

Northeastern Minnesota Synod, ELCA

3/27/2026

Mission Spending Plan

Fiscal years 2025 - 2027

Fiscal year is February 1 through January 31

	2025 Spending	2025 Actual	Adopted 2026 Spending Plan	Synod Council Recommended 2027 Spending Plan	Notes:
Revenue					
4100 Mission Support	1,000,000	986,919.78	990,000	975,000	
4300 DEM Position ELCA Grant	82,500	94,918.44	95,000		90,000 Move to designated
4301 DEM Expenses ELCA Grant	10,000	10,000.00	10,000		9,000 Move to designated
4400 Interest Income	25,000	13,929.44	10,000	10,000	
4500 Misc Income	4,000	2,370.12	4,000	2,000	
4900 Transfer of Reserves	30,400	30,400.00	22,000	0	
Total Revenue	1,151,900	1,138,537.78	1,131,000	987,000	
Expenditures					
5000 ELCA & Ministry Partners					
5100 ELCA Apportionment	400,000	399,702.12	396,000	390,000	40%
5210 Luther Seminary	10,000	10,000.00	10,000	2,500	
5220 Lutheran Advocacy - MN	2,000	2,000.00	2,000	2,000	
5230 Lutheran Campus Ministry	48,000	48,000.00	24,000	24,000	
5240 MN Council of Churches	500	500.00	500	500	
5250 Region 3 Archives	5,000	4,554.00	5,000	5,000	
5260 Twin Ports Ministry to Seafarers	6,000	6,000.00	6,000	6,000	
5320 Companion Synod Support	1,000	1,000.00	1,000	1,000	
Total 5000 ELCA & Ministry Partners	472,500	471,756.12	444,500	431,000	
5400 Synod Programming					
5310 Together Here Ministries	6,000	6,000.00	3,000	3,000	
5330 EcoFaith	3,000	3,000.00	1,500	1,500	
5340 Lay Leader Network	2,000	2,000.00	2,000	2,000	
5470 Gather Network (Young Adults)				2,000	new line item
Mission Interpreter			500	0	
5410 Leadership Support	10,000	8,072.87	10,000	10,000	
5510 Synod Youth Ministry	10,000	9,999.96	10,000	10,000	
Total 5400 Synod Programming	31,000	29,072.83	27,000	28,500	
6100 Salaries & Benefits	544,000	619,862.21	554,000	424,900	466,777 (est. salary/benefit costs in 2026 without DEM)
7600 Synod Activities					
7610 Synod Assembly	1,000	1,000.00	1,000	1,000	
7620 Synod Council	1,000	0.00	1,000	1,000	
7630 Special Synod Committees	0	0.00	0	0	
7640 Intersynodical events	1,000	1,000.00	1,000	1,000	
Total 7600 Synod Activities	3,000	2,000.00	3,000	3,000	
Administrative Expenses					
7101 Rent	30,000	30,000.00	30,000	30,000	
7110 Telephone	5,000	6,199.96	5,000	6,000	
7130 Postage/Mailings/Postage Met	4,000	3,079.58	3,000	3,500	
7140 Printing	1,000	286.48	1,000	500	
7150 Supplies	2,000	2,057.13	2,500	2,500	
7160 Equipment Maintenance	7,000	7,547.94	4,000	4,000	
7170 Digital Resources	5,000	6,151.90	5,000	6,500	
7330 Office Equipment	3,000	1,325.98	3,000	3,000	
7340 Office & Grounds	500		0		
7410 Bank fees & service charges	500	35.18	100	100	
7420 Accounting & Auditing	7,000	1,514.66	10,000	10,000	
7430 Discretionary	400		400		
7450 Insurance	8,500	7,370.77	9,000	9,000	
7470 Legal & Related Expenses	500	125.00	500	500	
7510 Staff Travel	17,000	23,927.79	22,000	24,000	
7520 ELCA DEM Expenses	10,000	10,000.00	10,000		9,500 Move to designated
Bishop Election in 2026					
Total Administrative Expenses	101,400	99,622.37	105,500	99,600	
Total Expenses	1,151,900	1,222,314	1,134,000	987,000	
Income over Expenses	0	-83,775.75	0	0	

Statement of Financial Position
Northeastern Minnesota Synod, ELCA
As of January 31, 2026

