Good Shepherd's Policy for Special Gifts and Memorials

Approved by Church Council, 2012

1. A record of special gifts and memorials will be kept in a *Special Gifts and Memorials Book* by the church secretary in the church office, available for viewing.

2. Special gifts and memorials from non-members will be recorded and receipted by the church secretary. Acknowledgment and expression of appreciation will also be made to the giver/family. The family may wish to leave a copy of their gift record with the church to be left with the church records. Church members will typically receive a record of their memorial gifts in their quarterly giving statements.

3. Special gifts and memorials are intended to support the mission and purposes of the congregation. If a gift or memorial is proposed for a purpose not in harmony with the congregation's mission and purposes, the Congregation Council may refuse the gift, in which case other options should be suggested to the giver.

4. A list of approved causes, in addition to the General Fund, shall be prepared, publicized, and annually reviewed. The Vice President shall annually initiate a process with the Stewardship Committee to develop this list. This should coincide with their annual stewardship drive activities. It will then be reviewed, expanded or edited as necessary, and approved by the Church Council. The list of approved causes will be included in a brochure that documents the policy on gifts and is available to potential givers.

5. When a special gifts or memorial is made for a designated purpose of the congregation, it is to be used for that purpose only. If the giver does not designate the purpose for a financial contribution, the money will go to the "undesignated memorials" fund, and use will be considered by the Church Council in its annual review of that fund.

6. Gifts shall be used for the designated purpose normally within the year of their donation.

7. Special gifts or memorials are encouraged in recognition of special events in the life of the congregation and of its members. The Stewardship Committee may propose occasions and opportunities for such gifts, e.g., Founders' Day, Anniversary Sunday, anniversaries of births, marriages, deaths.

8. Gifts or items purchased by individuals of the congregation and donated to the congregation become the property of the congregation, under the control of the congregation's officers and Council. The Council shall make any decisions for their subsequent use. Such items should receive approval of the Council (or Executive Committee), with counsel from committees as appropriate, before they are accepted.

9. The Church Council will annually review the "undesignated memorials" budget line to consider use and record such use in the *Special Gifts and Memorials Book.*

10. The church will acknowledge special physical gifts, with a specific description of the gifts, that have been accepted by the Church Council (or Executive Committee), but will not provide a specific statement regarding the monetary worth of the gift. Those desiring a tax benefit from such a gift should consult with their tax person to determine how to assess the value of the gift and claim the appropriate deduction.

11. The church reserves the right to refuse any gift, or to use designated monetary gifts for purposes deemed to be impractical, or not consistent with mission as determined by the Executive Committee or Church Council.

Special Gift and Memorial Opportunities at Good Shepherd

Good Shepherd welcomes special gifts and memorials to the church and its recognized causes. The Pastor and Council Vice President are the primary contacts that potential givers should consult with regarding gift opportunities and church policy regarding such donations. The below lists are not necessarily exhaustive. Special needs might exist at any given time or givers may have ideas that further church mission.

Church gift/memorial opportunities

1. **Designation for specific church needs**:
    a. General Fund (to be used for ongoing church operations)
    b. Specific committees (Worship and Music, Evangelism, Education, Property and Management, Youth, Stewardship, Social Justice Committee, WELCA); or to special projects that come up within these committees such as kitchen needs, landscaping, chairs, youth gatherings, etc.
    c. Music Scholarship Fund
    d. Endowment Fund
    e. Current list of projects

2. **Undesignated gifts to the church**. Undesignated memorials or gifts will go into the "undesignated memorial" fund that is annually reviewed by the Church Council for distribution or use consistent with church mission. These funds are generally not considered to be budget relieving but are mostly project oriented.

3. **Designation for organizations or activities currently recognized in the church budget**:
    a. Lutheran Services in Iowa
    b. Missionary support, specifically Bayo and Mary Beth Oyebade and their Mashiah Foundation & Clinic
    c. Aase Haugen Home
    d. EWALU
    e. Pastor's Discretionary Fund

4. **Designation for other causes that have been recognized by the church**. The church frequently adopts special causes, or has special offerings such as during Lent. Monetary gifts and memorials are often distributed to other causes via Good Shepherd, thereby allowing the church to be viewed as a charitable channel for these gifts that are consistent with its mission. Some givers prefer gifts to be channeled through the church for record keeping and convenience. Some of these have included:
    a. ELCA Disaster Relief
    b. ELCA World Hunger
    c. Lutheran Immigration and Refugee Service
    d. Northeast Iowa Peace and Justice Center
    e. Decorah Food Pantry (First Lutheran)
    f. Decorah Free Clinic (First Lutheran)
    g. Sunday School project of the year, e.g., ELCA Malaria project (2012)
    h. Other…….

Tax statements. The church will provide an acknowledgement of monetary gifts. Physical gifts, if accepted, will be acknowledged with a letter stating the gifted item, but will not include a statement regarding the value. Those desiring a tax benefit from such a gift should consult with their tax person to determine how to assess the value of the gift and claim the appropriate deduction.

Acceptance of gifts. The church reserves right to refuse a physical gift, or to use designated monetary gifts for purposes deemed to be impractical, or not consistent with mission as determined by the Executive Committee or Church Council.

August 2012