

# 2019-2020 Proposed Synod Budget

## SPS Operating Budget

		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Revenue Neutral Budget	Council Recommended Budget
<b>REVENUE:</b>								
1	Mission Support from Congregations <sup>1</sup>	1,830,000	1,937,246	1,915,000	1,810,247.27	1,890,000	1,780,000	1,780,000
2	ELCA Campus Ministry Grant	50,890	46,649	50,890	55,130.79	50,890	50,890	50,890
3	ELCA New Start/Restart Grant <sup>2</sup>	101,000	104,000	104,000	61,800.00	-	61,800	61,800
4	ELCA Shared Staff Expenses	15,000	11,000	10,000	-	10,000	10,000	10,000
5	Synod Assembly Revenue <sup>3</sup>	105,000	121,314	110,000	107,738.78	110,000	-	-
6	Professional Leadership Conference Revenue	15,000	19,310	30,000	32,722.92	20,000	30,000	30,000
7	Other Events - Revenue	4,000	-	-	-	-	-	-
8	Other Revenue	25,000	16,537	8,500	44,171.88	8,500	25,000	25,000
9	Interest and Dividends	1,000	918	1,200	590.67	1,200	500	500
<b>TOTAL REVENUE:</b>		<b>2,146,890</b>	<b>2,256,974</b>	<b>2,229,590</b>	<b>2,112,402.31</b>	<b>2,090,590</b>	<b>1,958,190</b>	<b>1,958,190</b>
<b>INTER FUND TRANSFERS</b>								
10	Annual Transfer from SPS Mission and Ministry Endowment Fund <sup>4</sup>	125,000	85,760	125,000	149,000.00	181,000	181,000	181,000
<b>TOTAL INTERFUND TRANSFERS</b>		<b>125,000</b>	<b>85,760</b>	<b>125,000</b>	<b>149,000.00</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>

		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Revenue Neutral Budget	Council Recommended Budget
<b>EXPENSES:</b>								
<b>SYNOD MISSION AND MINISTRY</b>								
<b>MINISTRY PARTNERS</b>								
11	ELCA Mission Support Share <sup>5</sup>	655,140	691,969	689,400	651,689.04	699,300	647,500	647,500
12	Region 2 Center for Mission	7,200	7,200	7,200	7,200.00	7,200	7,200	7,200
13	Pacific Lutheran Theological Seminary	95,000	95,000	95,000	95,000.04	90,000	-	90,000
14	California Lutheran University	4,700	4,700	4,700	4,700.04	4,800	-	4,800
15	Mt. Cross / Lutheran Outdoor Ministry	4,700	4,700	4,700	4,700.04	16,000	-	16,000
16	Lutheran Social Services	4,700	4,700	4,700	4,700.04	4,800	-	4,800
17	Lutheran Office of Public Policy	4,700	4,700	4,700	4,700.04	4,800	-	4,800
18	Lutheran Engagement and Advocacy in NV	975	975	975	975.00	975	-	975
<b>TOTAL MINISTRY PARTNERS:</b>		<b>777,115</b>	<b>813,944</b>	<b>811,375</b>	<b>773,664.24</b>	<b>827,875</b>	<b>654,700</b>	<b>776,075</b>

**SYNOD MISSION AND MINISTRY**

	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Revenue Neutral Budget	Council Recommended Budget
19 New Start/Restart Grants <sup>4</sup>	125,000	85,760	125,000	149,000.00	181,000	96,000	181,000
20 ELCA New Start/Restart Grants	101,000	88,770	104,000	61,800.00	-	61,800	61,800
21a Campus Ministry Grants	69,750	63,938	69,750	75,562.50	69,750	43,000	69,750
21b ELCA Campus Ministry Grant <sup>6</sup>	50,890	46,649	50,890	55,130.79	50,890	50,890	50,890
22 Bishop's Aid Fund	2,500	2,500	2,500	2,500.00	2,500	2,500	2,500
23 Synod Resource Center	7,500	7,500	7,500	6,967.50	10,000	-	10,000
24 Synod Council	12,825	13,447	12,825	13,433.64	12,825	8,000	12,825
25 Committees	3,656	3,534	3,656	5,538.40	5,000	5,000	5,000
26 Council of Deans	2,375	(517)	2,000	1,497.25	2,000	400	400
27 Ecumenical Affairs/Partnerships	1,500	1,951	1,500	2,209.65	1,500	2,000	2,000
28 SPS Youth Committee	2,500	2,905	5,000	6,039.72	5,000	6,000	8,000
29 Discipling Teams			24,000	-			
30 Congregational Life	1,500	-	-	-	800	-	800
31 Worship for Baptismal Living	1,500	-	-	-	800	-	800
32 Witness	1,500	-	-	611.56	800	600	800
33 Justice & Advocacy	1,500	-	-	269.12	1,600	300	1,600
34 Leadership	12,000	4,000	-	3,680.65	12,000	4,000	12,000
35 Stewardship	1,500	-	-	-	800	-	800
36 Racial / Ethnic Ministry Strategies	1,500	-	-	557.34	2,400	2,500	2,400
37 Young Adult Ministries		-	-	-	800	800	800
<b>TOTAL SYNOD MISSION AND MINISTRY</b>	<b>400,496</b>	<b>320,437</b>	<b>408,621</b>	<b>384,798.12</b>	<b>360,465</b>	<b>283,790</b>	<b>424,165</b>

