

Addendum 2025



MCM Gathering 2025 Breakout Sessions

Professionalism and Ministry in MCM: Examining Mennonite Church Manitoba's Ministerial Code of Conduct and Ethical Practice (with Jeff Friesen)

In the fall of 2024, the Joint Council of MC Canada approved a new Ministerial Code of Conduct and Ethical Practice as part of the larger GMLC policy. This code of conduct lays out the expectations we communally hold for all individuals serving our congregations as ministers and spiritual leaders. Come learn about the contents of this important document, and engage in a larger conversation about our professional expectations for pastoral ministry.

What are Congregational Check-ups? Assessing the Health of Christ's Body (with Michael Pahl)

Our Congregational Check-ups offer Mennonite Church Manitoba churches a chance to reflect on their health and vitality as congregations. Come learn more about this program, and find out whether a Congregational Check-up is what your church needs.

Jesus at the Centre: Stories and Songs by the Fire (with Camp Staff)

How is Jesus at the centre of our camping ministry? Join us around the campfire for sharing, music, and witness to his work. Dress warm, and bring a thermos for hot chocolate and a lawn chair if you have one!

Following Jesus in Gaza: A Solidarity Pilgrimage to Palestine (with MCM PIN members)

MCM Palestine-Israel Network (MCM PIN) members recently embarked on a Solidarity Pilgrimage to Palestine. We heard clearly the call from Palestinian Christians to live into our commitment as Jesus followers to stand with those most marginalized, those imprisoned, hungry, naked and persecuted. Come and hear firsthand stories of courage amidst despair from the heart of the Holy Land and leave encouraged to pursue justice and peace for all.

Waiting with Jesus in a Groaning World (with CAWG members)

The MCM Climate Action Working Group (CAWG) invites you to join them in examining one particular response to the climate crisis. This "What would happen if..." exercise asks us to imagine new possibilities. The workshop builds on the theme of the upside-down economics of Jesus that CAWG has been exploring recently.

The Beauty and Devastation of our Northern Watershed: A Northern Manitoba Story of Hydro-Impacted Communities (with MCIS members)

We worship a God who hears the cries of the dispossessed and suffering and moves to save. The Mennonite Coalition for Indigenous Solidarity (MCIS) will share pictures of beauty and devastation experienced by our northern communities as together we seek to understand the ongoing impacts of hydro on Indigenous Peoples and support efforts to make a difference.

2024 MCM Board Actions

The MCM Board met twelve times in 2024. Regular meetings began with an opening and prayer. These regular meetings also ended with a time in camera which included the Executive Minister, and a time in camera without the Executive Minister. The minutes of each previous meeting were reviewed, amended as necessary, and accepted. Significant Board actions are listed below, along with the date of the meeting in which the decision was made. All approved minutes are available on the MCM website under About Us > Governance.

January 23

The Board approved the transfers of internally restricted reserve funds for 2023.

The Board approved the transfer of all funds in the Mennonite Women Manitoba Fund to Mennonite Church Canada – International Witness to use for Anabaptist Women’s Leadership Training in Asia, and the subsequent closure of the MW Manitoba Fund.

February 13

The Board approved the minutes from the 2023 Annual Gathering for recommendation to the delegate body.

The Board received the 2023 Financial statements and recommended them for receiving by the delegates.

The Board approved the 2024 MCM budget and the 2024 Camps budgets for recommendation to the delegates.

The Board appointed the individuals as recommended by the Nominating committee for presenting to the delegate body.

The Board approved a recommendation to the delegate body that River East Church be accepted as an affiliate member of MCM.

February 27

The Board approved a study leave for Michael Pahl.

April 23

The Board approved the auditor’s review of MCM’s 2023 Financial Statements.

The Board affirmed the appointment of Brian Dyck to the MCM Board.

July 2

The Board approved via email the use of the MCM Capital Fund to pay for soundproofing a second room in the recording studio.

The Board approved via email the visioning plan, “Hope and Courage: Discerning a Vision Together for the Future of Mennonite Church Manitoba”.

