

The Community Church of Chapel Hill

UNITARIAN UNIVERSALIST

106 Purefoy Road, Chapel Hill, NC 27514 • 919-942-2050 • c3huu.org

BOARD OF TRUSTEES

Meeting Minutes

September 12, 2017

Members: Lilie Bonzani Dan Hill (absent) Bill Rote
Barb Chapman (absent) Dave Klibanow Jenny Warnasch
Andy Hencke Bill Poteat Steve Warshaw, chair

Ex Officio: Thom Belote Bonnie Nelson Andrew Wright

Guests: Paige Smith P. Johnson

Welcome

S. Warshaw called the meeting to order.

Chalice Lighting/Reading – A. Hencke opened the Board of Trustees (BoT) meeting by lighting the chalice and sharing his thoughts on controlling what you can and leaving behind what you can't.

Check-in

Consent Agenda

Approval of Tonight's Agenda – S. Warshaw sent out an agenda in advance of the meeting. New issues necessitated a revised version and he provided copies to attendees.

S. Warshaw made a motion to approve the agenda as amended.

D. Klibanow seconded the motion.

All in favor with none opposing.

Approval of Minutes from August Meeting – B. Nelson emailed the minutes in advance of the meeting. S. Warshaw asked if there were any changes to be made. A. Wright had provided a clarification on paying off the existing loan and the issue of designated congregant contributions.

S. Warshaw made a motion to approve the agenda as amended.

D. Klibanow seconded the motion.

All in favor with none opposing.

Minister's Monthly Report – T. Belote sent his report out in advance of the meeting. A. Hencke noted the inclusion of FaceBook views on the report. T. Belote explained about the new live streaming of one sermon each Sunday.

Building Project Team (aka the Task Force) Report

A. Hencke confirmed the date of the June 10, 2018 Congregational Meeting from the Building Project Team. [**Consent Agenda item.**] P. Smith provided talking points for the BoT to use when speaking with congregants about the Building Project. This included a hand-out on the Silent Phase of the capital campaign. She said that this phase was recommended by consultant M. Ewert and that several BoT and Building Project Team members have now been trained to engage selected congregants for the capital campaign. She asked for volunteers to assist with the upcoming Open House. Prior to the meeting, S. Warshaw had also emailed the BoT asking for volunteers on behalf of the team. [**Consent Agenda item.**]

A. Hencke explained the mechanism of engagement by the Building Project Team with the BoT. He anticipates it to be through summary documents, and for the BoT to reply at the same higher level. Communication will come through A. Hencke or P. Smith. B. Poteat and S. Warshaw asked about answering BoT and congregant questions. P. Smith replied that many of the answers are on the Q&A section of the website.

J. Warnasch asked about naming the rooms. P. Smith replied that they are not addressing that at this time in the project. S. Warshaw asked if this was a BoT issue. L. Bonzani asked if there was a naming policy. S. Warshaw called for T. Belote's thought on this issue. T. Belote said that a policy is a good idea and asked about how some of the current rooms were named. It was noted that they are honorifics, rather the results of naming requests. P. Smith asked if this should be an open Board discussion. A. Hencke followed up by asking if the discussion should be from the BoT to the Task Force or in conjunction with the Task Force. P. Smith will bring up this topic at the next Task Force meeting. J. Warnasch will research policy on naming and will attend the next Task Force meeting. T. Belote will ask other ministers for their thoughts on the topic.

B. Rote asked that the topic of silent pledges be put on the agenda for the next BoT meeting. A. Hencke returned to the topic of engagement between the Task Force and the BoT. He will post and share a Google document as an on-going source of information between the two groups. B. Poteat addressed a question from A. Hencke about the need for the congregation to approve or affirm the Capital Campaign. There is no need as notice of it was included in the vote taken at the last Congregational Meeting.

B. Poteat asked about item #4 on the Capital Campaign Summary Plan Summary to develop the "case for support" document. P. Smith replied that it is similar to what is being used during the Silent Phase but will be a larger and more detailed version.

S. Warshaw thanked P. Smith for coming to the BoT meeting and for her work on the project.

Names of Potential Board Candidates

Prior to the meeting, S. Warshaw shared with M. Scarborough, Nominating Committee chair, thoughts from the last BoT meeting on skills and experiences desired in future BoT members. S. Warshaw asked the BoT to forward to him the names of any possible Board candidates. He noted that M. Hirsch had some additional thoughts about the characteristics of a Board member. He will forward those thoughts, along with any names submitted to him to the Nominating Committee. L. Bonzani asked why there are two 1-year terms available. S. Warshaw replied that it is due to two BoT seats vacated in midterm that are currently being filled by appointed members, D. Klibanow and A. Hencke.

Gift Policy

J. Warnasch emailed to the BoT the existing Gift Policy and the draft updated policy in advance of the meeting.

B. Poteat made a motion to approve the revised Gift Policy..

D. Klibanow seconded the motion.

S. Warshaw asked if there was any discussion. There being none, he called for a vote.

All in favor with none opposing and A. Hencke and L. Bonzani abstaining.

P. Johnson said that it was the belief of the Endowment Committee that all estate gifts are intended for the endowment. She noted that the policy affirms this. S. Warshaw thanked P. Johnson for coming to the BoT meeting, her leadership of the Endowment Committee, and her work on the policy.

Preschool Request for Extension

S. Warshaw received a communique from the Preschool asking if the church would consider an extension to their current lease. They might need more time to complete the move to their new site and would like to remain at the church until December 2018, with an option to stay through June 2019. S. Warshaw reminded the BoT that B. Kosiba believes that January 2019 will be the new building construction start date. A. Hencke said that the shared Construction Plan concurs. S. Warshaw said that he told the Preschool that he would share their request with the BoT and opened the floor to discussion.

T. Belote said that the church needs a set date for the capital campaign and the contributors. A. Hencke asked if the BoT could be sure that the Preschool leaving in December would not impact our building construction timeline. D. Klibanow asked what the impact would be on costs. A. Wright replied that costs are higher in the summer and that he agreed with T. Belote that there would be a “cost” to the capital campaign, if the start date was pushed back or was not set. B. Rote concurred that it would negatively impact morale and momentum.

