



THE LUTHERAN CHURCH—
MISSOURI SYNOD

PROGRAM BUDGET SUMMARY
2005/06 FISCAL YEAR

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PROGRAM BUDGET SUMMARY
2005/06 FISCAL YEAR**

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THE LUTHERAN CHURCH—MISSOURI SYNOD

Program Budget Summary

For the Fiscal Year Ending June 30, 2006

ORGANIZATION

The Lutheran Church—Missouri Synod (Synod) was organized in the State of Missouri in 1847 for the conservation and promotion of the unity of the true faith, strengthening congregations and their members in giving bold witness by word and deed, training professional church workers, and extending the Gospel Witness into all the world. The Synod was incorporated as a not-for-profit corporation in 1894. The present name was officially adopted in 1947.

MISSION

In grateful response to God's grace and empowered by the Holy Spirit through Word and Sacraments, the mission of The Lutheran Church—Missouri Synod is vigorously to make known the love of Christ by word and deed within our churches, communities, and the world.

VISION

To be a Church...

- | | |
|--|--|
| 1) Strong in the Word, | 4) Faithful to the Scriptures and the Lutheran |
| 2) Christ centered and people sensitive, | Confessions |
| 3) Reaching out boldly with the Gospel, | 5) Marked by peace and unity. |

OBJECTIVES

The Synod, under Scripture and the Lutheran Confessions, shall—

1. Conserve and promote the unity of the true faith (Eph.4:3-6;1 Cor.1:10), work through its official structure toward fellowship with other Christian church bodies, and provide a united defense against schism, sectarianism (Rom.16:17), and heresy;
2. Strengthen congregations and their members in giving bold witness by word and deed to the love and work of God, the Father, Son, and Holy Spirit, and extend that Gospel witness into all the world;
3. Recruit and train pastors, teachers, and other professional church workers and provide opportunity for their continuing growth;
4. Provide opportunities through which its members may express their Christian concern, love, and compassion in meeting human needs;
5. Aid congregations to develop processes of thorough Christian education and nurture and to establish agencies of Christian education such as elementary and secondary schools and to support synodical colleges, universities, and seminaries;

6. Aid congregations by providing a variety of resources and opportunities for recognizing, promoting, expressing, conserving, and defending their confessional unity in the true faith;
7. Encourage congregations to strive for uniformity in church practice, but also to develop an appreciation of a variety of responsible practices and customs which are in harmony with our common profession of faith;
8. Provide evangelical supervision, counsel, and care for pastors, teachers, and other professional church workers of the Synod in the performance of their official duties;
9. Provide protections for congregations, pastors, teachers, and other church workers in the performance of their official duties and the maintenance of their rights;
10. Aid in providing for the welfare of pastors, teachers, and other church workers, and their families in the event of illness, disability, retirement, special need, or death.

The Synod is a not-for-profit organization which relies on donations from its over 6,000 congregations and individuals and grants from agencies for the majority of its operating income. These donations and grants are subject to fluctuations in the economic status of the area in which the congregation, individuals, and agencies are located.

The Synod in convention has authorized the formation of 35 districts as separate legal entities to achieve its objectives and carry on its activities. It has also formed, as separate not-for-profit corporations, 12 educational institutions, CUS, a publishing house, a foundation, church extension programs, and its archives. The accompanying selected financial information represent the operations of the Synod national offices, including Synodical administration over which the Board of Directors of the Synod has direct responsibility and control, and the operations of the districts, universities, seminaries, CUS, Concordia Publishing House (CPH), The Lutheran Church – Missouri Synod Foundation (Foundation), Lutheran Church Extension Fund (LCEF), and Concordia Historical Institute (CHI), for which the Board of Directors of the Synod has oversight responsibilities.

The Board of Directors allocates available funds to program boards, commissions, and departments of the corporate Synod and holds them responsible. The Board of Directors exercises general oversight over the operations and activities of synodical corporate entities as required in the constitution and bylaws.

The Board of Directors is the legal representative of the Synod. It is the custodian of all property of the Synod, directly or by its delegation of such authority to an agency of the Synod. It exercises supervision over all property and business affairs of the Synod except in these areas where authority has been delegated to another agency of the Synod or where through the adoption of bylaws or by other convention action specific areas of responsibility have been assigned to separate boards or trust entities, and as to those, the Board of Directors has general oversight responsibility.

The Synod, under the direction of its Board of Directors, is presently responsible for managing and reporting the following: Program Boards; KFUD radio stations; convention initiatives and constitutional officers; certain services to other entities; and certain general and administrative matters. Program Boards of the Synod are elected or appointed as prescribed in the bylaws. Program Boards are charged with developing policies and programs for an operating function of

the Synod and supervising their implementation. Such boards in 2006 and 2005 included:

Missions – The Board for Mission Services exists to strengthen congregations and their members in giving bold witness by word and deed and extending gospel witness to all the world. The Board for Mission Services formulates, recommends, reviews, and supervises the mission policies of the Synod.

Pastoral Education – The Board for Pastoral Education has authority with respect to the Synod's seminaries. The board serves to coordinate pre-seminary education programs, seminary education programs, seminary education, and post-seminary education and to provide advocacy for pastoral education within the church.

University Education – The Board for University Education, which also serves as the board of directors of Concordia University System, Inc. (CUS), has authority with respect to all of the Synod's colleges and universities. It has the overall responsibility to provide for the education of commissioned ministers, other professional church workers for the Synod, and others desiring a Christian Lutheran liberal arts education by supervising and coordinating the activities of the Synod's colleges and universities as a unified system of the Synod through their respective boards of regents.

District and Congregational Services – The Board for District and Congregational Services exists to enable vision and outcome development, to prepare and revise policies responsive to both current and anticipated situations, and to initiate action in order to meet the changing needs of districts and congregations. A major activity of the Board for District and Congregational Services is the triennial national Youth Gathering.

