

Wisconsin Conference Financials

Through the strong support of our member churches and friends, the Wisconsin Conference works to support, connect, and resource the United Church of Christ across our state. Gifts of congregations for OCWM Basic Support provide most of the funding for the conference.

Throughout the year, we saw tremendous support from congregations and individuals. People gave generously to the Conference's operating fund, represented by the budget, and to donor designated funds such as our Emergency Response Fund (now helping Afghan refugees) and our Disaster Ministry Fund (which supported tornado recovery in Kentucky).

The pandemic continued to affect how the Conference and our congregations engaged in ministry. We see the ongoing importance of flexible funds that can be used as needed for adaptive work and opportunities. The proposed budget includes expanded Catalyst Grants, Ministerial Support, and grants to our Wider Church Partners. We also added a category for New Initiatives. The ability to be flexible in our expenditures will continue to be important for the Conference and our congregations moving forward.

The Conference board reflected on the financial picture of the Conference over the next several years. We anticipate a slow decline in OCWM Basic Support (a 40-year trend) continuing. We will work to offset that decline by increasing our individual giving, investment earnings, and revenue from fees.

In 2021, the Conference sold two lots adjacent to the Trost Center. The revenue went into a Trost Center Fund at the Wisconsin Foundation UCC. A developer plans to build a mix of apartment housing on one lot and keep the second as green space. Income from the Trost Center Fund will offset some building operation costs for the Conference. We also created a Brown Deer UCC Fund from the sale of the former church building of the congregation, which closed in 2018.

Despite the challenges posed by the pandemic, the Conference remains in a solid financial position to serve local churches and leaders because of the generosity of our congregations and friends.

2023 Proposed Budget

The 2023 proposed budget builds on the experience of the last several years. OCWM Basic Support continues to provide most of the funding for the conference. We project that increased income from our investments, in part because the trustee of the Charles Stiger Fund agreed to a higher annual draw in support of our mission, and growth in individual giving, program registrations, and common services revenue (fees paid by four Associations and the Wisconsin Foundation for staffing) will offset anticipated declines in Basic Support.

On the expense side, changes in staffing levels kept expenses about level even as we increased staff compensation. We added a category for “new initiatives.” These funds would allow the board of directors to be more responsive to emergent issues and opportunities in our conference. Categories such as Catalyst and Ministerial Support, mostly provided by designated investment funds, increased in line with our investments. Our support of Wider Church Mission partners declined slightly but remains a robust 43% of OCWM Basic Support giving overall.

	2021 Actual	2022 Budget	2023 Proposed
Revenues			
OCWM Basic Support Contributions	\$ 1,492,207.78	\$ 1,500,000.00	\$ 1,455,000.00
Strengthen the Church Revenue	\$ 17,807.83	\$ 22,000.00	\$ 22,000.00
Contributions	\$ 55,903.55	\$ 40,000.00	\$ 44,000.00
Investments	\$ 330,674.07	\$ 382,000.00	\$ 452,000.00
Program Registrations	\$ 33,127.56	\$ 48,000.00	\$ 52,000.00
Common Services Revenue	\$ 74,295.02	\$ 75,000.00	\$ 80,000.00
Interfund Contribution	\$ 9,970.12		\$ -
Total Revenues	\$ 2,013,985.93	\$ 2,067,000.00	\$ 2,105,000.00
Expenses			
Salary and Benefits	\$ (979,017.33)	\$ (961,000.00)	\$ (971,700.00)
Basic Operations	\$ (248,895.24)	\$ (285,300.00)	\$ (285,300.00)
Programs			
New Initiatives			\$ (28,000.00)
Program Committees	\$ (2,200.00)	\$ (10,000.00)	\$ (10,000.00)
Church & Ministry General	\$ (6,735.99)	\$ (8,000.00)	\$ (8,000.00)
Communities of Practice	\$ (33,066.06)	\$ (34,000.00)	\$ (34,000.00)
Annual Meeting	\$ (8,355.00)	\$ (34,000.00)	\$ (34,000.00)
Catalyst Grants & Shift Consulting	\$ (57,101.73)	\$ (59,000.00)	\$ (69,000.00)
Ministerial Support	\$ (33,394.68)	\$ (39,500.00)	\$ (39,500.00)
Wider Church Ministries			
Grants to Partners	\$ (11,568.00)	\$ (26,250.00)	\$ (25,425.00)
United Church Camps INC	\$ (135,000.00)	\$ (135,000.00)	\$ (130,950.00)
National Setting Support	\$ (352,800.00)	\$ (345,000.00)	\$ (334,650.00)
United Conference Appeals	\$ (143,500.08)	\$ (138,750.00)	\$ (134,475.00)
Total Expenses	\$ (2,011,634.11)	\$ (2,075,800.00)	\$ (2,105,000.00)
NET SURPLUS/(DEFICIT)	\$ 2,351.82	\$ (8,800.00)	\$ -

