

**Southeast Michigan Synod
2028 PROPOSED OPERATING BUDGET**

Line Item Code	Category	Fiscal Year Ending Jan 31, 2025 Adopted Budget	Fiscal Year Ending Jan 31, 2025 Actuals Thru Jan 31, 2024	Fiscal Year Ending Jan 31, 2026 Adopted Budget	Fiscal Year Ending Jan 31, 2026 Actuals Thru Jan 31, 2026	Fiscal Year Ending Jan 31, 2027 Adopted Budget	Fiscal Year Ending Jan 31, 2028 Proposed Budget	Proposed 2028ver/(Under) 2027 Proposed	Category Description	Comments
MINISTRY INCOME										
40500	Benevolence Giving	\$1,000,000	\$953,185	\$1,100,000	\$1,116,259	\$1,000,000	\$1,000,000	(\$100,000)	Benevolence from congregations	
Non-Benevolence Income:										
41100	ELCA-EOCM ELCA - Stewardship Spec	10,000	10,000	10,000	10,000	10,000	10,000	\$0	Churchwide sponsor of Director Evangelical Mission	
41400-									Rise Up funding Synod Staff and Director of Coaching - \$27,200	
41900	Outside Grants/Miscellaneous Inc	36,900	141,869	102,550	832,521	119,696	162,554	\$42,858	Ministry funding Synod Storyteller - \$3,000	
41000	Net Interest Income	50	32	50	35	50	40	\$0	FFM funding DEM - \$23100	
									Misc income – Thrivent, ELCA endowment - \$2,500	
									Anticipated additional funds from congregations in transition - \$91,7546	
TOTAL MINISTRY INCOME		\$1,046,950	\$1,105,086	\$1,212,600	\$1,958,815	\$1,129,746	\$1,172,594	(\$82,854)		
MINISTRY EXPENSES										
5090	Churchwide Benevolence	\$400,000	\$402,007	\$440,000	\$441,371	\$400,000	\$400,000	\$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>40%</i>	\$0	Percentage of Benevolence from congregations to send to National ELCA	
Special Ministries Donations										
5010	Campus Ministry	-	-	-	-	-	-	\$0	Providing campus pastors and ministry in Southeast Michigan	moved to FFM Budget
5015	ELCA Special Offering	-	-	2,000	-	-	-	\$0	Assembly Offering Collected and Disbursed	Assembly Offering Pass Through
5020	Capital University	-	-	-	-	-	-	\$0	Support for university in Columbus, OH	moved to FFM Budget
5030	Wittenberg University	-	-	-	-	-	-	\$0	Support for university in Springfield, OH	moved to FFM Budget
5050	Living Water Ministries	-	-	-	-	-	-	\$0	Support of camp and retreat ministries in Michigan	moved to FFM Budget
5070	Region VI, ELCA	6,000	6,000	6,000	6,000	6,000	6,000	\$0	Services provided, such as archiving documents, for six synods in Region VI	moved to FFM Budget
5110	Trinity Seminary	-	-	-	-	-	-	\$0	Support of Trinity Lutheran Seminary	moved to FFM Budget
5130	Samaritas	-	-	-	-	-	-	\$0	Support of social service agency	moved to FFM Budget
5150	Acts In Common	-	-	-	-	-	-	\$0	Support of African American Strategy programs	moved to FFM Budget
5210	Mission/Church Development.	-	-	-	-	-	-	\$0		moved to FFM Budget
5240	Church/Social Grants	-	-	-	-	-	-	\$0	See Fund for Mission Budget	
5250	Ecumenical Theo. Seminary	-	-	-	-	-	-	\$0	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	2,400	2,400	\$0	Primarily Christmas Gifts to Staff	
5260	Community Organizing Affiliations	-	-	-	-	-	-	\$0	Membership fees for MOSES and MI United	moved to FFM Budget
TBD	<i>Seminarian Fund</i>							\$0		

