

# **A History of the Stewardship of the Monies of the Wisconsin Synod**

*by Edward P. Schuppe*

## **Dedication**

I would like to dedicate this thesis to Pastor James Schaefer, the WELS Steward Counselor, who guided me in the gaining of a proper historical perspective for this thesis; to Pastor William Schink, the WELS Archivist, who gave me full access to all of Synod's stewardship materials; and to Professor Westerhaus, who gave me constant encouragement and direction.

## **Introduction**

As an introduction to this thesis I will explain the title. "A History." This thesis is based more on historical consensus than scientific investigation. The statistics I had desired to obtain for this thesis could not be located, if they even exist, for the first eighty years or so of our Synod's history. People in the 1880's and early 1900's were not as statistically minded as we are today. First of all, in the barter society of the 1800's how much relevancy would there be for statistics and record keeping? Secondly, people were more concerned about surviving and living history than recording it. This thesis is intended to be an historical treatment of the subject; written "without anger or prejudice." My personal views or judgments will be reserved until the treatise (mentioned below), which is appended to the thesis.

"Of the Stewardship of the Monies." This thesis will concern itself solely with the stewardship of the treasury, not with the stewardship of time or talent, or with the stewardship of the Means of Grace. I will discuss amounts collected, methods, means, plans, motivation, and reasons for failure or success.

"Of the Wisconsin Synod." This thesis will concern itself with the Wisconsin Synod from 1850-1917 the Evangelical Lutheran Joint Synod of Wisconsin and other states from 1917-1959 and the Wisconsin Evangelical Lutheran Synod from 1959-1975. This thesis will discuss synodical stewardship, that is, how the member congregations provide for the work of Synod. It will not discuss how the local congregation provides for its local needs.

A word on the figures and amounts used in this thesis may be in place. The figures and amounts that are not footnoted to a specific source are corroborated by at least two or more historical sources. There were some statistics I had gathered that I felt compelled not to use because they seemed out of line with the historical consensus of the particular time period.

There are included after the main body of the thesis various charts, graphs, and tables of the stewardship of the monies in the Wisconsin Synod. There is also included a treatise entitled "Personal Evaluations, Reflections and Thoughts," which is my personal views of the history of the stewardship of the monies of the Wisconsin Synod and synodical stewardship in general.

## **The First Fifty Years**

When Pastor John Muelhauser met with Pastors John Weinmann and William Wrede in Granville, Wisconsin, in December, 1849, to form the "First Evangelical Lutheran Synod of Wisconsin," their immediate purpose in joining forces into a synod was to provide more adequate teaching of the Word of God to the hosts of Germans who were at that time streaming into Wisconsin. Financial considerations played no role whatever in the founding of the Wisconsin Synod. This can be seen very clearly from an examination of the financial and economical situation of the Germanborn immigrants they were to minister to.

Most Germanborn immigrants coming to Wisconsin at this time were poor farmers and tradesmen. They would use almost all the money they had just for passage from Germany to America (\$40-\$50). And what little money they had left by the time they reached New York was totally consumed by the high transportation cost

from New York to Milwaukee. Some had to stop and work along the way to pay for the rest of the trip. One fellow landed in New York with \$18, which was a considerable amount of money in that day; considering government land in Wisconsin was selling for \$1.25 an acre. It cost this fellow his whole \$18 for transportation from New York to Milwaukee. He arrived in Wisconsin penniless just as the thousands of other Germans did.

These penniless pioneers had come to Wisconsin for a better life, for better opportunities. Many came looking for good, rich farmland, for the freedom to choose their own profession (which was often forbidden in the labor system of the German state), and for freedom from the state church religion and Prussian Union. They were able to acquire a few precious dollars by cutting firewood for city dwellers, by wielding pick and shovel on the railroad (\$1.00 to \$1.50 for 10 hours in a gravel pit), or by hewing shingles out of oak or white pine blocks. The labor that could be had in town usually earned \$1.00 a day, and on a farm about seventyfive cents. Board usually averaged around \$2.00 a week. Cash was scarce and there was a good deal of barter and paying in kind.

As was mentioned, the price of land was quite reasonable \$1.25 an acre. But the money to purchase the land often had to be borrowed from a bank or the railroad. The interest on these loans was very high, because there were no set limits on interest rates, so the banks and railroads charged whatever the traffic would bear. The \$1.25 an acre for government land often rose to \$2.50 or \$3.50 an acre after the cost of the loan was added, an interest rate of 50 to 100%. Those who did purchase tracts of land and developed these lands into productive farms had to contend with the high cost of transportation in shipping his produce to market. The price of wheat at market in 1850 was about sixty cents a bushel, but if the farmer had to have it hauled to market (say a farmer in Lake Mills sending his wheat to market in Milwaukee), it might yield him as little as thirtyfive cents a bushel after paying for having it transported.

Another strain on the economy was the great influx of penniless pioneers into Wisconsin. Money, that is, cash money, was scarce enough to begin with, and thousands more people without any cash were streaming into Wisconsin. In 1850 there were 38,064 Germanborn immigrants in Wisconsin, but by 1860 this number had grown to 123,879. But these are not the only things to consider in gaining a historical perspective of these years. We must also consider the training of the Synod leaders, especially their financial training, and the attitude of the German born immigrants toward supporting a synod.

Muehlhauser, Weinmann, and Wrede and later Bading were all trained by the mission societies in Germany, Barmen and Langenberg. The training at these schools were not very thorough. They were instructed in the simple Gospel to preach the simple Gospel, no rigorous training in Hebrew or Greek, or systematic theology, and certainly no training in how to manage the finances of a synod. The only real connection with a synodical body that Muehlhauser had was as pastor of a congregation in Rochester, N.Y., which belonged to the General Synod. Muehlhauser had received no training in synodical machinery or administration, to say nothing of synodical finances.

The other thing we must bear in mind is the attitude of these German immigrants in regard to supporting a synod. First of all, what concept of synod did they have? Can you imagine what it must have been like landing in Milwaukee as a German born Lutheran in 1850 and looking for a Lutheran church? The one big question on your mind would be: is this Lutheran church an Old Lutheran or a New Lutheran church? What a shock it must have been when the churches were Missouri Synod or Ohio Synod or Buffalo Synod or Evangelical Lutheran. Now that you have joined a church which belongs to the Wisconsin Synod, what does it mean? In Germany the government paid for the church, for the pastor, etc. out of the money you paid in taxes. You had to give. The government in Germany also controlled and regulated the liturgy, doctrine and pastors of the church. You had no rights, no privileges and no responsibilities in the church. But here in America, in Wisconsin, you the individual had a say in church affairs. You were so happy with all the rights and privileges you now had in the church. This was great. But what about supporting the church?

Locally, the German born immigrants supported their congregation and pastor. They were willing to build churches and provide for their pastors. They would supply the lumber, mortar, brick, etc.. They would see the pastor had enough to eat, and if he needed it, a horse, and maybe even a buggy. But supporting a synod was a new concept to them, something that was hard for them to grasp. What is Synod? This they didn't know or

understand. Synod to them was a separate entity. They could not comprehend that they were synod.

With this historic perspective we can now consider the stewardship of the monies of the Wisconsin Synod in its first fifty years. The support of Synod by the individual congregations was discussed at the session of the body in 1850, and it was resolved that every member congregation was to take up one collection a year for synod and to have a duly elected delegate bring it to the annual meeting. But the sums brought along by those who attended the annual meetings were very small. The first one on records that is still remaining amounted to only \$78.01, which was in 1855. In 1857 the amount was \$162.07, and in 1859, \$225.47. (The national average for personal income per capita in 1859 is estimated at \$130 to \$140.) Apparently these collections were quite low even for those times, because President Muehlhauser in his annual report to Synod in 1859 remarked:

How difficult it seems and how long it takes for many of our congregations to realize the benefits of belonging to a synod ...and how rarely do they show their appreciation by contributing willingly and joyfully.

He often lamented the fact that the congregations rarely contributed enough to pay for the expenses of their delegates to the annual meetings of Synod.

One thing that must also be born in mind concerning the years 1857-1859 is the panic or depression in 1857. This depression brought bankruptcy to Wisconsin railroads. See, Wisconsin bank notes were becoming worthless. Many banks circulated bank notes beyond the limits of their paidup capital. Besides this, Wisconsin bank notes which were based upon bonds issued by Southern states kept dropping on the New York market as secession of the Southern states from the Union became more apparent. The farmers were doubly hit. The railroad stocks for which they had mortgaged their property were worth little or nothing, and then they were hit by a drought. Miners were idle. Lumbermen couldn't sell their logs. Merchants were forced into bankruptcy. And credit was nonexistent. Almost everything went to barter.

During these years Muehlhauser often went outside of the Wisconsin Synod for help and aid. While he had been out East, he had become friends with Dr. C.F. Schaeffer, a professor at Gettysburg Seminary of the Pennsylvania Synod, and Dr. Passavant, who became the founder of the Passavant Hospital in Milwaukee (later named Milwaukee Hospital). In 1856 Dr. Schaeffer sent a gift of \$300 and articles of clothing to the Wisconsin Synod. In 1858 he also offered free schooling at Gettysburg Seminary to John Henry Sieker, a member of a Wisconsin Synod congregation near Manitowoc (Newtonburg), who wanted to become a pastor. (John Henry Sieker become our Synod's first American trained pastor and first pastor in our Synod to receive a regular theological education.) The Pennsylvania Synod sent \$200 to \$400 annually to our Synod and offered to send a man to serve as a traveling missionary or to send \$500 for mission work in Wisconsin. What these monies meant to our Synod at this time can be appreciated by considering again the amounts given to Synod by the member congregations of our Synod (1855\$78.01, 1857\$162.07, 1859\$225.47). The gifts of Drs. Schaeffer and Passavant and the Pennsylvania Synod more than doubled the contributions of our member congregations.

Besides seeking aid from other Lutherans out East, Muehlhauser also sought help from other denominations, especially the Anglicans. This may shock us at first and we might shout "unionism," for we would never seek outside support today, but would insist on paying our own way, and rightly so, according to God's directives in His Word. Lest we judge President Muehlhauser too harshly and too quickly, and lose sight of our historical perspective, let us consider J.P. Koehler's comments in regard to this action by Muehlhauser.

Today we are horrified at the idea of asking those of another faith to support our church with their gifts. It is a matter of conscience with us as Lutherans to pay our way ourselves, for that reason too that we thereby steer clear of foreign entanglements. But Muehlhauser's moneyraising method must not be simply set down as unionism, for they did not build churches for others but naively availed themselves of the generosity of English fellow Christians, who must be given credit for it even though theirs is a unionistic spirit. Muehlhauser's way was in keeping with the

old spirit of the Christentumsgesellschaft which saw the main issue in fighting unbelief and seeking to maintain neighborly relations of mutual helpfulness in outward matters with those of another faith and even accepting the aid of rich unbelievers, going on the simple assumption that the church's work is of more benefit to the community and thus to the rich unbeliever than anything else.

There was not much Synodical bookkeeping in general in these first ten years. Synod had a treasurer from the beginning; but his accounts are no longer extant. J.P. Koehler reports that in the early manuscript minutes of Synodical proceedings a financial statement occurs only twice at the start, later not. His conclusion is that it was too insignificant to report. In the printed reports that are still extant the financial statement appears combined with the parish report. The offerings originally collected were only for heathen missions and for the *Synodalkasse* (from which the cost of ledgers and journals and the officials' discharge of their duties were deputed). In the *Parochial Berichte* (the parish report, the equivalent to our *Statistical Report*) lists three divisions for synodical offerings: *Aussere* or *Heiden Missionen* (Heathen or Foreign Missions), *Innere Mission* (Home Missions), and *Synodalkasse* (for general synodical purposes). In 1854 the question of Synodical widow's support was raised even though there had not been any deaths among Synod pastors. In 1856 the ministerial meeting of synod a committee was appointed to set up statutes for a Preacher Widows' Treasury (*Witwenkasse*), but no real action was taken until 1859 when synod resolved that the *Witwenkasse* be founded in time for the 1860 meeting and that it would be a mutual understanding of the pastors and subsidized occasionally by a special offering of Synod. (Yet the *Witwenkasse* did not become a regular entry in the parish report of Synod proceedings until 1868.)

In 1860 Pastor John Bading was elected Synod's president when President Muehlhauser resigned. While America was engaged in the Civil War, the Wisconsin Synod directed its attention to starting its own theological seminary and college. In its annual meeting in Columbus, Wisconsin, in 1862 the Wisconsin Synod resolved to establish a theological seminary and college. The location of the new school was not decided upon until the following year. Watertown won out over Milwaukee by a vote of 45 to 19 with the provision that Watertown should furnish \$2,000 toward the building by the next year.

The issue of funding loomed large. In 1862 Synod had collected a total of \$620.14. The Civil War had driven prices up 100% while employment rose only 50% to 60%. The pastors of Synod decided that they would have to look for help elsewhere. This meant to the eastern synods and German mission societies. Therefore, the Synod of 1863 called President Bading away from his pastorate in St. Mark's of Watertown, to make a trip to Europe especially Germany and Russia to collect money for the seminary and college project. The trip to Germany and appeals to eastern synods were to some extent successful. Bading was able to send \$10,215 (in American money) back to Milwaukee, but this was \$7,500 to \$10,000 less than what had actually been collected by him. The Prussian Union refused to release this second fund to Bading. The eastern synods did not send as much as was hoped for either. One reason for this was the growing confessionalism of the Wisconsin Synod and its criticism of the unionism of the Prussian Union and the German mission societies. (This growing confessionalism eventually led to a break with the German mission societies.) .

The board of trustees of the Synod purchased a plot of five and onehalf acres of land from John Richards on July 22, 1864 for \$687.50. This land was a pasture that lay at the corner of Western and College Avenues. Building began in August of the same year. Synod had anticipated a cost of \$10,000 for the building, but the Civil War had raised the price of material and labor so high that the board of trustees had to use all the money they had collected for the building and operation of the school just for the building. The congregations were not doing their share, though, so the Synod of 1864 made a strong appeal to its congregations to do their share and authorized the printing of 5,000 copies of a circular that was to be sent to every home. In this circular much stress was placed on the argument that the congregations themselves would benefit from the new school and the Norwegians were held up as shining examples, because it seems that they had been founding new institutions almost every other year. (One reason for the circular was that the *Gemeindeblatt* did not start until September, 1865). In the circular the school was presented as a workshop of the Holy Spirit that was to produce the sorely

needed pastors and teachers. The circular encouraged the people not to rely simply on outside help but to apply the gifts and talents God had given them toward helping themselves. But before the first term in the new school building was completed, the unpaid bills exceeded the money in the treasury by \$2,700. (To give you an idea of what this meant to the people of that day: \$2.00 was high wages for a ten hour workday for a skilled worker in 1865.) And one of these bills, a bill for \$1,000, had to be paid at once. So another appeal was sent out this time by the board of trustees, for loans of \$25 each, or multiples of twentyfive, without interest, for the bill of 1,000 that had to be paid at once. (In regard to the board not offering to pay interest, the board frankly stated that it couldn't afford it.) These appeals were not very successful as is evidenced by President Streissguth's remarks in 1865:

We are happy to have our seminary. But with the joy there is also in my heart a complaint that I cannot leave unspoken. Last year our congregational delegates told us: Begin in God's name. We did. But where is the adequate support of our congregations? We published an appeal and in the course of the year the Board of Trustees sent out another. Yet only a few congregations have given a little. The rest gave nothing.

This first money crisis was finally alleviated by some energetic collecting. Collectors were sent out to the congregations. Bading (back from Germany by now) toured the Jefferson area, Dr. Moldehnke (the first professor at Northwestern) covered the ManitowocGreen Bay territory, Pastor Goldammer (pastor at Jefferson and member of board of trustees) collected in Racine and Kenosha, and Pastor J.H. Sieker (graduate of Gettysburg Seminary mentioned above) in Town of Hermann and Theresa. (This sending out of collectors would be done often in the coming years.)

These collectors went into the local congregations to present the school to the people as their institution and their responsibility, to demonstrate to them that it was being operated for their good, to provide them with pastors and teachers. In 1865 another source of revenue was started by the Synod. After the seminary and college work were brought under way, the publication of the Gemeindeblatt was started in September, with Dr. Moldehnke as editor. The students at Northwestern helped in publication and distribution. The Wisconsin Synod also made an agreement with the Minnesota Synod by which Minnesotans contributed \$500 yearly for the privilege of sending their theological students to our seminary. The Pennsylvania Home Mission Society continued to send some money from time to time, and the German mission societies also sent money and books. As for the congregations of the Wisconsin Synod itself, the parish report for 1865 gives the amount of \$727.43 collected for the seminary and \$2707.02 as a total for all synod collections.

The President of Northwestern College, Adam Martin, seems to have been quite concerned with the financial situation at Northwestern and proposed at least three plans to solve or help solve those problems. His best known and most famous (or notorious) plan was the Scholarship Plan which he presented to the Synod in the summer of 1866. His Scholarship Plan was enthusiastically adopted by the Synod and was presented to the congregations in the October 15 issue of that year. Martin's plan was to establish an endowment fund of 100,000. The interest from this fund would be used to pay the salaries of the professors in the college. According to his calculations 7,000 to 10,000 a year in interest would ensure a decent salary for the teachers in the college section. (The usual interest rate in those years was seven to ten per cent.) All the costs of the seminary would be borne directly by the congregations and the money for the endowment fund was to be raised by the sale of scholarships. Two kinds of scholarships entitled the holder to a full threeyear course in the academy, or a four year course in the college, without any further charges for tuition or regular fees. (The regular cost for college at this time was \$10 for tuition and \$50 for room and board for a term of thirteen to fourteen weeks.)

The \$500 scholarship was the big bargain. These are the significant terms of the scholarship:

It is hereby certified that Mr. \_\_\_\_\_ in consideration of his note for Five Hundred Dollars to be paid in five equal and annual installments into the Endowment Fund of Northwestern

University, which is held for payment by the College Treasurer, is entitled to one perpetual Scholarship in this institution, if said installments are paid at maturity.

This scholarship was good and valid for all time to come if only each of the five annual installments was paid when due, and this scholarship was not only good during lifetime of the buyer but also of his heirs. The only limit was that it could only be used by one person at a time. Synod could be thankful only a few purchased those, because a hundred or so holders of such scholarships could have filled the college and legally demanded four years of college tuition free. Pastor J.H. Sieker was chosen by the Synod as the salaried salesman of the scholarships. (Sieker was to take his salary out of the funds he collected for the college apart from the sale of scholarships.) Sieker obtained \$40,000 in pledges or subscriptions. (Remember this does not mean cash on hand.) When Sieker resigned to accept a call to Minnesota, President Bading obtained another \$24,000 in pledges or subscriptions. The Synod wanted Bading to continue and even passed a resolution to combine the offices of president and collector, but he refused. Synod did succeed in obtaining the services of August Gamm of Watertown as collector.

Obtaining the pledges and subscriptions was one big thing, but collecting the money proved almost impossible. Before the first of the five payments became due, many subscribers begged to be released from the pledge they had signed. Soon more and more letters came in. The board of trustees was adamant at first and threatened legal action to collect the amounts pledged, but the subscribers would counter by quoting a promise Pastor Sieker was said to make that the board would never resort to legal action. You can imagine the hard feelings and loss of good will. The college board finally settled with all subscribers individually. The usual settlement was to allow free tuition for one term for every ten dollars paid in. There were also some rather interesting settlements, such as

A certain Mr. Jaeger pleaded that he was unable to pay his note, and the board agreed to cancel it and let his son board at the college for \$25 a year for four years if he changed his course and studied for the ministry.

A Two Rivers man wanted his note canceled, and the man's friend testified that he was unable to pay. The board decided not to release him but also agreed not to press him for payment.

Several of the \$500 scholarships were converted to three or four \$100 scholarships; many became invalid by default of payment, but others remained in existence for many years and occasionally were presented in lieu of payment of tuition. One was being used as late as 1928....it was (Dr. Ott) who finally succeeded in retiring the last one from circulation, about 1930."

President Martin's Scholarship Plan to establish an endowment fund proved to be "a complete fiasco" (Kowalke). The pledges that were paid never did establish an endowment, but the monies did come in handy at the time. The monies that were received were used to purchase an additional 30 acres adjoining the college, (1869), to build one of the two frame dormitories needed to house the students (1868), and to pay what was owed on salaries.

The other schemes and plans of President Martin were even less successful. Before his Scholarship Plan he suggested to Milwaukee pastors that they take over the college department, raise \$25,000 and provide a building in Milwaukee to operate the college there, while the academy remained in Watertown. The Milwaukee pastors were not interested. Martin also formed a stock company to buy and operate a printing press. He sold shares for \$25 each and raised \$450. His intentions were that each stockholder was to receive a ten per cent annual dividend, that one-fourth of the remaining profits be placed in a reserve fund for unforeseen expenses, and the rest of the profits would be used to retire stock. When all the stock had been retired, the press should become property of the Synod, and all profits should be used for support of the seminary. There is no record of what happened to the company or the press. In January of 1866 he devised a plan to raise money for the

beginning of a library by delivering a series of lectures on literary and scientific subjects for an admission price of twentyfive cents if the citizens of Watertown manifested enough interest in such an effort. This venture yielded \$50 for the library. In 1867 he was given permission by the college board to attend a convention in Pittsburgh and to collect money for the college while there, but this, too, was a failure. (President Martin finally resigned and his connection with college ceased at Easter, 1869, and his release from Synod was given him in May of that year.)

The Synod of 1867 recommended that each communicant give fifty cents to Synod annually. But this did not come immediately, in fact, not for quite a few years. The years 1869-1870 are considered by some to be the darkest years financially in our Synod's history. In May, 1870, President Bading wrote in the *Gemeindeblatt*:

The College board will be forced to ask for its dismissal at the next synodical meeting and will hand over the keys of the institution to the synod, but in so doing it will declare that we have perished because of the heartlessness and indifference of our own members. If this is to be the end and there is no other way out, God grant that we may find strength to bear the shame and sorrow. May He chastise us, but not utterly destroy us.

Why such strong language? What was the real financial situation? By 1870 the debt on the thirty acres land purchased for the college had been reduced from \$6,475 to \$4,500, but Mr. Alcott who held the mortgage demanded payment of \$3,000 at once. The college board instructed Mr. Brumder and George Gamm to try to borrow \$2,000 in Milwaukee and \$1,000 in Watertown, but these attempts failed. The whole Synod at this time was burdened with debt of \$8,500, so the college could expect no help there. Synod had to ask Mr. Alcott to take the whole tract of land back and cancel the mortgage, but he refused and demanded immediate payment. Finally the Synod put the pressure on Mr. Gustavus of Neenah, to whom \$4,000 of the scholarship funds had been loaned. The board succeeded in receiving full payment for the loan. The mortgage was paid and ownership of the land secured. (In this way it can be said that the scholarship fund helped pay for the 30 acres, cf. reference above.)