A. Hencke suggested taking a straw vote on not extending the lease. J. Warnasch said that she was very concerned about kicking the Preschool out before their new building was ready. T. Belote assured her that the church would work with the Preschool, if it came to that point. L. Bonzani agreed with J. Warnasch’s concerns but was comfortable with T. Belote’s assurances.

A. Hencke noted that a BoT decision was not requested, just feedback to Preschool and that the BoT could say that we would consider a request for an extension only through December 2018. B. Poteat noted that the current amended lease would have to be further amended. S. Warshaw will share the BoT thoughts with the Preschool Board President

Financial Report

Budget v. Actual 2016-17 – In advance of the meeting, T. Belote sent out the current budget with his Minister's Report. He noted when he sent the budget that after several years of a planned deficit, this year’s budget was nearly \$1K in the black. B. Poteat noted that we’re usually at 98% of the budget but this year it is at 95%. T. Belote that one large pledge was not received. B. Poteat asked why the ministries are not spending their budgeted amounts. T. Belote replied that there are several reasons; for example, the Worship Associates did not have a distinguished guest

minister this year. A. Hencke noted that not spending their budgets is perhaps a missed opportunity to “do” their ministries.

Budget Timeline 2017-18 – In advance of the meeting, T. Belote sent out the next year’s budget with his Minister's Report. He noted when he sent the budget that it is unchanged from the version that BoT passed in June [2017] except pledge totals have been updated and the bottom line has been updated to reflect the close of FY2017. He noted at the meeting that the budget is balanced. A. Wright said that a single donor helps account for the unusual increase in pledge amount. S. Warshaw asked why there was no budget for the Sanctuary Ministry. T. Belote replied that it will be supported by the Minister's Discretionary Fund. B. Poteat recommended that the BoT attend the next Sanctuary meeting. He also added that the approved budget is almost the same as the FY17 budget. A. Wright, on behalf of the Finance Committee, asked if we should budget for less than the pledged amount to account for those that do not meet their obligations. B. Poteat said that historically new (unknown) pledges usually equal the lost pledges.

S. Warshaw made a motion to approved the revised FY18 budget.

A. Hencke approved the motion.

B. Rote seconded the motion.

All in favor with none opposing.

S. Warshaw noted that the Finance and Governance committees did an excellent job of preparing before bringing their items to the BoT meeting.

Policy Discussion

“How do we know we have effective linkage to the congregation?” – S. Warshaw opened the discussion to the floor. A. Hencke said that he would prefer a more structured approach to evaluate this issue. He asked if there was a mechanism by which we would know if there were linkages. B. Rote agreed with A. Hencke and added that it would also let us know if the linkages were effective. D. Klibanow said that he could only reply anecdotally that no one has come up to him with any urgent questions or complaints. A. Hencke voiced the concept that the state of the congregation is good; therefore, there are no questions. D. Klibanow replied that in his prior terms on the BoT, there were continually issues -- things coming up “out of the blue.” B. Poteat suggested that the BoT is seeing the results of governance and that issues now go to the staff. He wondered if we should improve our mechanisms and if the BoT should provide every opportunity to connect with the congregation. Suggestions given included moving the date or time of the BoT meetings, publishing the agenda a week in advance, deliberately inviting the congregation to attend the meetings, publicizing changes in BoT policy, and including a BoT paragraph in the monthly e-newsletter. D. Klibanow noted that in the past, once a month, the BoT presented a Within These Walls announcement during the services. B. Poteat said that doing so shows more transparency.

T. Belote said that there are many ways to evaluate if we have effective linkages to the congregation. One is to pay attention to the pulse/temperature of the congregation, as mentioned by D. Klibanow. Another is to ask how do we know we’re focused on the right things (vision and strategy) by the feedback from the Strategic Management Team. And another option is to keep a

“Board Book”, which would be a place for the congregation to leave questions, comments, and concerns. B. Poteat said that the BoT can ask T. Belote for reports and data on how the BoT is doing on this topic.

A. Hencke asked if this topic was mentioned during new member orientation. He suggested that this might be a good topic for the BoT retreat, as well as a thorough review of the Board Policy Book. S. Warshaw said that Hotchkiss in “Governance and Ministry: Rethinking Board Leadership” says that the most effective way to instill a spirit of accountability is through regular evaluation of its own performance. B. Poteat reminded the BoT that our board policy is taken from Hotchkiss. A. Hencke asked what the mechanism would be to discuss policy at the retreat.

J. Warnasch said that she would create an online comment option for the BoT to consider posting on the BoT webpage. She also informed the BoT that it had been suggested that the BoT be greeters for the Sunday morning services. A. Wright shared that the Building Task Force has an online Question & Answer document and that perhaps the BoT should have one too. D. Klibanow reminded the BoT that regardless of the format, it will be most important to follow-up on any comments made. S. Warshaw said that linkages go two ways and that the BoT needs to be attuned to situations that have a history and could perhaps drag on without resolution.

B. Nelson recalled the differences in outcomes and feelings from the January and the June Congregational Meetings. Being able to move forward in a positive manner with a good outcome would not have happened without effective linkages. A. Hencke returned to the idea of a mechanism for this type of discussion. S. Warshaw will look at what to improve.

Maintenance Needs

Expected Maintenance Needs 2016-2030 – T. Belote is waiting for some additional information from B. Kosiba and will report on this at the next meeting.

Manse Sewer Improvements – T. Belote told the BoT that the Orange Water and Sewer Authority has given permission for the route we would like the Manse sewer pipe to go. The next step is to get permission from UNC to work on their land. Once that is given, the church will put out bids to have the sewer line installed. He asked to have this agenda item postponed until the October meeting. When asked if the Manse can be used currently, T. Belote said that currently some R.E. classes are being held there and that there is no problem with light usage.

