

Sierra Pacific Synod Approved Budget for Fiscal Year 2020-21

SPS Operating Budget

	FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
REVENUE:						
1 Mission Support from Congregations ¹	1,915,000	1,810,247	1,890,000	1,703,288	1,810,000	1,750,000
2 Other Revenue	8,500	44,172	8,500	30,124	25,000	6,000
3 Interest and Dividends	1,200	591	1,200	853	500	500
ELCA Grants to Support Shared Ministry						
4 ELCA Campus Ministry Grant	50,890	55,131	50,890	50,890	50,890	50,890
5 ELCA Congregational Vitality Grants ²	104,000	61,800	-	77,300	61,800	50,000
6 ELCA Shared Staff Expenses	10,000	-	10,000	-	10,000	10,000
Synod Assembly/Event Registration Fees						
7 Synod Assembly Revenue ³	110,000	107,739	110,000	107,100	-	125,000
8 Professional Leaders Conference Revenue	30,000	32,723	20,000	20,181	30,000	30,000
9 Other Events - Revenue	-	-	-	-	-	-
TOTAL REVENUE:	2,229,590	2,112,403	2,090,590	1,989,736	1,988,190	2,022,390
INTER FUND TRANSFERS						
10 Annual Transfer from SPS Mission and Ministry Endowment Fund ⁴	125,000	149,000	181,000	181,000	181,000	185,000
TOTAL INTERFUND TRANSFERS	125,000	149,000	181,000	181,000	181,000	185,000

		FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
EXPENSES:							
MINISTRY PARTNERS							
11	ELCA Mission Support Share ⁵	689,400	651,689	699,300	430,963	647,500	525,000
12	Pacific Lutheran Theological Seminary	95,000	95,000	90,000	45,000	90,000	70,000
13	California Lutheran University	4,700	4,700	4,800	2,400	4,800	3,000
14	Mt. Cross / Lutheran Outdoor Ministry	4,700	4,700	16,000	8,000	16,000	17,800
15	Lutheran Social Services	4,700	4,700	4,800	2,400	4,800	4,800
16	Lutheran Office of Public Policy	4,700	4,700	4,800	2,400	4,800	4,800
17	Lutheran Engagement and Advocacy in NV	975	975	975	975	975	975
TOTAL MINISTRY PARTNERS:		804,175	766,464	820,675	492,138	768,875	626,375

SYNOD MISSION AND MINISTRY

	FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
18a Congregational Vitality Grants	125,000	149,000	181,000	107,943	181,000	100,000
18b ELCA Congregational Vitality Grants ⁶	104,000	61,800	-	77,300	61,800	50,000
19a Campus Ministry Grants	69,750	75,563	69,750	69,750	69,750	69,750
19b ELCA Campus Ministry Grant ⁷	50,890	55,131	50,890	50,890	50,890	50,890
20 Bishop's Aid Fund	2,500	2,500	2,500	387	2,500	1,000
21 Synod Resource Center	7,500	6,968	10,000	8,184	10,000	9,000
22 Synod Council	12,825	13,434	12,825	15,672	12,825	12,000
23 Committees	3,656	5,538	5,000	8,360	5,000	5,000
24 Council of Deans	2,000	1,497	2,000	622	400	500
25 Ecumenical Affairs/Partnerships	1,500	2,210	1,500	2,133	2,000	2,000
26 SPS Youth Committee	5,000	6,040	5,000	3,901	8,000	4,000
27 Discipling Teams	24,000	-	-	-	-	1,500
28 Congregational Life	-	-	800	-	800	-
29 Worship for Baptismal Living	-	-	800	-	800	-
30 Witness	-	612	800	156	800	-
31 Justice & Advocacy	-	269	1,600	-	1,600	-
32 Leadership	-	3,681	12,000	3,704	12,000	4,000
33 Stewardship	-	-	800	427	800	-
34 Racial / Ethnic Ministry Strategies	-	557	2,400	2,587	2,400	4,000
35 Young Adult Ministries	-	-	800	-	800	-
TOTAL SYNOD MISSION AND MINISTRY	408,621	384,798	360,465	352,016	424,165	313,640

SYNOD ASSEMBLY & CONFERENCES

		FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
		Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
36	Synod Assembly	100,000	85,603	100,000	116,307	30,000	115,000
37	Professional Leadership Conference	30,000	31,679	20,000	14,922	30,000	20,000
38	Other Conferences/Events	-	7,000	-	1,021	-	-
39	Pre-Retirement Seminars	-	-	-	-	-	-
TOTAL ASSEMBLY & CONFERENCES:		130,000	124,282	120,000	132,250	60,000	135,000