July 16

The Board approved the appointment of Laverne Siemens to the Nominating Committee.

The Board approved the formation of a Camps Revenue Generation Task Force.

September 21

The Board affirmed the appointment of Marvin Dyck to the MCM Board.

The Board approved the use of the Memorial fund to cover the 2023 deficit of \$26,414.75.

The Board adopted the amended Terms of Reference for the Congregational Health Committee.

November 26

The Board approved the implementation of salary structure changes.

December 2

The Board approved the motion that Camps with Meaning staff develop a gender-inclusive cabin option for summer camps, taking into consideration the guidance offered by the Board.

2024 Finances and 2025 Budget

2024 Finances

2024 brought a mix of stability and uncertainty for Mennonite Church Manitoba financially.

Overall, our expenses tracked well with our budget. This shows that recent changes we have made to our budgeting process have generally worked. This is encouraging.

Also encouraging is the fact that donations both to MCM generally and Camps with Meaning specifically were higher than expected. There had been some concern that launching Light the Fire, our Camps capital campaign, might take away from general donations to Camps. On the contrary, it seems that Light the Fire has helped generate interest in our Camps programs.

There were, however, two challenging realities that created some uncertainty for us. First, we did not receive the full Manitoba Green Team grant we had been anticipating for our Camps summer staff salaries. Second, one of our most generous congregations in terms of forwarding funds to our regional church ministries experienced some significant challenges in 2024 which meant they were unable to forward funds to MCM. Together, these two challenging realities put us behind by about \$90,000. However, other congregations and many individuals stepped up to make up this shortfall, for which I am humbled and grateful.

All this left us with a total deficit of \$15,000 for 2024, or about 0.7% of budget. We had budgeted for a deficit of \$16,000 in 2024, so this is actually a little better than what we had anticipated. This deficit will be covered by reserve funds.

2025 Budget

On the Camps with Meaning side of our 2025 budget, I'll highlight three things:

- There is a long-term goal of reducing the \$125,000 subsidy of Camps with Meaning from general MCM operations once Camps with Meaning is experiencing increased revenue as the capital campaign moves forward. Given the significant decrease in expected forwarding from congregations, there was some discussion among staff and board about reducing this subsidy partially in 2025. A reduction of \$25,000, for example, would still leave Camps with a balanced budget while reducing the deficit significantly on the MCM side. However, that could signal to folks that Camps is less valued than it has been, which is not the case. In practical terms this decision makes little difference, as the overall bottom line would remain the same. This will be re-evaluated next year.
- Camps has applied for two grants for 2025: a provincial Green Team grant, and a federal Summer Jobs grant. Given our experience with the Green Team grant in 2024, we feel some caution in these applications. Nevertheless, all indications at this point are that we will receive funding as outlined in the budget.
- Summer camp fees, rental rates, and food rates have increased for 2025 to keep pace with inflation and match what similar camps are charging.

On the general MCM operations side of our 2025 budget, you may note that:

- Anticipated revenue from congregational forwarding is considerably lower than budgeted last year, based on 2024 realities and conversations with congregations about 2025 forwarding.
- The significant reduction in Congregational Resourcing is due to Kathy Giesbrecht's retirement in 2024 and the conclusion of the Director of Congregational Ministries position. However, this should not be taken to mean that Congregational Ministries is no longer an important aspect of our shared work. A closer look at the schedule for Congregational Ministries shows that there are a number of programs still operating under the program area. In addition, several of the Congregational Ministries programs are continuing, overseen by me and with responsibilities shared among staff.

We are projecting very close to a balanced budget for 2025: a deficit of \$6,000, which is less than 0.3% of our total budget. I am grateful to MCM staff, working with the MCM Board and with counsel from the MCM Finance Committee and Camps with Meaning Committee, for getting us to this budget for 2025.

Feedback Requested: No Longer Voting on Budget?

The MCM Board is considering the idea of having congregational delegates no longer vote directly on the budget at our annual Gathering, as of our 2026 Gathering. We invite delegate feedback on this.

