

**ROCKY MOUNTAIN SYNOD
PROPOSED TWO-YEAR BUDGET**

FY 2025 and 2026

DESCRIPTION	TOTAL PROPOSED 2025 BUDGET	TOTAL ADOPTED 2024 BUDGET	Variance - 2025 vs. 2024	TOTAL PROPOSED 2026 BUDGET	Variance - 2026 vs. 2025
SOURCES OF FUNDING (Revenues & Reserves)					
REVENUES					
Congregation Mission Support	\$1,950,000	\$1,950,000	\$0	\$1,950,000	\$0
Sale of Property	\$233,060	\$0	\$233,060	\$233,060	\$0
Fees & Registration	\$199,350	\$325,400	(\$126,050)	\$194,350	(\$5,000)
Shared Services Agreements	\$157,730	\$61,650	\$96,080	\$150,000	(\$7,730)
Grants	\$85,815	\$245,500	(\$159,685)	\$85,815	\$0
Donations & Contributions	\$36,000	\$59,500	(\$23,500)	\$31,000	(\$5,000)
Earnings on Investments	\$21,600	\$33,000	(\$11,400)	\$20,000	(\$1,600)
Facility Use	\$8,400	\$21,600	(\$13,200)	\$0	(\$8,400)
Rebates & Other Income	\$2,350	\$1,200	\$1,150	\$2,000	(\$350)
Total Sources of Revenues	\$2,694,305	\$2,697,850	(\$3,545)	\$2,666,225	(\$28,080)
RESTRICTED CARRYOVER FUNDS					
RMS Campaign	\$0	\$55,000	(\$55,000)	\$0	\$0
GIFTS and RESERVES					
Reserves	\$46,020	\$146,610	(\$100,590)	\$0	(\$46,020)
Total Sources of Funding	\$2,740,325	\$2,899,460	(\$159,135)	\$2,666,225	(\$74,100)
USES OF FUNDING (Expenditures)					
FIXED COSTS					
Mission Support (42.5%)	\$828,750	\$828,750	\$0	\$828,750	\$0
Depreciation	\$90,000	\$100,000	(\$10,000)	\$2,520	(\$87,480)
Insurance	\$45,500	\$60,000	(\$14,500)	\$21,000	(\$24,500)
Mortgage Interest	\$20,000	\$24,000	(\$4,000)	\$0	(\$20,000)
Utilities	\$12,940	\$14,500	(\$1,560)	\$0	(\$12,940)
PERSONNEL					
Salaries	\$639,640	\$617,848	\$21,792	\$677,580	\$37,940
Benefits & Taxes	\$237,455	\$214,355	\$23,100	\$258,980	\$21,525
Stipends	\$105,200	\$120,900	(\$15,700)	\$103,000	(\$2,200)
Allowances & Offsets	\$32,150	\$29,942	\$2,208	\$35,475	\$3,325