2022 Salaries and Housing of Conference Ministerial Staff

At the Annual Meeting of our Conference in 1973, the delegates requested that the salaries and housing of each of the Conference Ministerial Staff be listed on a separate sheet in the packet. The following information is offered in response to that request:

Staff Position 2022	Salary 2022 & Housing	Soc. Sec. Benefit-7.65%	Total
Conference Minister	\$90,022	\$6886.68	\$96,908.68
Associate Conference Minister (Support of Pastors & Care of Churches)	\$77,456	\$5925.38	\$83,381.38
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Associate Conference Minister (Support of Pastors & Care of Churches)	\$75,000	\$5737.50	\$80,737.50
Associate Conference Minister (Leadership Development, Adjusted to Contracted)	\$60,000		\$60,000
Associate Conference Minister (Faith Formation & Justice Ministries)	\$56,238	\$4302.21	\$60,540.21
Director of Development (Part-time)	\$39,794.57	\$3,044.28	\$42,838.85

In addition to the salaries, housing, and Social Security listed above, each staff person working at least half time receives 14% of salary basis in payments to a pension plan. Benefits include enrollment in the Conference Group Health Plan or health insurance reimbursement, Disability insurance, and a Group Term Life Insurance policy for full time positions.

Wisconsin Conference General Operating Fund Balance Sheet

	12/31/2020	12/31/2021
Assets		
Cash Accounts	\$ 199,676.75	\$ 171,438.55
Investments & CDs	\$ 451,466.50	\$ 456,521.98
Receivables	\$ 180,508.02	\$ 28,024.34
Prepaid Expenses	\$ 10,728.00	\$ 20,280.66
Property	\$ 428,907.76	\$ 248,368.33
Total Assets	\$ 1,271,287.03	\$ 924,633.86
Liabilities		
Accounts Payable	\$ 18,795.50	\$ 7,249.87
Payroll Liabilities	\$ 44,425.88	\$ 29,326.73
Prepaid Revenue	\$ -	\$ -
Accrued Expenses	\$ 10,242.50	\$ 2,394.50
Missions Payable	\$ 168,844.00	\$ 33,844.00
Total Liabilities	\$ 242,307.88	\$ 72,815.10
Unrestricted Fund Balance	\$ 1,028,979.16	\$ 851,818.76
Total Liabilities and Fund Balance	\$ 1,271,287.04	\$ 924,633.86



Wisconsin Foundation

United Church of Christ

The Wisconsin Foundation UCC, a subsidiary of the Wisconsin Conference, holds the restricted and invested funds of the Conference, the four Associations, and several congregations and related organizations. Please contact the Rev. Andrew Warner if you would like to discuss moving your investments into the foundation.