The primary reason for this change would be that it keeps approval and oversight of the budget in the hands of those with the direct knowledge of staff and financial details, that is, the board. Delegates have often expressed their sense that they do not feel qualified to approve the budget, and very few delegates actually work directly with their own congregational finances.

Our MCM Constitution and General Operating Bylaw does not list approval of the budget as one of the roles of the assembled delegate body (IV.III.d.). The assembled delegate body is responsible to “Provide policy direction in setting ministry priorities for Mennonite Church Manitoba,” and this general policy direction and ministry priority setting by delegates would continue. The board will always remain accountable to the assembled delegate body for all its decisions, including its approval of the budget.

If this change takes place, there would continue to be opportunity for delegate questions and comments on the budget, and the board and staff would take these into consideration in shaping and implementing the budget. However, the budget would no longer come to a delegate vote but instead simply be received by delegates as part of the financial report and ratified as one of the board motions from the past year.

Again, the board invites delegate feedback on this proposal.

Michael Pahl
Executive Minister
February 2025

MENNONITE CHURCH MANITOBA
FINANCIAL STATEMENTS
December 31, 2024

**STATEMENT OF REVENUE AND EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 202**

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
REVENUE				
Revenue - Individual Donations	\$67,359	\$50,000	\$17,359	\$50,000
Revenue - Individual Donations (MC Canad	\$44,181	\$30,000	\$14,181	\$30,000
Revenue - Church Giving	\$823,490	\$875,000	(\$51,510)	\$875,000
Revenue - Relational Witness Giving	\$36,265	\$60,000	(\$23,735)	\$60,000
Revenue - Candian Mennonite Subscription	\$18,020	\$23,000	(\$4,980)	\$23,000
Revenue - Camp Koinonia Donations	\$16,480	\$10,000	\$6,480	\$10,000
Revenue - Interest/Bequest Income	\$11,226	\$0	\$11,226	\$0
TOTAL OPERATING FUND REVENUE	\$1,017,021	\$1,048,000	(\$30,979)	\$1,048,000
CHURCH MINISTRY SUPPORT				
Mennonite Church Canada - Operating	\$294,393	\$294,262	\$131	\$294,262
Mennonite Church Canada - Relational Witn	\$36,265	\$60,000	(\$23,735)	\$60,000
Camps with Meaning - Grant	\$125,000	\$125,000	\$0	\$125,000
Camp Koinonia	\$16,480	\$10,000	\$6,480	\$10,000
PARTNER MINISTRY SUPPORT				
Canadian Mennonite University	\$77,500	\$77,500	\$0	\$77,500
Inter-Mennonite Chaplaincy Assocation	\$6,753	\$6,753	\$0	\$6,753
Canadian Mennonite	\$44,259	\$45,339	(\$1,080)	\$45,339
	\$600,650	\$618,854	(\$18,204)	\$618,854
OPERATING FUND EXPENDITURES				
Executive (Schedule 1)	\$140,274	\$140,090	\$184	\$140,090
Leadership Resourcing (Schedule 2)	\$100,667	\$96,259	\$4,408	\$96,259
Mission Resourcing (Schedule 3)	\$38,796	\$49,961	(\$11,165)	\$49,961
Congregational Resourcing (Schedule 4)	\$32,257	\$31,500	\$756	\$31,500
Operations (Schedule 5)	\$152,933	\$145,758	\$7,175	\$145,758
Occupancy (Schedule 6)	(\$18,123)	(\$17,620)	(\$503)	(\$17,620)
Internally Restricted Funds (Schedule 7)	\$0	\$0	\$0	\$0
Total Operating Fund Expenditures	\$446,803	\$445,948	\$855	\$445,948
Net Surplus/(Deficit) from Operations	(\$30,432)	(\$16,802)	(\$13,630)	(\$16,802)
Camps with Meaning Gain/(Loss)	\$15,417	\$677	\$14,740	\$677
Transfers (to)/from Reserves	\$0	\$0	\$0	\$0
Net Operating Fund revenue (expenditures)	(\$15,015)	(\$16,125)	\$1,110	(\$16,125)