Communications - The Board for Communication Services exists to interpret, subject to the approval of the applicable officers and boards, the Synod's purpose and programs to its members and to promote an increased understanding on the part of the church's publics of the mission of the Synod.

World Relief & Human Care – The Board for Human Care Ministries exists to provide opportunities through which the members of the Synod may express their Christian concern, love, and compassion in meeting human needs.

Black Ministry – The Board for Black Ministry Services exists to serve as an advocate on behalf of black ministry in the congregations and agencies of the Synod.

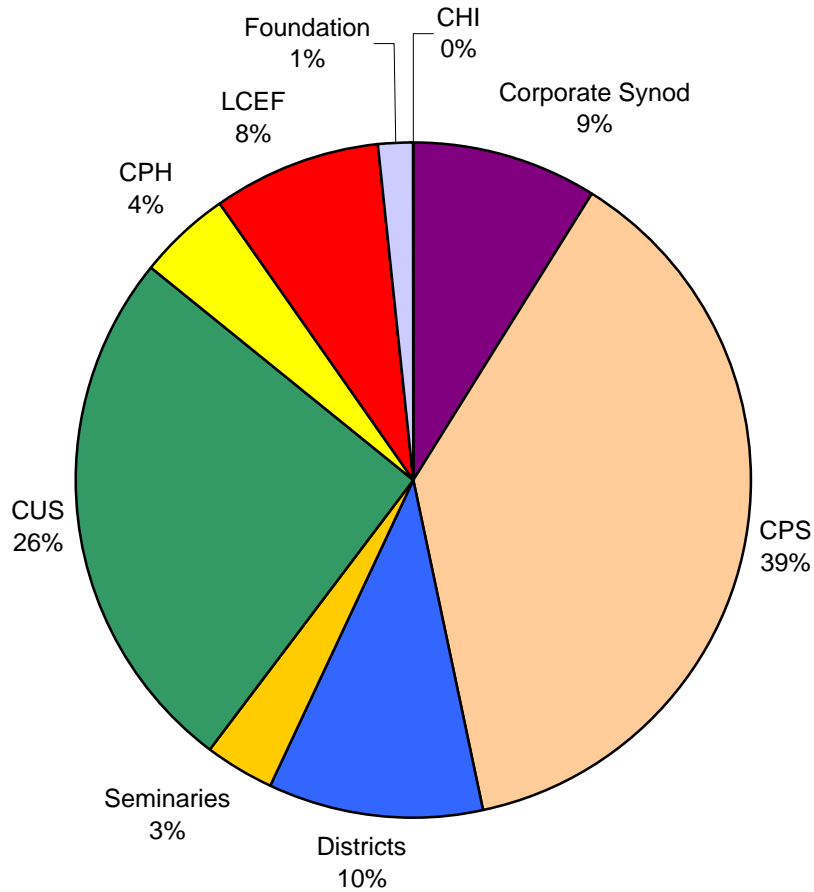
KFUE radio stations were managed by the Board of Directors through June 30, 2005. Effective July 1, 2005, KFUE radio stations are managed by the Board for Communication Services. Convention initiatives and constitutional officers are functions directed by the Synod in convention which include support to veterans of the cross, various ecclesiastical services and commissions, and the Synod constitutional officers. General and administrative expenses include services to other entities which represent expenses incurred by the Synod for the benefit of the Synod and other related entities, which are billed to those entities. Such services include general and administrative functions of the Synod including accounting, audit, legal, insurance, research, electronic media, computer operations, general services, and human resources.

The Synod is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and has received a determination letter from the Internal Revenue Service stating that it is exempt from federal income taxes on income from related exempt activities under Code Section 501(a).

Corporate Synod & Related Entities
Operating Budgets
For the Years Ended June 30
(In thousands)

	Actual		Budget
	2004	2005	2006
Corporate Synod	74,158	86,896	81,750
Concordia Plans Services	300,703	297,346	342,860
Districts	142,227	107,415	95,213
Seminaries	28,928	29,748	29,417
CUS	206,882	214,632	232,952
CPH	38,610	39,183	40,877
LCEF	66,968	70,734	74,571
Foundation	13,014	13,147	13,258
CHI	669	627	678
Total	872,159	859,728	911,576

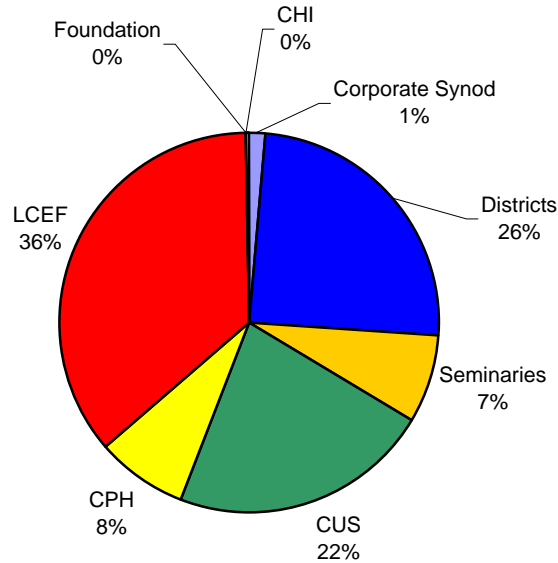
Corporate Synod & Related Entities
Operating Budget FY06



Corporate Synod & Related Entities
Unrestricted Net Assets
For the Year Ended June 30, 2005
(In thousands)

Corporate Synod	5,992
Districts	105,123
Seminaries	31,756
CUS	94,311
CPH	32,543
LCEF	154,322
Foundation	(767)
CHI	698
Total	<u><u>423,978</u></u>

Corporate Synod & Related Entities
Unrestricted Net Assets
For the Year Ended June 30, 2005