	Dec. 31, 2020	Dec. 31, 2021
	Balance	Balance
Agency Funds (Congregations and other partners)	\$ 1,906,509.52	\$ 3,141,093.28
Association Funds	\$ 349,053.33	\$ 410,707.47
Foundation Funds	\$ 246,471.81	\$ 260,431.90
Conference Funds		
Conference General Operating Fund	\$ 1,028,979.16	\$ 851,818.76
Emergency Response Fund	\$ 18,870.72	\$ 11,788.05
Conference Ministry Fund	\$ 170,760.94	\$ 182,543.97
Trost Center Fund		\$ 600,574.94
New Initiative Funds	\$ 37,234.88	\$ 38,747.20
Charles W. Stiger, Jr. Trust Fund	\$ 1,975,485.93	\$ 2,115,548.14
Staff Services Fund	\$ 67,944.59	\$ 119,242.63
General Synod Delegate Fund	\$ 10,253.87	\$ 11,869.26
Leadership Forward		\$ 1,076.85
Brown Deer UCC Fund		\$ 183,816.00
Church Development and Renewal Fund	\$ 4,959,086.63	\$ 5,187,566.31
Sarah Hand Ministerial Excellence Fund	\$ 20,006.51	\$ 20,925.16
Ministerial Assistance Fund	\$ 437,055.52	\$ 457,140.79
Ministerial Assistance Fund	\$ 93,123.97	\$ 100,700.24
Rural and Small Town Ministry Fund	\$ 476,851.82	\$ 507,950.67
MID Scholarship Fund	\$ 184,457.05	\$ 187,695.37
Lay Leadership Fund	\$ 20,685.91	\$ 57,093.06
Youth Ministries Scholarship Fund	\$ 2,223.51	\$ 2,414.33
Mission House Colloquy	\$ 1,860.19	\$ 1,945.61
Conference Social Service Fund	\$ 34,044.18	\$ 35,601.32
Conference Social Justice Fund	\$ 7,316.55	\$ 12,647.44
Kairos Climate Fund	\$ 1,365.05	\$ 3,496.50
Other Partnerships	\$ 26,134.15	\$ 27,585.01
Disaster Ministries	\$ 642.00	\$ 17,288.34
Subtotal Conference Funds	\$ 9,588,692.44	\$10,735,100.01
Total	\$12,090,727.10	\$14,547,332.66

Partnering with the Wisconsin Conference UCC

Starting a planned giving program for your congregation



Starting a planned giving program with the Wisconsin Conference UCC can provide for the long-term financial support of the mission and ministry of your congregation. A planned gift refers to any gift to a charity that involves a third-party professional such as a lawyer, accountant, or broker. Planned gifts can be gifts of stock, bequests, trusts, etc. These gifts usually arise from a donor's desire to make a significant or lasting impact for a charity or cause they support. Typically, planned gifts involve a tax savings. Be sure to seek out your own legal and financial advisors when making a planned gift.

The Wisconsin Conference helps congregations develop and sustain planned giving programs. Through strategic reflection, engaging many pastors and lay leaders, the conference realized congregations needed guidance, education, and practical assistance to make the wide array of planned giving opportunities available to their communities.

The Wisconsin Conference asks congregations participating in the planned giving program to covenant with the Conference to share future bequests. In this covenant, congregations agree to share 10% of unrestricted planned gifts with the Conference; it also means the congregation will encourage those making restricted gifts to include a portion for the Conference. While a donor can always restrict a gift in ways they desire, the congregation would be expected to include and affirm this covenant in its communication about planned gifts and the planned giving program. The Conference Board of Directors would be open to conversation about how best to use any gifts shared from a bequest or planned gift to a congregation.

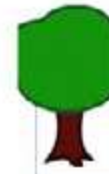
Three Key Stages of Starting a Planned Giving Program

Preparing: A leadership team from a congregation works with Rev. Andrew Warner of the Wisconsin Conference UCC to develop a specific plan for the congregation. During the preparation stage, Andrew will help the leaders understand planned gifts, review the policies of the congregation and make suggestions as needed, and develop the covenant between the congregation and the Conference. Congregational leaders will think about their goals for the program, imagine how gifts could be used, and identify people who might be willing to make an early commitment to the program (i.e. make a planned gift).

Educating: Andrew, working with the leadership team, will conduct an education session with interested community members, including some one-on-one visits when appropriate. Typically, several congregations work on planned giving at the same time so that members have many options of when to attend an educational session. Even after the first launch of the planned giving program in your congregation, Andrew will continue to be available to provide on-going education for community members.

Connecting: As people in a congregation make a planned gift, they will be invited to join the Legacy Society of the Wisconsin Conference UCC. The Legacy Society provides a way to connect who've made a planned gift designation to each other and to nurture that commitment over time. A planned gift usually represents the largest gift someone will make and usually takes years before its received; a "legacy" society or some similar named group becomes a way to continue to grow the relationship between the donor and the congregation. Members of the Legacy Society can be the strongest advocates for planned giving within their congregations and the Conference as a whole.