STAFFING

40	Bishop's Salary and Housing	98,470	98,470	103,470	103,470	108,470	113,470
41	Executive Staff Salary and Housing	180,000	167,077	180,000	192,648	200,000	210,000
42	ELCA Shared Staff ⁸	67,850	43,984	75,000	104,593	115,000	116,000
43	Support Staff Salaries	160,000	139,901	160,000	161,130	155,000	175,000
44	Independent Contractors	57,000	36,940	80,000	43,091	80,000	18,000
45	SE Tax Allowances - Clergy	23,223	20,314	23,000	22,653	25,000	25,000
46	Payroll Taxes	14,435	13,460	15,000	15,112	15,500	15,500
47	Worker's Comp. Insurance	4,382	281	4,382	1,504	4,382	2,000
48a	Portico Benefit Services	125,000	118,939	130,000	133,325	140,000	160,000
48b	Medical Reimbursement ⁹	10,100	14,433	13,500	14,861	12,000	12,000
48c	ELCA Shared Staff Benefits ¹⁰	39,042	-	12,000	-	-	-
49	Continuing Education	6,000	1,095	6,000	4,720	6,000	6,000
50	Staff Travel and Expenses	75,000	71,637	75,000	89,247	75,000	60,000
TOTAL STAFFING:		860,502	726,532	877,352	886,353	936,352	912,970

ADMINISTRATION

	FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
51 Office Supplies	11,000	8,530	11,000	4,915	8,500	5,000
52 Liability Insurance	8,500	3,468	8,500	7,317	8,500	8,500
53 Audit & Legal	30,000	27,704	30,000	28,000	30,000	30,000
54 Training & Consulting Services	500	-	500	-	500	-
55 Licensing Fees & Memberships	500	335	500	440	500	500
56 Region 2 Center for Ministry	7,200	7,200	7,200	8,700	7,200	8,000
57 Postage & Delivery	5,000	4,681	5,000	3,029	5,000	3,500
58 Equipment Leases and Purchases	20,000	17,534	20,000	20,015	18,000	20,000
59 Maintenance & Repairs	2,000	242	2,000	110	1,000	1,000
60 Rents and Utilities	110,000	98,649	110,000	101,370	110,000	100,000
61 Electronic Communication	40,000	41,946	40,000	42,413	40,000	45,000
62 Miscellaneous Expenses	10,000	12,329	10,000	4,097	12,000	5,000
TOTAL ADMINISTRATION:	244,700	222,619	244,700	220,407	241,200	226,500
63 Bishop Transition						25,000
GRAND TOTAL EXPENSES:	2,447,998	2,224,695	2,423,192	2,083,164	2,430,592	2,239,485

	FY 2017-18	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2020-21
	Approved Budget	Year-End Actual	Approved Budget	Year-End Actual	Approved Budget	Approved Budget
NET INCOME/(REVENUE)-EXPENSES:	(93,408)	36,708	(151,602)	87,571	(261,402)	(32,095)
CASH FLOW TRANSFERS:						
65 Non-Recurring 15% from Sale of Property ¹¹	261,040					
66 From Liquid Funds - Undesignated			151,602			
67 Reimbursement from Property Fund						
TOTAL CASH TRANSFERS						
TOTAL NET:	167,632	36,708	-	87,571	(261,402)	(32,095)

¹ The projected decrease in Mission Support from Congregations is based on a trend analysis.

² The ELCA reduced its Congregational Vitality (formerly New Start and Restart) Grants by \$54,000 in FY2016-17, and shared costs with the Synod paying 40% of the grant costs in 2017-18 and 2018-19. The Synod will be paying 60% of the grant costs in FY2019 -20. Precise information for FY 2020-21 is not yet available

³ The 2019 Synod Assembly is a one day Assembly and congregations were given the option of paying a registration fee for voting members or of increasing their Mission Support by the amount they budgeted for registering voting members for prior Assemblies.

⁴ SPS Mission and Ministry Endowment Fund (formerly New and Renewing Fund) has an annual distribution rate of up to 5% of the fund's value as of June 30 of the prior fiscal year. Uses of the funds shall include but not be limited to support of synod mission, support for congregations under development, support for revitalization of existing congregations, seminary scholarships, debt retirement grants, continuing education for rostered leaders, and endowed positions.

⁵ ELCA Mission Support to the Churchwide expression of the ELCA was 36% of mission support received from congregations for FY 2017-18 and 37% for FY 2018-19. Mission Support sent to the Churchwide expression of the ELCA in FY 2018-19 was 25.3% of mission support received from congregations, due to less than expected revenues. The proposed 2020-21 FY Mission Support to the Churchwide expression of the ELCA will be 30% of expected mission support from congregations.

⁶ Information for 2020-21 Congregation Vitality grant funds from Chicago is not yet available. The \$50,000 is an estimate.

⁷ This expense is offset by the revenue in Line 4, and the ELCA Church Council could reduce this amount based on Churchwide projected income.

⁸ Our synod reimburses the Churchwide expression of the ELCA for all costs associated with our synod's Director of Evangelical Mission. Approximately \$100,000 of this expense is projected to come from the SPS Mission and Ministry Endowment Fund transfer in line 10.

⁹ 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 included in this line in from November 2016 through December 2018.

¹⁰ ELCA shared staff benefit costs are included in line 42.

¹¹ 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.