

2011 – 2013 Synod Budgets

As approved by Synod Council - November, 2010

Column A/Column B budgets

- The budgets for 2011, 2012, and 2013 are all closely patterned after our 2009 and 2010 budgets.
- For greater clarity, we have shown the Young Adult Ministry Program and the Mission as Hope New Initiatives Program separately from the operating budget.
- We divide the operating budget into Base Budget (“Column A”), and Additional Budget (“Column B”). The idea is that Column A represents the Synod’s firm commitment to program expenditures, regardless of revenue actually received (within reason.) Column B represents the additional program expenditures that the Synod will make only if the necessary revenues are received to support these expenditures.
- You will note that the only Column B expenses in 2011 and 2012 are National Church Benevolence (more on this below). However, in 2013, a small amount (\$3,800) of committee expenditures are shown in Column B as we have not identified a source of revenue for these expenses at this time.
- We are intentionally budgeting for modest operating surpluses each year: \$5,620 in 2011, \$6,395 in 2012, and \$5,380 in 2013. These surpluses are used as a mechanism to fund Mission as Hope New Program Initiatives (75%) and our contingency reserve (25%). See below for further details.

Congregational Benevolence and National Church Benevolence

- We are not forecasting any increase in congregational benevolence in 2011-2013. No pie-in-the-sky here. Column A congregational benevolence represents about 95% of 2009’s actual congregational benevolence, with the balance in Column B.
- Note that the Column B congregational benevolence matches exactly the Column B National Church benevolence. We have committed to the National Church that we will pay their Column B benevolence to the extent that it is received by us as Column B congregational benevolence. This protects the Synod from the risk of an unmanageable deficit caused by unanticipated congregational benevolence decreases. This risk is essentially passed along to the National Church. This is not a “satisfactory” solution. Rather, it is the “least unsatisfactory” solution available to us. We plan to build up our contingency reserve over the years, using 25% of our annual surpluses. As we do so, we start to shift the Column B National Church benevolence back into Column A. Once we have a sufficient contingency reserve, we can move all National Church benevolence into Column A.

Mission as Hope

- Our total forecast for the Mission as Hope Appeal is based on our 2009 actual receipts. Column A represents about 90% of our total forecast. Column B represents the balance. Because the Mission as Hope Appeal is still a new appeal, we are slightly more conservative in the Column A/Column B split than we are with congregational benevolence.
- Mission as Hope Appeal donations are used to fund existing programs, as well as new program initiatives. Each year, we take 75% of our projected operating surplus, for spending in the following year in the Mission as Hope New Initiatives Program. This ensures that we only spend money we have

actually received. It also ensures that we honour our commitment to Mission as Hope Appeal donors that a portion of the funds be used for new projects. In 2009, \$19,559 was allocated to the Mission as Hope New Program Initiatives, which is available to be spent in 2010 and beyond.

- A separate budget has been developed for the Mission as Hope New Initiatives Program. This budget shows the actual and proposed uses for the funds so far, as well as projections for the future.

Young Adult Ministry Program

- In March, 2010, Synod Council approved a new program for Young Adult Ministry. It has authorized up to \$143,000 for this program, to be spent between 2010 and 2014. The program includes a 3 year term call for a new half-time staff position for the Synod: Young Adult Ministry Facilitator, with the appropriate compensation and travel budgets. It also includes the 2011 through 2013 Campus Ministry initiatives that were formerly part of the Mission Committee's mandate and budget.
- Sources of funding for the program are as follows:

○ Young Adult Ministry restricted fund:	\$50,000
○ Grant from MNO Foundation:	\$60,000
○ Existing Synod budget lines (formerly under Mission Committee):	\$33,000
○ Total Funding	\$143,000
- As with all programs, the Column B spending will take place only if firm funding is secured.
- We are currently budgeting a cost of \$137,604 for the program. For clarity, this budget is shown separately from the operating budget.

