

# Michigan Conference of the UMC Budget Process

## Guiding Principles

- The Conference Leadership Council (CLC) is tasked with “implementation of the vision and direction of the annual conference.” Michigan Annual Conference Journal, Vol. 2, 2019, “Michigan Conference Plan of Organization,” ¶ 2.1.2.1
- The Coordinating Cabinet is made up of leadership-level conference directors who, along with the Field Staff, execute the vision of the annual conference as articulated by the CLC.
- The Council on Finance and Administration (CFA) is tasked with recommending “to annual conference for its action and determination budgets of anticipated income and proposed expenditures for all funds that provide for annual conference clergy support, annual conference administrative expenses, and annual conference benevolence and program causes.” The Book of Discipline, 2016, ¶ 613.1
- The Conference Chief Financial Officer (Conference Treasurer and Administrative Services Director) is tasked with preparing “at regular intervals such financial statements and reports as may be required by . . . the [Council on Finance and Administration] . . .” The Book of Discipline, 2016, ¶ 619.5.c
- The Director of Connectional Ministries (DCM), has a responsibility “. . . to serve as the steward of the vision of the annual conference...and to ensure alignment of the total resources of the conference to the vision.” The Book of Discipline, 2016, ¶608.6.c.1 & 3

Budget Process Steps	Timeline
1. Budget letter and forms distributed to Leaders and Staff	September 30
2. CLC refines Strategic Directions and communicates same to leadership and staff.	October 15
3. The CFA in conjunction with the Conference Chief Financial Officer (CFO) generates an “Anticipated Income Budget” (budgeted income), which projects Ministry Share remittances and total receipts for the upcoming budget year including a projected percentage of unpaid Ministry Shares.	October 15
4. The Anticipated Income Budget is shared with the CLC by the Conference CFO and the President of the CFA.	October 16
5. Department/agency leadership will meet with appropriate staff to determine priorities and establish preliminary budgets for 2025: <ol style="list-style-type: none"> <li>You should consider the following: a) what tasks are you currently doing that must remain, b) what tasks that can/should be eliminated, and c) what new tasks you should begin doing that you currently aren’t, all in terms of supporting the Strategic Directions.</li> <li>You should also consider what has or has not been effective in the past and whether new approaches are necessary.</li> <li>Treasury is available to assist in this process as needed.</li> </ol>	October 16 through November 30
6. Departments/agency leadership return the EXCEL budget template to CFO.	November 30

7. The CLC forwards the Anticipated Income Budget to the Coordinating Cabinet with directions on ministry areas that need to revise their budget submissions.	December 4
8. The Conference CFO and the DCM, who chairs the Coordinating Cabinet, review the revised "Preliminary Expense Budgets." This process shall include collaboration with the various boards, agencies and Field Staff for insights and ownership of the overall budget.	December 15
9. The Preliminary Expense Budget is forwarded by the CFO/Coordinating Cabinet to the CLC for approval and/or adjustment.	January 15
10. CFA Receives any Resolutions to Annual Conference that have budgetary implications over \$1,000 along with 5-year cost projection. (Plan of Org. 5.1.2.4)	February 1
11. The Preliminary Expense Budget is forwarded by the CLC to the CFA for approval or adjustments if it is not in alignment with the Anticipated Income Budget.	February 15
12. The Preliminary Expense Budget is forwarded by the CLC to the CFA for approval or adjustments if it is not in alignment with the Anticipated Income Budget.	January thru March
13. Conference Statistician receives congregations' year end reports.	March 31
14. The CFA in conjunction with the CFO merges the Anticipated Income Budget and the Preliminary Expense Budget to create the Conference Common Budget which is posted on-line and presented to Annual Conference for approval.	April 15 (See plan of Org. 5.1.3)

Questions? Please contact Angie Anger at [aanger@michiganumc.org](mailto:aanger@michiganumc.org) or 517-347-4030, ext. 4130