**SCHEDULE OF EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 202**

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
Executive (Schedule 1)				
Revenue - Dues, Fees, Donations, Recoveri	(\$820)	(\$250)	(\$570)	(\$250)
Staff Salary & Payroll Expenses	\$129,738	\$129,840	(\$102)	\$129,840
Staff Travel and Expenses	\$5,951	\$4,000	\$1,951	\$4,000
Staff Professional Development	\$365	\$500	(\$135)	\$500
Council & Committee Travel & Expenses	\$3,761	\$4,500	(\$739)	\$4,500
Special Projects	\$1,279	\$1,500	(\$221)	\$1,500
	\$140,274	\$140,090	\$184	\$140,090
Leadership Resourcing (Schedule 2)				
Revenue - Dues, Fees, Donations, Recoveri	(\$2,983)	(\$3,250)	\$267	(\$3,250)
Revenue - Interest, IR Transfer	(\$2,734)	(\$3,000)	\$266	(\$3,000)
Staff Salary & Payroll Expenses	\$92,014	\$90,159	\$1,855	\$90,159
Staff Travel and Expenses	\$5,926	\$5,500	\$426	\$5,500
Staff Professional Development	\$317	\$500	(\$183)	\$500
Education & Training	\$8,127	\$6,350	\$1,777	\$6,350
	\$100,667	\$96,259	\$4,408	\$96,259
Mission Resourcing (Schedule 3)				
Revenue - Dues, Fees, Donations, Recoveri	(\$430)	(\$2,000)	\$1,570	(\$2,000)
Staff Salary & Payroll Expenses	\$31,233	\$40,711	(\$9,478)	\$40,711
Staff Travel and Expenses	\$1,451	\$3,000	(\$1,549)	\$3,000
Staff Professional Development	\$764	\$250	\$514	\$250
Church Sponsorship	\$5,747	\$6,000	(\$253)	\$6,000
Program Expenses	\$31	\$2,000	(\$1,969)	\$2,000
	\$38,796	\$49,961	(\$11,165)	\$49,961

SCHEDULE OF EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 202

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
Congregational Resourcing (Schedule 4)				
Revenue - Dues, Fees, Donations, Recoveri	(\$21,869)	(\$16,500)	(\$5,369)	(\$16,500)
Transfers in - Restricted Funds	(\$10,691)	(\$14,000)	\$3,309	(\$14,000)
Staff Salary & Payroll Expenses	\$24,364	\$26,900	(\$2,536)	\$26,900
Staff Travel and Expenses	\$467	\$500	(\$33)	\$500
Staff Professional Development	\$0	\$100	(\$100)	\$100
Circle of God's People	\$3,943	\$5,000	(\$1,057)	\$5,000
FL Choirs	\$13,619	\$15,000	(\$1,381)	\$15,000
Program Expenses	\$22,424	\$14,500	\$7,924	\$14,500
	\$32,257	\$31,500	\$756	\$31,500
Operations (Schedule 5)				
Revenue - Dues, Fees, Donations, Recoveri	(\$8,254)	(\$5,000)	(\$3,254)	(\$5,000)
Staff Salary & Payroll Expenses	\$112,603	\$104,008	\$8,595	\$104,008
Staff Travel and Expenses	\$1,451	\$2,000	(\$549)	\$2,000
Staff Professional Development	\$0	\$500	(\$500)	\$500
Office & Admin Expenses	\$18,236	\$17,250	\$986	\$17,250
Legal & Audit Expenses	\$23,716	\$22,000	\$1,716	\$22,000
Program Expenses	\$5,181	\$5,000	\$181	\$5,000
	\$152,933	\$145,758	\$7,175	\$145,758
Occupancy Costs (Schedule 6)				
Rental Income - Office	(\$58,655)	(\$58,000)	(\$655)	(\$58,000)
Rent & Common Area Costs	\$26,746	\$27,130	(\$384)	\$27,130
Office & Building Maintenance	\$8,046	\$8,000	\$46	\$8,000
Insurance	\$5,740	\$5,250	\$490	\$5,250
	(\$18,123)	(\$17,620)	(\$503)	(\$17,620)
Internally Restricted Funds (Schedule 7)				
Donations to Internally Restricted Funds	\$0	\$0	\$0	\$0
Transfer from Internally Restricted Funds	\$0	\$0	\$0	\$0
Internally Restricted Fund Expenses	\$0	\$0	\$0	\$0
Transfer to Internally Restricted Funds	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0

