

Budgeting

1. Purpose

This guidance exists to support an aligned, transparent, and mission-driven budgeting process that empowers staff while ensuring accountability to Board policy. It clarifies roles and timelines in the development of the annual operating budget and reinforces our values of *collective courage* and *joyful resilience* through shared responsibility and proactive planning.

2. Organizational Guidance

The annual budgeting process is led by the Senior Minister, who may delegate preparation tasks to executive staff while maintaining overall accountability. The framework for staff and group involvement is as follows:

- The Senior Minister may delegate part or all of the budget preparation process to members of the Executive Team.
- Individual staff members are expected to collaborate with the Finance Executive to:
 - Review current-year activity,
 - Forecast needs, and
 - Submit proposed budgets for their areas of responsibility.
- The Finance Executive is responsible for producing a draft working budget and leading collaborative review cycles.
- The budgeting process must begin **no later than September 1** each year.
- The Board must affirm the proposed budget **no later than November 30** so that it may be presented to the congregation in time for approval.

3. Related Content

- [Board Policy 3.3.2](#) - Budget Creation and Oversight
- [Board Policy 3.3.2.1](#) - Operating Budget

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