SALEM 2027 Budget | Congregational Handout

Summary Budget| Expense Section	2026 Budget	2027 Budget	%
01 Reaching and Sending ★	$43,450	$44,550	3%
01 R|S Mission Board	$183,725	$183,725	14%
02 Kids' Ministry	$17,450	$17,350	1%
03 Student Ministry	$32,875	$31,800	2%
05 Connections ★	$24,390	$19,990	2%
06 Sunday Worship Services	$14,285	$10,000	1%
07 Technology	$23,128	$22,979	2%
08 Senior Pastor	$22,900	$20,200	2%
09 Facilities	$140,770	$137,300	10%
10 Finance | Administration incl extra ord	$65,334	$68,580	5%
11 Communication	$2,747	$3,447	0%
12 Payroll Expense	$761,815	$767,916	58%
Total Expenses	$1,332,869	$1,327,837	100%

01 REACHING AND SENDNG

A DIRECTOR MISSIONS *	2026 Budget	2027 Budget
Conferences	$750	$2,750
Continuing Education	$250	$250
Meetings	$800	$800
Training	$200	$200
Subtotal	**$2,000**	**$4,000**

B COMMUNITY SERVICE ★	2026 Budget	2027 Budget
Central Cities [Sept]	$500	$500
Churches United GHD	$1,000	$1,000
Elim Care Center GHD	$600	$600
Flex One Time Donations	$1,000	$1,000
Heart of Clay GHD	$500	$500
Jail Chaplains GHD	$600	$600
Open Doors [Sept]	$1,500	$1,500
Redemption Road GHD	$600	$600
Valley Christian Counseling GHD	$1,350	$1,350
Women's Care Center GHD	$1,000	$1,000
Subtotal	**$8,650**	**$8,650**

GHD = Giving Hearts Day

C FAIR SHARE ★	2026 Budget	2027 Budget
EFCA District Fair Share [Sept]	$8,000	$8,000
EFCA National Fair Share [Sept]	$8,000	$8,000
Subtotal	**$16,000**	**$16,000**

D LOCAL OUTREACH ★	2026 Budget	2027 Budget
Benevolence - help needy	$1,000	
Boaz Bike Ministry	1500	$1,500
Community Gardens	$1,000	$1,000
Ellen Hopkins	$2,500	$2,500
Food Pantry [new 2027]	$300	$300
Future Growth	$1,500	
Local Ministry Support [new 2027]	$1,000	
Subtotal	**$ 8,800**	**$5,300**

E MINISTRY PARTNERS ★	2026 Budget	2027 Budget
Cooperstown Bible Camp [Giving Hearts]	$4,000	$4,000
Immigrant Hope	0	$2,000
Park Christian [Giving Hearts Day]	$4,000	$4,000
Subtotal	**$8,000**	**$10,000**

F ADMIN LOCAL & GLOBAL OUTREACH	2026 Budget	2027 Budget
Admin Conferences		$400
Admin Continuing Education		$100
Admin Meetings		$100
Subtotal	**$0**	**$600**

MISSION BOARD | See Missions Board Doc for added detail

MISSIONS: LOCAL REACHING	2026 Budget	2027 Budget
Subtotal	**$25,860**	**$32,880**

MISSIONS: GLOBAL REACHING NEAR	2026 Budget	2027 Budget
Subtotal	**$29,820**	**$30,780**

MISSIONS GLOBAL REACHING FAR	2026 Budget	2027 Budget
Subtotal	**$16,980**	**$14,100**

MISSIONS GLOBAL UNREACHED	2026 Budget	2027 Budget
Subtotal	**$95,640**	**$85,380**

MISSIONS SENDING OTHER	2026 Budget	2027 Budget
Subtotal	**$15,425**	**$20,585**

SALEM 2027 Budget | Congregational Handout

02 CHILDREN'S MINISTRY

	2026 Budget	2027 Budget
Child Baptisms [$25/ea at least]	$500	$ 500
Child Dedications [$60/ea avg]	$1,200	$ 1,200
Children's Ministry Apparel	$1,000	$ 1,000
Conferences and Continuing Ed	$1,800	$ 1,800
Equipment	$1,800	$ -
Equipping Parents	$1,000	$ 1,000
Events	$1,700	$ 1,700
Leader Training | Appreciation	$1,300	$ 1,300
Meetings	$0	$ 1,000
Misc Supplies	$800	$ 1,500
Summer Blast	$1,550	$ 1,550
Sunday Programming	$1,800	$ 1,800
Wednesday Night Kids	$3,000	$ 3,000
Subtotal	**$17,450**	**$17,350**

