

**South East Michigan Synod
2025 PROPOSED OPERATING BUDGET**

Line Item Code	Category	Fiscal Year Ending Jan 31, 2023 Adopted Budget	Fiscal Year Ending Jan 31, 2023 Actuals	Fiscal Year Ending Jan 31, 2024 Adopted Budget	Fiscal Year Ending Jan 31, 2025 Proposed Budget	Proposed 2025 Over/(Under) 2024 Proposed	Category Description	Comments
MINISTRY INCOME								
40500	Benevolence Giving	\$1,100,000	\$940,461.00	\$1,100,000	\$1,000,000	(\$100,000)	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	\$0	Churchwide sponsor of Evangelical Mission Director - Pr Ewbank	
41400-41900	Outside Grants/Miscellaneous Inc	36,900	\$33,532.00	36,900	36,900	\$0	Rise Up Campaign funding Synod Staff & Director of Coaching, Funding for Synod Storyteller	Additional grants/benevolence required to cover expenses not funded by benevolence
41000	Net Interest Income	50	33	50	50	\$0		
TOTAL MINISTRY INCOME		\$1,146,950	\$984,026	\$1,146,950	\$1,046,950	(\$100,000)		
MINISTRY EXPENSES								
5090	Churchwide Benevolence	\$440,000	\$366,741	\$440,000	\$400,000	(\$40,000)	Shared benevolence to National ELCA; supports worldwide ministries	Percentage of actual benevolence
	<i>% of Benevolence Giving Income</i>	40%		40%	40%	0%	Percentage of Benevolence from congregations to send to National ELCA	
Special Ministries Donations								
5010	Campus Ministry	40,000	40,000	40,000	-	(\$40,000)	Providing campus pastors and ministry in Southeast Michigan	moved to FFM Budget
5015	ELCA Special Offering		2,028			\$0		
5020	Capital University	2,400	2,400	2,400	-	(\$2,400)	Support for university in Columbus, OH	moved to FFM Budget
5030	Wittenberg University	1,900	1,900	1,900	-	(\$1,900)	Support for university in Springfield, OH	moved to FFM Budget
5050	Living Water Ministries	32,000	32,000	32,000	-	(\$32,000)	Support of camp and retreat ministries in Michigan	moved to FFM Budget
5070	Region VI, ELCA	6,000	-	6,000	6,000	\$0	Services provided, such as archiving documents, for six synods in Region VI	
5110	Trinity Seminary	25,000	25,000	25,000	-	(\$25,000)	Support of Trinity Lutheran Seminary	moved to FFM Budget
5130	Samaritas	6,000	6,000	6,000	-	(\$6,000)	Support of social service agency	moved to FFM Budget
5150	Acts In Common	17,000	17,000	17,000	-	(\$17,000)	Support of African American Strategy programs	moved to FFM Budget
5160	Leadership Growth - Dewitt Retreat	2,000	-	-	-	\$0	Support of retreat for sustaining pastoral leadership	
5210	Mission/Church Development.		-	-	-	\$0		Transferred to Fund for Mission Budget
5240	Church/Social Grants	-	-	-	-	\$0	See Fund for Mission Budget	
5250	Ecumenical Theo. Seminary	1,000	-	1,000	-	(\$1,000)	Detroit seminary often used to supplement seminarian's education and classes for an Associate in Ministry	moved to FFM Budget
5015	Special Offerings	2,400	2,400	2,400	2,400	\$0	Primarily Christmas Gifts to Staff	
5260	Community Organizing Affiliations	2,000	-	2,000	-	(\$2,000)	Membership fees for MOSES and MI United	moved to FFM Budget
5270	Metropolitan Ministries Partnerships	-	-	-	-	0	Support of Detroit ministries primarily Metro Detroit Food Council voted to reduce funds to Trinity Lutheran and provide for seminarian support to current students; FY 2019 only	No longer required as of 2017
TBD	<i>Seminarian Fund</i>	-	-	-	-	0		
5280	Fund for Mission - Mission Development/New Min	-	-	-	-	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		\$137,700	\$128,728	\$135,700	\$8,400	(\$127,300)		
Synod Committee Expenses								