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5280	Fund for Mission - Mission Development/New Ministries		55,500	73,655	51,500			\$0	Grant from ELCA to support Mission Development/New Ministry start-ups - Amount is determined by ELCA Grants Received	Had never shown on budget but it is a pass through. Uncertain what ELCA will fund in 2 years
	Subtotal Special Ministries Donations	\$8,400	\$63,900	\$84,055	\$59,900	\$8,400	\$8,400	\$0		
	Synod Committee Expenses									
6010	Synod Assembly							\$0	Expenses not covered by registration fees	
6100	EOCM Committee							\$0	Committee expenses for outreach and evangelism	Inactive account
6120	Candidacy Mobility							\$0	Support for interviews of rostered persons to come to SEMI	Inactive account
6140	Anti-Racism Task Force (BRRICK)	5,000	5,187	5,000	6,578	5,000	20,000	\$15,000	Support for training and education	
6161	Candidacy Committee	7,500	1,112	5,000	1,984	5,000	5,000	\$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				\$0	Support for Interns and LLM	New Name, formerly Leadership Support
6165	Fall Leadership Event							\$0	Expenses not covered by registration fees	Fees cover expenses
6190	Website Administration & Support	7,000	7,782	10,000	9,094	10,000	10,500	\$500	Expenses to communicate Synod's mission and ministry	New Name, formerly Communications
6410	Specialized Ministry Com.							\$0	Committee expenses	Inactive account
6640	Finance Committee	50		0	300		500	\$500	Committee expenses	Primarily working meeting with auditor
6650	Stewardship Committee	1,000		0				\$0	Committee expenses	
6790	Worship Committee	1,000	738	2,500	1,508	2,000	2,000	\$0	Committee expenses	
6820	Youth Committee	2,000	400	1,000	375	1,000	1,000	\$0	Committee expenses	
6850	Justice and Advocacy	5,000	3,721	5,727	3,802	5,000	5,000	\$0	Empower Synod to act on justice and advocacy issues	Increase in advocacy
	Subtotal Synod Committee Expenses	\$33,550	\$18,940	\$29,227	\$23,641	\$28,000	\$44,000	\$16,000		
6690	Reconciliation Discrepancies									
	Synod Staff Expenses									
7100	Bishop - Salary + Benefits	\$131,143	\$130,277	\$133,574	\$132,303	\$139,110	\$143,098	\$3,988		5% increase
74002-746	Asst. to Bishop Kiefer - Salary +Benefits	\$119,583	\$118,960	\$121,531	\$122,877	\$127,223	\$131,000	\$3,777		5% increase
7600/7560	DEM Salary Salary + Benefits	26,042	17,267	26,598	20,589	22,087	23,100	\$1,013	DEM Paid by ELCA - this is Synod's support for DEM position	
7300	Asst. to Bishop McCants - Salary + Benefits	102,387	101,232	105,016	105,419	110,101	114,404	\$4,303		5% increase
7670	Director's Stipends	10,400	6,000	5,000	6,050	8,000	15,500	\$7,500	added Director of Coaching , funded from Rise Up, Added Synod Storyteller funded by Ministry Gift, add in LLM Admin, Worship	Director of Worship and LLM Director moved to Staff positions. Added Director Candidacy back in.
7680	Bishop Spouse Ambassador Expenses	3,000		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	0	3,600	3,600	\$0	Youth Director Stipend	
7150	Bishop Expense	10,000	12,268	10,000	10,423	10,000	10,000	\$0	Expenses for congregation support travel and admin and Churchwide meetings	Fewer outside expenses during covid
74502	Asst to Bishop Kiefer - Expense	6,000	5,848	7,250	4,976	7,250	7,250	\$0	Based on current spending per month	
7550/7580	Asst. to Bishop DEM - Expense	10,000	10,870	10,000	8,205	10,000	10,000	\$0	Expenses for DEM	Expenses covered by ELCA - see income
7350	Asst. to Bishop McCants - Expense	3,000	2,336	4,000	2,530	4,000	4,000	\$0	Expenses for congregation support; primarily mileage and phone	

