

**Sierra Pacific Synod**  
**Approved Budgets and Actuals for Fiscal Years 2015-16 and 2016-17**  
**and**  
**Approved Budgets for Fiscal Years 2017-18 and 2018-19**

**SPS Operating Budget**

	FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2017-18	FY 2018-19
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
<b>REVENUE:</b>						
1 Mission Support from Congregations <sup>1</sup>	1,800,000	1,808,773	1,830,000	1,937,246	1,915,000	1,890,000
2 ELCA Campus Ministry Grant	50,890	50,890	50,890	46,649	50,890	50,890
3 ELCA New Start/Restart Grant		-	101,000	104,000	104,000	-
4 ELCA Shared Staff Expenses	15,000	15,000	15,000	11,000	10,000	10,000
5 Synod Assembly Revenue	105,000	106,872	105,000	121,314	110,000	110,000
6 Professional Leadership Conference Revenue <sup>2</sup>	25,000	28,190	15,000	19,310	30,000	20,000
7 Other Events - Revenue	4,000	-	4,000	-	-	-
8 Other Revenue	25,000	8,686	25,000	16,537	8,500	8,500
8a Gifts Designated for New Start/Restart Grants <sup>3</sup>		-		-		-
9 Interest and Dividends	500	1,596	1,000	918	1,200	1,200
<b>TOTAL REVENUE:</b>	<b>2,025,390</b>	<b>2,020,007</b>	<b>2,146,890</b>	<b>2,256,974</b>	<b>2,229,590</b>	<b>2,090,590</b>
<b>INTER FUND TRANSFERS</b>						
10 Annual Transfer from SPS Mission and Ministry Endowment Fund <sup>4</sup>		99,000	125,000	85,760	125,000	181,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>99,000</b>	<b>125,000</b>	<b>85,760</b>	<b>125,000</b>	<b>181,000</b>

**EXPENSES:**

**SYNOD MISSION AND MINISTRY**

**MINISTRY PARTNERS**

		FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2017-18	FY 2018-19
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
11	ELCA Mission Support Share <sup>5</sup>	645,000	647,541	655,140	691,969	689,400	699,300
12	Region 2 Center for Mission	7,200	7,200	7,200	7,200	7,200	7,200
13	Pacific Lutheran Theological Seminary	95,000	95,000	95,000	95,000	95,000	90,000
14	California Lutheran University	4,700	4,700	4,700	4,700	4,700	4,800
15	Mt. Cross / Lutheran Outdoor Ministry	4,700	4,700	4,700	4,700	4,700	16,000
16	Lutheran Social Services	4,700	4,700	4,700	4,700	4,700	4,800
17	Lutheran Office of Public Policy Lutheran Advocacy Ministry in NV/Lutheran Episcopal	4,700	4,700	4,700	4,700	4,700	4,800
18	Advocacy in NV	975	975	975	975	975	975
<b>TOTAL MINISTRY PARTNERS:</b>		<b>766,975</b>	<b>769,516</b>	<b>777,115</b>	<b>813,944</b>	<b>811,375</b>	<b>827,875</b>

**SYNOD MISSION AND MINISTRY**

	FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2017-18	FY 2018-19
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
19 New Start/Restart Grants <sup>4</sup>		99,000	125,000	85,760	125,000	181,000
20a ELCA New Start/Restart Grants		-	101,000	88,770	104,000	
20b Gifts Designated for New Start/Restart Grants <sup>3</sup>				-	-	-
21a Campus Ministry Grants	69,750	69,750	69,750	63,938	69,750	69,750
21b ELCA Campus Ministry Grant <sup>6</sup>	50,890	50,890	50,890	46,649	50,890	50,890
22 Bishop's Aid Fund	2,500	3,000	2,500	2,500	2,500	2,500
23 Synod Resource Center	7,500	5,295	7,500	7,500	7,500	10,000
24 Synod Council	12,825	13,428	12,825	13,447	12,825	12,825
25 Committees	3,656	3,830	3,656	3,534	3,656	5,000
26 Council of Deans	2,375	2,702	2,375	(517)	2,000	2,000
27 Ecumenical Affairs/Partnerships	1,500	2,224	1,500	1,951	1,500	1,500
28 SPS Youth Committee	2,500	5,233	2,500	2,905	5,000	5,000
29 Discipling Teams					24,000	
30 Congregational Life	1,500	896	1,500	-	-	800
31 Worship for Baptismal Living	1,500	-	1,500	-	-	800
32 Witness	1,500	40	1,500	-	-	800
33 Justice & Advocacy	1,500	334	1,500	-	-	1,600
34 Leadership	12,000	13,368	12,000	4,000	-	12,000
35 Stewardship	1,500	350	1,500	-	-	800
36 Racial / Ethnic Ministry Strategies	1,500	-	1,500	-	-	2,400
37 Young Adult Ministries				-		800
<b>TOTAL SYNOD MISSION AND MINISTRY</b>	<b>174,496</b>	<b>270,340</b>	<b>400,496</b>	<b>320,437</b>	<b>408,621</b>	<b>360,465</b>

		FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2017-18	FY 2018-19
<b>SYNOD ASSEMBLY &amp; CONFERENCES</b>		Approved Budget	Year-End Actual	Approve Budget	Year-End Actual	Approved Budget	Approved Budget
38	Synod Assembly	95,000	98,716	95,000	94,110	100,000	100,000
39	Professional Leadership Conference	25,000	29,475	15,000	17,263	30,000	20,000
40	Other Conferences/Events	-	836	-	530	-	-
41	Pre-Retirement Seminars	-	-	-	-	-	-
<b>TOTAL ASSEMBLY &amp; CONFERENCES:</b>		<b>120,000</b>	<b>129,027</b>	<b>110,000</b>	<b>111,903</b>	<b>130,000</b>	<b>120,000</b>
<b>STAFFING</b>							
42	Bishop's Salary and Housing	93,470	93,470	93,470	93,469	98,470	103,470
43	Executive Staff Salary and Housing	223,763	159,095	181,358	179,318	180,000	180,000
44	ELCA Shared Staff <sup>7</sup>	-	-	65,850	53,550	67,850	75,000
45	Support Staff Salaries	159,600	167,917	138,635	135,828	160,000	160,000
46	Independent Contractors	45,000	-	45,000	10,755	57,000	80,000
47	SE Tax Allowances - Clergy	24,269	24,269	25,814	20,301	23,223	23,000
48	Payroll Taxes	14,364	14,893	12,477	13,245	14,435	15,000
49	Worker's Comp. Insurance	4,382	4,833	4,382	3,745	4,382	4,382
50a	Portico Benefit Services	144,525	136,244	114,160	111,375	125,000	130,000
50b	Medical Reimbursement <sup>8</sup>	9,558	9,558	10,300	10,761	10,100	13,500
50c	ELCA Shared Staff Benefits		13,704	36,150	20,404	39,042	12,000
51	Continuing Education	6,000	3,934	8,000	1,000	6,000	6,000
52	Staff Travel and Expenses <sup>9</sup>	70,000	75,422	80,000	65,209	75,000	75,000
<b>TOTAL STAFFING:</b>		<b>794,931</b>	<b>703,339</b>	<b>815,596</b>	<b>718,960</b>	<b>860,502</b>	<b>877,352</b>

		FY 2015-16	FY 2015-16	FY 2016-17	FY 2016-17	FY 2017-18	FY 2018-19
<b>ADMINISTRATION</b>		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
53	Office Supplies	11,000	9,324	11,000	7,989	11,000	11,000
54	Liability Insurance	4,872	14,583	4,872	9,491	8,500	8,500
55	Audit & Legal	30,000	24,162	30,000	30,424	30,000	30,000
56	Training & Consulting Services	500	263	500	-	500	500
57	Licensing Fees & Memberships	500	-	500	280	500	500
58	Postage & Delivery	5,000	4,874	5,000	5,122	5,000	5,000
59	Equipment Leases and Purchases	25,000	18,776	25,000	(536)	20,000	20,000
60	Maintenance & Repairs	2,500	1,395	2,500	150	2,000	2,000
61	Rents and Utilities <sup>10</sup>	85,000	70,560	95,000	96,567	110,000	110,000
62	Electronic Communication	40,000	43,104	40,000	45,736	40,000	40,000
63	Miscellaneous Expenses <sup>11</sup>	4,350	9,556	4,350	28,491	10,000	10,000
<b>TOTAL ADMINISTRATION:</b>		<b>208,722</b>	<b>196,597</b>	<b>218,722</b>	<b>223,714</b>	<b>237,500</b>	<b>237,500</b>
<b>GRAND TOTAL EXPENSES:</b>		<b>2,065,124</b>	<b>2,068,819</b>	<b>2,321,929</b>	<b>2,188,957</b>	<b>2,447,998</b>	<b>2,423,192</b>
<b>NET INCOME/(REVENUE)-EXPENSES:</b>		<b>(39,734)</b>	<b>50,188</b>	<b>(50,039)</b>	<b>153,777</b>	<b>(93,408)</b>	<b>(151,602)</b>
<b>CASH FLOW TRANSFERS:</b>							
64	Non-Recurring 15% from Sale of Property <sup>12</sup>					261,040	-
65	From Liquid Funds - Undesignated	39,734	-	25,039			151,602
66	Reimbursement from Property Fund	-	-	-			
67	15% of 1st Property Sale Net	-	-	-			
<b>TOTAL CASH TRANSFERS</b>		<b>39,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NET:</b>		<b>-</b>	<b>50,188</b>	<b>-</b>	<b>153,777</b>	<b>167,632</b>	<b>-</b>

<sup>1</sup> 2017-18 increase based on 2016 Plans for Mission Support of \$1,909,000. 2018-19 based on actual Mission Support for 2016-17.

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

<sup>3</sup> The ELCA reduced its New Start and Restart Grants by \$54,000 in 2016-17 and made further reductions in 2017-18. Gifts received to offset this reduction will be apportioned to the synod's New Start and Restart congregations. See line 20b.

<sup>4</sup> 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 is based on the spend rate for the 2017-18 FY.

<sup>5</sup> ELCA Mission Support was 35.8% of the Mission Support received from congregations for FYs. 2014-15, 2015-16, and 2016-17; increased to 36% for FY 2017-18, and 37% for FY 2018-19. (Decreases to 34% in the FY 2018-2019 Revenue Neutral Budget)

<sup>6</sup> The ELCA Church Council may reduce this amount based on Churchwide's projected income.

<sup>7</sup> Synod reimburses the ELCA for all costs associated with the synod's Director of Evangelical Mission.

<sup>8</sup> Medical reimbursement is to pay bishop's medical insurance. This expense is approximately \$9,000 less than Portico's Gold+ policy would cost. Contract staff reimbursement was added to this line in November 2016.

<sup>9</sup> Includes costs for the ELCA Systems Academy.

<sup>10</sup> Council recommended budget provides greater flexibility for locating offices. The Revenue Neutral Budget would require closing the Fresno Office and relocating the Bay Area Office.

<sup>11</sup> FY 2016-17 includes \$25,628 to payoff loan for the 2015 Honda.

<sup>12</sup> 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.