03 STUDENT MINISTRY

	2026 Budget	2027 Budget
College Ministry	$5,500	$ 5,550
Conferences [EFCA1 2026, 2027 | Dist Ea yı	$3,000	$ 3,000
Continuing Education	$400	$ 400
Equipment	$1,500	$ 1,500
Events		
Autumnatics	$500	$ -
Districts	$2,000	$ 2,000
Misc Events	$1,500	$ 1,500
Reality Apologetics	$1,500	$ -
Senior Fun Retreat	$600	$ 600
Meetings	$500	$ -
Missions		
Challenge [2024, 2027]	$4,000	$ -
Greater US Missions [2026, 2027]	$0	$ 5,500
Local Missions	$2,000	$ 1,000
Student Leadership Team	$1,275	$ 750
Teaching/Training	$1,100	$ 1,100
Wednesday Nights	$5,000	$ 6,400
Youth Apparel	$1,500	$ 1,500
Youth Contacts	$1,000	$ 1,000
Subtotal	**$32,875**	**$31,800**

05 CONNECTIONS

ADMINISTRATIVE SUPPORT ★ New '24	**2026 Budget**	**2027 Budget**
Conference	$400	$ 300
Continuing Education	$100	$ 50
Meetings	$100	$ 50
Subtotal	**$600**	**$400**
ADULT DISCIPLESHIP ★	**2026 Budget**	**2027 Budget**
BST Classes | Materials	$200	$ 500
Childcare	$1,100	$ 600
Discover You	$200	$ 100
Encore Ministries	$100	$ 200
Living Free	$200	$ 100
Meetings: Women's	$100	$ -
Men's Ministry	$2,500	$ 1,200
Life Groups | Small Groups	$800	$ 400
Sunday School	$500	$ -
Training | Materials	$1,750	$ 1,000
Women's Ministry	$1,000	$ 1,200
Subtotal	**$8,450**	**$5,300**
BELONGING ★	**2026 Budget**	**2027 Budget**
Discover Salem	$200	$ 400
Membership	$150	$ 100
Welcome Events	$200	$ -
Subtotal	**$550**	**$500**
EQUIPPING COORDINATOR	**2026 Budget**	**2027 Budget**
Conferences	$600	$ -
Continuing Education	$100	$ -
Meetings	$120	$ -
Subtotal	**$820**	**$ -**

05 CONNECTIONS (Cont.)

HOSPITALITY ★	**2026 Budget**	**2027 Budget**
Appreciation	$500	$ 900
Flowers and Sympathy	$300	$ 300
Gathering Grounds	$2,000	$ 2,000
Reception Hospitality	$500	$ 700
Security Team	$400	$ 400
The HUB	$1,600	$ 1,600
Wednesday Night Meals	$200	$ 300
Subtotal	**$ 5,500**	**$6,200**
CONNECTIONS OTHER ★	**2026 Budget**	**2027 Budget**
Counseling	$400	$ -
Library	$500	$ 450
Misc Supplies	$300	$ 150
Right Now Media	$3,240	$ 3,240
Subtotal	**$4,440**	**$ 3,840**
CONNECTIONS PASTOR	**2026 Budget**	**2027 Budget**
Books to Give Away	$150	$ 150
Conferences	$1,500	$ 1,500
Continuing Education	$580	$ 300
Meetings	$1,800	$ 1,800
Subtotal	**$4,030**	**$ 3,750**

SALEM 2027 Budget | Congregational Handout

06 SUNDAY WORSHIP

	2026 Budget	2027 Budget
Church Decorations	$500	$ 500
Communion | Baptism	$840	$ 800
Conferences	$800	$ 800
Continuing Education	$2,000	$ 2,000
Meetings	$800	$ 1,000
Music | Multi Media Licenses	$1,345	$ 1,345
Prayer Team	$250	$ 250
Stage Design	$500	$ 500
Worship Equipment	$7,250	$ 2,805
Subtotal	**$14,285**	**$ 10,000**

