

Summary FY 2021 Oregon Synod Budget (February 1, 2021 - January 31, 2022)

Adopted by Oregon Synod Council October 17, 2020, and recommended to the Oregon Synod Assembly for Approval

	2017 Actual	2018 Actual	2019 Actual	2020 Revised	2021 Proposed	
Revenues						
Mission Support	\$944,765	\$951,090	\$925,389	\$920,000	\$970,000	\$50,000 increase over FY2020 budget
Synod Designated Benevolence			\$700		\$50,000	New special offering for Synod Initiatives
Support from Churchwide	\$110,539	\$112,550	\$75,007	\$113,000	\$113,000	
Undesignated Gifts	\$5,875	\$3,381	\$4,434	\$3,500	\$4,000	
Interest Income	\$4,068	\$7,889	\$10,331	\$7,500	\$7,500	
Other Income	\$833	\$50	\$160			
Transfers in from Synod Reserves	\$333,000	\$372,480	\$454,455	\$321,000	\$128,662	
Total Revenues	\$1,399,081	\$1,447,440	\$1,470,475	\$1,365,000	\$1,273,162	
Expenses						
Support of Churchwide	\$387,354	\$394,702	\$388,663	\$386,400	\$407,400	42% of Mission Support received by the Synod is passed on to ELCA Churchwide to fund its work.
Agency & Social Ministry	\$117,500	\$117,500	\$114,500	\$80,250	\$27,500	
Shared Missions	\$228,000	\$195,000	\$190,000	\$207,000	\$145,000	\$95,000 from Synod Reserves. \$50,000 from new Synod Designated Benevolence with Expenditures conditional on achieving the Income.
Program Delivery (including Travel)	\$60,414	\$95,638	\$120,643	\$100,334	\$49,500	\$4,000 of Travel is conditional on achieving the increase in Mission Support.
Compensation & Benefits	\$467,413	\$495,768	\$574,564	\$515,416	\$547,728	
Administrative	\$76,625	\$76,464	\$75,573	\$75,601	\$71,005	
Transition Accrual					\$25,000	Conditional on achieving the increase in Mission Support.
Total Expenses	\$1,337,306	\$1,375,072	\$1,463,943	\$1,365,001	\$1,273,133	
Net Total	\$61,775	\$72,368	\$6,532	(\$1)	\$29	

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Revenues/Sources of Funds						
Mission Support						
Mission Support (from congregations)	\$944,765	\$951,090	\$925,389	\$920,000	\$970,000	Staff proposed \$50,000 increase. After the 42% tithes to CW (\$21,000), that leaves \$29,000 for the Synod's use. A NET increase of \$50,000 (after CW 42%) would require \$86,200 additional MS.
Synod Designated benevolence (special offering for Synod initiatives)			\$700		\$50,000	Staff proposed "special offering for Synod programs" (no portion to CW)
Total Support from Congregations	\$944,765	\$951,090	\$926,089	\$920,000	\$1,020,000	
Support from Churchwide						
Churchwide Support: CSM Support (DEMS)	\$110,539	\$112,550	\$75,007	\$113,000	\$113,000	
Total Support from Churchwide						
Support from Synod Reserves ("spending our savings")						
Ethnic/New Ministry Support (from NB)	\$228,000	\$195,000	\$190,000	\$207,000	\$95,000	Spends NB ~ to \$477,458 limit, + all of Ethnic Ministry Restricted acct.
Draw from Reserves for Affiliated Entities			\$160,000	\$80,250	\$15,000	Reduces Primary Reserve to ~\$50,000
Draw from Reserves to balance budget	\$100,000	\$119,300		\$13,750		
SAM Fund Transfer			\$5,000	\$20,000	\$18,662	Leaves ~\$12,300 in Lay School of Theology Restricted Account
One time transfers from closing 02 acnts			\$99,455			
Mission Contract Work	\$5,000	\$5,000		\$0		
Prior Year Carry-over/(Deficit)	\$0	\$53,180		\$0		
Total Support From Synod Reserves	\$333,000	\$372,480	\$454,455	\$321,000	\$128,662	
Other Income						
Undesignated Gifts	\$5,875	\$3,381	\$4,434	\$3,500	\$4,000	
Interest earned	\$4,068	\$7,889	\$10,331	\$7,500	\$7,500	
Other	\$833	\$50	\$160	\$0		
Total Other Income	\$10,776	\$11,320	\$14,925	\$11,000	\$11,500	
Total Revenues	\$1,399,081	\$1,447,440	\$1,470,475	\$1,365,000	\$1,273,162	Total Revenues/Income for FY 2021