**ROCKY MOUNTAIN SYNOD
PROPOSED TWO-YEAR BUDGET**

FY 2025 and 2026

DESCRIPTION	TOTAL PROPOSED 2025 BUDGET	TOTAL ADOPTED 2024 BUDGET	Variance - 2025 vs. 2024	TOTAL PROPOSED 2026 BUDGET	Variance - 2026 vs. 2025
CONTRACTED SERVICES					
Technology & Telecommunications	\$28,710	\$18,160	\$10,550	\$29,000	\$290
Audit & Financial Services	\$22,700	\$22,600	\$100	\$24,500	\$1,800
Psychological Evaluations	\$15,000	\$22,500	(\$7,500)	\$15,000	\$0
Background Checks	\$5,500	\$10,250	(\$4,750)	\$5,500	\$0
Other Services	\$1,625	\$600	\$1,025	\$2,125	\$500
EVENTS					
Venue & Meals	\$155,300	\$214,325	(\$59,025)	\$155,300	\$0
Speakers, Entertainment & Translators	\$9,000	\$13,000	(\$4,000)	\$9,000	\$0
Vehicle Rental	\$5,000	\$0	\$5,000	\$5,000	\$0
Parliamentarian	\$3,200	\$3,200	\$0	\$3,200	\$0
Audio Visual /Videographer	\$2,500	\$0	\$2,500	\$2,500	\$0
Worship Services & Musicians	\$1,000	\$500	\$500	\$1,000	\$0
Child Care	\$0	\$1,500	(\$1,500)	\$0	\$0
TRAVEL, MEETINGS & TRAINING					
Meetings, Trainings & Retreats	\$42,330	\$12,854	\$29,476	\$45,000	\$2,670
Travel & Registrations	\$34,300	\$71,600	(\$37,300)	\$34,300	\$0
Travel - Assembly	\$23,250	\$34,100	(\$10,850)	\$25,500	\$2,250
Professional Development	\$8,250	\$1,500	\$6,750	\$10,500	\$2,250
Travel - Theological Conference	\$4,875	\$9,200	(\$4,325)	\$8,850	\$3,975
SUPPLIES & MATERIALS					
Office & Program Supplies	\$9,200	\$15,300	(\$6,100)	\$8,900	(\$300)
Postage & Printing	\$4,950	\$4,850	\$100	\$4,900	(\$50)
FACILITIES & EQUIPMENT					
Facility Maintenance	\$37,610	\$41,410	(\$3,800)	\$0	(\$37,610)
Facility Lease	\$0	\$0	\$0	\$38,000	\$38,000
Equipment & Leases	\$20,545	\$5,325	\$15,220	\$21,000	\$455
FEES					
Bank & Credit Card Fees	\$9,400	\$9,450	(\$50)	\$9,400	\$0
Governmental Registrations	\$500	\$500	\$0	\$500	\$0
Memberships and Fees	\$295	\$691	(\$396)	\$295	\$0

ROCKY MOUNTAIN SYNOD PROPOSED TWO-YEAR BUDGET

FY 2025 and 2026

DESCRIPTION		TOTAL PROPOSED 2025 BUDGET	TOTAL ADOPTED 2024 BUDGET	Variance - 2025 vs. 2024	TOTAL PROPOSED 2026 BUDGET	Variance - 2026 vs. 2025
SCHOLARSHIPS						
Scholarships - Events	\$17,500	\$17,500		\$0	\$18,500	\$1,000
Scholarships - Seminary	\$0	\$14,000		(\$14,000)	\$0	\$0
MINISTRY PARTNER SUPPORT						
Campus Ministry Support	\$110,000	\$120,000		(\$10,000)	\$110,000	\$0
Mission & SAWC Site Support	\$71,000	\$132,500		(\$61,500)	\$66,000	(\$5,000)
Seminary Support- PLTS & Betela	\$40,000	\$45,000		(\$5,000)	\$40,000	\$0
Outdoor Ministries Support - Rainbow Trail & Sky Ranch	\$24,000	\$28,000		(\$4,000)	\$24,000	\$0
Social Service Agency Support	\$16,900	\$14,500		\$2,400	\$16,900	\$0
Ecumenical Support	\$3,000	\$3,000		\$0	\$3,000	\$0
Region II Support	\$1,250	\$1,250		\$0	\$1,250	\$0
Total Uses of Funding	\$2,740,325	\$2,899,460		(\$159,135)	\$2,666,225	(\$74,100)
Revenues	\$2,694,305	\$2,697,850		(\$3,545)	\$2,666,225	(\$28,080)
Restricted Fund Balance	\$0	\$55,000		(\$55,000)	\$0	\$0
Use of Fund Balance	\$46,020	\$146,610		(\$100,590)	\$0	(\$46,020)
Total Sources	\$2,740,325	\$2,899,460		(\$159,135)	\$2,666,225	(\$74,100)
Expenditures	\$2,740,325	\$2,899,460		(\$159,135)	\$2,666,225	(\$74,100)
Net Difference	(\$0)	(\$0)		(\$0)	(\$0)	(\$0)

FY 2025

[illegible]

