

Line Item Code	Category	Fiscal Year Ending Jan 31, 2020 Actual as of Jan 31,2020	Fiscal Year Ending Jan 31, 2021 Adopted	Fiscal Year Ending Jan 31, 2021 Actual as of Jan 31,2021	Fiscal Year Ending Jan 31, 2022 Proposed Budget	Fiscal Year Ending Jan 31, 2023 Proposed Budget	Proposed 2023 Over/(Under) 2022 Proposed	Category Description	Comments
MINISTRY INCOME									
40500	Benevolence Giving	\$1,004,733	\$1,100,000	\$954,759	\$1,100,000	\$1,100,000	\$0	Benevolence from congregations	Reflects trend of declining benevolence from congregations - held constant in 2022 & 2023
Non-Benevolence Income:									
41100	ELCA-EOCM ELCA - Stewardship Spec	10,000	10,000	10,000	10,000	10,000	0	Churchwide sponsor of Evangelical Mission Director - Pr Ewbank	
41400- 41700	Outside Grants/Miscellaneous Inc	19,325	33,205	27,493	39,900	39,900	0	Primarily Rise Up Campaign funding Synod Staff Director	Additional grants/benevolence required to cover expenses not funded by benevolence
41000	Net Interest Income	83	50	70	50	50	0		
TOTAL MINISTRY INCOME		\$1,034,141	\$1,143,255	\$992,322	\$1,149,950	\$1,149,950	\$0		
MINISTRY EXPENSES									
5090	Churchwide Benevolence	\$398,847	\$440,000	\$384,575	\$440,000	\$440,000	\$0	Shared benevolence to National ELCA; supports worldwide ministries	Percentage of actual benevolence
	<i>% of Benevolence Giving Income</i>	<i>40%</i>	<i>40%</i>	<i>40%</i>	<i>40%</i>	<i>40%</i>	<i>0%</i>	Percentage of Benevolence from congregations to send to National ELCA	
Special Ministries Donations									
5010	Campus Ministry	40,000	40,000	40,000	40,000	40,000	0	Providing campus pastors and ministry in Southeast Michigan	Lutheran Campus Ministry in Ann Arbor
5020	Capital University	2,200	2,400	2,600	2,400	2,400	0	Support for university in Columbus, OH	
5030	Wittenberg University	1,900	1,900	1,900	1,900	1,900	0	Support for university in Springfield, OH	
5050	Living Water Ministries	32,000	32,000	32,000	32,000	32,000	0	Support of camp and retreat ministries in Michigan	
5070	Region VI, ELCA	6,067	6,000	5,600	6,000	6,000	0	Services provided, such as archiving documents, for six synods in Region VI	Reduced staff equates to reduced cost to Synods
5110	Trinity Seminary	25,000	25,000	25,000	25,000	25,000	0	Support of Trinity Lutheran Seminary	
5130	Samaritas	6,000	6,000	6,000	6,000	6,000	0	Support of social service agency	Samaritas receives additional funds from SEMI congregations
5150	Acts In Common	17,000	17,000	17,000	17,000	17,000	0	Support of African American Strategy programs	
5160	Leadership Growth - Dewitt Retreat	-	2,000	-	2,000	2,000	0	Support of retreat for sustaining pastoral leadership	
5240	Church/Social Grants	-	-	-	-	-	0	See Fund for Mission Budget	
5250	Ecumenical Theo. Seminary	-	1,000	-	1,000	1,000	0	Detroit seminary often used to supplement seminarian's education and classes for an Associate in Ministry	
5015	Special Offerings	3,824	2,400	-	2,400	2,400	0	Primarily Christmas Gifts to Staff for going above and beyond with no wage increases	
5260	Community Organizing Affiliations	800	2,000	450	2,000	2,000	0	Membership fees for MOSES and MI United	

Line Item Code	Category	Fiscal Year Ending Jan 31, 2020 Actual as of Jan 31,2020	Fiscal Year Ending Jan 31, 2021 Adopted	Fiscal Year Ending Jan 31, 2021 Actual as of Jan 31,2021	Fiscal Year Ending Jan 31, 2022 Proposed Budget	Fiscal Year Ending Jan 31, 2023 Proposed Budget	Proposed 2023 Over/(Under) 2022 Proposed	Category Description	Comments
5280	Fund for Mission - Mission Development/New Ministries	-	-	-	-	-	0	Grant to the FFM to support Mission Development/New Ministry start-ups - Amount is determined by congregational benevolence greater than required expenses	Contingent upon SEMI Benevolence meeting budget