Closing

Process Observations - A. Hencke said in his observations the BoT interactions are healthy, with good discussions. He asked S. Warshaw if it would be possible for the agenda to include a column with the type of topic, such as “inform”, “action”, etc.

Action Items - B. Nelson listed out the action items from the minutes taken: J. Warnasch to research room naming policy and present at the next Building Task Force meeting, S. Warshaw’s pending conversation with the Preschool Director, and the Manse sewer issue. S. Warshaw asked that the decision on the comment “box” online or print be postponed until the next meeting.

Closing Words - A. Hencke read a quote about water and change that echoed his opening thoughts, and he extinguished the chalice.

S. Warshaw made a motion to adjourn.

B. Poteat approve the motion.

With all in favor and none opposing, the meeting was adjourned.

ATTACHMENTS:

Board Agenda (Proposed)

Minister's Monthly Report, with FY17 and FY18 budgets

Building Project Team Report

Gift Policy (Proposed)

BOARD AGENDA (Proposed)
September 12, 2017
Straley Room

<u>ITEM</u>	<u>RESPONSIBLE PERSON</u>	<u>END TIME</u>
<u>Welcome</u>		
Chalice Lighting/Reading	Andy	7:04
Check-in	Steve	7:10
<u>Consent Agenda</u>		
Approval of Agenda	Steve	7:15
Approval of Minutes from 8/8 Meeting	Steve	
Affirmation of 6/10/18 Annual Meeting Date	Steve	
Board Assistance at Sep. 16 Open House	Steve	
Minister's Monthly Report	Thom	
<u>Building Project Team Report</u>		
	Paige/Andy	7:45
<u>Names of Potential Board Candidates</u>		
	Steve	7:50
<u>Gift Policy</u>		
	Jenny	7:55
<u>Financial Report</u>		
Budget v. Actual 2016-17	Thom	8:05
Budget Timeline 2017-18		
<u>Policy Discussion</u>		
"How do we know we have effective linkage to the congregation?"	Steve	8:35
<u>Maintenance Needs</u>		
<u>Expected Maintenance Needs 2016-2030 –</u>		
<u>Approval Needed</u>	Thom	8:45
<u>Manse Sewer Improvements – Approval Needed</u>	Thom	8:50
<u>Closing</u>		
Process Observations	Andy	9:00
Action Items	Bonnie	
Closing Words	Andy	

September Minister's Report
Rev. Thom Belote
9/12/17

Since Last Time (8/8/17)

- Preached and led worship on 8/13, 8/20, and 8/27. Will preach and lead worship on 9/10.
- Preaching Practicum grad and UNC student Sean McCaffrey preached on 9/3.
- In August I began a new practice of livestreaming my sermons via Facebook Live. People can watch my sermons live on my Facebook page. Video recordings are then available on my page before the end of the service, on the church Facebook group later that day, and the videos are uploaded to the YouTube sermon archive within a matter of days. By one count, as of 8/23, the first three sermons I delivered in August were watched on Facebook a total of 757 times.
- Launched new featured section of the church website to celebrate the good things we do in our church. You can peruse some of the noteworthy and newsworthy activities from the last month here: <http://www.c3hhu.org/community-church-in-action.html>
- Co-taught the August Exploring Membership class with Rachel Rose. 11 new members signed the book in August: Jesse Shoemaker & Catherine Ramsey, Eric Pallin & Sinead Isaacson, Josh Hinson & Emily Adams, Georgia Betcher, Sarah Clark-Farnell, Dianne Sperry, and Tori & Chris Milner.
- Held a meeting of the Sanctuary & Refugee Support Ministry and will hold additional meeting during first week in September. This ministry is more than two dozen members strong. You can find out more about them here: <http://www.c3hhu.org/sanctuary-and-refugee-support-ministry.html>
- Welcomed new staff member Dana Lundquist as our Religious Education Assistant.
- Additional meetings attended in August included: Committee on Ministry, Church Council, Caring Ministry, Strategic Management, and Executive Committee.
- Attended and provided technical support for Capital Campaign Steward training with Mark Ewert.

This Will Be a Busy Fall

Here are a few events coming up in the next month:

- Church picnic on September 9.
- Building small group meetings start on September 10.
- Open meeting for learning about Sanctuary on September 10.
- SEA Kickoff on September 14.
- Sending team to Sanctuary Matters conference at United UCC on September 16.
- Special Community Service Ministry Sunday on September 17.
- Community Service Ministry lunch to benefit El Centro on September 24.

FY2017 June 30, 2017							
	FY2016	FY2017	FY2017	FY2017			
	YR End	ORIGINAL	ADJUSTED	ACTUAL	DIFF	%	
	6/30/2016	BUDGET	BUDGET	6/30/2017			
Income							
Collections							
Operations Pledge Income	430,207	471,000	478,920 *	455,459	-23,461	95%	*Actual is 97% of original budget
ID Contributions (checks)	5,241	6,000	6,000	3,266	-2,734	54%	
Loose collection (cash)	7,250	7,000	7,000	7,718	718	110%	
Total Collections	442,698	484,000	491,920	466,443	-25,477	95%	
Other Income							
Interest Income	105	100	100	288	188	288%	
Service Auction Fund Raiser	15,374	13,350	13,350	18,277	4,927	137%	
General Operation Fund Raiser	2,999	4,000	4,000	218	-3,782	5%	
Transfer Temp Restricted Clyde Long Fund	1,450	0	0	0	0	0%	
Misc. Income	0	0	0	145	145	0%	
Total Other Income	19,927	17,450	17,450	18,927	1,477	108%	
Rental Income							
Building Rental	6,566	5,000	5,000	7,427	2,427	149%	
Parking Lot Rental	55,267	52,000	52,000	53,546	1,546	103%	
Pre-School Lease	64,045	66,287	66,287	66,287	0	100%	
Total Rental Income	125,878	123,287	123,287	127,260	3,973	103%	
Total Income	588,503	624,737	632,657	612,631	-20,026	97%	
Expense							
Administrative Operations							
Board Activities	1,315	500	500	0	-500	0%	
Congr Admin - F/M & Benefits	15,548	16,629	16,629	16,618	-11	100%	
Congr Admin - Wages	38,786	39,562	39,562	39,562	0	100%	
Endowment Committee	0	0	0	0	0	0%	
Misc. Expenses	0	0	0	0	0	0%	
Off Assist - F/M & Benefits	7,889	8,707	8,707	7,490	-1,217	86%	
Off Asst - Wages	19,703	19,890	19,890	19,890	0	100%	
Office Expenses / Technology	17,612	19,000	19,000	19,065	65	100%	
Payroll service	1,389	1,350	1,350	1,465	115	109%	
Personnel Expenses	0	0	0	0	0	0%	
Total Administrative Operations	102,240	105,638	105,638	104,091	-1,547	99%	
Building & Grounds							
B&G Committee Operations							
Contracted Maintenance Services	8,614	11,200	11,200	9,661	-1,539	86%	
Janitorial & Restroom Supplies	1,756	1,550	1,550	1,313	-237	85%	
Kitchen Supplies	116	100	100	30	-70	30%	
Maintenance & Project Supplies	1,575	1,400	1,400	2,668	1,268	191%	
Total B&G Committee Operations	12,061	14,250	14,250	13,672	-578	96%	

