

Christiania Lutheran Church Memorial Tribute Fund Usage Policy

Purpose: The Memorial Fund Policy has been established to accept bequests or contributions in memory or tributes to a designated person/event or of a loved one. It is important these gifts be used in accordance with the wishes of the donor(s) and used to further the mission of the church.

1. **Procedure for Giving:** Meet with the Pastor to begin the process. The donor will fill out a Memorial/Tribute Gift Offering Form.

a. Designated Gifts: Members and friends of the Church desiring to contribute to a fund in memory of a loved one or tribute to a person or event may give a monetary gift by designating the gift for the Memorial/Tribute Fund. Donors wishing to designate giving will be encouraged to use the memorial/tribute wish list or provide funding that fits the mission of the church.

b. Non Designated Gifts: All funds upon which the donor has placed no restrictions shall be considered non designated and can be used for any projects that fits the mission of the church. Gifts equal to or less than \$500 shall be assigned to the General Memorial/Tribute Account. Non designated gifts greater than \$500 shall be apportioned:

General Memorial Tribute Account	40%
Capital Account	40%
Missions Account	20%

GENERAL MEMORIAL/TRIBUTE ACCOUNT: Funds placed in a savings account that is used for special projects within the general ministries of the church.

CAPITAL ACCOUNT: Funds in this account shall be reserved for upkeep of church properties or purchase of new major equipment.

MISSIONS ACCOUNT: Funds placed in a savings account for designation for any special missions projects recommended by the Mission Commission or designated by the donor..

2. Recognition of Gifts

a. The Treasurer will keep electronic records of the donors and the name of the person honored. Each year memorial/tribute gifts will be recorded in the Church Annual Report.

b. A letter of appreciation for the Memorial/Tribute Fund or gift will be sent by the Pastor and the money will be placed in the Memorial/Tribute Fund.

3. Request for Memorial Funds:

- a. A commission or member of the Executive Committee looking for funding for a one-time expenditure will submit a written request for funds to the Executive Committee.
- b. The Executive Committee can authorize the use of non designated funds less than \$5,000. Any request over \$5,000 must be approved by the Church Council.
- c. If approved the Executive Committee will provide, the memorial fund name(s) and amount(s) to the requestor.

4. Utilization of memorial gifts or restricted funds prior to policy implementation:

- a. Designated memorials: Unless approved by the donor, they will remain in their designated account until such time they are used for their intended purpose unless approved by the Church Council and/or donor.
- b. Undecided memorials, general memorials and accumulations shall be apportioned by 40 percent for the General Memorial/Tribute Fund, 40 percent for capital and 20 percent for mission as approved by the donor or the church council if contact with the donor is not feasible..
- c. Capital Reserve funding that is designated will be used for their purpose unless approved by the Church Council and/or donor.
- d. Capital General and Office Reserve Funding will be considered non designated but exclusively used for capital projects.
- e. The Executive Committee can authorize the use or non designated funds less than \$5,000. Any request over \$5,000 must be approved by the Church Council.
- f. The Executive Council has the authority to withdraw funds in the operating reserve up to \$5,000 in cases where the general budget is not able to cover monthly expenses. Any withdraw over \$5,000 must be approved by the Church Council.

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