

**North/West Lower Michigan Synod**

| <b>REVENUE</b>                                            | <b>Actual<br/>2010<br/>YE 01/31/11</b> | <b>Adopted Budget<br/>2011<br/>YE 01/31/12</b> | <b>Revised Budget<br/>2011<br/>YE 01/31/12</b> | <b>Proposed Budget<br/>2012<br/>YE 01/31/13</b> |
|-----------------------------------------------------------|----------------------------------------|------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| Mission Support                                           | 1,497,853                              | 1,780,400                                      | 1,400,000                                      | 1,436,800                                       |
| Center for Mission & Ministry                             | 8,157                                  | 0                                              | 0                                              | 0                                               |
| Committee Revenue (Event registrations, including LMTP)** | 15,388                                 | 28,500                                         | 20,000                                         | 20,000                                          |
| ELCA Pooled Trust Dividend                                | 19,106                                 | 20,000                                         | 19,000                                         | 19,000                                          |
| Grant Revenue**                                           | 22,875                                 | 15,700                                         | 15,000                                         | 15,000                                          |
| Interest Earned                                           | 121                                    | 1,200                                          | 100                                            | 100                                             |
| Registration Fees - Winter Leadership Event *             | 7,165                                  | 30,000                                         | 10,000                                         | 10,000                                          |
| Registration Fees - Synod Assembly                        | 77,381                                 | 45,000                                         | 45,000                                         | 45,000                                          |
| Synodwide Revenue - Special Gifts                         | 15,687                                 | 52,000                                         | 13,000                                         | 13,000                                          |
| Transfer from Reserved Funds                              | 0                                      | 14,700                                         | 11,700                                         | 0                                               |
| <b>TOTAL REVENUE</b>                                      | <b>1,663,733</b>                       | <b>1,987,500</b>                               | <b>1,533,800</b>                               | <b>1,558,900</b>                                |

\*Expenses for Leadership Events are reflected in Committee Expenses

\*\*Grant and Committee Income offsets Committee Expenses. Includes \$15K from ELCA for R. Hardy expenses.

| <b>EXPENSES</b>                                   | <b>Actual<br/>2010<br/>YE 01/31/11</b> | <b>Adopted Budget<br/>2011<br/>YE 01/31/12</b> | <b>Revised Budget<br/>2011<br/>YE 01/31/12</b> | <b>Proposed Budget<br/>2012<br/>YE 01/31/13</b> |
|---------------------------------------------------|----------------------------------------|------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| <b>ELCA Agencies and Organizations</b>            |                                        |                                                |                                                |                                                 |
| Evangelical Lutheran Church in America *          | 749,016                                | 890,200                                        | 700,000                                        | 718,400                                         |
| Capital University and Wittenberg University      | 6,000                                  | 12,800                                         | 6,000                                          | 6,000                                           |
| Living Water Ministries                           | 45,000                                 | 45,000                                         | 45,000                                         | 45,000                                          |
| Lutheran Social Services of Michigan              | 5,000                                  | 30,000                                         | 5,000                                          | 5,000                                           |
| Michigan Lutheran Campus Ministry                 | 53,800                                 | 60,000                                         | 60,000                                         | 60,000                                          |
| Region 6 Support                                  | 9,010                                  | 8,600                                          | 10,000                                         | 10,000                                          |
| Trinity Lutheran Seminary                         | 40,000                                 | 60,000                                         | 24,000                                         | 24,000                                          |
| <b>Subtotal - ELCA Agencies and Organizations</b> | <b>907,826</b>                         | <b>1,106,600</b>                               | <b>850,000</b>                                 | <b>868,400</b>                                  |

\*This reflects 50% of mission support.

|                                                             |                |                |                |                |
|-------------------------------------------------------------|----------------|----------------|----------------|----------------|
| <b>Committees</b>                                           |                |                |                |                |
| Christian Education Committee                               | 821            | 5,500          | 3,500          | 3,500          |
| Church in Society Committee                                 | 18,906         | 26,400         | 26,400         | 26,400         |
| Communication Committee                                     | 1,457          | 1,000          | 4,000          | 4,000          |
| Financial Support Committee (includes Stewardship Planning) | 2,459          | 5,800          | 6,400          | 6,400          |
| Global Mission Committee                                    | 8,176          | 14,000         | 12,000         | 12,000         |
| Ministry Committee (includes Candidacy Committee and Lea    | 30,853         | 81,500         | 71,000         | 71,000         |
| Multicultural Committee (includes Anti-Racism Team)         | 744            | 7,000          | 4,000          | 4,000          |
| Outreach Committee                                          | 63,839         | 69,000         | 71,000         | 71,000         |
| Witness/Evangelism Team                                     | 2,935          | 5,000          | 4,000          | 4,000          |
| Worship Committee                                           | 946            | 3,000          | 2,000          | 2,000          |
| Youth Committee                                             | 222            | 7,200          | 5,600          | 5,600          |
| <b>Subtotal - Committees</b>                                | <b>131,359</b> | <b>225,400</b> | <b>209,900</b> | <b>209,900</b> |