ROCKY MOUNTAIN SYNOD											
PROPOSED BUDGET - EXPENDITURES BY MINISTRY											
FY 2026											
DESCRIPTION		TOTAL PROPOSED 2026 BUDGET	%	Revenue Offsets		TOTAL BUDGET (net of Revenue Offsets)	%				
MINISTRIES											
Churchwide Ministries		\$828,750	31.08%	\$ -	\$ 828,750	\$ 828,750	37.50%	\$828,750			
Office of the Bishop		\$275,816	10.34%	\$ -	\$ 275,816	\$ 275,816	12.48%	\$275,816			
Synod Events		\$238,007	8.93%	\$ 185,750	\$ 52,257	\$ 185,750	2.36%	\$17,500			
Evangelical Missions		\$216,356	8.11%	\$ 135,000	\$ 81,356	\$ 135,000	3.68%	\$66,000			
Rostered & Lay Leadership		\$205,649	7.71%	\$ 13,600	\$ 192,049	\$ 192,049	8.69%	\$37,250			
Transitions & Healthy Congregations		\$188,050	7.05%	\$ 2,000	\$ 186,050	\$ 186,050	8.42%	\$0			
Ministry Partners		\$150,500	5.64%	\$ 34,815	\$ 115,685	\$ 115,685	5.23%	\$150,500			
Lutheran Advocacy		\$109,727	4.12%	\$ 66,000	\$ 43,727	\$ 43,727	1.98%	\$0			
Generosity		\$68,306	2.56%	\$ -	\$ 68,306	\$ 68,306	3.09%	\$0			
Global Missions & World Hunger		\$26,056	0.98%	\$ 5,000	\$ 21,056	\$ 21,056	0.95%	\$5,000			
Veterans Service Corps		\$14,000	0.53%	\$ 14,000	\$ -	\$ -	0.00%	\$3,400			
Faith Formation		\$1,300	0.05%	\$ -	\$ 1,300	\$ 1,300	0.06%	\$0			
Subtotal - Ministries		\$2,322,517	87.11%	\$456,165	\$1,866,352	\$1,866,352	84.45%	\$1,108,400			
GOVERNANCE											
Finance & Administration		\$221,812	8.32%	\$ -	\$ 221,812	\$ 221,812	10.04%	\$0			
Communications		\$59,896	2.25%	\$ -	\$ 59,896	\$ 59,896	2.71%	\$0			
Facilities		\$38,000	1.43%	\$ -	\$ 38,000	\$ 38,000	1.72%	\$0			
Synod Council		\$24,000	0.90%	\$ -	\$ 24,000	\$ 24,000	1.09%	\$0			
Subtotal - Governance		\$343,708	12.89%	\$0	\$343,708	\$343,708	15.55%	\$0			
TOTAL BUDGET		\$2,666,225	100.00%	\$456,165	\$2,210,060	\$2,210,060	100.00%	\$1,108,400			
								TOTAL PROPOSED 2026 BUDGET			
				MINISTRY PARTNER SUPPORT	PERSONNEL	SYNOD EVENTS	TRAVEL	FIXED COSTS (Utilities, Insurance, Loan Interest, Depreciation, Leases)	SERVICES & FEES	TECHNOLOGY & COMMUNICATIONS	SUPPLIES & EQUIPMENT
				\$828,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$226,576	\$1,500	\$33,450	\$12,000	\$1,500	\$240	\$550
				\$17,500	\$43,457	\$163,500	\$7,300	\$0	\$3,900	\$400	\$1,950
				\$66,000	\$133,531	\$0	\$16,325	\$0	\$0	\$0	\$500
				\$37,250	\$135,349	\$3,000	\$13,050	\$0	\$16,700	\$0	\$300
				\$0	\$171,700	\$0	\$14,050	\$0	\$2,000	\$0	\$300
				\$150,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				\$0	\$103,052	\$0	\$6,100	\$0	\$55	\$320	\$200
				\$0	\$63,531	\$0	\$4,275	\$0	\$0	\$0	\$500
				\$5,000	\$13,056	\$8,000	\$0	\$0	\$0	\$0	\$0
				\$3,400	\$0	\$0	\$2,000	\$0	\$7,600	\$0	\$1,000
				\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0
				\$1,108,400	\$890,252	\$176,000	\$97,850	\$12,000	\$31,755	\$960	\$5,300
				\$0	\$120,247	\$0	\$2,050	\$23,520	\$32,565	\$25,930	\$17,500
				\$0	\$57,036	\$0	\$750	\$0	\$0	\$2,110	\$0
				\$0	\$0	\$0	\$0	\$38,000	\$0	\$0	\$0
				\$0	\$0	\$0	\$23,500	\$0	\$500	\$0	\$0
				\$0	\$177,283	\$0	\$26,300	\$61,520	\$33,065	\$28,040	\$17,500
				\$1,108,400	\$1,067,535	\$176,000	\$124,150	\$73,520	\$64,820	\$29,000	\$22,800
				41.57%	40.04%	6.60%	4.66%	2.76%	2.43%	1.09%	0.86%