

SPS Operating Budget

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23		FY 2023-24
	Approved Budget	Estimated Actual	Revised Council Approved Current Year	Approved by Synod Assembly May 2021	NEUTRAL PROPOSAL FYE 1/31/24	Council Approved Proposed
REVENUE:						
1 Mission Support from Congregations	1,875,000	1,447,807	1,650,000	1,875,000	1,720,000	1,500,000
2 Mission Support gifts from congregations		518,694	375,000		-	-
3 Revenue from Capital Campaign activities		100				
4 CW Campus Ministry Grant	50,890	50,168	50,000	50,890	50,000	50,000
5 CW New Start/Restart Grant	100,000	43,660	69,360	100,000	60,000	60,000
6 CW Strategic/Vitality Grants		4,500	12,700		12,700	12,700
7 CW Shared Staff Expenses	10,000	10,000	-	10,000	-	-
8 Synod Assembly Revenue	125,000	46,225	158,200	125,000	160,000	160,000
9 Covid Relief		-	-	-	-	-
10 Professional Leadership Conference Revenue	30,000	16,635	30,000	30,000	30,000	30,000
11 Theologians in Residence events		1,874	12,000	-	24,000	24,000
12 Other Events - Revenue		-	-	-	-	-
13 Other Revenue	6,000	9,133	6,000	6,000	6,000	6,000
14 Interest and Dividends	500	2,844	600	500	600	600
TOTAL REVENUE:	2,197,390	2,151,639	2,363,860	2,197,390	2,063,300	1,843,300
INTER FUND TRANSFERS						
15 Annual Transfer from SPS Mission and Ministry Endowment Fund	200,000	213,484	400,000	200,000	245,000	225,000
TOTAL INTERFUND TRANSFERS	200,000	213,484	400,000	200,000	245,000	225,000

**EXPENSES:
MINISTRY PARTNERS**

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24
	Approved Budget	Estimated Actual	Revised Council Approved Current Year	Approved by Synod Assembly May 2021	Proposed	Proposed
16 CW Mission Support Share	712,500	550,167	627,000	712,500	516,000	600,000
17 Special Gifts		441,739	37,500			
18 Pacific Lutheran Theological Seminary	50,000	50,000	50,000	50,000	-	45,000
19 California Lutheran University	4,000	4,000	4,000	4,000	-	5,000
20 Mt. Cross / Lutheran Outdoor Ministry	20,000	26,667	20,000	20,000	10,000	20,000
21 Lutheran Social Services	4,000	4,000	10,000	4,000	5,000	10,000
22 Lutheran Office of Public Policy	4,000	4,000	2,000	4,000	4,000	4,000
23 Farming Hope (formerly SAWC)		-	8,000	-	4,000	8,000
24 Reparations/Portico Special Fund		-	-	-	10,000	20,000
25 AMMPARO		-	-	-	5,000	10,000
26 Lutheran Hunger Network of Fresno			8,000		4,000	8,000
27 Lutheran Engagement and Advocacy in NV	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL MINISTRY PARTNERS:	795,500	1,081,572	767,500	795,500	559,000	731,000

CW Porportionate Share %	38%	38%	38%	38%	30%	40%
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SYNOD MISSION AND MINISTRY