07 TECHNOLOGY

	2026 Budget	2027 Budget
CCB | Subsplash	$6,296	$ 5,252
Conferences	$300	$ 300
Continuing Education	$400	$ -
Hardware |Equipment	$8,000	$ 2,195
Internet Services | Phone	$1,680	$ 1,824
Meetings	$400	$ 5,500
Software	$6,052	$ 7,908
Subtotal	**$23,128**	**$22,979**

08 SENIOR PASTOR

	2026 Budget	2027 Budget
All Church Events	$4,000	$ 3,000
Conferences	$2,000	$ 2,000
Continuing Education	$2,000	$ 2,000
Discretionary Spending General	$2,400	$ 1,800
Elders	$800	$ 1,500
Future Ministry Opportunities [new '24]	$3,000	$ -
Meetings	$1,500	$ 1,800
Pulpit Supply	$1,000	$ 1,000
Retreats	$1,800	$ 2,000
Sermon Materials	$2,600	$ 300
Staff Meals	$1,000	$ 1,800
Support Staff |Lay Leader Conferences	$800	$ 3,000
Subtotal	**$22,900**	**$ 20,200**

09 FACILITIES

	2026 Budget	2027 Budget
Accrual| to DES Fund	$5,000	$ 5,000
Conferences	$0	$ -
Continuing Education	$0	$ -
Exterior		
Beautification	$800	$ 800
Lawn Care	$4,200	$ 4,200
Snow Removal	$17,000	$ 17,000
Specials	$1,700	$ 1,700
Meetings	$500	$ 250
Other Facilities Exp: Table, equip	$5,800	$ 5,800
Repairs: Maintenance		
Carpet Cleaning	$2,000	$ 2,000
Cleaning Custodial Supplies	$6,000	$ 6,000
Cleaning Service [outsourced]	$29,120	$ 28,800
Cleaning Windows [outsourced]	$3,600	$ 3,600
General Maintenance	$24,000	$ 20,000
Utilities		
Gas/Electric/Water/Sewage	$39,400	$ 40,500
Security Systems	$1,650	$ 1,650
Subtotal	**$140,770**	**$ 137,300**

10 FINANCE AND ADMINISTRATION

	2026 Budget	2027 Budget
Background Checks | Job Postings	$1,574	$ 3,000
Bank Charges | Bank Fees	$960	$ 960
Copier Lease	$6,300	$ 7,940
Copier Prints [overage]	$1,500	$ 1,200
Insurance		
Workman's Comp MN	$5,000	$ 5,000
General Liability	$30,000	$ 32,000
Umbrella	$2,400	$ 2,400
Interest Paid [Debt]	$2,400	$ -
Kitchen Supplies	$1,200	$ 1,800
Meetings	$200	$ 192
Office Supplies	$1,450	$ 3,000
Online Giving Fees	$8,850	$ 7,430
Paper	$1,500	$ 1,508
Retirement Admin Fees	$1,150	$ 1,200
Sam's Club Membership | B2B Amazon Prir	$639	$ 700
Taxes & Licenses	$211	$ 250
Subtotal	**$65,334**	**$68,580**

11 COMMUNICATIONS

	2026 Budget	2027 Budget
Marketing | Media Subscription	$99	$ 120
Meetings [new 2024]	$0	$ -
Postage	$1,532	$ 2,100
Vision	$1,116	$ 1,227
Website [Nucleus] [deleted Sept 2026]	$0	$ -
Subtotal	**$2,747**	**$ 3,447**

12 PAYROLL EXPENSES

	2026 Budget	2027 Budget
Accounting	$0	$ 500
Facilities Outside Labor	$10,400	$ 10,500
Payroll Benefit | Healthcare Health Partner	$113,661	$ 154,084
Payroll Benefit | HSA	$23,000	$ 27,417
Payroll Benefit | Retirement	$12,509	$ 11,415
Payroll Benefit | MN Family Leave	$3,801	$ 3,521
Payroll Processing Fees	$3,264	$ 3,780
Payroll Salaries | Wages	$575,846	$ 534,381
Payroll Tax Expenses	$19,334	$ 22,319
Subtotal	**$761,815**	**$ 767,916**

