

**Budget Recommendation for FY 2025
(with comparative 2023 and 2024)**

	FYE January 31, 2023			FYE January 31, 2024			FYE January 31, 2025		
	Approved Budget			Approved Budget			Proposed Budget (Approved by Council on 5/6/23)		
		As a % of Mission Support	As a % of Unrest. Receipts		As a % of Mission Support	As a % of Unrest. Receipts		As a % of Mission Support	As a % of Unrest. Receipts
RECEIPTS									
Mission Support	\$ 1,700,000			\$ 1,740,000			\$ 1,825,000		
Mission Support	\$ 1,700,000	100.0%	84.9%	\$ 1,740,000	100.0%	86.2%	\$ 1,825,000	100.0%	85.8%
Contributions									
Synod Partnership Appeal	\$ 10,000			\$ 10,000			\$ 15,000		
SW MN General Fund	\$ 10,000			\$ 10,000			\$ 10,000		
Grants for Staff	\$ 10,000			\$ 12,000			\$ 12,000		
Synod Assembly Offering	\$ 17,000			\$ 10,000			\$ 20,000		
Other (incl. gifts & bequests)	\$ 31,600			\$ 15,000			\$ 15,000		
Contributions	\$ 78,600	4.6%	3.9%	\$ 57,000	3.3%	2.8%	\$ 72,000	3.9%	3.4%
Investments									
Interest & Other Investment Income	\$ 10,000			\$ 10,000			\$ 25,000		
Unr. Gain/Loss on Investments	\$ 15,000			\$ 15,000			\$ 15,000		
Investments	\$ 25,000	1.5%	1.2%	\$ 25,000	1.4%	1.2%	\$ 40,000	2.2%	1.9%
Registration Fees									
Workshops	\$ 16,000			\$ 20,000			\$ 17,500		
Youth Events	\$ 40,000			\$ 50,000			\$ 50,000		
Candidacy Process	\$ 3,500			\$ 3,500			\$ 3,500		
Theological Conference	\$ 24,000			\$ 24,000			\$ 24,000		
Synod Assemb	\$ 100,000			\$ 100,000			\$ 95,000		
Registration Fees	\$ 193,500	11.4%	9.7%	\$ 197,500	11.4%	9.8%	\$ 190,000	10.4%	8.9%
Other Income									
Transfer from Restricted Accounts	\$ 5,000			\$ -			\$ -		
Other Income	\$ 5,000	0.3%	0.2%	\$ -	0.0%	0.0%	\$ -	0.0%	0.0%
TOTAL RECEIPTS - UNRESTRICTED	\$ 2,002,100	117.8%	100.0%	\$ 2,019,500	116.1%	100.0%	\$ 2,127,000	116.5%	100.0%
EXPENSES									
Mission Support to ELCA									
Mission Support to ELCA	\$ 875,500			\$ 896,100			\$ 939,900		
Mission Support to ELCA	\$ 875,500	51.5%	43.7%	\$ 896,100	51.5%	44.4%	\$ 939,900	51.5%	44.2%

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Shared Ministries									
Lutheran Campus Ministry	\$ 100,000			\$ 85,000			\$ 90,000		
Shalom Hill Farm	\$ 500			\$ 500			\$ 2,000		
Minnesota Council of Churches	\$ 12,500			\$ 12,500			\$ 11,000		
Luther Seminary	\$ 78,000			\$ 78,000			\$ 78,000		
Lutheran Advocacy - Minnesota	\$ 5,000			\$ 5,000			\$ 5,000		
Other	\$ -			\$ -			\$ 4,000		
Shared Ministries	\$ 196,000	11.5%	9.8%	\$ 181,000	10.4%	9.0%	\$ 190,000	10.4%	8.9%
General Administration									
Postage	\$ 5,000			\$ 5,000			\$ 5,000		
Miscellaneous Expense	\$ 4,000			\$ 4,500			\$ 4,500		
Insurance Expense (property/auto/liability)	\$ 14,000			\$ 15,000			\$ 15,000		
Staff Conferences/Training	\$ 4,000			\$ 4,000			\$ 6,500		
Staff Travel	\$ 11,000			\$ 10,000			\$ 9,000		
Equipment Maintenance/Repair	\$ 3,500			\$ 3,000			\$ 3,000		
Building Maintenance/Repair	\$ 5,000			\$ 30,000			\$ 10,000		
Technology Support	\$ -			\$ 5,000			\$ 5,000		
Telephone/Internet	\$ 6,500			\$ 7,500			\$ 9,000		
Vehicle Maintenance/Repair	\$ 3,500			\$ 3,000			\$ 4,000		
Office Equipment < \$500	\$ 2,500			\$ 2,500			\$ 2,500		
Accounting & Auditing Fees	\$ 44,500			\$ 46,000			\$ 46,000		
Legal Fees	\$ 3,500			\$ 3,500			\$ 2,500		
Utilities	\$ 7,500			\$ 8,500			\$ 9,500		
Supplies	\$ 5,500			\$ 5,500			\$ 5,000		
Equipment Leases	\$ 11,000			\$ 11,500			\$ 10,000		
Future Equipment Purchases	\$ 15,000			\$ 15,000			\$ 20,500		
General Administration	\$ 146,000	8.6%	7.3%	\$ 179,500	10.3%	8.9%	\$ 167,000	9.2%	7.9%
Programs									
Workshop Expenses	\$ 16,000			\$ 16,000			\$ 15,000		
Synod Assembly Expense	\$ 100,000			\$ 85,000			\$ 90,000		
DEM Support Expense	\$ 4,500			\$ 4,000			\$ 4,000		
Region 3 Archives	\$ 8,500			\$ 8,500			\$ 8,500		

