

EXPLANATION OF BUDGETED INCOME & EXPENSES

LINE #	LINE DESCRIPTION	EXPLANATION
*****		
6.	ELCA Mission Support	For every mission support (formerly called "benevolence") dollar the Northern Illinois Synod (NIS) receives from congregations, 55 cents is sent to the Evangelical Lutheran Church in America (Churchwide) and 45 cents remains in the Synod to do ministry on behalf of congregations.
*****		
7.	LSSI	Lutheran Social Services of Illinois is the social service agency of the three Illinois Synods and Churchwide. Through service and advocacy, the agency seeks to bring healing, justice, and wholeness to persons and to enhance the quality of people's lives. Programs which they offer include: Adoption and Foster Care; Treatment for Emotionally Troubled Youth; Alcoholism-Drug Dependence Treatment; Children's Day Care and Head Start Centers; Mental Health Services; Counseling; Crisis Intervention; Services to Older Adults; Programs for Developmentally Disabled Persons; Prisoner and Family Ministry; Housing/Independent Living; Ethnic Ministries; Pastoral Care; Congregational Relations; and Advocacy.
*****		
8.	Seminaries	By sending dollars to the Lutheran School of Theology at Chicago, Illinois, and Wartburg Theological Seminary, Dubuque, Iowa, NIS helps to prepare men and women for rostered ministry and lay leadership.
*****		
9.	Colleges	NIS dollars support the 12 Lutheran colleges in Regions 3 and 5 (e.g. Augustana, Rock Island, Illinois; Wartburg, Waverly, Iowa; Carthage, Kenosha, Wisconsin, etc.).
*****		
10.	Campus Ministry	There are 10 different campus ministry sites throughout the State of Illinois where Campus Pastors minister to the needs of our youth on such campuses as Northern Illinois University, DeKalb; University of Illinois, Champaign; Western Illinois University, Macomb; and the University of Illinois at Chicago. Campus Ministries enable students to gain basic understanding and skills in such areas as worship leadership, Bible study, relating the gospel to the issue of society, service projects, and group leadership.
*****		
11.	LOMC	NIS supports the Lutheran Outdoor Ministries Center in Oregon, Illinois. This is a program of the Church operating year round giving leadership to summer camps, retreats, confirmation camps, and outdoor education.
*****		
12.	IL Conference of Churches	This is an interchurch cooperative effort between delegates of the member churches to study the word of God, to affirm unity in Christ, and to develop and participate in programs of cooperative study and action which will benefit all of God's people.
*****		
13.	Regional Ministries	Region 5 encompasses the twelve synods of Illinois, Iowa, Wisconsin and Upper Michigan. Pastor Carl Richard Evenson has a half-time call to serve as the coordinator, along with a half-time secretary. Region 5 is a link between Churchwide and the synods by assisting in communication and working on tasks between the two expressions, such as the assignment process for seminaries. Region 5 also provides the networking between synods that wish to share a task, vision, event, work group, etc.

\*\*\*\*\*

LINE #	LINE DESCRIPTION	EXPLANATION
--------	------------------	-------------

\*\*\*\*\*

14.	Congregational Life Committee	The Congregational Life Committee supports and equips congregations to carry out their ministries and provides leadership through sub-committees in the areas of worship (Synod Assembly, Professional Leaders Conference, Congregational Resourcing Event (CRE), and Synod-wide worship services), Youth Ministry (Leadership Lab, Junior High Gathering, Senior High Gathering, Synod Youth Assembly, Lutheran Youth Organization, and ELCA Youth Ministry Network), Educational Ministries, Stewardship, Synod Web Site and Diakonia Support.
-----	-------------------------------	--

\*\*\*\*\*

15.	Outreach Committee	The Outreach committee is committed to finding ways to both live and share the abundant life we have been promised. New Ministries of the Northern Illinois Synod include GPS (a satellite of Grace, Loves Park), Machesney Park, Santa Cruz-Joliet, Christ-Belvidere (a satellite Poplar Grove 2008) and Laotian Ministries. Redeveloping -Transforming Ministries include Bethlehem-Rockford. Exploration has begun in Elwood-Manhattan area in the southeastern corner of the synod. The Global Mission Subcommittee continues to relate to the Outreach Committee. Their work focuses on our companion synod relationship with the Arusha Diocese in Tanzania and the fledgling ministry of the Evangelical Lutheran Church in India.
-----	--------------------	---