Commons Project	0	700	700	672	-28	0%	
Facility Mgr or Handiman - Contracted	0	3,000	3,000	0	-3,000	0%	
Insurance	9,275	9,500	9,500	8,886	-615	94%	
Janitorial Service - Contracted	10,400	11,000	11,000	10,500	-500	95%	
Lawn care - Contracted	1,771	2,300	2,300	2,647	347	115%	
Maintenance Reserves	29,425	37,000	37,959 *	36,758	-1,202	97%	* 6% income
Manse Operations Expenses	5,020	4,875	4,875	4,068	-807	83%	
** Mortgage P&I - Church & Manse	48,220	47,784	47,784	33,654	-14,130	70%	July-Dec principal = \$13,118.72
Space Assessment Team	1,009	0	0	0	0	0%	
Tax - Stormwater Mgmt	1,809	1,850	1,850	1,809	-41	98%	
Utilities	15,879	17,000	17,000	15,287	-1,713	90%	
Total Building & Grounds	134,869	149,259	150,218	127,953	-22,265	85%	
Denominational Affairs							
Denominational Connections	350	1,800	1,800	360	-1,440	20%	
UUA GIFT Annual Dues	28,950	29,856	29,856	29,856	0	100%	
Total Denominational Affairs	29,300	31,656	31,656	30,216	-1,440	95%	
Lifespan Religious Education							
Adult Ministry (SEA)	28	2,500	2,500	2,024	-476	81%	
Campus Ministry	936	1,000	1,000	1,425	425	143%	
Children's Ministry	3,069	3,640	3,640	2,777	-863	76%	
Dir of Lifespan F/M & Benefits	19,277	20,692	20,692	19,926	-766	96%	
Dir of Lifespan RE - Wages	53,085	56,149	56,149	56,146	-3	100%	
RE Assistant - F/M & Benefits	5,558	5,841	5,841	5,262	-579	90%	
RE Assistant - Wages	15,192	15,297	15,297	14,828	-469	97%	
Sunday Childcare	9,833	10,592	10,592	10,248	-344	97%	
Youth Ministry	1,833	2,450	2,450	2,334	-116	95%	
Total Lifespan Religious Education	108,812	118,161	118,161	114,971	-3,190	97%	
Ministerial Operations							
Minister - Benefits & Expenses	30,529	33,588	33,588	32,012	-1,576	95%	
Minister - Wages & Housing	84,203	85,887	85,887	85,887	0	100%	
Ministerial Transitions Reserves	4,000	4,000	4,000	4,000	0	100%	
Total Ministerial Operations	118,732	123,475	123,475	121,899	-1,576	99%	
Rental Expense							
Tax Accountant Services Fees	1,205	375	375	0	-375	0%	
Tax - Parking Business	6,635	6,700	6,700	6,840	140	102%	
Facility Supervisor & Sound Technicians	238	0	0	81	81	0%	
Rental Space Janitorial - Contracted	186	0	0	225	225	0%	
Preschool Janitorial - Contracted	10,200	10,500	10,500	10,200	-300	97%	
Total Rental Expense	18,463	17,575	17,575	17,346	-229	99%	
Programs and Ministries							
Anti-Racism Training	928	0	0	0	0	0%	
Caring Ministry	14	462	462	250	-212	54%	
Committee on Ministry	0	0	0	0	0	0%	
Communications	1,053	1,030	1,030	570	-460	55%	
Community Service Ministry	300	300	300	211	-89	70%	
Covenant Groups	387	760	760	331	-429	43%	
Dir of Membership - F/M & Benefits	976	6,136	6,136	6,097	-39	99%	