**MNO SYNOD
SYNOD BUDGET
2011 - 2013**

As approved by Synod Council
November, 2010

Line #		2010 Total Budget	2010 Projected Actual	2011 Total Budget	2012 Total Budget	2013 Total Budget
1	RECEIPTS					
2	BENEVOLENCE FROM CONGREGATIONS	567,000	567,000	567,000	567,000	567,000
3	MISSION AS HOPE APPEAL	47,000	47,000	47,000	47,000	47,000
4	STEWARDSHIP CONSULTANT SUPPORT	4,000	4,000	-	-	-
5	INTEREST INCOME	1,000	2,000	2,000	2,000	2,000
6	YEAR-END TRANSFERS (RESTRICTED FUNDS)	-	3,600	-	-	-
7	FUNDS REQ'D FOR COLUMN B EXPENDITURES	2,075	-	-	-	3,800
8	TOTAL RECEIPTS	621,075	623,600	616,000	616,000	619,800
9	EXPENSES					
10	DIRECT MISSION SUPPORT					
11	BENEVOLENCE TO NATIONAL CHURCH	154,000	154,000	154,000	154,000	154,000
12	LUTHERAN THEOLOGICAL SEMINARY	39,200	39,200	39,200	39,200	39,200
13	LUTHERAN URBAN MINISTRY	20,000	20,000	20,000	20,000	20,000
14	LUTHER VILLAGE	19,600	19,600	19,600	19,600	19,600
15	YOUNG ADULT MINISTRY	9,155	9,155	9,155	9,155	9,155
16	PROGRAM COMMITTEES					
17	MISSION	4,500	4,500	5,000	5,000	5,000
18	CHURCH AND SOCIETY	6,000	5,575	6,000	6,000	6,000
19	THEOLOGICAL EDUCATION & LEADERSHIP	6,300	4,950	4,750	4,750	4,750
20	YOUTH MINISTRY	3,375	3,375	3,700	3,700	3,700
21	CHRISTIAN EDUCATION	1,600	1,300	1,700	1,700	1,700
22	WORSHIP AND THE ARTS	1,100	1,100	1,100	1,100	1,100
23	GENERAL EXPENSES					
24	SALARY COSTS	251,000	251,000	255,000	259,000	264,000
25	OFFICE EXPENSES	45,000	48,000	45,000	45,000	45,000
26	STAFF TRAVEL	25,000	27,000	25,000	25,000	25,000
27	SYNOD COUNCIL	8,500	6,000	6,500	6,500	6,500
28	CANADA LUTHERAN, MNO INSERT	4,500	4,500	4,500	4,500	4,500
29	DEANS' MEETINGS	2,800	1,500	1,500	1,500	1,500
30	STUDY CONFERENCE SUPPLEMENT	-	-	-	-	1,000
31	EXAMINATIONS COMMITTEE	2,000	1,500	2,000	2,000	2,000
32	NOMINATIONS COMMITTEE	100	-	100	100	100
33	CAR LOAN INTEREST	-	482	175	-	-
34	DEPRECIATION	9,500	9,700	6,400	1,800	615
35	TOTAL EXPENSES	613,230	612,437	610,380	609,605	614,420
36	OPERATING SURPLUS (DEFICIT)	7,845	11,163	5,620	6,395	5,380
37	OPERATING SURPLUS TO BE DIVIDED AS FOLLOWS					
38	To Mission as Hope New Initiatives	5,884	8,372	4,215	4,796	4,035
39	To Contingency Reserve	1,961	2,791	1,405	1,599	1,345
40	MISSION AS HOPE NEW INITIATIVES SUMMARY					
41	FUND OPENING BALANCE	-	-	15,702	-	-
42	TRANSFER FROM OPERATING SURPLUS	19,559	19,559	8,372	4,215	4,796
43	AVAILABLE FOR EXPENDITURE	19,559	19,559	24,074	4,215	4,796
44	TOTAL EXPENDITURES	3,857	3,857	24,074	4,215	4,796
45	FUND CLOSING BALANCE	15,702	15,702	-	-	-
47	CONTINGENCY RESERVE (UNRESTRICTED FUNDS) SUMMARY					
48	FUND OPENING BALANCE	11,221	11,221	11,221	14,012	15,417
49	TRANSFER FROM OPERATING SURPLUS	-	2,791	2,791	1,405	1,599
50	AVAILABLE FOR EXPENDITURE	11,221	14,012	14,012	15,417	17,016
51	TOTAL EXPENDITURES	-	-	-	-	-
52	FUND CLOSING BALANCE	11,221	14,012	14,012	15,417	17,016