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Expenses/Uses of Funds						
Support to Churchwide (@ 42% of Mission Support)	41.00%	41.50%	42.00%	42.00%	42.00%	
CW Share of Cong. Mission Support	\$387,354	\$394,702	\$388,663	\$386,400	\$407,400	
Total Support of Churchwide	\$387,354	\$394,702	\$388,663	\$386,400	\$407,400	
Agency & Social Ministry gifts & grants (affiliated organizations) ("benevolences")						
College/Education						
Pacific Lutheran Theological Seminary (PLTS)	\$21,000	\$21,000	\$21,000	\$10,500	\$5,000	
Luther Seminary	\$16,500	\$16,500	\$16,500	\$8,250	\$0	
Pacific Lutheran University (PLU)	\$1,000	\$1,000	\$1,000	\$500	\$500	
Campus Ministry (jointly in Region 1)	\$55,000	\$55,000	\$55,000	\$45,000	\$0	
Luther House (OSU Campus Ministry) direct	\$5,000	\$5,000	\$5,000	\$5,000	\$15,000	
Social Service						
Lutheran Community Services Northwest (LCSNW)	\$10,000	\$10,000	\$10,000	\$5,000	\$2,500	
Ecumenical Ministries of Oregon (EMO)	\$3,000	\$3,000	\$3,000	\$3,000	\$1,500	
Other						
Lutheran Public Policy	\$3,000	\$3,000		\$0		
Camp Lutherwood Oregon	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Total Grants & Support	\$117,500	\$117,500	\$114,500	\$80,250	\$27,500	The Synod has effectively been making these gifts from reserves, as Mission Support has only been adequate to cover operating expenses. If we are to maintain a minimum balance in the Primary Reserve, we can take only \$15,000 from it in this FY. The amount above \$15,000 comes from MS.

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Service Delivery						
Direct Ethnic/New ministry support						
Grace & Mercy, Hermiston	\$10,000	\$10,000	\$8,000	\$0	-	** Synod staff recommends we do not adopt amounts for each line/ministry; they request we adopt the Synod Ministry Support Subtotal (\$145,000), and leave specific disbursements to Staff in real time. Because Synod Council has the responsibility for synod funds, the trade-off is regular reporting back to the Council.
Salt & Light, Portland	\$2,000	\$0		\$0	-	
Bethel Portland	\$2,000	\$2,000	\$2,000	\$0	-	
Wilderness Way, Portland	\$5,000	\$4,000	\$3,000	\$0	-	
Good Spirit, Portland	\$2,000	\$2,000	\$2,000	\$0	-	
Heavenly Peace, Port/Portland	\$5,000	\$5,000	\$5,000	\$5,000	-	
Miss. of Atonement/Spirit of Grace, Beav.	\$2,000	\$2,000	\$0	\$0	-	
Third Space/The Living Table, Gresham	\$2,000	\$3,000	\$5,000	\$5,000	-	
Story Dwelling Bend	\$0	\$17,000	\$20,000	\$20,000	-	
Centro Montesinos, Woodburn	\$5,000	\$25,000	\$25,000	\$25,000	-	
Storyline (Milwaukie)				\$13,000	-	
Direct Ethnic/New Ministry Subtotal	\$35,000	\$70,000	\$70,000	\$68,000		
Fiscal Agency Ministry Support						
Living Waters, Burns	\$5,000	\$5,000	\$15,000	\$15,000	-	
Mid-Will. Valley Latino Outreach (Salem/Silverton)	\$10,000	\$15,000	\$20,000	\$22,000	-	
Millennial Engagement/Together Lab (Portland)	\$33,000	\$30,000	\$25,000	\$25,000	-	
Flame (LGBTQ outreach)	\$5,000	\$5,000	\$10,000	\$20,000	-	
Cully Outreach, Portland	\$15,000	\$15,000	\$15,000	\$17,000	-	
Fiscal Agency Subtotal	\$68,000	\$70,000	\$85,000	\$99,000		
Synod Initiative Projects						
SE Portland Outreach	\$0	\$5,000	\$0	\$0	-	
Transformational Leadership Cohorts	\$35,000	\$35,000	\$35,000	\$20,000	-	
New Ethnic Ministry	\$25,000	\$0	\$0	\$0	-	
New Candidate Recruitment - TEEM	\$10,000	\$10,000	\$0	\$0	-	
Lay School for Ministry - SAMs	\$25,000	\$5,000	\$0	\$0	-	
Resourcing for Local Congregations	\$30,000	\$0	\$0	\$0	-	
Spiritual & Theological Mutual Accompaniment				\$20,000	-	
Innovation & Vitality: New initiatives					-	
Synod Initiative Subtotal	\$125,000	\$55,000	\$35,000	\$40,000		
Total Synod Ministry Support	\$228,000	\$195,000	\$190,000	\$207,000	\$145,000	** \$50,000 comes from new fundraising, \$95,000 comes from budget, as part of the \$95,000 NB/Ethnic Ministries draw (Income, above). Each amount is allocated per quarter. \$23,750/quarter is assumed, as it comes from funds on hand. \$12,500 is conditional on the net new funds raised in the prior quarter. The first quarter's portion will be available, but later quarters will be conditional.