This land in turn was remortgaged to raise much needed money. There was still a debt of about \$1,500 on the land as well as a debt of \$3,000 on the frame dormitory. The college simply could not make ends meet. The college reduced the steward's, Mr. Schoenfeld's, salary to \$90 a year with free room, board and laundry. The Synod owed Mr. Kusel \$2,092.93, a debt that had accumulated through the years when he advanced money to pay for building materials and the wages of workmen. That amount was reduced by \$500 by crediting him with a perpetual scholarship; he waived any interest on the amount; \$100 that he had advanced to the collector was taken from him; and finally he cut \$92.93 from the principal and reduced the debt to an even \$1,400. Pastor Sieker pleaded for payment of \$500 still owed him for his work as collector, but Synod could not pay him. Synod also withdrew much of its financial aid to the students of the seminary. At the meeting of Synod in 1870 the president of the college laid the plight of the college before the delegates. He recommended that Synod close the school now while they could still do it without disgrace. Synod would not accept this.

There was only one way the president concluded, to remedy the situation, and that was by regular, orderly support of the school by the congregations. The congregations were for the most part willing to do something, if only the pastors took the matter in hand with zeal and determination.

The delegates agreed and to show their determination to keep the school alive, they took up a collection then and there of \$173. (A good collection at two services for a mission in 1870 was \$80, so this was a sizeable collection and half of it was in cash.) The 1870's showed some improvement in the financial situation of the Synod. The contributions were beginning to pick up, but much of the credit is due to other sources of revenue. The land that was purchased for the Northwestern campus became quite valuable when land values rose so

rapidly in the 1870's. For example,

When a disastrous fire destroyed one of the buildings between Christmas and New Year, 1874, the synod, meeting two months before its usual time in April, 1875 resolved to erect a new building and to pay for it by selling up to 20 acres of the college campus. Land values had risen so rapidly during the 1870's that the sale of a number of lots brought in the necessary money.

So whenever the college board needed some cash after that, it would dispose of a few more lots. The Peshtigo fire of 1871 shows the willingness of the Synod congregations to give in time of need when they are made aware of the need. Many of those who had survived or escaped from the fire sought refuge in Green Bay. Pastor Goldammer set up a relief center for them and he reported that he received \$2,300 in cash and much more in food, clothing, etc. from Synod congregations. But it must also be noted that Northwestern College in turn suffered because the contributions for it decreased sharply. Northwestern had been dependent to such a large extent on gifts not only of money, but especially of food stuffs. Therefore, in the 1870's Mr. Marquardt, the college steward, and later Mr. Keller of Oak Grove, the father of a professor, made victual collections at congregations for the college.

There were other sources of income in these years that one does not always consider. The *Gemeindeblatt* which had been started in September, 1865 was one such source of income. The Proceedings list these amounts of profits from the *Gemeindeblatt*: 1878\$698.61, 1887\$395.35 1888\$343.89, 1891\$119.31. These funds were put in a *Gemeindeblatt* fund and this fund provided monies for various synodical needs during these years. Sometimes these monies were used for the college and seminary.

The printing of the *Gesangbuch* provided revenues for the Synod in the 1870's, too. Mr. Brumder of Milwaukee had the work done by the *Seebote* and then the *Herold* until he started his own *Germania*. This proved to be quite profitable for Synod also. The *Proceedings* list these amounts as the profits: 187374\$584.63, 187576\$ 287.00, 1877\$394.50. The Synod received a payment of five cents for every copy sold by the firm, and the proceeds were used by the Synod for the support of the college and the seminary.

Before we leave the 1870's, though, there is something that should not be overlooked. This is the financial panic or depression of 1873. This depression was the longest in United States history, lasting from 1873-1878. The reasons behind this depression were the inflation of the Civil War and the return to the gold standard. To illustrate the severity of this depression: the price of wheat fell from \$1.22 to \$.90 a bushel in one month in 1873. In 1865 wheat was up to \$2.50 a bushel, and so the farmers borrowed heavily, but by the end of 1873 wheat had dropped to \$.70. With the return to the gold standard cash money became scarce. The effect of the depression on synodical contributions can be seen in the totals of synodical offerings from the *ParochialBerichtes*.

1871 \$3581.60	1876 \$6491.66
1872 \$7345.19	1877 \$3505.5418
1873 \$5347.41	1878 \$3509.79
1874 \$4157.01	1879 \$4071.82
1875 \$4577.19	

Since Synod indebtedness was greatly increasing during the late 1870's, the 1880 Synod at Manitowoc appointed Pastor Dowidat as collector and in a relatively short time he canvassed thirtyfive congregations and raised \$9,150. The Proceedings of 1880 reported that "in outstanding debts and notes on our institutions we owe a total of \$18,825. In addition we borrowed \$873.91 from the mission treasury. The total debt is 19,662.91." (This could very well be equal to millions of dollars today.) During these years the seminary was moved to Milwaukee in 1878, and was operated in two small houses which Synod rented. In the next year, 1879, the Synod purchased a piece of property known as Eimermann's Park (on Thirteenth Street, later became site of Milwaukee Lutheran High School) and remodeled a large hall that came with it into an adequate seminary



building, all for the sum of \$9,500. There were also at this same time the increasing repairs and remodeling at Northwestern College. So the 1881 Synod recommended that Pastor Dowidat continue his collections and solicit all of Synod's congregations. In the fall of 1881, though, Pastor Dowidat resigned and the board of trustees had to engage Pastor Jaeger of Gibson to continue the solicitation, and he functioned as collector for several years. It was reported that Jaeger was not too successful.

The next two decades (the 1880's and 1890's) were overall considerably better than the preceding years of 1850-1880. Financially the 1880's were boom years for the United States. There were not as many complaints about contributions in the synodical reports. But the Synod was never free of debt during these years.

In 1880 another source of revenue was established for the Synod, a Synodical Bookstore. In that year the Synod authorized the sale of stock in it up to \$1,000. Mr. F. Werner of Milwaukee was engaged by the Synod to serve as agent and run this Synodical Bookstore in his picture frame and artists' supply store. The theological and devotional books were provided by the acquisition of a bookstore owned by Hahn and Heidenreich in Oshkosh. The total expenditure of \$1,200 for the Synodical Bookstore was established. In 1891 the Synodical Bookstore was moved to 310 Third St., Milwaukee, and was combined with a print shop. (This operation would eventually become Northwestern Publishing House as we know it today.) The *Proceedings* list these profits for the Synodical Bookstore: 1888\$901.23, 1889\$978.26, 1890\$1505.93, 1891\$802.61, 1894\$2015.50.

The Synod tried various jubilee collections for raising extra money during these years. The first was for the Synod's 25<sup>th</sup> anniversary, but it failed. In 1880 Synod tried again for the 350<sup>th</sup> anniversary of the Augsburg Confession and the 300<sup>th</sup> of the Book of Concord, but failed again. Once more they tried a jubilee collection for the quadricentennial of Luther's birth in 1883. This was the first Synodwide collection to succeed. It raised \$5,370. Half of this sum was used to reduce the debt, and the other half was designated as a Lutherfund for the support of indigent students and then applied to the debt also. (For some thirty years the Synod paid itself interest on this sum and used the interest money for indigent students, according to the original plan.)

The financial picture of Synod was improving. As was mentioned before, Synod was never out of debt in these years, but the debt had been reduced enough so that it was manageable and represented a healthy growth. A dining hall or refectory was built at Northwestern College in 1888. After 1891 the annual budget for home missions rose from \$600.00 to \$2000.00 with the appointment of a second traveling missionary and in 1893 our first mission among the Apaches was begun. In 1893 the Synod also purchased land on the Pabst farm and built a new two-story brick building for the seminary plus three professors' residences in Wauwatosa. The total cost was \$36,000. Yet in 1893 there was even a small surplus in the current expense treasury as is seen in this item from the college report of that year:

In the last year the professors' salaries have been paid at the end of each month. There is enough of a surplus to make it seem probable that this praiseworthy custom will be continued.

A point that deserves to be mentioned here is the fact that 1893 was the year of a severe depression in the United States. Yet the contributions for Synod did not suffer as much as might have been expected, as is evidenced by the totals for Synod listed in the *ParochicalBerichtes*:

1892\$10,188.71	1894\$18,216.21
1893\$23,178.25	1895\$25,540.50

And in 1894 when the old recitation building, Kaffeemuehle, burned down in August, a new structure was built and dedicated by March, 1895 with almost double capacity. The cost for Synod was 18,000 and insurance paid the other \$ 6,000.

The Wisconsin Synod was now approaching its 50<sup>th</sup> year. At the 1899 meeting of Synod the lay delegates in a separate meeting called by Wm. H. Graebner, resolved to urge that the synodical debt be liquidated by the time of the jubilee and the necessary steps in that direction be taken by a committee. This resolution was adopted by the Synod in the following form:

1. Since synod has resolved to liquidate the entire debt if possible in this synodical year, the resolution ought to be passed, for the attainment of. the desirable success with the help of God, that all congregations should feel obligated to take a vigorous part in wiping out the Synodical debt.
2. The means and method of raising its share for this purpose should be entrusted to the individual congregation.
3. To rouse interest in the congregations for this undertaking, so necessary to the prospering of Synod and therewith of the kingdom of God, the present pastors and delegates are to submit the matter as soon as possible to their congregations for deliberation and disposition.
4. An agitation committee ought to be appointed by Synod which as the next thing on the program should draft a circular to the congregations in which this matter is commended to them. This circular ought to be handed to the delegates and pastors to take along before the close of synod.
5. Each congregation ought to report to this agitation committee, which is to be appointed, in which way it proposes to raise its contributions for the above purposes.
6. The agitation committee ought to be authorized to send a special collector to congregations that so wish.
7. It shall further be incumbent on this committee to urge tardy congregations in a suitable manner to discharge their obligation of love concerning the above purpose.
8. The committee, furthermore, begs leave to point out to the venerable synod that in the future no new appropriations of any size ought to be made before the congregations have been informed thereof by three notices in the *Gemeindeblatt*, so they can instruct their delegates.

The agitation committee appointed consisted of Pastors H. Knuth and H. Bergmann, and laymen O. Griebing and Graebner. Synod's debt at this time amounted to \$15,586.24.

### **The Wisconsin Synod Enters the Twentieth Century: 1900-1929**

The Wisconsin Synod entered the twentieth century with a very organized plan for a synodwide collection to liquidate its entire debt of \$15,586.24. When the agitation committee reported to Synod in 1900, the amount raised was \$18,600.

The committee's report...told of 175 congregations; 105 house collections, for the most part not yet finished; 15 congregations would begin after synod; from 11 congregations, four of them very poor, no house collection could be expected; 15 congregations could not collect on account of extra disbursements of their own but would do so the following year; 27 congregations had not answered. The committee would see to it that every congregation in Synod would be enlisted in the liquidation of the debt, and it did not consider its assignment accomplished until it did.

Synod resolved that the committee be retained, and in 1901 its report read:

In 25 congregations the house collection has not yet been finished; 34 congregations have not collected as yet but are willing to contribute at the proper time to the best of their ability; the committee wants to continue its efforts by admonishing pastors and congregations which are in default and by sending collectors.

Again Synod went along with the committee's recommendations, and in 1902 its report read:

A few more congregations have sent in a house collection, 39 a Sunday offering; 19 congregations haven't done anything; the praeses or some other official, should be assigned to admonish the delinquent congregations, kindly but at the same time firmly.

After this report in 1902 Synod urged the committee to wind up its business that year. The committee met in a private session and decided on this recommendation to Synod:

that the congregations which had done little or nothing be urged to do their part and help to the best of their ability to bring Synod's legitimate and ardent desire to free itself of debt to an early fulfillment.

This recommendation was adopted by the Synod and so the agitation committee to liquidate the synod debt ended its work.

Synod's debt was not liquidated, though. One must bear in mind that even though \$18,600 was collected during 1899 and 1900, Synod's deficit on current expenses and budget was still increasing. The college and seminary buildings required maintenance. In 1903 two professors' residences were built in Watertown, and properties for two additional residences were purchased for \$4,400. There was still the debt on the Wauwatosa Seminary. There were, as there always are, unexpected expenses. Synod at this time had no real indication of what its member congregations would contribute to Synod. A study of the *ParochialBerichtes* from year to year indicates how sporadic the congregations gave to the various synodical funds. There may be many reasons for this, such as, first of all and perhaps most significantly, the pastors' feelings toward Synod and the various funds, the ones he promoted or did not promote, or the conditions within the congregations (building projects, poor harvest, etc.). The synod was growing in numbers, too, which meant expenses would also grow, and one would suspect contributions to grow also. Yet, as Dr. Kiessling relates, "synodical giving never quite caught up with synodical growing."

The debt by 1904 was again up to \$27,000. The synodical budget, as submitted by the committee on ways and means which had been appointed by the 1904 Synod, was \$46,052. The expected revenues amounted to \$16,225, leaving \$29,800 to be contributed by the congregations.

This is why Synod was so reluctant to take on a \$50,000 building project at Northwestern in 1904. In the Synod meeting at Appleton in 1903 \$25,000 was set as a limit for the building project. But when the sketches were presented at the 1904 Synod in Milwaukee, it was clear that the kind of building that was so desperately needed could not be put up for that sum. The Synod decided to postpone its decision until the matter could be more thoroughly considered. Finally, at a special meeting in Watertown, November 13, 1904, Synod decided to set \$50,000 as the upper limit for the new dormitory and for the changes and additions to the dining hall and kitchen. The actual cost of the building and the improvements in the other buildings was \$51,267, but President von Rohr and Mr. Graebner of Milwaukee pledged themselves to raise the excess over the sum set by Synod. The Wisconsin Synod in 1904 had a heavy financial burden to bear. The debt was \$27,000, Synod budget was \$46,052, and the building project was \$50,000. The financial burden was so formidable that Synod in 1904 decided to call a man out of the parish ministry to devote all his time to collecting money in the member congregations for the new building and for payment of the Synod's debt. There was considerable opposition to this:

that an office in which the administrative work is divorced from the personal pastoring of souls is not a benefit to the incumbent or the body; that with the growing size of the body it may become a direct menace; and that the administration of an organization on earth is of merit only in the measure that the least member in the large organism functions properly, that is to say, is moved by the right spirit which should govern the whole body.

This opposition was not directed against the man who was to be called but rather against the plan itself.

It was argued that an office was being created that was not in conformity with the divine call into the parish ministry, and that it would be difficult to abolish such an office and place the holder of the office back into the ministry.

Pastor Richard Siegler was called for this work by the Synod in 1904. He was to present the needs of the college to the member congregations and to act as special collector. His congregation (Barre Mills, WI) granted him leave in the service of synod. An assistant pastor took charge of his congregation in his absence. His work was important and successful. On the day the new dormitory was dedicated, October 15, 1905, he was able to report that the entire sum, \$50,000, had been secured by responsible subscriptions.

Pastor Siegler was then persuaded to continue his work as collector of the pledged monies. His congregation agreed to extend his leave of service to the synod. In 1910 he resigned from his pastorate to become full time "representative of institutions" for the Wisconsin Synod. At the time there was quite a bit of discussion to keep his official position in character with the divine office. The office of "collector" savored too much of money matters. Therefore he was called to the office of "representative of institutions."

He seems to have been an unusually able collector and made house to house canvasses in the congregations that invited him.

He has the gift of presenting the needs of the college so vividly and truthfully that few of the members of congregations he has visited have failed to show their awakened interest by substantial contributions.... He proceeded to visit congregation after congregation, and in each congregation he personally visited the homes of all members and aroused the individual Christians realize the responsibility for their institution.

By 1915 he had collected \$148,167.55 from 108 congregations. Though most of his work was being done for Northwestern, indirectly it helped to reduce the synodical debt because any debt of Northwestern was a debt of Synod. It should also be noted that in 1915 a jubilee offering for Northwestern College of \$17,180.12 was collected.

A new era in synodical history began with the organization of the Joint Synod in 1917. The synods of Minnesota, Michigan and Wisconsin, which had been associated in a working union for 25 years, were now amalgamated and divided into districts. The larger body gradually took over all the properties and it immediately assumed all the debts. These amounted to \$56,000 in 1919, the year of the first meeting, and to some \$80,000 more by 1921.

In 1919 and 1920 the Joint Synod strongly recommended the use of the envelope system, which had recently been introduced into many congregations with great success. In fact, our publishing house was instructed to send three envelopes for each communicant to all pastors who were willing to receive them. But there was a goodly number of pastors who wanted nothing to do with the envelope system. Another system the Joint Synod introduced in the early 1920's was the quota system. What the quota system means is:

The total budget (for Synod) was divided by the number of communicants and a 'per communicant share' was arrived at. If a congregation had 300 members and the per communicant share was \$10, then the congregation's 'fair share' of the Synod's budget was 3,000.

(The quota or fair share system will be discussed in more detail, both advantages and disadvantages in regard to the prebudget subscription system below.) Dr. Kiessling summarizes these first two decades of the twentieth century in this way:

Many of our people had given generously, and the synod's work of extending the kingdom of

Christ prospered accordingly. But not all of them had learned to become regular and joyful givers. Annual deficits were still the rule.

The envelope and quota or fair share systems were designed for just this purpose: to aid the member of the Joint Synod in giving regularly and joyfully. The quota system was not designed to be a legalistic device or an assessment to aid a person in determining the needs of Synod and how much he plans to give. The Report of the Finance Committee of the Joint Synod addressed itself to these very points in the Convention of 1920:

In order that every individual member of the Synod may feel his responsibility to do his share in carrying on the work of the Kingdom of God in the sphere of our Synod, it is highly important he personally take part in it in the following manners

- a.) After the synod has adopted a budget for the ensuing two years, the amount appropriated is given to the Central Budget Committee for apportionment among the Districts. The members of the Central Budget Committee are the chairmen of the District Budget Committees.
- b.) The District Budget Committee will take the amount assumed by the Districts and assign to each conference in the District its proportionate share.
- c.) Then the pastors, teachers and delegates of congregations constituting a conference come to an understanding as to what amount each congregation should assume in order that the demands of the Synod's budget be met.
- d.) Each conference will make the synodical work especially that part which relates to the providing of funds for the carrying on of the synod's activities, an important part of its order of business, so that every member may be fully informed on the financial status of the Synod.
- e.) The chairman of the conference will keep an account of the contributions of every congregation for synodical work, so that he may confer and advise in a brotherly spirit with the pastor and the members of those congregations that fail to meet the amount of the assumed contribution.
- f.) Let all things be done in charity. Then we will gradually be educated to work with combined strength for the Kingdom of God.
- g.) The Treasurer shall publish quarterly a brief report in the *Gemeindeblatt* and the *Northwestern Lutheran* showing in a comparative manner the financial condition of the Synod.
- h.) When the moneys for the Lord's Treasury are raised by collections in the church on certain occasions, the member who happens to be absent loses the opportunity to contribute; we therefore recommend that the envelope system be adopted wherever it is feasible to do so.

The desire of Synod to keep its constituents informed on its financial status can be seen by the great number of articles on finance, stewardship, Christian giving, etc. in the *Gemeindeblatt* and *Northwestern Lutheran*. The Synod was becoming statistically minded, and made use of statistics to keep the people informed of Synod's needs. As was mentioned above, the Treasurer published a quarterly report, and the Synod of 1921 resolved that his statement should also show the receipts compared with the budgeted appropriations. So in September, 1921, Treasurer W. H. Graebner produced the first "Synodical Barometer."

From 1921 on articles on the financial situation, on encouragement to Christian giving began to increase in the *Northwestern Lutheran*. From 1924-1934 there was a separate listing in the index to the *Northwestern Lutheran* on "Christian Giving." These articles would often quote articles from the papers of other church bodies and from the world of finance. Statistics and methods of raising money were discussed more and more. These articles often drew comparisons. There were comparisons to what people were spending on automobiles and what they were giving to Synod. There were comparisons to what people spent on "luxuries" (such as cigars), and what they gave to Synod. There were also comparisons to what other church bodies gave to synod and what the congregations of the Joint Synod of Wisconsin and other states planned to give or were giving. For example in the April 8, 1923 edition of the *Northwestern Lutheran* Pastor John Brenner in an article entitled "An Envious Record" cites the example of the Augustana Synod, a body of 205,000 communicant members, raising within a year (1922) for its institutions a special sum of almost \$2,500,000. He then goes on to comment:

We, too, have begun to think of our educational institutions and are planning to improve and extend them. We are making a beginning with our theological seminary. During the month of May we are going to try to raise about 650,000 to 700,000 to pay the debts of the synod and to build a new seminary. Look at the figures in the above news item (about the Augustana Synod) and ask yourself, should it not be an easy matter for our 140,000 communicants to raise the required amount?

In another article in 1924 H.K. Moussa had this table:

His comments are:

The total average is \$17.15, and our synod shows an average of \$11.26 for congregational expenses and benevolences. The average for the Church of Lutheran Brethren is \$57.50. We have no reason to believe that this body has proportionately richer members than our synod has. Then, why do we fall so far short of the splendid standard they have set in supporting the work of the Lord? Let every one of us study the table carefully and then spend a little time on this question, treating it as an intimately personal question.

Pastors and congregations submitted articles to the *Northwestern Lutheran* to illustrate various ways and methods of raising money in the congregation for Synod. Here are some examples:

I dare say you will enjoy reading about how our children got their missionary money. Several days before mission day an envelope was put into each child's hand. On the envelope was written thus:

Fifth Sunday, October 31, 1920.  
For the Spreading of Christ's Kingdom.  
Name:  
Amount:

These children having a knowledge of how conditions were with their parents, they wanted to earn some money for their envelopes.

Listen—The farmers had just harvested their corn crop. After school each evening the children would rush home, put down their books, get sacks and roam over the fields in search for the chance ears or corn that they could find. They shelled this corn, took it to the store, sold it, and put the money into their envelopes. Some found a peck, some two pecks, some a gallon, some got only a quart; yet it all went for mission money. To help spread the Kingdom of Christ.

Recognizing the need of funds for the treasuries of our Church and knowing that the most they could do would be little enough for Him who did so much for them, the Ladies' Aid of Rauville Tp., Watertown, South Dakota, adopted a plan by which special gifts may flow into the Lord's treasury. The custom of the Aid heretofore was to send flowers to a sick member, but the flowers did not last long, and they served but a single purpose, namely, to express the regard of the Aid for its sick members. This card explains the new plan.

