

Budgeting at St. Maximilian Kolbe Parish

A description of the process and stakeholders

15 November 2017

A parish budget is a theological document. Far from merely numbers on a ledger, a parish budget mirrors the parish's priorities. How a community spends its money should be directly tied to its mission:

Saint Maximilian Kolbe Parish is a Roman Catholic Christian community which unselfishly ministers to all people through hospitality, prayer, formation, and service. Eucharist centered and led by the Holy Spirit we strive to be grateful stewards of all God's gifts.

To prepare an annual budget requires a lengthy process and involves many key stakeholders, working together to create this important theological document.

STAKEHOLDERS

Pastor: The pastor gives final approval to the budget and is ultimately responsible for monitoring revenue and expenditures against the budget.

Pastoral Team: The pastoral associates, as extensions of the pastor's office, administer the budgets for each department. The pastoral associates prepare the budget draft and are responsible for regular oversight of revenue and expenditures in their department.

Ministry Leaders and Staff: Those who are responsible – paid or volunteer - for ministerial activity in the parish propose an annual budget to the pastoral associate (possibly through a staff liaison who is not the pastoral associate) who aggregates all lines in a department into an overall budget. Ministry leaders and staff are accountable to the pastoral associate (dept head) for spending in their budget category.

Business Manager: The business manager combines the budgets submitted by the pastoral team into one budget for submission to the Finance and Pastoral Councils. She/he is a principal voice with the pastor in presenting the budget to the councils for advice and consent. She/he is also responsible for making adjustments to the budget throughout the process, facilitating the overall development of the budget.

Commission: Each commission works in conjunction with their respective pastoral associate to articulate goals for a given year, and in the end, comes to consensus on a final draft of the budget in their quadrant. Working within parameters set by the Finance Council, to fulfill priorities articulated by the Pastoral Council, each commission reviews and gives assent to the budget for the department which will be presented to the Finance and Pastoral Councils.

Finance Council: The Finance Council is responsible for establishing parameters for the budget based on projections of income. The FC reviews the budget drafts before each is submitted to the Pastoral Council. The FC offers advice on HOW and WHEN money is spent (cash flow, long-range planning, etc.) more than WHY money is spent on WHAT. In addition to the pastoral team, they monitor revenues and expenditures.

Pastoral Council: The Pastoral Council begins the budgeting process by establishing broad goals and priorities (to be enfolded by the commissions and committees) at the beginning of the process. It also gives a final review to ensure that those broad priorities are reflected in the budget as submitted. The PC is concerned with WHAT we spend money on and WHY, rather than HOW and WHEN.

PROCESS/DEADLINES

Throughout the year, but especially in the fall: Each commission, in consultation with their ministry leaders and staff, dreams big about their area of parish life. “If money were no object, how would X (e.g. Outreach, or Worship, etc.) in our parish be better?” “If we had all the time, space, money, and personnel in the world, what would we do to improve our areas of ministry?”

January Leadership Roundtable Meeting: Leaders of each council and commission, along with the pastoral team, review the initial input from the various councils, commissions, and staff, preparing some guidance for the pastoral council.

February Pastoral Council Meeting: Based on proposals from the commissions and Finance Council, an initial set of priorities and goals for the coming fiscal year’s budget are developed.

February: The pastoral team develops basic parameters for ministerial budgets in the coming year. Pastoral associates work with ministry leaders and staff to draft a budget for the department, based on the priorities articulated by the Pastoral Council. This budget is then given to the respective commission for review.

February/March Commission Meetings: The proposed budget for the department is reviewed and feedback given to the pastoral associate for adjustment before submission to the business manager.

March 15: Budgets for each department are submitted by the Pastoral Team to the business manager, who aggregates them in preparation for the April FC meeting.

Late March: Initial draft of the budget is sent to FC digitally to review in preparation for their April meeting.

April Finance Council Meeting: The initial draft of the budget is reviewed; projections of revenue for the coming fiscal year are established; and preliminary estimates of costs based on long-range planning are affirmed. Lively discussions ensue! The business manager facilitates this conversation (in-person or remotely) between FC and commissions and pastoral team.

Last Weds in April: A draft budget, including Finance Council notations, is presented digitally to the PC.

May Pastoral Council Meeting: The draft of the budget is reviewed by the Pastoral Council. The budget is measured against the priorities already articulated and feedback is given quickly to the FC, Commissions, or Pastoral Team so adjustments can be made if necessary.

May Commission and/or Pastoral Team Meetings: Feedback from the May Pastoral Council meeting is received and the budget is adjusted as needed, in consultation with the Finance Council.

May Finance Council Meeting: Feedback from the May Pastoral Council meeting is received and the budget is adjusted as needed, in consultation with the commissions and/or Pastoral Team.

Last Weds in May: Another draft of the budget is presented digitally to the Pastoral Council, incorporating feedback from May meetings.

June Pastoral Council Meeting: The final draft of the budget is reviewed after revisions (if any needed) have been made. Once consensus is reached, it is recommended to the pastor for final approval. Once approved by the pastor, the budget goes into effect for the fiscal year, from July-June.