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7661	Expenses/Youth +Planned			0				\$0	Expenses in relation to youth events and ministry	Inactive account, covered by Youth Committee
7990	Continuing Education	1,500		1,500		1,500	1,500	\$0	Support Staff continuing education expenses	
7700	Assistant to the Bishop Admin & Support Staff Salaries	79,023	75,525	81,393	78,598	84,648	88,882	\$4,234	Full time Executive Administrator and part time bookkeeper	
7520	Assistant to the Bishop Admin & Support Staff Benefits	33,207	32,812	33,507	33,372	36,240	37,302	\$1,062	Full time Executive Administrator	5% increase
7530	Payroll taxes FICA	11,942	12,636	12,299	13,201	13,787	14,478	\$691	Employer responsibility for FICA	
7800	Deans	22,000	22,000	22,000	22,000	22,000	18,000	(\$4,000)	Stipend for Deans of the 9 Conferences, reduced from 11	
78600	Contract Pay		2,000		2,000			\$0		
7995	Staff travel expenses to Companion Synods	10,000		0		10,000	10,000	\$0		
Subtotal Synod Staff Expenses		\$582,827	\$550,031	\$580,268	\$562,544	\$612,546	\$635,114	\$22,568		
Synod Office Expenses										
8040	Auditor	\$10,000	\$11,000	\$11,500	\$11,400	\$12,000	\$12,500	\$500	Annual audit of Synod finances	
8010	ELCA Risk Fund To National	1,000		1,000	0	1,000	1,000	\$0	Share for obligation to cover legal suits, etc	
8100	Bishop Discretionary Fund	2,000		2,000	0	2,000	2,000	\$0	Bishop to use as desired to support his role as Bishop	
8220	Office Equipment (copier)	3,150	4,455	3,150	3,537	3,150	3,060	(\$90)	Monthly lease fee plus usage fee negotiated new contract for less money	Negotiated new lease at lower rate
8240	Synod Council	500	300	500		500	500	\$0	Meeting, retreat, and task force expenses	
8310	Insurance - general	9,000	7,364	9,000	11,215	12,000	12,000	\$0	General, auto, liability, workers compensation, new car increased insurance cost	Based on current insurance costs
8370	Legal expense	1,000	117	1,000	123	1,000	1,000	\$0	Miscellaneous legal expenses	
8410	Misc. Admin.	2,000	4,047	2,000	3,155	2,000	2,100	\$100	General operating expenses not categorized	Reflects historical actuals includes purchase of Tiner Tickets offset by misc
8450	Office equipment maint.	500		500		500		(\$500)		
8460	Computer Expense	3,000	1,770	3,000	3,079	3,000	3,000	\$0	Computer/IT Hardware	Software and subscriptions moved to Acct #6190
8470	Office expenses/supplies	2,000	2,182	2,000	1,079	2,000	2,100	\$100		
8510	Postage/mailing	2,000	1,366	2,000	898	1,250	1,250	\$0	will no longer have postage meter fee	
8000/8520	Bank Fees/Paychex Fees	3,000	4,151	3,000	4,777	3,400	3,570	\$170	Rent for space at the Cathedral Church of St Paul, 4800 Woodward Ave. Detroit 48201	Reduced postage expense
8550	Rent	10,440	28,140	32,400	31,400	36,000	36,000	\$0	Minor maintenance as required	Rent increased upon move to Episcopal Diocese \$3000/month
8540	Building Maintenance	1,000		1,000		1,000	1,000	\$0	Printing and duplication not done in house	
8670	Printing/Duplication	1,000		1,000		1,000	1,000	\$0	cellular phones	No longer pay for landline phones
8710	Telephone	4,000	2,392	4,000	2,596	3,000	3,000	\$0	Fees and commission associated with the purchase of synod vehicle for use by the incumbent Bishop	Years of surplus, fund \$5000 for purchase of a car when needed.
8760	Escrow/Fees - Automobiles				20,000			\$0		
8800	Office Moving Expenses		26,719					\$0		
Subtotal Synod Office Expenses		\$55,590	\$94,003	\$79,050	\$93,259	\$84,800	\$85,080	\$280		
TOTAL MINISTRY EXPENSES		\$1,080,367	\$1,128,881	\$1,212,600	\$1,180,716	\$1,133,746	\$1,172,594	\$38,848		
Surplus/(Deficit) - Operating Fund		(\$33,417)	(\$23,795)	\$0	\$778,100	(\$4,000)	\$0	(\$121,702)		
OTHER INCOME/EXPENSE										
99999	Inter Fund Transfer				\$443,762				75% of congregation closing funds to FFM	

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8790	Depreciation Expense		85						Depreciation expense on fixed assets	Posted at year end closing; no cash effect
4900/8900	Write-off of Aged Payables/Void Prior Year Checks									
4800	Goodwill - Ministry Fund Transfer for Bishop's Auto									
	TOTAL OTHER INCOME									
	NET INCOME - SUPLUS				\$334,338					