

APPROVED Spending Plan for Mission + Ministry 2026-27

1	MINISTRY AREA	ACCOUNT NUMBER	ACCOUNT	2024 Spending Plan	2024 Actual (Pre-Audit)	2025 Spending Plan	2026 Proposed
2	Income						
3	Mission Support	400100	Mission Support	\$1,575,000.00	\$1,548,411.95	\$1,525,000.00	\$1,450,000.00
4	<i>Total Mission Support</i>			\$1,575,000.00	\$1,548,411.95	\$1,525,000.00	\$1,450,000.00
5							
6	Other Income						
7		400390	Annual Fund	\$40,000.00	\$18,013.00	\$45,000.00	\$60,000.00
8		400300, 400302	Event Offerings	\$40,000.00	\$26,617.00	\$40,000.00	\$40,000.00
			Honorariums from Congregations				\$15,000.00
		400402	DEM Grant		\$10,000.00		\$10,000.00
		400400	Interest Income		\$8,598.98		\$5,000.00
12		800520	Witmer CE Fund	\$7,500.00	\$7,500.00	\$7,500.00	\$5,000.00
13	<i>Total Other Income</i>			\$87,500.00	\$70,728.98	\$92,500.00	\$135,000.00
14							
15	Program Fees						
16		400204	Synod Assembly	\$60,000.00	\$53,470.00	\$101,250.00	\$72,000.00
17		400200	Theological Conference	\$20,000.00	\$23,095.00	\$26,250.00	\$32,000.00
18		400205, 400208	Events - Other	\$3,000.00	\$4,250.00	\$6,000.00	\$6,000.00
19		400202	Candidacy	\$4,500.00	\$3,698.00	\$4,500.00	\$4,500.00
20		400210	First Call Theological Education	\$5,000.00		\$5,000.00	\$0.00
21	<i>Total Program Fees</i>			\$92,500.00	\$84,513.00	\$143,000.00	\$114,500.00
22							
23	Total Income			\$1,755,000.00	\$1,703,653.93	\$1,760,500.00	\$1,699,500.00
24							
25	Expense						
26	ELCA Mission Support						
27		500002	ELCA Mission Support	\$677,250.00	\$665,817.12	\$655,750.00	\$623,500.00
28	<i>Total ELCA Mission Support</i>			\$677,250.00	\$665,817.12	\$655,750.00	\$623,500.00
29							
30	Personnel						
31		500100 & 500110	Salaries, housing allowance & wages	\$484,920.54	\$500,969.28	\$510,000.00	\$520,000.00
32		500120	Continuing Education	\$8,500.00	\$7,085.30	\$8,500.00	\$8,500.00
33		500130	Book Allowance	\$1,500.00	\$963.67	\$1,500.00	\$1,500.00
34		500140	Payroll Tax Expense	\$18,188.33	\$15,728.83	\$15,710.00	\$16,000.00
35		500150	Employee Benefits - Portico	\$175,000.00	\$143,176.79	\$175,000.00	\$160,000.00
36		500225	Staff Development	\$5,000.00	\$5,771.09	\$5,000.00	\$5,000.00
37		500226	Staff Sabbatical	\$0.00		\$2,000.00	\$2,000.00
38		500230	Contract Services	\$10,000.00	\$26,500.00	\$10,000.00	\$26,500.00
39	<i>Total Personnel</i>			\$703,108.87	\$700,194.96	\$727,710.00	\$739,500.00
40							
41	Ministry Partners						
42		500300	Campus Ministry: Winona & Mankato	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
43		500302	Luther Seminary	\$15,000.00	\$15,000.00	\$15,000.00	\$5,000.00
44		500305	Good Earth Village	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
45		500304	Minnesota Council of Churches	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
46		500308	Lutheran Advocacy - Minnesota	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
47		500310	Region 3 Archives	\$9,000.00	\$9,948.75	\$9,000.00	\$9,000.00
48		500537	Continuous Growth Pathways	\$15,000.00	\$15,000.00	\$15,000.00	\$10,000.00
49	<i>Total Ministry Partners</i>			\$106,000.00	\$106,948.75	\$106,000.00	\$91,000.00
50							