There were laymen also who wrote into the *Northwestern Lutheran* with suggestions.

There are 139,000 confirmed members in the Synod. If each one would give one dollar for five years, it would be very easy to continue with the building (the Seminary).... If each member gave \$1.00 in one year's time we would have the necessary amount (for a church for students at University of WisconsinMadison), if we all worked together. Why not give each communicant an envelope similar to the ones we get for Easter, for their contribution toward the building fund, and continue each year. Then we would not be in need of funds to carry on the necessary building.

The Synod used the *Northwestern Lutheran* to make special appeals to the member congregations for special collections. Here is one example:

To every communicant of the Joint Synod: You are earnestly called upon for an offering at Pentecost of One dollar—and more if possible—for the work in the Kingdom of God as carried on by our Synod.

The Board of Trustees made appeals through the *Northwestern Lutheran* to the members of Synod to remember the Synod in their wills. Bequests had been made to Synod since almost the beginning of Synod. These proved very helpful for investment and cash money in times of desperate need. The editors and contributors to the *Northwestern Lutheran* strove to maintain the Gospel as the only motivation for giving, and emphasized keeping the individual member informed of synodical needs. This is evidenced by their writings:

If we are able to save, let us do so and let also those not hesitate who can advise us as to the proper methods. But let us not think of saving by limiting and restricting our work but rather consider the other factor whether our small contributions are not greatly at fault in our present financial depression.... Evidently, however, the fact that many of our people do not know how much is needed -- how much they should give -- is much to blame for our present financial condition.... It is necessary that our people not only be admonished to give but that they also be acquainted with the work which God does through them and with the blessing He places upon it. Wherever possible we suggest weekly envelope collections. This is not a command, dear reader. We are only informing you how much of your earthly goods the Lord really needs at present, and

if the Jews would give ten per cent of their goods would it not be possible for you to give one per cent?

Let us but earnestly attend to our preaching of the Gospel and our Lord shall bless us, as in spiritual gifts, so also in the Moral needs, even over and above our so-called quota. Romans 8:32. God loveth a cheerful giver and surely also a cheerful asker.

Even the true Christian needs to be kept informed as to the work in which we are engaged, told what his just share would be, and systematically trained to give for the general cause as well as for the local.

What prompted all this writing, especially writing of this nature? People, in general, were becoming more statistically minded. The government especially was concerned about statistics, statistics of all sorts, but mostly population and financial. For the Joint Synod of Wisconsin and other states the most important statistic was the indebtedness of Synod, which was enormous and continuing to grow.

What caused this great debt that would continue to grow until it amounted to over 750,000? There is much speculation and blaming done in regard to this. Pastor Bergemann, who was president of the Joint Synod from 1917-1933, and president of Wisconsin Synod from 1908-1917, is most often blamed for the debt, because of the building programs he and the Synod undertook in the 1920's. Some would blame the Depression of 1929, but that is too simple an answer, since the debt was already \$137,515.81 in 1923. But instead of looking for a cause or blaming any one person, let us look at what might be called "contributing factors," by examining the financial situations of the Synod during the 1920's. The Synod of 1921 resolved to build a new seminary on a new site, and it was not to cost more than \$500,000. Rev. Knuth, the Chairman of the Committee on Finance, reported to the Synod,

that the real obligation that rests on us for the next two years is \$647,865.81 or \$324,000.00 a year for the next two years. Disregarding our indebtedness, we must raise our offerings \$255,000.00 a year to do our work.

This is a considerable amount when compared to the offerings collected in the previous biennium (July 1, 1919 July 1, 1921). The amount collected in the previous biennium was \$378,099.60.

In 1923 Synod began to collect for the new seminary. The 1923 Convention of Synod resolved that "The building of the new seminary shall not be begun until the present debts have been paid, and the full amount necessary for such building is at hand." These present debts amounted to \$289,508.05. The Seminary Building Fund was to be used not only for the building of the seminary, but also for the retirement of these present debts. John Brenner was chairman of the Fund.

The Seminary Building fund had a goal of \$750,000. The Seminary Building Committee had figured this on the basis of an average of \$15.00 from one-third of the communicant members of the synod. This was determined by computing one and one-half per cent of the average income which was estimated at \$1,000. This amount was \$15.00. The Committee took the low estimate of the earning communicant membership of about 50,000. So according to these figures they determined a conservative goal would be \$750,000. The new building at New Ulm that was dedicated in 1928 was also added to this fund. This was added in 1925 as a jubilee collection for the 75<sup>th</sup> anniversary of the Synod.

The goal of \$750,000 was never reached. When this triple collection was officially closed in October, 1933 it was still almost \$100,000 short of the goal. More than enough had been collected for the new seminary in Thiensville, which was completed in 1929. The costs of the land for the Seminary was slightly over \$25,000 for 80 acres, and the building operations totaled \$362,738. The cost for the new administration building and remodeling was \$328,522.77, but this quota was never reached. And the debt just kept mounting.

The Synod did do much building between the years 1926-1929. Besides the administration building



mentioned above, there was also an addition to the boy's dormitory in 1926 (\$41,000). Northwestern Lutheran Academy was opened in 1928 (\$5,000 for operating expenses, the buildings were donated to Synod). In 1925 and 1926 Michigan Lutheran Seminary built a modest refectory, completely remodeled its recitation building and built and purchased needed professor's residences. The Apache Indian Mission received an allowance (\$25,000) for a new dormitory that was needed for years. And, of course there was the building of the Seminary in Thiensville. But it must be remembered that most of the monies for these building projects were raised before the building was begun. To speculate what these monies would have done if applied to the debt and if the buildings would not have been built is without merit. The need for these buildings was much too critical.

At the 1927 Convention, Synod hit upon a plan which it thought would reduce and eventually wipe out the debt. The plan was called the "Sinking Plan." The Board of Trustees were given authority to borrow monies up to \$650,000. For this indebtedness notes were to be issued in the amount borrowed in such a way that one tenth of the indebtedness would be paid off each year. The amount necessary for such payments was to be included in the budget each biennium. This was to eliminate the need for special collections and the excuses on the part of pastors or congregations. Everything was to center on the budget. Retirement of the debt became a budgeted item. This meant \$60,000 added to the budget annually. The trouble with this plan, as Synod was to find out, was that the member congregations never made the ordinary budget for Synod, to say nothing of a budget increased by \$60,000.

The Church Extension Fund can also be said to be a contributing factor. The Church Extension Fund as outlined in the *Proceedings* of 1921 is

made up of moneys that were secured by the offerings of our churches, by bequests, and from other similar sources and it continues to grow in the same manner. It is to be used for the purpose of giving new or financially weak congregations assistance in erecting their church or the dwelling of their missionary pastor by making them loans. But it must be understood, that such loans must be repaid to the Extension Fund so that they may be utilized again and again in helping other struggling churches. They are to be rotating funds.

When the Joint Synod was reorganized in 1919 and the resources of the Districts comprising the Synod were pooled, a small church extension fund became available. This fund was increased considerably after the close of World War I, when our Synod's share of the funds the Army and Navy Board had on hand (\$55,000) when that board ceased to function, was allocated to the Church Extension Fund in 1921. Collections by congregations added to the fund and in the course of time it reached the sum of about \$200,000 (1929).

In the years 1921-1927 Synod's mission work in the larger cities was pursued with great vigor, and insistent cries reached the Synod to make funds available for the erection of churches in the newly organized city missions. The 1927 Convention for the Synod adopted a resolution to set aside \$7,000 as interest for a loan to be made for the Church Extension Fund. \$140,000 were borrowed from banks. This money was at once appropriated by the Mission Boards of the various Districts and, to meet the ever increasing demands, additional \$50,000 were borrowed to be loaned to mission congregations. Thus about \$400,000 were loaned to needy congregations by the Church Extension Fund, on \$200,000 of which the Synod paid a high rate of interest.

The understanding was that the congregations which had received help from the Church Extension Fund were to pay back these loans in a reasonably short time, so the Church Extension Fund could have funds to loan to other needy congregations. The problem was that the Fund didn't rotate. The fund was loaning more money than it was receiving either from contributions or payment of loans. The Church Extension Fund was becoming overextended. Then came the collapse of 1929, and as a result of the depression, the Church Extension loans were frozen and the Synod had to pay high interest on the \$200,000 it had borrowed from banks.

Another contributing factor was Synod investments. Various funds of Synod had been invested and the interest was to be used for synodical expenses. These investments were in such things as farmlands in Northern Wisconsin and the Dakotas, personal loans, mortgages, etc. These investments were questioned and investigated from time to time. One such investigation led to the establishment of a Committee of Funds to consist of three

men, instead of the former oneman arrangement as the custodian of funds, and the funds of Northwestern College were segregated from the funds of Synod. These investments were added to the Synodical debt but not as expenses, because Synod was expecting to get its money back and more through interest. But Synod was not able to realize the returns from its investments. Synod suffered because of its investments, as did all investors, in the collapse of 1929. The lands Synod had invested in were no longer worth what Synod had spent on them. The money Synod had been lending out could not be repaid. All of these factors contributed to Synod's great debt: the Seminary Building Fund goal that wasn't reached, the overextension of the Church Extension Fund, synodical investments, and the depression of 1929. Dr. Kiessling adds yet another contributing factor:

How could such a debt ever have been run up? The most charitable answer is that we hadn't adjusted ourselves to the new times after World War I. Prices had doubled, but contributions to synod remained in the horse and buggy stage—at least with many people.

### **Liquidating the Debt: 1930-1944**

The years immediately following the collapse of 1929 were very rough ones for the Synod. The debt continued to increase and would not be liquidated until almost fifteen years later. The chief drain on the synodical treasury came from salaries and upkeep at institutions and missions, and when cuts in expenditures were made necessary by greatly reduced income, there was no other place where the Synod had authority to make cuts except at the institutions and in the missions. The institutions were instructed to make no repairs except where they were absolutely necessary to prevent serious damage to property. Cuts in salaries were made at intervals, in one instance a cut across the board of twenty per cent. The total reduction amounted to more than one-third of the original salary.

Not only were the salaries reduced, the payment of them was often delayed for one to two months as Pastor O.J. Naumann, who was tutor at Northwestern College from 1934-1936, related that he knew some professors who were not paid for two and one-half months. The grocers would no longer extend these professors credit so they were literally wondering where their next meal would be coming from. These truly were "the times that tried men's souls." Graduates from the Seminary during these years also suffered because of Synod cutbacks. With the restrictions placed on the Mission boards, there were very few new missions opened. In 1935 thirty-two theological candidates still had no calls.

The desperation of the times can be evidenced by the Board of Trustees report to the Synod of 1933.

In these trying times and under these conditions we can assure you it was not the most pleasant thing imaginable to sit on this Board. A situation confronted our Board that was without precedent. Due to the fact that the moneys budgeted for the many departments of our Synod were not forthcoming our debt soared to the high figure of \$752,000. Clearly this reckless plunging had to be stopped and extraordinary measures had to be resorted to get back to earth and to solid ground. The first move was to cut the salaries of our professors 20% and that of our missionaries 10% in October, 1931. This measure and a Christmas collection in 1931 which netted about \$60,000 brought momentary relief. But at the beginning of 1932 the banks began to close in upon us and dunned us for payment of our loans amounting to \$256,000. It was at this time that three interested pastors of the Southeastern Wisconsin District proposed the scheme of the EveryMember Canvass Collection to the Board of Trustees.... If we had had the full cooperation which we had anticipated throughout Synod and if the plan had been carried out as per suggestion, we could have brought this effort to a close by July, 1932, and we could have concentrated our efforts on our budgetary collections during the past year. As it is, the collection is not finished today.

The EveryMember Canvass Collection did cut in on our regular collections. Your Board was brought face to face with this fact in October, 1932, and we realized that another drastic

measure had to be resorted to balance our budget. With bleeding hearts your Board had to institute a second general cut of 20% in all departments of Synod. While it cannot be denied that the resultant stringent economics practiced at our institutions and in our mission fields did help some, we cannot but restate that the large savings which we did make were effected by cutting the salaries of our professors (a total of 40%) and missionaries (a total of 30%) to the bone and by practically paralyzing our mission boards so that they were unable to open new fields for our theological candidates.

These measures resorted to by your Board, on the face of it, appear to be heartless, cruel, and brutal.... It was a matter of live or die for the Synod. We were forced to extremes because we were not furnished with the moneys necessary to carry on.

The interest alone on the Synod's debt of \$752,000 was \$37,000 a year or over \$100 a day. This was "a matter of live or die for the Synod."

The Every Member Canvass Collection, mentioned in the Board of Trustees report above, was under the direction of Pastor A. Koelpin. The Every Member Canvass was publicized heavily in the *Gemeindeblatt* and *Northwestern Lutheran* during Lent and the Collection was to be made during the first week of April, 1932. The Collection brought in a total of \$255,824.41 by the end of 1932. This did indeed help, but in no way alleviated the Synod's financial problems. The Collection, as was mentioned, did cut in on the regular, general Synod offerings which were collected for Synod's budget. This meant the Synod's budget deficit increased. So part of what was gained was lost.

The Church Extension Fund which had done so much for extending Synod's mission work in the 1920's, was becoming a source of untold grief and worry for the Board of Trustees who managed the Fund. By 1933 the total outstanding loans amounted to \$400,015.35. \$202,452.06 of this amount constituted the Church Extension Fund proper, but the balance of \$197,563.29 had been borrowed by Synod and Synod was paying interest on it. Yet hardly anything was being repaid in 1931 \$9,330.36 (this includes \$582.81 for interest and rent) was repaid and in 1932 \$3,886.80 (including \$1,007.15 for interest and rent) was repaid.

The *Report* of Synod for that year (1933) had this comment in regard to the Church Extension Fund (pp. 3031):

If the Church Extension Fund is to serve its purpose, it must be a 'Revolving Fund' and every congregation receiving a loan must regard itself in duty bound to return the same according to agreement and to the best of its ability. Quite a number of our missions have done this very conscientiously; and where they found it impossible to comply with their agreement, they paid interest on the balance of their loan. This deserves honorable mention. Others, who for a number of years were prompt in their remittance, relaxed within the last two years. From about 18 congregations either no returns have been received within the last five or ten to fifteen years, or only a small amount of less than \$100.00.

The Synod therefore, on recommendation of the Board of Trustees, resolved "not (to) add one additional cent to the Church Extension debt." In this way the Church Extension Fund was frozen. The Church Extension Fund would remain frozen (except in a few rare cases) until it began to thaw in 1940 ("ChapelFund") and was finally reopened in 1943 for new loans. No new loans were made from 1933 to 1943, except to come to the rescue of missions which had private and hidden debts and could not pay them.

The Synod of 1933 adopted a plan for raising budgetary allotments, "the Michigan Plan." This plan was submitted to Synod by the Southeastern Michigan Delegate Conference. This "Uniform Plan for Raising Budgetary Allotments" had three main parts or phases: "I. A Uniform System for Disseminating Information, II. A Uniform Method of Collecting for Synodical Budget, and III. A Uniform Method of Control."

According to the Michigan Plan the various activities and departments of Synod were to be divided into twelve convenient groups, one for each month, and that a placard was to be prepared for each department.

These placards would contain the total amount to be collected for each department per year, an illustration of the department, an appropriate Scripture text, and the rate per communicant for each department. These placards then, were to be distributed to every congregation at regular intervals (quarterly, in sets of three) and displayed every month in a conspicuous place. The general finance committee was to prepare monthly bulletins, giving timely and colorful information, to accompany the placards. The pastors were then requested to speak to their people on the subject of the placard at the beginning of the month. The pastors were free to do this in whatever way they wanted (sermon, lecture at close of service, etc.). The pastors would also be informed on the standing of their congregations (monthly by conference financial secretary) and of their districts' standing (quarterly by district finance committee).

In regard to the collecting for the synodical budget the Michigan Plan urged the introduction of monthly envelopes for Synod corresponding in design and wording to the placard of the month. These envelopes were to be furnished by the Synod and the district finance committees were responsible for them. Where the envelopes could not be introduced, uniformity in the method of collecting was urged. These collections were to be submitted to the District Treasurer at the end of every month to avoid misappropriation of funds.

The Michigan Plan was organized with the financial secretaries of the conference forming a district, finance committees (a district finance committee chairman was to be appointed for each district) with the district finance chairman forming a Joint Synod finance committee, and with the President of the Joint Synod as chairman of the Joint Synod finance committee. The Joint Synod finance committee was to meet at least once during each synodical biennium to formulate plans, prepare the material and apportion the work for the ensuing biennium. The control of the Michigan Plan was to be exercised according to Matthew 18. The financial secretaries of the conference were responsible to the district finance committee for "checking up and following up" on the congregations of their respective conferences. Pastor Edgar Hoenecke was appointed the Secretary of the Michigan Plan. He edited the bulletins produced in connection with the Plan. By May of 1935 Pastor Hoenecke had printed 17 bulletins with a circulation of about 51,000, which was almost complete coverage. The cost for the bulletins and placards from December, 1933 to May, 1935 was \$2,541.24 for 693,920 bulletins and 11,900 placards. The Synod of 1935 resolved, according to Hoenecke's recommendations, to print the *Bulletin* three times every Synodical year:

one in September, covering the most important resolutions of the Synodical Convention, including the new budget and an appeal for concerted action on the resolutions; one in February, reporting on the collections for the first six months, also on Missions and Institutions, warning against the February-March slump; one in May, reporting on the previous nine months, presenting matters to be considered by the districts, making final appeal for the last two months of the fiscal year.

Pastor Hoenecke continued printing the *Bulletin* until the Synod Convention of 1941 when he asked to be relieved as editor of the *Bulletin*, because he had been elected Executive Secretary of Indian Missions in October, 1940, and no longer had the necessary time. Circulation grew from 51,000 in 1935 to 71,000 in 1941 when the *Bulletin* was discontinued.

Did the bulletins and placards, and the *Bulletin*, in other words, the Michigan Plan, help the financial situation of Synod? To answer this question would require some speculation, but let us consider the facts. Synodical receipts increased from \$172,819.34 in 1933-1934 to \$195,960.50 in 1934-1935 which is a 14% gain. The *Report*, of the Joint Synod of 1935 had these "Tangible Results" (p. 98):

The systematic presentation of information and the general, monthly appeal for the work of our Synod must certainly be considered contributory factors in the general, financial improvement in the Synod. One Conference, having worked under the Michigan Plan for 34 months, is up from a rate per communicant of \$1.94 in 1933 to \$2.95 in 1935; on May 1, 1935, five out of the twenty congregations of this conference had already surpassed the annual quota, six others promised the

full quota by June 30.

President John Brenner in the “Biennial Report of the President” in 1935 had this comment: “Many share our belief that the bulletins edited by Pastor Edgar Hoenecke have contributed much to the increase in collections to be noted in every District.” A plan was also developed and adopted by the Synod to liquidate the debt. The Synod of 1935 resolved:

That an earnest, concerted, cooperative effort be made during this biennium, to raise a sum sufficient to cover our present indebtedness, by urging individual pastors, teachers and laymen within our congregations to assume individual liability for sums of \$100.00 or more, so that the entire indebtedness may be liquidated within this present biennium; therefore, be it further

Resolved, that the Synod through its President, in conjunction with the Executive Committee of its Board of Trustees, appoint a committee of three men to outline a definite program, in accordance with which this suggestion may be carried out as soon as possible.

The three men appointed were Professor E. Kowalke, Pastor Kurt Timmel, and Mr. William Mueller, all of Watertown.

The Debt Retirement Committee, as it was called, went right to work. The Committee proposed a lengthy program in the September 29, 1935 issue of the *Northwestern Lutheran*, (p. 315). Here are a few of the ten points:

1. The Program will insist that the Debt Liquidation must not interfere with collections for meeting the congregational budget and for raising the quota for synodical purposes.
3. It will propose that this work be done quietly, earnestly, persistently, as befits all work in God’s Kingdom.
10. If the total sum of the Debt has not been subscribed by June 30, 1937 and if it appears by that time that it is impossible to reach the goal, the program will propose that all money already paid in shall be returned to those who demand a return of their payments, and no demand will be made for the payment of unpaid subscriptions.

The Committee had Subscription Blanks printed by the Publishing House. The congregations were free to choose whatever way they wanted to implement the program into their particular congregations. The Committee made the point that

for the first, at least, the Debt Retirement Plan is being proposed as something extra that the Synod is asking those to do who can well afford to give the little required for the Synod’s work and who want to do something extraordinary during these next twenty months to rid the Synod of a galling debt and of an annual interest charge that eats up our resources and produces nothing.

The Committee also produced a “Letter to Members on Debt Retirement” to be sent to whatever congregations wanted them. And of course, there was the heavy publicity and promotion in the *Gemeindeblatt* and *Northwestern Lutheran*.

By the Synod of 1937 the Debt Retirement Committee was able to report that it had received subscriptions of \$249,162.00 and cash remittances of \$98,159.28. But this was not even half of the \$640,000 debt Synod had as of August 1, 1935 when the Debt Retirement Program was established. Therefore, Synod decided to continue the program of debt retirement until every congregation in the Synod had participated according to its ability and until the whole debt had been wiped out. So far, 331 parishes were participating; 50 parishes were unable to participate; 93 were at work, but had given no report of progress; 66 congregations had not reported; and 114 requested more time for solicitation.

There was one problem the Committee and Synod had to wrestle with, though, and that was the “Return Clause” of the Program (#10 above). The Synod of 1937 decided to eliminate the Return Clause under the extended plan. This involved also:

- a) That the Return Clause must hold good as to all subscriptions made up to the date that the Synod sets for the beginning of the new program.
- b) That an attempt be made to secure waivers of the Return Clause from all who subscribed under the original program. In cases where such waivers cannot be secured, the subscriptions would have to be cancelled and the money already paid would have to be returned.

So whatever cash was remitted to the Committee from subscriptions made prior to the Convention of August 11, 1937 had to be held by the Committee until the waiver of the Return Clause had been secured before the cash could be put to use to pay off the debt by the Board of Trustees.

