

FY 2026 Oregon Synod ELCA Budget Adopted by Synod Council & referred to the 2025 Synod Assembly, with a DO PASS recommendation						Page 1 3/25/2025	
		Actual FY 2024	FY 2025	FY 2025 Budget revisions	Revised FY 2025 Budget	Proposed FY 2026 Budget	Notes
Line no.	Account	Actual FY 2024 per January 2025 Financial Reports	Approved by Synod Assembly in June 2024	Adjustments approved by Synod Council 3-15-2025	Current FY Budget as approved by Synod Council (bottom line unchanged)	Approved by Synod Council, sent to Assembly with DO PASS recommendation	
Revenues/Sources of Funds							
1	Mission Support (undesignated regular remittances from congregations)	\$886,874	\$925,000	(\$20,000)	\$905,000	\$915,000	42% of every dollar of Mission Support is passed on to ELCA Churchwide
2							
3	Draws from Synod Reserve & Restricted Funds						
4	New Beginnings fund	\$100,000	\$100,000		\$100,000	\$74,000	Fund balance 2-1-25 \$357,181
5	Primary Reserve fund	(\$33,790)	\$40,000	(\$6,770)	\$33,230	\$175,817	Fund balance 2-1-25 \$543,654
6	SALM/Lay Education fund	\$2,500	\$3,500		\$3,500	\$3,500	Fund balance 2-1-25 \$6,692
7	Endowment for Benevolence to Affiliated Organizations	\$19,500	\$19,558		\$19,558	\$21,739	Fund balance 2-1-25 \$434,776
8	Hamann Bequest	\$66,500	\$130,500		\$130,500	\$17,469	Fund balance 2-1-25 \$147,969
9	Congregational Transition fund			\$50,000	\$50,000	\$80,000	Fund balance 2-1-25 \$299,675
10	Total Support From Synod Reserves	\$154,710	\$293,558		\$336,788	\$372,525	
11	Grants & gifts from individuals and outside organizations						
12	ELCA Churchwide Support for DEM staffing	\$121,026	\$123,077	\$169	\$123,247	\$125,512	
13	Courageous Love Fund (gifts to support Innovation work)	\$30,000	\$43,000		\$43,000	\$86,000	Fund balance 2-1-25 \$413,259
14	Horizon Fund (undesignated gifts to the General Fund)	\$34,547	\$80,000	(\$45,000)	\$35,000	\$50,000	
15	Total Grants & gifts	\$185,573	\$246,077		\$201,247	\$261,512	
16	Other income						
17	Interest earned	\$98,050	\$85,400	\$21,600	\$107,000	\$75,000	
18	Administrative levy on outside grants	\$70,336	\$41,158		\$41,158	\$21,612	
19	Other	\$500	\$500		\$500	\$500	
20	Total Other Income	\$168,886	\$127,058		\$148,658	\$97,112	
21	Total General Fund Revenue	\$1,396,043	\$1,591,693	(\$1)	\$1,591,693	\$1,646,149	3.42% Increase from FY 2025 to 2026

