

Explanation of Budgeted Income & Expenses

Line #	Description	Explanation
4 & 9	ELCA-DEM Grant/Fund	This is a staff support grant for fiscal year 2019 for the synod Director for Evangelical Mission (DEM). This grant is intended to offset synod expenses. Transfer of \$5,000 in fiscal year 2019 to the DEM-Grant Fund to offset synod expenses in fiscal year 2020.
10	ELCA Mission Support	For every mission support 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.
11	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.
12	Seminaries	By sending dollars to the Lutheran School of Theology at Chicago, and Wartburg Theological Seminary, Dubuque, Iowa, NIS helps to prepare men and women for rostered ministry and lay leadership.
13	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.).
14	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.
15	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.
16	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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17	Region 5 of the ELCA	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.
18	Congregational Life Committee	<p>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 our small grants as seed money to congregations for new ministries within the congregation.</p> <p>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 Fund.</p>
19	Global Mission	<p>In 2019, 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>Tanzania: In Tanzania, NIS supported the Mwangaza Center Teaching Seminars in Arusha and North Central Diocese scholarships for pastoral training. Twenty-two NIS congregations have Companion Congregations in this diocese. NIS also continued working with missionary Dr. Jacobson at the Arusha Lutheran Medical Center. The NIS Nursing School Project, raised \$110,482 to help Dr Mark Jacobson build a new Nursing School campus. The Nursing School campus construction will be completed in 2020.</p>
19	Global Mission (continued)	<p>India: In the Arcot Lutheran Church (ALC), our Partner in Tamil Nadu, Southeast India, NIS currently has nine Companion congregations, NIS also works with the Lutheran Partners in Global Mission (LPGM), Minneapolis on schools in the ALC.</p>
20	Outreach Committee	<p>The Outreach committee is committed to partnering with both established and new congregations in "Walking together, Loving Christ, Loving all for the sake of the world." The primary tasks of the Outreach committee are promoting congregational vitality, outreach education for congregations and rostered ministers, giving grants for innovative projects, supporting congregations in redevelopment, and faithfully using the Outreach budget to achieve the tasks listed above.</p>

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21	Ministry Support Committee	<p>Our Mission supports Christians of the Northern Illinois Synod to realize their call to ministry as lay and professional workers. We develop yearly Salary Guidelines and ministry resources for leaders in congregations.</p> <p>Candidacy Sub-Committee: Covers expenses related to candidates' scholarships, meeting expenses, required fees and retreats. Currently, 15 candidates are working towards ELCA rostered ministry.</p> <p>Professional Leaders Conference (PLC): A yearly continuing education/collegiality event for professional church leaders in the Northern Illinois Synod, featuring keynote speakers and musicians to enrich and challenge professional church leaders.</p> <p>First Call Theological Education (FCTE): Required for all ELCA professional leaders in their three years of ministry moving from academic study to parish life. FCTE teaches the "nuts and bolts" of public ministry.</p>
22	Social Ministry Committee	<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, Climate Change and Multicultural/Anti-Racism. The Social Ministry Committee also relates to Lutheran Advocacy.</p>
23	Bishop's Discretionary	<p>This fund is used as urgent needs arise for either for rostered or lay people as the Bishop deems necessary but not for the Bishop's benefit.</p>
24	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>
25	Employee Benefits	<p>This includes pension, health, and continuing education for staff.</p>
26	Travel - Staff	<p>Travel and travel related expenses for staff.</p>
28	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>
29	Synod Council Deans & Interim Prs	<p>Provides for Synod Council, Conference Deans, and Interim Pastors meetings and functions associated with these three areas of ministry</p>
30	Occupancy	<p>Includes the rent and miscellaneous services to maintain the Synod Office</p>
31	Office Operating Expense	<p>This line item consists of telephones, postage, office supplies, printing, and copying expenses, and other miscellaneous expenses.</p>
32	Legal, Audit & Payroll Service	<p>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.</p>

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33	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.
34	Equipment & Maintenance	This line item provides us with computers, printers, copy machines, postage meter, computer software, and maintenance of the equipment
35	Difference between Income and Expense	The \$22,201 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 1/31/20 is \$219,280 and 9.77% of the 2020 Revised Spending Budget.