

Approved Spending Plan for Mission + Ministry 2027-28

| | MINISTRY AREA | ACCOUNT NUMBER | ACCOUNT | 2025 ACTUAL (PRE-AUDIT) | 2025 SPENDING PLAN | 2026 APPROVED | 2027 PROPOSED |
|----|-----------------------------------|----------------|-------------------------------------|-------------------------|--------------------|----------------|----------------|
| 2 | Income | | | | | | |
| 3 | Mission Support | 400100 | Mission Support | \$1,492,045.33 | \$1,525,000.00 | \$1,450,000.00 | \$1,400,000.00 |
| 4 | <i>Total Mission Support</i> | | | \$1,492,045.33 | \$1,525,000.00 | \$1,450,000.00 | \$1,400,000.00 |
| 5 | | | | | | | |
| 6 | Other Income | | | | | | |
| 7 | | 400390 | Annual Fund | \$25,240.00 | \$45,000.00 | \$60,000.00 | \$60,000.00 |
| 8 | | 400300, 400302 | Event Offerings | \$24,670.78 | \$40,000.00 | \$40,000.00 | \$40,000.00 |
| 9 | | 400391 | Honorariums from Congregations | \$5,648.49 | | \$15,000.00 | \$15,000.00 |
| 10 | | 400402 | DEM Grant | \$10,000.00 | | \$10,000.00 | \$10,000.00 |
| 11 | | 400400 | Interest Income | \$8,732.49 | | \$5,000.00 | \$5,000.00 |
| 12 | | 800520 | Witmer CE Fund | \$7,500.00 | \$7,500.00 | \$5,000.00 | \$5,000.00 |
| 13 | <i>Total Other Income</i> | | | \$74,353.98 | \$92,500.00 | \$135,000.00 | \$135,000.00 |
| 14 | | | | | | | |
| 15 | Program Fees | | | | | | |
| 16 | | 400204 | Synod Assembly | \$76,590.00 | \$101,250.00 | \$72,000.00 | \$72,000.00 |
| 17 | | 400200 | Theological Conference | \$26,310.00 | \$26,250.00 | \$32,000.00 | \$32,000.00 |
| 18 | | 400208 | Boundaries | \$3,800.00 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 19 | | 400202 | Candidacy | \$3,467.50 | \$4,500.00 | \$4,500.00 | \$4,500.00 |
| 20 | | 400205 | Councils as Leaders | \$2,165.00 | | | \$3,000.00 |
| 21 | | 400210 | First Call Theological Education | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 |
| 22 | <i>Fees</i> | | | \$112,332.50 | \$143,000.00 | \$114,500.00 | \$117,500.00 |
| 23 | | | | | | | |
| 24 | Total Income | | | \$1,678,731.81 | \$1,760,500.00 | \$1,699,500.00 | \$1,652,500.00 |
| 25 | | | | | | | |
| 26 | Expense | | | | | | |
| 27 | ELCA Mission Support | | | | | | |
| 28 | | 500002 | ELCA Mission Support | \$641,579.54 | \$655,750.00 | \$623,500.00 | \$581,000.00 |
| 29 | <i>Total ELCA Mission Support</i> | | | \$641,579.54 | \$655,750.00 | \$623,500.00 | \$581,000.00 |
| 30 | | | | | | | |
| 31 | Personnel | | | | | | |
| 32 | | 500100, 500110 | Salaries, housing allowance & wages | \$524,315.02 | \$510,000.00 | \$520,000.00 | \$525,000.00 |
| 33 | | 500120 | Continuing Education | \$2,256.23 | \$8,500.00 | \$8,500.00 | \$8,500.00 |

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| 34 | | 500130 | Book Allowance | \$652.74 | \$1,500.00 | \$1,500.00 | \$1,500.00 |
| 35 | | 500140 | Payroll Tax Expense | \$16,771.09 | \$15,710.00 | \$16,000.00 | \$16,000.00 |
| 36 | | 500150 | Employee Benefits - Portico | \$148,495.45 | \$175,000.00 | \$160,000.00 | \$165,000.00 |
| 37 | | 500225 | Staff Development | \$3,073.46 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 38 | | 500226 | Staff Sabbatical | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 39 | | 500224:230 | Constituent Hospitality | \$760.70 | | | \$1,000.00 |
| 40 | | 500230 | Contract Services | \$28,000.00 | \$10,000.00 | \$26,500.00 | \$20,000.00 |
| 41 | <i>Total Personnel</i> | | | \$723,563.99 | \$727,710.00 | \$739,500.00 | \$742,000.00 |
| 42 | | | | | | | |
| 43 | Ministry Partners | | | | | | |
| 44 | | 500300 | Campus Ministry: Winona & Mankato | \$49,992.00 | \$50,000.00 | \$50,000.00 | \$47,500.00 |
| 45 | | 500302 | Luther Seminary | \$15,000.00 | \$15,000.00 | \$5,000.00 | \$4,000.00 |
| 46 | | 500305 | Good Earth Village | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$9,500.00 |
| 47 | | 500304 | Minnesota Council of Churches | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$4,750.00 |
| 48 | | 500308 | Lutheran Advocacy - Minnesota | \$2,000.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 49 | | 500310 | Region 3 Archives | \$9,362.50 | \$9,000.00 | \$9,000.00 | \$9,000.00 |
| 50 | | 500537 | Continuous Growth Pathways | \$10,000.00 | \$15,000.00 | \$10,000.00 | \$5,000.00 |
| 51 | <i>Total Ministry Partners</i> | | | \$101,354.50 | \$106,000.00 | \$91,000.00 | \$81,750.00 |
| 52 | | | | | | | |
| 53 | Synod Ministry Programs | | | | | | |
| 54 | | 500570 | Synod Assembly | \$67,896.43 | \$85,000.00 | \$60,000.00 | \$60,000.00 |
| 55 | | 500532 | Theological Conference | \$24,049.91 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 56 | | 500802 | Councils as Leaders | \$3,334.39 | | | \$3,000.00 |
| 57 | | 500543 | New to Synod Gatherings | \$939.48 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 58 | | 500544 | Retired Minister Gatherings | | \$1,500.00 | \$1,500.00 | \$1,500.00 |

