgeting in excess of \$220,000 to be used in the ministry of the CLB Missions.

**CONCLUSION:**

The \$3,691,113 Combined CLB Operation Budget for 2016-17 is an aggressive Budget. However, in light of the long-range plans of the family of churches that make up the Church of the Lutheran Brethren, and with proper information to our church family, we feel that this is a doable budget. Last but not least, we have been, and are, committing this to the Lord, asking for his guidance and blessing on the work of the CLB.

*Mr. LaWayne Rogness serves the Church of the Lutheran Brethren as Director of Finance and Personnel.*

**CHURCH OF THE LUTHERAN BRETHREN**  
**Budget Report for the 2016 Biennial Convention**

FY 2016-17 BUDGET OVERVIEW -- OPERATING/LOE MINISTRY FUNDS				
	FY 2015-16 Budget	FY 2016-17 Adopted Budget	Increase / (Decrease)	% Change
<b>REVENUES:</b>				
Contribution Support	\$ 2,869,913	\$ 2,703,507	\$ (166,406)	-5.8%
Operations/Grant/Special Gifts Income	531,505	640,385	\$ 108,880	20.5%
Other Revenue	373,025	347,221	\$ (25,804)	-6.9%
Total Revenue	3,774,443	3,691,113	(83,330)	-2.2%
<b>EXPENSES:</b>				
Program Spending	2,831,088	2,628,160	\$ (202,928)	-7.2%
General & Administrative	943,355	1,062,953	\$ 119,598	12.7%
Capital Investments	-	-	\$ -	
Total Expenses	3,774,443	3,691,113	(83,330)	-2.2%
<b>NET INCOME (LOSS)</b>	\$ -	\$ -	\$ -	

**CHURCH OF THE LUTHERAN BRETHREN**  
**Budget Report for the 2016 Biennial Convention**

FY 2016-17 BUDGET OVERVIEW -- TRUST/PENSION-BENIFIT FUND GROUP				
	FY 2015-16 Budget	FY 2016-17 Adopted Budget	Increase / (Decrease)	% Change
<b>REVENUES:</b>				
Contribution Support	\$ -	\$ 50,000	\$ 50,000	
Investment Inc. Gain/(Loss)	632,000	457,500	\$ (174,500)	-27.6%
Operations Income	1,190,000	1,328,610	\$ 138,610	11.6%
Other Revenue	-	-	(168,304)	
Total Revenue	1,822,000	1,836,110	\$ 14,110	0.8%
<b>EXPENSES:</b>				
Program Spending	1,283,500	1,306,200	\$ 22,700	1.8%
General & Administrative	188,025	206,324	\$ 18,299	9.7%
Other Transfers	-	-		
Endowment Pay-Outs	402,500	363,066	\$ (39,434)	-9.8%
Capital Investments	-	-	(1,250)	
Total Expenses	1,874,025	1,875,590	\$ 1,565	0.1%
<b>NET INCOME (LOSS)</b>	\$ (52,025)	\$ (39,480)	\$ 12,545	-24.1%







Church of the Lutheran Brethren  
Capitalization Fund Group Composite Budget  
for Fiscal Year 2016-17