	Subtotal Special Ministries Donations	\$134,791	\$137,700	\$130,550	\$137,700	\$137,700	\$0		
	Synod Committee Expenses								
6010	Synod Assembly	\$42	\$500	\$0	\$500	\$500	\$0	Expenses not covered by registration fees	
6100	EOCM Committee	137	0	0	0	0	0	Committee expenses for outreach and evangelism	
6120	Candidacy Mobility	0	500	0	500	500	0	Support for interviews of rostered persons to come to SEMI	
6140	Anti-Racism Task Force (BRICK)	3,026	5,000	100	5,000	5,000	0	Support for training and education	
6161	Candidacy Committee	9,740	10,000	(6,173)	10,000	10,000	0	Expenses associated with working with candidates	New firm administering psych evaluations and are more expensive
6162	Leadership Support Com.	0	5,000	150	5,000	5,000	0	Support for rostered leaders continuing education	
6165	Fall Leadership Event	0	800	0	800	800	0	Expenses not covered by registration fees	
6190	Communications Committee	938	800	0	800	800	0	Expenses to communicate Synod's mission and ministry	
6410	Specialized Ministry Com.	0	100	0	100	100	0	Committee expenses	Committee merged into direction of various committees
6580	Church in Society	0	0	0	0	0	0	Committee expenses	Primarily working meeting with auditor
6640	Finance Committee	75	50	0	50	50	0	Committee expenses	
6650	Stewardship Committee	0	300	0	300	300	0	Committee expenses	
6790	Worship Committee	56	600	2,148	600	600	0	Committee expenses	
6820	Youth Committee	978	2,000	651	2,000	2,000	0	Committee expenses	
6850	Justice and Advocacy	0	500	150	500	500	0	Empower Synod to act on justice and advocacy issues	Primarily legal expenses on behalf of Synod
	Subtotal Synod Committee Expenses	\$14,992	\$26,150	(\$2,974)	\$26,150	\$26,150	\$0		
	Synod Staff Expenses								
7100	Bishop - Salary + Benefits	\$113,576	\$112,830	\$112,579	\$112,975	\$112,975	\$0	Reflects stabilization of Bishop's position; 2020 Budget overstated by including Health Care costs double; corrected in 2021 Budget	
7400	Asst. to Bishop Kirsh-Carr - Salary + Benefits	89,888	100,015	97,577	101,285	101,285	0	Position went from 75% to full time position in July 2019 and absorbed duties of four directors; corrected calculation of salary	
7600/7560	Asst. to Bishop Salary Pr Ewbank Salary + Benefits	21,082	20,640	18,996	21,000	21,000	0	Pastor Ewbank's Salary Paid by ELCA - this is Synod's support	
7300	Asst. to Bishop McCants - Salary + Benefits	70,684	72,835	71,347	73,155	73,155	0		
7670	Director's Stipends	5,400	5,400	5,400	8,400	8,400	0	Five Directors of Ministries (does not include Youth Director); in 2020 Budget - only one director - Director of Candidacy	Effective 2020 Budget, Assistant to the Bishop absorbed 4 of the 5 Directors duties
7680	Bishop Spouse Ambassador Expenses	0	3,000	0	3,000	3,000	0	Spouse expenses for mandatory attendance and acting Synod ambassador	

Line Item Code	Category	Fiscal Year Ending Jan 31, 2020 Actual as of Jan 31,2020	Fiscal Year Ending Jan 31, 2021 Adopted	Fiscal Year Ending Jan 31, 2021 Actual as of Jan 31,2021	Fiscal Year Ending Jan 31, 2022 Proposed Budget	Fiscal Year Ending Jan 31, 2023 Proposed Budget	Proposed 2023 Over/(Under) 2022 Proposed	Category Description	Comments
7660	Youth Ministry Director	3,600	3,600	3,600	3,600	3,600	0	Youth Director Stipend	
7150	Bishop Expense	8,194	10,000	2,205	10,000	10,000	0	Expenses for congregation support travel and admin and Churchwide meetings	
7250	Asst. to Bishop Kirsh-Carr - Expense	9,477	3,000	5,278	3,000	3,000	0	Expenses for congregation support; primarily mileage and phone	