Capital Debt & Loan Guarantees
Corporate Synod & Related Entities
June 30, 2005

	<u>Capital Debts</u>	<u>Loan Guarantees</u>
Corporate Synod	680	77,734
Worker Benefit Plans	-	-
Districts	145,421	2,736
Seminaries	27,440	-
CUS	125,579	-
CPH	-	-
LCEF	-	36,866
Foundation	1,552	-
CHI	-	-
Total	<u><u>300,672</u></u>	<u><u>117,336</u></u>

The Lutheran Church--Missouri Synod
Corporate Synod
2005/06 Mission and Ministry Operating Budget

Tell the Good News About Jesus

	Total Expense Budget			2005/06 Revenue				2004/05
	2004/05	2005/06	% chg	Materials & Services	Restricted & Bd. Desig	Undesignated Revenue	%	Undesignated Revenue
Program boards:								
Missions	25,983,118	30,256,881	16.4	7,000	25,207,755	5,042,126	22.0	4,779,290
Pastoral Education	2,569,853	3,266,974	27.1		2,029,126	1,237,848	5.4	994,853
University Education	7,614,160	7,291,329	(4.2)	100,000		7,191,329	31.4	7,364,160
District and Congregational Services	3,917,623	2,844,894	(27.4)	501,739	1,427,667	915,488	4.0	883,127
* Youth Gathering	7,057,120							(831,873)
Communications	1,270,737	1,788,104	40.7	400,504	393,500	994,100	4.4	854,314
Human Care	10,203,648	12,912,500	26.5		12,912,500			178,810
Black Ministry	753,687	602,565	(20.1)		150,500	452,065	2.0	461,835
Total program boards	59,369,946	58,963,247	(0.7)	1,009,243	42,121,048	15,832,956	69.2	14,684,516
KFUO	3,618,378	3,575,975	(1.2)	2,287,805	1,433,952	(145,782)	(0.6)	197,610
Supplemental Retirement to Vets of the Cross	427,358	513,652	20.2		451,220	62,432	0.3	56,358
Ecclesiastical services and commissions:								
Commission on Theology & Church Relations	702,062	723,666	3.1	20,000	166,840	536,826	2.3	507,062
Worship	494,913	510,626	3.2	126,650	146,989	236,987	1.0	209,486
Ministerial Growth and Support	501,876	529,970	5.6	140,000	92,766	297,204	1.3	285,039
Roster Maintenance	317,117	348,692	10.0	58,900		289,792	1.3	259,817
Recruitment Retention	250,000	150,000	(40.0)			150,000	0.7	250,000
Conflict Resolution	223,280	12,600	(94.4)			12,600	0.1	223,280
Church Relations, Const Matter, Structure	76,600	94,550	23.4			94,550	0.4	76,600
Total ecclesiastical services and commissions	2,565,848	2,370,104	(7.6)	345,550	406,595	1,617,959	7.1	1,811,284
Synodical constitutional officers & administration:								
President and Vice-Presidents	1,617,059	1,440,653	(10.9)	8,000	358,950	1,073,703	4.7	1,050,059
Treasury	583,659	324,944	(44.3)			324,944	1.4	583,659
Board of Directors	331,381	317,927	(4.1)			317,927	1.4	331,381
Secretary	270,356	275,032	1.7	15,000		260,032	1.1	270,356
Council of Presidents	144,700	159,100	10.0			159,100	0.7	144,700
Concordia Historical Institute	400,000	400,000				400,000	1.7	400,000
* Synodical Convention	1,502,800		(100.0)					
Other	22,700	370,378	1,531.6			370,378	1.6	22,700
Total Synod officers and administration	4,872,655	3,288,034	(32.5)	23,000	358,950	2,906,084	12.6	2,802,855
General and administrative:								
Accounting	1,855,451	1,822,007	(1.8)	398,620		1,423,387	6.2	1,355,906
External Audit	91,000	98,000	7.7			98,000	0.4	91,000
Internal Audit	1,848,116	826,533	(55.3)	424,625		401,908	1.8	290,907
Legal	435,000	420,000	(3.4)			420,000	1.8	435,000
State and Federal Tax Reporting	111,302	116,857	5.0	14,000		102,857	0.4	97,302
Property and Insurance	4,251,440	4,540,220	6.8	4,198,787		341,433	1.5	339,905
Foreign Exchange	3,500	3,000	(14.3)			3,000		3,500
Human Resources	741,030	736,347	(0.6)	361,249		375,098	1.6	362,773
General Services	5,085,899	4,838,905	(4.9)	1,717,096		3,121,809	13.6	3,232,338
LCMS - Concordia Technologies	5,170,121	4,665,255	(9.8)	3,087,016		1,578,239	6.9	1,377,702
Total general and administrative	19,592,859	18,067,124	(7.8)	10,201,393		7,865,731	34.2	7,586,333
Interest	264,000	126,500	(52.1)	225,275		(98,775)	(0.4)	80,500
Contra-expense adjustment	(5,081,736)	(5,251,758)	3.3			(5,251,758)	(22.8)	(5,081,736)
Unallocated G & A expense	(26,252)	97,153	(470.1)			97,153	0.4	(26,252)
Net contra-expense adjustment	(5,107,988)	(5,154,605)	0.9			(5,154,605)	(22.4)	(5,107,988)
Total	85,603,056	81,750,031	(4.5)	14,092,266	44,771,765	22,886,000	100.0	22,111,468
					Projected Unrestricted Revenue	22,886,000		23,080,000
					Surplus/(Deficit)			968,532

* Youth Gathering and Synodical Convention occurring every three years.