BALANCE SHEET
AS AT December 31, 2024

	ACTUAL CURRENT YEAR \$
Current Assets	
Cash and Cash Equivalents	\$102,191
Accounts Receivable	\$185,960
Prepaid Expenses	\$32,492
Short Term Investments	\$176,929
TOTAL CURRENT ASSETS	\$497,572
Long Term Assets	
Capital Assets	\$3,624,862
Capital Asset Impairment (CK)	(\$73,195)
Accumulated Depreciation	(\$3,250,578)
Loan Receivable (J Funk)	\$2,500
TOTAL LONG TERM ASSETS	\$303,589
TOTAL ASSETS	\$801,161
Current Liabilities	
Accounts Payable	\$80,690
Accrued Accounts Payable	\$29,980
CEBA Loan	\$0
GST Payable	\$14,393
Unearned Revenue	\$14,888
TOTAL CURRENT LIABILITIES	\$139,950
Equity	
General Operating Equity	(\$15,015)
General Capital Equity	\$325,566
Restricted Fund Equity	\$348,604
TOTAL EQUITY	\$659,155
TOTAL LIABILITES + EQUITY	\$799,105

CAMPS WITH MEANING
STATEMENT OF OPERATIONS
12 MONTHS ENDED December 31, 2024

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
CAMPING MINISTRIES				
Revenue				
MCM Grant	\$125,000	\$125,000	\$0	\$125,000
Donations and Fundraising	\$114,285	\$75,000	\$39,285	\$75,000
Summer Staff Sponsorship	\$15,976	\$13,000	\$2,976	\$13,000
Summer Camp Fees	\$256,871	\$258,300	(\$1,429)	\$258,300
Rental Revenue	\$528,152	\$530,000	(\$1,848)	\$530,000
Merchandise Sales	\$4,451	\$5,250	(\$799)	\$5,250
Government Grants & Subsidies	\$68,513	\$75,500	(\$6,987)	\$75,500
Miscellaneous Revenue	\$1,036	\$0	\$1,036	\$0
Total Revenue	\$1,114,284	\$1,082,050	\$32,234	\$1,082,050
Expenses				
Staff Salary & Payroll Expenses	\$437,745	\$454,682	(\$16,937)	\$454,682
Casual & Kitchen Labour	\$88,282	\$85,000	\$3,282	\$85,000
Summer Staff	\$95,591	\$90,000	\$5,591	\$90,000
Staff Travel and Expenses	\$9,251	\$7,500	\$1,751	\$7,500
Staff Professional Development	\$0	\$500	(\$500)	\$500
Office and Admin Expenses	\$23,742	\$23,000	\$742	\$23,000
Advertising & Promoton	\$26,573	\$31,200	(\$4,627)	\$31,200
Animal Care and Feed	\$5,586	\$3,500	\$2,086	\$3,500
Repairs and Maintenance	\$64,966	\$60,500	\$4,466	\$60,500
Food - Rental Groups	\$56,456	\$53,000	\$3,456	\$53,000
Food - Summer Camp	\$29,947	\$30,000	(\$53)	\$30,000
Rental Program Costs	\$3,379	\$3,000	\$379	\$3,000
Program Costs	\$109,046	\$88,191	\$20,855	\$88,191
Utilities	\$51,110	\$51,000	\$110	\$51,000
Property Taxes	\$14,812	\$16,000	(\$1,188)	\$16,000
Insurance	\$77,046	\$78,000	(\$954)	\$78,000
Vehicles	\$5,334	\$6,300	(\$966)	\$6,300
Total Expenses	\$1,098,867	\$1,081,373	\$17,493	\$1,081,373
TOTAL CAMP INCOME/(DEFICIT)	\$15,417	\$677	\$14,740	\$677