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24
	Approved Budget	Estimated Actual	Revised Council Approved Current Year	Approved by Synod Assembly May 2021	Proposed	Proposed
<i>Priorities funded by CW and SPS Grants</i>						
27	Mission and Ministry Grants	200,000	149,040	200,000	200,000	200,000
28	Campus Ministry Grants	69,750	120,640	120,640	69,750	120,640
<i>Priorities funded by SPS Grants</i>						
29	Sierra Pacific Outdoors (NEW)		-	-	-	-
30	Chaplaincy Corps		40,000	-	-	40,000
31	Theologians in Residence		12,000	-	22,000	22,000
32	Lutheran Disaster Response		-	-	-	-
33	Tech Grants		11,125	-	-	-
34	Collaboration Grants		89,600	-	-	-
35	Bishop's Aid Fund	2,000	4,471	5,000	2,000	5,000
36	Synod Resource Center	9,000	5,000	9,000	9,000	9,000
37	Synod Council	12,000	14,983	12,000	12,000	12,000
38	Committees	5,000	1,531	5,000	5,000	-
39	Council of Deans	1,500	-	1,500	1,500	1,500
40	Ecumenical Affairs/Partnerships	2,500	-	2,500	2,500	-
41	SPS Youth Committee	4,000	1,031	4,000	4,000	4,000
42	Discipling Teams	1,500		1,500	1,500	-
43	Congregational Life					
44	Worship for Baptismal Living					
45	Witness		217			
46	Justice & Advocacy					
47	Leadership	8,000		8,000	8,000	-
48	Stewardship			3,500	3,500	-
49	Racial / Ethnic Ministry Strategies	4,000		4,000	4,000	-
50	Young Adult Ministries					
TOTAL SYNOD MISSION AND MINISTRY		420,140	397,638	428,640	423,640	374,140
						438,640

SYNOD ASSEMBLY & CONFERENCES		FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24
		Approved Budget	Estimated Actual	Revised Council Approved Current Year	Approved by Synod Assembly May 2021	Proposed	Proposed
51	Synod Assembly	115,000	45,983	156,000	115,000	150,000	150,000
52	Professional Leadership Conference	20,000	38,756	20,000	20,000	20,000	20,000
53	Other Conferences/Events		1,017	-	-	-	-
54	Pre-Retirement Seminars		-	-	-	-	-
TOTAL ASSEMBLY & CONFERENCES:		135,000	85,757	176,000	135,000	170,000	170,000
STAFFING							
55	Bishop's Salary and Housing	120,000	108,043	110,000	120,000	112,000	112,000
56	Executive Staff Salary and Housing	210,000	171,252	200,000	210,000	210,000	210,000
57	ELCA Shared Staff (DEM)	120,000	99,600	110,000	120,000	110,000	110,000
58	Support Staff Salaries	125,000	129,166	275,000	125,000	275,000	275,000
59	Independent Contractors	15,000	44,465	15,000	15,000	15,000	15,000
60	SE Tax Allowances - Clergy	26,000	21,701	30,000	26,000	30,000	30,000
61	Payroll Taxes and Fees	16,000	14,698	25,000	20,000	25,000	25,000
62	Worker's Comp. Insurance	3,500	2,486	3,800	3,500	3,800	3,800
63	Portico Benefit Services	150,000	112,596	150,000	150,000	150,000	150,000
64	Medical Reimbursement	12,000	5,845	12,000	12,000	12,000	12,000
65	PPP Reductions		-				
66	ELCA Shared Staff Benefits						
67	Continuing Education	6,000	2,160	6,000	6,000	6,000	6,000
68	Staff Travel and Expenses	50,000	46,319	75,000	50,000	75,000	75,000
TOTAL STAFFING:		853,500	758,330	1,011,800	857,500	1,023,800	1,023,800

ADMINISTRATION

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	FY 2023-24
	Approved Budget	Estimated Actual	Revised Council Approved Current Year	Approved by Synod Assembly May 2021	Proposed	Proposed
69	Office Supplies	5,000	13,003	5,000	5,000	5,000
70	Liability Insurance	8,500	7,415	8,500	8,500	8,500
71	Audit & Legal	32,000	25,362	32,000	32,000	32,000
72	Training & Consulting Services			15,000	5,000	5,000
73	Licensing Fees & Memberships	500	505	500	500	500
74	Region 2 Center for Ministry	8,000	5,000	8,000	8,000	8,000
75	Postage & Delivery	3,500	1,687	3,500	3,500	3,500
76	Equipment Leases and Purchases	20,000	14,770	20,000	20,000	20,000
77	Maintenance & Repairs	1,000	1,274	1,000	1,000	1,000
78	Rents and Utilities	60,000	46,947	50,000	60,000	50,000
79	Electronic Communication	45,000	30,127	45,000	45,000	45,000
80	Miscellaneous Expenses	5,000	11,849	5,000	5,000	4,000
	TOTAL ADMINISTRATION:	188,500	157,940	193,500	193,500	182,500
81	Bishop Transition	-	42,924	-	-	-
	GRAND TOTAL EXPENSES:	2,392,640	2,524,160	2,577,440	2,405,140	2,309,440
	NET INCOME/(REVENUE)-EXPENSES:	4,750	(159,037)	186,420	(7,750)	(1,140)

