# 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
  - O 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><li>Lutheran</li></ul>	LPPO (Faith Action Network)		
Community Services			
<ul> <li>Church Council of</li> </ul>	<ul> <li>Neighbors in Faith (Pathways</li> </ul>		
Greater Seattle	to Understanding)		
• PLTS	Consultation to Clergy		
<ul> <li>Campus Ministries</li> </ul>	<ul> <li>Real Rent (Duwamish)</li> </ul>		
<ul> <li>Luther Seminary</li> </ul>	Racial & Economic Equity		
<ul> <li>Emerging and</li> </ul>			
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)

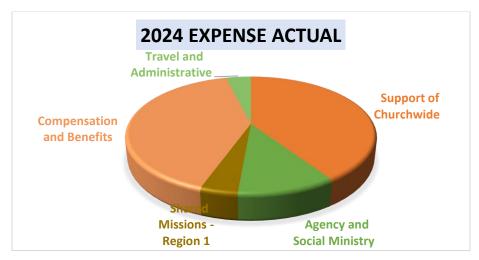
- Largest expense category after Support to Churchwide
- Supports Synod Staff salary, medical and pension benefits for Bishop, Assistant to the Bishop, Director of Faith Formation, Director of Evangelical Ministries, Director of Synod Properties (PT), Office Administrator and Relations Administrator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

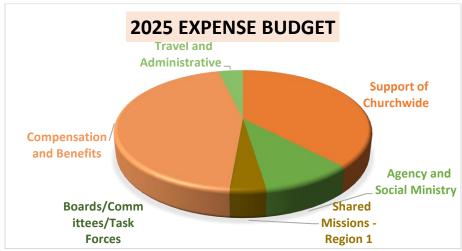
#### Travel & Administrative = \$66,775

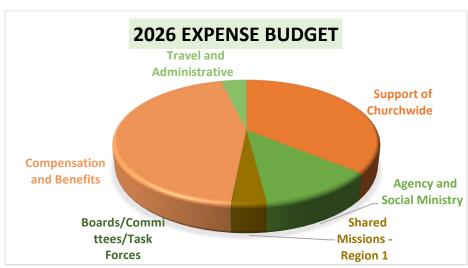
- Covers all expenses related to running the office and covering travel to support the Synod mission efforts.
- \$5,000 for Staff Development.
- Travel expenses increase in 2026.

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## **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	Approved	Proposed	
	2024	2025 Budget	2026 Budget	
	1/31/2025	1/31/2026	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%	479	
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	
Agency and Social Willistry	104,000	104,000	214,000	
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)	-	

## Narrative Budget Summary – Page 5

## **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.