Department Descriptions

Mission Services

Mission Services exists to strengthen congregations and their members in giving bold witness by word and deed to the love and work of God, the Father, Son, and Holy Spirit, and extend the Gospel witness into all the world. Mission Services formulates, recommends, reviews, and supervises the mission policies of the Synod and provides for an aggressive and united mission effort. Mission Services serves as the only sending agency through which workers and funds are sent to the foreign mission areas of the Synod. It serves as the sending agency even though programs are supported by districts or other agencies. It maintains a liaison and cooperation relationship with assigned auxiliary and other recognized service organizations.

Mission Services counsels with the mission boards of the districts and partner churches with reference to their total mission program and supervises the planning and implementation of programs which will best utilize the Synod's resources of people and possessions. It has a special concern for mission and ministry among minorities, among sensory impaired, and on campuses.

Mission Services provides a ministry for all the Synod's military personnel, dependents of military personnel overseas, civilians and their dependents overseas, and patients of veterans' hospital. It functions as a recruitment, liaison, and endorsement agency with the various governmental units involved in the Armed Forces and Veterans Administration and between these units and the Synod's chaplains and directors of religious education.

\$30,256,881

The Board for Pastoral Education

The Board for Pastoral Education (BPE) coordinates pre-seminary education, seminary education, and post-seminary continuing education, and provides advocacy for pastoral education within the church. The BPE advises on pre-seminary education programs in the colleges/universities, and coordinates institutional planning and approves master plans for each seminary.

The BPE develops coordinating policies and procedures for coordinating roles and responsibilities of the seminaries. The BPE reviews and approves new programs and manages peer review of programs in the interest of the seminaries and the church.

The BPE reviews and approves institutional budgets, establishes policy guidelines for distribution of synodical financial support, approves capital projects, establishes criteria for institutional viability, fiscal and otherwise, fosters continuing education for pastors, and grants prior approval of initial appointments to seminary faculties.

A significant emphasis is the recruitment and retention of pastors, missionaries, and leaders for The Lutheran Church--Missouri Synod.

\$3,266,974

The Board for University Education

The Board for University Education (BUE) provides for the education of commissioned ministers, other professional church workers for the Synod, and others desiring a Christian Lutheran liberal arts education.

The BUE develops coordinating policies and procedures for coordinating roles and responsibilities for the colleges and universities. The BUE reviews and approves new programs and manages peer review of programs in the interest of the universities and the church.

The BUE reviews and approves institutional budgets, establishes policy guidelines for distribution of Synodical financial support, approves capital projects, establishes criteria for institutional viability, fiscal and otherwise, and grants prior approval of initial appointments to the university faculties.

A primary emphasis is the promotion of church work programs and recruitment processes for students, professional church work, and lay higher education for future Lutheran leaders.

\$7,291,329

District and Congregational Services

The Board for District and Congregational Services serves with Districts in assisting congregations to develop and foster vibrant ministries to bring the saving, life-giving Gospel of Jesus Christ to the sinful, dying world. The Board shall determine the number and nature of ministry areas necessary to meet expressed District and congregation needs and develop policies to guide the staff in providing assistance in meeting them.

The Board for District and Congregational Services exists to serve with Districts in assisting congregations in arranging and carrying out a comprehensive and effective program of Christian education.

District and Congregational Services \$2,844,894

Communications

Communication Services exists to interpret the Synod's purpose and program to its members and to promote an increased understanding on the part of the church's publics of the mission of the Synod as identified in Article III of the Constitution.

The Board for Communication Services provides resources to the various boards, commissions, congregations, and other entities and agencies of the Synod. It provides creative ideas and information along with programs, production facilities, and other assistance for print and electronic media. It assists the appropriate officers of the Synod in their communication responsibilities. It maintains liaison and cooperation with recognized service organizations and other appropriate entities and agencies. It encourages and assists the Synod's colleges, universities, and seminaries in providing educational opportunities in print and electronic media. It establishes communication policies to guide the staff in organizing and coordinating communications activities at all judicatory levels. The Board for Communication Services serves the public relations needs of the Synod. It shall authorize and supervise the production of the necessary print and broadcast materials for the church and its publics.

The Board for Communication Services is responsible for the official periodicals. The official periodicals of the Synod primary purpose is to: promote growth and strengthen the individual Christian life; include official reports and notices; promote the Synod's work; provide current synodical news; transmit to the congregations information concerning the Synod's positions and programs; assist congregational leaders in developing coordinated programs; facilitate the exchange of information concerning successful methods of practical church work; serve as a forum for the responsible exchange of opinion on issues confronting the Synod; and report general church news of interest to the Synod. At present the official periodicals of the Synod are *The Lutheran Witness* and the *Reporter*.

\$1,788,104

Human Care

The Board for Human Care Ministries exists to provide opportunities through which the members of the Synod may express their Christian concern, love, and compassion in meeting human needs. Human Care Ministries serves as a witness to our faith in Jesus Christ as they carry out functions that will serve as a channel for the love and compassion of the church for helping the homeless, the persecuted, the sick, and the needy. It provides assistance to congregations and through them to their members and others in dire emergencies and disaster situations through Lutheran disaster response and domestic grant funds.

In addition, Human Care assists districts in their institutional chaplaincy, pastoral counselor, and social ministry programs, and participates in social education and endeavors to remove or alleviate human suffering. Human Care provides materials and programs that will assist congregations and their members in responding to human needs and providing for human care. Human Care provides advisory services to the program boards in order that their materials and programs will cultivate congregation members in their concern for human care and will promote the health and healing ministry of the Gospel throughout the Synod.

Through Human Care we participate in World Relief activities for the alleviation of human suffering, furthered through cooperation with Lutheran World Relief, Lutheran Immigration and Refugee Services, Lutheran Services in America, the Board for Mission Services, and domestic projects endorsed by districts. Human Care maintains liaison with the appropriate units of other church bodies, with approved inter-Lutheran agencies, and with recognized services organizations and domestic projects endorsed by districts.

