

Garden Club Budget Process Guidelines

Adopted September 3, 2019

The following guidelines are intended to provide guidance to the Budget Committee regarding the Garden Club's overall financial status and to allow sufficient time for budget development and review.

The Garden Club will maintain a reserve amount sufficient to fund core activities for one year in the event that the annual fund raising plant sale is suspended.

The Board will establish this reserve amount conservatively representing one year's budget for core activities. The Budget Committee will use this reserve amount as a guideline in developing the budget, so that the Garden Club will always retain one year's reserve.

In February the Budget Committee should solicit budget requests from committee chairs, the Board and at the general meeting. Member survey results should be available for Budget Committee use.

In March the Budget Committee develops the draft budget.

In April the Board reviews the draft budget and identifies changes to line items.

In May, soon after the plant sale, the Budget Committee revises the budget based on the final plant sale numbers, and resubmits it to the Board for evaluation of the overall budget and the Club's financial position. The draft budget is then shared with members for comment before the June membership meeting when the budget is adopted.

The Board may consider new budget requests anytime during the year for action by the membership, and may refer such requests to the Budget Committee for recommendation.