

FISCAL YEAR ENDING JANUARY 31, 2012 BUDGET WORKSHEET

| | | | 2011 | 2010 | | 2009 | | |
|---------------------------------------|---------------------------------------|---|---------------------|------------------------|------------------------|------------------------|---------------------|------------------------|
| | | DESCRIPTION & COMMENTS | FYE 1/31/2012 | FYE 1/31/2011 | FYE 1/31/2011 | FYE 1/31/2010 | FYE 1/31/2010 | FYE 1/31/2010 |
| | | | PROPOSED | REVISED | APPROVED | ACTUAL | REVISED | APPROVED |
| SUPPORT AND REVENUE | | | | | | | | |
| 1 | Congregations | Mission support received from the congregations of the synod. For the 2010 fiscal year spending budget, this was decreased by \$255,000 (10.8%) from the approved budget, due to the significant shortfall in 2009. For the 2011 fiscal year budget, an increase of \$55,000 (2.6%) over the 2010 fiscal year is projected. | 2,157,872.00 | \$ 2,102,872.00 | \$ 2,357,872.00 | \$ 2,055,637.67 | 2,216,328.00 | \$ 2,237,861.76 |
| 2 | Others | This is not a budgeted item, it is a placeholder for income received from "other" sources. | | | | 16.00 | | |
| 3 | Shared Mission | The Shared Mission Support campaign has been completed, so we are not expecting to receive significant funds from this source. | 0.00 | 0.00 | 0.00 | 4,842.34 | 0.00 | 35,000.00 |
| 4 | Interest | Interest from the checking accounts used for our unrestricted funds. | 2,000.00 | 2,000.00 | 2,000.00 | 949.17 | 2,000.00 | 2,000.00 |
| 5 | Temp. Restricted Funds Released | This is an estimate of the usage of Restricted Funds to cover any budgetary shortfall. | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 | 20,000.00 | 20,000.00 |
| 6 | Reimbursement/Other Income | An estimate of the amount of support we will receive from the ELCA and other organizations in grants or reimbursements. This amount changed significantly from last year due to the addition of salary reimbursement that we will expect to receive from the Mission Fund campaign for the usage of synod staff for administrative support. | 148,129.00 | 145,956.97 | 71,000.00 | 10,279.73 | 25,000.00 | 100,000.00 |
| Total Support & Revenue | | | 2,323,001.00 | \$ 2,265,828.97 | \$ 2,445,872.00 | \$ 2,071,724.91 | 2,263,328.00 | \$ 2,394,861.76 |
| EXPENDITURES | | | | | | | | |
| 7 | ELCA CHURCHWIDE MINISTRY | This is the amount that the synod donates to ELCA Churchwide for ministry support. For the 2010 and 2011 fiscal years, we are reluctantly recommending that the percentage shared with the ELCA is lowered to 52% of our congregational support. | 1,122,093.00 | \$ 1,093,493.00 | \$ 1,249,672.00 | \$ 1,089,487.97 | 1,174,654.00 | \$ 1,186,067.00 |
| SYNOD MINISTRY | | | | | | | | |
| A. Agencies & Institutions | | | | | | | | |
| 8 | Camp Tomah Shinga | Synod support for operational costs. | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,400.00 |
| 9 | Hollis Center-Outdoor Ministry | Synod support for the operation of Hollis Renewal Center, which is located in the KC metro area. | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,400.00 |
| 10 | Lutheran Outdoor Ministries Center | Synod support for operational costs. | | 0.00 | 0.00 | 45.87 | 45.87 | 550.00 |
| 12 | Lutheran Family & Children's Services | Synod support for operational costs. | | 0.00 | 0.00 | 62.50 | 62.50 | 750.00 |
| 14 | Lutheran Family Svcs of NE | The synod's share of the costs incurred by this agency for their continued maintenance and administration of post adoption records that was formerly provided by Lutheran Social Services of Kansas and Oklahoma. | 4,258.00 | 4,258.00 | 4,258.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 16 | Metropolitan Lutheran Ministry | Synod support for operational costs. | | 0.00 | 0.00 | 62.50 | 62.50 | 750.00 |
| 17 | The Oaks | Synod support for operational costs. | | 0.00 | 0.00 | 62.50 | 62.50 | 750.00 |
| Total Agencies/Institutions | | | 10,258.00 | 10,258.00 | 10,258.00 | 9,233.37 | 9,233.37 | 13,350.00 |

