

## Explanation of Budgeted Income and Expenses

Line #	Description	Explanation
<b>2</b>	<b>ELCA Mission Support</b>	For every mission support dollar, the Northern Illinois Synod (NIS) receives from congregations, <b>55 cents</b> is sent to the Evangelical Lutheran Church in America (Churchwide) and 45 cents remains in the Synod to do ministry in partnership with congregations.
<b>11</b>	<b>LSSI</b>	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.
<b>12</b>	<b>Seminaries</b>	By sending dollars to the Lutheran School of Theology at Chicago, and Wartburg Theological Seminary, Dubuque, Iowa, NIS helps to prepare candidates for rostered ministry.
<b>14</b>	<b>Campus Ministry</b>	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.
<b>15</b>	<b>LOMC</b>	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.
<b>16</b>	<b>IL Conference of Churches</b>	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.
<b>17</b>	<b>Regional Ministries</b>	Region 5 encompasses the twelve synods of Illinois, Iowa, Wisconsin and Upper Michigan. A Candidacy and Leadership Manager for Region 5, appointed by the ELCA, works closely with our Synod to raise up Rostered Ministers for the Church and be the 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.
<b>18</b>	<b>Congregational Life Committee</b>	The Congregation Life Committee (CLC) is responsible for the annual Congregational Resourcing Event (CRE) held at Kishwaukee College, Malta, Illinois, every March which helps to support and equip congregations to carry out their ministries. It also gives small grants as seed money to congregations for new ministries within the congregation. Sub-committees are supported in the areas of worship (including organization of worship at Synod-wide events such as Synod Assembly and Professional Leaders Conference), Stewardship and Youth Ministry and Safe Church. Additional funds to support Youth Ministry are found in designated fund #30040, the Cora Diestelmeir Estate Fund.

<b>19 Global Mission</b>	<p>In 2018, the Global Mission Committee continued NIS work with two Companions, the North Central (formerly “Arusha”) Diocese (ELCT) in Tanzania and the Arcot Lutheran Church (ALC) in Tamil Nadu, India. We also worked with ELCA-GM programs and sent funds to ELCA missionaries in Tanzania and India.</p> <p><b>Tanzania:</b> In Tanzania, NIS supported the Mwangaza Center Teaching Seminars in Arusha and North Central Diocese scholarships for pastoral training. Six NIS congregations have active partner Congregations in this diocese.</p> <p><b>India:</b> In the Arcot Lutheran Church (ALC), our Partner in Tamil Nadu, Southeast India, NIS currently has seven Companion congregations, NIS also works with the Lutheran Partners in Global Mission (LPGM), Minneapolis on schools in the ALC.</p>
<b>20 Outreach Committee</b>	<p>The Outreach committee partners with established congregations and ministries in development for “Learning, Thinking, and Living into a Deeper and More Vibrant Faith,” the vitality initiative in the Northern Illinois Synod. Vitality initiatives at the conference level have promoted “Learning, Thinking and Living” to more than 30 congregations in our synod. Small grants are available from the committee to assist new ministry efforts in congregations.</p>
<b>21 Ministry Support Committee (21a Candidacy)</b>	<p>Our Mission is to enable people 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 sub-committee. With it, meetings expenses for the Committee and Sub-Committees, scholarships for those pursuing rostered ministry, assistance with the initial costs of entering candidacy, and candidacy retreats are funded. Other major budget line items include providing resources for: the Professional Leader’s Conference (PLC), 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. 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>
<b>22 Social Ministry Committee</b>	<p>The role of the Social Ministry Committee is to inspire, educate and support congregations of the Northern IL Synod and ELCA organizations to care for those in need, serve their neighbors, and seek justice for all people. The Committee offers workshops and provides grants to congregations, coalitions and church-based community organizations. Active, independent subcommittees include: World Hunger, Creation Care and Multicultural/Anti-Racism. The Social Ministry Committee also relates to Lutheran Advocacy.</p>
<b>23 Bishop’s Discretionary</b>	<p>This fund is used as urgent needs arise as the Bishop deems necessary but not for the Bishop’s benefit.</p>
<b>24 Salaries</b>	<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>
<b>25 Employee Benefits</b>	<p>This includes pension, health, and continuing education for staff.</p>
<b>26 Travel - Staff</b>	<p>Travel and travel related expenses for staff.</p>
<b>28 Synod Assembly</b>	<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>

<b>29 Synod Council Deans &amp; Interim Prs</b>	Provides for Synod Council, Conference Deans, and Interim Pastors meetings and functions associated with these three areas of ministry
<b>30 Office Operations</b>	This line item consists of telephones, postage, office supplies, printing, and copying expenses, and other miscellaneous expenses.
<b>31 Legal, Audit, Accounting &amp; Payroll Service</b>	Covers legal expenses incurred throughout the year, the annual audit of the Synod's finances, an outside accounting firm and a CPA firm which prepares payroll checks and taxes.
<b>32 Insurance</b>	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.
<b>31 Equipment &amp; Maintenance</b>	This line item provides us with computers, printers, copy machines, computer software, and maintenance of the equipment
<b>36 Difference between Income and Expense</b>	This line item 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."