Planned Gifts Can Be



Gifts that Help
Now

Such As

- Outright Gifts
- IRA Charitable Rollover
- Donor Advised Fund
- Bargain Sale



Gifts that Help
Later

Such As

- Bequests in Wills
- Revocable Trusts
- Retirement Plan or Insurance Beneficiary Designation
- Payment or Transfer on Death of Stocks or Real Estate



Gifts that Pay
Income

Such As

- Charitable Gift Annuity
- Charitable Remainder Unitrust

Depending on the gift type, these options can be irrevocable (Permanent) or revocable (Changeable)

THE WISCONSIN CONFERENCE UCC IS READY TO HELP YOU GET STARTED

**For more information, please contact Rev. Andrew Warner at
(414) 758-6233 or email awarner@wcucc.org**

Partnering with the Wisconsin Foundation UCC

Investing and administering your congregation's assets



Establishing a Church Fund at the Wisconsin Foundation United Church of Christ is a simple and efficient way to handle the endowment, long-term or reserve assets of your congregation. The Wisconsin Conference created the Foundation to help your congregation develop planned giving programs, process complex gifts, and professionally handle the investment management and administrative details so that your staff and volunteer hours can concentrate on fulfilling your mission.

Your donors can be sure that the endowed fund's principal will not be spent and can grow over time, providing a source of lasting support. Your organization's donors can leave a bequest through the Wisconsin Foundation UCC to benefit your congregation and create a personal legacy. The Wisconsin Foundation UCC can even facilitate the most complex planned gifts, gifts of appreciated stock, closely held companies, artwork, real estate or other personal property.

The Wisconsin Foundation UCC's economies of scale provide your organization the benefits of a diverse investment portfolio and lower investment fees. The Foundation's investments reflect the vision and values of the United Church of Christ, ensuring socially responsible investment returns.

KEY BENEFITS OF THE FOUNDATION

- ♦ PROFESSIONAL PHILANTHROPIST HELPING YOU TO RAISE NEW GIFTS TO YOUR CONGREGATION
- ♦ STRONG INVESTMENT MANAGEMENT ALIGNED WITH OUR SOCIAL VALUES BY THE PENSION BOARDS OF THE UCC
- ♦ EXTERNALLY AUDITED AND TRANSPARENT FINANCIAL REPORTS

How it works

- Your Board determines how much you would like to invest long-term and places the money in a special fund or funds created at the Wisconsin Foundation UCC in the name you choose.
- The Foundation becomes an extension of your own fundraising and administrative staff. We can assist you in negotiating the myriad of complex charitable trusts and process gifts of securities, closely held stock, artwork, and real estate. We can even acknowledge contributions on your behalf. Of course the proceeds are always placed in your congregation's Fund for your future use.
- We handle all the investment details through our central investment pool. Professional investment management by the Pension Boards UCC selects and manages our portfolio with an eye on total return and socially responsible investing that reflects the vision and values of the UCC.
- Your Board determines the criteria under which assets can be withdrawn from your Fund. Some congregations create true endowments while others establish funds to hold long-term capital assets or an operational reserve which can be spent down to nothing as needed.
- You can also use a Fund at the Foundation as an umbrella for 501(c)(3) public charity status - ensuring that your donors continue to receive the most preferential tax treatment allowed by law.
- We provide the financial transparency many donors seek: high quality fund accounting, professional external audits, and publicly available 990's.

FOUNDATION BOARD OF DIRECTORS

REV. ANDREW WARNER, PRESIDENT
REV. FRANZ RIGERT, CHAIR
BRET BICOY, VICE-CHAIR
REV. DR. LESLIE SCHENK, TREASURER
STEVE HIRBY, SECRETARY
REV. JIM HOLLISTER
PAUL KARCH

FOUNDATION MISSION

THE WISCONSIN FOUNDATION UCC IS A CATALYST FOR POSITIVE CHANGE IN THE LIFE OF THE UCC IN WISCONSIN; PROMOTES A CULTURE OF GENEROSITY; AND CONNECTS PEOPLE ACROSS THE UCC IN WORKING FOR A MORE JUST WORLD.

**For more information, please contact Rev. Andrew Warner
at (414) 758-6233 or email awarner@wcucc.org**