\$12,912,500

Black Ministry

The Board for Black Ministry exists to advocate on behalf of black ministry in the congregations and agencies of the Synod. The Board for Black Ministry Services develops policies that will assist congregations in reaching out more effectively with the Gospel of Jesus Christ among African Americans. It evaluates the effectiveness of plans and programs designed to coordinate and expand black ministry in the Synod. It functions in cooperation with the convocation of black Lutheran congregations, appropriate boards, and the President of the Synod. It represents the interests of black ministry throughout the Synod.

\$602,565

The Commission on Theology and Church Relations

The Commission on Theology and Church Relations exists to assist the President of the Synod in matters of church relationships and to assist congregations in achieving the objectives of Article III, 1 and 6 of the Constitution of the Synod.

The commission assists the President at his request in discharging his constitutional responsibilities for fostering and preserving doctrinal unity within the Synod and doctrinal integrity as he relates to other church bodies. When a church body applies for formal recognition of altar and pulpit fellowship with the Synod or when a synodical mission applies for formal recognition as a self-governing partner church (by the Board for Mission Services), such recognition shall be proposed at a synodical convention only after the approval of the commission.

The commission shall provide guidance to the Synod in matters of theology and church relations. It shall suggest and provide studies of contemporary issues, including also current social issues, as they affect the church and as the church may affect such social issues. It shall foster and provide for ongoing theological education through institutes, seminars, and other means.

\$723,666

The Commission on Worship

The Commission on Worship serves the members of the Synod by providing guidance and materials to assist them in developing and deepening an understanding and love for the Lutheran heritage in Christian worship and for the various media of expression associated with such worship.

The Commission on Worship shall make worship literature available to congregations of the Synod, to develop and deepen an understanding and love for the Lutheran heritage in Christian worship and for the various media of expression helpful to Lutheran worship. The commission shall consult with the practical theology and the music departments of synodical schools to establish and affirm principles and practices in liturgy, church music, and church art which best express the true confessional theology of worship in Word and Sacrament of the Lutheran Church. The commission shall represent the Synod in the preparation of service books and hymnals in which the Synod may engage in cooperation with other synods.

\$510,626

The Commission on Ministerial Growth and Support

The Commission on Ministerial Growth and Support exists to advocate on behalf of professional church workers so that they may become more effective workers through opportunities and settings which increase their ability to grow personally and to carry out their ministries.

The commission assists the mission and ministry of the Synod and its congregations by providing opportunities and settings for all professional church workers to continue growing in Christ and in the knowledge, attitudes, skills, and personal well-being they need to serve Him in His church. It helps professional workers develop personal and professional growth plans and builds a local and regional support system through the districts.

It develops and supervises a system of granting Continuing Education Units (CEUs) and encourages the Synod through its districts to monitor the credits of individuals and record such credits as reported by the individual worker for inclusion in the personnel file. The commission

assists colleges, universities, seminaries, boards, and agencies by supporting effective existing programs and by planning new ministerial-growth programs.

\$529,970

The Commission on Constitutional Matters

The Commission on Constitutional Matters exists to interpret the Synod's Constitution, Bylaws, and Resolutions upon the written request of a member (congregation, ordained or commissioned minister), official, board, commission, entity, or agency of the Synod and ensures the constitutionality of the governing instruments of the Synod and its agencies. It examines all reports and overtures to the Synod asking for amendments to the Constitution and Bylaws of the Synod to determine their agreement in content and language with the Constitution and Bylaws of the Synod. It revises the synodical *Handbook* immediately after each convention of the Synod to bring it into harmony with the resolutions or changes adopted by the convention. It examines in advance the articles of incorporation and the bylaws or regulations of every synodical entity and all proposed amendments of such documents to ascertain whether they are in harmony with the Constitution, Bylaws, and Resolutions of the Synod.

\$27,550

The Council of Presidents

The Council of Presidents exists to provide opportunity for the presidents of the districts and the praesidium of the Synod to counsel with one another on matters pertaining to the doctrine and administration of the Synod and its districts, to edify and support one another in the work they share, and to serve as the Board of Assignments of the Synod.

The Council of Presidents shall provide opportunity for the President to advise and counsel his representatives in the districts and for the district presidents in turn to give counsel to the President.

The Council of Presidents shall assign first calls to candidates for the offices of ordained and commissioned ministers and to handle or assist with placement of other professional church workers.