				FY17 ACT		
	FY2015	FY2016	FY2017	FY2018	VS FY18 BUD	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DIFF	
Income						
Collections						
Operations Pledge Income	428,595	430,207	455,459	490,000	34,541	108%
ID Contributions	3,688	5,241	3,266	6000	2,734	184%
Loose collection	7,029	7,250	7,718	7000	-718	91%
Total Collections	439,312	442,698	466,443	503,000	36,557	108%
Other Income						
Service Auction Fund Raiser	0	15,374	18,277	13350	-4,927	73%
Interest Income	537	105	288	100	-188	35%
General Operation Fund Raiser	7,705	2,999	218	4000	3,782	1838%
Misc. Income	10	0	145	0	-145	0%
Transfer Temp. Restricted Funds	0	1,450	-	0	0	0%
Total Other Income	8,252	19,927	18,927	17,450	-1,477	92%
Rental Income						
Building Rental	5,328	6,566	7,427	5000	-2,427	67%
Parking Lot Rental	52,210	55,267	53,546	55000	1,454	103%
Pre-School Lease	61,155	64,045	66,287	68607	2,320	104%
						full year
Total Rental Income	118,693	125,878	127,260	128,607	1,347	101%
Total Income:	566,257	588,503	612,631	649,057	36,426	106%
Expense:						
Administrative Operations						
Board Activities	460	1,315	-	500	500	#DIV/0!
Congr Admin - F/M & Benefits	14,381	15,548	16,618	17,730	1,112	107%
Congr Admin - Wages	37,648	38,786	39,562	40,749	1,187	103%
Endowment Committee	0	0	-	0	0	0%
Misc. Expenses	0	0	-	0	0	0%
Off Assist - F/M & Benefits	8,709	7,889	7,490	8,365	875	112%
Off Asst - Wages	20,267	19,703	19,890	20,487	597	103%
Office Expenses / Technology	18,025	17,612	19,065	19000	-65	100%
Payroll service	1,380	1,389	1,465	1500	35	102%
Personnel Expenses	175	0	-	0	0	0%
Total Administrative Operations	101,045	102,240	104,091	108,330	4,239	104%
Building & Grounds						
B&G Committee Operations						
Contracted Maintenance Services	10,261	8,614	9,661	11200	1,539	116%
Janitorial & Restroom Supplies	1,520	1,756	1,313	1550	237	118%
Kitchen Supplies	123	116	30	100	70	332%
Maintenance & Project Supplies	2,096	1,575	2,668	1400	-1,268	52%
Workday Lunches	0	0	-	0	0	0%
Total B&G Committee Operations	14,000	12,061	13,672	14,250	578	104%
Commons Project	0	0	672	0	-672	0%
Facility Mgr or Handiman - Contracted	0	0	-	2,000	2,000	#DIV/0!
Insurance	6,982	9,275	8,886	10000	1,115	113%
Janitorial Service - Contracted	10,200	10,400	10,500	11000	500	105%
Lawncare - Contracted	2,245	1,771	2,647	2300	-347	87%
Maintenance Reserves	16,988	29,425	36,758	45,434	8,676	124%
						7% of Income
Manse Operations Expenses	5,222	5,020	4,068	4875	807	120%

	FY17 ACT							
	FY2015	FY2016	FY2017	FY2018	VS FY18 BUD	%		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DIFF			
* Mortgage P&I - Church & Manse	50,400	48,220	33,654	47784	14,130	142%		resume principal pmts
Space Assessment Team	3,530	1,009	-	0	0	0%		
Tax - Stormwater Mgmt	1,603	1,809	1,809	1850	41	102%		
Utilities	16,385	15,879	15,287	17000	1,713	111%		
Total Building & Grounds	127,555	134,869	127,953	156,493	28,540	122%		
Denominational Affairs								
Denominational Connections	0	350	360	1000	640	278%		
UUA & SE District (combined) Annual Dues	25,332	28,950	29,856	30000	144	100%	37640 is Fair Share	
Total Denominational Affairs	25,332	29,300	30,216	31,000	784	103%		
Lifespan Religious Education								
Adult Ministry (SEA)	207	28	2,024	1000	-1,024	49%		
Campus Ministry	515	936	1,425	1000	-425	70%		
Children's Ministry	1,216	3,069	2,777	4000	1,223	144%		
Dir of Lifespan F/M & Benefits	17,451	19,277	19,926	21,737	1,811	109%		
Dir of Lifespan RE - Wages	51,529	53,085	56,146	57,823	1,677	103%		
RE Assistant - F/M & Benefits	5,183	5,558	5,262	5,806	544	110%		
RE Assistant - Wages	14,620	15,192	14,828	15,756	928	106%		
Sunday Childcare	9,098	9,833	10,248	10592	344	103%		
Youth Ministry	1,017	1,833	2,334	2450	116	105%		
Total Lifespan Religious Education	100,836	108,812	114,971	120,165	5,194	105%		
Ministerial Operations								
Minister - Benefits & Expenses	30,367	30,529	32,012	34,682	2,670	108%		
Minister - Wages & Housing	83,294	84,203	85,887	88,464	2,576	103%		
Ministerial Transitions Reserves	11,000	4,000	4,000	0	-4,000	0%		
Total Ministerial Operations	124,661	118,732	121,899	123,146	1,247	101%		
Rental Expense								
Tax Accountant Services Fees	300	1,205	-	440	440	#DIV/0!		
Tax - Parking Business	6,616	6,635	6,840	7000	160	102%		
Facility Supervisor & Sound Technicians	163	238	81	0	-81	0%		
Rental Space Janitorial - Contracted	450	186	225	0	-225	0%		
Preschool Janitorial - Contracted	10,200	10,200	10,200	10500	300	103%	full year	
Total Rental Expense	17,729	18,463	17,346	17,940	594	103%		
Programs and Ministries								
Anti-Racism Training	0	928	-	0	0	0%		
Caring Ministry	330	14	250	462	212	185%		
Committee on Ministry	0	0	-	0	0	0%		
Communications	1,000	1,053	570	500	-70	88%		
Community Service Ministry	343	300	211	300	89	142%		
Covenant Groups	66	387	331	760	429	230%		
Dir of Membership - F/M & Benefits	2,095	976	6,097	6,747	650	111%		
Dir of Membership - Wages	11,915	12,769	16,824	18,000	1,176	107%		
ECO	195	45	166	385	219	232%		
Fellowship Ministry	615	797	693	1000	307	144%		
General Childcare	218	326	341	515	174	151%		
Membership	2,151	1,981	2,086	2400	314	115%		
Mental Health Ministry	0	0	100	500	400	500%		
P&J	225	325	265	350	85	132%		
Sanctuary for Dialogue	0	0	-	450	450	#DIV/0!		
Social Justice Consultation	0	0	-	0	0	0%		

