

Reviewed by Synod Finance Committee 4-10-2023, Approved by Synod Council 4-22-2023, and recommended DO PASS to Synod Assembly

Account	FY 2020	FY 2021	FY 2022	FY 2023		FY 2024	Notes
	Actual	Actual	Actual	Assembly Adopted Budget	As adjusted by Synod Council	Proposed	
Revenues/Sources of Funds							
Mission Support (undesignated regular remittances from congregations)	\$877,006	\$923,943	\$896,472	\$1,020,000	\$895,000	\$895,000	-0.2% compared to FY 2022 actual
Support from Synod Reserves (our savings)							
New Beginnings fund	\$207,000	\$95,000	\$100,000	\$100,000	\$100,000	\$100,000	New Beg. fund balance 2-1-2023 \$476,285
Primary Reserve fund	\$4,438	\$15,000	\$41,800	\$20,000	\$64,000	\$40,000	Pri. Res. fund balance 2-1-2023 \$162,455
SALM/Lay Education fund	\$16,528	\$18,662	\$15,650	\$6,000	\$8,000	\$2,500	SALM/Lay Ed. fund bal. 2-1-2023 \$8,968
One time transfers from closing 02 acnts							
Endowment for Affiliated Organizations fund					\$19,500	\$19,500	Affl. Org. fund balance 2-1-2023 \$393,131
Total Support From Synod Reserves	\$227,966	\$128,662	\$157,450	\$126,000	\$191,500	\$162,000	
Grants & gifts from individuals and outside organizations							
Churchwide Support for DEM staffing	\$112,051	\$114,092	\$117,056	\$121,241	\$118,298	\$120,664	} "Fundraising by Synod"
Courageous Love Fund (gifts to support Innovation work)		\$50,000	\$35,340	\$100,000	\$23,000	\$23,000	
Horizon Fund (undesignated gifts to the General Fund)	\$3,454	\$16,620	\$68,101	\$15,000	\$20,000	\$30,000	
"Other" grants and gifts secured as Staff's 2-18-2023 "Plan 1"					\$50,000	\$97,000	
Total Grants & gifts	\$115,505	\$180,712	\$220,496	\$236,241	\$211,298	\$270,664	
Other income							
Interest earned	\$4,949	\$3,352	\$8,988	\$7,500	\$18,500	\$21,000	
Other	\$4,342	\$89,121	\$200	\$5,000	\$500	\$500	
Total Other Income	\$9,292	\$92,473	\$9,188	\$12,500	\$19,000	\$21,500	
Total General Fund Revenue	\$1,229,769	\$1,325,789	\$1,283,606	\$1,394,741	\$1,316,798	\$1,349,164	
Expenses/Uses of Funds							
Support to Churchwide (@ 42% of Mission Support)	\$368,343	\$388,056	\$376,518	\$428,400	\$375,900	\$375,900	
Agency & Social Ministry gifts & grants (affiliated organizations) ("benevolences")							
College/Education							
Pacific Lutheran Theological Seminary (PLTS)	\$10,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Luther Seminary	\$8,250						
Pacific Lutheran University (PLU)	\$500	\$500	\$1,000				
Region 1 Campus Ministry common funding	\$45,000	\$0					
Oregon Campus Ministry direct support: (OSU/Luther House)	\$5,000	\$15,000	\$15,000	\$10,000	\$15,000	\$15,000	
(UofO/Good Soil)			\$10,000	\$10,000	\$10,000	\$15,000	
Social Service							
Lutheran Community Services Northwest (LCSNW)	\$5,000	\$2,500	\$4,000	\$5,000	\$5,000	\$5,000	
Ecumenical Ministries of Oregon (EMO)	\$3,000	\$1,500	\$2,500	\$3,000	\$3,000	\$3,000	
Other							
ELCA Foundation Regional Gift Planner Partner Agreement				\$2,000	\$2,000	\$2,000	
Camp Lutherwood Oregon	\$3,000	\$3,000	\$4,500	\$3,000	\$3,000	\$3,000	
Total Agency & Social Ministry gifts & grants	\$80,250	\$27,500	\$42,000	\$38,000	\$43,000	\$48,000	
Synod Ministry Innovation Projects	\$206,250	\$145,000	\$134,340	\$175,000	\$123,000	\$123,000	
Synodwide Activities and Services							
Lay School for Ministry/SALM's (materials, etc.)		\$639	\$2,401	\$1,500	\$1,500	\$1,500	
Synod Endowment Operating Fees	\$2,500						
Synodwide Activities Subtotal	\$2,500	\$639	\$2,401	\$1,500	\$1,500	\$1,500	