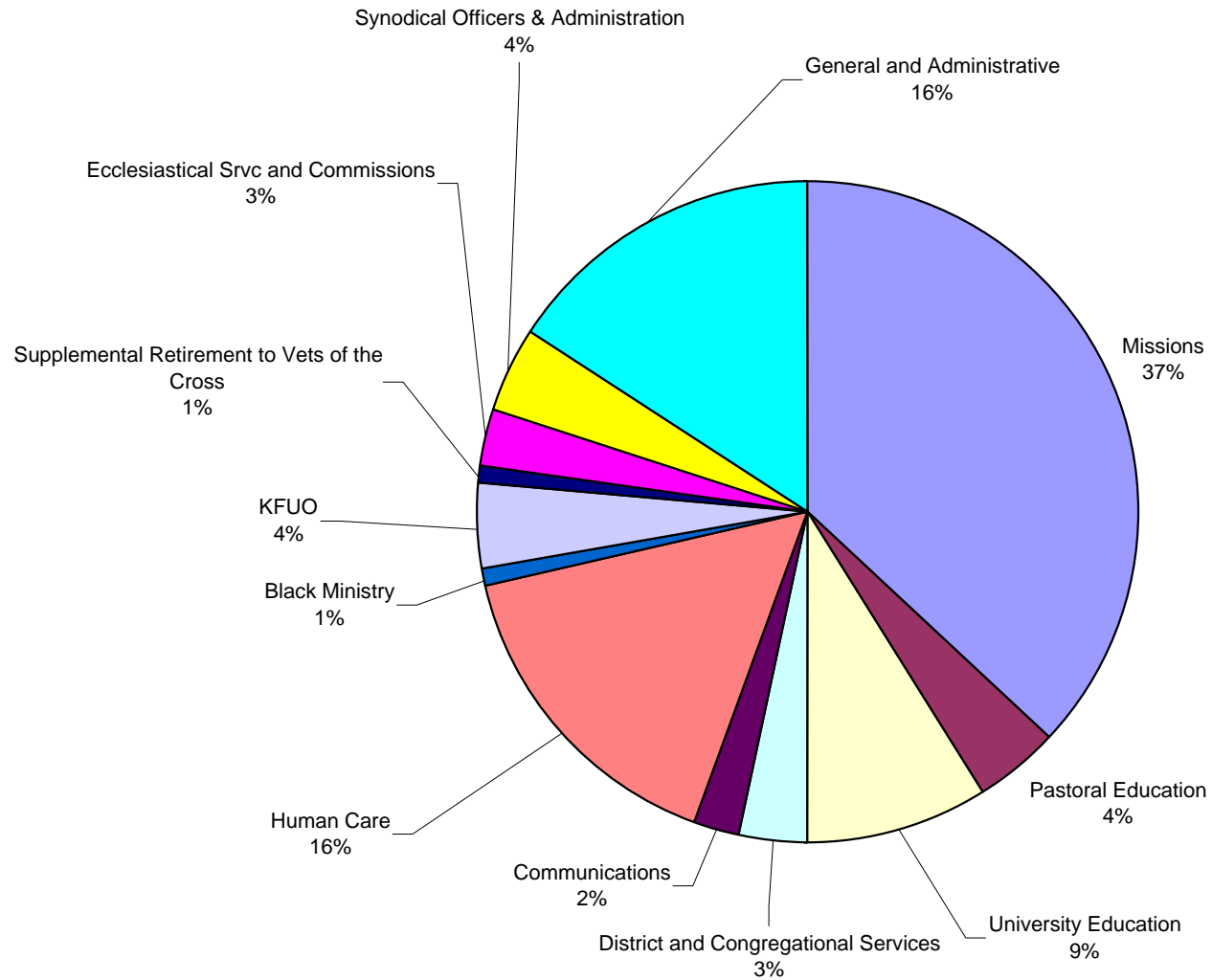
\$159,100

The Lutheran Church--Missouri Synod
Corporate Synod
Total Expenses
For the Year Ended June 30

	Actual			Budget	
	2004	2005	% change	2006	% change
Expenses:					
Program boards:					
Missions	25,670,976	24,639,688	-4.0	30,256,881	22.8
Pastoral Education	2,692,417	3,002,391	11.5	3,266,974	8.8
University Education	8,362,205	7,446,859	-10.9	7,291,329	-2.1
District and Congregational Services	2,566,637	2,407,816	-6.2	2,844,894	18.2
* Youth Gathering		7,571,035			-100.0
Communications	1,268,037	1,495,147	17.9	1,788,104	19.6
Human Care	9,641,888	14,608,980	51.5	12,912,500	-11.6
Black Ministry	601,292	771,206	28.3	602,565	-21.9
Total program services	50,803,452	61,943,122	21.9	58,963,247	-4.8
KFUO	3,476,741	3,484,880	0.2	3,575,975	2.6
Convention initiatives and constitutional officers:					
Supplemental retirement to veterans of the cross	352,386	357,459	1.4	513,652	43.7
Ecclesiastical services and commissions					
CTCR	540,640	583,547	7.9	723,666	24.0
Worship	392,630	333,672	-15.0	510,626	53.0
Ministerial Growth and Support	315,918	352,164	11.5	529,970	50.5
Roster Maintenance	296,467	296,645	0.1	348,692	17.5
Recruitment Retention	251,885	162,314	-35.6	150,000	-7.6
Conflict Resolution	10,094	204,962	1930.5	12,600	-93.9
Other	73,215	65,002	-11.2	94,550	45.5
Total Ecclesiastical services and commissions	1,880,849	1,998,306	5.9	2,370,104	18.6
Synodical constitutional officers & administration					
President and Vice-Presidents	1,155,381	1,312,876	13.6	1,440,653	9.7
Other officers	830,174	958,283	15.4	917,903	-4.2
* Other	555,318	1,648,629	196.9	929,478	-43.6
Total Synodical constitutional officers & admin	2,540,873	3,919,788	54.3	3,288,034	-16.1
Total Convention initiatives and constitutional officers	4,774,108	6,275,553	31.4	6,171,790	-1.7
Service Providers: (Includes General & Administrative)					
Audit and Accounting	2,523,330	2,706,378	7.3	1,770,011	-34.6
General Services	2,000,874	2,067,777	3.3	2,286,428	10.6
Human Resources	376,856	435,238	15.5	476,749	9.5
Legal	505,036	270,018	-46.5	420,000	55.5
Concordia Technologies	5,354,619	4,389,367	-18.0	3,627,391	-17.4
Other	4,104,274	4,612,292	12.4	4,331,940	-6.1
Total Service Providers: (Includes G&A)	14,864,989	14,481,070	-2.6	12,912,519	-10.8
Interest	238,484	116,969	-51.0	126,500	8.1
Transfer Funds Held in Custody by Others		594,066			-100.0
Total expenses	74,157,774	86,895,660	17.2	81,750,031	-5.9