MENNONITE CHURCH MANITOBA

2025 BUDGET

see notes at end

	BUDGET 2024	ACTUAL 2024	BUDGET 2025	1
REVENUE				
Revenue - Church Forwarding	\$875,000	\$823,490	\$810,000	2
Revenue - Individual Donations	\$50,000	\$67,359	\$65,000	
Revenue - Individual Donations (MC Can Direct)	\$30,000	\$44,181	\$40,000	3
Revenue - Relational Witness Giving	\$60,000	\$36,265	\$40,000	4
Revenue - Canadian Mennonite Subscriptions	\$23,000	\$18,020	\$20,000	
Revenue - Camp Koinonia Donations	\$10,000	\$16,480	\$10,000	5
Revenue - Interest/Bequest Income	\$0	\$11,226	\$0	
Total Operating Fund Revenue	\$1,048,000	\$1,017,021	\$985,000	
CHURCH MINISTRY SUPPORT				
Mennonite Church Canada - Operating	\$294,262	\$294,393	\$280,509	6
Mennonite Church Canada - Relational Witness	\$60,000	\$36,265	\$40,000	4
Camps with Meaning - Grant	\$125,000	\$125,000	\$125,000	7
Camp Koinonia	\$10,000	\$16,480	\$10,000	5
PARTNER MINISTRY SUPPORT				
Canadian Mennonite University	\$77,500	\$77,500	\$77,500	
Inter-Mennonite Chaplaincy Association	\$6,753	\$6,753	\$7,956	
Canadian Mennonite	\$45,339	\$44,259	\$44,835	
Total Church and Partner Ministry Support	\$618,854	\$600,650	\$585,800	
OPERATING FUND EXPENDITURES				
Executive (Schedule 1)	\$140,090	\$140,274	\$155,444	8
Leadership Resourcing (Schedule 2)	\$96,259	\$100,667	\$97,964	9
Mission Resourcing (Schedule 3)	\$49,961	\$38,796	\$42,259	10
Congregational Resourcing (Schedule 4)	\$31,500	\$32,257	\$1,100	11
Operations (Schedule 5)	\$145,758	\$152,933	\$152,668	12
Occupancy (Schedule 6)	(\$17,620)	(\$18,123)	(\$18,700)	
Internally Restricted Funds (Schedule 7)	\$0	\$0	\$0	
Total Operating Fund Expenditures	\$445,948	\$446,804	\$430,735	
Net Surplus/(Deficit) from Operations	(\$16,802)	(\$30,433)	(\$31,535)	
Camps with Meaning Gain/(Loss)	\$677	\$15,417	\$25,361	
Transfers (to)/from Reserves	\$0	\$0	\$0	
TOTAL MCM SURPLUS (DEFICIT)	(\$16,125)	(\$15,016)	(\$6,174)	

	BUDGET 2024	ACTUAL 2024	BUDGET 2025
Executive (Schedule 1)			
Revenue - Dues, Fees, Donations, Recoveries	(\$250)	(\$820)	(\$1,500)
Staff Salary & Payroll Expenses	\$129,840	\$129,738	\$138,694 ⁸
Staff Travel and Expenses	\$4,000	\$5,951	\$12,000
Staff Professional Development	\$500	\$365	\$500
Council & Committee Travel & Expenses	\$4,500	\$3,761	\$4,500
Special Projects	\$1,500	\$1,279	\$1,250
	<u>\$140,090</u>	<u>\$140,274</u>	<u>\$155,444</u>

Leadership Resourcing (Schedule 2)