At the Convention of 1939 the Committee reported that after three and one-half years of work they were still a bit short of the halfway mark. By May 7, 1939 the Committee had received \$244,655.16 in cash remittances. By 1941 this amount had increased to \$307,849.92. Below is a break up of totals remitted by congregations per communicant:

\$9 and over	2 congregations
\$8 to 9	1 congregation
\$7 to 8	0 congregation
\$6 to 7	6 congregations
\$5 to 6	17 congregations
\$4 to 5	39 congregations
\$3 to 4	41 congregations
\$2 to 3	92 congregations
\$1 to 2	128 congregations
Less than \$1	280 congregations
Nothing	100 congregations
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	706 sources

There were times in the course of the years that the Committee was at work that remittances were slow in coming and the Committee would have to remind the people through the *Gemeindeblatt* and *Northwestern Lutheran* that the debt and need were still there. When the Committee finished its work in 1944, it had received a total of \$434,710.52.

Lest the impression be given that all mission work ceased until 1943, it is to be noted that the point made above in regard to loans for new missions is just in regard to the Church Extension Fund, which was frozen in 1933. But the Synod of 1933 resolved an allotment of 6,300 for one year to assist in placing candidates for the ministry who were willing to serve, but were idle at the time. In 1935 the Synod resolved to set aside \$7,500 a year for the next two years for the General Missions Board. In 1937 this figure was increased to \$10,000 and again in 1939. And in 1941 the Synod resolved to set aside \$25,000 for the next biennium. In the *Report* of 1939 the Board of Trustees made it known to Synod that it was

agreeable to a suggestion that all monies sent in as collections for the Extension Fund, as also all moneys received for Church Extension through the means of Memorial Wreaths to be kept liquid and available for new missions.

But, to say the least, the Joint Synod of Wisconsin and other states was hampered or slowed down in its mission

expansion during these years, as is attested by the reports of the General Missions Board during this time. In 1939 the Joint Synod resolved, as it was nearing its Ninetieth Anniversary, to raise an anniversary offering which should be appropriated for the Church Extension Fund. The Church Extension debt at this time was \$122,405.29. The Debt Retirement Committee reported to the Synod of 1941 that \$30,051.02 had been remitted to it for the anniversary offering from approximately half the congregations of Synod. In regard to the Church Extension Fund a new set of regulations, governing loans from the fund, were proposed by the Board of Trustees and adopted by the Synod of 1941. The chief feature of the plan was to insure the future, liquid condition of this treasury in the interest of the expansion of Synod's mission work. To set the fund in motion again, the Board of Trustees instructed the treasurer to set aside all contributions earmarked "For Church Extension," as well as all repayments on loans outstanding.

In 1937 at the Appleton Convention and in 1941 at the Saginaw Convention the Board of Trustees recommended and the Synod approved the policy of "writeoffs." Due to the peculiar conditions in some of the mission congregations which were overloaded with debts, the Board of Trustees offered inducements to them to get rid of their obligation to Synod. They were told that if they would become self-sustaining and refinance locally, the Board of Trustees would be willing to sponsor a reasonable adjustment of their loan. Several congregations responded favorably. This policy, of course, meant a writeoff on Church Extension holdings. The Synod endorsed this policy of the Board of Trustees and wrote off a considerable amount of the indebtedness of such debtor congregations. The salaries of missionaries and Synod workers, such as professors and teachers at Synod institutions, were not adjusted until the Synod convention of 1943. Here, the Board of Trustees were granted the proposal "to grant a 10% increase in salaries of missionaries and other workers of the Synod for a period of six months, retroactive to July 1, 1943, and to be repeated for sixmonths periods if conditions permit." But this was still along way from the 30 to 40% that their salaries were cut back in 1933.

Pastor Edgar Hoenecke in 1939 and 1941 prepared a "Financial Survey" and "A Study of Our Synodical Finances" for the *Northwestern Lutheran* (Vol. 26, No. 18, August 27, 1939 pp. 282284 and Vol. 28, No. 18, September 7, 1941, pp. 279280). These have been enclosed in their entirety, because they portray so vividly and graphically the financial situation in the Synod from 1931 to 1941. They also show how Synod was engaging in detailed financial studies.

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## **Financial Survey**

By Pastor Edgar Hoenecke, Plymouth, Michigan

*The present financial condition of our Wisconsin Synod is sound.* This is a measure of the goodness of our God beyond even that which He has promised to His Church. He might have withheld from us all the material blessings which He has poured out upon us in the past years. The love of Christ would still have constrained us to carry on the work assigned to us in His kingdom. But with what perplexity and difficulty we would have had to cope! Now He has provided the material means to serve the preaching of His Word in sufficient measure. For this we are devoutly thankful!

Let no one presume to say that we have deserved this unusual blessing, because we remained faithful to His Word amid the temptations and tendencies to forsake the "form of sound words" in doctrine and in practice, and that, therefore, the Lord owed us protection and preservation. Whatever faithfulness may have been evident in our work, beside our great and manifold failure and neglect, is not our doing at all, but the gift of Him who is the Giver of every good and perfect gift. In this spirit let us consult the past record:

The Lord disposed that our Synod inaugurate certain policies in the past which have become apparent as factors leading to the improvement of our financial condition. If you will look at Chart No. 1, on "Receipts, Disbursements and Debts," you will note that the general trend

in collections has been upward, from \$301,399.36 in 1933, until now, six years later, the receipts are but a few hundred dollars short of \$400,000, a gain of almost \$100,000. Now you will recall that it was in 1933 that our Synod resolved to adopt a uniform program of spreading information and a more unified method of collecting and of supervising the work of collecting in the congregations for our synodical work. The conferences were subdivided into circuits of ten or less congregations each, each circuit was given a visitor to visit the congregations at least once a year to supply necessary information, suggestions and encouragement, and the congregations of each circuit were requested to hold several informal meetings each year to discuss synodical matters.

However, another factor entered into the improvement of our financial condition. Our Board of Trustees declared, and the Synod confirmed its declaration, that they would in future adhere to the good Christian principle of paying out only as much money as was received, so that no new debts would be added to the old indebtedness which we are now retiring. This practice and policy has certainly served to strengthen confidence among our people in the efficient administration of their funds and has, in no small measure, surely contributed to the increased response on their part for our joint work. Another effect of this policy has been to bring about a stringent, and possibly sometimes too stringent, economy of synodical budgetary appropriations by the boards in control of the various departments of our work. In this manner \$30,000 was saved by our institutions and missions last year. Naturally this thrifty stewardship has reassured our people and they have reacted by placing at the disposal of our departments the funds necessary to continue the work.

Nor is the present improvement merely sporadic and superficial. With the exception of one small district the per communicant contribution is higher than heretofore. The soundness of the improvement seems to be borne out also by the manner in which the line representing collections (see Chart No. 1) sustained the severe shock of the "Recession" in 1937, and the resilience it showed in coming back to an alltime "high" in 1939. Keep in mind that this improvement was effected in a biennium in which an additional \$300,000 was collected for Debt Retirement, and it appears still more justifiable to assume that the improvement is basic and permanent.

The second chart presents three interesting groups of columns showing our financial condition from three separate viewpoints: 14, the budgetary business of our Synod in 1938-1939; 5 and 6, the progress made in the retirement of our debt; and 7-11, the comparative size of the assets and liabilities of our Synod.

The *first column* represents the budget adopted by the Synodical Convention at Appleton in 1937, \$420,698.77 for each year of the biennium just past. This budget is adopted as a conservative estimate of the amount needed to carry on the work in each department. The detailed budgets are submitted to three conscientious scrutinies, before they are accepted by the Synodical Convention.

To meet this budget *column two* shows that the treasurer received a total of \$399,120.03. Of this amount \$331,939.14 was collected and remitted by our congregations. \$67,180.89 was received as revenues: \$46,081.28 for board and tuition from the students at our educational



institutions, \$8,000 from the residents at our Home for the Aged, \$10,000 from our Northwestern Publishing House and the balance from other funds and sources. This is the largest amount collected for our budget for years.—Still, there are certain unfavorable features about this amount which become clear as a general rebuke for all of us: We again failed to raise the full budget which we had adopted as absolutely necessary to carry on our work, and that by over \$20,000. The reason for this shortage lies in the fact that of an average \$3.00 per communicant asked for, we received but an average of \$1.98. Not one of our districts succeeded in raising the full quota, and some have not even reached 60% of the goal.

The actual cost of our work is given in *column three* as \$390,902.17. This is \$29,787.60 under the budget. Lest you pass too lightly, or even joyfully over this figure, consider that this budget was adopted only after it had been carefully scrutinized by the boards of control of the various departments, the Joint Synodical Committee and the convention itself. This budget, then, represented the *real needs* of these departments. A saving of almost \$30,000 under this budget, therefore, clearly indicates that many necessary improvements and repairs have been left undone. Naturally, this does not do away with these expenditures, but piles them up for a future day, when they may involve a major appropriation. One item alone, for example, will suffice to make this clear: The sum of \$2,320.22 which, at the rate of \$200 per year, is now the accumulated allotment set aside to keep the library of our theological seminary supplied with the necessary books. Although this amount has not been spent, it is very doubtful whether this apparent saving does not actually constitute a very hindrance and lack.—A further questionable saving is being made by permitting our called workers in missions and institutions to serve our common interest at only 70% of the fair, normal salary which has not been restored since the cuts were applied during the depression. Although these men may have saved us several hundred thousand dollars in this way without great complaint, shall we not ask ourselves whether we are of a mind to permit our church's representatives to risk their credit and to work under the weight of this handicap much longer?

*Column four* represents the surplus of 1939 which, however, after the deduction of a "bonus" payment of 2% on the salaries of our called workers, ordered by the Synod of 1937, and the payment of a past deficit, was reduced to a cash balance of only \$39.40 as of June 30, 1939.

The progress made in retiring our synodical debt is shown in *columns five and six*. In 1936 the debt stood at \$650,142.54, in 1937 at \$611,525.65, in 1938 at \$449,886.48, and on June 30, 1939, it had been reduced to \$320,799.04. Although the work has been going on for four years and one half of the debt has been retired, the report of the Debt Retirement Committee shows that only 81 of the 547 parishes of our Synod have completed the work of collecting for the debt. The annual interest payment has been reduced from \$30,000 to approximately \$12,000. The Synod is determined to remove the debt entirely as soon as possible, and to that end the active cooperation of every congregation will be enlisted.

The next four columns represent the assets, fixed and current, which are held by our Synod. The total estimated value is \$1,932,035.32, representing real estate and inventories of our institutions and missions

, as well as funds and other credits. The total of the liabilities against these assets is \$300,541.19, certainly showing the sound condition of our finances also from this angle.

## **A Study of our Synodical Finances**

By Pastor Edgar Hoenecke, Plymouth, Michigan

**Largest Receipts Since 1930 Result in \$7,000 Surplus**

**General Improvement**

The accompanying graph marks a general improvement in the financial condition of our Wisconsin Synod. Total receipts for the year ending June 30, 1941, were \$434,090.96, as compared with \$301,399.36 for 1933. It was in this year that a uniform plan for information and control was placed into operation by synodical resolution. This plan was chiefly directed toward stimulating the cooperation of the individual in our synodical work program by personal approach.

The improvement thus brought about by personal, evangelical contact proved itself basically sound during the following year, when not even the unexpected, extraordinary major undertaking of retiring the synodical debt, in 1935, had any more than a passing depressing effect on the upward surge experienced in the rate of collections for the synodical budget.

### **A Steady Improvement**

Neither the budgetary contributions nor the debt retirement effort suffered as seriously as had been feared. During the same period the average contributions per communicant for the budget rose from \$1.83 to \$2.63, while the per communicant debt load dropped from \$3.92 to \$1.32. The fact that the debt retirement program did not detrimentally affect the budgetary contributions must be credited largely to the intelligent and calm prosecution of this work by the Committee. With the goal almost in sight the Committee still is not minded to make the finish sensational, but rather to hold the fact of the remaining debt insistently before the eyes of those who have not finished their part of the job and to remind the entire Synod of the further fact that a debt is not a static quantity, if it is not continually reduced, but a downward and backward process which exerts a serious demoralizing effect on our entire work and workers. It is reasonably certain now that the rate of progress in contributions would have been more rapid, had it not been for the retarding influence of the debt.

### **A Comparison**

The heavy, black line on the graph indicates the condition and progress of the Nation's Business. Not one of our districts has kept pace with the increase in the national income. This is significant in view of the fact that the ratio of our contributions to our income should have improved sharply with a return to work and better wages. We might have remembered our inability and failure to render God His due during the depression, as well as our resolve to make up for those days, if and when the Lord should so prosper our fortunes that we would have more than to cover our bare needs. Had we maintained the ratio of 1933 between the national income and our contributions for the synodical budget, our communicant average for 1941 would have been \$4.09 rather than the \$2.63 which we raised.

It must further be noted that the margin between the quota and the actual needs has narrowed down from year to year. This is evident from the fact that, having raised only \$301,399.36, or an average of \$1.83 per communicant in 1933, we still had a surplus of \$12,437.17, whereas this year, having raised \$434,090.96, or \$2.63 per communicant, we have left only \$7,009.49 at the close of the year.

### **This for Serious Consideration**

Thus, all those synodical members and those synodical districts, having contributed less than \$2.60 during the past year, have actually incurred a new debt for the Synod, making it necessary to use the contributions of those over \$2.60 to make up for this shortage instead of applying it to the much needed expansion of our work. It is but proper that all those who have thus inexcusably failed to meet their fair share of the budget, look on their failure in this serious light.

Take one more look at the graph of our past efforts. Note carefully that the great, general improvement in 1941 cannot be attributed entirely to a basic trend toward improvement, but must be considered in the light of our experience that the closing, or odd year of the biennium is regularly better than the opening, or even year. There seems to be no other than a psychological reason for this disturbing cycle, but it must be reckoned with.

### **The New Budget**

After careful scrutiny of the needs and requests of all synodical departments, a budget of over a half million dollars was adopted by the Synodical Convention at Saginaw for the year 1941-1942. This was more than 20% higher than that of the previous biennium. The cost of our educational institutions accounts for about \$30,000, while the mission departments require about \$50,000 more than last year. This latter item includes \$25,000 which had to be set aside to provide for the spiritual welfare of our boys in service. The remainder is to be attributed to the expansion of our work in the past year and in the immediate future.

### **New Adjustments Necessary**

Naturally, the old scale of \$3.00 per communicant member will no longer be adequate to defray this budget. With but a very narrow margin over actual cost, the new figure for the per communicant quota will be the old "penny a day," or \$3.65 per year.

### **Let's Take New Courage**

The new budget was adopted in the confidence that it represents in dollars and cents the work which the good Lord has cut out for us in His grace to do in His name. It was also adopted in the confidence that He who has placed this work and trust into our hands has also foreseen and provided willing hearts and hands to carry out the full scope of it. With confidence in Him above all, and in one another as brethren and sisters in the faith and new obedience, let us approach the task with prayer on our lips and a psalm of gratitude in our hearts:

"Let Thy work appear unto Thy servants, and Thy glory unto their children. And let the beauty of the Lord our God be upon us: and establish Thou the work of our hands upon us; yea, the work of our hands establish Thou it."

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The quota that was maintained during these years was \$3.00 per communicant per year, that is, what was needed from each communicant just to meet the synodical budget. In examining the *Statistical Reports* for this period 1933 to 1942, when the quota was increased to \$3.60 or onecent a day by the Synod of 1941, one can see how the budget deficit kept adding to the synodical debt.

	Quota	Collected
1933	\$3.00	\$1.83
1934	\$3.00	\$1.51

1935	\$3.00	\$1.68
1936	\$3.00	\$1.91
1937	\$3.00	\$2.43
1938	\$3.00	\$2.09
1939	\$3.00	\$2.00
1940	\$3.00	\$2.04
1941	\$3.00	\$2.16
1942	\$3.60	\$2.74
1943	\$3.60	\$3.27
1944	\$3.60	\$3.69

One point that needs to be emphasized here, as it was in Pastor Hoenecke's "A Study of Our Finances" above, is that in 1933 the national income started to improve, and more and more people were returning to work and wages were increasing. Throughout these troubled times, 1930-1944, the leaders of the Joint Synod of Wisconsin and other states stressed the need to inform the people of Synod's need and financial situation, the need for unity and cooperation, and the motivation of the Gospel. Professor Kowalke stressed this when he wrote:

There must be large numbers of communicants in our congregations who hardly realize that we have a synodical debt and who in consequence cannot feel its burden. It is with the debt as it is with sin. Unless we realize its presence and are conscious of its curse, we are not going to yearn for release. A first step toward debt retirement would quite obviously seem to be an effort to make as many people as possible conscious of the evil effects of the debt on our mission work. The desire to be rid of it would follow in every Christian heart ....the great mass of our people do not see and feel this effect of the debts as do those who have to struggle with it constantly, and they need to be told. It is not necessary to make a great noise about it and it is not wise to harp on it; but it is both necessary and wise to speak of it in our congregations and to arouse in every congregation the will to set our Synod free from one great hindrance to its mission work. That would in part fulfill our prayer that God's Word 'might have free course and grow among us.'

President Brenner in his "Biennial Report of the President" to the Joint Synod of 1937 cited the lack of unity and cooperation among congregations for the failure of the debt to be retired according to the Debt Retirement Program.

Besides, every congregation was left perfectly free as to the choice of plan. And let us not say that this was not the right time for such an undertaking. This assertion is refuted by the gratifying success they had who went to work wholeheartedly. No, we failed because there was a lack of brotherly cooperation.

In regard to the regular collections for Synod he went on in his report to show the disparity among the Districts in meeting the quota.

The extremes are 87.2% of the \$3.00 quota, or \$2.62 per communicant member, from one District and or \$1.70 per communicant member, from another District ....This disparity is contrary to all justice, equity and brotherly love, and must, therefore, not be permitted to continue to exist ...There is danger, briefly: that the faithful will grow discouraged and weary; that mutual confidence is undermined; that hearts become embittered and quick to judge and condemn uncharitably; and the pastors and churches feel aggrieved when the officials mindful of the words of the apostle, 'that there may equality,' urge them on to increase contributions in

order not to offend the Lord and to grieve the brethren.

Yet in this very connection President Brenner stressed that the motivation must be the Gospel.

The Synod is not a governing body that levies assessments on its members. It gathers in the freewill thankofferings of the faithful and employs them in the service of the Gospel.... From experience we know approximately what our needs will be, and the delegates, Christian men representing the Christians at home, vote the necessary appropriations. Thereby we assume definite financial obligations which must be met ....I am speaking in terms of congregations and not of individual members ....The average congregation should hold itself responsible for its fair share of our obligations. It is not contrary to the Gospel to expect this from our churches. Or, is it according to the Gospel that they vote monies and then through their delinquency compel the other churches to assume an additional burden?... The grace of giving is only one of the many fruits of the Spirit. It must not be cultivated at the cost of others, true unity in doctrine and practice, holiness of life, separation from the world, Christian knowledge, judgment and wisdom, the love that seeks the unchurched, that admonishes and comforts the brother and bears his fault with patience, etc.”

In an article he wrote discussing whether the budget system was harmful, Pastor Brenner very strikingly portrayed the Gospel as the only motivation there is to be.

The church is not a financial institution. It’s business is to bring men to faith in their Redeemer and to build them up in Christ, to love Him and His cause and to give their joyous service to the One who gave Himself for sinners.

If such preaching is wanting, financial success has no value at all; the Kingdom is not being built. However, the system is not at fault. Let the pastor preach Christ to his hearers and present His cause to them as their cause, giving them information on the wants of the various fields, their problems and their progress; let the various boards through the publications of the church or by other means continuously acquaint the Christians with the work in their charges and there will be abundant, blessed results, no matter what system has been adopted.

Many congregations during these years were very conscientious toward their obligations to Synod and the synodical debt. Some congregations were very hard hit and were not able to contribute. These often wrote to the Synod treasurer and asked, not to be excused from contributing, but to be granted some more time to contribute. They assured the treasurer that when times got better, they would give and even pay interest on the quota they had not been able to meet. And when times did get, better, they made good to their promise. Some congregations who were not able to contribute even went so far as to borrow money from banks, etc., and then used this money to contribute to retiring Synod’s debt. Others established an installment plan with Synod, and determined a set amount they would send in every month. It was such faithful and sacrificial giving that helped to retire Synod’s enormous debt. Below is a table to show the course of the retirement of Synod’s debt.

Year	Amount of Debt
1931	\$695,000
1932	\$752,649.69 (December)
1933	\$593,529.45 (July 1)
1935	\$638,067.79 (July 1)
1937	\$623,690.14 (May 1)
1939	\$320,799.04 (July 1)
1941	\$240,489.89 (April 30)

1943                    \$97,682.06 (August)

Then in the November 26, 1944 issue of the *Northwestern Lutheran* (Vol. 31, No. 24, p. 239) there was this announcement:

### **Debt Retirement**

The Debt Retirement Committee can report that it has finished its work. The General Treasurer has announced that the \$45,000 advanced by the budgetary in 1943 to pay off the remaining notes has been restored.

The debt figure stood at \$640,000 when the committee took over in 1935. During the nine years since that time congregations, groups and individuals have remitted a total of \$434,710.52 to the special committee. The remainder of the debt was retired through budgetary receipts and the returns of loans to the Church Extension division.

Any belated returns that may still be forthcoming will be absorbed by the Church Extension Fund.

A detailed report on the participation of the congregations is being prepared for distribution to the eight districts.

The Debt Retirement Committee.

What joy there must have been, and thanksgiving to God.

### **Maintaining Synodical Stewardship: 1945-1975**

The great debt had been retired in 1944. The depression and days of synodical cutbacks and delayed payments to Synod workers were over. But there was a long overdue building and expansion program waiting. As was mentioned above, at the beginning of the depression and synodical cutbacks, the institutions of Synod had been instructed to make no repairs except where they were absolutely necessary to prevent serious damage to property. One can imagine what shape the buildings would be in after fifteen years of a policy like that.

The situation and needs were so great that a special convention of Synod was convened in Milwaukee, January 17-18, 1945. The purpose was to give thought to recognizing a crying need at all synodical colleges and to give further thought and action to remedying the recognized needs. Northwestern College desperately needed a new Administration and Library Building. New Ulm desperately needed a new Girls' Dormitory (Centennial Hall). Saginaw and Mobridge both desperately needed new Administration and Gymnasium buildings. And the Church Extension Fund was also in dire need of funds for mission expansion. The convention was unanimous that action was to be taken immediately and unanimously committed Synod to a special collection to be set in motion at once. The goal set by the convention was one million dollars to be gathered by the end of 1945. The convention also resolved that the funds should be held until the goal was reached. The point of this last resolution was that Synod did not want to incur any new debt and wanted to guard against the danger of leaving some part of the program unfinished. A Building Fund Committee was appointed with Professor E. Reim as the chairman. The Committee produced many materials to inform the constituents of the Joint Synod of the program. An illustrated booklet was produced, envelopes, and Sunday bulletins. Many articles, notices, and updates were printed in the *Gemeindeblatt* and *Northwestern Lutheran*. In one such article Professor Reim writes:

This method (oversimplifying the relation of a million dollars to the individual member of Synod with a quota of \$6.00 per communicant) ignores the stubborn fact that our Christians differ widely, not only as to their financial resources, but also in the extent of their Christian

knowledge and understanding, and as to the strength of their Old Adam .... We offer three practical suggestions:

1. Let our first objective be that every member make a personal contribution ....
2. Let all who can do so give more than the bare quota...
3. Let those whose means are greater than the average (we surely have such also) make an offering which is in keeping with their means ....