See additional HR FTE worksheet for details

SALEM 2027 Budget | Mission Board | Congregational Handout

Summary Budget by Expense Section	2026 Budget	2027 Budget
01 R|S Mission Board	$183,725	$183,725
% of Total Expense Budeget	14%	14%

	2026 Budget	2027 Budget
MISSIONS: LOCAL REACHING	**$25,860**	**$32,880**
CEF - Doug Sikkink		
CRU FM Leader - Andrew & Beth Karges		
CRU FM Leader - Becky Broschat		
CRU - Clara Youlden		
CRU FM NDSU - Kyle & Cassie Hellevang		
CRU Regional - Pete & Grace Youlden		
ICVF - Pete & Amanda Millar		
New Life Center		

	2026 Budget	2027 Budget
MISSIONS: GLOBL REACHING NEAR	**$29,820**	**$30,780**
EVANGELIZED		
Awaken the World - Jeff & Laurie Korum		
One Challenge - Laurie Lind		
Faith Revealed - Paul & Michelle Schlosser		
Global Church Partners - Chuck & Colleen Edmunds		
NRN - Education		
NRN - Feeding Center El Chonco		
NRN Pastor Cristobal		

	2026 Budget	2027 Budget
MISSIONS GLOBAL REACHING FAR	**$16,980**	**$14,100**
UNDER EVANGELIZED		
Mission Aviation Fellowship - D & E *		
Wycliffe - Paul & Krisanne Emch		

	2026 Budget	2027 Budget
MISSIONS GLOBAL REACHING FAR	**$95,640**	**$85,380**
LEAST REACHED		
BigLife - J & H *		
CRU - I & N *		
CRU - J & A *		
CRU - P & K *		
CRU - R & B *		
Frontiers: M & T *		
Frontiers - Mark Fugere		
New Missions Systems International D & A *		
One Challenge - M & A *		
ReachGlobal: A & D *		
ReachGlobal: A & T *		
ReachGlobal: Mike & Emilie Gibbons		
World Mission Prayer League: M & L *		
Wycliff - Brao Bible Translators		
Wycliffe: J. Kusler		

* Confidential for security

	2026 Budget	2027 Budget
MISSIONS SENDING OTHER	**$15,425**	**$20,585**
Future Growth		
Missionary Care/Care Package		
Missions Conference/Missions Promotion		
Short Term Missions Nicaragua Leaders		
Short Term Mission Teams		
Special Needs		

Total Income	**$1,332,869.12**	**$950,729.82**	**$1,292,677.23**

Expenses	**2026 Budget**	**26 Actual**	**2027 Budget**
01. Reaching and Sending	$43,450.00	$44,550.00	$44,500.00
01. R / S Mission Board	$183,725.00	$183,725.00	$183,725.00
02. Children's Ministry	$17,450.00	$11,578.52	$17,350.00
03. Student Ministries	$32,875.00	$33,261.79	$31,800.00
05. Connections	$24,390.00	$13,939.56	$19,990.00
06. Sunday Worship Service	$14,285.00	$5,729.39	$10,000.00
07. Technology	$23,128.00	$16,815.93	$22,979.00
08. Sr Pastor	$22,900.00	$13,265.01	$20,200.00
09. Facilities	$140,770.00	$103,382.12	$137,300.00
10. Finance & Admin	$65,334.00	$88,970.80	$68,580.00
11. Communication	$2,747.00	$2,250.07	$3,447.00
12. Payroll	$761,815.00	$638,189.40	$767,916.00
Total Expenses	**$1,332,869.00**	**$1,155,657.59**	**$1,327,787.00**

Net Operating Income	**$0.12**	**($204,927.77)**	**($35,109.77)**
Other Income (27 only)			$42,600.00

Projected Remaining Income	$198,000.00
Projected Income	$1,148,729.82
Projected Remaining Expenses	$150,000.00
Projected Expenses	$1,305,657.59

SALEM 2027 Budget | STAFFING | Congregational Handout

Summary	FTE
Full time [40 hours] (6)	6.00
Part time [20 hours] (5)	2.50
Part time [10 hours] (2)	0.50
Part time [5 hours] (2)	0.26
Outside Labor Contracted	0.32
Total FTE Budgeted	**9.58**

2026 Summary FTE	9.64