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| 59 | | 500555 | Interim Network Gatherings | | | | \$1,000.00 |
| 60 | | 500804 | Advent Worship | | | | \$2,000.00 |
| 61 | | 500514 | Candidacy | \$8,926.82 | \$13,000.00 | \$5,000.00 | \$5,000.00 |
| 62 | | 500541 | First Call Theological Education | \$0.00 | \$2,000.00 | \$500.00 | \$500.00 |
| 63 | | multiple | Tables/Teams | \$0.00 | \$2,000.00 | \$1,000.00 | \$1,000.00 |
| 64 | | 500535 | Faith Formation | \$0.00 | \$500.00 | \$500.00 | \$500.00 |
| 65 | | 500450 | Rostered Leader Development | \$3,500.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 66 | | 500403 | New Ministry Initiatives | \$7,000.00 | \$15,000.00 | \$10,000.00 | \$10,000.00 |
| 67 | <i>Total Synod Ministry Programs</i> | | | \$115,647.03 | \$145,000.00 | \$104,500.00 | \$110,500.00 |
| 68 | | | | | | | |
| 69 | Global Partners Discretionary Table | | | | | | |
| 70 | | 500503 | Global Ministry Table Discretionary | \$6,709.27 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 71 | <i>Total Global Partners Table Discretionary</i> | | | \$6,709.27 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 72 | | | | | | | |
| 73 | Governance | | | | | | |
| 74 | | 500500 | Executive Committee | \$0.00 | \$500.00 | \$200.00 | \$200.00 |
| 75 | | 500507 | Synod Council | \$1,091.25 | \$1,500.00 | \$1,000.00 | \$1,000.00 |
| 76 | | 500546 | Endowment Committee | \$0.00 | \$200.00 | \$200.00 | \$200.00 |
| 77 | | | Bishop Transition | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| 78 | <i>Total Governance</i> | | | \$1,091.25 | \$4,200.00 | \$3,400.00 | \$3,400.00 |
| 79 | | | | | | | |
| 80 | Operating Expenses | | | | | | |
| 81 | | 500400 | Rent | \$10,800.00 | \$15,000.00 | \$12,000.00 | \$12,000.00 |
| 82 | | 500402 | Contracts & Repairs | \$8,484.37 | \$12,000.00 | \$10,000.00 | \$10,000.00 |
| 83 | | 500410 | Postage | \$3,237.88 | \$1,000.00 | \$3,000.00 | \$3,000.00 |
| 84 | | 500412 | Office Supplies | \$6,125.51 | \$6,000.00 | \$6,000.00 | \$6,000.00 |
| 85 | | 500418 | Phone & Internet | \$5,946.55 | \$7,000.00 | \$7,000.00 | \$7,000.00 |
| 86 | | 500416 | Audit & Legal Services | \$11,383.60 | \$10,000.00 | \$12,000.00 | \$12,000.00 |
| 87 | | 500417 | Accounting Service | \$17,020.00 | \$18,000.00 | \$18,000.00 | \$18,000.00 |

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| 88 | | 500420 | Insurance | \$10,628.55 | \$10,000.00 | \$11,000.00 | \$11,000.00 |
| 89 | | 500424 | Bank Fees | \$440.00 | \$500.00 | \$500.00 | \$500.00 |
| 90 | | 500425 | Credit Card Processing | \$4,695.59 | \$2,500.00 | \$2,500.00 | \$2,500.00 |
| 91 | | 500426 | Office Equipment | \$566.95 | \$3,000.00 | \$3,000.00 | \$6,000.00 |
| 92 | 500420, 500427 | | Miscellaneous Expense | \$6,714.09 | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 93 | | 500428 | Communication | \$4,599.23 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| 94 | | 500224:225 | Staff Travel: Synod | \$26,035.13 | \$24,000.00 | \$24,000.00 | \$24,000.00 |
| 95 | | 500224:226 | Staff Travel: Domestic | \$2,867.41 | \$7,000.00 | \$5,000.00 | \$5,000.00 |
| 96 | | 500224:227 | Staff Travel: Global | \$5,638.13 | \$10,000.00 | \$1,500.00 | \$1,500.00 |
| 97 | <i>Total Operating Expense</i> | | | \$125,182.99 | \$132,000.00 | \$121,500.00 | \$124,500.00 |
| 98 | | | | | | | |
| 99 | Total Expense | | | \$1,715,128.57 | \$1,777,660.00 | \$1,690,400.00 | \$1,650,150.00 |
| 100 | | | | | | | |
| 101 | Net Total | | | -\$36,396.76 | -\$17,160.00 | \$9,100.00 | \$2,350.00 |

**Approved by the 2026 Synod
Assembly on May 2, 2026.**

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