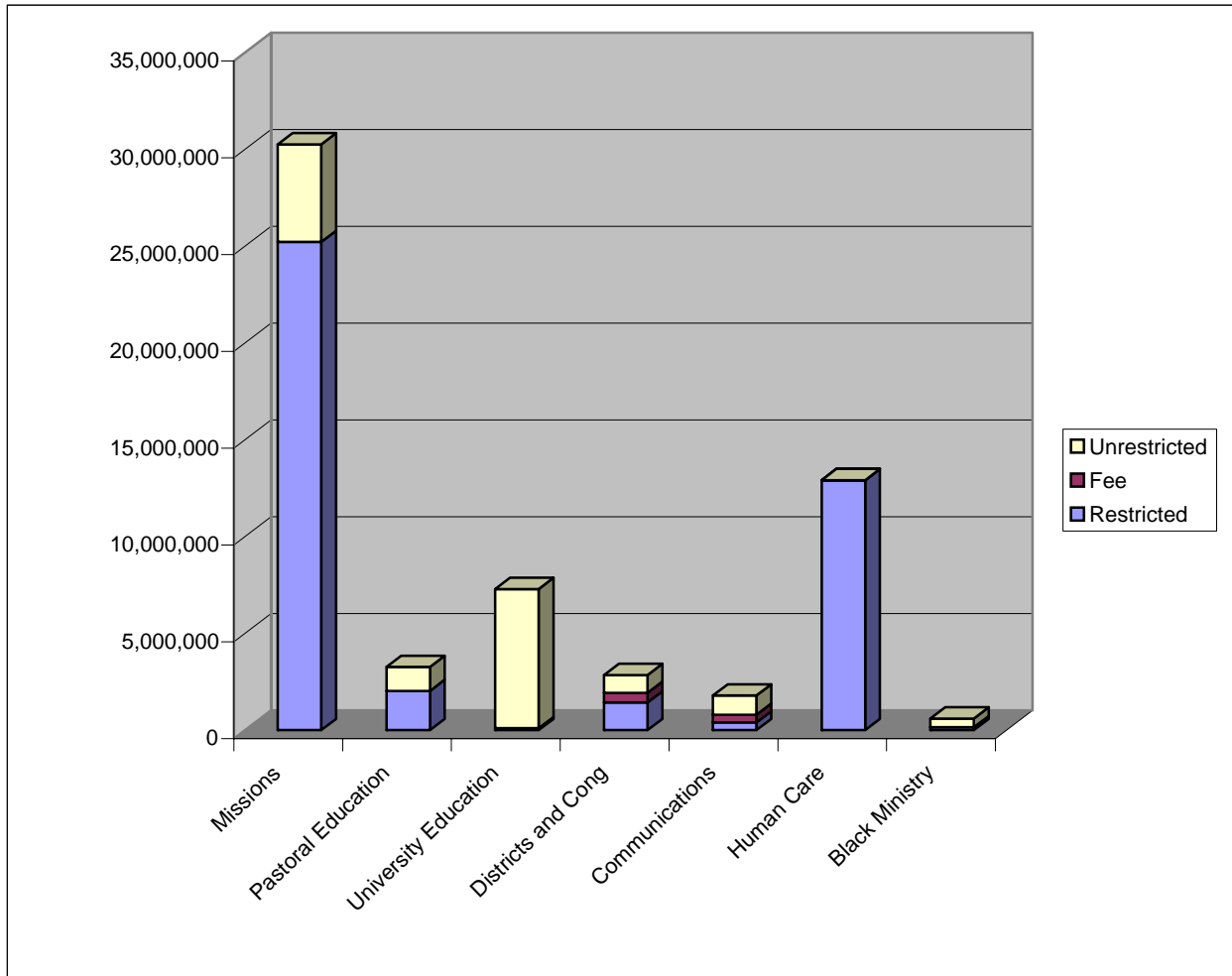
Note: * Youth Gathering and Synodical Convention occur every three years.

The Lutheran Church-Missouri Synod
Corporate Synod
FY 2005/06 Operating Budget
Tell the Good News About Jesus!



The Lutheran Church--Missouri Synod
Corporate Synod
Total Budgeted Revenue
FY 2005/06 Program Board Operating Budget

Revenue:	Revenue			
	Restricted	Fee	Unrestricted	Total
Program boards:				
Missions	25,207,755	7,000	5,042,126	30,256,881
Pastoral Education	2,029,126	0	1,237,848	3,266,974
University Education	0	100,000	7,191,329	7,291,329
Districts and Congregational Services	1,427,667	501,739	915,488	2,844,894
Communications	393,500	400,504	994,100	1,788,104
Human Care	12,912,500	0	0	12,912,500
Black Ministry	150,500	0	452,065	602,565
Total program services	42,121,048	1,009,243	15,832,956	58,963,247



The Lutheran Church--Missouri Synod
 Corporate Synod
 Mission and Ministry Operating Budget by Type
 2005/06 Budget by Unit
 Tell the Good News About Jesus

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
Program boards:								
Missions								
Administration	902,967	71,000	60,000		160,615	1,194,582	1,364,138	2,558,720
Personnel	607,000	80,000	1,250	424,868	88,000	1,201,118		1,201,118
Mission Education	327,496	53,500	2,800	126,450	131,860	642,106		642,106
World Areas - Staff Services	531,860	52,000	37,500	58,800	37,000	717,160		717,160
Africa/Middle East - Mission Fields	1,068,657			1,175,124		2,243,781		2,243,781
Europe - Mission Field	771,198			2,060,349		2,831,547		2,831,547
Latin America - Mission Field	718,925			891,087	15,885	1,625,897		1,625,897
Asia - Mission Fields	1,234,417			1,836,102	43,855	3,114,374		3,114,374
Independent Luth Congr Overseas	40,150			87,850		128,000		128,000
Africa/Middle East - Partner Church				157,500		157,500		157,500
European Partner Churches								
Latin Amer Partner Churches	39,250			418,479		457,729		457,729
Asian Partner Churches				331,500		331,500		331,500
Miscellaneous Partner Churches								
World Areas - U. S. Ministries	754,783	136,999	224,000	2,516,360	176,380	3,808,522		3,808,522
World Areas - Other Ministries	4,642,035	18,000	7,000	2,100,203	(1,495,000)	5,272,238		5,272,238
World Areas - Development					4,499,999	4,499,999		4,499,999
Evangelism Ministry	41,085	3,750	33,750	470,000	85,105	633,690	33,000	666,690
Total Missions	11,679,823	415,249	366,300	12,654,672	3,743,699	28,859,743	1,397,138	30,256,881
Higher Education								
Board for Pastoral Education								
National Office - Higher Education	332,089	16,500	69,500		24,360	442,449	47,025	489,474
Seminary Support				760,000		760,000		760,000
Gifts, Grants and support				500,000		500,000		500,000
Seminary Resources				1,038,621	478,879	1,517,500		1,517,500
Total Board for Pastoral Education	332,089	16,500	69,500	2,298,621	503,239	3,219,949	47,025	3,266,974
Board for University Education								
Concordia University support				7,291,329		7,291,329		7,291,329
Total Higher Education	332,089	16,500	69,500	9,589,950	503,239	10,511,278	47,025	10,558,303

