

**Sierra Pacific Synod**  
**Approved Budgets and Actuals for Fiscal Years 2016-17 and 2017-18**  
**Approved Budget for Fiscal Year 2018-19 and 2019-20 Budgets for Synod Assembly Consideration**

**SPS Operating Budget**

	FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20
	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>	1,830,000	1,937,246	1,915,000	1,810,247.27	1,890,000	1,810,000
2 ELCA Campus Ministry Grant	50,890	46,649	50,890	55,130.79	50,890	50,890
3 ELCA New Start/Restart Grant <sup>2</sup>	101,000	104,000	104,000	61,800.00	-	61,800
4 ELCA Shared Staff Expenses	15,000	11,000	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
7 Other Events - Revenue	4,000	-	-	-	-	-
8 Other Revenue	25,000	16,537	8,500	44,171.88	8,500	25,000
9 Interest and Dividends	1,000	918	1,200	590.67	1,200	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>1,988,190</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
<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>

**EXPENSES:**

**SYNOD MISSION AND MINISTRY**

**MINISTRY PARTNERS**

		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Council Reccomended Budget
<b>11</b>	ELCA Mission Support Share <sup>5</sup>	655,140	691,969	689,400	651,689.04	699,300	647,500
<b>12</b>	Region 2 Center for Mission	7,200	7,200	7,200	7,200.00	7,200	7,200
<b>13</b>	Pacific Lutheran Theological Seminary	95,000	95,000	95,000	95,000.04	90,000	90,000
<b>14</b>	California Lutheran University	4,700	4,700	4,700	4,700.04	4,800	4,800
<b>15</b>	Mt. Cross / Lutheran Outdoor Ministry	4,700	4,700	4,700	4,700.04	16,000	16,000
<b>16</b>	Lutheran Social Services	4,700	4,700	4,700	4,700.04	4,800	4,800
<b>17</b>	Lutheran Office of Public Policy	4,700	4,700	4,700	4,700.04	4,800	4,800
<b>18</b>	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>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
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Council Recommended Budget
<b>19</b> New Start/Restart Grants <sup>4</sup>	125,000	85,760	125,000	149,000.00	181,000	181,000
<b>20</b> ELCA New Start/Restart Grants	101,000	88,770	104,000	61,800.00	-	61,800
<b>21a</b> Campus Ministry Grants	69,750	63,938	69,750	75,562.50	69,750	69,750
<b>21b</b> ELCA Campus Ministry Grant <sup>6</sup>	50,890	46,649	50,890	55,130.79	50,890	50,890
<b>22</b> Bishop's Aid Fund	2,500	2,500	2,500	2,500.00	2,500	2,500
<b>23</b> Synod Resource Center	7,500	7,500	7,500	6,967.50	10,000	10,000
<b>24</b> Synod Council	12,825	13,447	12,825	13,433.64	12,825	12,825
<b>25</b> Committees	3,656	3,534	3,656	5,538.40	5,000	5,000
<b>26</b> Council of Deans	2,375	(517)	2,000	1,497.25	2,000	400
<b>27</b> Ecumenical Affairs/Partnerships	1,500	1,951	1,500	2,209.65	1,500	2,000
<b>28</b> SPS Youth Committee	2,500	2,905	5,000	6,039.72	5,000	8,000
<b>29</b> Discipling Teams			24,000	-		
<b>30</b> Congregational Life	1,500	-	-	-	800	800
<b>31</b> Worship for Baptismal Living	1,500	-	-	-	800	800
<b>32</b> Witness	1,500	-	-	611.56	800	800
<b>33</b> Justice & Advocacy	1,500	-	-	269.12	1,600	1,600
<b>34</b> Leadership	12,000	4,000	-	3,680.65	12,000	12,000
<b>35</b> Stewardship	1,500	-	-	-	800	800
<b>36</b> Racial / Ethnic Ministry Strategies	1,500	-	-	557.34	2,400	2,400
<b>37</b> Young Adult Ministries		-		-	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>424,165</b>

**SYNOD ASSEMBLY & CONFERENCES**

		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20
		Approve Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Council Recommended Budget
38	Synod Assembly	95,000	94,110	100,000	85,603.04	100,000	30,000
39	Professional Leadership Conference	15,000	17,263	30,000	31,678.78	20,000	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>STAFFING</b>							
42	Bishop's Salary and Housing	93,470	93,469	98,470	98,470.08	103,470	108,470
43	Executive Staff Salary and Housing	181,358	179,318	180,000	167,076.96	180,000	200,000
44	ELCA Shared Staff <sup>7</sup>	65,850	53,550	67,850	43,984.24	75,000	115,000
45	Support Staff Salaries	138,635	135,828	160,000	139,900.82	160,000	155,000
46	Independent Contractors	45,000	10,755	57,000	36,940.44	80,000	80,000
47	SE Tax Allowances - Clergy	25,814	20,301	23,223	20,314.32	23,000	25,000
48	Payroll Taxes	12,477	13,245	14,435	13,460.00	15,000	15,500
49	Worker's Comp. Insurance	4,382	3,745	4,382	281.28	4,382	4,382
50a	Portico Benefit Services	114,160	111,375	125,000	118,938.73	130,000	140,000
50b	Medical Reimbursement <sup>8</sup>	10,300	10,761	10,100	14,433.34	13,500	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
52	Staff Travel and Expenses <sup>9</sup>	80,000	65,209	75,000	71,636.66	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>936,352</b>

<b>ADMINISTRATION</b>		FY 2016-17	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2019-20
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Council Recommended Budget
53	Office Supplies	11,000	7,989	11,000	8,530.29	11,000	8,500
54	Liability Insurance	4,872	9,491	8,500	3,467.83	8,500	8,500
55	Audit & Legal	30,000	30,424	30,000	27,704.24	30,000	30,000
56	Training & Consulting Services	500	-	500	-	500	500
57	Licensing Fees & Memberships	500	280	500	335.00	500	500
58	Postage & Delivery	5,000	5,122	5,000	4,680.86	5,000	5,000
59	Equipment Leases and Purchases	25,000	(536)	20,000	17,534.43	20,000	18,000
60	Maintenance & Repairs	2,500	150	2,000	242.40	2,000	1,000
61	Rents and Utilities	95,000	96,567	110,000	98,649.09	110,000	110,000
62	Electronic Communication	40,000	45,736	40,000	41,945.74	40,000	40,000
63	Miscellaneous Expenses <sup>10</sup>	4,350	28,491	10,000	12,329.40	10,000	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>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>2,430,592</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>(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>(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.