				FY17 ACT		
	FY2015	FY2016	FY2017	FY2018	VS FY18 BUD	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	DIFF	%
SOSL	0	319	28	215	187	761%
Stewardship	1,842	5,166	1,092	1350	258	124%
Sunday Fellowship Hour	817	803	800	950	150	119%
Sunday Hospitality F/M	203	213	217	224	7	103%
Sunday Hospitality - Wages	2,648	2,784	2,840	2,926	86	103%
Total Programs and Ministries	24,663	29,097	32,910	38,034	5,124	116%
Service Auction						
Service Auction Expense	0	883	965	850	-115	88%
Service Auction Distribution	0	1,511	1,500	0	-1,500	0%
Total Service Auction	0	2,394	2,465	850	-1,615	34%
Worship & Arts						
Accompanist - Contracted Staff	6,000	5,853	6,075	6,162	87	101%
Art Team	22	21	-	0	0	#DIV/0!
Dir of Music - F/M & Benefits	11,612	12,568	13,830	14,076	247	102%
Dir of Music - Wages	30,184	31,096	31,718	32,669	951	103%
Music Committee	2,514	3,768	5,162	4200	-962	81%
Sound Room Technology	0	302	1,535	1000	-535	65%
Worship Honorariums	1,250	1,000	1,150	1500	350	130%
Worship Ministry	0	1,578	230	1500	1,271	654%
Total Worship & Arts	51,582	56,187	59,699	61,108	1,409	102%
Total Operations Expense	573,403	600,094	611,550	657,065	45,515	107%
Net Income	-7,146	-11,590	1,080	-8,008	-9,088	
* Profit and Loss Statement only shows Mortgage Interest payments						
Balance Sheet only shows Mortgage Principal payments						
This report combines both for Budgeting purposes						
Financial Reserves:						
Reserve balance at end of year FY16	54,041					
Net Income fr FY17	1,080					
Reserve balance at end of year FY17	55,122					
Minus budgeted Net Income FY18	-8,008					
Balance at end of year FY18	47,113	Fully funded	Operating Reserves should be	\$	39,424	

	FY15 Actual	Percent	FY16 Actual	Percent			
Total Expense	573,403		600,094				
UUA Dues	25,332		28,950				
Reserves - Maintenance	16,988		29,425				
Reserves - Minister Trans.	11,000		4,000				
Mortgage Principal	22,485		25,148				
	497,598		512,571				
Percent	29,856	0.06	30,754	0.06			
			35,880	0.07			
			29,729	0.058		37,640	Fair Share

FY2016 Staff Compensation Budget

FY15 COLA	0.015
FY16 COLA	0.030
FY17 COLA	0.020
FY18 COLA	0.030

Employee Compensation

Budget Year	TOTAL Impact to C3H	Yr to Yr Diff	Annual Hours	Wages Base Rate	Payroll Wages	Housing	Fica/Med	TOTAL Payroll	HRA	UUA Health Plan 80/50 %	Life Ins.	Long Term Disability	Retirement	Prof Exp	TOTAL Benefit
Minister - Thom Belote															
FY2015	115,672		N/A	N/A	81,750.00	0.00	6,253.88	88,003.88	N/A	9,873	628	818	8,175	8,175	27,668
FY2016	116,308	636	N/A	N/A	84,202.50	0.00	6,441.49	90,643.99	N/A	8,605	647	842	8,420	7,150	25,664
FY2017	119,475	3,167	N/A	N/A	66,758.55	19,128.00	6,570.32	92,456.87	N/A	9,602	660	668	8,589	7,500	27,018
FY2018	123,146	3,671	N/A	N/A	52,463.61	36,000.00	6,767.47	95,231.08	N/A	10,217	722	630	8,846	7,500	27,915
Dir of Lifespan RE - Marion Hirsch															
FY2013	65,520		2080	24.41	50,776.96	N/A	3,884.44	54,661.40	3,883	N/A	390	508	5,078	1,000	10,859
FY2014	65,757	237	2080	24.41	50,776.96	N/A	3,884.44	54,661.40	4,120	N/A	390	508	5,078	1,000	11,095
FY2015	69,351	3,594	2080	24.78	51,538.61	N/A	3,942.70	55,481.32	5,805	N/A	396	515	5,154	2,000	13,870
FY2016	72,327	2,976	2080	25.52	53,084.77	N/A	4,060.99	57,145.76	6,534	N/A	408	531	5,308	2,400	15,181
FY2017	76,841	4,514	2080	26.99	56,149.00	N/A	4,295.40	60,444.40	7,389	N/A	431	561	5,615	2,400	16,396
FY2018	79,560	2,720	2080	27.80	57,823.38	N/A	4,423.49	62,246.86	7,966	N/A	472	694	5,782	2,400	17,314
Music Dir - Glenn Mehrbach															
FY2013	38,893		1144	26.00	29,547.00	N/A	2,260.35	31,807.35	3,008	N/A	227	295	2,955	600	7,085
FY2014	39,382	489	1144	26.00	29,754.96	N/A	2,276.25	32,031.21	3,249	N/A	229	298	2,975	600	7,350
FY2015	41,861	2,479	1144	26.39	30,190.16	N/A	2,309.55	32,499.71	4,608	N/A	232	302	3,019	1,200	9,361
FY2016	43,556	1,696	1144	27.18	31,095.86	N/A	2,378.83	33,474.70	5,222	N/A	239	311	3,110	1,200	10,081
FY2017	45,022	1,466	1144	27.73	31,717.78	N/A	2,426.41	34,144.19	5,945	N/A	244	317	3,172	1,200	10,878
FY2018	46,746	1,724	1144	28.56	32,669.32	N/A	2,499.20	35,168.52	6,452	N/A	267	392	3,267	1,200	11,577
Congregational Admin. - Andrea Sordean-Mintzer															
FY2013	48,034		1820	20.38	36,443.34	N/A	2,787.92	39,231.26	4,514	N/A	280	364	3,644	0	8,803
FY2014	49,183	1,148	1820	20.38	37,099.97	N/A	2,838.15	39,938.12	4,879	N/A	285	371	3,710	0	9,244
FY2015	51,894	2,711	1820	20.69	37,656.47	N/A	2,880.72	40,537.19	6,925	N/A	289	377	3,766	0	11,356
FY2016	54,171	2,277	1820	21.31	38,786.17	N/A	2,967.14	41,753.31	7,853	N/A	298	388	3,879	0	12,417
FY2017	56,191	2,020	1820	21.74	39,561.89	N/A	3,026.48	42,588.37	8,947	N/A	304	396	3,956	0	13,603