FY 2026 Oregon Synod ELCA Budget						Page 2	
Adopted by Synod Council & referred to the 2025 Synod Assembly, with a DO PASS recommendation		Actual FY 2024	FY 2025	FY 2025 Budget revisions	Revised FY 2025 Budget	Proposed FY 2026 Budget	
Expenses/Uses of Funds						Notes	
22	Support to Churchwide (@ 42% of Mission Support)	\$372,487	\$388,500	(\$8,400)	\$380,100	\$384,300	42% of Mission Support
23	Agency & Social Ministry gifts & grants (Affiliated orgs.)						
24	("benevolences")						
25	College/Education						
26	Pacific Lutheran Theological Seminary (PLTS)	\$5,000	\$5,000		\$5,000	\$5,000	
27	Oregon Campus Ministry direct support: (OSU/Luther House)	\$17,500	\$20,000		\$20,000	\$20,000	
28	(U of O/Good Soil)	\$17,500	\$20,000		\$20,000	\$20,000	
29	Social Service						
30	Lutheran Community Services Northwest (LCSNW)	\$5,000	\$5,000		\$5,000	\$5,000	
31	Ecumenical Ministries of Oregon (EMO)	\$3,000	\$3,000		\$3,000	\$3,000	
32	Other						
33	ELCA Found. Regional Gift Planner Partner Agmt.	\$0	\$6,000	(\$6,000)	\$0	\$0	
34	Camp Lutherwood Oregon	\$4,000	\$5,000		\$5,000	\$5,000	
35	Total Agency & Social Ministry gifts & grants	\$52,000	\$64,000		\$58,000	\$58,000	
36	Synod Ministry Innovation Projects	\$137,391	\$143,000		\$143,000	\$160,000	
37	Synodwide Activities and Services						
38	Lay School for Ministry/SALM's (materials, etc.)	\$800	\$2,500	(\$1,000)	\$1,500	\$1,500	
39	Candidacy & SALM Programs	\$2,787	\$5,000	(\$1,000)	\$4,000	\$4,000	
40	Deans	\$4,725	\$5,000		\$5,000	\$5,000	
41	Region/Synod Archive	\$500	\$500		\$500	\$500	
42	Restoration of Aid to Rostered Staff in Crisis Fund	\$1,000	\$2,000		\$2,000	\$2,000	
43	Restoration of Bishop's Mission Fund	\$4,000	\$4,000		\$4,000	\$4,000	
44	Consultation to Clergy	\$12,500	\$12,500		\$12,500	\$12,500	
45	Synodwide Activities and Services Subtotal	\$26,311	\$31,500		\$29,500	\$29,500	
46	Travel						
47	Staff Travel	\$46,170	\$41,500	\$5,000	\$46,500	\$46,500	
48	Synod Council Travel	\$5,000	\$8,000		\$8,000	\$8,000	
49	Travel Subtotal	\$51,170	\$49,500		\$54,500	\$54,500	
50	Total Synodwide Activities, Services & Travel	\$75,000	\$81,000		\$84,000	\$84,000	

FY 2026 Oregon Synod ELCA Budget

Adopted by Synod Council & referred to the 2025 Synod Assembly, with a DO PASS recommendation

	Actual FY 2024	FY 2025	FY 2025 Budget revisions	Revised FY 2025 Budget	Proposed FY 2026 Budget	Notes
Expenses/Uses of Funds (continued)						
51	Ministry Staff					
52	\$169,341	\$182,154	(\$18,573)	\$163,580	\$168,488	(each line is the ENTIRE cost of employing each individual, including employer's share FICA or SECA offset, pension and health insurance. The only direct costs not on these lines are State Unemployment, Workers' Compensation, and Continuing Education) (for FY 2026, an inflation factor of 3.00% was applied to each employee line)
53	\$146,783	\$154,048	\$8,535	\$162,583	\$167,460	
54	\$131,570	\$141,916	\$7,605	\$149,522	\$154,007	
55	\$100,855	\$112,367	\$18,006	\$130,373	\$134,284	
56	\$28,848	\$103,000	\$21,255	\$124,255	\$127,983	
57	\$25,748	\$42,000	(\$11,914)	\$30,086	\$30,988	
58	\$3,715	\$14,084	(\$4,504)	\$9,580	\$9,867	
59	\$6,573	\$14,083	(\$4,504)	\$9,579	\$9,867	
60	\$3,088	\$7,042	(\$2,252)	\$4,790	\$4,934	
61	\$11,595	\$19,118	(\$6,114)	\$13,004	\$13,394	
62	\$3,825	\$4,500		\$4,500	\$4,500	
63	\$1,820					
64	\$4,012	\$3,500	\$1,000	\$4,500	\$4,500	
65	\$2,078	\$2,000	\$500	\$2,500	\$2,500	
66	\$710,157	\$799,812		\$808,851	\$832,772	
67	\$9,970	\$9,970		\$9,970	\$10,967	
68	\$0	\$25,000	(\$4,000)	\$21,000	\$25,000	
69	\$47,203	\$49,563	\$2,360	\$51,923	\$54,519	
70	\$34,161	\$30,848	\$4,000	\$34,848	\$36,590	
71	\$25,000	\$0		\$0		
72	\$836,664	\$915,194		\$926,592	\$959,848	
73	\$1,473,564	\$1,591,694		\$1,591,692	\$1,646,148	3.42% Increase from FY 2025 to 2026
\$74	(\$0)	(\$0)	(\$1)	\$0	\$0	