**SYNOD ASSEMBLY & CONFERENCES**

	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
	Approve Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Revenue Neutral Budget	Council Recommended Budget
38 Synod Assembly	95,000	94,110	100,000	85,603.04	100,000	30,000	30,000
39 Professional Leadership Conference	15,000	17,263	30,000	31,678.78	20,000	30,000	30,000
40 Other Conferences/Events	-	530	-	7,000.00	-	-	-
41 Pre-Retirement Seminars	-	-	-	-	-	-	-
<b>TOTAL ASSEMBLY &amp; CONFERENCES:</b>	<b>110,000</b>	<b>111,903</b>	<b>130,000</b>	<b>124,281.82</b>	<b>120,000</b>	<b>60,000</b>	<b>60,000</b>

**STAFFING**

42 Bishop's Salary and Housing	93,470	93,469	98,470	98,470.08	103,470	108,470	108,470
43 Executive Staff Salary and Housing	181,358	179,318	180,000	167,076.96	180,000	200,000	200,000
44 ELCA Shared Staff <sup>7</sup>	65,850	53,550	67,850	43,984.24	75,000	85,000	85,000
45 Support Staff Salaries	138,635	135,828	160,000	139,900.82	160,000	155,000	155,000
46 Independent Contractors	45,000	10,755	57,000	36,940.44	80,000	80,000	80,000
47 SE Tax Allowances - Clergy	25,814	20,301	23,223	20,314.32	23,000	25,000	25,000
48 Payroll Taxes	12,477	13,245	14,435	13,460.00	15,000	15,500	15,500
49 Worker's Comp. Insurance	4,382	3,745	4,382	281.28	4,382	4,382	4,382
50a Portico Benefit Services	114,160	111,375	125,000	118,938.73	130,000	140,000	140,000
50b Medical Reimbursement <sup>8</sup>	10,300	10,761	10,100	14,433.34	13,500	12,000	12,000
50c ELCA Shared Staff Benefits	36,150	20,404	39,042	-	12,000	-	-
51 Continuing Education	8,000	1,000	6,000	1,094.92	6,000	6,000	6,000
52 Staff Travel and Expenses <sup>9</sup>	80,000	65,209	75,000	71,636.66	75,000	75,000	75,000
<b>TOTAL STAFFING:</b>	<b>815,596</b>	<b>718,960</b>	<b>860,502</b>	<b>726,531.79</b>	<b>877,352</b>	<b>906,352</b>	<b>906,352</b>

		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20
<b>ADMINISTRATION</b>		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Revenue Neutral Budget	Council Recommended Budget
53	Office Supplies	11,000	7,989	11,000	8,530.29	11,000	8,500	8,500
54	Liability Insurance	4,872	9,491	8,500	3,467.83	8,500	8,500	8,500
55	Audit & Legal	30,000	30,424	30,000	27,704.24	30,000	30,000	30,000
56	Training & Consulting Services	500	-	500	-	500	500	500
57	Licensing Fees & Memberships	500	280	500	335.00	500	500	500
58	Postage & Delivery	5,000	5,122	5,000	4,680.86	5,000	5,000	5,000
59	Equipment Leases and Purchases	25,000	(536)	20,000	17,534.43	20,000	18,000	18,000
60	Maintenance & Repairs	2,500	150	2,000	242.40	2,000	1,000	1,000
61	Rents and Utilities	95,000	96,567	110,000	98,649.09	110,000	110,000	110,000
62	Electronic Communication	40,000	45,736	40,000	41,945.74	40,000	40,000	40,000
63	Miscellaneous Expenses <sup>10</sup>	4,350	28,491	10,000	12,329.40	10,000	12,000	12,000
<b>TOTAL ADMINISTRATION:</b>		<b>218,722</b>	<b>223,714</b>	<b>237,500</b>	<b>215,419.28</b>	<b>237,500</b>	<b>234,000</b>	<b>234,000</b>
<b>GRAND TOTAL EXPENSES:</b>		<b>2,321,929</b>	<b>2,188,957</b>	<b>2,447,998</b>	<b>2,224,695</b>	<b>2,423,192</b>	<b>2,138,842</b>	<b>2,400,592</b>
<b>NET INCOME/(REVENUE)-EXPENSES:</b>		<b>(50,039)</b>	<b>153,777</b>	<b>(93,408)</b>	<b>36,707</b>	<b>(151,602)</b>	<b>348</b>	<b>(261,402)</b>
<b>CASH FLOW TRANSFERS:</b>								
64	Non-Recurring 15% from Sale of Property <sup>11</sup>			261,040		-		
65	From Liquid Funds - Undesignated	25,039				151,602		
66	Reimbursement from Property Fund	-						
67	15% of 1st Property Sale Net	-						
<b>TOTAL CASH TRANSFERS</b>		<b>25,039</b>		<b>261,040</b>		<b>151,602</b>		
<b>TOTAL NET:</b>		<b>(25,000)</b>	<b>153,777</b>	<b>167,632</b>	<b>36,707</b>	<b>-</b>	<b>348</b>	<b>(261,402)</b>

<sup>1</sup> 2019-20 decrease is based on 2019 Plans for Mission Support and the 2017-18 actual Mission Support.

<sup>2</sup> The ELCA reduced its New Start and Restart Grants by \$54,000 in 2016-17 and made further reductions in 2017-18 and 2018-19.

<sup>3</sup> The 2019 Synod Assembly is being planned as a one day Assembly with no registration fees for voting members. Congregations are asked to increase their Mission Support by the amount they would normally budget for voting members to attend the Assembly.

<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 2019-20 budgets is based on the spend rate for the 2018-19 FY. The 2019-20 Revenue Neutral Budget uses some of the funds to partially fund synod staff to support the congregations.

<sup>5</sup> ELCA Mission Support was 35.8% of the Mission Support received from congregations for FY 2016-17; increased to 36% for FY 2017-18, and 37% for FY 2018-19 and 2019-20.

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

<sup>11</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.