

**POLICY and PROCEDURE**  
**St. Luke Lutheran Church of Sacramento, California**

**Number:** P&P-2016-1  
**Title:** Fund Raiser Net Incomes, Allocations & Expenditures  
**Board/Committee:** Finance Board  
**Effective Date:** January 1, 2017; Revised September 1, 2020; Revised April 15, 2023  
**Voided Date:**

**References:** Constitution/Bylaws – C12.05, C12.05.01(c), B13.17.07 (d); Policy and Procedure – P&P-2000-1, P&P-2005-1.

**POLICY:** The allocations and expenditures of the net incomes, resulting from fund raisers that (i) are sponsored by the whole congregation and (ii) occur on an annual basis, shall conform to the following policies.

**Definitions:**

- a. Net Income: The money remaining after all expenses related to the fund raiser have been paid.

**Application:**

- a. This policy and procedure does not apply to fund raisers that are sponsored by recognized, ancillary organizations within St. Luke's, such as W-ELCA.
- b. This policy and procedure does not apply to one-time fund raisers or the initial occurrence of a specific fund raiser.

**Allocations:**

- a. The allocation of the net income from each fund raiser shall be included and shown in the adopted Annual Budget by a note or other means.
- b. Ten percent of the net income from fund raisers will be given to community organizations as a tithing benevolence gift in support of our mission "to serve those in need".
- c. The Community Concerns Board will recommend to the Congregation Council which community organization(s) shall receive the gifts.
- d. The Congregation Council, in cooperation with the Community Concerns Board, shall strive to distribute the gifts to the community organizations prior to the end of the year in which the funds were generated.
- e. The remaining 90 percent of the net incomes from the following fund raisers shall be allocated as specified:
  - i. Crab Feed Fund Raiser
    - a) Special needs that are approved by the Congregation Council and identified and described in the adopted Annual Budget.
    - b) Facility maintenance or improvement projects.
    - c) Crab Feed funds that are not required to complete any identified special project shall be re-allocated for facility maintenance or improvement projects.
  - ii. Fireworks Booth Fund Raiser – Facility maintenance or improvement projects.
  - iii. Luau Dinner Fund Raiser – Support for the music program.
  - iv. Other Fund Raisers – The Congregation Council shall revise this P&P to specify the allocation procedures for each newly-established fund raiser, as appropriate.

- v. Note: A minimum remaining balance of \$500 for each fund raiser may be retained for normal start-up operations

The Congregation Council may include anticipated funds from the applicable fund raisers in the recommended Annual Budget. If the adopted Annual Budget includes such funds and, subsequently, the funds are not realized, the Congregation Council shall take appropriate action to resolve any resulting issues.

**Expenditures:**

- a. Net incomes from the applicable fund raisers shall be expended as specified in the adopted Annual Budget and this P&P.
- b. Expenditures shall be made in accordance with P&P-2005-1, "Expenditures, Authorization & Procedures (Form 1000)".
- c. Fund raiser money shall not be expended until there are well-founded expectations that such money will be realized.

**APPROVED:**

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*Signature of Church Secretary (officer) Date Approved*

**VOIDED:**

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*Signature of Church Secretary (officer) Date Voided*