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| B Teams and Task Forces | | | | | | | | |
| 24 | Stewardship | The items in Section B represent the funding provided for the various teams, committees, and task forces internal to the operation of the synod. There is only one significant change to a line item in this section and this is to the Outreach budget. One of the primary goals of the capital campaign is to provide a significant amount of funding for Outreach, far more than could ever be provided within the synod's operating budget. As a result, the amount of funding to be provided within the budget can be lowered, knowing that it will be replaced by the capital campaign. The funding that remains is intended to support the operating costs of the committee itself. | 1,500.00 | 1,500.00 | 1,500.00 | 343.48 | 1,500.00 | 1,500.00 |
| 25 | Mission Interpretation | | 1,000.00 | 1,000.00 | 1,000.00 | 144.00 | 1,000.00 | 3,000.00 |
| 27 | Campus Ministry (Higher Ed&Schools) | | 700.00 | 700.00 | 700.00 | 1,237.88 | 700.00 | 700.00 |
| 28 | Leadership/Ministry Development | | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 1,100.00 |
| 29 | Candidacy | | 12,000.00 | 12,000.00 | 12,000.00 | 7,306.45 | 12,000.00 | 12,000.00 |
| 31 | Parish Ministry Associates | | 5,000.00 | 5,000.00 | 5,000.00 | 4,029.63 | 5,000.00 | 6,000.00 |
| 33 | Outreach | | 2,500.00 | 2,500.00 | 2,500.00 | 7,794.30 | 15,000.00 | 20,000.00 |
| 35 | Salary Guidelines | | 0.00 | 0.00 | 0.00 | 59.75 | 100.00 | 100.00 |
| 37 | Youth | | 750.00 | 750.00 | 750.00 | 252.99 | 750.00 | 1,000.00 |
| 38 | Companion Synod Team | | 400.00 | 400.00 | 400.00 | 1,507.19 | 400.00 | 400.00 |
| 39 | Unallocated | | 1,100.00 | 1,100.00 | 1,100.00 | 1,881.34 | 1,000.00 | 1,000.00 |
| Total Teams and Task Forces | | | 25,950.00 | 25,950.00 | 25,950.00 | 24,557.01 | 38,450.00 | 48,250.00 |
| C. Oversight & Pastoral Care | | | | | | | | |
| 40 | Synod Salaries & Benefits - ELCA | With the change in funding support for Rev. Len Dale's position as a part of the restructuring of the ELCA's Evangelical Outreach and Congregational Ministries (ECOM) unit, the ELCA began paying the majority of Rev. Dale's salary directly on Feb. 1, 2009. As a result, the synod is no longer paying a salary for ELCA deployed staff and this budget line item has been reduced to zero. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84,836.00 |
| 41 | Synod Salaries & Benefits - Synod | The synod salaries & benefits budget covers the salaries for the bishop and all of the ordained and non-ordained synod office staff. In the revised budget for the 2010 fiscal year, all salaries were frozen at the 2009 budgeted levels. The amount for the 2011 fiscal year includes a 2% increase for all salaries. (See the attached breakout of the synod staff salaries) | 577,529.00 | 567,186.35 | 572,214.00 | 564,956.37 | 573,269.32 | 574,858.76 |
| 42 | Campus Ministry Salaries & Benefits | Beginning with the 2010 budget, the synod is paying the compensation (salary & benefits) of the pastors for the three campus ministry sites of the synod. As with the synod staff salaries line item, all salaries were frozen at the 2009 budgeted levels in the revised 2010 fiscal year budget. The amount for the 2011 fiscal year includes a 2% increase for these salaries. | 228,071.00 | 223,614.58 | 221,178.00 | | | |
| 43 | Bishop's Convocation | This is the amount needed to cover the costs for the annual Bishop's Convocation | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 45 | Communication/Publications (2) | Costs for synod publications and maintenance of the synod web site | 3,500.00 | 3,500.00 | 3,500.00 | 2,008.71 | 2,500.00 | 3,500.00 |
| 47 | Ecumenism | Costs for memberships in ecumenical organizations | 2,500.00 | 2,500.00 | 2,500.00 | 809.05 | 2,500.00 | 3,500.00 |
| 48 | Travel (Synod Staff) | This is the amount needed to cover the costs of travel for staff while on synod business. | 75,000.00 | 75,000.00 | 85,000.00 | 70,695.87 | 80,000.00 | 85,000.00 |
| 49 | Employee Assistance Program | These are the costs for a program to provide assistance for individual members of the ordained roster of the synod. | 0.00 | 0.00 | 0.00 | 2,224.50 | 2,000.00 | 2,000.00 |

