

SPS Operating Budget

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	
	Approved Budget	Estimated Actual	Proposed Revised	Approved by Synod Assembly May 2021	Council Approved Proposed	
REVENUE:						
1	Mission Support from Congregations	1,875,000	1,447,807	1,650,000	1,875,000	1,500,000
2	Mission Support gifts from congregations		518,694	375,000		-
3	Revenue from Capital Campaign activities		100	2,175,000		2,175,000
4	CW Campus Ministry Grant	50,890	50,168	50,000	50,890	50,000
5	CW New Start/Restart Grant	100,000	43,660	69,360	100,000	60,000
6	CW Strategic/Vitality Grants		4,500	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
9	Covid Relief		-	-	-	-
10	Professional Leadership Conference Revenue	30,000	16,635	30,000	30,000	30,000
11	Theologians in Residence events		1,874	12,000	-	24,000
12	Other Events - Revenue		-	-	-	-
13	Other Revenue	6,000	9,133	6,000	6,000	6,000
14	Interest and Dividends	500	2,844	600	500	600
TOTAL REVENUE:		2,197,390	2,151,639	4,538,860	2,197,390	4,018,300
INTER FUND TRANSFERS						
15	Annual Transfer from SPS Mission and Ministry Endowment Fund	200,000	213,484	400,000	200,000	225,000
TOTAL INTERFUND TRANSFERS		200,000	213,484	400,000	200,000	225,000

**EXPENSES:
MINISTRY PARTNERS**

		FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24
		Approved Budget	Estimated Actual	Proposed Revised	Approved by Synod Assembly May 2021	Proposed
16	CW Mission Support Share	712,500	550,167	627,000	712,500	600,000
17	Special Gifts		441,739	37,500		
18	Pacific Lutheran Theological Seminary	50,000	50,000	50,000	50,000	50,000
19	California Lutheran University	4,000	4,000	4,000	4,000	-
20	Mt. Cross / Lutheran Outdoor Ministry	20,000	26,667	520,000	20,000	520,000
21	Lutheran Social Services	4,000	4,000	10,000	4,000	10,000
22	Lutheran Office of Public Policy	4,000	4,000	2,000	4,000	2,000
23	Farming Hope		-	8,000	-	8,000
24	Reparations/Portico Special Fund		-	-	-	20,000
25	AMMPARO		-	-	-	10,000
26	Lutheran Hunger Network of Fresno			8,000		8,000
27	Lutheran Engagement and Advocacy in NV	1,000	1,000	1,000	1,000	1,000
TOTAL MINISTRY PARTNERS:		795,500	1,081,572	1,267,500	795,500	1,229,000

CW Porportionate Share %

38%

38%

38%

38%

40%

SYNOD MISSION AND MINISTRY

	FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24	
	Approved Budget	Estimated Actual	Proposed Revised	Approved by Synod Assembly May 2021	Proposed	
<i>Priorities funded by CW and SPS Grants</i>						
27	Mission and Ministry Grants	200,000	149,040	200,000	200,000	
28	Campus Ministry Grants	69,750	120,640	120,640	120,640	
<i>Priorities funded by SPS Grants</i>						
29	Sierra Pacific Outdoors		-	1,655,000	-	1,655,000
30	Chaplaincy Corps			40,000	-	40,000
31	Theologians in Residence			12,000	-	24,000
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	5,000
39	Council of Deans	1,500	-	1,500	1,500	1,500
40	Ecumenical Affairs/Partnerships	2,500	-	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	1,500
43	Congregational Life					
44	Worship for Baptismal Living					
45	Witness		217			
46	Justice & Advocacy					
47	Leadership	8,000		8,000	8,000	8,000
48	Stewardship			3,500	3,500	3,500
49	Racial / Ethnic Ministry Strategies	4,000		4,000	4,000	4,000
50	Young Adult Ministries					
TOTAL SYNOD MISSION AND MINISTRY		420,140	397,638	2,083,640	423,640	2,095,640

		FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24
SYNOD ASSEMBLY & CONFERENCES		Approved Budget	Estimated Actual	Proposed Revised	Approved by Synod Assembly May 2021	Proposed
51	Synod Assembly	115,000	45,983	156,000	115,000	150,000
52	Professional Leadership Conference	20,000	38,756	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
STAFFING						
55	Bishop's Salary and Housing	120,000	108,043	110,000	120,000	112,000
56	Executive Staff Salary and Housing	210,000	171,252	200,000	210,000	210,000
57	ELCA Shared Staff (DEM)	120,000	99,600	110,000	120,000	110,000
58	Support Staff Salaries	125,000	129,166	275,000	125,000	275,000
59	Independent Contractors	15,000	44,465	15,000	15,000	15,000
60	SE Tax Allowances - Clergy	26,000	21,701	30,000	26,000	30,000
61	Payroll Taxes and Fees	16,000	14,698	25,000	20,000	25,000
62	Worker's Comp. Insurance	3,500	2,486	3,800	3,500	3,800
63	Portico Benefit Services	150,000	112,596	150,000	150,000	150,000
64	Medical Reimbursement	12,000	5,845	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	6000
68	Staff Travel and Expenses	50,000	46,319	75,000	50,000	75000
TOTAL STAFFING:		853,500	758,330	1,011,800	857,500	1,023,800

ADMINISTRATION

		FY 2021-22	FYE 1/31/22	FY 2022-23	FY 2022-23	FY 2023-24
		Approved Budget	Estimated Actual	Proposed Revised	Approved by Synod Assembly May 2021	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	5,000
TOTAL ADMINISTRATION:		188,500	157,940	193,500	193,500	183,500
81	Bishop Transition	-	42,924	-		-
GRAND TOTAL EXPENSES:		2,392,640	2,524,160	4,732,440	2,405,140	4,701,940
NET INCOME/(REVENUE)-EXPENSES:		4,750	(159,037)	206,420	(7,750)	(458,640)

Item#	Line Item Name	
2 and 17	Mission Support gifts from congregations/Special Gifts	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
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	Pending sale of the former congregation Berea Lutheran Church in Hilmar, CA
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	Strat Mins 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 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 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	
18	Pacific Lutheran Theological Seminary	PLTS and CLU funds are combined from this year forward
20	Mt. Cross / Lutheran Outdoor Ministry	funds from capital campaign
23	Farming Hope	
24	Reparations/Portico Special Fund	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.
25	AMMPARO	Newly added Ministry Partner
26	Lutheran Hunger Network of Fresno	Newly added Ministry Partner