



Pacific Southwest District Proposed Budget 2020-21

PSW DISTRICT ASSEMBLY BUSINESS MEETING SATURDAY APRIL 25, 2020

KEITH STROHMAIER, TREASURER PACIFIC SOUTHWEST DISTRICT

Topics Covered

- ▶ Introduction of Budget
- ▶ Income with Explanations
- ▶ Expenses with Explanations
- ▶ Summary and Questions

Introduction of Budget

- ▶ Cash budget (i.e., plan for how cash received for the year is to be spent to serve all our congregations)
- ▶ Other items not in this budget (the district already has the cash for these things or benefits an individual/congregation)
 - ▶ Charles S. White Memorial Scholarship – Seminarian
 - ▶ Technology Grants – Congregation hosting District Assembly
 - ▶ Chalice Lighters – Congregational grant based on ask
- ▶ District Assembly is in the budget for consistency even though Regional Assembly will take place instead
 - ▶ Always budgeted with income = expenses
- ▶ Due to timing, budget prepared before COVID-19 shutdown

Introduction of Budget

- ▶ **Regionalization has simplified the budget**
 - ▶ Regional expenditures appear as a single line item in budget
 - ▶ Total regional expenditures distributed among the four districts = \$760,000
 - ▶ 100% Admin staff S/B, 52% Program staff S/B, associated costs
 - ▶ Distribution percentage based on percentage of total number of regional congregations = 183
 - ▶ Pacific Southwest District = 49 congregations (26.77% of total)
 - ▶ Pacific Northwest District = 56 congregations (30.60% of total)
 - ▶ Pacific Central District = 35 congregations (19.13% of total)
 - ▶ Mountain Desert District = 43 congregations (23.50% of total)

Introduction of Budget

| | 2019-2020 Adopted Budget | 2019-2020 YTD (as of 12/31/19) | 2020-2021 Proposed Budget |
|------------------------------------|-----------------------------|-----------------------------------|------------------------------|
| Income | | | |
| Congregational Assessments | \$ 210,000.00 | \$ 89,906.00 | \$ 250,045.00 |
| Attainment Adjustments | (23,200.00) | | (45,008.10) |
| Total Congregational Assessments | \$ 186,800.00 | \$ 89,906.00 | \$ 205,036.90 |
| UUA District Grant | 33,406.00 | 15,628.50 | 31,257.00 |
| District Assembly Income | 10,000.00 | | 10,000.00 |
| Total Income | \$ 220,206.00 | \$ 105,534.50 | \$ 246,293.90 |
| Expenses | | | |
| Insurance | \$ 825.00 | \$ (25.00) | \$ 825.00 |
| Board & Governance | 6,000.00 | 1,962.97 | 6,000.00 |
| Regional Contribution | 200,820.00 | 100,410.00 | 203,497.27 |
| PSWD YRUU/Youth Board | 1,300.00 | 2,335.36 | 1,300.00 |
| District Assembly Expenses | 10,000.00 | 2,099.81 | 10,000.00 |
| PSWD Camping Ministries Transition | 14,000.00 | | 7,000.00 |
| Total Expenses | \$ 222,945.00 | \$ 106,783.14 | \$ 228,622.27 |
| Net Operating Income | \$ (2,739.00) | \$ (1,248.64) | \$ 17,671.63 |

Income with Explanations

- ▶ **Congregational Assessments (\$205,036) – Increase of \$18,237 over current year**
 - ▶ Percentage of UUA dues allocated to the region/district
 - ▶ 2020-21 budget reflects projected 82% of congregational assessments will be paid
- ▶ **UUA Grant (\$31,257) – No change over projected actual; \$2,149 decrease over current year budgeted amount**
 - ▶ “Bonus” from the UUA based on congregational assessments; budgeted at prior year actual and adjusted during the year
- ▶ **District Assembly Income (\$10,000) – No change over current year**
 - ▶ Always budgeted to match budgeted expenditures

Expenses with Explanations

- ▶ Insurance (\$825) – No change over current year
- ▶ Board and Governance (\$6,000) – Board travel and August retreat expense; no change over current year
- ▶ Regional Contribution (\$203,497.27) – District share (26.77%) of regional staff and associated costs; \$2,677.27 increase over current year
- ▶ YRUU/Youth Board (\$1,300) – No change over current year; actuals over budget for current year
- ▶ District Assembly (\$10,000) – No change over current year
- ▶ PSWD Camp Ministries Transitional Subsidy (\$7,000) – Reduced \$7,000 over current year as planned; final year

Summary and Questions

- ▶ **Proposed budget was prepared before COVID-19 pandemic shutdown**
 - ▶ **Income and expense were not adjusted due to the timing of budget preparation process**
 - ▶ **No changes in services budgeted for next year**
 - ▶ **Effect of shutdown not fully understood**
 - ▶ **Is this the beginning, middle, end?**
 - ▶ **What will recovery look like?**
 - ▶ **What are the short and long-term effects of the shutdown?**
- ▶ **Net surplus of \$17.5K gives the district a cushion to rely upon in these uncertain times**

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