

Resolution #1

2027 Ministry Financial Plan

WHEREAS, the Western North Dakota Synod needs a plan for distributing the financial gifts received, estimated to be \$1,453,210 in 2027, therefore be it

RESOLVED, that the 2026 Western North Dakota Synod Assembly adopt the 2027 Ministry Financial Plan for the mission and ministry of the Western North Dakota Synod with estimated expenses as follows:

| | |
|-------------------------------|---------------------|
| Synod & Churchwide Ministries | \$ 645,200 |
| Operations & Facilities | \$ 124,000 |
| Staff & Benefits | \$ 686,473 |
| Total | \$ 1,455,673 |

Be it further RESOLVED that should Mission Support from congregations exceed \$1,110,000 the Synod Council has authority to distribute those funds to mission partners and for mission projects for the Western North Dakota Synod.

SUBMITTED BY:

Western North Dakota Synod Council

Note:

On May 13, 2026, the Reference and Counsel Committee voted to recommend adoption by the 2026 WND Synod Assembly.

Ministry Financial Plan 2026-27

Revisions: 4/10/26

| | Actuals | Proposed | Revised | Proposed | Note |
|------------------------------|------------------|------------------|------------------|------------------|------|
| | 2025 | 2026 | 2026 | 2027 | |
| INCOME: | | | | | |
| General Mission Support | 1,086,142 | 1,145,000 | 1,115,000 | 1,110,000 | |
| Campus Ministry | 12,141 | 24,000 | 20,000 | 15,000 | 3 |
| Annual Appeal | 36,301 | 21,000 | 40,000 | 40,000 | |
| Accompaniment Endowmt | 11,395 | 9,000 | 12,000 | 13,000 | |
| ELCA Salary Grants | 136,741 | 221,625 | 210,769 | 214,985 | 1 |
| GIFTS | 500 | 2,000 | 1,000 | 1,000 | |
| Synod Assembly | 7,500 | 7,500 | 7,500 | 8,000 | |
| Endowment Admin | 5,000 | 5,000 | 5,500 | 5,500 | |
| LSS Foundation Admin | 1,000 | 725 | 725 | 725 | |
| Reserve Accounts | 3,898 | | | | |
| Interest/Misc | 49,555 | 35,000 | 45,000 | 45,000 | 2 |
| Totals | 1,350,173 | 1,470,850 | 1,457,494 | 1,453,210 | |
| EXPENSE: | | | | | |
| Miss. Part/Prog. (Exhibit 1) | 684,122 | 699,350 | 664,400 | 645,200 | |
| Operations/Facilities (Ex 2) | 90,169 | 104,000 | 125,200 | 124,000 | |
| Staff Sal, Ben. (Exhibit 3) | 577,869 | 667,500 | 674,325 | 686,473 | |
| Total | 1,352,160 | 1,470,850 | 1,463,925 | 1,455,673 | |
| Variance: | -1,987 | 0 | -6,431 | -2,464 | |

EXHIBIT 1 - SYNOD & CHURCHWIDE MINISTRIES

| | Actuals | Proposed | Revised | Proposed | Note |
|--------------------|----------------|----------------|----------------|----------------|------|
| | 2025 | 2026 | 2026 | 2027 | |
| Churchwide | 555,278 | 572,500 | 557,500 | 555,000 | |
| Seminary | 37,980 | 34,350 | 22,300 | 11,100 | 3 |
| Campus Ministry | 60,000 | 60,000 | 50,000 | 45,000 | 3 |
| Region 3 Archives | 4,943 | 6,500 | 5,500 | 5,500 | |
| LYO | 7,351 | 8,000 | 8,000 | 8,000 | |
| Central Africa-CAR | 1,970 | 2,000 | 2,000 | 2,000 | |
| Candidacy | 5,799 | 4,000 | 3,500 | 3,000 | |
| Stewardship | 10,800 | 12,000 | 15,600 | 15,600 | |
| TOTALS | 684,122 | 699,350 | 664,400 | 645,200 | |

