

FIRST UNITARIAN
CONGREGATIONAL SOCIETY
BROOKLYN
A UNITARIAN UNIVERSALIST CONGREGATION

Motion on Budget Planning

In order to ensure fiscally prudent budget planning, after thoughtful consideration, Board of Trustees strongly recommends the following guidelines for all budget projections:

- 1. Projected Non-Pledge Contributions will not exceed \$100 as projected revenue.*
- 2. Projected Rents from Apartments will assume the equivalent of one month's vacancy on the apartment with the highest rental income.*
- 3. Pledge income will not exceed 98% of the pledge total.*
- 4. Projected Revenues from special events, including but not limited to Unifair, book fairs, and auctions, will not exceed the average of revenues from the past three years for those events.*
- 5. Projected Rents from Outside Groups will not exceed the average of rents from the previous three years.*

Expenses will be planned to ensure a balanced budget based on projected revenues calculated using the above guidelines.

Where actual revenues exceed actual expenses in a given year, any excess funds will be deposited in a "rainy day" account to be used in future years when there is a net negative cash flow, despite the above guidelines being strictly adhered to.

Presented to the congregation as a non-binding resolution by the Board of Trustees on November 23, 2014