

Northwestern Minnesota Synod, ELCA

Annual Budget Comparison for General Fund

Fiscal Year Ending January 31, 2028

Line #		FY 2028	FY 2027	Change
1	Revenues			
2	Grants & Gifts			
3	ELCA Grant DEM Support	134,888.00	131,599.00	2.50%
4	NW MN Synod Fund for Mission	14,765.00	14,475.00	2.00%
5	Mission Support			
6	Congregation Mission Support	1,410,332.00	1,382,678.00	2.00%
7	Sub Total Revenues	1,559,985.00	1,528,752.00	2.04%
8				
9	Candidacy Fees	3,600.00	3,600.00	
10				
11	Event Revenue			
12	Coach Training	1,000.00	1,000.00	
13	Fall Theological Conference	30,000.00	30,000.00	
14	First Call CORE Event	7,500.00	7,500.00	
15	Great Synod Get-Together	0.00	13,300.00	-100.00%
16	Synod Assembly Revenue	45,000.00	31,700.00	41.96%
17	Sub Total Event Revenue	83,500.00	83,500.00	
18				
19	Gifts - Next Generation Fund	5,000.00	5,000.00	
20				
21	LYO Revenue			
22	Middle School Gathering	28,700.00	28,700.00	
23	Sr. High Gathering	20,000.00	20,000.00	
24	Sub Total LYO Revenue	48,700.00	48,700.00	
25				
26	Miscellaneous Income	200.00	200.00	
27	Trf frm Core Miss Supp - Rooted & Rising	381,500.00	381,500.00	
28	Trf Frm Restricted-Health and Wellness	1,500.00	1,500.00	
29	Trf Frm Restricted - Ins Proceeds	2,500.00	2,500.00	
30	Total Revenues	2,086,485.00	2,055,252.00	1.52%
31				
32	Expenditures			
33	Bishop Contingencies	3,500.00	3,500.00	
34	Call Process Expenses	2,000.00	2,000.00	
35	Candidacy Background checks	750.00	750.00	
36	Candidacy Psych Evals	9,200.00	9,200.00	
37	Cohort Ministries	3,500.00	3,500.00	
38	Community Called Grace	8,000.00	8,000.00	
39	Creation Care	2,500.00	2,500.00	
40	Depreciation Expense	9,300.00	9,300.00	
41	ELCA Churchwide Mission Support	662,856.00	649,859.00	2.00%
42				
43	Event Expenses			
44	Coach Training	1,000.00	1,000.00	
45	Fall Theological Conference	25,000.00	25,000.00	
46	First Call CORE Event	7,500.00	7,500.00	

47	Great Synod Get-Together	0.00	10,000.00	-100.00%
48	Region 3 Event	2,000.00	2,000.00	
49	Stewardship Events	700.00	700.00	
50	Sub Total Event Expenses	36,200.00	46,200.00	-21.65%
51				
52	First Call Colleague Program	1,700.00	1,700.00	
53				
54	Governance Expenses			
55	Candidacy Committee	8,000.00	8,000.00	
56	Conference Deans & Chairpersons	1,000.00	1,000.00	
57	Synod Council	500.00	500.00	
58	Sub Total Governance Expenses	9,500.00	9,500.00	
59				
60	Insurance			
61	Liability Insurance	5,300.00	5,300.00	
62	Vehicle	5,400.00	5,400.00	
63	Workers Compensation	5,700.00	5,700.00	
64	Sub Total Insurance	16,400.00	16,400.00	
65				
66	Interest Expense	700.00	700.00	
67				
68	LYO Expenses			
69	Contract for Services LYO Coordinator	2,400.00	2,400.00	
70	LYO Board Meetings & Travel	1,000.00	1,000.00	
71	LYO Coordinator Meetings & travel	250.00	250.00	
72	Middle School Gathering Meals & Lodging	16,000.00	16,000.00	
73	Middle School Gathering misc.	4,000.00	4,000.00	
74	Middle School Gathering Speakers	2,000.00	2,000.00	
75	Middle School Gathering Worship	2,000.00	2,000.00	
76	Postage & Shipping	400.00	400.00	
77	Sr. High Gathering Speakers	2,000.00	2,000.00	
78	Sr. High Gathering Worship	2,000.00	2,000.00	
79	Sr. High Meals & Lodging	13,000.00	13,000.00	
80	Sr. High misc.	3,600.00	3,600.00	
81	Sub Total LYO Expenses	48,650.00	48,650.00	
82				
83	Misc. Expense - CaSTLE Grant	5,000.00	5,000.00	
84	Misc Exp - Health and Wellness	1,000.00	1,000.00	
85				
86	Office Expenses			
87	Equipment & Software Purchases	500.00	500.00	
88	Equipment Maintenance & Repair	200.00	200.00	
89	Hospitality (in-office)	1,500.00	1,500.00	
90	Hospitality (out-of-office)	3,500.00	3,500.00	
91	Leased Equipment	11,000.00	11,000.00	
92	Miscellaneous	250.00	250.00	
93	Office Supplies	2,400.00	2,400.00	
94	Postage & Shipping	5,100.00	5,100.00	
95	Printing Expenses	900.00	900.00	
96	Rent	18,000.00	18,000.00	
97	Subscriptions & Books	6,800.00	6,800.00	
98	Telephone	7,000.00	7,000.00	