Revenue - Dues, Fees, Donations, Recoveries	(\$3,250)	(\$2,983)	(\$3,000)
Revenue - Interest, IR Transfer	(\$3,000)	(\$2,734)	(\$4,250)
Staff Salary & Payroll Expenses	\$90,159	\$92,014	\$92,864 ⁹
Staff Travel and Expenses	\$5,500	\$5,926	\$5,000
Staff Professional Development	\$500	\$317	\$500
Education & Training	\$6,350	\$8,127	\$6,850
	<u>\$96,259</u>	<u>\$100,667</u>	<u>\$97,964</u>

Mission Resourcing (Schedule 3)

Revenue - Dues, Fees, Donations, Recoveries	(\$2,000)	(\$430)	(\$4,500)
Staff Salary & Payroll Expenses	\$40,711	\$31,233	\$32,509 ¹⁰
Staff Travel and Expenses	\$3,000	\$1,451	\$3,000
Staff Professional Development	\$250	\$764	\$250
Church Sponsorship	\$6,000	\$5,747	\$7,000
Program Expenses	\$2,000	\$31	\$4,000
	<u>\$49,961</u>	<u>\$38,796</u>	<u>\$42,259</u>

	BUDGET 2024	ACTUAL 2024	BUDGET 2025
Congregational Resourcing (Schedule 4)			
Revenue - Dues, Fees, Donations, Recoveries	(\$16,500)	(\$21,869)	(\$68,000)
Transfers in - Restricted Funds	(\$14,000)	(\$10,691)	(\$3,900)
Staff Salary & Payroll Expenses	\$26,900	\$24,364	\$0
Staff Travel and Expenses	\$500	\$467	\$0
Staff Professional Development	\$100	\$0	\$0
Circle of God's People	\$5,000	\$3,943	\$4,500
FL Choirs	\$15,000	\$13,619	\$15,000
Program Expenses	\$14,500	\$22,424	\$53,500
	\$31,500	\$32,257	\$1,100
Operations (Schedule 5)			
Revenue - Dues, Fees, Donations, Recoveries	(\$5,000)	(\$8,254)	(\$6,500)
Staff Salary & Payroll Expenses	\$104,008	\$112,603	\$112,318
Staff Travel and Expenses	\$2,000	\$1,451	\$2,000
Staff Professional Development	\$500	\$0	\$500
Office & Admin Expenses	\$17,250	\$18,236	\$15,850
Legal & Audit Expenses	\$22,000	\$23,716	\$23,000
Program Expenses	\$5,000	\$5,181	\$5,500
	\$145,758	\$152,933	\$152,668
Occupancy Costs (Schedule 6)			
Rental Income - Office	(\$58,000)	(\$58,655)	(\$59,580)
Rent & Common Area Costs	\$27,130	\$26,746	\$27,130
Office & Building Maintenance	\$8,000	\$8,046	\$8,000
Insurance	\$5,250	\$5,740	\$5,750
	(\$17,620)	(\$18,123)	(\$18,700)

NOTES:

1. The 2025 budget includes a 2.5% cost of living increase for salaries. All travel includes \$50/tonneCO2 toward MC Canada carbon offset program.

2. The projected reduction in Church Forwarding is based on information from MCM congregations regarding their projected forwarding to MCM for our shared ministries.

