

**Southwestern Minnesota Synod - Budget Planning**  
**Operating Fund**  
**Fiscal Year Ending 1/31/2028**  
***FINAL 5/11/26***  
**Guiding Principles**

1. Address only Operating Fund activities.
2. Aim for a balanced budget, representing the reality of the current operating climate and acknowledging recent downward trends in the Synod's key operating revenue source – Mission Support from Congregations.
3. Review options for slightly decreasing the Synod's church-wide support level from our current FYE 2027 level of 48% to 47%, reflecting the reality of the current operating climate.
4. Support new efforts underway to maintain and increase our Mission Support from Congregations and Contributions Revenue.
5. Consider revenue from regular recurring offering and contributions sources (Advent Appeal, Synod Assembly offering, etc.) as supporting routine operational expense categories.
6. Conservatively budget support, gifts, and bequests from individuals, institutions, and endowment fund.
7. Strive to balance expenses that have related revenues (such as Synod Assembly and Youth Gathering expenses and related registration fees).
8. Base our budget amounts for significant expenses (personnel, programs, and shared ministries) using best available information; reflecting known or anticipated plans.
9. Utilize input from, and dialogue with, Synod leadership and committees (Personnel Committee, Synod Council, Management & Mission Support Committee, Synod Staff, etc.)
10. Continue to budget for anticipated asset upgrades or replacements (vehicles, office equipment, etc.).