

Fees

Revised 3/15/2011

An annual review of all rental fees will be done by the Church Administrator, reviewed by the Finance Committee, and then submitted to the Board for consideration.

Facilities Rental

Permission to use church facilities without rental charge requires sponsorship by a church committee and approval from the Church Administrator. See building-use section of the policy manual. Custodian services and sound system use may require payment of fees. See appendix X for facility-rental fees, custodian, and sound system operation.

Sale of Artist's Works

- A purchaser pays the full purchase price to the artist.
- For each sold piece, the artist pays the church a fee of 20% of the purchase price for the opportunity to display.
- Artists are personally responsible for sales-tax collection, reporting and payment.
- The church does not insure and is not responsible for damage to or loss of artwork. Artists are solely responsible for loss or damage to their artwork, and must release and indemnify the church.
- See Appendix W for the required agreement between the artist and the church.

Sales and Petitions

- Arrangements must be made with the Church Administrator, at least one week before an event, for sales of products related to the event. The sales must directly benefit the congregation or organization with which it is in sympathy.
- Because of space limitations, no products may be sold in the sanctuary before or during a Sunday service. Only under extraordinary circumstances (e.g., all-church-event or inclement weather) may sales take place in the sanctuary after a service. There must be prior written permission from the Church Administrator. No setting up will be permitted until after the service is concluded.
- The Social Justice Committee's table may be available to groups wishing to circulate information on organizations and events or to solicit signatures on petitions or letters of social concerns.

Memorial Garden Fees

The use of the garden for interring of ashes shall be a privilege of members. Members may plan for interment and plaque by paying \$400 (non-refundable) in advance of death; otherwise, interment requires payment of \$500 to cover the cost of the plaque and to assist in the maintenance of the Memorial Garden. In hardship cases and other special circumstances, the minister can waive a payment.

Memorial Services: Ministerial, Music Staff, Building Use

There are no ministerial or building-use fees for memorial services of members, although contributions are welcome. Non-members will be charged \$1200. Additional information is included appendix Y.

Additional Fees

Fees for other rites of passage will be developed including weddings, etc.

Financial Support

- All financial activities of the church are recommended by the Finance Committee for Board consideration.
- The annual pledge drive provides the primary financial support of the church. Because some members may be more able or willing to contribute in other ways or for specific purposes, the following additional sources of income are recognized.
- Endowment Fund: Bequests and undesignated gifts in memoriam are transferred to the Endowment Fund to provide continuing income to the church after a member or loved one has deceased.
- Collections: The regular collection for the first three Sundays of the month goes toward the operating budget. On the fourth Sunday of each month, the collection goes to a charity designated by the Social Justice Committee. Other collections during the Sunday service or other events may be recommended by the Finance Committee and approved by the Board for specific purposes.
- Cash collections from the Sunday plate collections are counted by two unrelated people. When a committee or an event collects funds, two other unrelated people will count the collection. Collections should be counted promptly and stored in a secure facility as designated by the Church Administrator and the Minister.

- Fundraisers: Provide opportunities for members to contribute time and/or goods toward either the operating budget or for special purposes. Fundraisers must be reviewed by the Finance Committee and approved by the Board to supplement income to the operating budget or for special purposes.
- When minor fund raising requests for existing RE or Social Justice programs occur between meeting times, the minister, president and treasurer are empowered to approve them, reporting back to the Finance Committee at its next meeting. Such requests are not to exceed \$1000.
- Undesignated gifts other than in memoriam go toward the operating budget. Gifts designated for specific purposes that affect the esthetics or function of the building or grounds must be in keeping with the desires of the congregation as a whole. Therefore such gifts should be channeled through the appropriate committee, and must be approved by the Board.
- Gifts of less than \$100.00 may be tentatively accepted by an appropriate committee without prior Board approval, but must be reported to the Board at the next Board meeting for final approval. Such gifts belong to the church, and may be disposed of by the Board when no longer required without the approval of the donor.
- Gifts of tools, expendable supplies, etc. which do not affect the esthetics or function of the building or grounds and do not entail expense to receive or maintain, do not require Board approval.
- Rentals: Fees and administrative procedures for use of church buildings by non-church groups are set by the Board upon recommendations of the Finance Committee. Proceeds go toward the operating budget or restricted funds designated by the Board.
- Grants: Grants for special purposes are available from the UUA Grants Panel, the UUSC, the Veatch Foundation and other foundations. Such grant requests must be initiated by a committee, reviewed by the Finance Committee, approved by the Board, and signed by the president.
- Self-Supporting Events: Social events, meetings, workshops, LEAP classes, or community outreach are expected to be self-supporting. Therefore, reasonable charges for these events do not require Finance Committee or Board approval unless there is a risk to church funds not covered by the sponsoring committee budget. When there is such a risk for any church activity, a financial projection must be presented to the Finance Committee and Board for approval.

Restricted Funds

- Restricted funds may be established by the Board upon recommendation of the Finance Committee for specific purposes. Restricted funds are carried over from one year to the next.
- Restricted funds may be discontinued by the Board when the purpose has been met or is no longer viable.
- Interest and dividends go to the operating budget.

- Residues of a discontinued fund revert to the operating budget and/or contingency fund when the restricted fund is discontinued.
- The Board will designate responsibility for each restricted fund upon recommendation of the Finance Committee.
- Each restricted fund manager must submit timely calendar-quarterly reports for review and approval by the Finance Committee for recommendation to the Board.
- The following major restricted funds are permanent and have been designated by the Board. Other restricted funds are in Appendix Z.

Contingency Reserve Fund: Established to meet emergency expenses or other high priority unanticipated expenses that cannot be met by reallocation of other restricted funds or the operating budget. Unexpended funds from the operating budget will be applied to the Contingency Reserve Fund at the end of each fiscal year. Board approval is required for expenditures from this fund. The goal is to maintain this fund at 25 percent of the operating budget in order to meet emergencies. The Finance Committee will recommend to the Board high priority use for any excess in the fund greater than 25 percent of the operating budget or strategies for replenishing the fund when it falls short of this goal.

Endowment Fund: See Endowment Fund Bylaws for purposes and practices. Responsibility of the Endowment Board.

Memorial Garden Fund: Established to provide perpetual care of the Emerson Memorial Garden. Responsibility of the Emerson Memorial Garden Committee.

Minister's Sabbatical/Search: Provides for ministerial coverage during the minister's sabbatical. Increased annually from the operating budget so as to be sufficient when the sabbatical is taken. Responsibility of the Finance Committee and Church Board. During periods of interim ministry, this fund provides finances for facilitating the search for a settled minister.

Capital Repair and Replacement: Established to meet major scheduled building or equipment repair or replacement, which would unduly affect the annual operating budget. For example: roof, air conditioners, plumbing, major painting etc. Increased annually from the operating budget based on estimates of the life of major items. Responsibility of the Board with recommendations from the Building and Grounds and Finance Committees.

Minister's Discretionary Fund: Established for confidential charitable acts and good works, controlled by the minister. The minister will report on this account to the Board and to the Finance Committee quarterly and will disburse funds through a separate checkbook for this fund.

Financial Expenditures

- For items over \$2500, three bids are required prior to purchase. Exceptions to this policy will be reviewed and approved by the Finance Committee.
- An inventory of new capital equipment purchases of items above \$1000 must be maintained and updated.
- Request for payment must be completed prior to receiving a reimbursement check. The request for payment must include budget line item. If budget line item is not known, the Church Administrator should be contacted for the needed information.