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Senior High Youth Gathering	\$ 15,000			\$ 15,000			\$ 15,000		
Junior High Youth Gathering	\$ 25,000			\$ 25,000			\$ 30,000		
LYO Board (WAS:Youth Ministries - Other)	\$ 5,500			\$ 5,500			\$ 5,000		
Shared Risk Fund	\$ 2,000			\$ 2,000			\$ 2,000		
Planned Giving Ministry	\$ 20,000			\$ 20,000			\$ 14,000		
Theological Conference Expense	\$ 12,000			\$ 12,000			\$ 20,000		
Other				\$ -			\$ -		
Programs	\$ 208,500	12.3%	10.4%	\$ 193,000	11.1%	9.6%	\$ 203,500	11.2%	9.6%
Leadership/Governance									
Meetings/Programs - Synod Leaders (Council, Boards, Committees, Deans, etc.)	\$ 5,000			\$ 5,000			\$ 5,000		
Candidacy Process	\$ 8,000			\$ 8,000			\$ 8,000		
Crisis Intervention	\$ 1,500			\$ 1,500			\$ 1,500		
Support to Ministry	\$ 2,000			\$ 2,000			\$ 2,000		
Companion Synod Visitor Exchange	\$ 1,500			\$ 1,500			\$ 1,500		
Continuous Growth Pathway	\$ 15,000			\$ 15,000			\$ 15,000		
Publications/Communications	\$ 8,000			\$ 11,000			\$ 11,000		
Counseling	\$ 2,000			\$ 3,500			\$ 3,500		
Program Development	\$ 2,500			\$ 2,000			\$ 2,000		
Leadership/Governance	\$ 45,500	2.7%	2.3%	\$ 49,500	2.8%	2.5%	\$ 49,500	2.7%	2.3%
Personnel									
Pastoral Staff Salaries, Housing, SS Allow	\$ 304,800			\$ 291,500			\$ 319,700		
Part-time Program Staff	\$ 18,500			\$ 19,400			\$ 5,000		
Support Staff	\$ 130,600			\$ 145,500			\$ 138,000		
Custodian	\$ 2,800			\$ 2,400			\$ 2,500		
Medical and Retirement Benefits	\$ 181,800			\$ 169,200			\$ 182,300		
FICA Tax	\$ 12,000			\$ 11,200			\$ 11,900		
Workers' Compensation	\$ 3,300			\$ 3,600			\$ 2,800		
Continuing Education	\$ 6,200			\$ 6,400			\$ 6,800		
Other & To be determined	\$ -			\$ 16,500			\$ 2,500		
Personnel	\$ 660,000	38.8%	33.0%	\$ 665,700	38.3%	33.0%	\$ 671,500	36.8%	31.6%
TOTAL EXPENSES	\$ 2,131,500	125.4%	106.5%	\$ 2,164,800	124.4%	107.2%	\$ 2,221,400	121.7%	104.4%
TOTAL RECEIPTS	\$ 2,002,100	117.8%	100.0%	\$ 2,019,500	116.1%	100.0%	\$ 2,127,000	116.5%	100.0%

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SURPLUS/(DEFICIT)	\$ (129,400)	-7.6%	-6.5%	\$ (145,300)	-8.4%	-7.2%	\$ (94,400)	-5.2%	-4.4%
							<u>\$ 2,222,000</u>	Cap (as total Expense)	
							<u>\$ (95,000)</u>	Cap as Net Deficit	