

### February

- Treasurer & Office Coordinator prepare **Budget Projection worksheet**. The worksheet includes columns for the following:
  - Three prior year's budgets
  - Two prior full year's actuals
  - Next year's spending requests
  - Year-To-Date column
  - Year End projection

### March

- Budget Projection worksheets and current year-to-date detailed budget reports distributed to:
  - **Committee Chairs** at **Program Commission** meeting
  - **Congregational Council**
  - **Finance Committee**

### April

- Committees and Council submit projections to Administrative Pastor
- Administrative Pastor & Office Coordinator prepare (and send out) report for Program Commission

### May

- Program Commission reviews/ revises spending requests, as needed.
- Administrative Pastor and Office Coordinator prepare proposed budget for publication.
- Finance Committee reviews/ revises proposed budget with annotations and sends recommendations to Council
- Council reviews/ revises proposed package and authorizes distribution to congregants by Administrative Pastor & Office Coordinator
- Proposed budget with annotations distributed to congregants along with Planned Giving response forms and/or website link. **Congregants to reply by June 4.**

### June

- Assistant Treasurer and Office Coordinator collect Planned Giving responses and project total income.
- Finance Committee prepares revised budget based on total projected income for review by Program Commission

### July

- Program Commission reviews/ revises proposed budget, as needed
- Finance Committee reviews/ revises proposed budget and sends recommendations to Council
- Council reviews/ revises budget and recommends to congregation for approval

### August

- Proposed budget is distributed to congregation at least two weeks before congregational meeting at end of August or beginning of September.