Let our deeds reveal the fruits of our thanksgiving.

People contributed in different ways. Some purchased Victory Bonds and sent them in. Many gave Memorial Wreaths. Others gave for wedding anniversaries. By December 31, 1945 a total of \$611,000 had been remitted to Synod's treasurer. The fund was not completed by 1945 as originally proposed.

A portion of the funds remitted to the treasurer were invested in government securities. These investments were made from time to time in short term issues which would have had the least chance of fluctuations, but would at the same time yield at least a nominal amount of interest. This was done because all monies were to be held until the goal of \$1,000,000 was reached. But the needs of the Church Extension Fund became so great that \$200,000 of this money had to be appropriated to it right away.

The total amount that was finally collected and reported to the Synod of 1947 was \$1,022,147.28. But the total value of the was \$1,047,131.02\* with the addition of \$24,983.04 in interest and appreciation from investments. This was the largest and swiftest financial effort Synod had made up to this time. The Building Fund Committee was discharged with thanks by the Synod of 1947.

The most pressing needs of Synod's institutions had been met with temporary buildings or permanent changes in the existing plants. But as far as the larger projects were concerned, it had to be reported that building operations had not been begun. The sum on hand of \$855,131 (remembering that \$200,000 had already been apportioned to the Church Extension Fund), as of November 17, 1947, would not have been enough to cover the costs of the projects, because there had been an unprecedented high rise of prices and building materials were scarce.

Therefore the Synod of 1947 adopted the following:

1. Remove the items for Mobridge (\$65,000) (a girls' dormitory) and for the Northwestern Publishing House (\$80,000) (a new building) from the Centennial collection and place in the Budget spreading these items over two years.
2. Because of the increase in building cost in both building projects (institutional and Church Extension Division) the Wisconsin Building Fund Collection is to be continued as the Centennial Collection to raise an additional \$1,000,000, 60% of which is to flow into the Wisconsin Building Fund and 40% into the Church Extension Division, as the moneys become available.

The Conference of Presidents was authorized to make the arrangements for this collection. This body appointed Pastors Paul Albrecht, C.P. Koch and H.C. Duehlmeier as the Wisconsin Synod Building Fund Committee for the Centennial Collection with Pastor Albrecht as chairman. This collection was widely promoted and publicized as was the first one, and in much the same way, with the added emphasis and impetus of the Centennial of the Synod in 1950.

The response to this collection was not as immediate as it was for the first Building Fund collection. There were many reminders in the Northwestern Lutheran of the needs of the institutions and the Church Extension Fund and of the mercies of God in the past 100 years. Though there was no deadline set by the Synod of 1947, it was the intention of the Synod that the Collection should be completed during the biennium, so that "the needed new buildings could be erected and stand ready, fully paid for, by the time of the centennial celebration in 1950, as the thankoffering of a grateful people for 100 years of grace."

But by July 28, 1949 only \$444,667.47 had been raised, only 43%. Less than half of the goal had been reached.. The Committee listed the following reasons for this failure in its report to the Synod of 1949:

in many quarters the opinion prevailed that we had until the end of the centennial year of 1950 to complete a collection of more than \$1,000,000. The great financial prosperity had begun to decline.... We still had no reliable estimates of the cost of the proposed new buildings. There has been more major building and repairing of churches, schools, and parsonages in our circles during the past two years than during any comparable period in the history of our synod.

But then the Committee added:

These are explanations, but they do not excuse or justify our failure. Our love for the Savior, the great need at our educational institutions and in our missions, and our gratitude for past blessings should have made our hearts willing quickly and gladly to bring in our offerings as the Lord had need of them. Let us, therefore, not cast about elsewhere for explanations, but let us search our own hearts.

The Centennial Collection or the Wisconsin Synod Building Fund (Second Phase) was finally completed in 1953. The total amount collected for the Second Phase was \$1,083,859.08. 40% of this, or \$409,167.08, went to the Church Extension Fund and the remaining 60%, or \$674,692 went to the Building Fund.

The total amount collected for both the First Phase and Second Phase was \$2,118,199.69. To this was added \$56,473.50 in interest. So the total value of both phases was \$ 2,174,673.19. The Church Extension Fund received a total of \$609,167.08. The total cost for the new buildings was \$1,719,662.82, but only \$1,565,506.11 was collected, so the deficit of \$154,156.71 was appropriated from the 1951-1952 and 1952-1953 Budgets.

The new Administration and Library Building for Northwestern College cost \$578,310.96 and was dedicated on June 6, 1951. The new Girls' Dormitory for Doctor Martin Luther College cost \$347,515.55 and was dedicated on August 12, 1951. The Administration and Gymnasium Building for Michigan Lutheran Seminary cost \$422,656.36 and was dedicated on September 9, 1951. The Administration and Gymnasium Building for Northwestern Lutheran Academy cost \$371,179.95 and was dedicated on April 26, 1953.

The effect at the depression and the years of the great debt had on the financial thinking of Synod can be evidenced by the Reserve Fund developed by the Board of Trustees. This reserve fund amounted to \$350,000 in 1945 and was invested in government securities, which could be turned into cash at a day's notice and were accepted by any bank as the equivalent of cash. The Board of Trustees stated the following as its reasoning in the Report of the Joint of Synod of 1945: "We believe that we should retain a reserve to tide us over any possible emergency. Economic conditions are not settled. With a reserve we shall be in a position to pay salaries regularly during period of readjustment or to meet an emergency."

There were some in Synod who felt that all offerings that come into the Synod should be put to work immediately. President Brenner in the "Biennial Report of the President" to the Joint Synod of 1945 addressed himself to this point.

The creation of a reserve fund should not be considered a sign of a lack of faith in the Lord and of confidence in the members of our Synod, but rather as evidence of sound judgment, faithful stewardship, and good housekeeping....

At this convention, let us be conservative in our thinking and our planning, neglecting no real need in our work, but avoiding the enthusiasm characteristic of our day, lest we in an abnormal time create obligations for ourselves that will prove too great when normalcy returns.

Yes, we should expand, God forbid that we deny our faith by becoming stagnant, but let our expansion be by a quiet steady progress in which the available manpower and the means to



employ it keep pace with each other.

In 1953 the Board of Trustees established a Reserve for Depreciation Fund. \$6,000 were to flow in this fund annually from Northwestern Publishing House. The Board of Trustees also resolved to set aside depreciation on the newly erected buildings at the synodical institutions. This depreciation was to be taken from the revenues of the institutions. There is a fund that Synod possesses that has not been discussed in this thesis as of yet, but nonetheless deserves mention. This fund is Synod's Trust Fund. A goodly number of the members of the Synod had bequeathed sums of money to the Synod, or certain specified institutions within the Synod. According to various Synodical resolutions from time to time, all such bequests were to be turned over to the Trust Fund Committee, unless the testator had specifically stated that such monies were to be put to immediate use for Synodical purposes. The Trust Fund Committee was entrusted with the management and the investments of these funds, and the proceeds of these investments were turned over by them to Synod's treasurer, who allocated them according to the wishes of the testators.

A word may here be said about annuities. Several members of Synod had loaned substantial sums of money to Synod at a fair rate of interest. The understanding was that as long as they were alive, they were to receive the income of such money. At the time of their death, the Synod would become the owner of the principal. This money was turned over to the Trust Fund Committee for investment, and the proceeds of the investment were turned over to the treasurer to be applied by him according to the wishes of the deceased. (The Trust Fund and Annuities would later become part of WELS Foundation, Inc., discussed below.)

At the 1953 Convention of the Evangelical Lutheran Joint Synod of Wisconsin and other states there was a memorial to Synod that would lead to a very significant development for maintaining synodical stewardship. The first half of this memorial dealt with having the quota take effect on January 1, following the biennial meeting of the Joint Synod. This part of the memorial was not accepted because it would mean changing the dates of the fiscal year, and Synod did not consider that expedient. The second half of this memorial was

Since a congregation is usually limited by money and talent in presenting the needs of Joint Synod in an attractive manner consistent with modern informational practices,

We, further recommend, therefore, that between the closing of Synod sessions and the introduction of the new quota on January 1, Synod inaugurate a vigorous publicity—informational—campaign to bring before its communicants the facts and figures of the new budget.

Synod adopted the last half of this memorial and recommended that a campaign be set in motion as soon as possible.

Late in 1953, as a result of all this, the Board for Information and Stewardship was formed,

to bring information to the Synod's members on the activities and affairs of the Synod by means of a printed and audiovisual program, and to work toward better stewardship in our Synod with regard to the Synodical work.

This Board consisted of three men: Pastor Edgar Hoenecke (chairman), Mr. Karl Krauss Jr. (secretary), and Pastor Theodore Sauer.

This Board immediately conducted a survey of all the congregations of Synod as to existing means and methods employed in doing this work of bringing information to the people of Synod. The survey helped to establish the preference of the great majority with regard to the type of a printed program to be employed, and it also pointed the way toward a greater utilization of audiovisual aids in bringing the Synodical program before the members.

In the Report of the Joint Synod of 1955 the Board listed its scope of duties as they were agreed upon

through conference with Synod's Praesidium.

1. To follow the directive implied in the title of the Board.
2. To discover, through a survey of men and media, already found effective, helps which could be made available to our members;
3. To assume responsibility for informational material distributed in our Synod;
4. To publish and distribute printed material in the interest of better information and stewardship.
5. To prepare and distribute audiovisual material on the activities for the various departments of our Synod's program. This is to be done through slide and strip film lectures with accompanying tape or plate recordings, and to produce one sound motion picture film a year on the activities of our mission and educational departments. Thus, to build up a library of films on our work available to our congregations.

The Board for Information and Stewardship in its first twenty-two months of operation was able to produce the following:

- “Treasures in Heaven”—which took the quota and Synod's budget (\$2,061,103.30) and in an illustrated booklet showed what amount went to which department of Synod and what the tangible results of the monies collected would be.
- “Newsletter”—monthly information on Missions, calls accepted, school news, items of interest, announcements, deaths, reports from the Praesidium, etc.
- “Quarterly Bulletins”—Japan, Home, and German Missions.
- “We Must Climb Mt. Budget” 1954 appeal for funds.
- “You, Too, May Enter These Schools”—for students, promoting synodical schools.
- “A set of Mission Map Posters for churches and schools.”
- “PreConvention News Bulletin.”
- “Beginnings”—slide lecture on Mission in Rhodesia
- “Except They Be Sent”—appeal for Synod Building Fund.
- “For a Firmer Faith—For A Stronger Church”—slide lecture on Synod's academies, highlighting Michigan Lutheran Seminary.
- “Greeting from the President”—four minute recording of Pres. Naumann to churches at Mission Festivals.
- “Wisconsin Synod Calendar”—printed in 22,500 copies and sold to churches without a profit.

At the Convention of 1955 Synod also adopted the following recommendation concerning the AudioVisual Aids Committee that had been appointed in 1953 to operate for the Biennium:

1. That Synod create an AudioVisual Aids Committee to perpetuate the work of the original committee.  
This AudioVisual Aids Committee is to
  - a. Assist the Northwestern Publishing House in the distribution of AudioVisual materials.
  - b. That it work with the Board for Information and Stewardship.
  - c. Guide and assist responsible agencies of Synod in the production of AudioVisual Aids.
  - d. That it review other nonsynodical material, and if conditions warrant, make some available for purchase or distribution by rental from the Northwestern Publishing House.
2. That the appointment of the members of the Audiovisual Committee be made by the Board for Information and Stewardship.

(The AudioVisual Aids Committee would remain under the supervision of and as a subcommittee of the Board

for Information and Stewardship until the Convention of 1961 when it would become autonomous by resolution of Synod.)

The Synod of 1955 also passed resolutions "On Improving Collections for our Budget."

Be it resolved, That our Synod's churches be made more fully aware of their responsibilities toward their sisterchurches by spokesmen coming to them from outside of the home church. This could well be done in connection with Sunday services by able laymen under the direction and advice of the respective conference visitors, or together with them.

Be it further resolved, That each congregation choose a Synod stewardship committed which shall assist the pastor in this program in general and shall personally contact the weak and disinterested members in order to inspire them to move faithful stewardship.

Be it further resolved, That our Board for Information and Stewardship be urged to develop its fine methods of information and appeal, and that each congregation and pastor be urged to send these stewardship messages into every home of the parish.

In July, 1956 the Board for Information and Stewardship was reorganized into a five-man board. The two additional men, Pastor Winfred Koelpin and Mr. Philip Luetke, were appointed by the Praesidium. The Board asked for these appointments because of the pressure of work involved in its program. Pastors Leonard Koeninger and Norman Berg were appointed to replace Pastor Sauer, who was elected to Secretary of the Synod, and Pastor Hoenecke, who was elected chairman of the General Board for Foreign Missions.

At the Synod Convention of 1957 it was resolved that a Stewardship Board be established in every District, which would be composed of at least one pastor and of at least one layman from each conference appointed by the praesidium of the District. The Board for Information and Stewardship was instructed that under the Conference of Presidents it should arrange stewardship conferences for the district Stewardship Boards at least once every two years, whose order of business was to be the synodical program and its needs. It was also resolved that the district Stewardship Boards arrange and conduct circuit meetings of all pastors, council members, and lay leaders. The congregations of Synod were urged to invite the members of the district Stewardship Board to address them, and the congregations were urged to conduct everyhome visitations.

With all this emphasis on congregational Synod Stewardship Committees and District Stewardship Boards the Board for Information and Stewardship went to work on a "Handbook for Information and Stewardship." The Board was, of course, still expending great effort in producing educational and informational materials, both printed and audiovisual. There were also the usual production of newsletters, bulletins, calendars, etc.

In March, 1957 the Board sent out a survey to determine if its materials were being used and asking for suggestions. Up to this time the Board had been concerned mostly with getting the proper motivation of the Gospel only across to the people. Now it was going to start making a more concentrated and systematic effort towards stewardship education and training. Therefore a Manual for the organization and work of local stewardship committees was under production. To ascertain the needs and desires of pastors and congregations Contact Men had also been appointed in each Conference to demonstrate the productions of the Board, to give news of future releases, and to convey the suggestions, questions, and criticisms of pastors and lay delegates to the Board.

The first Stewardship Conference was held in Milwaukee, January 21-22, 1958. For this Conference the Board for Information and Stewardship prepared a flipchart entitled, "The Living Christ in the Living Christian: The Heart of the Program and Plans of the Wisconsin Synod." Pastor Winfred Koelpin of the Board also prepared a manual entitled, "Guidelines for a Local Committee for Steward." The introduction to the manual states

In preparing the Manual, the author, Pastor Winfred Koelpin, sought to offer a range of suggestions which could be used under varying conditions. We offer this Manual to the

congregations of our Synod with the prayerful hope that it will help in developing an even more evangelical and more effective stewardship program and life to assist us in carrying out our Godgiven missions.

On page 10 of the Manual Synod's purpose is stated:

The Synod's purpose in entering the stewardship of our people is to give opportunity for our members to react to the love of Christ for all men everywhere.

Fiftyseven representatives, pastors and laymen, had come to Milwaukee from the nine Districts of the Synod to attend this conference. The emphasis was on raising the total budget instead of instituting a special collection to raise funds for the Synod Building Fund. It was revealed that during the years 1948-1957 the congregations had failed to raise over \$3,240,000 of the total budget. This was very near the total amount raised by special collections for the building projects undertaken in those years.

There was much time devoted to the discussion of the problems of channeling information from the Board for Information and Stewardship, first to the District Boards, then to the congregations, and finally from the congregations to the individual members. There was also discussion and demonstration of the everymember visitation program within a congregation. An essay on "The Scriptural Basis and Motivation for Our Synodwide Stewardship Program" was delivered by Professor Gerald Hoenecke.

At the Synod Convention of 1957 there were memorials that indicated dissatisfaction with the quota system. The opinion was expressed that the quota system was inadequate and subject to abuse. Synod was not able to raise its budget even though its receipts were increasing.

1952-1953	receipts went up 12.2%	disbursements 13.4%
1953-1954	receipts went up 6.3%	disbursements 9.5%
1954-1955	receipts went up 5.9%	disbursements 7.3%
1955-1956	receipts went up 7.8%	disbursements 10.5%
1956-1957	receipts went up 3.2%	disbursements 5.6%

In 1955-1956 Synod raised only 80.95% of its budget and in 1956-1957, 83.66%. In consideration of these memorials and facts, Synod

Resolved, that the Board for Information and Stewardship be instructed in the light of the 'subscription system' to present a workable plan at the next regular convention of the Synod.

As a result of this resolution, the Board for Information and Stewardship presented a preliminary study in the *Report to the Nine Districts* in 1958, and a workable plan to the Synod Convention in 1959. The quota system, which had been in effect since the early 1920's and would continue to be in effect until 1961, was briefly discussed above. According to this system Synod at Convention in August of the add year would establish the budget for the next biennium. This budget, though, would actually cover the period beginning the previous July 1. After the total budget was set, it was divided by the total number of communicant members of the Synod. This would become the "quota" or "fair share" per communicant member of Synod. Although no definite figure was presented to each congregation, this "quota" figure multiplied by the number of communicant members was expected from each congregation. This figure often appeared on financial reports of conferences, Districts, and even the Synod. In effect, each congregation, through its delegates to Convention, morally obligated itself to raise its quota.

The purpose of this system was not to assess an amount to be given by each individual member. But it was designed to inform the individual member of Synod's needs and serve as a guide for him or her. As with any system, abuses could and did arise. And from time to time charges of legalism were raised concerning the

quota system.

The main disadvantage of the quota system was that Synod had no real idea of what it could expect to receive from its constituents. The only ideas it had were derived from what was collected in previous years, the trends in giving over a number of years, and the economic situation of the country as a whole. The quota system did not take into consideration what the present situation was in each individual congregation or family.

But before the Board for Information and Stewardship set the proposal of a “subscription system” before the members of Synod, it first presented Scriptural principles regarding giving that could be applied to the collecting of synodical funds.

1. All Christians giving is motivated by the love of Christ for us ....(II Cor. 5:14, 8:8)
2. Our giving must be the product of a voluntary desire motivated by Christ’s love.... (II Cor. 9:28, Ex. 25:2)
3. Proportionate giving is the response of the Christian to the blessings he has received from his Lord ....(I Cor. 16:2, II Cor. 8:12-13)
4. Christian giving is a personal or individual thing since it is a fruit of individual faith.
5. Our giving ought to be systematic and regular. (I Cor 16:13, II Cor. 9:5)
6. The purpose of Christian giving is to glorify God, not merely to meet a specific need.... (II Cor. 9:12-13, I John 4:19)
7. Prayer and thanksgiving for this grace of God should be encouraged in any system of receiving funds for the Lord’s work.... (II Cor. 9:8,11; II Cor. 8:1,7)

In general, we feel that a good system of gathering offerings for the Synod is one that provides the easiest opportunity to stress the Scriptural concept of voluntary, proportionate, personal giving to the glory of God. It should reflect most readily the methods suggested by the Bible in its accounts of offerings and in its admonitions and parables regarding stewardship.

--Let the Gospel produce the grace of willingness!

Let willingness express itself unhampered by the Law!

Let the work proceed on the basis of the willingness expressed!

In seeking such a system most readily reflecting the Gospel spirit of giving, a “subscription system” rather than Synod’s present quota system was proposed. In a subscription system each congregation would voluntarily subscribe to the Synod’s program an amount set by itself. Two types of subscriptions were studied by the Synod: A. A prebudget subscription system and B. A postbudget subscription system.

In the Report to the Nine Districts, 1958, pp. 6770, the Board for Information and Stewardship presented the advantages, disadvantages, mechanics and criteria for the two subscription systems.

### **Subscription Systems**

A. A prebudget subscription system.

In a prebudget subscription system the congregations set their subscription before a definite budget is adopted.

1. Advantages of a prebudget subscription system:

- a. Its appeal is to the Christian heart to express itself freely in an effort to glorify God, not only to meet certain needs ....
- b. In an effort to set an ‘honest’ and ‘fair’ subscription, any responsible congregation will tend to acquaint itself more adequately with the broad program and needs of the Synod than ever before.

- c. It reflects the idea of proportionate giving better than a quota or postbudget system in that it does not set a goal for the whole Synod which is so easily divided by the number of the communicants establishing a 'goal' for each individual ....
- d. It places the responsibility for the work and the extent of work in our Synod squarely on the congregations and through them on the individual members where it belongs ....
- e. The prebudget system emphasizes the voluntariness of Christian giving most powerfully....
- f. The Synod in convention will already have the 'vote' of its constituency indicating the extent of its program and will be able to proceed immediately on the basis of subscriptions started already in January.
- g. It shows trust in the Gospelmotivated will of our people to subscribe generously for the Lord's work without any pressure of Law.

## 2. Disadvantages of a prebudget subscription system:

- a. It could lead to certain congregations 'taking advantage' of the Synod through selfpity and a resultant inadequate subscription which could limit or even decrease the extent of the Synod's program.
- b. A 'toosmall' subscription could tend to hamper the decision of a convention regarding expansion of the Lord's work.
- c. It could leave congregations without a reliable or challenging guide by which to determine their responsible share of the wider work of our Lord.
- d. It may not portray the particular needs of the Synod vividly or accurately enough to produce enthusiastic support.
- e. The introduction of a radically new system might cause it to meet with a serious lack of cooperation which would leave the Convention 'in the air' as to its source of funds and its program.

B. A postbudget subscription system. In a postbudget subscription system a congregation sets its subscription after the Synod convention has established a program and a budget.

## 1. Advantages of a postbudget subscription system:

- a. It can more vividly portray the particular needs and the definite program of the Synod since its delegates have voted it on the basis of reports and information given at the convention....
- b. It specifically shows how much is needed to carry out the program adopted by the Synod in convention.
- c. It permits the Convention and its delegates to vote regarding projects and opportunities on the basis of information presented without thinking of the limits imposed by the subscription made under the prebudget system.
- d. It does place the final responsibility for the subscription on the congregation, thereby awakening its interest and sense of responsibility.

