

**Northwest Washington Synod (NWWA)
2026 Budget Spending Plan (1/31/2027 Fiscal Year End)
Narrative Budget Summary**

Key Objectives for the 2026 Spending Plans:

- Budget mission support revenues based on historical giving.
- Continue to fund all ministry support.
- Report on all operating expenses throughout the operating budget.
- Bring Synod Staff compensation to towards Synod Guidelines.
- Utilize reserves and ELCA investment income to generate appropriate returns.

Plan for the 2026 fiscal budget year will be presented to the Synod.

Key Elements of the 2026 Spending Plans:

- **Revenue**
 - Undesignated Mission Support from congregations - \$1,363,325
 - Support from Churchwide - \$10,000
 - Undesignated Special Gifts - \$32,500
 - Interest Income from investment funds - \$150,000
 - Transfer from Designated Property fund to cover Synod Property Director position. - \$45,000
 - Transfer from Operating Surplus to balance the budget. \$183,449

Key Elements of the 2026 Spending Plans:

- **Expenses**
 - **Support to Churchwide - \$640,762**
 - Forty-seven percent (47%) of undesignated Mission Support to the Northwest Washington Synod is sent on to support their ongoing ministries of the ELCA.
 - A significant majority of our support to Churchwide comes back to our Synod in the form of grants for new starts, congregations in renewal and support for staff positions including our Director of Evangelical Missions

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- **Agency and Social Ministry - \$214,660**

- The Synod currently supports the following agencies.

| | |
|---|--|
| <ul style="list-style-type: none">• Lutheran Community Services | <ul style="list-style-type: none">• LPPO (Faith Action Network) |
| <ul style="list-style-type: none">• Church Council of Greater Seattle | <ul style="list-style-type: none">• Neighbors in Faith (Pathways to Understanding) |
| <ul style="list-style-type: none">• PLTS | <ul style="list-style-type: none">• Consultation to Clergy |
| <ul style="list-style-type: none">• Campus Ministries | <ul style="list-style-type: none">• Real Rent (Duwamish) |
| <ul style="list-style-type: none">• Luther Seminary | <ul style="list-style-type: none">• Racial & Economic Equity |
| <ul style="list-style-type: none">• Emerging and Strategic Ministries | |

- **Shared Missions – Region 1 - \$63,500**

- Covers the NWWA Synod share of Region 1 staff and support

- **Boards, Committees and Task Forces - \$750**

- These funds are budgeted to cover Board and Committee costs.

- **Compensation and Benefits - \$797,827 (+5.0)**

- Largest expense category after Support to Churchwide
- Supports Synod Staff salary, medical and pension benefits for Bishop, Assistant to the Bishop, Director of Faith Formation, Director of Evangelical Ministries, Director of Synod Properties (PT), Office Administrator and Relations Administrator positions. In 2026 = 100% of 2025 NWWA Synod compensation guidelines + 5%.

- **Travel & Administrative = \$66,775**

- Covers all expenses related to running the office and covering travel to support the Synod mission efforts.
- \$5,000 for Staff Development.
- Travel expenses increase in 2026.

Actual, Budgeted and Proposed Budget years



Narrative Budget Summary – Page 4

Key Elements of the 2026 Spending Plans:

| NWWA Synod of the ELCA | | | |
|---|------------------------------|--------------------------------------|--------------------------------------|
| 2024 Actuals, 2025 Approved Budget and 2026 Proposed Budget | | | |
| | Actuals 2024 1/31/2025 | Approved 2025 Budget 1/31/2026 | Proposed 2026 Budget 1/31/2027 |
| Revenue | | | |
| Undesignated Mission Support | 1,329,532 | 1,363,325 | 1,363,325 |
| Support from Churchwide | 11,383 | 10,000 | 10,000 |
| Undesignated Special Gifts | 61,106 | 32,500 | 32,500 |
| Interest Income | 137,695 | 150,000 | 150,000 |
| Transfer from Designated Property Fund | | 45,000 | 45,000 |
| Transfer from Previous Years Surplus | | 53,000 | 183,449 |
| Total Revenues | 1,539,716 | 1,653,825 | 1,784,274 |
| Expenses | | | |
| Support of Churchwide | 624,880 | 640,762 | 640,762 |
| | 47% | 47% | 47% |
| Agency and Social Ministry | | | |
| Lutheran Community Services | 11,500 | 11,500 | 11,500 |
| Church Council of Greater Seattle | 1,000 | 1,000 | 1,000 |
| PLTS Support | 29,000 | 29,000 | 29,000 |
| Campus Ministries | 67,760 | 67,760 | 67,760 |
| Luther Seminary Support | 29,000 | 29,000 | 29,000 |
| FAN Support | 8,000 | 8,000 | 8,000 |
| Neighbors in Faith | 5,000 | 5,000 | 5,000 |
| Real Rent (Duwamish) | 1,200 | 1,200 | 1,200 |
| Racial & Economic Equity | - | 1,200 | 1,200 |
| Consultation to Clergy | 11,000 | 11,000 | 11,000 |
| Emerging and Strategic Ministries | | | 50,000 |
| TOTAL AGENCY & SOCIAL MINISTRY | 163,460 | 164,660 | 214,660 |
| Agency and Social Ministry | 164,660 | 164,660 | 214,660 |
| Shared Missions - Region 1 | 63,500 | 63,500 | 63,500 |
| Boards/Committees/Task Forces | | 750 | 750 |
| Compensation and Benefits | 623,456 | 760,163 | 797,827 |
| Travel and Administrative | 59,830 | 63,290 | 66,775 |
| TOTAL Expenses | 1,536,326 | 1,693,125 | 1,784,274 |
| NET TOTAL | 3,390 | (39,300) | - |

Key Details of the 2026 Spending Plan:

- **Revenue**

- Total Revenue annual percentage growth for Mission Support from congregations is forecasted at 2.0% for 2024 and 2.0% in 2025.

- **Expenses**

- **Support of ELCA Churchwide**

- ELCA Church wide Mission Support Intent percentage maintained at 47% for 2025.
- Continue to pursue ELCA Church wide mission grants and program sponsorship.

- **Agency and Social Ministry**

- Agency and Social Ministry budgets funded at 2023 level

- **Shared Missions – Region 1**

- Budget spending plan assumption is FSO Region 1 service fee support agreements will continue during 2026.

- **Boards, Committees and Task Forces**

- Budget same as 2023 level.

- **Compensation and Benefits**

- Synod Staff compensation and benefits costs are forecasted based on current NWWA Synod staff organization structure.
 - Budget will support Synod Staff salary adjustments of 4.5% in 2026.
 - The 2026 Synod Rostered salary is at 88% of the NWWA Synod compensation guideline. An additional \$45K is needed to bring rostered staff to guidelines.

- **Administrative and Travel**

- Travel costs were higher in 2023. 2024 budget was already set. 2026 budget is increased for higher travel costs.
- Administrative costs in 2023 included Office Remodel costs of ~\$9K. 2026 proposed budget adds \$5K for Staff Development.