	Trust Fund			Property & Equip. Fund			Capital Projects Funds			Seminary Student Aid Fund			Pension & Benefit Fund			Overall Totals		
	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance	FY2015-16 Budget	FY2015-16 Actual	% Budget Variance
Interest on Invmt's Fund Bal.	50,000	50,000	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	50,000	50,000	0.0%
Support and Revenue:	630,000	630,000	0.0%	5,507	5,507	0.0%	194,148	194,148	0.0%	91,809	91,809	0.0%	5,000	5,000	0.0%	635,000	630,210	-0.8%
Contribution Support	169,414	169,414	0.0%	(793,237)	(793,237)	-46.8%	(5,390)	(5,390)	-0.1%	986	986	0.0%	1,257,076	1,255,441	-0.1%	1,257,076	1,244,791	-1.0%
Operations Income	-	-	0.0%	59,350	59,350	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Other Revenue	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Total Support & Revenue	680,000	680,000	0.0%	(728,880)	(728,880)	-107.2%	188,758	188,758	0.0%	92,805	92,805	0.0%	1,262,076	1,253,939	-0.6%	1,262,076	1,016,036	-19.8%
Expenses and Transfers:	65,000	65,000	0.0%	-	-	0.0%	20,121	20,121	0.0%	141,217	141,217	0.0%	1,196,455	1,209,427	1.0%	1,261,455	1,465,161	11.5%
Program Expenses	170,847	170,847	0.0%	136,950	136,950	79.6%	5,319	5,319	0.0%	4,500	4,500	0.0%	59,233	57,806	-2.3%	228,738	369,422	62.3%
Gen & Admin Expenses	235,305	235,305	0.0%	36,950	36,950	15.7%	25,540	25,540	0.0%	145,717	145,717	0.0%	1,254,688	1,261,133	0.5%	1,490,193	1,834,863	22.5%
Subtotal Expenses	50,000	50,000	0.0%	(37,622)	(37,622)	-75.2%	43,184	43,184	0.0%	(41,802)	(41,802)	-0.1%	-	-	0.0%	50,000	5,622	11.2%
Transfers Out (In):	4,500	4,500	0.0%	126,491	126,491	2811.1%	(43,278)	(43,278)	-0.1%	-	-	0.0%	(19,000)	(19,000)	-0.5%	4,500	(260,425)	-58.1%
Capital Purchases	348,500	348,500	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	329,500	219,874	-33.3%
Other Transfers Out	638,500	638,500	0.0%	225,819	225,819	35.4%	(364,654)	(364,654)	-0.6%	103,915	103,915	0.0%	1,235,683	1,261,133	2.1%	1,874,193	1,799,594	-4.0%
Endowment Earnings Paid	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Total Expenses & Transfers	41,495	(403,967)	-973.2%	(954,699)	(954,699)	-2300.0%	553,412	553,412	1.3%	(11,110)	(11,110)	-0.1%	26,388	32,896	124.7%	67,883	(783,558)	-1154.2%
Net Income (Loss)	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%
Beginning Fund Balance, 5/1/16	-	-	0.0%	2,849,036	2,849,036	100.0%	1,959,320	1,959,320	100.0%	211,454	211,454	100.0%	26,388	32,896	124.7%	67,883	(783,558)	-1154.2%
Budgeted Ending Fund Balance, 4/30/17	-	-	0.0%	2,849,036	2,849,036	100.0%	1,959,320	1,959,320	100.0%	211,454	211,454	100.0%	26,388	32,896	124.7%	67,883	(783,558)	-1154.2%

Scholarships, Income/Awards

Life Estate Gift

Loss on Seminary Building & Lots  
Rental Income  
Utilities, Repairs & Maint., Depreciation

Pension & (Benefit) Insurance Income  
Costs of Pension & (Benefit) Insurances

CHURCH OF THE LUTHERAN BRETHREN OF AMERICA  
Employee Salary/Wage Schedule

Updated: June 14, 2016

POSITION / TITLE	FY	FY	FY	FY	FY	FY	FY	FY	FY	EXPLANATION / COMMENT
	2010-11 BUDGET	2011-12 BUDGET	2012-13 BUDGET	2013-14 BUDGET	2014-15 BUDGET	2015-16 BUDGET	2016-17 BUDGET	2016-17 Budget	CHANGE (7) vs. (8)	
CLB Synodical President *	70,770	71,761	73,555	75,246	73,023	77,500	77,500	77,500	0.0%	NOTE: All Regional Pastor salaries are "tied" to a common base salary. Differences in actual pay are intended to compensate for regional cost-of-living differentials. Changing of Regional Pastors New Position: Start Date June 2016 New Seminary Professor - Start Date August 2016 Position was converted to a 0.5 FTE in September 2015
Seminary Dean/Professor A	63,515	64,640	66,043	68,272	70,959	72,838	72,838	72,838	0.0%	
Director, International Mission *	63,930	64,890	66,514	68,044	69,406	70,824	70,824	70,824	0.0%	
Seminary President/Professor D	62,118	63,049	64,626	66,112	68,757	70,152	70,152	70,152	0.0%	
"Lead" Regional Pastor, NAM:C	60,900	61,800	63,345	64,802	66,098	66,098	67,447	67,447	2.0%	
Regional Pastor, No Amer Mission:E	55,825	65,900	67,547	69,101	70,483	71,921	71,921	71,921	0.0%	
Regional Pastor, No Amer Mission:W	60,900	62,100	63,652	64,802	66,098	67,447	67,447	67,447	0.0%	
Regional Pastor, No Amer Mission:P	60,900	61,800	63,345	65,116	66,418	66,418	65,500	65,500	-1.4%	
Regional Pastor, No Amer Mission:CLBC	40,000	60,900	46,817	62,915	48,130	63,404	63,404	63,404	0.0%	
Seminary Professor C	58,536	59,414	60,628	62,180	64,407	66,008	66,008	66,008	0.0%	
Director, Associate for Advancement	-	-	-	-	-	-	65,000	65,000	0.0%	
Director, Finance & Personnel	63,930	64,890	66,200	68,000	63,240	64,531	64,531	64,531	0.0%	
Director, Communications & Prayer	55,000	55,825	56,104	59,000	60,180	61,000	61,000	61,000	0.0%	
Seminary Professor E	53,976	54,786	55,906	57,336	59,390	59,390	60,000	60,000	1.0%	
Seminary Professor F	56,381	17,600	47,250	55,949	57,953	59,393	59,393	59,393	0.0%	
Pension & Benefit Coordinator	50,200	50,950	41,000	42,250	47,685	48,658	15,880	15,880	-67.4%	

