

Lutheran Church of the Resurrection

Committee Spending Approval Policy

The purpose of this policy is to support the vision that committees have more autonomy and Council is more for high level strategic decisions while still ensuring oversight and knowledge of the church functions. This policy addresses the ability for Committee's to spend money without approval and when Council approval is required. This policy addresses spending of money within the Operating Budget only. It does not include money in reserves, fund 2, dedicated funds, endowment, etc.

This policy authority is only for a particular budgeted line item that is under the particular committee's responsibility. For example, please see the section on second page.

- For full year line item budget that is less than \$300, no Council approval is needed.
- For full year line item budget that is \$300 or greater:
 - Each committee chair (with support of their committee) can approve up to the greater of either \$500 or 10% of the current year budget for that particular line item. This limit on approval is for a "full particular need" meaning if the committee is purchasing 3 items for \$250 each, the committee cannot make the purchase without prior approval from Council since the full need for this purpose is \$750. The same applies if the 10% level is used, in that it is for all items being purchased for a particular need. A particular need is everything necessary to complete the particular reason for the purchase.
 - The purchased items must relate specifically to the purpose of that budgeted line item.
 - If the purchase is greater than the approval level for the committee, but under a total of \$2,000, then the approval must go to the Finance Committee and then the Executive Committee prior to the purchase.
 - If the purchase is greater than \$2,000, then the approval must go to the full Council.
 - All purchases, regardless of amount must be communicated to Office Financial Staff (Cheryl) along with the proper receipt. This must be done within 2 weeks of purchase.
- **EXCEPTIONS:** The exception to the above approval limits is IF the purchase makes the spending go over the annual full year budgeted amount for that particular budget line OR if the line item spending is already over the budgeted amount, then all purchases must be pre-approved by the Executive Committee (and Finance Chair if that person is not also the Treasurer).
- **CHANGES** or amendments to this policy must be approved by the Finance Committee and then the Council.

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Below is the current operating budget lines under each committee's responsibility. It is recognized that this can change over time therefore these are simply current line items for reference. It is not the expectation that this policy needs to be updated for a line that is added, deleted or changed. In the future, for confirmation of the current list, the committee chair should contact the Finance Committee.

Youth Experience (Parish Ed/Youth)	Fellowship	Building & Grounds (Utilities/Church Maintenance)	Community Engagement	Worship	Technology
• Sunday School • Confirmation • Neighborhood Camp • Library • Communion Education • Adult Education • Youth	• Church Membership	• Electric • Gas • Telephone • Water • Security • City Assessment • Insurance • Snow Removal • Maint. Supplies • Maintenance Contracts • Building Repairs • B&G: Decorating Fund *	• Church & Community Outreach	• Worship Supplies • Flowers	• Technology

* Note: Inside the sanctuary, approval falls under Worship for Decorating Fund.