**MNO SYNOD
SYNOD BUDGET
2011**

As approved by Synod Council
November, 2010

Line #	A 2011 Base Budget	B 2011 Additional Budget	2011 Total Budget	Comments
1 RECEIPTS				
2 BENEVOLENCE FROM CONGREGATIONS	540,000	27,000	567,000	Same as 2010, but more Col.A, less Col B
3 MISSION AS HOPE APPEAL	42,000	5,000	47,000	Col.A = 90% of 2009 projections. Balance in Col.B
4 STEWARDSHIP CONSULTANT SUPPORT	-		-	Program ended
5 INTEREST INCOME	2,000		2,000	based on 2010 projected actual
6 YEAR-END TRANSFERS (RESTRICTED FUNDS)	-	-	-	Surplus (deficit) from Study Conference, etc.
7 FUNDS REQ'D FOR COLUMN B EXPENDITURES			-	=Col B. spending (excl. Nat. Church benev.)
8 TOTAL RECEIPTS	584,000	32,000	616,000	
9 EXPENSES				
10 DIRECT MISSION SUPPORT				
11 BENEVOLENCE TO NATIONAL CHURCH	127,000	27,000	154,000	Same as 2010, but more Col. A, less Col. B
12 LUTHERAN THEOLOGICAL SEMINARY	39,200		39,200	same as 2010
13 LUTHERAN URBAN MINISTRY	20,000		20,000	same as 2010
14 LUTHER VILLAGE	19,600		19,600	same as 2010
15 YOUNG ADULT MINISTRY	9,155		9,155	Is transferred to Young Adult Ministry budget
16 PROGRAM COMMITTEES				
17 MISSION	5,000		5,000	Committee request
18 CHURCH AND SOCIETY	6,000		6,000	Committee request
19 THEOLOGICAL EDUCATION & LEADERSHIP	4,750		4,750	Committee request
20 YOUTH MINISTRY	3,700		3,700	same as 2010 budget
21 CHRISTIAN EDUCATION	1,700		1,700	Committee request
22 WORSHIP AND THE ARTS	1,100		1,100	same as 2010 budget
23 GENERAL EXPENSES				
24 SALARY COSTS	255,000		255,000	2% cost of living increase
25 OFFICE EXPENSES	45,000		45,000	same as 2010 budget
26 STAFF TRAVEL	25,000		25,000	same as 2010 budget
27 SYNOD COUNCIL	6,500		6,500	based on 2010 projected actual
28 CANADA LUTHERAN, MNO INSERT	4,500		4,500	same as 2010 budget
29 DEANS' MEETINGS	1,500		1,500	based on 2010 projected actual
30 STUDY CONFERENCE SUPPLEMENT	-		-	occurs every 3 years
31 EXAMINATIONS COMMITTEE	2,000		2,000	same as 2010 budget
32 NOMINATIONS COMMITTEE	100		100	same as 2010 budget
33 CAR LOAN INTEREST	175		175	based on loan payment schedule
34 DEPRECIATION	6,400		6,400	based on amortization schedule
35 TOTAL EXPENSES	583,380	27,000	610,380	
36 OPERATING SURPLUS (DEFICIT)	620	5,000	5,620	
37				Operating surplus to be divided as follows
38			75%	4,215 To 2012 Mission as Hope New Initiatives
39			25%	1,405 To Contingency Reserve

Notes:

Column B Benevolence to ELCIC National Church is tied directly to receipt of Column B Congregational Benevolence. In other words, the first \$27,000 of Column B Congregational Benevolence actually received by the Synod will be paid as Column B National Church Benevolence.

