

GUIDELINES FOR SYNODICAL BUDGET SUBMISSION FORM

The following guidelines are meant to define the categories listed in a consistent manner across all synods in order to calculate the alternative Mission Support formula. If any of the definitions are not clear or applicable to your synod, please call Gary Brugh (773/380-2898) in the Office of the Treasurer for assistance.

In all cases, the figures shown should be based on either the budget approved by your synod assembly or the final year-end result of that budget. The desire is to account for items you would consider your operating budget and not mix them with other restricted or designated activities of your synod.

These guidelines are not an attempt to dictate the format you use to submit the budget to your synod assembly. Your individual circumstances and customs may well provide for a more informative presentation to your synod. The common format requested here is for the churchwide organization and synod use in assisting to compare levels of support for similar categories of income and expenses and for trend analysis purposes.

INCOME (A)

- 1) **Unrestricted Congregational Giving** – This does not include “The Lutheran” Synod Every-Home plan reimbursement (Line 6).
- 2) **Investment Income** – Interest from savings accounts, Mission Investments, or other accumulated assets.
- 3) **Endowment Income** – Any synod endowment income anticipated to be used in support of the synod budget. This does not include any income to be distributed to other 3rd party organizations not included in the budget.
- 4) **Churchwide Grants** – Grants received from the churchwide organization in support of the synod. This does not include reimbursement to the synod for the expenses of deployed or shared staff (Line 5).
- 5) **Shared/Deployed Staff Reimbursements** – Reimbursement for any shared or deployed staff included in your expense budget and reimbursed from either churchwide or another organization. Include income only if your expense budget includes the total expense and not the net.
- 6) **Synod Every-Home Plan Subscription Reimbursement** – Include the amount anticipated to be billed to the congregations in your synod to cover the cost of the plan, if your synod has elected to join it. This should be included only if the corresponding expense is included in your budget. DO NOT INCLUDE IN UNRESTRICTED CONGREGATIONAL GIVING.

7) **Specific Mission Support in Support of Synod Budget** – Gifts received from either congregations or individuals designated for ministries supported in the synod budget such as seminaries, colleges or local nursing homes. This should be included only if the corresponding expense is included in your budget. Include income in support of lines 17 and 21.

Please make an estimate on line **7A** for the level of Specific Mission Support that “passes through” your synod that are not in your budget to organizations in this category. Examples would be Vision for Mission, World Hunger receipts, Missionary Sponsorship, Fund Appeals, Lutheran Social Services, companion synod support not included in line 7a, 17a or 21, locally approved missions, etc. **DO NOT INCLUDE 7A IN THE INCOME TOTALS.**

8) **Synod Assembly Income** – Income received as registration fees or any income received to support the synod assembly. Include only if assembly expense line (No. 23) is an all-inclusive amount and not a net figure.

9) **Other** – Other sources of revenue, including event income (only if full expense is included in budget) or facility rental. Please identify the sources as much as possible.

EXPENSES (B)

GRANTS TO AGENCIES & INSTITUTIONS

Included in this section of expenses should be all agencies and institutions which the synod supports through grants. This does not include payments made to any agency or institution for services rendered.

10) **Seminary Support Grants** – Please list, if possible, the support grants given to each seminary by your synod. Scholarship and intern expense should not be included here, but rather on lines 20 or 31.

11) **College and University Support Grants** – Please list, if possible, the support grants given to each college or university supported by grants from your synod. Scholarships should not be included here, but rather on lines 19 or 24.

12) **Campus Ministry Grants** – Please list, in total, the support given to campus ministries in your synod through grants.

13) **Outdoor Ministry Support Grants** – Please list, in total, the support given to outdoor ministry centers in your synod through grants.

14) **Affiliated Social Ministry Organizations** – Please list the support given to ELCA affiliated social ministry organizations (LSA) through grants by your synod. If organization is not affiliated, include in line 16.

15) **Council of Churches Grants** – Please list the support given to local and regional council of churches organizations or other organization in support of ecumenical relationships through grants by your synod.

