



Sierra Pacific Synod

Loving one another on the Way of Jesus - Together

DATE: October 2025

RE: 2026-27 Budget Summary & Mission Support

FROM: The Rev. Jeff R. Johnson, Bishop
Simon Wong, Synod Vice President
Scott Taylor, Synod Treasurer

"...lead a life worthy of the calling to which you have been called... making every effort to maintain the unity of the Spirit in the bond of peace... from whom the whole body, joined and knit together by every ligament with which it is equipped, promotes the body's growth in building itself up in love."

Ephesians 4:1–16

Siblings in Christ,

Grace and peace to you in this season of gratitude and preparation.

Please find attached a **summary of the proposed Synod Budget for 2026**. We will be discussing it together at our **online Budget Hearings on October 29** and at **Synod Assembly on November 1**. We hope you will join us for these times of discernment, accountability, and shared mission.

In our [August Letter](#), we shared the good news that we are well on our way to repairing—and even wiping out—the structural deficit that has long burdened our synod. Our third-quarter numbers continue to be strong, and we are forecasting a more stable and sustainable year ahead.

Two things make this possible: **your congregation's Mission Support** and the **dedicated work of our Investment Team**, who are expertly stewarding the resources entrusted to us for ministry today and for generations to come.

As you prepare your congregation's budget for the coming year, I invite you to **hold fast to Mission Support**. It is not a tax or membership fee, but an *intentional act of faith and generosity*—a visible expression of our trust that God provides more than enough for all. Our shared witness as the Sierra Pacific Synod depends on this sustained practice of giving to what we do together.

We are not a loose association of independent congregations, but a **community bound in covenant**—an interdependent movement joined in shared mission, mutual care, and accountability because we are connected to Jesus Christ.

There are so many things we do *better together*:

- Together, we encourage disciples and train leaders—lay and rostered—to more boldly proclaim the gospel.
- Together, we create resilience and solidarity in the face of human and natural disasters.
- Together, we plan and prepare creatively for what lies ahead.
- Together, we nurture youth/young adults in camps, gatherings, and campus ministry.
- Together, we accompany our global companions and learn from their witness.
- Together, we safeguard ministries and teach good boundaries.
- Together, we steward assets and tend legacies for the whole body of Christ and so that there will be enough for those who come after us.

Together, we insist on **God’s unconditional love and unmerited grace**. And for anyone uncertain about the headwinds we face in proclaiming that love, I invite you to listen to Russ Douhat’s recent [New York Times interview with Christian nationalist pastor Doug Wilson](#): *“He Believes America Should Be a Theocracy — Doug Wilson’s Political Project to ‘Stop Making God Angry.’”*

In these times of rapid change and deep division, **to remain together is itself an act of courage and faith**—a living witness to unity over separation, trust over fear, and shared calling over self-interest. On the way of Jesus, *together*, we find our strength not in independence, but in interdependence and in the holy connections that bind us together as we learn to love.

We walk the way of Jesus—together as one church—equipping, supporting, and holding one another accountable for the sake of the Gospel.

This is the work before us, in response to God’s unconditional love:

- to create new ways to connect;
- to champion reconciliation;
- to build resilience;
- to raise up leaders with courage and capacity;
- to repair what has been broken and promote equity; and
- to steward our gifts and resources with the future in mind.

Thank you for your leadership, your generosity, and your faithfulness. We are building something together—a church that is resilient, responsive, and ready to walk boldly into God’s future.

With deep gratitude for your ministry and partnership **on the way of Jesus—Together**.

Summary - 2026-27 Sierra Pacific Synod Draft Budget Materials						
Budget ending 1/31/2027						
	1/31/25 Actuals	5/31/25 Annualized	25/26 Budget	26/27 Budget	% of 26/27 Income	Comments
Income						
Mission Support and Development	\$ 1,360,622	\$ 1,159,611	1,550,000	1,325,000	52%	Note #1
Registration Revenue	114,015	76,524	62,500	45,500	2%	Note #2
Churchwide Support	318,497	291,144	319,623	310,019	12%	CCL Grants and DEM
Other Income	5,717,265	708,921	502,847	868,981	34%	Note #4-6
Total Income	\$ 7,510,399	\$ 2,236,200	\$ 2,434,970	\$ 2,549,500	100%	
Expenses						
Salaries & Benefits	962,052	957,180	1,006,601	1,011,997	40%	Note #7 & 8
Support to Churchwide (40% of cong mission support)	532,139	456,246	580,000	500,000	20%	Note #1
Mission & Ministry Support Grants	435,672	240,234	518,560	419,600	16%	\$80,000-\$100,000 more from reserve funds
Synod Teams & Program	-	-	60,546	74,506	3%	Lay leadership, candidacy, youth etc.
Synod Assembly & Convocation	111,553	62,043	47,950	43,000	2%	Budget neutral (see income)
Administration & Property	490,424	617,124	453,744	500,397	20%	Inflation, admin, and property
Total Expenses	\$ 2,531,840	\$ 2,332,827	\$ 2,667,401	\$ 2,549,500	100%	
NET SURPLUS/(DEFICIT)	\$ 5,078,559	\$ (96,627)	\$ (232,430)	\$ 0		
Assumptions						
Budget ending 1/31/2027						
Note #1: Mission support from congregations continues to decline (\$1.25 million), which reduces the 40% share to churchwide						
Note #2: Same model for Synod Assembly in 2026 (3 regional gatherings + online assembly) reduces the income / expense						
Note #3: Estimated \$75k of 26-27 development revenue						
Note #4: Other income: 5% spend rate of our investments means we have a sustainable stream of future income						
Note #5: Other income: we earn more on investments above the 5% that we draw. Our management fees are 1% or about \$150,000 in 2026-27						
Note #6: Other income: balances assume sale of Epiphany Lutheran in 2025-26						
Note #7: Salaries will increase 3%						
Note #8: A replacement Finance Assistant at 25 hours per week. A new admin assistant will join 2/26 at \$75,000						
Note #9: A grant to Lutheran Disaster Response has not been included in this proposal. We should know shortly if we have received this funding and can amend budget if needed.						