Note: All Salary positions FY2016-17 were "Frozen" due to budget constraints

ANOTHER NOTE: Salary decisions are currently guided by a maximum salary "target" equal to 105% of the top 5 paid Central & Western Region pastors, which equates to \$79,577 based on February '16 data. From there, more specific "ranges" are utilized for guiding the salary decisions at the various levels of salaried positions, as follows:

1. CLB Synodical President (95-100% of Target): \$75,598 to \$79,577.
2. Mission Team and Seminary Directors (75-95% of Target): \$59,683 to \$75,598.
3. Regional Pastors (75-90% of Target): \$59,683 to \$71,619.
4. Seminary Faculty (70-85% of Target): \$55,704 to \$67,640.
5. Professional Workers: (55-70% of Target): \$43,767 to \$55,704.
6. Skilled/Technical Workers (45-60% of Target): \$35,810 to \$47,745.

Other Personnel:

Budgeted Field Salaries for full-time overseas missionaries for FY2016-17 range from \$43,944 to \$53,604, depending on marital status, family size, and field of service. The FY2015-16 budgeted field salaries ranged from \$43,944 to \$53,004. Each missionary's base salary is converted to an amount that will translate to these amounts based on economic conditions and foreign currency considerations in each field. All salary budget figures reported are exclusive of the housing provided to each missionary family.

Budgeted FY2016-17 wages for ongoing Office & Support Personnel range from \$13.12/hr to \$23.31/hr. The FY2015-16 budgeted wages for these positions ranged from \$13.12/hr. to \$23.31/hr.

All full-time employees of the Church of the Lutheran Brethren receive a benefit package consisting of employer-paid health insurance with the exception that employee is responsible for \$250/mo. If on family coverage, term life and long-term disability insurance, and an 8% employer contribution to the employee's pension account. For ordained and commissioned employees, the "dual status" concept is recognized, meaning that the employer does not pay the normal payroll (FICA) tax on those workers. In view of those savings, the CLBA also contributes the "saved" payroll taxes to those dual status employees to reimburse approximately 50% of the self-employment tax liability for each employee. The Synodical President and a Mission Team Director (see "" above) are provided with the full-time use of a CLBA-owned vehicle. Any unreimbursed personal usage of those vehicles is valued annually and included as taxable income on the Form W-2, as specified by law.

Note: Due to budget constraints in FY2016-17, the 8% pension contribution has been lowered to 4%. This is a one year budget change.

Comparative Information:

The salaries of the ten highest-paid pastors of CLB congregations range from \$73,700 to \$88,610 (based on February 2016 pension data). These figures do not always reflect all ministry-related income (e.g., love offerings, non-cash gifts, or honorariums). "Pension salary" does include a compensating addition of 33% on top of the actual paid cash salary for those pastors living in a church-provided parsonage.



[www.CLBA.org](http://www.CLBA.org)



## ONE VISION, TOGETHER

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We see God stirring in our Church a fresh passion to reach beyond our own comfort to all people among whom God places us. We embrace God's mission to bring the life-changing Gospel to unreached people in Asia and Africa, and we sense God convicting us to more intentionally reach out to people who live in our midst in North America as well.

*CLB Vision Statement*

## ONE MISSION, *UNDONE*

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In response to God's person and grace, we worship him with everything we are in Christ, serve one another in Christian love and share the Gospel of Jesus Christ with all people.

*CLB Mission Statement*