**MNO SYNOD
SYNOD BUDGET
2012**

As approved by Synod Council
November, 2010

Line #	A 2012 Base Budget	B 2012 Additional Budget	2012 Total Budget	Comments
1 RECEIPTS				
2 BENEVOLENCE FROM CONGREGATIONS	542,000	25,000	567,000	Same as 2011, but more Col.A, less Col B
3 MISSION AS HOPE APPEAL	42,000	5,000	47,000	Col.A = 90% of 2009 projections. Balance in Col.B
4 STEWARDSHIP CONSULTANT SUPPORT	-		-	Program ended
5 INTEREST INCOME	2,000		2,000	based on 2010 projected actual
6 YEAR-END TRANSFERS (RESTRICTED FUNDS)	-	-	-	Surplus (deficit) from Study Conference, etc.
7 FUNDS REQ'D FOR COLUMN B EXPENDITURES			-	=Col B. spending (excl. Nat. Church benev.)
8 TOTAL RECEIPTS	586,000	30,000	616,000	
9 EXPENSES				
10 DIRECT MISSION SUPPORT				
11 BENEVOLENCE TO NATIONAL CHURCH	129,000	25,000	154,000	Same as 2011, but more Col. A, less Col. B
12 LUTHERAN THEOLOGICAL SEMINARY	39,200		39,200	same as 2011
13 LUTHERAN URBAN MINISTRY	20,000		20,000	same as 2011
14 LUTHER VILLAGE	19,600		19,600	same as 2011
15 YOUNG ADULT MINISTRY	9,155		9,155	Is transferred to Young Adult Ministry budget
16 PROGRAM COMMITTEES				
17 MISSION	5,000		5,000	Committee request
18 CHURCH AND SOCIETY	6,000		6,000	Committee request
19 THEOLOGICAL EDUCATION & LEADERSHIP	4,750		4,750	Committee request
20 YOUTH MINISTRY	3,700		3,700	same as 2011 budget
21 CHRISTIAN EDUCATION	1,700		1,700	Committee request
22 WORSHIP AND THE ARTS	1,100		1,100	same as 2011 budget
23 GENERAL EXPENSES				
24 SALARY COSTS	259,000		259,000	2% cost of living increase
25 OFFICE EXPENSES	45,000		45,000	same as 2011 budget
26 STAFF TRAVEL	25,000		25,000	includes funds for youth coordinator
27 SYNOD COUNCIL	6,500		6,500	same as 2011 budget
28 CANADA LUTHERAN, MNO INSERT	4,500		4,500	same as 2011 budget
29 DEANS' MEETINGS	1,500		1,500	same as 2011 budget
30 STUDY CONFERENCE SUPPLEMENT	-		-	occurs every 3 years
31 EXAMINATIONS COMMITTEE	2,000		2,000	same as 2011 budget
32 NOMINATIONS COMMITTEE	100		100	same as 2011 budget
33 CAR LOAN INTEREST	-		-	based on loan payment schedule
34 DEPRECIATION	1,800		1,800	based on amortization schedule
35 TOTAL EXPENSES	584,605	25,000	609,605	
36 OPERATING SURPLUS (DEFICIT)	1,395	5,000	6,395	
37				Operating surplus to be divided as follows
38			75% 4,796	To 2013 Mission as Hope New Initiatives
39			25% 1,599	To Contingency Reserve

Notes:

Column B Benevolence to ELCIC National Church is tied directly to receipt of Column B Congregational Benevolence. In other words, the first \$25,000 of Column B Congregational Benevolence actually received by the Synod will be paid as Column B National Church Benevolence.