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Synod Services							
Program Development	\$13						
Candidacy & Pastoral Care	\$5,141	\$2,482	\$2,007	\$3,000	\$4,000	\$4,000	
Deans	\$1,219		\$2,857	\$6,000	\$5,000	\$5,000	
Region/Synod Archive	\$594	\$500	\$500	\$500	\$500	\$500	
Restoration of Aid to Rostered Staff in Crisis Fund (restricted 02 fund)				\$1,000	\$1,000	\$1,000	
Restoration of Bishop's Mission Fund (restricted 02 fund)				\$1,000	\$1,000	\$1,000	
Consultation to Clergy	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	
Synod Services Subtotal	\$19,466	\$15,482	\$17,864	\$24,000	\$24,000	\$24,000	
Travel							
Staff Travel	\$8,608	\$11,652	\$24,470	\$20,000	\$26,000	\$26,000	
DEM Travel	\$1,200	\$1,723	\$0				
Volunteer Travel	\$136		\$335	\$1,000			
Synod Council Travel	\$165	\$8,000	\$1,574	\$8,000	\$4,000	\$4,000	
Other Travel		\$1,561	(\$377)	\$2,000			
Travel Subtotal	\$10,110	\$22,935	\$26,000	\$31,000	\$30,000	\$30,000	
Total Synodwide Activities and Services	\$32,076	\$39,057	\$46,265	\$56,500	\$55,500	\$55,500	
Ministry Staff							
Bishop (Bp. Laurie Larson Caesar)	\$143,509	\$149,399	\$154,053	\$160,119	\$165,349	\$173,616	5% allowance for COLAs
Bishop's Associate (Juan Carlos La Puente)	\$125,607	\$134,850	\$136,376	\$141,747	\$146,445	\$153,767	
Bishop's Associate (Pr. Melissa Reed)	\$100,617	\$115,375	\$117,322	\$121,931	\$126,082	\$132,386	
Synod Administrator (Jemae McCanna)	\$75,831	\$91,314	\$92,147	\$95,839	\$99,457	\$104,430	
Administrator of Grant Support (Jack Mandeville)	\$9,892	\$9,250	\$10,467	\$15,165	\$15,851	\$16,644	
Administrator of Lay School of Ministry/SALM (Christie Bernklau Halvor)	\$16,415	\$17,183	\$14,662	\$18,563	\$19,402	\$20,372	
Administrator of Candidacy (Christie Bernklau Halvor)	\$3,645	\$5,359	\$10,615	\$12,375	\$12,934	\$13,581	
Internet Communication/Website Manager (Sara Strausbaugh)		\$2,092	\$17,697	\$16,799	\$17,558	\$18,436	
Continuing Education for FT staff	\$3,713	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	
Contract Work	\$12,274	\$6,169			\$5,000		
Worker Compensation	\$3,079	\$2,550	\$3,432	\$3,500	\$3,500	\$3,500	
State Unemployment Ins	\$1,384	\$4,876	\$701	\$5,000	\$5,000	\$5,000	
Total Ministry Staff	\$495,965	\$542,018	\$561,072	\$594,638	\$620,178	\$645,332	
Region 1 Center for Mission (Financial Services Office)	\$20,805	\$41,600	\$42,999	\$45,211	\$46,713	\$49,000	5% increase allowed for FY 2024
Synod Administrative Overhead Expenses	\$26,081	\$25,593	\$22,862	\$31,958	\$27,500	\$27,500	
Future Transition Costs Accrual (to have funds on hand and designated for a future Bishop transition)		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Total Ministry Staff and Administration	\$542,850	\$634,211	\$651,933	\$696,807	\$719,391	\$746,832	
Total Expenditures/ Use of Funds	\$1,229,770	\$1,233,824	\$1,251,056	\$1,394,707	\$1,316,791	\$1,349,232	
Excess/(Deficit)	(\$1)	\$91,965	\$32,550	\$34	\$7	(\$68)	