

1 Approved by: Church Board  
2 Date: 1993  
3

4 **HILLSIDE CHRISTIAN CHURCH**  
5 **BUDGETARY POLICY**  
6

7 I. In the budgetary process of the congregation individual "line items" are important only for each  
8 department justifying the department's "bottom line" request.  
9

10 A. At the discretion of each department the department may spend more money for an  
11 individual line item but must reduce another line item in their department's budget to  
12 compensate for the increased expenditure.  
13

14 1. To keep track of expenditures for budgetary review all line items will reflect as  
15 true as possible the correct spending of each department.  
16

17 B. No department may exceed that department's yearly budgeted amount without the prior  
18 approval of the Church Board.  
19

20 1. Departments shall not be allowed to borrow funds from other departments  
21 without the consent of the Church Board or the Executive Committee.  
22

23 2. In emergencies the Chairperson of the congregation may grant permission for  
24 one department to take money from another department (however, both  
25 departments must be in agreement).  
26

27 C. All employees (salaries and benefits) shall be regulated under the "Personnel Policies"  
28 of Hillside Christian Church.