3. Individual Giving (MC Can Direct) reflects donations given by MCM individuals to MC Canada. MCM congregations are asked to forward their giving to MCM, which passes on a percentage to MC Canada, according to the Shared Revenue Agreement among Regional Churches. This is included in our budget because this amount is credited toward our commitment to MC Canada.
4. Relational Witness Giving reflects donations given by MCM congregations and individuals to MC Canada International Witness partners and projects. This is a "flow-through" amount: whatever comes in goes out to MC Canada IW.
5. Camp Koinonia Inc., which manages Camp Koinonia, is a related business of MCM. Camp Koinonia Inc. is responsible for managing all of the expenses relating to Camp Koinonia not directly related to implementing Camps With Meaning programs. Mennonite Church Manitoba can receive donations directed to Camp Koinonia for this broader purpose and flow them through to Camp Koinonia Inc.
6. The amount we forward to MC Canada for our shared nationwide ministries is determined by our Shared Revenue Agreement with the other Regional Churches. This agreement currently stipulates that MCM forwards 30% of our prior year's undesignated church and individual giving, with individual giving direct to MC Canada being credited to our commitment.
7. The Camps With Meaning - Grant is the amount Camps with Meaning is subsidized by general MCM operations.
8. The Executive Office salary and benefits includes the Executive Minister (1.0 FTE) and the Administrative Assistant (0.6 FTE). The Admin Assist role has been increased 0.1 FTE to assist with Leadership Ministries administrative work.
9. The Leadership Resourcing salary and benefits includes the Director of Leadership Ministries (0.8 FTE). This is a reduction in light of a Co-Director's retirement, slightly offset by an increase in the Admin Assist role above.
10. The Mission Resourcing salary and benefits includes the Director of Mission Engagement (0.375 FTE; the remainder is under Operations).
11. The Congregational Resourcing area includes a number of shared ministries and resourcing events, some of which are one-time items, so its budget for both revenue and program expenses can fluctuate significantly from year to year. With the retirement of the Director of Congregational Ministries in 2024, that role was concluded.
12. The Operations salary and benefits includes the Associate Director of Communications (0.3 FTE; the other 0.3 is covered under Camps), and the Director of Mission Engagement (0.375 FTE; the remainder is under Mission). Also included here are salaries and contracts for services shared with MC Canada: financial services, payroll services, IT, and reception.

CAMPS WITH MEANING

2025 BUDGET

see notes at end

	BUDGET	ACTUAL	BUDGET
	2024	2024	2025
REVENUE			
MCM Grant	\$125,000	\$125,000	\$125,000 ¹
Donations and Fundraising	\$75,000	\$114,285	\$103,000
Summer Staff Sponsorship	\$13,000	\$15,976	\$12,000
Summer Camp Fees	\$258,300	\$256,871	\$277,000 ²
Rental Revenue	\$530,000	\$528,152	\$550,000 ³
Merchandise Sales	\$5,250	\$4,451	\$4,000
Government Grants & Subsidies	\$75,500	\$68,513	\$78,000
Miscellaneous Revenue	\$0	\$1,036	\$500
Total Revenue	\$1,082,050	\$1,114,284	\$1,149,500
EXPENSES			
Staff Salary & Payroll Expenses	\$454,682	\$437,745	\$476,339 ⁴
Casual & Kitchen Labour	\$85,000	\$88,282	\$89,750
Summer Staff	\$90,000	\$95,591	\$96,000
Staff Travel and Expenses	\$7,500	\$9,251	\$8,000
Staff Professional Development	\$500	\$0	\$1,500
Office and Admin Expenses	\$23,000	\$23,742	\$19,000
Advertising & Promoton	\$31,200	\$26,573	\$28,500
Animal Care and Feed	\$3,500	\$5,586	\$4,000
Repairs and Maintenance	\$60,500	\$64,966	\$59,500
Food - Rental Groups	\$53,000	\$56,456	\$57,500 ³
Food - Summer Camp	\$30,000	\$29,947	\$31,000
Rental Program Costs	\$3,000	\$3,379	\$3,000
Program Costs	\$88,191	\$109,046	\$98,250
Utilities	\$51,000	\$51,110	\$53,300
Property Taxes	\$16,000	\$14,812	\$15,000
Insurance	\$78,000	\$77,046	\$78,000
Vehicles	\$6,300	\$5,334	\$5,500
Total Expenses	\$1,081,373	\$1,098,866	\$1,124,139
TOTAL CAMP SURPLUS/(DEFICIT)	\$677	\$15,417	\$25,361

Notes:

1. The MCM Grant is the amount Camps with Meaning is subsidized by general MCM operations.
2. Summer camp fees have been increased similar to comparable camps in Manitoba.
3. Rental rates have been increased similar to comparable camps in Manitoba.
4. Salaries reflect a 2.5% cost of living adjustment.