

**Northwest Washington Synod (NWWA)  
2025 Budget Spending Plans  
Narrative Budget Summary**

**Key Objectives for the 2025 Spending Plans:**

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

**Plan for the 2025 fiscal budget year will be presented to the Synod.**

**Key Elements of the 2025 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 - \$180,000**
  - **Transfer from Designated Property fund to cover Synod Property Director position. - \$45,000**
  - **Transfer from Operating Surplus to balance the budget. \$30,000**

**Key Elements of the 2025 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 - \$164,660**

- The Synod currently supports the following agencies.

• Lutheran Community Services	• LPPO (Faith Action Network)
• Church Council of Greater Seattle	• Neighbors in Faith (Pathways to Understanding)
• PLTS	• Consultation to Clergy
• Campus Ministries	• Real Rent (Duwamish)
• Luther Seminary	• Racial & Economic Equity

○ **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.

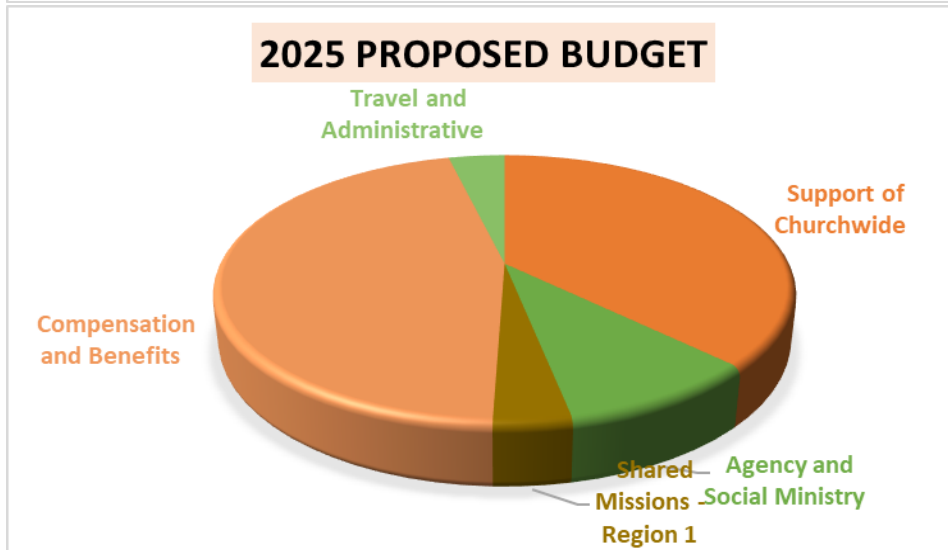
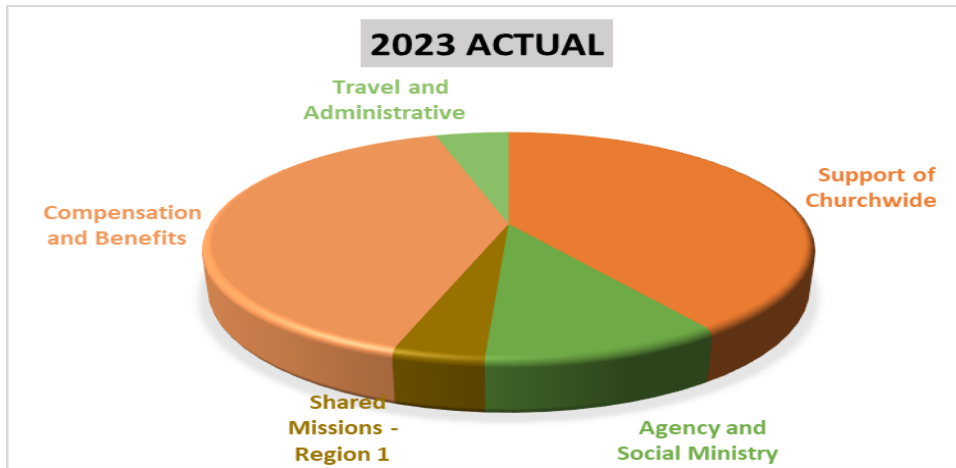
○ **Compensation and Benefits - \$727,863 (+12.96%), (5.97% excluding Property Director position for comparability with Prior Year.)**

- 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, Office Administrator and Relations Administrator positions. In 2025 = 88% of NWWA Synod compensation guidelines.

○ **Travel & Administrative = \$63,290**

- Covers all expenses related to running the office and covering travel to support the Synod mission efforts.
- \$5,000 for Staff Development added in this year.
- Travel expenses to increase in 2025.

Actual, Budgeted and Proposed Budget years



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Key Elements of the 2025 Spending Plans:

ACCOUNT NAME	2023 FINAL	2024 Spending Plan Revised	2025 Spending Plan Revised
	For Fiscal Year Ending January 31, 2024	For Fiscal Year Ending January 31, 2025	For Fiscal Year Ending January 31, 2026
<b>REVENUES</b>			
Mission Support	1,310,890	1,489,320	1,363,325
Support from Churchwide	10,250	10,000	10,000
Gifts	32,621	44,750	32,500
Interest Income	213,989	55,000	180,000
Transfer from designated property fund	-	-	45,000
TRANSFER FROM COUNCIL DESIGNATED FND	-	27,500	30,000
<b>Total Revenues</b>	<b>1,567,749</b>	<b>1,626,570</b>	<b>1,660,825</b>
<b>EXPENSES</b>			
<b>Support of Churchwide</b>	<b>616,118</b>	<b>699,980</b>	<b>640,762</b>
	47%	47%	47%
<b>Agency &amp; Social Ministry</b>			
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
LPPO (FAN) Support	8,000	8,000	8,000
Neighbors in Faith (Pathways to Understand	5,000	5,000	5,000
Consultation to Clergy	11,000	11,000	11,000
Real Rent (Duwamish)	1,200	1,200	1,200
Racial & Economic Equity	1,200	1,200	1,200
<b>TOTAL AGENCY &amp; SOCIAL MINISTRY</b>	<b>164,660</b>	<b>164,660</b>	<b>164,660</b>
<b>Shared Missions - Region 1</b>	<b>63,500</b>	<b>63,500</b>	<b>63,500</b>
<b>Boards/Committees/Task Forces</b>	<b>-</b>	<b>750</b>	<b>750</b>
<b>TOTAL COMPENSATION &amp; BENEFITS</b>	<b>614,026</b>	<b>644,346</b>	<b>727,863</b>
<b>TOTAL ADMINISTRATIVE</b>	<b>55,472</b>	<b>45,033</b>	<b>50,035</b>
<b>TOTAL TRAVEL &amp; ADMINISTRATIVE</b>	<b>71,596</b>	<b>53,334</b>	<b>63,290</b>
<b>TOTAL EXPENSES</b>	<b>1,529,900</b>	<b>1,626,570</b>	<b>1,660,825</b>
<b>NET TOTAL</b>	<b>37,849</b>	<b>(0)</b>	<b>0</b>

**Key Details of the 2025 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 2025.
  - **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 2025.
      - The 2025 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. 2025 budget is increased for higher travel costs.
    - Administrative costs in 2023 included Office Remodel costs of ~\$9K. 2025 proposed budget adds \$5K for Staff Development.