Item#	Line Item Name	
2 and 17	Mission Support gifts from congregations/Special Gifts	<p>Sale of Parsonage, Richmond property. Funds were distributed as follows: 10% CW: \$51,869.44 5% SPS Property Mgmt Checking Acct: \$25,934.72 15% SPS Operating Checking Acct: \$77,804.20 Remainder to Mission and Ministry Checking Acct: \$363,086.00</p>
20	Mt. Cross / Lutheran Outdoor Ministry	Synod Council authorized a total of \$25,000 to be paid to contractor for clearing riparian corridor at Mt. Cross to cure a Planning Department Code Violation
35	Bishop's Aid Fund	Repairs to Mt. Cross

Item#	Line Item Name	
1	Mission Support from Congregations	Lowering of the anticipated Mission Support received by Congregations. Trending shows that undergoing a pandemic for 2 years, there is need for economic recovery for some congregations. We also have some knowledge of possible congregational closures in the coming year.
2	Mission Support gifts from congregations	<p>Sale of the former congregation Berea Lutheran Church in Hilmar, CA closed May 2022. The breakdown of the proceeds is as follows: 10% ELCA Churchwide: \$32,889.40 15% to SPS Mission Support: \$49,334.10 5% to Property Account: \$16,444.70 Remainder to Mission and Ministry Account: \$230,225.80</p>
3	Revenue from Capital Campaign activities	Capital Campaign efforts began in January 2022 with commitment of at least \$1.5M. For more details refer to Report of the Bishop dated February 5, 2022
5	CW New Start/Restart Grant	Strategic Ministry and Explorations, move \$8000 from farming hope
8	Synod Assembly Revenue	A fundraising event will take place at this year's assembly banquet where funds will be raised for various ministry goals
15	Annual Transfer from SPS Mission and Ministry	M&M funds our Synocially authorized worshipping communities and several positions that work to develop and manage mission and ministry activities
20	Mt. Cross / Lutheran Outdoor Ministry	Funded by capital campaign efforts. If the outcome of the capital campaign is not fully realized, this amount will be prorated by 33% of the total funds raised
23	Farming Hope	
29	Sierra Pacific Outdoors	Funded by capital campaign efforts. If the outcome of the capital campaign is not fully realized, this amount will be prorated by 67% of the total funds raised
30	Chaplaincy Corps	Will be funded by grants
31	Theologians in Residence	Will be funded by grants and revenues generated from events by Theologians

Item#	Line Item Name	
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18	<i>Pacific Lutheran Theological Seminary</i>	<i>PLTS and CLU funds are combined from this year forward</i>
20	<i>Mt. Cross / Lutheran Outdoor Ministry</i>	<i>funds from capital campaign</i>
23	<i>Farming Hope</i>	<i>Was formally a New Start/Restart Grant- moved to Ministry Partner</i>
24	<i>Reparations/Portico Special Fund</i>	<i>Funds will be sent to Portico Benefits with the intention to distribute to BIPOC pastors who are at retirement age, but are unable to retire.</i>
25	<i>AMMPARO</i>	<i>Newly added Ministry Partner</i>
26	<i>Lutheran Hunger Network of Fresno</i>	<i>Newly added Ministry Partner</i>