Budget Wages	Budget Benefits with F/M
81,750	33,922
84,203	32,106
85,887	33,588
88,464	34,682
50,777	14,743
50,777	14,980
51,539	17,812
53,085	19,242
56,149	20,692
57,823	21,737
29,547	9,346
29,755	9,627
30,190	11,670
31,096	12,460
31,718	13,304
32,669	14,076
36,443	11,591
37,100	12,083
37,656	14,237
38,786	15,385
39,562	16,629

FY2016 Staff Compensation Budget

FY15 COLA	0.015
FY16 COLA	0.030
FY17 COLA	0.020
FY18 COLA	0.030

Employee Compensation

Budget Year		TOTAL	Yr to Yr	Annual	Wages	Payroll	Housing	Fica/Med	TOTAL	HRA	UUA	Life Ins.	Long Term	Retirement	Prof Exp	TOTAL
FY2018		58,479	2,288	1820	22.39	40,748.75	N/A	3,117.28	43,866.02	9,716	N/A	333	489	4,075	0	14,613
Membership Director																
FY2014	Carolyn Buckner	14,274		884	15.00	13,260.00	N/A	1,014.39	14,274.39	0	N/A	0	0	0	0	0
FY2015	Jacqueline Brett	13,765	-509	780	15.00	11,700.00	N/A	895.05	12,595.05	0	N/A	0	0	1,170	0	1,170
FY2016		14,173	408	780	15.45	12,051.00	N/A	921.90	12,972.90	0	N/A	0	0	0	1,200	1,200
	New Rachel Rose				15.25											
FY2017		22,313	22,313	1040	15.55	16,177.20	N/A	1,237.56	17,414.76	2,895	N/A	124	162	1,618	100	4,899
FY2018		23,146	23,146	1040	16.02	16,662.52	N/A	1,274.68	17,937.20	3,107	N/A	136	200	1,666	100	5,209
	REQUESTED	24,747	2,433	1040	17.30	18,000.00	N/A	1,377.00	19,377.00	3,107	N/A	147	216	1,800	100	5,370
DRE Asst.																
FY2014	Peter Bonzani	17,314		1040	12.50	13,000.00	N/A	994.50	13,994.50	1,790	N/A	100	130	1,300	0	3,320
FY2015		19,706	2,391	1040	14.00	14,560.00	N/A	1,113.84	15,673.84	2,318	N/A	112	146	1,456	0	4,032
FY2016		20,487	781	1040	14.42	14,996.80	N/A	1,147.26	16,144.06	2,578	N/A	115	150	1,500	0	4,343
FY2017	Budget	21,138	651	1040	14.71	15,296.74	N/A	1,170.20	16,466.94	2,871	N/A	117	153	1,530	0	4,671
	New Sara Gush	20,814	-324	1040	14.71	15,296.74	N/A	1,170.20	16,466.94	2,547	N/A	117	153	1,530	0	4,347
FY2018		21,562	748	1040	15.15	15,755.64	N/A	1,205.31	16,960.94	2,708	N/A	129	189	1,576	0	4,601
Office Assistant																
FY2013	Munsie Davis	22,980		1300	13.00	16,900.00	N/A	1,292.85	18,192.85	3,225	N/A	130	169	1,264	0	4,787
FY2014		23,666	686	1300	13.00	16,900.00	N/A	1,292.85	18,192.85	3,485	N/A	130	169	1,690	0	5,473
FY2015		28,233	4,566	1300	15.00	19,500.00	N/A	1,491.75	20,991.75	4,946	N/A	150	195	1,950	0	7,241
FY2016		29,594	1,362	1300	15.45	20,085.00	N/A	1,536.50	21,621.50	5,609	N/A	154	201	2,009	0	7,973
	FY16 New Elisabeth Allore				15.00											
FY2017		28,597	-997	1300	15.30	19,890.00	N/A	1,521.59	21,411.58	4,845	N/A	153	199	1,989	0	7,186
FY2018		28,851	254	1300	15.76	20,486.70	N/A	1,567.23	22,053.93	4,336	N/A	167	246	2,049	0	6,797
Sunday Hospitality - Abigail Castenada																
FY2013		2,442		208	11.74	2,441.92	N/A	N/A	2,441.92	0	N/A	0	0	0	0	0

Budget Wages	Budget Benefits	
40,749	17,730	
13,260	1,014	
11,700	2,065	
12,051	2,122	
16,177	6,136	
16,663	6,484	
18,000	6,747	
13,000	4,314	
14,560	5,146	
14,997	5,490	
15,297	5,841	Diff fr Budget
15,297	5,517	324
15,756	5,806	-289
16,900	6,080	
16,900	6,766	
19,500	8,733	
20,085	9,509	
19,890	8,707	
20,487	8,365	
2,442		

Budget Wages	Budget Benefits
2,364	
2,561	196
2,785	213
2,841	217
2,926	224
<hr/>	
5,400	
5,400	
5,400	600
5,562	600
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5,400	600
5,562	600
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3,000	
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The Capital Campaign Task Force is conducting a “quiet phase” of the campaign over the next two months to help us assess our ability to reach our fundraising goal. We will be talking with approximately 40 member households during this phase. The households were identified using criteria from our consultant. If someone has not been contacted and wants to meet with us, please let them know that we will be glad to talk with them and send their names to Cathy Cole, kocole@hotmail.com.

Building on Our Legacy
Capital Campaign Task Force Plan
Building and Capital Campaign 2017-2018

1) **Mission Per our Charter**

- a) The mission of the CCTF is to market the capital campaign and raise sufficient money to fund the building project approved by the congregation.