EXHIBIT 2 - OPERATIONS/FACILITIES

| | | | | | |
|------------------------|---------------|----------------|----------------|----------------|---|
| Synod Council, Exec. | 6,687 | 9,000 | 8,000 | 7,000 | |
| Financial Services | 1,622 | 4,000 | 3,000 | 2,000 | |
| Bank, Vanco Fees | 257 | 500 | 500 | 500 | |
| Staff Travel | 18,418 | 22,000 | 20,000 | 18,000 | |
| Rent, Utilities | 27,331 | 29,500 | 57,000 | 58,000 | 4 |
| Supplies/Postage | 2,513 | 5,500 | 5,000 | 4,500 | |
| Audit | 5,900 | 6,500 | 6,200 | 6,500 | |
| Insurance, WSI | 5,693 | 6,000 | 7,000 | 8,000 | |
| Office Technology - ir | 15,350 | 18,000 | 16,000 | 17,000 | |
| Churchwide Assembly | 6,398 | 2,500 | 2,000 | 2,000 | |
| Synod Transition | - | - | - | - | |
| Miscellaneous | - | 500 | 500 | 500 | |
| TOTALS | 90,169 | 104,000 | 125,200 | 124,000 | |

EXHIBIT 3 - STAFF SALARY/BENEFITS

| | | | | | |
|--------------------|----------------|----------------|----------------|----------------|---|
| Salary, Housing | 414,669 | 473,148 | 488,797 | 496,416 | 5 |
| Payroll Taxes | 8,735 | 13,918 | 12,078 | 12,320 | |
| Pension, Insurance | 150,240 | 171,834 | 166,250 | 171,238 | |
| Continuing Ed | 4,225 | 8,600 | 7,200 | 6,500 | |
| TOTALS | 577,869 | 667,500 | 674,325 | 686,473 | |

NOTES TO THE 2027 MINISTRY FINANCIAL PLAN

1. An ELCA grant financially supports 100% of the Director of Evangelical Mission staff position. Rev. Tera Kossow serves in this role. A grant from Lutheran Disaster Response financially supports 100% of the Disaster Capacity Builder staff position. Jen Engquist serves in this role and is a shared ministry with the Eastern North Dakota Synod.

2. Fluctuations in interest rates and investment portfolios affect these important income sources.

3. ELCA grants to support campus ministry are not sent directly to the campus ministry location. The reduction of \$10,000 in synod support to campus ministry reflects the decline in congregational mission support. There are restricted funds available to campus ministry if needed. Reduced synod support to Luther Seminary is also a reflection of congregational mission support and of the changing landscape of the seminary's mission.

4. The synod office needed to relocate in March 2026, resulting in higher than previously budgeted office rent.

5. **Full-time Staff:** Bishop Craig Schweitzer; Rev. Tera Kossow - Director for Evangelical Mission; Lesley Gorby - Associate with the Bishop for Synod Administration; Rev. Brad Dokken - Associate with the Bishop for Leadership, Candidacy, & Call
Part-time Staff: Matthew Nygard - Financial Specialist
Contract Staff: Joel Sandy - Communications Coordinator; Rev. Kim Gifford - Events Coordinator; Lora Isakson - LYO Coordinator; Lay Ministry Coordinator *future addition to staff*
Full Time Volunteer: Murray Sagsveen - Synod Attorney

A NARRATIVE LOOK AT THE MINISTRY FINANCIAL PLAN

The Western North Dakota Synod's Ministry Financial Plan is, at its core, a story about how the church walks together in mission.

Using the Gospel of Luke as our Synod Assembly theme this year, Jesus sends the seventy out in pairs. Ministry is shared. It is relational. It is *never* done alone. Even our financial plan reflects the movement of walking together.

Locally, our financial gifts support congregations as they worship, serve, and care for their communities. They help raise up leaders, strengthen ministries, and sustain the day-to-day life of the church.

Across our synod, our financial gifts make possible the accompaniment of congregations, outdoor ministries, campus ministries, and social service ministries—offering guidance, connection, and support so that no community of faith walks alone.

Nationally, our financial gifts connect our synod to a larger body—joining in leadership development, shared mission, and a witness that extends far beyond any one place.

And globally, our financial gifts invite us to participate in God's work across the world—supporting companions and partners in a shared calling to serve, to learn, and to proclaim the gospel.

This is what the numbers of a synod's financial plan represent: not simply income and expenses on a balance sheet or income statement, but lives touched, leaders formed, communities strengthened, and relationships sustained in the name of Jesus

It is a story of generosity becoming ministry and mission.

A story of connection becoming witness to the good news of Jesus Christ.

A story of the church, sent out—not alone, but together to bless and serve our neighbor in peace.