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| 53 | Partnership for Missional Church | The synod currently has two active PMC clusters. This line item has been increased significantly to cover the costs for facilitating these clusters. Up to now these costs have been covered through the use of Restricted Funds. Since these costs will continue for the next several years, it is more appropriate to cover them within the budget rather than outside of it. The amount of this item includes the required payments to PMC and for reimbursement of the expenses incurred by the cluster coordinators. | 19,000.00 | 19,000.00 | 19,000.00 | 5,327.81 | 4,000.00 | 4,000.00 |
| 55 | Call Process Ministries | Costs incurred in administering the synod call processes | 3,000.00 | 3,000.00 | 3,000.00 | 1,786.32 | 3,000.00 | 3,000.00 |
| 56 | Rostered Retreats | Costs to conduct retreats throughout the synod for the synod's rostered leaders. | 3,600.00 | 3,600.00 | 3,600.00 | | | |
| 59 | Legal Fees (Discipline) | Payment amount to the ELCA for access to pooled legal resources as needed. | 2,700.00 | 2,700.00 | 2,700.00 | 1,096.00 | 2,700.00 | 2,700.00 |
| 60 | Good Samaritan Fund | A discretionary fund for use by the Bishop to provide assistance to individuals in need. | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 500.00 | 500.00 |
| Total Oversight/Pastoral Care | | | 919,900.00 | 905,100.93 | 917,692.00 | 652,904.63 | 674,469.32 | 768,894.76 |
| D. ELCA Partnerships | | | | | | | | |
| 61 | Region IV | A new line item that represents the synod's share for support of a part-time ECOM coordinator position for Region IV. | 2,500.00 | 2,500.00 | 2,000.00 | | | |
| 62 | Bethany College | Synod support for Bethany College | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |
| 63 | Seminaries (LSTC & Wartburg) | Synod support for the LSTC and Wartburg seminaries. This line item has been reduced by 25% from the approved budget for the previous year. | 69,000.00 | 69,000.00 | 69,000.00 | 69,000.00 | 92,000.00 | 92,000.00 |
| 64 | Planned Giving Partnership | This represents the support the synod provides for deployed Planned Giving staff. | 22,000.00 | 22,000.00 | 22,000.00 | 22,000.00 | 22,000.00 | 22,000.00 |
| 65 | Campus Ministries | The amount that the synod formerly provided to the Campus Ministry board will now be used to provide the compensation for the Campus Ministry pastors as indicated on budget line #42. | | | | 118,500.00 | 118,500.00 | 118,500.00 |
| Total ELCA Partnerships | | | 118,500.00 | 118,500.00 | 118,000.00 | 234,500.00 | 257,500.00 | 257,500.00 |
| E. Office | | | | | | | | |
| 66 | Rent & Occupancy | Per our lease agreement, the amount of the lease will increase for 2010 and we need to be prepared to cover any assessment from the landlord resulting from increased property taxes. | 55,500.00 | 53,500.00 | 53,500.00 | 50,166.70 | 50,000.00 | 50,000.00 |
| 68 | Operations - Total | This is the budget for the operation of the synod offices, to include office supplies, telephone and internet expenses, copier leases, and audit expenses | 64,000.00 | 64,000.00 | 64,000.00 | 61,149.86 | 63,000.00 | 63,000.00 |
| Total Office | | | 119,500.00 | 117,500.00 | 117,500.00 | 111,316.56 | 113,000.00 | 113,000.00 |
| F. Synod Council | | | | | | | | |
| 70 | Meetings | The costs for conducting Synod Council and Executive Committee meetings to include retreats and travel reimbursements. | 5,500.00 | 5,500.00 | 5,500.00 | 5,222.82 | 5,500.00 | 5,500.00 |
| 72 | Nominating Committee | Operating costs for the Nominating Committee. | 300.00 | 300.00 | 300.00 | 8.24 | 300.00 | 300.00 |
| Total Synod Council | | | 5,800.00 | 5,800.00 | 5,800.00 | 5,231.06 | 5,800.00 | 6,800.00 |

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| G. Area Ministry Support | | | | | | | | |
| 71 | Area Ministry Program | The reimbursement for costs incurred for travel and other miscellaneous items to support Area Ministry programs. | 0.00 | 0.00 | 0.00 | 790.15 | 0.00 | 0.00 |
| 75 | Total Area Ministry Support | | 0.00 | 0.00 | 0.00 | 790.15 | 0.00 | 0.00 |
| 77 | H. Companion Synod Relations | This line item is used to provide some reimbursement for travel costs for members of our companion synods to travel to the annual Assembly. | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 |
| TOTAL SYNOD MINISTRY | | | 1,200,908.00 | 1,184,108.93 | 1,196,200.00 | 1,038,532.78 | 1,099,452.69 | 1,208,794.76 |
| TOTAL EXPENDITURES | | | 2,323,001.00 | 2,277,601.93 | 2,445,872.00 | 2,128,020.75 | 2,274,106.69 | 2,394,861.76 |
| NET REVENUE OVER OR (UNDER) EXPENSES | | | 0.00 | \$ (11,772.96) | \$ 0.00 | \$ (56,295.84) | (10,778.69) | \$ 0.00 |