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1210 NO, Synod Checking, being closed/fraud activity	-25,401.75
1211 NBC Synod Checking (2026)	50,000.99
1220 NBC Savings	114,874.03
1230 NBC CD (five months)	500,000.00
1231 NBC CD - Shelter Next Duluth (5 months)	270,000.00
Total for Bank Accounts	\$909,473.27
Other Assets	
Foundation Accounts	
1310 ELCA Synod Foundation	99,284.97
1320 ELCA Foundation/Nancie Paulson Estate	157,448.22
1330 Emmaus Fund/ELCA Foundation	96,110.87
1900 Unrealized Gains/Loses	-71,036.68
Total for Foundation Accounts	\$281,807.38
Total for Assets	\$1,191,280.65
Liabilities	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Global Missions Support	8,248.00
2200 Hunger Related Funds	28,152.10
2300 Misc Liabilities	
Total for 2300 Misc Liabilities	\$36,400.10
3000 Restricted Funds	
3101 Synod Assembly Income/Expenses	19,967.82
3110 EcoFaith Network	66,053.33
3120 Together Here Ministries	625.56
3130 Reconciled in Christ Fund	726.16
3140 Shelter Next Duluth	18,399.00
3150 NERCC Chaplaincy Ministry	1,287.65
3210 Honduras Companion Synod Fund	5,203.33
3220 Russia ELCIR/Ingria Companion Synod Fund	6,217.54

3330 South Andhra India (SALC) Companion Synod Fund	15,245.97
3410 Afghan Refugee Family Support	0.00
3420 Current for Curran Solar Project	0.00
3430 ELCA Hunger Grant	5,500.00
3431 Schmidt Ride Against Hunger	0.00
3432 Hunger/Justice Mini Grant Program	2,360.00
3433 Region 3 Hunger Retreat	0.00
3434 WELCA Bike Walk	0.00
3435 Synod Bike Ride	2,910.00
3450 Luther Seminary Grocery Assistance	0.00
3499 American Cancer Society	0.00
3510 Candidacy Support Fund	6,727.85
3520 First Call Continuing Education	-1,109.53
3530 Seminarian Debt Relief Fund	-2,971.01
3535 Seminarian Scholarship Fund	2,660.55
3540 SAM Education & Training	23,090.77
3550 Rostered Ministers Support	1,609.00
3551 Women's Rostered Ministry Retreat	1,984.66
3555 Fall Theological Conference	2,032.58
3560 Boundary Workshops (Rostered/SAMs)	1,587.01
3561 Healthy Boundaries	807.92
3570 Mental Health Initiative	3,689.39
3575 Mental Health Programming	0.00
3580 Lay Leader Network	6,591.06
3610 Bishop's Fund	547.98
3611 Synod Neighbor to Neighbor Fund	811.61
3620 Region 3 Bishops & Staffs Retreat	0.00
3650. Corrine Wehvelainen Gift	7,433.52
3670 Sale of Synod Properties	416,578.71
3690 Emmaus Fund	8,967.05
3691 Emmaus Fund Grant Money	521.00
3730 DEM/DEI Initiatives	0.00
3731 Broken Lands Podcasts	7,435.93
3732 Fresh Expressions/Evangelism (2026)	4,682.62
3733 Online Evangelism (2026)	937.70
3740 Walking Together Events	405.26
3750 Vitality Congregations/Reboot	505.01
3755 Stewardship and Generosity	12,224.23
3756 Godly Play - synod youth	1,500.00
3757 CYF 2025 Fall Retreat	146.14
3758 Reflective Leadership Grant (Duke/TM)	1,945.45
3759 All Youth Gathering	0.00
3761 Quality of Call - Region 3 (WND fiscal)	1,345.36

3800 Kettle River COOP Ministry	-7,146.04
3801 Kettle River Coop - Vitality Grant	29,617.05
3900 Young Adult Grant/Gather	2,199.58
3902 Beloved You!	3,506.47
3910 Synod Car Fund (2026)	6,000.00
3950 Synod Journey/ELCA Youth Gathering 2024	-30,100.72
3961 Prepay - Seafarer's Ministry	0.00
3962 Prepay - Luther Seminary	0.00
Total for 3000 Restricted Funds	\$661,260.52

Other Current Liabilities

2301 Deferred Revenue - EcoFaith Summit	9,979.05
8000 Payroll Liabilities	-19,077.51
Total for Other Current Liabilities	-\$9,098.46

Total for Liabilities	\$688,562.16
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