99	Website	500.00	500.00	
100	Sub Total Office Expenses	57,650.00	57,650.00	
101				
102	Partners in Ministry			
103	Companion Synod Relationship	1,734.00	1,700.00	2.00%
104	ELCA Colleges	3,060.00	3,000.00	2.00%
105	Lutheran Advocacy Minnesota	3,060.00	3,000.00	2.00%
106	Lutheran Campus Ministry - BSU	26,054.00	26,000.00	0.21%
107	Lutheran Campus Ministry - MSUM	26,054.00	26,000.00	0.21%
108	Luther Seminary	21,420.00	20,500.00	4.49%
109	Minnesota Council of Churches	5,000.00	5,000.00	
110	Native American Christian Ministry	5,000.00	5,000.00	
111	Native Neighbor Table	5,000.00	5,000.00	
112	Oak Grove Lutheran School	1,150.00	1,150.00	
113	Parish Nurse Program	500.00	500.00	
114	Peoples Church	5,000.00	5,000.00	
115	Synod Outreach Ministries	10,000.00	10,000.00	
116	White Earth ECMN Partnership	40,000.00	40,000.00	
117	Sub Total Partners in Ministry	153,032.00	151,850.00	0.78%
118				
119	Peoples Church	8,000.00	8,000.00	
120				
121	Professional Fees			
122	Accounting/Payroll	3,000.00	2,000.00	50.00%
123	Audit	20,000.00	20,000.00	
124	Sub Total Professional Fees	23,000.00	22,000.00	4.55%
125				
126	Region 3 Support	7,500.00	7,325.00	2.39%
127				
128	Staff Benefits			
129	Continuing Education			
130	CE Assistant to Bishop	1,000.00	1,000.00	
131	CE Bishop	1,000.00	1,000.00	
132	CE Communications	700.00	700.00	
133	CE DEM	1,000.00	1,000.00	
134	CE Minister of Generosity	2,300.00	2,300.00	
135	CE Office Administrator	450.00	450.00	
136	Employers Payroll Taxes	12,659.00	12,411.00	2.00%
137	Gift Planner expenses	10,000.00	10,000.00	
138	Housing Allowance	248,268.00	243,400.00	2.00%
139	Portico Health benefit expense	57,834.00	56,700.00	2.00%
140	Portico Health HSA	1,500.00	1,500.00	
141	Retirement 403b Fund	65,586.00	64,300.00	2.00%
142	Sub Total Staff Benefits	402,297.00	394,761.00	1.91%
143				
144	Staff Meetings/Team Building	1,500.00	1,500.00	
145				
146	Staff Salaries			
147	Administration Salaries	165,475.00	162,230.00	2.00%
148	Clergy Salaries	212,942.00	208,767.00	2.00%
149	Contract Labor	57,000.00	57,000.00	
150	Sub Total Staff Salaries	435,417.00	427,997.00	1.73%

151				
152	Staff Travel Expense			
153	Associate	1,500.00	1,500.00	
154	Bishop	15,000.00	15,000.00	
155	CaSTLE Grant	15,000.00	15,000.00	
156	DEM	1,500.00	1,500.00	
157	Minister of Generosity	8,125.00	8,125.00	
158	Staff	1,000.00	1,000.00	
159	Synod Ministers			
160	Chris Leach	200.00	200.00	
161	Dennis Preston	700.00	700.00	
162	Jon Olson	920.00	920.00	
163	Laurie Skow-Anderson	900.00	900.00	
164	Sub Total Staff Travel Expense	44,845.00	44,845.00	
165				
166	Strategic Initiatives Expense			
167	Debt Reduction Grants	30,000.00	30,000.00	
168	FACES	16,000.00	16,000.00	
169	First Third of Life Program subsidy	10,000.00	10,000.00	
170	Go-For-It Grants	20,000.00	20,000.00	
171	Jeremiah 29	20,000.00	20,000.00	
172	Misc	10,000.00	10,000.00	
173	Sub Total Strategic Initiatives Expense	106,000.00	106,000.00	
174				
175	Synod Assembly			
176	AV/Production	7,500.00	5,000.00	50.00%
177	Conference Fee	500.00	500.00	
178	Lodging	700.00	700.00	
179	Meals	650.00	650.00	
180	Mileage/Travel	500.00	500.00	
181	Miscellaneous	1,000.00	500.00	100.00%
182	Planning Committee	1,000.00	500.00	100.00%
183	Postage/Shipping/Printing	600.00	600.00	
184	Speaker Honorariums	2,500.00	2,500.00	
185	Transfer to Staff Transition Fund	10,000.00	10,000.00	
186	Worship	500.00	250.00	100.00%
187	Sub Total Synod Assembly	25,450.00	21,700.00	17.28%
188				
189	Vehicle			
190	Fuel - #1 Prius	2,500.00	2,500.00	
191	Fuel - #2 Camry	1,000.00	1,000.00	
192	Fuel - #3 Honda	1,000.00	1,000.00	
193	Repairs & Maintenance	2,250.00	2,250.00	
194	Sub Total Vehicle	6,750.00	6,750.00	
195				
196	Total Expenditures	2,092,197.00	2,068,137.00	1.16%
197				
198	Other Revenues			
199	Bank Interest	18,000.00	18,000.00	
200	Investment Income	6,000.00	6,000.00	
201	Rural Revival	36,000.00	0.00	
202	White Earth ECMN Partnership	146,000.00	0.00	

203	Total Other Revenues	206,000.00	24,000.00
204			
205	Other Expenditures		
206	Bank Service Charges	300.00	300.00
207	Rural Revival	36,000.00	0.00
208	White Earth ECMN Partnership	146,000.00	0.00
209	Total Other Expenditures	182,300.00	300.00
210			
211	Net Revenues	17,988.00	10,815.00