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1	MINISTRY AREA	ACCOUNT NUMBER	ACCOUNT	2024 Spending Plan	2024 Actual (Pre-Audit)	2025 Spending Plan	2026 Proposed
51	Synod Ministry Programs						
52		500570	Synod Assembly	\$55,000.00	\$52,471.39	\$85,000.00	\$60,000.00
53		500532	Theological Conference	\$20,000.00	\$20,119.12	\$20,000.00	\$20,000.00
54		500543	New to Synod Gatherings	\$1,000.00	\$967.55	\$1,000.00	\$1,000.00
55		500544	Retired Minister Gatherings	\$1,500.00	\$1,341.38	\$1,500.00	\$1,500.00
56		500514	Candidacy	\$10,000.00	\$2,228.24	\$13,000.00	\$5,000.00
57		500541	First Call Theological Education	\$4,000.00	\$633.28	\$2,000.00	\$500.00
58		multiple	Tables/Teams	\$3,000.00	\$0.00	\$2,000.00	\$1,000.00
59		500535	Faith Formation	\$500.00	\$341.98	\$500.00	\$500.00
60		500450	Rostered Leader Development	\$7,000.00	\$3,568.93	\$5,000.00	\$5,000.00
61		500403	New Ministry Initiatives	\$15,000.00	\$10,200.00	\$15,000.00	\$10,000.00
62	<i>Total Synod Ministry Programs</i>			\$117,000.00	\$91,871.87	\$145,000.00	\$104,500.00
63							
64	Global Partners Discretionary Table						
65		500503	Global Ministry Table Discretionary	\$5,000.00	\$5,541.90	\$7,000.00	\$7,000.00
66	<i>Total Global Partners Table Discretionary</i>			\$5,000.00	\$5,541.90	\$7,000.00	\$7,000.00
67							
68	Governance						
69		500500	Executive Committee	\$500.00	\$0.00	\$500.00	\$200.00
70		500507	Synod Council	\$1,700.00	\$561.67	\$1,500.00	\$1,000.00
71		500546	Endowment Committee	\$200.00	\$0.00	\$200.00	\$200.00
72			Bishop Transition	\$5,000.00	\$46.90	\$2,000.00	\$2,000.00
73	<i>Total Governance</i>			\$7,400.00	\$608.57	\$4,200.00	\$3,400.00
74							
75	Operating Expenses						
76		500400	Rent	\$25,000.00	\$11,700.00	\$15,000.00	\$12,000.00
77		500402	Contracts & Repairs	\$15,000.00	\$9,930.16	\$12,000.00	\$10,000.00
78		500410	Postage	\$4,000.00	\$3,090.10	\$1,000.00	\$3,000.00
79		500412	Office Supplies	\$12,000.00	\$7,691.53	\$6,000.00	\$6,000.00
80		500418	Phone & Internet	\$6,000.00	\$6,993.03	\$7,000.00	\$7,000.00
81		500416	Audit & Legal Services	\$10,000.00	\$11,382.12	\$10,000.00	\$12,000.00
82		500417	Accounting Service	\$18,000.00	\$17,185.00	\$18,000.00	\$18,000.00
83		500420	Insurance	\$10,000.00	\$6,993.03	\$10,000.00	\$11,000.00
84		500424	Bank Fees	\$500.00	\$849.00	\$500.00	\$500.00
85		500425	Credit Card Processing	\$2,500.00	\$3,082.07	\$2,500.00	\$2,500.00
86		500426	Office Equipment	\$5,000.00	\$1,642.90	\$3,000.00	\$3,000.00
87		500427	Miscellaneous Expense	\$1,000.00	\$1,889.74	\$1,000.00	\$1,000.00
88		500428	Communication	\$5,000.00	\$5,243.59	\$5,000.00	\$5,000.00
89		500224:225	Staff Travel: Synod	\$15,000.00	\$25,185.30	\$24,000.00	\$24,000.00
90		500224:226	Staff Travel: Domestic	\$5,000.00	\$4,307.75	\$7,000.00	\$5,000.00
91		500224:227	Staff Travel: Global	\$10,000.00	\$8,907.12	\$10,000.00	\$1,500.00
92	<i>Total Operating Expense</i>			\$144,000.00	\$126,072.44	\$132,000.00	\$121,500.00
93							
94	Total Expense			\$1,759,758.87	\$1,697,055.61	\$1,777,660.00	\$1,690,400.00
95							
96	Net Total			-\$4,758.87	\$6,598.32	-\$17,160.00	\$9,100.00

Note:
Previous year spending plans are available on the website at: semnsynod.org/pages/spending-plans.

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