The Lutheran Church--Missouri Synod
Corporate Synod
Mission and Ministry Operating Budget by Type
2005/06 Budget by Unit
Tell the Good News About Jesus

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
District and Congregational Services								
Congregational Services	760,765	37,900	60,250		347,387	1,206,302	135,713	1,342,015
School Ministry	238,890	82,000	366,859	86,000	363,957	1,137,706	52,800	1,190,506
Child Ministry	20,000	4,000	5,500		37,951	67,451		67,451
Evangelism Outreach thru Congregations								
Volunteer Teachers Conf								
Family Ministry		3,837	12,605		20,600	37,042		37,042
Growing churches conference								
Youth Services	12,985	12,000	105,650		76,300	206,935		206,935
Youth Gathering								
Stewardship					945	945		945
Total Congregational Services	1,032,639	139,737	550,864	86,000	847,140	2,656,380	188,513	2,844,893
Communications	841,109	37,000	33,500		694,995	1,606,604	181,500	1,788,104
Human Care	2,518,425	198,844	299,118	5,763,675	3,533,900	12,313,962	598,538	12,912,500
Black Ministry	349,479	28,000	77,800	40,500	24,286	520,065	82,500	602,565
Total program boards	16,753,566	835,330	1,397,082	28,134,797	9,347,259	56,468,034	2,495,214	58,963,248
KFUO	2,133,463	7,200	42,930		1,118,893	3,302,486	273,489	3,575,975
Supplemental Retirement to Vets of the Cross	77,432			435,220	1,000	513,652		513,652
Ecclesiastical services and commissions:								
Commission on Theology & Church Relations	397,176	2,300	202,840		38,850	641,166	82,500	723,666
Worship	256,326	5,600	114,500		84,700	461,126	49,500	510,626
Partner Church Relations		13,000	2,500	500	51,000	67,000		67,000
Ministerial Growth and Support	296,079	11,566	103,200		69,625	480,470	49,500	529,970
Commission on Structure								
Constitutional Matters			9,200		18,350	27,550		27,550
Conflict Resolution			10,000		2,600	12,600		12,600
Roster Maintenance	248,908	1,500	200		32,084	282,692	66,000	348,692
Recruitment and retention		20,000		110,000	20,000	150,000		150,000
Total ecclesiastical services and commission	1,198,489	53,966	442,440	110,500	317,209	2,122,604	247,500	2,370,104

The Lutheran Church--Missouri Synod
Corporate Synod
Mission and Ministry Operating Budget by Type
2005/06 Budget by Unit
Tell the Good News About Jesus

	Personnel	Travel & Meetings		Grants & Subsidies	Other	Gross Expenses	Synod inter-department billing	Budgeted Expenses
		Staff	Other					
Synodical constitutional officers & administration:								
President and Vice-Presidents	752,534	80,700	223,250	50,000	202,169	1,308,653	132,000	1,440,653
Ministry Support								
Treasury	234,044	2,500	1,000		54,400	291,944	33,000	324,944
Board of Directors and Council on M&M	168,327	21,000	76,000		19,600	284,927	33,000	317,927
Secretary	221,757	1,000	100	15,000	4,175	242,032	33,000	275,032
Council of Presidents	2,500		144,000		12,600	159,100		159,100
Concordia Historical Institute				400,000		400,000		400,000
Synodical Convention								
Miscellaneous Committees and Projects			2,000		367,678	369,678		369,678
M&M and COA Forum	500		200			700		700
Total Synod officers and administration	1,379,661	105,200	446,550	465,000	660,622	3,057,034	231,000	3,288,034
General and administrative:								
Accounting	1,447,196	14,200	5,150		25,460	1,492,006	(763,386)	728,620
External Audit					98,000	98,000		98,000
Internal Audit	615,029	55,704	1,500		22,300	694,533	132,000	826,533
Legal					420,000	420,000		420,000
State and Federal Reporting	88,207	2,500	1,050		8,600	100,357	16,500	116,857
Property and Insurance	161,161	12,000	100		4,333,959	4,507,220	(275,433)	4,231,787
Foreign Exchange					3,000	3,000		3,000
Human Resources	490,197	9,500	7,500		113,650	620,847	(144,098)	476,749
General Services	2,067,874	10,475	9,075		2,159,955	4,247,379	(1,960,951)	2,286,428
Office of Information System	3,191,098	15,000	6,000		912,781	4,124,879	(497,488)	3,627,391
Total general and administrative	8,060,763	119,379	30,375		8,097,705	16,308,222	(3,492,856)	12,815,366
Unallocated General & Administrative							97,152	97,152
Interest					126,500	126,500		126,500
Total	29,603,374	1,121,075	2,359,377	29,145,517	19,669,189	81,898,532	(148,501)	81,750,031