

# Approved 2024-2025 Sierra Pacific Synod Budget

	FY 2023-24	FY 2024-25	\$ Variance	% Variance
<b>Revenue</b>				
1 Mission Support from Congregations	1,500,000	1,765,000	265,000	17.67%
2 Mission Support Holy Closures	-	497,189		
3 CW Campus Ministry Grant	50,000	50,890	890	1.78%
4 CW New Start/Restart Grant	60,000	28,476	(31,524)	-52.54%
5 CW Strategic/Vitality Grants	12,700	10,000	(2,700)	-21.26%
6 CW Shared Staff Expenses	-	129,425	129,425	
7 Synod Assembly Revenue	160,000	125,950	(34,050)	-21.28%
8 Professional Leadership Conference	30,000	20,000	(10,000)	
9 Candidacy & First Call Theological Education	24,000	17,500	(6,500)	-27.08%
10 Other Events - Revenue	-	-		
11 Other Revenue	6,000	6,000		
12 Interest and Dividends	600	1,984	1,384	230.70%
<b>Total Revenue:</b>	<b>1,843,300</b>	<b>2,652,414</b>	<b>809,114</b>	<b>43.89%</b>
<b>Interfund Transfer</b>				
13 <u>Annual Transfer per Synod Constitution Policy 15-001</u> <u>9/26/15 SC15.9.66.</u>	225,000	316,648		
<b>Total Interfund Transfer</b>	<b>225,000</b>	<b>316,648</b>	<b>91,648</b>	<b>40.73%</b>
<b>TOTAL REVENUE AND TRANSFER</b>	<b>2,068,300</b>	<b>2,969,062</b>	<b>900,762</b>	<b>43.55%</b>

	FY 2023-24	FY 2024-25	\$ Variance	% Variance
<b>Ministry Partners/Benevolence</b>				
14 CW Mission Support Share	600,000	706,000	106,000	17.67%
15 Pacific Lutheran Theological Seminary	45,000	45,000		
16 California Lutheran University	5,000	5,000		
17 Mt. Cross / Lutheran Outdoor Ministry	20,000	20,000		
18 Lutheran Social Services	10,000	10,000		
19 Lutheran Office of Public Policy	4,000	4,000		
20 Farming Hope	8,000	8,000		
21 Reparations/Portico Special Fund	20,000	20,000		
22 AMMPARO	10,000	10,000		
23 Lutheran Hunger Network of Fresno	8,000	8,000		
24 Lutheran Engagement and Advocacy in NV	1,000	1,000		
<b>Total Ministry Partners:</b>	<b>731,000</b>	<b>837,000</b>	<b>106,000</b>	<b>14.50%</b>
<b>Synod Mission and Ministry</b>				
25 Mission and Ministry Grants	200,000	180,602	(19,398)	-9.70%
26 Campus Ministry Grants	120,640	101,780	(18,860)	-15.63%
27 Candidacy		46,155		
28 Chaplaincy Corps	40,000			
29 First Call Theological Education	22,000	3,000	(19,000)	-86.36%
30 Global Mission		10,000		
31 Tech Grants				
32 Congregational Grants		10,000		
33 Bishop's Discretionary Fund	5,000	5,000		
34 <u>Synod Resource Center</u>	9,000	5,380	(3,620)	-40.22%

	FY 2023-24	FY 2024-25	\$ Variance	% Variance
35 Synod Council	12,000	10,000	(2,000)	-16.67%
36 Committees	5,000	7,000	2,000	40.00%
37 Conference of Deans	1,500	7,100	5,600	373.33%
38 Ecumenical Affairs/Partnerships Committee	2,500	2,000	(500)	-20.00%
39 SPSYC Meetings and Retreats	4,000	10,000	6,000	150.00%
40 Discipling Teams	1,500	1,000	(500)	
41 Witness Committee		1,000	1,000	
42 Justice & Advocacy Discipling Team		2,000	2,000	
43 Leadership Discipling Team	8,000	10,000	2,000	25.00%
44 Stewardship Committee	3,500	3,500		
45 Racial / Ethnic Ministry Strategies Committee	4,000	4,000		
46 SPSYC Retreat Scholarships		5,000		
<b>Total Synod Mission and Ministry</b>	<b>438,640</b>	<b>424,517</b>	<b>(14,123)</b>	<b>-3.22%</b>
<b>Synod Assembly and Conferences</b>				
47 Synod Assembly Expense	150,000	125,950	(24,050)	-16.03%
48 Professional Leadership Conference	20,000	30,000	10,000	50.00%
49 Black Clergy Retirement Reparations	-	4,000		
50 Retired Roster Retreat		3,000		
<b>Total Synod Assembly and Conferences:</b>	<b>170,000</b>	<b>162,950</b>	<b>(7,050)</b>	<b>-4.15%</b>

	FY 2023-24	FY 2024-25	\$ Variance	% Variance
<b>Staffing Expenses</b>				
51 Bishop's Salary and Housing	112,000	130,000	18,000	16.07%
52 Executive Staff Salary and Housing	210,000	376,036	166,036	79.06%
53 ELCA Shared Staff (DEM)	110,000	101,532	(8,468)	-7.70%
54 Support Staff Salaries	275,000	267,500	(7,500)	-2.73%
55 Independent Contractors	15,000	39,600	24,600	164.00%
56 SE Tax Allowances - Clergy	30,000	30,884	884	2.95%
57 Payroll Taxes and Fees	25,000	26,044	1,044	4.17%
58 Worker's Comp. Insurance	3,800	24,438	20,638	543.10%
59 Portico Benefit Services	150,000	214,200	64,200	42.80%
60 Medical Reimbursement	12,000	18,000	6,000	50.00%
61 Continuing Education	6,000	3,000	(3,000)	-50.00%
62 Staff Travel and Expenses	75,000	86,335	11,335	15.11%
<b>Total Staffing</b>	<b>1,023,800</b>	<b>1,317,568</b>	<b>293,768</b>	<b>28.69%</b>

	FY 2023-24	FY 2024-25	\$ Variance	% Variance
<b>Administration Expense</b>				
63 Office Supplies	5,000	10,301	5,301	106.02%
64 Liability Insurance	8,500	20,000	11,500	135.29%
65 Audit & Legal	32,000	48,000	16,000	50.00%
66 Training & Consulting Services	5,000	5,000	-	
67 Licensing Fees & Memberships	500	926	426	85.19%
68 Region 2 Center for Ministry	8,000	7,500	(500)	-6.25%
69 Postage & Delivery	3,500	2,500	(1,000)	-28.57%
70 Equipment Leases and Purchases	20,000	7,500	(12,500)	-62.50%
71 Maintenance & Repairs	1,000	1,000	-	
72 Rents and Utilities	50,000	64,800	14,800	29.60%
73 Electronic Communication	45,000	51,000	6,000	13.33%
74 Miscellaneous Expenses	5,000	8,500	3,500	70.00%
<b>Total Administration</b>	<b>183,500</b>	<b>227,027</b>	<b>43,527</b>	<b>23.72%</b>
<b>75 Bishop Transition</b>	<b>0</b>	<b>36,000</b>	<b>36,000</b>	
<b>TOTAL EXPENSES:</b>	<b>2,546,940</b>	<b>2,969,062</b>	<b>422,122</b>	<b>16.57%</b>
<b>NET INCOME/(REVENUE-EXPENSES):</b>	<b>(478,640)</b>	<b>0</b>		