

Southwestern Minnesota Synod - Budget Planning
Operating Fund
Fiscal Year Ending 1/31/2026

Guiding Principles

- Address only Operating Fund activities.
- Aim for a balanced budget, representing the reality of the current operating climate and acknowledging recent trends in the Synod's key operating revenue source – Mission Support from Congregations.
- Review options for slightly adjusting down the Synod's church-wide support level from our current level of 51.5%, reflecting the reality of the current operating climate.
- Support new efforts underway to increase our Mission Support from Congregations and Contributions Revenue.
- Consider revenue from regular recurring offering and contributions sources (Advent Appeal, Synod Assembly workshop offering, etc.) as supporting routine operational expense categories.
- Conservatively budget support, gifts, and bequests from individuals, institutions, and endowment fund.
- Strive to balance expenses that have related revenues (such as Synod Assembly expenses and related registration fees).
- Base budget amounts for significant expenses (personnel, programs, and shared ministries) using best available information; reflecting known or anticipated plans.
- Utilize input from, and dialogue with, Synod leadership and committees (Personnel Committee, Synod Council, Management & Mission Support Committee, Synod Staff, etc.)
- Continue to budget for anticipated asset upgrades or replacements (vehicles, office equipment, etc.). Current expectation is to replace one Synod vehicle annually.