## 2. Disadvantages of a postbudget subscription system:

- a. It could weaken the feeling of definite responsibility by each individual congregation to predetermine the extent of the Synod's program by its subscription.
- b. It could tend more easily to make the needs, indicated in the budget, the motive rather

than the glory of God and the wide opportunities before us.

- c. It, in practice, could put the individual congregation in a position similar to that in which it is now under the quota system: of giving in to the temptation of dividing the budget by the number of communicants, thereby again arriving at a 'quota,' in effect set by the convention....
- d. Unless a complete change in the fiscal year and program of our Synod were inaugurated it would present the practical problem of adopting a budget in August, for a period already begun in July, concerning which information could disseminated in November, to help determine subscriptions made in January, which could be reported and totaled in March, to determine if enough money would be available for a program started nine months earlier and continuing only another fifteen months.

### **The Mechanics of Subscription Systems**

#### **A. Mechanics of a prebudget subscription system.**

In Even Year:

October GSC	propose program and budget of Synod, presenting: 1. Continuing needs (basic operating needs) 2. Urgent projects (urgently needed expansion) 3. Wider Opportunities (desirable expansion)
1st week November	BFIAS material available, presenting general program with Needs, Projects, Opportunities portrayed as vividly as possible.
2 <sup>nd</sup> week November	Stewardship Conference with District BFIAS
November	Circuit meetings by DBFIAS, stressing proposed program.
December	Everyhome visits by congregations where desired.

In Odd Year:

January	Congregations set subscriptions
March	Subscriptions in by end of month to Board of Trustees via the District Financial Secretary on forms provided.
May	GSC prepare revised program and budget on the basis of the subscriptions made and estimated.
August	Synod convention adopts program and according to limits of the subscriptions made and estimated.

#### **B. Mechanics of a pastbudget subscription system.**

In Odd Year:

August	Synod adopts official Program and Budget.
2 <sup>nd</sup> week October	BFIAS material on Program and Budget available.
3 <sup>rd</sup> week October	Stewardship Conference with District BFIAS.
November	Circuit meetings with above material.
December	Everyhome visits by congregations where desired.
January	Congregations set subscriptions.
March	Subscriptions in by end of month to Board of Trustees

May via District Financial Secretary on forms provided.  
GSC revise program up or down as indicated by the subscriptions.

### **Criteria for Congregations in Setting Subscriptions**

No specific criteria can be set for voluntary Christian giving. Advice and encouragement, however are surely in place and welcomed by Christians. In line with the thought of proportionate giving, it would be well to stress the idea of a proportion of the congregation's increasing as a congregation matures physically and spiritually. The Visitor is the one who should be ready to assist a congregation in establishing its goal and also should be ready to encourage and admonish a 'slow' congregation.

The example of other sacrificialminded congregations may be used as encouragement ....Recognition can also be given a congregation evidently sacrificing for the Lord.... We are to help enrich our congregations by giving them the opportunity to give proportionately to the wider work of the Lord (II Cor. 8:6,7).

At the Synod Convention of 1959 the Board for Information and Stewardship proposed the prebudget subscription system as the system of collecting Synod's funds to be adopted by Synod. After study by a floor committee, it was agreed upon to defer the decision until the next convention in 1961, so that the system could be studied more thoroughly by all the congregations in Synod. In accordance with a Synodical Resolution all Wisconsin Synod congregations were asked to study the Prebudget Subscription System, and the Board for Information and Stewardship prepared a thirteen page booklet, "An Introduction to the Prebudget Subscription System for Collecting Synodical Funds," for consideration by all Synod congregations. This booklet also contained the following schematic drawing, "Birdseye View of the System," to illustrate the mechanics of the system.

The prebudget subscription system was discussed in detail during that biennium (1959-1961) in districts, conferences, and congregations throughout Synod. When the prebudget subscription system was again proposed at the Synod Convention of 1961, Synod,

Resolved, a.) That the Prebudget Subscription System be adopted by the Synod and be it further

Resolved, b.) That the details of this new system be worked out by the Conference of Presidents and the Board for Information and Stewardship in consultation with the Board of Trustees.

The system was to be divided into three phases: the Information Phase, the Subscription Phase, and the Distribution Phase. Each of the various synodical Boards was to draw up a list of its basic operating needs, its projects for urgently needed expansion, and also its requests for desirable expansion whenever and wherever feasible. These needs and requests would then be presented to the Synodical Council in May of the evennumbered years for examination. After that, the Board for Information and Stewardship was to publish suitable material to help acquaint the congregations and members of the Synod with the continuing needs, the urgent projects, and the wider opportunities that beckoned Synod in its work.

The next step, the Subscription Phase, would leave it to the congregations in their December or January meetings to determine just how much each would subscribe as its share in doing Synod's work. They were to do this on the basis of the blessings they had received from God. This is what was considered as making the Prebudget Subscription System more realistic and more evangelical than the quota system. Congregations blessed with more material wealth would be encouraged to let their Christian love prompt them to give more



than heretofore, because they would give proportionately, without regard to a fixed quota. On the other hand, congregations with less material wealth would give what they could, cheerfully and willingly, because they would not be bound to a uniform standard of giving (the quota) which in the case of a few congregations might be beyond their ability.

After the estimated subscriptions of each congregation was reported, then would follow the third step, the Distribution Phase of the Prebudget Subscription System. When meeting in May of the oddnumbered years, a few months prior to the Synodical Convention, the Synodical Council would be able to make intelligent estimates, based upon the subscriptions of the congregations, as to what work the Synod could confidently expect to do in the coming biennium. The Synod in convention would be able to adopt or reject the proposals of the Synodical Council or add new projects which the Synod deemed necessary or advisable. But by means of the Prebudget Subscription System this could always be done within the framework of anticipated revenues in keeping with the amounts already subscribed by each individual congregation.

In the fall of 1962 detailed information on the implementing of the prebudget subscription system was laid before the constituency. The Board for Information and Stewardship produced a booklet entitled, "Wisconsin Evangelical Lutheran Synod Prebudget Subscription Leader's Guide," and a 14minute filmstrip, "It's Up To You" intended for distribution into every home of the member congregations. The prebudget subscription system was explained for every member and instructions given for determining the subscription. There was also the detailed presentation of the proposed program of the Synod for 1963-1964. Each department reported on its continuing needs, urgent projects, and wider opportunities.

On the basis of this information, each congregation of Synod was asked to make a "Statement of Intention." Cooperation on the part of the congregations was quite good with almost all of the congregations sending in their "Statements." These amounted to approximately \$2,900,000, which represented an increase of about \$300,000 or about 11 percent, over the pervious year's budgetary offerings.

But it must also be noted that the proposed budgets submitted by the various departments totaled more than the amounts subscribed by the members of the congregations. There were several factors involved.

First of all, the normal growth of Synod in its Godgiven work each year naturally results in larger budgets....

Secondly, a substantial source of revenue, which in previous years provided a sizable cushion for operation, is no longer available. By resolution the Synod earmarked all the revenues from board and tuition at our worker training institutions for building operations. This was done to enable the Synod to carry on a longrange building program without resorting to repeated, largescale building fund drives.

This failure of the subscriptions to meet the budgetary needs of Synod would be a recurring problem. The prebudget subscription system would be reviewed and revised as time went. But this will be discussed again later in the thesis.

At the Synod of 1961 Karl F. Krauss proposed a plan for "A Method of Control and Followup in the Raising of Our Synodical Budget." His plan was actually a recasting of the "Michigan Plan," which was adopted by Synod in 1933. This plan provided for a Synod Finance Committee made up of district finance secretaries with the President of Synod as the chairman. Each conference was to elect a finance secretary to form a district finance committee, which was to elect one of its number to serve as district finance secretary, with a vicepresident of the district as chairman of the committee. The District Finance Committee, together with the District Praesidium were to appoint circuit visitors for each conference, assigning approximately five congregations to each such visitor. The Visiting Elder, in turn, was to be the chairman of the circuit visitors of his conference.

The Circuit Visitors were to visit each pastor and/or congregation at least once in each biennium and were to be responsible for the dissemination of pertinent information and materials. There were to be monthly reports on the remittances of the congregations in the respective conferences and quarterly reports of each

congregation in the district. The finance secretaries of the conferences were to be responsible for “checking up and following up” on the pastors and congregations of their respective conferences.

This plan was referred by Synod to the Conference of Presidents for reworking in conformity with the prebudget subscription system. At the 1965 Convention Synod adopted “A Method of Organization, Control, and Subscription Procedure for the Raising of Budgetary Funds.” This resolution required the addition of circuit visitors (one for every ten congregations) to the district organization working under the supervision of the conference visiting elder. The responsibility of the circuit visitor was restricted to “the implementation of the Synod’s financial program as it relates to the individual congregation.” Exercising “evangelical procedure based on Scriptural injunction and admonition,” the circuit visitors were instructed to “offer counsel and assistance to congregations in achieving proportionate giving for the Synod’s program.”

The implementation of this method lagged, and in 1971 the Conference of Presidents proposed a new approach. The Conference of Presidents recommended that the number of congregations for which the visitor elder was responsible be reduced to approximately 1015 (previously it had been as many as 40 in some districts), and the concept of circuit visitors be abandoned. At the Synod Convention of 1975 the bylaws of the District Constitution and the Constitution of Synod were revised to allow for such a program and the term “Visiting Elder” was changed to “Circuit Pastor.”

The Circuit Pastors were to be elected by the circuits (or conferences if there are no circuits) of the district for two year terms. Each district upon recommendation of the District Council was to determine the number and boundaries of its conferences and circuits. The circuits were to consist of no more than 15 congregations. At least once a biennium circuit meetings (or conferences) were to be held consisting of pastors, male teachers and lay delegates of congregations to hear reports on and discuss the work of the Synod. Circuit Pastors were to visit each pastor in their circuits once every four years to strengthen the unity of the Spirit, to discuss the manner in which the goals and programs of the Synod were being carried out, and to offer assistance in solving local problems. A *Handbook for Circuit Pastors* was also published.

During these years Synod was never able to keep pace with the needs for building and maintenance at its educational institutions. No sooner had the Second Phase of the Wisconsin Synod Building Fund or Centennial Collection been completed in 1953, then the “Gift for Jesus” Collection was proposed. The “Gift for Jesus” Collection Committee was appointed September 29, 1953 with J. Dahlke as chairman. The committee met during the special sessions of the Synod in Milwaukee on October 8, 1953. December 13, 1953, was set for the date of the “Christmas Gift for Jesus” Collection; December 20 was designated as Thanksgiving Sunday.

The “Gift for Jesus” Collection was intended to raise enough money to build a dormitory, dining hall, and classroomchapel building at Northwestern College, a dining hall, kitchen, and central heating plant at Michigan Lutheran Seminary, and a music hall at Doctor Martin Luther College. Synod had voted 950,000 for Northwestern College, \$135,000 for Michigan Lutheran Seminary, and \$40,000 for Doctor Martin Luther College. Promotional material was prepared and sent out to all congregations. The Thanksgiving issue of the Northwestern Lutheran, November 29, 1953 was dedicated to the “Gift for Jesus” Collection. A slidelecture was also prepared by the Board for Information and Stewardship.

Within one and onehalf years \$973,928.83 (April, 1955) was collected. (This was the largest amount in such a short period of time ever collected by Synod up to this time.) The total amount collected was \$1,282,657.01. The dining hall, kitchen, and central heating at Michigan Lutheran Seminary were dedicated on September 12, 1954 and cost \$134,999.87. The dining hall, dormitory (East Hall or Augsburg Hall) and the ChapelArts building at Northwestern College were all dedicated on August 21, 1956 and cost a total of \$1,210,462.46. Doctor Martin Luther College did not receive the requested Music Hall.

At the Convention of 1957 at New Ulm, Minn., Synod

Resolved, that this Convention authorize the Board of Trustees together with the Conference of Presidents to inaugurate a program for raising funds to carry out the building projects voted by this Convention or definitely contemplated in its resolutions.

This resolution led to the formation of the Building Fund Planning Committee, which consisted of Pastors A. Halboth and R. W. Mueller of the Conference of Presidents, Pastors H. Eckert and A. Schewe from the Board of Trustees, and Pastors N. Berg and L. J. Koeninger from the Board for Information and Stewardship.

This committee proposed the following recommendations, which were approved by the Conference of Presidents on December 17, 1957:

We recommend, That the following steps be taken to provide the necessary money and direction for the building program:

1. That the Board of Trustees be urged to place the present depreciation money (\$228,000) temporarily in the building fund.
2. That the Board of Trustees be urged to take depreciation on ALL synodical buildings. (Approximately \$248,000 this biennium.)
3. That the Board of Trustees be urged to place revenues in the building fund. (\$600,000 this biennium.)
4. That an intensive program of information be carried on stressing the advantages of raising our TOTAL budget:
  - a. Then \$1,076,000 would be available this biennium for building and expansion needs.
  - b. Then the Church Extension Fund would receive its full allotment for missionchapel construction.
  - c. Then all departments of Synod could carry out their full program..
  - d. Then there would be no need for special collections.
5. That an annual capitalinvestment sum be placed in the budget.
6. That the Praesidium appoint a Planning Committee, technically competent to evaluate replacement and longrange expansion needs at our educational institutions.

In carrying out Recommendation 6, the Praesidium appointed Mr. Karl W. Fuge, Mr. Karl Krauss Jr., and Mr. Harold C. Molzahn to the Planning Board for Educational Institutions in 1858. This Board was to assist in planning the orderly development of the educational institution of the Synod. This included the evaluation of plans and specifications for new structures, as well as the remodeling of existing structures. This also covered expansion, rearrangement and land use studies of existing and new campuses. It was to advise regarding the use of appropriate design, selection of materials and furnishings of new structures and the remodeling of existing structures. It was to strive to upgrade and bring in line the best practices regarding use of materials and design in the efficient, economical planning of Synod institutions.

This committee began its work with a statistical analysis of each institution and state. Each institution was inspected, each site was studied, and each building at each institution was evaluated in terms of date of construction, capacity adequacy, type of construction, general condition, depreciation, obsolescence, and any special or unusual factors unique to it. A cataloging of the buildings was also done. Some of the conclusions reached were:

1. A comprehensive master plan is needed for each educational institution of Synod.
2. A long range, wellconceived schedule of renovation, replacement, and expansion is needed for each educational institution of Synod.
8. Uniform minimum standards for structural systems, finish materials, unit room areas and heights, etc., should be investigated and adopted for all institutions.
9. Synod needs to 'think big' regarding its building needs. Money has been wasted in the past parsimonious expediency. True economy should be computed on the total lifecost of the building, not only its firstcost.

The needs at Doctor Martin Luther College were considered most critical. Synod resolved therefore, at the 1959 Convention to authorize the immediate:

- a. Alteration of the Administration Building (ca. \$160,000)
- b. Erection of a Music Hall (ca. \$265,000)
- c. Erection of a Gymnasium Student Union (ca. \$600,000)
- d. Erection of a Girl's Dormitory (ca. \$510,000)
- e. Addition to the heating plant (ca. \$45,000)

The Synod also resolved at the 1959 Convention to open a teacher training college in Milwaukee with a twoyear course for boys and girls under arrangement with Wisconsin Lutheran High School.

The Educational Survey Committee and the Planning committee resigned to make room for a single committee to carry on their studies because their scope of duties overlapped as well as complimented each other. Synod therefore resolved to appoint such a new committee to be called temporarily, "The Planning Committee for the Educational Institutions of the Synod." This Committee was to be composed of four laymen (preferably an architect, engineer, and contractor; and, as a fourth member, an accountant, banker or lawyer), and three members of the active preaching and teaching ministry. This committee was to be responsible to the Praesidium and work in cooperation with the Board of Trustees and the respective Boards of Controls. The scope of the duties of the committee were as follows:

1. It shall keep itself informed by regularly inspecting, evaluating, and cataloging existing sites and facilities;
2. It shall chart past growth and present enrollments, as well as anticipated growth of present institutions, and the need for additional synodical schools;
3. It shall determine, in consultation with the proper boards, the need for renovations, replacements, and expansion.
4. It shall schedule projects in a coordinated program of renovation, replacement, and expansion, interrelating all institutions in a master plan in accordance with minimum standards established by the committee.
5. It shall set up a biennial budget for items scheduled for (4) above, including reserve for depreciation;
6. It shall consider Synod needs and requirements and recommend criteria for the establishment of future institutions;
7. And, it shall have final review of plans and specifications for all renovations, replacements, and expansion at present and future institutions before they are approved by the Board of Trustees.

With the formation and implementation of these educational institutions building and planning committees, Synod was entering upon a new era in its approach to educational institution building programs. Synod was for the first time enlisting the services of technically trained laymen. Synod was proposing longrange planning. And Synod was stressing making the building projects part of the budget and then raising the total budget to eliminate the need for special collections. The concepts were good, but the failure to raise the total budget made a future special collection and a future program for raising budgetary subscriptions necessary.

At a special session of Synod on Workertraining in 1962 it was resolved

That the Synod authorize

- 1) The construction of Wisconsin Lutheran Seminary dormitory and necessary remodeling, and
- 2) The purchase of property for the Doctor Martin Luther preparatory school, and

- 3) The razing of Old Main and construction of a replacement building at Michigan Lutheran Seminary, and
- 4) The Board of Control of Northwestern Lutheran Academy to secure bids for a refectory and report to the next convention, and
- 5) The construction of a gymnasium, refectory, student union, girls' dormitory and a remodeling of the administration building at Doctor Martin Luther College, and
- 6) The construction of a men's dormitory at Northwestern College.

The breakdown of these projects with estimated costs were

1. Wisconsin Lutheran Seminary Dormitory	\$205,000.00
2. Dr. Martin Luther College	
A. Gym and Refectory	\$800,000.00
B. Administration Building	\$100,000.00
C. Girl's Dormitory	\$4,00,000.00
D. Remodeling Boys' Dormitory	\$300,000.00
E. New Preparatory Department	\$1,500,000.00
3. Milwaukee Lutheran Seminary	
A. First Phase	\$1,600,000.00
B. Second Phase	\$1,000,000.00
4. Michigan Lutheran Seminary	
A. Replacement of Old Main	\$350,000.00
B. Remodeling Boys' Dormitory	\$200,000.00
C. Girls' Dormitory	\$225,000.00
5. Northwestern College	
A. Tearing down 1905 dormitory and replacing with new one	\$500,000.00
B. New Preparatory Department	\$1,500,000.00
6. Northwestern Lutheran Academy	
A. Replacement of White Building	\$175,000.00
B. New Boy's Dormitory	\$250,000.00
	-----
	\$9,105,000.00
Contingencies	\$1,395,000.00
	-----
	\$10,500,000.00

Synod also adopted the following plan for financing the proposed building program at this Special Convention:

- 1) To instruct the Board of Trustees to borrow \$1 million on twoyear term loan when needed for the first phase of the proposed building program;
- 2) To instruct the Board of Trustees to place current depreciation monies into the building program;
- 3) To instruct the Board of Trustees to place \$350,000 the first year and \$450,000 thereafter of the educational charges into the building fund annually;
- 4) To instruct the Board of Trustees, to use future depreciation money and revenues to liquidate our \$1 million twoyear loan;
- 5) To ask all congregations to observe a Thank Offering Sunday at dedication time to liquidate

any remaining indebtedness on our \$1 million loan.

It was also further resolved,

That each Synod convention review the entire Proposed Building Program, and be it further Resolved, That each Synod convention put additional parts of the program into affect if possible.

This program if followed would have raised \$10,850,000 by 1973, or 10 years from the time the plan was put into effect.

The needs for the building projects were great and urgent as can be evidenced from the various reports at the Synod Convention of 1963. It was reported that there were 180 boys quartered in a building which was built to house only 120. Enrollments were increasing, and they were predicted to double within 10 years. Yet even at that time dormitory space was lacking, some classes had to be divided, there were not enough teachers, and not enough equipment. Some of the buildings were unsafe, and declared firetraps by the state.

But the Planning Board for Educational Institutions had to report to the Synod at the 1965 Convention that the Synod at the funds were currently inadequate to fulfill all the needs. Due to the lack of funds for construction (and the study of the Committee on Teacher' Training Facilities) the work of the Board from 1963 to 1965 had been largely limited to reviewing plans in progress and assisting in minor programs at various institutions.

The Board of Trustees also reported the dreadful state of the Building Fund to the Synod Convention of 1965. At the Convention of 1963 the delegates to Synod voted a budget 26.5 percent beyond the funds subscribed, but actually empowered no Board to ask the various departments to adjust their plans through mutual consultation and joint planning. The budget planning that had been done proved inadequate, and the Synod's contingency fund was wiped out shortly after the Convention of 1963. The result was that, with the payment of all budgetary bills, the Building Fund (the only source from which the Board of Trustees could draw at the end of the fiscal year) had been more than depleted. Thus, the Synod, as of June 30, 1965, had a building fund indebtedness of over \$840,000.

The Board of Trustees therefore proposed a plan of raising \$2,000,000 by a 'special' collecting and borrowing an additional \$2,000,000 to carry out the financing of the proposed Educational Institutions Building Program. The projects proposed by the Planning Committee for the Educational Institutions of Synod and adopted by the Synod were a multipurpose gymnasiumauditoriumstudentunion-refectory building in New Ulm; a gymnasium and dormitory in Watertown, a multipurpose library building in Mequon; and an academic plant with classroom facilities for 250 students in Milwaukee. But Synod, instead, resolved to authorize a \$4,000,000 special building fund drive during the next biennium (19651967) (instead of borrowing the additional \$2,000,000) and encouraged the Conference of Presidents to give this proposed program their top priority attention so that it could be put into effect as soon as possible.

The Conference of Presidents at its first meeting following the Convention of 1965 appointed from its midst an executive committee. Policy supervision of this offering, named "Missio Dei Offering," was delegated to this committee. The District presidents appointed to this committee were Pastor Carl Mischke as chairman, and Pastors Norman Berg and Adolph Buenger. This executive committee, in turn, formulated three general principles for the Offering, which were approved by the Conference of Presidents.

- 1) The Offering is to part of our Synod's total stewardship program in every respect possible.
- 2) Laymen are to be involved at all organizational levels in a responsible capacity.
- 3) A fulltime man to be engaged for a limited period of time to direct the program.

Atonement Lutheran Church, Milwaukee, granted its associate pastor, James P. Schaefer, a nine-month leave of absence (from November 1, 1965 to June 30, 1966) to serve as executive director of the Offering. His specific duties as executive director, as outlined by the executive committee, were

to conceive a working master plan to be executed by lay leadership; to set up the necessary district lay leadership structures; to develop and coordinate all, publicity; and to see that all aspects of the program were fully carried out to a successful completion.