|                                                                          | <b>Actual<br/>2010<br/>YE 01/31/11</b> | <b>Adopted Budget<br/>2011<br/>YE 01/31/12</b> | <b>Revised Budget<br/>2011<br/>YE 01/31/12</b> | <b>Proposed Budget<br/>2012<br/>YE 01/31/13</b> |
|--------------------------------------------------------------------------|----------------------------------------|------------------------------------------------|------------------------------------------------|-------------------------------------------------|
| <b>Synod Ministries</b>                                                  |                                        |                                                |                                                |                                                 |
| Closed Congregations Expense                                             | 8,153                                  | 0                                              | 0                                              | 0                                               |
| Synod Assembly                                                           | 82,952                                 | 45,000                                         | 45,000                                         | 45,000                                          |
| Synod Council                                                            | 4,160                                  | 3,500                                          | 3,000                                          | 3,000                                           |
| Intereim Ministry Support                                                | 0                                      | 9,000                                          | 0                                              | 0                                               |
| <b>Subtotal - Synod Ministries</b>                                       | <b>95,264</b>                          | <b>57,500</b>                                  | <b>48,000</b>                                  | <b>48,000</b>                                   |
|                                                                          |                                        |                                                |                                                |                                                 |
| <b>Special Programs</b>                                                  |                                        |                                                |                                                |                                                 |
| Center for Mission & Ministry                                            | 5,547                                  | 0                                              | 0                                              | 0                                               |
| <b>Subtotal - Special Programs</b>                                       | <b>5,547</b>                           | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                        |
|                                                                          |                                        |                                                |                                                |                                                 |
| <b>Staff Salaries and Benefits</b>                                       |                                        |                                                |                                                |                                                 |
| Salaries - Administrative Support Staff                                  | 80,251                                 | 112,000                                        | 60,200                                         | 61,400                                          |
| Salaries and Housing Allowances - Called Staff                           | 147,130                                | 155,600                                        | 141,800                                        | 144,700                                         |
| Salaries - Deployed Staff                                                | 53,700                                 | 46,400                                         | 43,100                                         | 44,000                                          |
| Social Security Allowance                                                | 9,760                                  | 10,400                                         | 9,700                                          | 9,900                                           |
| Payroll Taxes (FICA)                                                     | 10,231                                 | 12,200                                         | 7,600                                          | 7,700                                           |
| Health Insurance, Disability, Pension                                    | 71,761                                 | 84,800                                         | 51,700                                         | 53,100                                          |
| Continuing Education                                                     | 690                                    | 5,000                                          | 3,000                                          | 3,000                                           |
| Other Insurance                                                          | 5,235                                  | 5,400                                          | 5,000                                          | 5,000                                           |
| <b>Subtotal - Staff Salaries and Benefits</b>                            | <b>378,757</b>                         | <b>431,800</b>                                 | <b>322,100</b>                                 | <b>328,800</b>                                  |
|                                                                          |                                        |                                                |                                                |                                                 |
| <b>Administration</b>                                                    |                                        |                                                |                                                |                                                 |
| Bishop's Discretionary Fund                                              | 5,870                                  | 7,000                                          | 6,000                                          | 6,000                                           |
| Capital Equipment Purchases                                              | (959)                                  | 6,000                                          | 2,000                                          | 2,000                                           |
| Insurance                                                                | 7,670                                  | 8,000                                          | 9,000                                          | 9,000                                           |
| Building Lease/Mortgage (includes utilities)*                            | 17,991                                 | 70,000                                         | 19,200                                         | 19,200                                          |
| Office Equipment - Maintenance                                           | 6,330                                  | 9,000                                          | 7,000                                          | 7,000                                           |
| Office Supplies                                                          | 7,943                                  | 10,000                                         | 6,000                                          | 6,000                                           |
| Postage                                                                  | 3,125                                  | 8,000                                          | 5,000                                          | 5,000                                           |
| Professional Fees (Legal, Auditor)                                       | 5,200                                  | 7,000                                          | 9,000                                          | 9,000                                           |
| Stipends (Conference Deans, NCD Coordinator, etc.)                       | 0                                      | 1,200                                          | 600                                            | 600                                             |
| Telephone (land lines and mobile lines)                                  | 6,116                                  | 7,000                                          | 7,000                                          | 7,000                                           |
| Travel - Committee (volunteer rate)                                      | 952                                    | 2,000                                          | 0                                              | 0                                               |
| Travel - Staff (professional rate)                                       | 18,359                                 | 15,000                                         | 18,000                                         | 18,000                                          |
| Website/Network Maintenance                                              | 3,453                                  | 4,000                                          | 3,000                                          | 3,000                                           |
| <b>Subtotal Administration</b>                                           | <b>82,050</b>                          | <b>154,200</b>                                 | <b>91,800</b>                                  | <b>91,800</b>                                   |
| <i>*Increase reflects plan to occupy Center for Mission and Ministry</i> |                                        |                                                |                                                |                                                 |
|                                                                          |                                        |                                                |                                                |                                                 |
| <b>Depreciation</b>                                                      | <b>14,064</b>                          | <b>12,000</b>                                  | <b>12,000</b>                                  | <b>12,000</b>                                   |
| <b>TOTAL EXPENSES</b>                                                    | <b>1,614,867</b>                       | <b>1,987,500</b>                               | <b>1,533,800</b>                               | <b>1,558,900</b>                                |
| <b>NET INCOME/LOSS</b>                                                   | <b>48,866</b>                          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                                        |