

EXPLANATION OF BUDGETED INCOME & EXPENSES

LINE #	LINE DESCRIPTION	EXPLANATION

3.	ELCA-DEM Grant	This is a staff support grant for fiscal year 2009 for the synod Director for Evangelical Mission (DEM). This grant is intended to be applied toward DEM synod expenses.

7.	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.

8.	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.

9.	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.

10.	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.).

11.	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.

12.	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.

13.	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.

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14.	Regional Ministries	<p>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.</p>
15.	Congregational Life Committee	<p>The Congregational Life Committee (CLC) supports and equips congregations to carry out their ministries and provides leadership through sub-committees in the areas of worship (including organization of worship at Synod-wide events such as Assembly, and Professional Leaders Conference), Stewardship, Youth Ministry (Leadership Lab, Junior and Senior High Gatherings, Synod Youth Assembly, Lutheran Youth Organization, and ELCA Youth Ministry Network), Educational Ministries, the Synod Web Site and Diakonia Support. The CLC is responsible for the Congregational Resourcing Event (CRE), and the congregation ministry grant program.</p>
16.	Global Mission Committee	<p>The Global Mission Committee, formerly a sub-committee under the Outreach Committee, continued NIS work with two Companions, the Arusha Diocese [ELCT] in Tanzania and the Arcot Lutheran Church [ALC] in Tamil Nadu, India.</p> <p>In July 2008 Pastor Gary Erickson led an NIS group to Arusha to visit their Companion Congregations. Pastor Gary plans to lead the next trip in 2012. NIS also supported the Mwangaza Center Teaching Seminars in Arusha, the Peace House School for AIDS orphans, and supported Diocese scholarships for pastoral training. NIS has 23 Companion Congregations in Arusha.</p> <p>In the Arcot Lutheran Church, our new Indian Partner, NIS has eight Companion Congregations, with several more in prospect. The Friends of the Danish Mission Hospital is working with the ELCA-GM, the ALD, and DanMission to improve that hospital program. NIS is also working with the Lutheran Partners in Global Mission [LPGM], Minneapolis, on school projects in the ALC.</p>
17.	Outreach Committee	<p>The Outreach committee is committed to partnering with both established and new congregations to making Christ known in Northern Illinois Synod. New ministries of the Northern Illinois Synod include St. John West (a satellite of St. John, Joliet), GPS (which initially grew from being a satellite of Grace, Loves Park), and most recently Christ, Belvidere as they begin the journey of starting a satellite to serve in the Poplar Grove area. The committee is also committed to partnering with congregations as they make the bold and faithful decision to restart. Restarts include Resurrection, Channahon and United in Rockford. Our grant ministry supports and encourages outreach ministry with established congregations. The Global Mission Subcommittee continues to be under the umbrella of the Outreach Committee.</p>

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18.	Ministry Support Committee	<p>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, 16 candidates are working toward rostering as ordained ministers, with 1 working toward Associate in Ministry certification, and 2 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.</p> <p>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.</p>
19.	Social Ministry Committee	<p>The Social Ministry Committee helps congregations respond to Christ’s call to serve others. They work 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.</p>
20.	Bishop’s Discretionary	<p>This fund is used as needs arise in congregations, for rostered and lay people and whenever the Bishop deems necessary.</p>
21.	Salaries	<p>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).</p>
22.	Employee Benefits	<p>This includes pension, health and continuing education for all staff.</p>
25.	Employee Assistance Program	<p>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.</p>
26.	Synod Assembly	<p>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.</p>
27.	Synod Council & Deans	<p>Provides for Synod Council and Conference Deans meetings and functions associated with these two areas of ministry.</p>

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28.	Occupancy	Includes the rent and miscellaneous services to maintain the Synod Office.
29.	Office Operating Expense	This line item consists of telephones, postage, office supplies, printing and copying expenses and other miscellaneous expenses.
30.	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.
31.	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.
32.	Equipment	This line item provides us with computers, printers, copy machines, postage meter, computer software and maintenance of the equipment.
33.	& Maintenance	
35.	Difference between Income and Expense	The \$11,393 is the difference between income and expenses on a cash basis. 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 1/31/09 is \$304,273.17 and 10.88% of the 2009 Revised Spending Plan.