The entire special offering was conceived as a laysponsored, layled, and layfulfilled program. Pastoral advisors were used at each level of organization, but the program was given to the laity for development, management and completion. Mr. Walter R. Bunge, a member of St. John's, Wauwatosa, and a prominent Milwaukee businessman and president of the Board of Directors of the Wisconsin Ev. Lutheran Synod Foundation, served as national director. With the executive director he shared the responsibility for the actual execution of the Offering plan. Over 20,000 laymen were involved in the Offering at all levels.

In January, 1966, the master plan was introduced to all of the Synod's pastors and congregational presidents in a series of dinner meetings attended by the president of the Synod and the executive director. The organization and execution of this master plan can be seen from these diagrams taken from the *Master Plan*.

The executive director held training meetings for the steering committees of the nine districts. These committees were composed of the district chairmen, associate chairmen, and the circuit/conference chairmen. Training meetings were also held for the District Missio Dei chairmen for each congregation. An Every Member Visitation was conducted to secure commitments on a twoyear basis, beginning July 1, 1966 and ending June 30, 1968.

To meet publicity needs, a film entitled "Tomorrow Is Upon Us" was produced. Brochures, turn over charts, offering envelopes, and a special edition of the Wisconsin Synod Herald were prepared. A succession of "Progress Reports" appeared along with related articles in the Northwestern Lutheran from November 14, 1965, until the collection was finally closed. More than 25 tons of Missio Dei materials were shipped to the congregations of Synod.

The Missio Dei Offering itself was a huge success. The Synod received firm commitments of \$5.5 million from its member congregations, and by the halfway point in the offerings had received total offerings of \$2.7 million. The deadline for the Offering was set for June 30, 1968, but the Conference of Presidents extended the closing date of the Offering to December 31, 1968, to permit those congregations that asked for an extension to complete their collection. The total amount received for Missio Dei, as reported by the treasurer on June 30, 1969, was \$5,488,829.

But the Educational Institution Building Fund, of which Missio Dei was a part, was not able to carry out and complete all the projects proposed and adopted at the Synod Convention of 1965 (cf above). The estimates given for these projects, as listed by the Master Plan of the Missio Dei Offering, were

1. Northwestern College	
New Dormitory and New Gymnasium	\$1,125,000
2. Wisconsin Lutheran Seminary	
New Library and remodeling	\$220350,000
3. Milwaukee Lutheran Teachers College	
First Unit MultiPurpose Building	\$2,000,000
4. Doctor Martin Luther College	
New MultiPurpose Building	\$1,200,000
Remodeling	\$300,000

These were to be paid for by the Missio Dei Offering and budget appropriations.

It must also be born in mind that the Educational Institution Building Fund had a carryover deficit of \$657,000 as of June 30, 1965, before Missio Dei began. To this was added the cost of Northwestern Lutheran Academy's refectory, which cost \$218,324 and was dedicated in 1966. The total deficit, then, of the

Educational Institution Building Fund was \$875,324. By resolution of the Synod this deficit had to be paid out of the Fund itself. The firstfruits of Missio Dei, therefore, went for this purpose.

The actual costs for these buildings far exceeded the estimates. The gymnasium auditorium student union refectory building at Doctor Martin Luther College, which was dedicated on April 28, 1968, cost \$1,744,007. The men's dormitory at Northwestern College, which was dedicated on September 11, 1967, cost \$664,825. The remodeling of the Administration Building at Doctor Martin Luther College into classroom library facilities cost \$671,665. The new library at Wisconsin Lutheran Seminary, which was dedicated on October 13, 1968, and the remodeling of the old library into classroom facilities cost \$527,846.\*

There still remained the proposed new gymnasium at Northwestern College and the academic unit at Milwaukee Lutheran Teachers College to be begun and completed. But on January 24, 1968, due to the status of the Educational Institution Building Fund and the operating budget, the Board of Trustees passed the following resolution:

Resolved, That the Board of Trustees regretfully inform the Coordinating Council, the Conference of Presidents, the Planning Board for Educational Institutions and the Advisory Committee on Education that no green lights can be given for any projects which are not now under construction and which will go beyond the funds available.

This, of course, meant the new gymnasium at Northwestern College and the academic unit of Milwaukee Lutheran Teachers College (or Wisconsin Lutheran College). The new gymnasium at Northwestern College was finally completed and dedicated on June 2, 1971. But the academic unit for Milwaukee Lutheran Teachers College was cancelled when the College was closed in 1969.

Pastor Schaefer, who had been granted a sixmonth leave of absence from his duties as associate pastor of Atonement, was called to serve full time for the two years of the Offering, but declined the call. He did consent to serve as executive director until the Synod Convention of 1967. At the 1967 Convention of Synod the Missio Dei Offering Executive Committee proposed the calling of a fulltime stewardship counselor responsible to the Conference of Presidents, who serve in the area of Missio Dei followup and assist the Conference of Presidents in developing a program of giving to be put into effect at the close of the Missio Dei Offering commitment period.

The Synod at Convention in 1967 did adopt the proposal to establish the office of Stewardship Counselor with the following Resolution.

WHEREAS, God has richly blessed the Missio Dei Offering with commitments 37% above the \$4 million goal; and

WHEREAS, Declining receipts to the Missio Dei Offering are sounding a warning that congregations may need considerable encouragement and supportive administration from the Synod in fulfilling their commitments; and

WHEREAS, The present executive director of the Offering, who is now serving on a part-time basis, cannot continue to serve after this convention; and

WHEREAS, The Synod has an operating deficit of \$200,000 as of June 30, 1967; and

WHEREAS, Increased contributions for the operating budget in the past seven calendar years have been offset by rising costs to the Synod; and

WHEREAS, The Missio Dei Executive Committee predicts that new buildings erected by Missio Dei, funds will add approximately 15% to our operating budget; and

WHEREAS, Our Synod has the tremendous responsibility of proclaiming the everlasting Gospel in all the world; and

WHEREAS, The entire Synod work program calls for increased offerings from the members of our Synod to carry out the mission which a gracious God has given us; and



WHEREAS, Planning should be initiated immediately for the implementation of a program of increased giving to carry out this mission; and

WHEREAS, The Missio Dei Executive Committee has expressed the opinion that in carrying out its constitutional responsibility 'to supervise the funding of the Synod's budget' the Conference of Presidents needs long overdue assistance; therefore be it

RESOLVED, a) That the Synod continue to encourage all the members of our congregations to fulfill their commitments to the Missio Dei Offering and to support the ongoing work program of the Synod; and be it further

RESOLVED, b) That the Synod authorize the Conference of Presidents to call a full time Stewardship Counselor responsible to the Conference of Presidents; and be it finally

RESOLVED, c) That the Stewardship Counselor be an advisory member of the Board for Information and Stewardship.

The Conference of Presidents called Pastor James Schaefer as Synod's first Stewardship Counselor. His duties, as outlined in his call, were

1. Supportive administration of the Missio Dei Offering.
2. Develop programs of giving under the guidance of the Conference of Presidents to realize more fully the giving potential of our Synod's members.
3. Provide assistance to the Conference of Presidents in the implementation of the Prebudget subscription system.
4. Correlate this Stewardship Board with the Conference of Presidents.
5. Offer assistance to Congregations of the Synod in the matter of congregational stewardship programs.
6. Assist the Conference of Presidents in related areas as circumstances indicate.

Pastor Schaefer, as the Stewardship Counselor of the Wisconsin Evangelical Lutheran Synod, operates with these basic assumptions in carrying out the duties of his office:

- 1) That the 400,000 baptized members of the Wisconsin Evangelical Lutheran Synod are Christians who publicly confess the Apostles' Creed and are devoted followers of Christ.
- 2) That all the 1,000 pastors of the Wisconsin Evangelical Lutheran Synod are ministers of the Gospel, messengers of God's grace.
- 3) That we are not antinomians, but believe that the threefold use of the Law is an integral part of the whole counsel of God.
- 4) That differences in levels of stewardship between congregations are not due to the quality of the Gospel preached by the pastors but is to be located in other events such as circumstances and factors.
- 5) That it is vital to talk freely and frankly about the stewardship of money.
- 6) That our pastors are as concerned as I am that the two great functions of our fellowship go forward:
  - a) Mission work
  - b) The committing of the Gospel to faithful men who shall be able to teach others also

While the Missio Dei Offering was being carried on with such great success, the budget of Synod was not being raised for a number of years, even after the introduction of the prebudget subscription system. The budget was increasing every year, especially with the operating costs for the institutions increased by 15 per cent due to the new, added facilities provided by Missio Dei Offerings. Yet the average increase in Synod

contributions from 1959 to 1966 was only 5.5%.

When Synod met in Convention in 1967, it had just closed the fiscal year with a deficit of about \$200,000. The convention, nevertheless, adopted a budget far in excess of the congregational subscriptions. As a result, the deficit rose to \$510,000 by June 30, 1968, and was estimated to rise to \$1,000,000 by June 30, 1969. Therefore the Conference of Presidents at a special meeting on April 1, 1968, adopted a stewardship education program for the years 1969 and 1970. The need for such a program can be demonstrated by this chart from Program Plan, the master plan for the stewardship education program that was named "Called to Serve."

Three objectives were established by the Conference of Presidents for the "Called to Serve" program:

- 1) To provide opportunity for our Christians to grow in their life of love and loyalty to the Savior who bought them.
- 2) To encourage our people to see that they are men and women through whom God has chosen to accomplish His will in the world.
- 3) To encourage our congregations to see themselves more clearly as spiritual communities in which God is working out His plan for reaching all men with His love.

This was not a special collection or fund drive, but a program of education. The purpose was to educate the members of Synod of the needs of the Synod, to explain and make the people aware of what the budget was and meant. The men involved were confident that if the constituency were informed and made aware of the needs and budget of Synod, the constituency would from Christian, Gospel-motivated hearts raise the subscriptions and meet the budget.

Mr. Max P. Lehninger Jr., president of SheaMatson Co., Milwaukeebased millwrights and trade show contractors, and member of Atonement Lutheran Church, Milwaukee, served as the National Chairman of "Called to Serve." The "Called to Serve" program was proposed to the congregations of Synod for their fall stewardship program in 1968. "Called to Serve" Committees were established in each of the nine districts. To carry out the program 150 key lay leaders were selected in the nine Districts under the direction of Mr. Lehninger. Each congregation was encouraged to appoint a "Called to Serve" chairman and to conduct an every home stewardship visit. Over 20,000 lay men and women were enlisted to enter the homes of the members of Synod to inform them of the program and the challenges, and to present the message "Your Call to Serve" to them.

A master plan was prepared, as it was for Missio Dei, and presented to all the pastors and congregations of the Synod. This Program Plan presented the needs and activities of the Synod under five divisions: the Worker Training Division, the World Mission Division, the Home Mission Division, the Division of Benevolence, and the Division of Administration and Services. The Program Structure for the Synod Called to Serve Program and the Organization of the Local Called to Serve Program were discussed in detail, as well as the training of visitors. The materials produced for local distribution were: the filmstrip "God's Kind of People;" the Called to Serve Brochure, "People in Love with People;" the Called to Serve "Program Plan;" the solicitation brochure, "Your Call to Serve;" the Called to Serve Commitment Card; and the congregational commitment form.

How successful was the "Called to Serve" program? The offerings for 1969 showed a 45.3 percent increase over the previous year. Since it was a twoyear commitment no real increase was anticipated for 1970 over 1969. It must be remembered that over one half of the increase was necessary to balance the budget for 1969. In the previous year the Board of Trustees had adopted a budget for 1969 that was under-funded by \$600,000. The bulk of the remainder of the increase went for Church Extension Fund and Building Fund appropriations, something that had not been possible in the last three years.

In the fall of 1970 a new stewardship education program was introduced for the 1971 budget. This program was called the "Big Step Forward." The "Big Step Forward" program offered a manual and integrated materials for a five-week stewardship emphasis in the areas of home devotions, Bible study, worship and Communion attendance, Christian service, and giving, ending in group meetings at the church. These materials and the materials for subsequent programs had to be purchased by the congregations due to, the rising costs of materials.

Materials would continue to be printed for the annual fall stewardship educational programs. In 1972 "Love Cares" was produced in 1973 "In Joyful Response" and "Walk Together," and 1974 "Tell." The basic format for these programs were group meetings, Every Member Visitations, Dedication Sunday, and home visits. Manuals, brochures, filmstrips and films were also produced for each program. The emphasis was not for a collection or for a goal, but to educate and inform the members so that they would be better prepared to determine their subscriptions to the budget of Synod..

In 1971 the Board for Information and Stewardship was reorganized by Synod resolution at Convention. Up to this time the Board for Information and Stewardship had been preparing the annual Mission Festival materials and annual CEF materials (both for adults and children). This Board had also conducted workshops and conferences on stewardship, and delivered lectures to the seniors at the Seminary. The Board prepared the *Wisconsin Synod Herald*, the various stewardship tracts, and the *Missions Project Booklet*, as well as, the *Stewardship Manual*, a manual for stewardship development in local congregations.

At the Convention of Synod in 1969 the Board for Information and Stewardship asked for clarification of its responsibilities to avoid duplicating the activities of the Conference of Presidents and its Stewardship Counselor. The Board also asked for a further clarification of the status of District Boards for Information and Stewardship and their relationship to this Board.

Synod at Convention in 1971, therefore, adopted the following resolution:

- Resolved, a) That henceforth this board be composed of the chairmen of the nine district Boards for Information and Stewardship; and be it further
- Resolved, b) That in addition there be on the Board a layman from each of the three Wisconsin District Boards; and be it further
- Resolved, c) That the name of this Board henceforth be 'Stewardship Board.'

The objective of the Stewardship Board is

To provide Christcentered programs and materials which will help God's people in the Synod to deepen and extend their stewardship lives for ever greater service to the Lord through their Synodical and congregational life.

The policies of the Stewardship Board are:

- 1) Prepare and direct stewardship conferences for district boards.
- 2) Provide everyhome information on the biennial convention of Synod.
- 3) To provide stewardship material utilizing the various communication media.
- 4) To maintain strict supervision and final responsibility especially concerning doctrinal and motivational content in the preparation of stewardship materials when professional skills are used.
- 5) To provide supplemental stewardship materials for all age levels.
- 6) To concern itself with every area of stewardship life, with emphasis on stewardship of treasure, especially with reference to assisting the Conference
- 7) To utilize the stewardship counselor as the Board's executive officer.
- 8) To promote a program of deferred giving among the Synod's constituency.

The best way, perhaps, to explain or demonstrate the relationships among the Conference of Presidents, the Stewardship Counselor, the Stewardship Board, the Coordinating Council, the Board of Trustees, and the various other boards and committees involved with the stewardship of monies and budget of the Synod is by this "Chart of Organization."

During the years 1945-1975 the Church Extension Fund underwent several changes to make as much money as possible readily available to expand the Lord's kingdom in the home mission fields. In 1953 the Synod at Convention resolved to establish a Parsonage and Teacherage Fund to give the Board of Trustees the permission to borrow up to \$500,000 to buy or build parsonages and teacherages whenever good stewardship would warrant it in mission fields. A committee of five men, three laymen and two pastors, were elected by the Mission Board and the Board of Trustees to inaugurate this program.

Since the Church Extension Fund had not been adequate to meet all the demands of new mission chapels, schools, and parsonages, the mission boards had been forced to rent many parsonages and teacherages costing many thousands of dollars annually. Under this new Parsonage and Teacherage Fund adopted by the 1953 Convention, the Synod would henceforth buy or build parsonages and teacherages whenever good stewardship warranted it. This would, in turn, free more money for the Church Extension Fund to buy land and build chapels and schools.

This Parsonage and Teacherage Fund was to be a revolving fund. When the mission congregations became self-supporting, the Synod would offer the parsonages and teacherages for sale to them (or, in special cases, sell them on the open market). The Board of Trustees would then use these sale prices to amortize the original loans. Once the original loans were amortized, the Board of Trustees would place all money from the sale of parsonages and teacherages, as well as all money received otherwise for this fund, into the fund to increase it.

In 1955 the first annual Church Extension Fund on a synodwide basis was conducted. Promotional materials were prepared by the Board for Information and Stewardship and sent to all pastors and congregations of the Synod. This first annual collection amounted to a total of \$156,573.09. (This annual collection is still conducted, usually around Reformation festival time.) The Church Extension Fund had passed the \$1 million mark by 1951 and \$2 million by 1957. The Church Extension Fund received money from various sources, such as gifts and bequests, budget appropriations, and special Synod collections. But the needs of the Church Extension Fund always surpassed its resources, so that time and time again, the Church Extension Fund would have to borrow money from Synod, from the individual members of Synod, and also from private, independent lending institutions. By 1971 the needs of the Church Extension Fund were reaching critical proportions. A \$5 million backlog was reported by the Home Mission Board. The Conference of Presidents reported to the Synod Convention of 1971 that

It is poor stewardship of the Gospel and of our resources to start a mission and then postpone purchase of land and erection of its first worship facility for as long as five years.

The Synod, therefore, adopted the following resolution at the 1971 Convention.

Resolved, a) That the Synod authorize the Board of trustees in consultation with the General Board for Home Mission to develop a plan for supplementary funding of the Church Extension Fund by means of a fiscally sound borrowing program in which the Synod would partially subsidize interest payments for mission congregations; and be it further

Resolved, b) That the Board of Trustees be empowered to put such a plan into effect as soon as possible in coordination with the Coordinating Council and the General Board for

## Home Missions.

The Board of Trustees did implement a revised Church Extension Fund program designed to produce a larger flow of funds for reinvestment in land, chapels, and parsonages, and at the same time to maintain the fiscal integrity of the fund. This new program, called the Church Extension Uniloan Program, eliminated the distinction between the former interestfree loans, interestbearing loans, and parsonageteacherage loans. It provided for a single loan at a moderate rate of interest (4%) to the mission congregation. It further provided for a schedule of repayment designed to amortize the entire loan within a period of 25 years. The mission congregation was required to make payment both on principal and on interest. In the event that the congregation was unable to pay the entire interest portion, the Synod, through its District mission boards, would subsidize an appropriate portion of the interest payments (3060%, depending on the size of the congregation and money involved, for the first five years only) from the budget.

At the Convention of 1973 the Synod authorized the Lending to the Lord Program to provide a larger source of working capital by loans from the Synod's membership. There are various ways in which the members of Synod do this.

One Year Notes provide 5% on earnings, and are automatically renewable. One may invest \$100 or more, as much as \$1,000, \$5,000, \$10,000 or more. Earnings are paid, on anniversary date of note.

Passbook Loan Account gives you 4% earnings, daily interest, compounded quarterly. Make deposits with as little as \$1.00. Add or withdraw funds at any time by mail. Earnings are added January 31, April 30, July 31, and October 31.

Loan Certificates face value can be any multiple of \$25.00 or more. The following chart shows how your savings grow in just 5 years and 10 months at 5%.

Invest		Value in 5 years and 10 months
\$18.75	Grows to	\$25.00
\$75.00	Grows to	\$100.00
\$375.00	Grows to	\$500.00
\$750.00	Grows to	\$1,000.00
\$1,000.00	Grows to	\$2,000.00
\$3,750.00	Grows to	\$5,000.00

Savings Stamps for youth and children. 25¢ CEF stamps turned into a filled book of \$18.75, grows to a \$25 Certificate.

Another program the Board of Trustees has encouraged is in regard to selfsupporting congregations which are repaying Church Extension Fund loans and ask the Board for financial assistance (particularly at the time of a building program). Those congregations which the Board judged to be financially able were encouraged to refinance their entire indebtedness with another financial institution. One of the independent lending agencies which the Board has recommended is the Lutheran Association for Church Extension (L.A.C.E.).

The Lutheran Association for Church Extension, Inc. is a Michigan nonprofit corporation. The officers and members of the Board of Directors of L.A.C.E. must be members of the Wisconsin Synod, and these men donate their time and effort. It can offer these congregations loans with advantageous interest rates, because it is a nonprofit organization. This type of program enables the Church Extension Fund to revolve more rapidly.

### **Summary of the Church Extension Fund** (March 31, 1975)

Total working capital in loans to congregations	\$23,315,354
Amount of equity in CEF	\$13,651,265
Amount of borrowed money involved in these loans	\$9,664,269

A breakdown of borrowed funds, as of March 31, 1975, is as follows:

Loans from outside lending agencies	\$1,577,277
Loans from our constituency(i.e., Lending to the Lord and other loans)	\$6,692,974
Loans from synodical funds	\$1,455,440
	-----
Total amount of borrowed money at work in the CEF	\$9,725,691

The Synod also has two other mission building funds. There is the World Mission Building Fund which provides grants for capital expenditures in the World Mission fields. This is not a revolving fund. There is no repayment program built into the grants for land, chapels, etc, in most of the World Mission fields, as there is in the Church Extension Fund. The two major sources of income for this fund are gifts and legacies, and budgetary appropriations. There is the Student Mission Building Fund, too. This mission building fund is used to purchase student centers and has as its sources of revenue gifts and budgetary appropriations.

At the Convention of 1963 the Synod authorized the establishment of a Wisconsin Evangelical Lutheran Synod, Inc. It was chartered by the State of Wisconsin in 1965. This foundation was established to assist the members of Synod in the making of bequests, donations, annuity planning and gifts of property whose principal or income would be used to carry on designated or undesignated work in the Synod. Favorable tax exemptions are a special feature of this foundation. The objectives of the WELS Foundation, Inc., are:

1. to assist member of our Synod in the making of bequests, donations, annuity planning, and gifts of property for educational and other purposes. Brochures showing how donors can still receive income for life and also have favorable tax exemptions will soon be printed and made available to Synod's members.
2. to acquaint church members with the many services that are available to them and to aid them in making their funds serve the best purpose in accordance with their wishes.
3. to inspire and encourage church members to make bequests and gifts according to their ability and circumstances.
4. Specifically, the Foundation will provide the instrumentality through which specialized, specific, individualized, or administered gifts may be accumulated, administered, and executed in accordance with the desires of the donor, and provide an agency for the creation of annuities, life income contracts, trust, bequests, memorial gifts, and other forms of giving, tailored to individual desires.

Much promotional material was produced and distributed to the pastors and congregations of the Synod by the WELS Foundation, Inc. A filmstrip was also produced in 1974. By December 31, 1975, the total assets of the WELS Foundation, Inc., stood at \$158,914.00 of which \$44,543.00 represented equity. From 1965 to 1975 the foundation distributed a total of \$23,703.00 to various synodical activities.