**South East Michigan Synod
2025 PROPOSED OPERATING BUDGET**

Line Item Code	Category	Fiscal Year Ending Jan 31, 2023 Adopted Budget	Fiscal Year Ending Jan 31, 2023 Actuals	Fiscal Year Ending Jan 31, 2024 Adopted Budget	Fiscal Year Ending Jan 31, 2025 Proposed Budget	Proposed 2025 Over/(Under) 2024 Proposed	Category Description	Comments
6010	Synod Assembly	\$500	\$0	\$0		\$0	Expenses not covered by registration fees	
6100	EOCM Committee	0		0		\$0	Committee expenses for outreach and evangelism	Inactive account
6120	Candidacy Mobility	500	0	0		\$0	Support for interviews of rostered persons to come to SEMI	Inactive account
6140	Anti-Racism Task Force (BRICK)	5,000	572	5,000	5,000	\$0	Support for training and education	
6161	Candidacy Committee	10,000	2,483	7,500	7,500	\$0	Expenses associated with working with candidates	Fees cover most expenses and less travel required for committee members
6162	Emerging Leadership Committee	5,000	0	5,000	5,000	\$0	Support for Interns and LLM	New Name, formerly Leadership
6165	Fall Leadership Event	800	0	0		\$0	Expenses not covered by registration fees	Fees cover expenses
6190	Website Administration & Support	800	8,972	5,000	7,000	\$2,000	Expenses to communicate Synod's mission and ministry	New Name, formerly Communications
6410	Specialized Ministry Com.	100	0	0		\$0	Committee expenses	Inactive account
6580	Church in Society	0	0	0		\$0	Committee expenses	Inactive account
6640	Finance Committee	50	0	50	50	\$0	Committee expenses	Primarily working meeting with auditor
6650	Stewardship Committee	300	0	1,000	1,000	\$0	Committee expenses	
6790	Worship Committee	600	502	1,000	1,000	\$0	Committee expenses	
6820	Youth Committee	2,000		2,000	2,000	\$0	Committee expenses	
6850	Justice and Advocacy	500	49	5,000	5,000	\$0	Empower Synod to act on justice and advocacy issues	Increase in advocacy
Subtotal Synod Committee Expenses		\$26,150	\$12,578	\$31,550	\$33,550	\$2,000		
6690	Reconciliation Discrepancies							
Synod Staff Expenses								
7100	Bishop - Salary + Benefits	\$112,975	\$114,496	\$125,406	\$131,143	\$5,737		Align Bishop's salary with Guidelines
74002-746 Asst. to Bishop Kiefer - Salary +Benefits			\$75,863		\$119,583	\$119,583		
7400	Asst. to Bishop Kirsh-Carr - Salary + Benefits	101,285	0	100,000	0	(\$100,000)	Pr. Kirsh-Carr moved to disability effective August 2021	
7600/7560	Asst. to Bishop Salary Pr Ewbank Salary + Benefi	21,000	16,663	25,203	26,042	\$839	Pastor Ewbank's Salary Paid by ELCA - this is Synod's support	
7300	Asst. to Bishop McCants - Salary + Benefits	73,155	74,830	82,754	102,387	\$19,633		Pr. Eggleston taken on Call duties in Pr. Kirsh-Carr absence
7422	Pr. Eggleston -Salary		8,308	0	0	\$0		
7670	Director's Stipends	8,400	6,150	8,400	10,400	\$0	Director of Candidacy, added Director of Coaching , funded from Rise Up, Added Synod Storyteller funded by Ministry Gift	
7680	Bishop Spouse Ambassador Expenses	3,000	0	3,000	3,000	\$0	Spouse expenses for mandatory attendance and acting Synod ambassador	
7660	Youth Ministry Director	3,600	3,600	3,600	3,600	\$0	Youth Director Stipend	
7150	Bishop Expense	10,000	20,368	10,000	10,000	\$0	Expenses for congregation support travel and admin and Churchwide meetings	Fewer outside expenses during covid
7250	Asst. to Bishop Kirsh-Carr - Expense	3,000	0	3,000	0	(\$3,000)	Expenses for congregation support; primarily mileage and phone	
74502	Asst to Bishop Kiefer - Expense		2,919		6,000	\$6,000	Based on current spending per month	
7550/7580	Asst. to Bishop Ewbank - Expense	10,000	4,248	10,000	10,000	\$0	Expenses for mission church development support	Expenses covered by ELCA - see income
7350	Asst. to Bishop McCants - Expense	3,000	1,802	3,000	3,000	\$0	Expenses for congregation support; primarily mileage and phone	
7650	Pr. Eggleston - Expense		2,000	0	0	\$0	Expenses for congregation support	
7661	Expenses/Youth +Planned	2,000	0	0		\$0	Expenses in relation to youth events and ministry	Inactive account, covered by Youth Committee
7990	Continuing Education	1,500	0	1,500	1,500	\$0	Support Staff continuing education expenses	
7700	Assistant to the Bishop Admin & Support Staff Sa	50,350	48,481	59,398	79,023	\$19,625	Full time Executive Administrator and part time bookkeeper	