7550/7580	Asst. to Bishop Ewbank - Expense	7,328	10,000	2,650	10,000	10,000	0	Expenses for mission church development support	Expenses covered by ELCA - see income
7350	Asst. to Bishop McCants - Expense	3,658	3,000	1,031	3,000	3,000	0	Expenses for congregation support; primarily mileage and phone	
7661	Expenses/Youth +Planned	0	2,000	0	2,000	2,000	0	Expenses in relation to youth events and ministry	
7990	Continuing Education	0	1,500	0	1,500	1,500	0	Support Staff continuing education expenses	
7700	Assistant to the Bishop Admin & Support Staff Salaries	46,315	50,350	47,570	50,350	50,350	0	Full time Executive Administrator and part time bookkeeper	
7520	Assistant to the Bishop Admin & Support Staff Benefits	27,349	29,395	21,851	29,995	29,995	0	Full time Executive Administrator ; adjusted to reflect actuals	
7530	Payroll taxes FICA	7,308	7,100	7,534	7,100	7,100	0	Employer responsibility for FICA	
7800	Deans	22,000	22,000	22,500	22,000	22,000	0	Stipend for Deans of the 11 Conferences	
7995	Staff travel expenses to Companion Synods	9,567	10,000	0	10,000	10,000	0		
Subtotal Synod Staff Expenses		\$445,427	\$466,665	\$420,118	\$472,360	\$472,360	\$0		
Synod Office Expenses									
8040	Auditor	\$9,000	\$9,000	\$9,500	\$10,000	\$10,000	\$0	Annual audit of Synod finances	
8010	ELCA Risk Fund To National	0	1,000	0	1,000	1,000	0	Share for obligation to cover legal suits, etc	
8100	Bishop Discretionary Fund	0	2,000	0	2,000	2,000	0	Bishop to use as desired to support his role as Bishop	
8220	Office Equipment (copier)	5,734	6,300	5,099	6,300	6,300	0	Monthly lease fee plus usage fee	Negotiated new lease at lower rate
8240	Synod Council	609	500	68	500	500	0	Meeting, retreat, and task force expenses	
8310	Insurance - general	9,072	14,500	10,266	14,500	14,500	0	General, auto, liability	Removed sold church from policy; therefore reducing costs
8370	Legal expense	95	1,000	5,098	1,000	1,000	0	Miscellaneous legal expenses	
8410	Misc. Admin.	1,439	2,000	1,568	2,000	2,000	0	General operating expenses not categorized	Reflects historical actuals
8450	Office equipment maint.	0	500	0	500	500	0		
8460	Computer Expense	9,349	7,000	10,086	7,000	7,000	0	IT Support and Internet Access	Additional \$2000 for new standalone service and software upgrade
8470	Office expenses/supplies	1,734	4,000	1,093	4,000	4,000	0		
8510	Postage/mailing	797	2,500	1,943	2,500	2,500	0		
8000/8520	Bank Fees/Paychex Fees	2,998	3,000	3,471	3,000	3,000	0		Reduced postage expense
8550	Rent	10,440	10,440	10,440	10,440	10,440	0	Synod House on 8115 E Jefferson; second floor space	Rent to Samaritas \$870/month
8540	Building Maintenance	0	1,000	0	1,000	1,000	0	Minor maintenance as required	
8670	Printing/Duplication	48	1,000	260	1,000	1,000	0	Printing and duplication not done in house	
8710	Telephone	8,246	7,000	8,127	7,000	7,000	0	Office land lines and cellular phones	Estimated cost reductions in future years

Line Item Code	Category	Fiscal Year Ending Jan 31, 2020 Actual as of Jan 31,2020	Fiscal Year Ending Jan 31, 2021 Adopted	Fiscal Year Ending Jan 31, 2021 Actual as of Jan 31,2021	Fiscal Year Ending Jan 31, 2022 Proposed Budget	Fiscal Year Ending Jan 31, 2023 Proposed Budget	Proposed 2023 Over/(Under) 2022 Proposed	Category Description	Comments
8760	Escrow/Fees - Automobiles	0	0		0	0	0	Fees and commission associated with the purchase of synod vehicle for use by the incumbent Bishop	
	Subtotal Synod Office Expenses	\$59,561	\$72,740	\$67,019	\$73,740	\$73,740	\$0		
	TOTAL MINISTRY EXPENSES	\$1,053,618	\$1,143,255	\$999,288	\$1,149,950	\$1,149,950	\$0		
	Surplus/(Deficit) - Operating Fund	(\$19,477)	\$0	(\$6,966)	\$0	\$0	\$0		