

### **Summary of 2021/2022 fiscal year budget assumptions:**

To be sure, proposing a budget for the 2021/2022 Fiscal year in a time of Pandemic uncertainty is a challenge. Even so, we must do so.

The starting point this year is, as is typically the case, a projection that starts with projecting ahead based upon the current rates of expenditure. Each line item is then considered in light of expectation of any known changes or other factors that are controllable and adjusted as needed to represent the best prediction as to what is most likely to occur in the coming year.

This effort runs concurrently with our annual Pledge Campaign. As the Pledge Campaign nears completion, the board - with input from the ministries, conducts a reconciliation between anticipated pledge results and the budget projections. This reconciliation makes adjustments sufficient to propose a balanced budget to the congregation for approval.

This proposed budget for our 2021/2022 fiscal year includes some assumptions required to address the increased uncertainty associated with planned resumption of regular in person BUU activities including regular Sunday Services.

This plan assumes that partial opening of services at BUU will begin in September with hybrid Sunday Services and achieve full Sunday Services beginning in January of 2022.

Certainly, it is always true, but is especially relevant as we go forward into Post Pandemic normal, the Finance Team and the Board will continue to monitor our operations to ensure appropriate response to the actual situation faced going forward. This is to ensure fiscally responsible operations of BUU.