Trinity Lutheran Church
Spending Authorization Policy

Approved by Church Council March 15, 2016

Trinity’s Constitution makes the Church Council responsible for the financial affairs of the Congregation. Besides the legal obligation of being trustees for the money, the Council is the principal steward of the gifts that have been provided for Church ministry. Clear guidelines, consistently applied, can provide assurance that Trinity’s is using God’s gifts wisely, and in alignment with the Congregation’s mission.

Spending Authority

1. Any spending from Trinity’s bank accounts that are managed by the Bookkeeper shall have clear Council authorization from the current year, either from the approved budget, or separate action.
2. Committees and staff may spend for goods and services as authorized in the approved annual budget.
3. Trinity’s Dedicated Funds shall be reviewed annually by the Council, and the Council shall act on an annual basis to confirm the authority of the committee/group/staff to spend dedicated funds. Committees may spend dedicated funds for the intended purpose of the dedicated account, with Council approval. Full funding for goods or services must be in the appropriate Dedicated Account before a spending commitment can be made.
4. Funds received outside of the annual budget, and not placed into a Dedicated Fund, shall require Council approval before spending. Committees are empowered to make recommendations, and the Council shall make every effort to follow committee recommendations.
5. The Youth Account, a separate checking account from the Church accounts, managed by staff and subject to an annual audit by the Audit Committee, is authorized to spend funds as approved by the Youth Committee.
6. There are two organizations within Trinity that manage separate bank accounts. These organizations are exempt from this policy, as they are not part of Trinity’s financial assets at this time. The people that manage these accounts have fiduciary responsibility for actions related these funds.
   a) WELCA
   b) Altar Guild

Trinity Lutheran Church
Policy for Second Sunday Offering Proceeds and Bequest Match

Approved by Church Council October 18, 2016

1. The Witness and Outreach Committee is responsible for identifying entities/projects to receive Second Sunday Offerings
    a. The congregation and staff will be consulted on a regular basis for project/entity ideas
        i. Outreach to congregation will be deliberate and frequent
        ii. A variety of methods will be used to gather ideas; such as temple talks, bulletin inserts, posting on TLC website, Chimes, etc.
        iii. Ideas will be submitted in writing to the Church Secretary, who will compile and give to the Outreach Coordinator to share with the W&O committee
    b. Projects/entities that align with Trinity's Mission Statement and Vision 2020 will receive priority
    c. Witness and Outreach committee will categorize projects/entities into one of three categories:
        i. Local benevolence (Chisago Lakes Area)
        ii. Synod/regional benevolence (East Central MN; Saint Paul Area Synod)
        iii. National/International Benevolence
    d. The goal is to have the categories represented equally during a year. Each category will be fairly represented based on project requests received. All requests will be reviewed quarterly to ensure fairness and balance.
2. The Witness and Outreach Committee will present and recommend Second Sunday entities/projects at least every six months for Council Approval
3. A project/entity may not receive Second Sunday offering proceeds more than once every two years, without Council approval.
4. Funds set aside from the Pearl Nelson Bequest will be used to match Second Sunday offerings on a dollar-for-dollar basis until the funds are exhausted, not to exceed $2,000 per month.
5. Witness and Outreach committee will work with recipients of Second Sunday offerings to get data/information about the use of funds and document the results of Trinity's stewardship in this manner.
6. A six month calendar will be posted on the Bulletin Board as well as the TLC website to provide visibility to the congregation starting in January 2017.
7. A full calendar year recap will be included in the TLC annual report.
8. This policy will be reviewed after one year.

Trinity Lutheran Church
Rental Property Management and Projects

Approved by Church Council October 18, 2016

Renter transition and rental property support:

- The Treasurer is the main point of contact and responsible for qualifying the new renters.
- The Treasurer is the main point of contact and responsible for resolving any issues with renter
- The Bookkeeper will assist the Treasurer as necessary with lease agreement, credit reports, documenting renter's insurance, etc.
- The Property Committee will identify a single point of contact to assess any updates or repairs during the transition and coordinate with the Treasurer.

Ongoing renter and rental property support:

- The rental account will be a separate account, but as an account of the Church is under the authority of the Church Council. The primary purpose of the rental account is to pay for maintenance of the rental property; however, funds can be directed by the Council for other Church purposes.
- Rent will be due on the 15^{th} of the month, or as agreed upon in the lease.
- The Bookkeeper will receive rent checks and manage the rental account.
- The Treasurer is the primary point of contact and responsible for managing any financial or legal issues should they arise.
- The Property Committee will identify a single point of contact for the renter to communicate with and identify maintenance or emergency repairs or other property issues.
- The Treasurer should be informed and consulted prior to disbursement of any funds from the rental account. The Church's policy on Property Spending, approved by the Council in September 2016, applies to the rental property (see next page).
- The tenant will receive notice of any inspection or work to be performed, inside or outside of the building at least 24-hours prior, and give approval. The notice will include those areas of the house or garage that need to be entered. The Property Committee contact person is responsible for this notice.
- In an emergency the tenant will receive notice as soon as possible, and every effort will be made to receive permission before the emergency repairs begin.

Long Term Viability of the Rental Property

- In considering decisions on spending for maintenance/improvement of the rental property, the Council will consider the long-term viability of the rental property.
- During 2017, the Council will, was part of the examining of Vision 2020, decide on parameters for investments in the rental property.

Trinity Lutheran Church
Property Spending Responsibilities

Approved by Church Council September 20, 2016

Trinity Church Council approved the following process for approvals and responsibilities for property projects.

1. Property Committee recommends project(e.g. maintenance, repair, new project)
2. Property Committee obtains bids/quotes for project; using a standard form or format will be beneficial
3. Property Committee brings a request for the Church Council to approve the funding and the vendor when project is over $1,000
4. Property Committee secures contract/vendor commitment
5. Property Committee gives copy of contracts and bids to Bookkeeper
6. Property assures the work is completed, obtains invoice
7. Invoice is checked by bookkeeper against contract and bid before paying