The 1973 Convention of Synod authorized the Conference of Presidents to engage a deferred giving counselor to work in the area of wills, annuities, trusts, and estate planning. On April 1, 1974, Mr. Arthur Schefer, formerly the Synod's real estate manager, was engaged for this position. As the position is structured it is an integral part of the stewardship office. The objective of the deferred giving counselor is to develop and sustain a deferred giving program as an expression of the members' of Synod concern for the stewardship of

their life and accumulated resources under their Lord and Savior to the glory of God. Mr. Schaefer has developed a promotional program including regular articles in the Northwestern Lutheran, a prospect list and mailing program, a will kit, formats for will clinics and deferred giving clinics, and a series of bulletins and folders for all aspects of deferred giving. The stewardship office and the WELS Foundation, Inc., “share” the services of Mr. Schaefer.

Scholarship funds for synodical schools have also been established in recent years. The Wisconsin Synod Scholarship Fund was established to assist any deserving students with financial help while preparing for full-time church work as pastors or teachers at the preparatory and terminal training schools of the Synod. Since the first distribution in 1965 to 1975, the Wisconsin Synod Scholarship Fund has provided scholarships in the total amount of over \$60,000 for more than 600 students enrolled in participating schools. Support for the Wisconsin Synod Scholarship Fund is supplied through contributions from Synod congregations, congregational organizations, and individual members of Synod.

Since 1971 two other scholarship funds have also been established: the synod Scholarship Fund for Minoritygroup Students and the Wisconsin Synod Scholarship Endowment Fund. The Synod Scholarship Fund for Minoritygroup Students was established because, although the regular Scholarship Fund was intended and used for any needy students in synodical workertraining institutions, most of the minoritygroup students of Synod are to be found in area Lutheran high schools, when financial help from the regular Scholarship Fund is not available.

At the Convention of 1971 Synod authorized the Commission on Higher Education with the approval of the Conference of Presidents to establish a Wisconsin Synod Scholarship Endowment Fund. This fund is in addition to the regular Scholarship Fund. The Synod Scholarship Endowment Fund is a trust fund intended particularly for larger gifts and legacies. Earnings of the Endowment Fund are from time to time placed into the regular Scholarship Fund for distribution in the usual manner. All three of these scholarship funds are under the supervision of the Commission on Higher Education.

The year 1975 would mark the 125<sup>th</sup> year of existence for the Wisconsin Synod. Therefore, the 1973 Convention of the Synod resolved to set aside Pentecost Sunday, May 18, 1975, for a synod-wide observance that would also include a special thankoffering. An Anniversary Committee was appointed with a Synod vicepresident serving as chairman.

In order to reduce the impact which a special offering might otherwise have had on Synod budgetary giving, the Anniversary Committee arranged for a twoyear offering period, one year on each side of the actual anniversary date, (from June 1, 1974 to May 31, 1976). Plans and materials for the thankoffering, named the Grace 125 Offering, were prepared and distributed to every pastor and congregation of the Synod. The offering was to be gathered under the direction of the visiting elders and their lay cochairmen. The approximate goal was set at \$3 million.

A “Master Plan” was prepared and sent to all congregations along with sample brochures, bulletins, bulletin inserts, plans for making a banner, posters, offering envelopes, etc. A filmstrip was also produced. The structure and schedule and time table for the implementation and collection of the Anniversary Thank Offering, as outlined in the “Master Plan,” were as follows:

Notice the involvement and participation of the laity. The whole congregation, every member, was informed and involved.

A sum of \$250,000 was allocated for the World Mission Building Fund and \$750,000 for the Church Extension Fund from the offering. The remainder of the offering was used in the WorkerTraining Division, to replace dormitories at Northwestern College and Michigan Lutheran Seminary. (The total amount received by the treasurer of Synod as of March 31, 1977 was \$3,676,514.51. Wittenberg Hall at Northwestern College was built and furnished at a cost of \$942,300 and was dedicated on May 11, 1975. The boys’ and girls’ dormitory complex at Michigan Lutheran Seminary was built at a cost of \$2.5 million and was dedicated on January 4, 1976.)

So ends “The History of the Stewardship of the Monies of the Wisconsin Synod.” The Lord truly was gracious to the Wisconsin Synod in these 125 years, 1850-1975. The Lord in His grace and mercy enabled the

Wisconsin Synod to overcome the financial difficulties and problems it had to face, difficulties and problems often created by the Synod itself.

Praise God, FROM WHOM ALL BLESSINGS FLOW;  
Praise Him, all creatures here below;  
Praise Him above, ye heavenly host:  
Praise Father, Son and Holy Ghost.”



**Congregational Giving Compared to Synodical Giving**  
 (Based on the *Statistical Report of WELS, 1934-1975*)  
 (Per Communicant)

Year	Congr.	Rate of Increase	Synod Budget	Rate of Increase	Synod Special Offering
1934	\$6.26		\$1.51		
1935	\$8.08	29%	\$1.68	11.2%	
1936	\$8.20	1.5%	\$1.91	13.7%	
1937	\$8.92	8.8%	\$2.43	27.2%	
1938	\$9.31	4.4%	\$2.09	-14%	
1939	\$8.76	-6%	\$2.00	-4.3%	
1940	\$8.93	2%	\$2.04	2%	
1941	\$10.66	19.3%	\$2.16	5.9%	
1942	\$11.65	9.3%	\$2.74	26.8%	
1943	*		\$3.27	19.3%	
1944	\$15.48		\$3.69	12.8%	
1945	*		*		
1946	\$18.51		\$4.06		\$1.53 (WSBF I)
1947	*		*		
1948	\$23.50		\$4.68		\$1.31 (WSBF II)
1949			\$4.62	-1.3%	\$1.58
1950	\$28.04		\$4.95	7%	\$1.23
1951	*		\$5.58	12.7%	\$0.67
1952	\$33.84		\$6.53	17%	\$0.27
1953	\$33.46	4.8%	\$7.19	10%	\$2.33 (Gift for Jesus)
1954	\$38.54	8.7%	\$7.43	3.3%	\$2.04
1955	\$41.13	6.7%	\$7.87	6%	\$1.16
1956	\$45.48	10.6%	\$8.22	4.4%	\$1.11
1957	\$47.59	4.6%	\$8.65	5.2%	\$0.82
1958	\$46.90	-1.4%	\$9.02	4.3%	\$0.95
1959	\$50.24	7%	\$9.83	9%	\$0.82
1960	\$55.00	9.5%	\$10.50	6.8%	\$0.66
1961	\$56.05	2%	\$11.19	6.6%	\$0.76
1962	\$57.74	3%	\$11.53	3%	\$1.18
1963	\$56.10	-2.8%	\$12.07	4.7%	\$0.97
1964	\$60.03	7%	\$12.33	2%	\$0.75
1965	\$62.92	4.8%	\$13.02	5.6%	\$0.98
1966	\$65.66	4.3%	\$13.23	1.6%	\$7.20 (Missio Dei)
1967	\$68.91	5%	\$13.44	1.6%	\$8.54
1968	\$73.09	6%	\$15.15	12.7%	\$6.21
1969	\$78.42	7.3%	\$20.02	32% (Called to Serve)	\$1.26
1970	\$83.29	6.2%	\$19.94	-0.4%	\$0.82
1971	\$88.44	6.2%	\$20.46	2.6%	\$1.11
1972	\$95.44	8%	\$22.16	8.3%	\$1.33
1973	\$103.74	8.7%	\$23.19	4.6%	\$1.23
1974	\$113.74	9.6%	\$23.92	3%	\$4.83 (Grace 125)
1975	\$122.08	7.3%	\$24.91	4%	\$6.52

Contributions for Synodical Budget LCMS compared to WELS  
 (Based on the *Statistical Report of WELS, 1934-1975* and on the *Statistical Yearbook of LCMS, 1934-1975*)  
 (Per Communicant)

Year	LCMS	WELS
1934	\$1.55	\$1.51
1935	1.31	1.68
1936	1.38	1.91
1937	2.42	2.43
1938	1.37	2.09
1939	1.38	2.00
1940	1.45	2.04
1941	1.55	2.16
1942	1.78	2.74
1943	2.17	*
1944	2.34	3.69
1945	2.40	*
1946	2.47	4.06
1947	2.49	*
1948	2.90	4.68
1949	2.91	4.62
1950	3.37	4.95
1951	3.62	5.58
1952	3.78	6.53
1953	4.43	7.19
1954	5.25	7.43
1955	5.70	7.87
1956	8.01	8.22
1957	8.48	8.65
1958	9.54	9.02
1959	9.89	9.83
1960	10.63	10.50
1961	10.93	11.19
1962	11.20	11.53
1963	13.23	12.07
1964	13.48	12.33
1965	13.35	13.02
1966	13.24	13.23
1967	12.80	13.44
1968	13.33	15.15
1969	12.29	20.02
1970	12.25	19.94
1971	11.95	20.46
1972	11.99	22.16
1973	11.86	23.19
1974	11.62	23.92
1975	10.42	24.91

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Pastor Norman Berg Executive Secretary of General Board for Home Missions.

Prof. Edward C . Fredrich.

Prof. Wilbur R . Gawrisch.

Mr. Morris Koopman, Synod Treasurer

President O. J. Naumann.

Dr. Herber W. Rice, Professor of History and Economics at Marquette University.

Pastor James Schaefer, Stewardship Counselor.

Pastor William Schink, Synod Archivist.

Prof. Armin W . Schuetze.

Prof. Martin O. Westerhaus.

### **Personal Evaluations, Thoughts and Reflections**

This treatise in no way intends to be judgmental either of Synod or of the men in Synod. I am merely expressing what I gained, what I learned, and what I felt as I studied each period in Synod's history apart from what is written in the thesis. I am also enclosing some of my personal ideas for synodical stewardship in my future ministry.

#### **The First Fifty Years:**

I could really feel for the first Germanborn immigrants who founded the Wisconsin Synod. They spent all they had just to get to America and to Wisconsin. They left all, friends, relatives, and the statechurch of Germany. Here they were in Wisconsin looking for a church. To them the only decision should have been whether they wanted to belong to an Old Lutheran or a New Lutheran church. But it was not as simple as that. They were confronted with the Missouri Synod, Ohio Synod, independent Lutherans, etc.

When they had decided on the Wisconsin Synod, the next question might have been, "what does it mean, 'I belong to the Wisconsin Synod'?" The answer to that question would be a long time in coming. They needed to be instructed and informed by their pastors what Synod was and did. But this, many of the pastors didn't even know or understand.

The people needed to be instructed on their responsibilities and obligations to Synod. This again should have been done by their pastors, but as Koehler says, "the ministers of the period did not generally understand their pastoral call to include raising money for Synod; and so, outside of the usual publishing business for revenue, the body with the same lack of understanding fell back on the synodical collector system."

Coming from the statechurch system of Europe, pastors often tended toward assessment of what should be given. This may shock or even appall us. But this is what the people were use to. In Europe, the support of the church was through taxation. Another thing was that there were no envelopes, no collections in church usually. The pastors would go to the homes of their members to collect money or payment in kind. But with no concept of Synod it was hard for the people to recognize needs outside of their local congregations.

During these first fifty years there was a great need to inform the people of Synod, of its operation and needs. The officials of Synod tried to accomplish this by the publication of the *Gemeindeblatt* and circulars from time to time. There was also a tremendous need for organization synodwide for collecting funds. And a valiant attempt was made at this in 1899 with the agitation committee.

The Synod needed to survey the cost more thoroughly. But this was very difficult because they had no precedents. Northwestern College and Seminary was Synod's first large building project, so [lacuna?] of his congregation were the ones they would be informed of and most likely to contribute toward.

The concept and employment of a pastor as a collector interested me. The work that Pastor Sieger did was admirable and did indeed help Synod in a desperate time. But what interests me even more is what effect did this concept of a collector have on the Synod's doctrine of the call at this time? The Synod at that time, held the view that "a man cannot have a divine call without a pastorate." Thus, Synod hesitated to call man from the parish ministry to serve fulltime either as a collector or as a Synod president.

The years 1900-1929 showed a great desire on the part of Synod officials to keep the individual members of Synod informed. The use of statistics, the many articles in the *Gemeindeblatt* and *Northwestern Lutheran*

bear this out. The quota system was originally designed to inform the individual members of Synod's needs and to aid them in determining how much they would give to Synod. The envelope system was designed to be an aid for the individual member to give regularly. Laymen, too, were beginning to voice opinions and advise Synod, but it would be many years before Synod would start to use the many resources of its laity.

Much speculation has gone into what caused the great debt of Synod that was already reaching critical proportions in these years. I feel that much of this speculation lacks historical basis and perspective. The building of the Seminary did not cause the great debt. The Seminary was paid for *before* it was built. The confusion comes in because the Seminary Building Fund never reached its goal of \$750,000. But we must remember that two other collections were added to this fund: the retirement of the present debt of that time and the Jubilee collection for the building project at New Ulm. These two collections never reached their goals.

Besides, if the Seminary had not been built, would people have been just as ready to give to retire the debt as they were to give for the Seminary? I think not, and I feel that the next period (1930-1944) bears me out in this. Even with no building projects before them, the people were still slow in reducing Synod's debt. I don't think that people will be as ready to give for something as intangible as balancing budget sheets as they will be to give to something tangible, something where they can see tangible results, such as a building project.

Some have questioned the financial judgment of Synod officials during these years. But we must remember that most, if not all, of Synod's officials and Synod advisors were pastors. How much financial training did pastors receive? I would rather see the fault, if one can use that word, in that Synod did not employ or make use of financially trained laymen, laymen who were trained, practicing professionals in the various areas of finance. Of course, hindsight always has a much clearer picture than fore-sight. This can be evidenced by the "Sinking Plan" of 1927. If the Synod was not raising the funds necessary for its budget, why add to the budget in order to reduce the debt?

The investments of Synod and the Church Extension Fund during these years causes me some concern. What if a depression, similar to the one of 1929, hit us now? Would our (the Synod's) investments and Church Extension Fund fare any better now than in 1929? Would the Church Extension Fund be overextended if a depression would hit us now?

Another area of concern for me in the relationship between synodical giving and synodical growth and the relationship between synodical giving and inflation. During the years 1900-1929 synodical giving never kept up with synodical growth. During the years 1900-1929, especially the years after World War I, Synodical giving never kept pace with inflation. People were making more and more, but their gifts for Synod never increased as greatly as their incomes increased. Can we see that same trend today?

### **Liquidating the Debt: 1930-1944**

The two big words of this period were DEBT and INFORM. The Synod's indebtedness reached \$750,000 with an interest rate of \$100 a day, yet when Professor Kowalke visited various local congregations as chairman of the Debt Retirement Committee, he reported his surprise and shock at how many individual members of Synod were ignorant of Synod's great debt, that Synod even had a debt. How could this be? This was just about the only matter discussed at synodical meetings and conventions during these years. Where was the breakdown in communications between the Synod and the individual members of Synod?

The breakdown in communications between the Synod and the individual members of Synod was the local pastor and the delegates to Synod. As was said above, the local pastor is the mouthpiece of Synod. If the local pastor does not relay the information he receives from the Synod, the individual members of his congregation remain ignorant of the situation. President Brenner cited such lack of unity and cooperation for the failure and delay in retiring the great debt.

Therefore the Synod implemented programs for retiring the debt that emphasized information. Such programs as the Every Member Canvass, the Michigan Plan, and the Debt Retirement Program emphasized heavily the aspect of informing the individual members of Synod, as well as collecting funds. In this regard Pastor Edgar Hoenecke deserves much credit for his *Bulletin* and other informative brochures and articles in the

*Northwestern Lutheran.* Synodwide organization, especially on the District level, was also being started.

I am very thankful that I did not have to live through such desperate times. The salaries of professors and Missionaries were cut 30%40%, and then payments were often delayed. The professors and missionaries deserve recognition for their courage and self-sacrifice. The Church Extension Fund and missions were hampered. The opening of new missions decreased considerably, even though the requests increased. The special collections that were established to reduce the debt often lost almost as much as they gained, because the budgetary collections decreased during the times of special collections, thus increasing the operating deficit and the total indebtedness of Synod.

President Brenner and the Synod officials also deserve recognition. During these times of the great debt, they did not cease to keep the Gospel as the only motivation for Christian giving. They continued to have faith in the members of Synod that if the members were informed, they would give. There was also “the remnant” that gave beyond their means, that borrowed from private, independent lending institutions to obtain funds to help liquidate the debt of Synod. There were those individual members, those congregations that went into debt to get Synod out of debt. Of course, the real credit belongs to Him who gives the increase, our Lord and Savior, who in His grace and mercy moved the members of the Synod to liquidate that great debt.

### **Maintaining Synodical Stewardship: 1945-1975**

The depression and the years of the great debt had left their mark. Synod would have to pay the price for its cutbacks in the maintenance of synodical institutions. The depression also awakened a more realistic attitude toward the finances of Synod. It is not always good stewardship to spend every dollar immediately, as soon as the treasurer receives it. It is good stewardship to plan ahead, to survey the cost. Such advanced planning does not show lack of faith in the Lord. It is necessary to survey the costs intelligently, with the advice and counsel of men trained in finance, before undertaking any program.

The need for keeping the constituency of Synod informed was a chief concern. The Board for Information and Stewardship (later, the Stewardship Board), the Stewardship Conferences, the District stewardship boards, etc. were and still are necessary. The members of Synod need and deserve to be informed. The old cliché, “A going church will be a giving church,” does not always hold true in regard to synodical giving. A going, knowing church will be a giving church. The local congregation does not have the resources to produce the materials needed to keep its members informed of Synod’s activities and needs. And let’s face it, we are in competition with the rest of the world that makes use of all types of mass media communications. We need persons that are trained in these skills to aid in promoting synodical stewardship.

The Synod does need a Stewardship Counselor, and it has a fine one in Pastor James Schaefer. Consider his experience, the basic assumptions with which he operates, and his organization and implementation of the various stewardship programs. He stresses total involvement of all members of Synod; the use of laymen in planning, organizing and implementing stewardship programs; and programs of stewardship education, to educate the members of Synod in regard to living lives of stewardship.

Before entering into a discussion of the prebudget subscription system, I want to say that I do favor this system over the quota system. It is a more realistic approach to raising funds for the budget of Synod, but it is also not an ideal system. It has its advantages and disadvantages, as discussed in the thesis. I feel the advantages outweigh the disadvantages, provided every one follows the ideal of the system. The local pastor must present the system to his congregation in such a way that the impression is not given that the local congregation is “we” and the Synod is “they.” The presubscription system must be presented in such a way that the role of the individual member is not lost sight of in the overall picture of Synod. I object to those who condemn the quota system per se. They fail to remember the historical perspective and the original design behind the quota system. The abuses of the quota system should be condemned, but not the system itself.

What is Synod? Our members need to be instructed on what the Wisconsin Evangelical Lutheran Synod is and does, and what it means to be a member of the Wisconsin Evangelical Lutheran Synod. How many members of Synod could answer these questions? Too many members of the Synod still consider the Synod to

be a separate entity. Too many consider the Synod to be the officials and offices at 3512 W. North Ave., Milwaukee, Wis. The members of the Synod need to be instructed that they are Synod. But the Stewardship Board and the Stewardship Counselor can only produce and send out materials.

The local pastors have to place them into the hands of the people. The local pastors must encourage their members to read them by word and example. The attitude of the local pastor toward Synod is the attitude his congregation will have. The same is true of the *Northwestern Lutheran*. The *Northwestern Lutheran* can inform the members of Synod's activities and needs, but it is the local pastor who makes these available to the members of his congregation. His attitude will determine the circulation among his members. Our pastors need to remember their roles as pastors of the Wisconsin Evangelical Lutheran Synod. They are the mouthpieces of the Synod in the local congregations.

There is much the local pastor can do to inform his members of the activities and needs of the Synod. He can encourage his congregation to get a blanket subscription to the *Northwestern Lutheran*, and then encourage them to read it. He can go through *You and Your Synod* with his church council, stewardship board, Ladies' Aid, Men's Club, Confirmation Class, Youth Fellowship, etc. He can have Synod representatives speak to his congregation on specific activities of the Synod. He can set up deferred giving seminars, a CEF savings stamp program in the Sunday School or Christian Day School, etc. And these are just a few of the many ways in which the local pastor can, inform and instruct his congregation in synodical stewardship.

These years, 1945-1975 also marked the greater involvement of laymen in synodical programs. Laymen who were trained and qualified were appointed to serve on the Educational Institutions Planning Committee. The Missio Dei Offering was layled, layorganized, and layimplemented, so also the Called to Serve program. The Board of Directors of the WELS Foundation, Inc., is made up of many laymen. Mr. Arthur Schaefer, the deferred giving counselor, is another example of the great resources we have in our laity, a resource we have just begun to tap.

One thing that concerns me about synodical giving is that the members of Synod usually surpass the goals set for special offerings, but rarely raise the necessary funds to meet the needs of the synodical budget. The presubscription system has helped to some extent, but has not completely remedied the situation. Many reasons can be expounded, but I feel, as others do, that many members of the Synod do not understand what is comprehended by the term "budget." When a special collection is authorized, much promotional material is produced and distributed. Needs and goals are very explicitly presented to the individual members of Synod. But when it comes to Synod's budget, is the same type of explicit information disseminated?

When a goodly number of the seniors at Wisconsin Lutheran Seminary do not know what the budget of Synod all comprehends or what funds the Synod has in operation, one has to wonder how much information is being circulated concerning the "routine" matters of the synodical budget. How much does it cost to operate a synodical school for one year? How much does it cost to purchase land and build a chapel and parsonage for a mission congregation? How much does it take to operate all of Synod for one year? Many, too many, of the members of Synod have no idea as to the answer to these questions. How can people be expected to give for something of which they have no knowledge? The life of stewardship, as outlined in the Bible, is not just surpassing the goals of special collections every five to ten years. Christian stewardship is lifelong. God asks us to give our whole lives for as long as we live for His work of spreading the Gospel to all men everywhere. This is the work of the Wisconsin Evangelical Lutheran Synod and every member of it. This is the work that Synod carries on with the funds of its budget.

I would encourage all those involved in the financial matters of Synod to study the history of the stewardship of the Wisconsin Synod. There are many lessons to be learned. Let us learn from the past, prepare for the future, committing all things to Him alone who gives the increase.

Let the pastor preach Christ to his hearers and present His cause to them as their cause, giving them the information on the wants of the various fields, their problems and their progress; let the various boards through publications of the church or by other means continuously acquaint the Christians with the work in their charge: and there will be abundant, blessed results,...