\*\*\*\*\*

16.	Ministry Support Committee	Our Mission is to enable Christians of the Northern Illinois Synod to realize their call to ministry as both lay and professional workers. As a result, the majority of our budget goes to the Candidacy Committee. With it, meetings expenses for all committees, scholarships for those pursuing rostering, retreats, and testing are funded. Currently, 19 candidates are working toward rostering as ordained ministers, with 2 working toward Associate in Ministry certification, 1 toward Diaconal Minister status, and 1 seeking rostering as a Deaconess. Other major budget line items include providing resources for: the Professional Leader’s Conference (PLC), Spiritual Formation retreats, and First Call Theological Education (FCTE). These events help professional leaders meet the yearly requirement of 50 continuing education hours.
-----	----------------------------	---

The yearly PLC draws well-known speakers and musicians to enrich and challenge synod leaders and is the synod’s keystone leadership event. The Spiritual Formation Committee offers two retreats held at LOMC each year, open to all synod members. FCTE is supervised by the Bishop and is required by the ELCA for professional leaders in their first three years of service. The goal is to transition leaders from academic study to parish life by teaching the “nuts and bolts” of public ministry. The committee also develops yearly Salary Guidelines and Mutual Ministry resources.

\*\*\*\*\*

17.	Social Ministry Committee	The Social Ministry Committee helps congregations respond to Christ’s call to serve others. It works to care for those in need, serve their neighbors, and seek justice and righteousness for all people. The Committee offers workshops and provides grants to congregations, coalitions, and church-based community organizations. Subcommittees include World Hunger, Multicultural/Anti-Racism, Rural Ministry and the Green Team.
-----	---------------------------	--

*****		
18.	Communications	Communications for 2008 budget line item has been consolidated into Salaries, Employee Benefits and Office Operating.
*****		
LINE #	LINE DESCRIPTION	EXPLANATION
*****		
19.	Bishop's Discretionary	This fund is used as needs arise in congregations, for rostered and lay people and whenever the Bishop deems necessary.
*****		
20.	Salaries	Funds are provided to pay for the ministry of the Bishop and his staff. This line includes cash salary, housing (where applicable), and Social Security reimbursement (where applicable).
*****		
21.	Employee Benefits	This includes pension, health and continuing education for all staff.
*****		
24.	Employee Assistance Program	The Employee Assistance Program is available to all rostered leaders as well as all salaried congregational and synod staff; and all of the immediate family in these different categories. Confidential assessment and referral is available for any issue of concern.
*****		
25.	Synod Assembly	This line item encompasses all of the planning, preparation and activities which produces a meaningful and informative assembly. These expenditures are over and above the registration fees.
*****		
26.	Synod Council & Deans	Provides for Synod Council and Conference Deans meetings and functions associated with these two areas of ministry.
*****		
27.	Occupancy	Includes the rent and miscellaneous services to maintain the Synod Office.
*****		
28.	Office Operating Expense	This line item consists of telephones, postage, office supplies, printing and copying expenses and other miscellaneous expenses.
*****		
29.	Legal, Audit & Payroll Service	Covers legal expenses incurred throughout the year, the annual audit of the Synod's finances, and an outside CPA firm which prepares payroll checks and taxes.
*****		
30.	Insurance	Dollars are used to cover NIS's property and equipment, worker's compensation, synod owned automobiles, and the Churchwide Travel Plan which covers all staff, council members, committee members, synod assembly voting members, etc.
*****		
31.	Equipment	This line item provides us with computers, printers, copy machines, postage meter, computer software and maintenance of the equipment.
32.	& Maintenance	
*****		
34.	Difference between Income and Expense	The \$23,570 is the difference between income and expenses on a cash basis. The synod is using accrual accounting which takes into account the year end journal entries for fixed assets, depreciation expense and fund accounts which is not reflected on a cash basis. The accrual reserves were increased by \$7,617 after the completion of the year end journal entries. Constitutionally "Except when such procedure would jeopardize current operations, a reserve amounting to no more than 16% of the sum of the amounts scheduled in the next year's budget for regular distribution to synodical causes shall be carried forward annually for disbursement in the following year in the interest of making possible a more even flow of income to such causes. The exact number of dollars to be held in reserve shall be determined by the Synod Council." The total for cash reserves as of 1/31/08 is \$308,106 and 10.4% of the budget.