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Synodwide Activities and Services						
SynodwideActivities						
Lay School for Ministry/SAM's (materials, etc.)			\$0	\$1,334	\$1,500	Funded from Lay School for Theology restricted fund
Bishop's Convocation	\$0	\$2,000	\$2,000	\$0		
Synod Endowment Operating Fees	\$0	\$10,000	(\$10,000)	\$0		
Oregon Synod Assembly	\$0	\$17,000		\$0		
Synodwide Activities Subtotal	\$0	\$29,000	(\$8,000)	\$1,334	\$1,500	
Synod Services						
Program Development			\$40			
Candidacy & Pastoral Care	\$2,420	\$6,236	\$2,295	\$3,000	\$3,000	
Vitality Surveys	\$5,267	\$3,793	\$200	\$2,000	\$0	
Convening Support	\$450	\$98	\$0	\$0	\$0	
Deans	\$0	\$0	\$1,269	\$12,000	\$6,000	
DEM Projects	\$0	\$0	\$42,910	\$0	\$0	
Region/Synod Archive	\$500	\$500	\$500	\$500	\$500	
Consultation to Clergy	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	
Synod Services Subtotal	\$21,136	\$23,127	\$59,714	\$30,000	\$22,000	
Travel						
Staff Travel	\$24,639	\$22,630	\$31,075	\$30,000	\$13,000	
DEM Travel	\$3,310	\$4,416	\$919	\$5,000	\$2,000	
Volunteer Travel	\$285	\$0	\$1,323	\$1,000	\$1,000	
Synod Council Travel	\$6,246	\$10,296	\$32,297	\$27,000	\$8,000	
Other Travel	\$4,800	\$6,169	\$3,315	\$6,000	\$2,000	
Travel Subtotal	\$39,279	\$43,511	\$68,929	\$69,000	\$26,000	** Subject to \$4,000 reduction based on response to \$50,000 MS increase appeal.
Total Synodwide Activities and Services	\$60,415	\$95,638	\$120,643	\$100,334	\$49,500	

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<p>Ministry Staff</p> <p>Unless otherwise stated, compensation for all staff increased 2% over FY 2020 FY 2020. Benefits are best estimates as of 10-15-2020</p>						
Bishop (Bp. Laurie Larson Cesar) *1	\$129,641	\$132,913	\$205,119	\$143,688	\$146,356	
Bishop's Associate (Juan Carlos La Puente) *2	\$124,023	\$125,472	\$140,958	\$125,715	\$129,505	
Bishop's Associate (Pr. Melissa Reed) *3	\$52,681	\$57,739	\$48,068	\$100,107	\$112,655	
DEM/Mission (currently vacant) *8	\$52,681	\$37,467	\$0	\$0	\$0	No plans to fill this position; it's just shown for the budget history.
Synod Administrator (Jemae McCanna) *4	\$80,365	\$71,563	\$50,321	\$76,057	\$89,408	Increased hours for this position
Admin/Comm Coord (currently vacant) *9	\$17,255	\$45,240	\$87,875	\$0	\$0	No plans to fill this position; it's just shown for the budget history.
Admin Grant Support (Jack Mandeville) *5	\$0	\$12,495	\$14,805	\$13,189	\$13,995	New position, salary not based on prior history.
Admin Lay School of Ministry/SAM (Christie Bernklau Halvor) *7	\$0	\$0	\$12,559	\$31,109	\$17,129	Funded from Lay School for Theology restricted fund
Admin Candidacy (position to be filled) *6					\$11,420	This position is being split with the one above;
Internet Communication/Website Manager (position to be filled)					\$15,502	New position, salary not based on prior history.
Continuing Education	\$2,573	\$2,287	\$2,456	\$4,050	\$3,600	less than 1/2 time positions not eligible for Continuing Education
Contract Work	\$0	\$115	\$4,424	\$13,500		
Worker Compensation	\$2,710	\$4,425	\$5,066	\$3,500	\$3,570	+ 2%
State Unemployment Ins	\$5,485	\$6,052	\$2,913	\$4,500	\$4,590	+ 2%
Total Ministry Staff	\$467,413	\$495,768	\$574,564	\$515,416	\$547,728	
Region 1 Ctr for Msn (Financial Services)	\$46,265	\$46,367	\$42,162	\$41,611	\$41,600	
Synod Administration	\$30,360	\$30,097	\$33,411	\$33,990	\$29,405	
Future Transition Costs Accrual (to have funds on hand and designated for a future Bishop transition)					\$25,000	** Subject to \$25,000 reduction based on response to \$50,000 MS increase appeal.
Total Ministry Staff and Administration					\$643,733	
Total Expenditures/ Use of Funds	\$1,337,307	\$1,375,072	\$1,463,943	\$1,365,001	\$1,273,133	Total Expenses for FY 2021
Excess/(Deficit)	\$61,774	\$72,368	\$6,532	(\$1)	\$29	

*1 (formerly Bp. Dave Brauer-Rieke's compensation)

*2 (formerly Pr. Susan Kintner's compensation)

*3 (formerly Pr. Glenn Chase's compensation)

*4 (formerly Jan Wierema's position)

*5 (formerly Katy Rustvold's position)

*6 (formerly part of Deacon Laura's position)

*7 (formerly part of Deacon Laura's position)

*8 (formerly Pr. Mike Keys' position)

*9 (formerly Sarah Kruger's position; contract payments to Boly:Welch for a temporary employee also posted here)

** Notes above which are enclosed in boxes are considered "adoption of policy," and are a part of adoption of this budget.