

CONTINUING RESOLUTION

CR12.05.F20. ANNUAL BUDGET DEVELOPMENT PROCESS

WHEREAS, the Congregation Council is responsible for the preparation of an annual budget for consideration by this congregation at an Annual Meeting for that purpose (B10.01.01.b.); and

WHEREAS, the budget development process requires several months as a balance is sought between the requests and needs of staff and committees to carry forward and grow the ministry of this congregation with the fiscal responsibility and resources of this congregation;

THEREFORE, BE IT RESOLVED that the Congregation Council of Trinity Evangelical Lutheran Church, Latrobe, PA shall use the time table and procedures which follow to guide the development of the budget for the next fiscal year.

AUGUST

The Mutual Ministry Committee (B13.11.04.) and Personnel (B12.15.02.e.) and other standing committees of the Congregation Council (B12.15.02. and B12.15.03.) submit compensation (salary and benefits) and budget requests to the Finance Committee (B12.15.02.d.). Budget requests for new items of a significant amount should include anticipated revenues, where applicable, and expenses listed on a monthly basis. Committees should also begin the process of prioritizing salary increases and committee ministries for the next fiscal year should full funding of budget requests not be possible.

The Mutual Ministry and Personnel committees should also jointly meet to discuss and coordinate compensation proposals to be brought before the Congregation Council. This annual joint meeting should focus on consistency between and basic fairness to both the called and hired staff. Synod guidance on minimum compensation increases for the called staff, cost of living, and appropriate merit dollars should be considered in the preliminary budget proposals from both of these committees. Representation from the Finance Committee is strongly encouraged at this joint Mutual Ministry and Personnel committee meeting.

SEPTEMBER

The Finance Committee compiles a preliminary budget based on the submitted requests and presents it to the Congregation Council as information. The Finance Committee may start the process of considering the feasibility of the budget requests and can present along with the preliminary budget their first recommendations to the Congregation Council on possible reductions/increases. As congregation committees and standing committees of the Congregation Council establish line item expenditure priorities within the total budget under that committee's oversight for full budget consideration by the Congregation Council, time should be allowed for committee dialogue and possible revisions. Committee chairpersons and members are welcomed and encouraged to attend Finance Committee and Congregation Council meetings and shall be accorded the privilege of voice during budget discussions.

OCTOBER/R

The Finance Committee considers the feasibility of the preliminary budget, taking into consideration the results from the annual Every Member Response (B12.15.02.h.) campaign, investments and investment earnings of this congregation, and projected budget surplus/deficient for the current fiscal year. If the Finance Committee recommends changes to a committee's preliminary budget, a representative from the Finance Committee discusses the intentions and proposals with the chairperson(s) of the impacted committee(s). The Finance Committee presents a second draft of the budget to the Congregation Council at its October meeting for further review and discussions.

NOVEMBER

The fiscal year budget is approved or amended and approved by the Congregation Council. The Finance Committee prepares the budget as approved by the Congregation Council for consideration by this congregation at the Annual Meeting for that purpose (B10.01.01.b).