**South East Michigan Synod
2025 PROPOSED OPERATING BUDGET**

Line Item Code	Category	Fiscal Year Ending Jan 31, 2023 Adopted Budget	Fiscal Year Ending Jan 31, 2023 Actuals	Fiscal Year Ending Jan 31, 2024 Adopted Budget	Fiscal Year Ending Jan 31, 2025 Proposed Budget	Proposed 2025 Over/(Under) 2024 Proposed	Category Description	Comments
7520	Assistant to the Bishop Admin & Support Staff Be	29,995	25,099	24,333	33,207	\$8,874	Full time Executive Administrator ; adjusted to reflect actuals decrease reflected due to insurance cost shared with spouse	
7530	Payroll taxes FICA	7,100	7,952	9,682	11,942	\$2,260	Employer responsibility for FICA	
7800	Deans	22,000	21,417	22,000	22,000	\$0	Stipend for Deans of the 11 Conferences	
78600	Contract Pay		2,500			\$0		
7995	Staff travel expenses to Companion Synods	10,000	0	10,000	10,000	\$0		
Subtotal Synod Staff Expenses		\$472,360	\$436,696	\$501,276	\$582,827	\$79,551		
Synod Office Expenses								
8040	Auditor	\$10,000	\$15,000	\$10,000	\$10,000	\$0	Annual audit of Synod finances - balance of fees paid in FY 2023	
8010	ELCA Risk Fund To National	1,000	0	1,000	1,000	\$0	Share for obligation to cover legal suits, etc	
8100	Bishop Discretionary Fund	2,000	0	2,000	2,000	\$0	Bishop to use as desired to support his role as Bishop	
8220	Office Equipment (copier)	6,300	3,704	4,300	3,150	(\$1,150)	priority lease fee plus usage fee negotiated new contract for less	Negotiated new lease at lower rate
8240	Synod Council	500		500	500	\$0	Meeting, retreat, and task force expenses	
8310	Insurance - general	14,500	6,772	14,500	9,000	(\$5,500)	General, auto, liability, workers compensation	Based on current insurance costs
8370	Legal expense	1,000	0	1,000	1,000	\$0	Miscellaneous legal expenses	
8410	Misc. Admin.	2,000	1,521	2,000	2,000	\$0	General operating expenses not categorized	Reflects historical actuals
8450	Office equipment maint.	500	0	500	500	\$0		
8460	Computer Expense	7,000	3,960	5,000	3,000	(\$2,000)	Computer/IT Hardware	Software and subscriptions moved to Acct #6190
8470	Office expenses/supplies	4,000	1,618	2,500	2,000	(\$500)		Staff working from home more
8510	Postage/mailing	2,500	1,610	2,000	2,000	\$0		
8000/8520	Bank Fees/Paychex Fees	3,000	3,602	3,000	3,000	\$0		Reduced postage expense
8550	Rent	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	1,000	0	1,000	1,000	\$0	Minor maintenance as required	
8670	Printing/Duplication	1,000	0	1,000	1,000	\$0	Printing and duplication not done in house	
8710	Telephone	7,000	4,355	7,000	4,000	(\$3,000)	Office land lines and cellular phones	Updated phone service
8760	Escrow/Fees - Automobiles	0	0			\$0	Fees and commission associated with the purchase of synod vehicle for use by the incumbent Bishop	
Subtotal Synod Office Expenses		\$73,740	\$52,582	\$67,740	\$55,590	(\$12,150)		
TOTAL MINISTRY EXPENSES		\$1,149,950	\$997,325	\$1,176,266	\$1,080,367	(\$97,899)		
Surplus/(Deficit) - Operating Fund		(\$3,000)	(\$13,299)	(\$29,316)	(\$33,417)	(\$2,101)		