**MNO SYNOD
SYNOD BUDGET
2013**

As approved by Synod Council November, 2010
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Line #	A 2013 Base Budget	B 2013 Additional Budget	2013 Total Budget	Comments
1 RECEIPTS				
2 BENEVOLENCE FROM CONGREGATIONS	544,000	23,000	567,000	Same as 2011, but more Col.A, less Col B
3 MISSION AS HOPE APPEAL	42,000	5,000	47,000	Col.A = 90% of 2010 projections. Balance in Col.B
4 STEWARDSHIP CONSULTANT SUPPORT	-		-	Program ended
5 INTEREST INCOME	2,000		2,000	based on 2010 projected actual
6 YEAR-END TRANSFERS (RESTRICTED FUNDS)	-	-	-	Surplus (deficit) from Study Conference, etc.
7 FUNDS REQ'D FOR COLUMN B EXPENDITURES		3,800	3,800	=Col B. spending (excl. Nat. Church benev.)
8 TOTAL RECEIPTS	588,000	31,800	619,800	
9 EXPENSES				
10 DIRECT MISSION SUPPORT				
11 BENEVOLENCE TO NATIONAL CHURCH	131,000	23,000	154,000	Same as 2012, but more Col. A, less Col. B
12 LUTHERAN THEOLOGICAL SEMINARY	39,200		39,200	same as 2012
13 LUTHERAN URBAN MINISTRY	20,000		20,000	same as 2012
14 LUTHER VILLAGE	19,600		19,600	same as 2012
15 YOUNG ADULT MINISTRY	9,155		9,155	Is transferred to Young Adult Ministry budget
16 PROGRAM COMMITTEES				
17 MISSION	4,025	975	5,000	Committee request (Column A/B split by Council)
18 CHURCH AND SOCIETY	4,825	1,175	6,000	Committee request (Column A/B split by Council)
19 THEOLOGICAL EDUCATION & LEADERSHIP	4,200	550	4,750	Committee request (Column A/B split by Council)
20 YOUTH MINISTRY	3,000	700	3,700	same as 2012 (Column A/B split by Council)
21 CHRISTIAN EDUCATION	1,500	200	1,700	Committee request (Column A/B split by Council)
22 WORSHIP AND THE ARTS	900	200	1,100	same as 2012 (Column A/B split by Council)
23 GENERAL EXPENSES				
24 SALARY COSTS	264,000		264,000	2% cost of living increase
25 OFFICE EXPENSES	45,000		45,000	same as 2012 budget
26 STAFF TRAVEL	25,000		25,000	includes 10 months of young adult facilitator
27 SYNOD COUNCIL	6,500		6,500	same as 2012 budget
28 CANADA LUTHERAN, MNO INSERT	4,500		4,500	same as 2012 budget
29 DEANS' MEETINGS	1,500		1,500	same as 2012 budget
30 STUDY CONFERENCE SUPPLEMENT	1,000		1,000	occurs every 3 years
31 EXAMINATIONS COMMITTEE	2,000		2,000	same as 2012 budget
32 NOMINATIONS COMMITTEE	100		100	same as 2012 budget
33 CAR LOAN INTEREST	-		-	based on loan payment schedule
34 DEPRECIATION	615		615	based on amortization schedule
35 TOTAL EXPENSES	587,620	26,800	614,420	
36 OPERATING SURPLUS (DEFICIT)	380	5,000	5,380	

Operating surplus to be divided as follows

75%	4,035	To 2014 Mission as Hope New Initiatives
25%	1,345	To Contingency Reserve

Notes:

Column B Benevolence to ELCIC National Church is tied directly to receipt of Column B Congregational Benevolence. In other words, the first \$23,000 of Column B Congregational Benevolence actually received by the Synod will be paid as Column B National Church Benevolence.

MNO SYNOD
MISSION AS HOPE NEW INITIATIVES BUDGET
2010 - 2013

As approved by Synod Council
November, 2010

Line #	2010 Projected	2011 Budget	2012 Budget	2013 Budget	Total	Comments
1	-	15,702	-	-	-	
2	RECEIPTS					
3	19,559	8,372	4,215	4,796	36,942	
4	TOTAL RECEIPTS					
	19,559	8,372	4,215	4,796	36,942	
5	AVAILABLE FOR EXPEDITURE					
	19,559	24,074	4,215	4,796	36,942	
6	EXPENDITURES					
7	238				238	
8	1,619				1,619	
9		4,000			4,000	
10		3,500			3,500	
11		2,000			2,000	
12		1,000			1,000	
13		5,000			5,000	
14	2,000				2,000	
15		8,574	4,215	4,796	17,585	
16	TOTAL EXPENSES					
	3,857	24,074	4,215	4,796	36,942	
17	FUND CLOSING BALANCE					
	15,702	-	-	-	-	

Notes:

**MNO SYNOD
YOUNG ADULT MINISTRY BUDGET
2010 - 2013**

As approved by Synod Council
November, 2010

Line #		2010 Projected	2011 Budget	2012 Budget	2013 Budget	Total	Comments
1	RECEIPTS						
2	TRANSFER FROM BEQUEST	5,500	35,600	9,039		50,139	
3	TRANSFER FROM FOUNDATION	-	-	27,861	32,139	60,000	
4	TRANSFER FROM OPERATING BUDGET		9,155	9,155	9,155	27,465	
5	TOTAL RECEIPTS	5,500	44,755	46,055	41,294	137,604	
6	EXPENSES						
7	STAFF COMPENSATION	4,700	28,400	29,700	25,700	88,500	
8	FIRST CALL PROGRAM		1,500	1,500	1,500	4,500	
9	TRAVEL EXPENSES	800	4,600	4,600	3,800	13,800	
10	PROGRAM EXPENSES		9,155	9,155	9,155	27,465	
11	CONTIGENCIES		1,100	1,100	1,139	3,339	
12	TOTAL EXPENSES	5,500	44,755	46,055	41,294	137,604	
13	SURPLUS (DEFICIT)	-	-	-	-	-	

Notes: