

Sierra Pacific Synod
FY 2014-15 Actual; FY 2015-16 Budget and Actual; FY 2016-17 and
FY 2017-18 Approved Budgets

SPS Operating Budget

	FY 2014-15	FY 2015-16	2015-16	FY 2016-17	FY 2017-18
	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
REVENUE:					
1 Mission Support from Congregations ¹	1,738,244	1,800,000	1,808,773	1,830,000	1,915,000
2 ELCA Campus Ministry Grant	50,890	50,890	50,890	50,890	50,890
3 ELCA New Start/Restart Grant			-	101,000	104,000
4 ELCA Shared Staff Expenses	58,709	15,000	15,000	15,000	10,000
5 Synod Assembly Revenue	102,251	105,000	106,872	105,000	110,000
6 Professional Leadership Conference Revenue ²	22,199	25,000	28,190	15,000	30,000
7 Other Events - Revenue	-	4,000	-	4,000	-
8 Other Revenue	5,027	25,000	8,686	25,000	8,500
8a Reimbursement ³			-	25,000	-
8b Gifts Designated for New Start/Restart Grants ⁴					
9 Interest and Dividends	1,473	500	1,596	1,000	1,200
TOTAL REVENUE:	1,978,793	2,025,390	2,020,007	2,171,890	2,229,590
INTER FUND TRANSFERS					
10 Annual Transfer from SPS Mission and Ministry Endowment Fund ⁵			99,000	125,000	125,000
TOTAL INTERFUND TRANSFERS			99,000	125,000	125,000

EXPENSES:

SYNOD MISSION AND MINISTRY

MINISTRY PARTNERS

	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	FY 2017-18
	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Proposed Budget
11 ELCA Mission Support Share ⁶	1,029,462	645,000	647,541	655,140	689,400
12 Region 2 Center for Mission	6,600	7,200	7,200	7,200	7,200
13 Pacific Lutheran Theological Seminary	95,000	95,000	95,000	95,000	95,000
14 California Lutheran University	5,500	4,700	4,700	4,700	4,700
15 Mt. Cross / Lutheran Outdoor Ministry	5,500	4,700	4,700	4,700	4,700
16 Lutheran Social Services	5,500	4,700	4,700	4,700	4,700
17 Lutheran Office of Public Policy	5,500	4,700	4,700	4,700	4,700
18 Lutheran Advocacy Ministry in NV/Lutheran Episcopal Advocacy in NV	1,080	975	975	975	975
TOTAL MINISTRY PARTNERS:	1,154,142	766,975	769,516	777,115	811,375

SYNOD MISSION AND MINISTRY

		FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	FY 2017-18
		Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Proposed Budget
19	New Start/Restart Grants ⁵			99,000	125,000	125,000
20a	ELCA New Start/Restart Grants			-	101,000	104,000
20b	Gifts Designated for New Start/Restart Grants ⁴					-
21a	Campus Ministry Grants	69,750	69,750	69,750	69,750	69,750
21b	ELCA Campus Ministry Grant ⁷	50,890	50,890	50,890	50,890	50,890
22	Bishop's Aid Fund	1,825	2,500	3,000	2,500	2,500
23	Synod Resource Center	9,150	7,500	5,295	7,500	7,500
24	Synod Council	18,558	12,825	13,428	12,825	12,825
25	Committees	2,640	3,656	3,830	3,656	3,656
26	Council of Deans	516	2,375	2,702	2,375	2,000
27	Ecumenical Affairs/Partnerships	1,243	1,500	2,224	1,500	1,500
28	SPS Youth Committee	4,171	2,500	5,233	2,500	5,000
29	Discipling Teams					24,000
30	Congregational Life	708	1,500	896	1,500	-
31	Worship for Baptismal Living	369	1,500	-	1,500	-
32	Witness	10	1,500	40	1,500	-
33	Justice & Advocacy	10	1,500	334	1,500	-
34	Leadership	6,447	12,000	13,368	12,000	-
35	Stewardship	1,811	1,500	350	1,500	-
36	Racial / Ethnic Ministry Strategies	4,408	1,500	-	1,500	-
37	Young Adult Ministries					
TOTAL SYNOD MISSION AND MINISTRY		172,506	174,496	270,340	400,496	408,621

		FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	FY 2017-18
SYNOD ASSEMBLY & CONFERENCES		Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Proposed Budget
38	Synod Assembly	110,394	95,000	98,716	95,000	100,000
39	Professional Leadership Conference ⁸	17,712	25,000	29,475	15,000	30,000
40	Other Conferences/Events	414	-	836	-	-
41	Pre-Retirement Seminars	-	-	-	-	-
TOTAL ASSEMBLY & CONFERENCES:		128,520	120,000	129,027	110,000	130,000
STAFFING						
42	Bishop's Salary and Housing	93,470	93,470	93,470	93,470	98,470
43	Executive Staff Salary and Housing	250,973	223,763	159,095	181,358	180,000
44	ELCA Shared Staff ⁹	-	-	-	65,850	67,850
45	Support Staff Salaries	194,029	159,600	167,917	138,635	160,000
46	Independent Contractors	-	45,000	-	45,000	57,000
47	SE Tax Allowances - Clergy	25,769	24,269	24,269	25,814	23,223
48	Payroll Taxes	17,714	14,364	14,893	12,477	14,435
49	Worker's Comp. Insurance	3,726	4,382	4,833	4,382	4,382
50a	Portico Benefit Services	151,445	144,525	136,244	114,160	125,000
50b	Medical Reimbursement ¹⁰		9,558	9,558	10,300	10,100
50c	ELCA Shared Staff Benefits ⁹			13,704	36,150	39,042
51	Continuing Education	7,579	6,000	3,934	8,000	6,000
52	Staff Travel and Expenses ¹¹	78,286	70,000	75,422	80,000	75,000
TOTAL STAFFING:		822,991	794,931	703,339	815,596	860,502

		FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	FY 2017-18
ADMINISTRATION		Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Proposed Budget
53	Office Supplies	8,779	11,000	9,324	11,000	11,000
54	Liability Insurance	3,017	4,872	14,583	4,872	8,500
55	Audit & Legal	28,312	30,000	24,162	30,000	30,000
56	Training & Consulting Services	-	500	263	500	500
57	Licensing Fees & Memberships	-	500	-	500	500
58	Postage & Delivery	4,627	5,000	4,874	5,000	5,000
59	Equipment Leases and Purchases	21,578	25,000	18,776	25,000	20,000
60	Maintenance & Repairs	390	2,500	1,395	2,500	2,000
61	Rents and Utilities	77,583	85,000	70,560	95,000	110,000
62	Electronic Communication	44,919	40,000	43,104	40,000	40,000
63	Miscellaneous Expenses	2,503	4,350	9,556	4,350	10,000
TOTAL ADMINISTRATION:		191,708	208,722	196,597	218,722	237,500
GRAND TOTAL EXPENSES:		2,469,867	2,065,124	2,068,819	2,321,929	2,447,998
NET INCOME/(REVENUE)-EXPENSES:		(491,074)	(39,734)	50,188	(25,039)	(93,408)
CASH FLOW TRANSFERS:						
64	Non-Recurring 15% from Sale of Property ¹²					261,040
65	From Liquid Funds - Undesignated	164,165	39,734	-	25,039	
66	Reimbursement from Property Fund	225,000	-	-	-	
67	15% of 1st Property Sale Net	101,910	-	-	-	
TOTAL CASH TRANSFERS		491,075	39,734	-	-	
TOTAL NET:¹³		-	-	50,188	-	167,632



¹ 2017-18 increase based on 2016 Plans for Mission Support of \$1,909,000.

² Revenue for 2016-17 reflects reduced registration costs based on using 2% Portico refund for meeting Health Assessment Survey participation in 2014 and 2015.

³ Reimbursement is to be received for funds used to pay First English Sacramento expenses in 2013-14.

⁴ The ELCA reduced its New Start and Restart Grants by \$54,000 in 2016-17. Gifts received to offset this reduction will be apportioned to the synod's New Start and Restart congregations. See line 20b.

⁵ SPS Mission and Ministry Endowment Fund (formerly New and Renewing Fund)--transfer into the Operating Fund is for grants for New Start (Mission) and Restart congregations. See line 19. The amount is calculated annually as 5% of the Endowment Fund liquid assets on June 30 of the prior year. The amount included in the proposed budget uses the spend rate for the 2016-17 FY.

⁶ ELCA Mission Support is 35.8% of the Mission Support received from congregations for FYs. 2014-15, 2015-16, and 2016-17; and increases to 36% for FY 2017-18..

⁷ The Church Council may reduce this amount based on the synod's ELCA Mission Support percentage.

⁸ Approximately \$17,000 of 2016-17 expenses will be covered by a Portico refund. See Note 2.

⁹ Synod reimburses the ELCA for all costs associated with the synod's Director of Evangelical Mission.

¹⁰ Medical reimbursement is to pay bishop's medical insurance. This expense is approximately \$9,000 less than Portico's Gold+ policy would cost.

¹¹ Includes costs for the ELCA Systems Academy.

¹² Policy 13-001 Section 5 details the distribution of the net sale of property. 10% is sent to the ELCA, 15% goes into the Operating Fund, 5% goes into the Property Management Fund, and 70% goes into the SPS Mission and Ministry Endowment Fund.

¹³ The Total Net for the 2017-18 fiscal year will be deposited into a Money Market account as an Operating Fund unrestricted asset for future use.