16) **Grants to Other Local or Regional Ministries** – Please include grants given to local or regional agencies or institutions supported by your synod. This should include all non-ELCA affiliated organizations not included on line 14.

17) **Grants to Companion Synods** – Please include grants for projects of your companion synods included in your budget. Do not include if support is recorded in line 7a.

18) **Other Grants** – Please include any grants given by your synod to agencies or institutions not included in the above categories. Please identify as to type of organization.

SYNODICAL COMMITTEE EXPENSE

19) **Program Budget** – Include all expenses of committees for the programs under their control.

20) **Committee Travel Budget** – Include the travel budgeted by your synod for committee member travel.

21) **Companion Synod Travel** – Include any travel by either companion synod members or for trips from your members.

22) **Other Committee Expense** – Include any expense associated with committees that may not be appropriate for either of the above classifications.

SYNOD COUNCIL EXPENSE

23) **Synod Assembly** – All synod assembly costs should be included here. If assembly revenue is included in revenue estimates (line 8), please include expenses at gross; if not, at net.

24) **Council Program Budget** – Include all program expenses associated with the convening of the synod council, including any funds under their discretion.

25) **Synod Council Travel** – Budgeted expenses for synod council member travel.

ADMINISTRATION

26) **Staff Salaries/Benefits** – Include all staff compensation. If reimbursement for shared/deployed staff is included in revenue, show their compensation at gross. If not, include at net.

27) **Staff Travel** – Self-explanatory. All staff travel budgeted by synods. Include car allowances if in lieu of travel reimbursement.

28) **General Office Expense** – All general expenses in the running of the office and synod operations. Examples are postage, telephone, insurance, audit fees, paper supplies, etc.

29) **Contingency** – Contingency line, if any, in your synod budget.

30) **Occupancy/Real Estate Expense** – Utilities, rent, mortgage, debt retirement, maintenance fees, etc.

31) **Synod Every-Home Plan Subscription Expense** – If synod is in plan and congregational reimbursement is included in income (line 6), include expense here. If not included in line 6, please include in line 31. (Expense in excess of congregational reimbursement is included in core budget calculations.)

32) **Designated Expenses of the Synod Budget Supported by Specific Mission Support** – If Specific Mission Support gifts are received for support of ministry included in the synod budget (line 7), show corresponding disbursement here. Do not include in grant support to agencies and institutions.

33) **Other Administrative Expenses** – Any synod administrative expenses not correctly identifiable to another category. Please explain.

REGION EXPENSES

34) **Regional Support Grant** – The agreed upon support level of your synod for regional centers for mission.

35) **Shared Regional Staff Reimbursement** – If the synod reimburses the region for any shared staff support from regional staff, include here.

36) **Region Council Travel** – Travel expense budgeted for synodical representatives to the regional center for mission.

37) **Other Expenses** – Include here any expense items in your budget not identifiable for any other category. Please explain what the item is, so we may be able to correctly classify it in the future. Please use only if necessary.

38) **Churchwide Mission Support** – The budgeted (actual) amount of unrestricted congregational giving mutually agreed upon to be shared with the churchwide organization.

39) **Income Over (Under) Expense** – The budgeted (actual) amount anticipated to increase net assets (surplus) or reduce net assets (deficit).

Please be sure to verify the expense budget matches the total budget approved by the synod assembly. If your synod used a multi-tier level budget, please use the lowest level, usually tier 1.

IF YOUR SYNOD ASSEMBLY HAS NOT YET APPROVED A BUDGET, PLEASE USE THE BUDGET BEING PROPOSED BY THE SYNOD COUNCIL TO THE ASSEMBLY FOR APPROVAL. FOR ACTUALS, YOU DO NOT NEED TO WAIT UNTIL FINAL AUDITS ARE COMPLETE. THIS FORM DOES NOT REPLACE SENDING ACTUAL AUDITED YEAR-END FINANCIAL STATEMENTS.

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