2) **Financial Goal**

- a) The CCTF is charged with the task of raising enough money for construction (\$1,200,000) plus the loan balance at the time that the Preschool leaves and the balloon payment is due (projected to be approximately \$400,000 in December 2018 (BEFORE deducting payment of \$250,000 already raised), for a total of \$1,600,000.
- b) During the Leadership Phase, our goal is to raise 50% of this total, which is \$800,000.

Key Activities Per our Charter

3) **Select and propose consulting help that will be needed for fund raising:**

- a) We have engaged UUA-recommended Generosity Consultant, Mark Ewert, to be our key consultant.
- b) We have also engaged experts in our congregation: Katie Heinemann; Jay Miller.

4) **As a follow-up to the report of the Space Reassessment Task Force and working with the Communications Task Force, develop a “case for support” document which “markets” the Building Project (renovation/expansion) to the congregation:**

- a) We have developed our marketing materials for our Leadership Phase
- b) We will receive feedback on these materials and will use all this information to develop the materials for the general phase (to be developed late in 2017).

5) **Develop and maintain a project timeline.**

- a) A project timeline has been developed and is updated as necessary.
- b) Andrew Wright is the “keeper” of the master timeline.

6) **Work with the other project task forces to determine the feasibility of raising sufficient funds on the project timeline. The need for and execution of duties beyond this point depend upon the approval by the congregation to launch a capital campaign.**

- a) This timeline was developed with input from all Task Forces after the “restart” of the Building Campaign in the Summer of 2017.
- b) The congregation will be asked to approve moving forward with a Capital Campaign at a Congregational Meeting on January 7, 2018.

7) **Work with the other project task forces to market the capital campaign.**

- a) The task forces have scheduled a monthly meeting (3rd Tuesday of each month) to share information and feedback.
- b) The Communications Task Force is taking the lead on planning a variety of educational and engagement activities for Summer and Fall 2017.

- c) CCTF and CTF are in communication about events, marketing, and messaging.
- 8) **Work with the chair of the annual budget drive to plan and execute coincidental campaigns. This includes recruiting, training and supervising member “agents” to make necessary fund raising appeals and communicating with the congregation.**
 - a) The CCTF will run the Annual Pledge Drive along with and in conjunction with the Capital Campaign in March 2018.
- 9) **Continue fundraising efforts after the formal campaign ends to completely fund the building project objectives**
 - a) We are developing a plan that will have an end date.
- 10) **The co-chairs shall be members of the project coordinating group with one serving as primary member and one as backup.**
 - a) We will be represented at the monthly meetings.

Fundraising Strategy

- 11) **The CCTF is planning a two-fold strategy to raise funds:**
 - a) a Leadership Phase in the Fall of 2017
 - b) a General Phase in the Spring of 2018 to run concurrently with the Annual Pledge Drive
- 12) **Leadership Phase: The goal of this phase is to identify and approach major donors to discuss their contributions to the Capital Campaign. This consists of the following:**
 - a) Discuss and finalize the strategy for the Leadership Phase with Mark Ewert and other advisors. (August 2017)
 - b) Develop Leadership Phase campaign materials that support the building project, address key messages, answer financial-giving questions, and help major donors think about making a significant gift. (August 2017)
 - c) Finalize the list of leaders to be approached during the Leadership Phase, and the amount requested. This list and the amount are based on past pledges, past capital campaign giving, and the January 2017 Financial Feasibility Study data collected by Mark Ewert. (August 2017). Mark is proposing the amount to request from each potential donor during the leadership phase.
 - d) Identify stewards who will approach leaders during the Leadership Phase. (August 2017).
 - e) Provide training for stewards with a webinar conducted by Mark Ewert. (August 29, 2017): the following stewards were trained: Jenny Warnash, Bill Rote, Katie Heinemann, Laurence Kirsch, Paige Smith, Ivy Brezina, and Cathy Cole; steward Larry Ross could not attend the training and will be trained later. Thom was also at the training. We may also later identify a few others to serve as steward from the list of major donors. Each steward will reach out (initially) to four leaders
 - f) Approach leaders. (September – October 2017)

- 13) **General Phase:** The goal of this phase, is to ask all members/associates of the congregation who were not approached during the Leadership Phase, to participate in the capital campaign.
- a) Discuss and finalize General Phase strategy with Mark Ewert. (Fall, 2017)
 - b) Develop and finalize campaign and pledge materials. (Fall 2017 – February 2018)
 - c) Recruit hosts and facilitators for Cottage meetings. (November 2017 – February 2018)
 - d) Recruit stewards to contact congregants who do not participate in a cottage meeting. (November 2017 – February 2018)
 - e) Provide training with Mark Ewert for hosts and facilitators of cottage meetings and stewards. (February 16-17, 2018)
 - f) Have a “kick-off” party. (end of February 2018)
 - g) Hold cottage meetings. (March 2018)
 - h) Contact those who have not contributed. (April-May 2018)

**BUILDING PROJECT FINANCIAL PLAN
EXECUTIVE SUMMARY**

August 24, 2017

Financial Goals:

- Raise enough money in a capital campaign to pay for our building renovation and expansion and pay off our existing commercial loan.¹
- Protect the church's programs and staff compensation by insulating the church's operating budget from the direct financial impacts of the building project.²
- Arrange financing to cover the amounts by which construction expenditures temporarily exceed capital campaign receipts.

The Congregation Will Decide:

- How much money will be raised by the capital campaign, through individual donations.
- The scope of the building project, particularly including its design and cost.
- Whether to "approve any new debt secured by the real property of the congregation" necessary to complete the building project and deal with the existing loan.

The Board Will Decide:

- Whether to approve budget requests for each of the building project-related activities.
- How to manage debt that is approved by the congregation.

Financial Steps We Will Take (or Have Already Taken):

- Establish a dedicated bank account.
- Establish a project budget for both construction and other activities.
- Arrange a construction loan line of credit.
- Manage debt, including the existing loan and the construction loan.
- Establish contracting policy.
- Establish accounting procedures
- Determine the reasonableness of expenditures, on construction and other activities.
- Pay construction bills in a timely fashion.
- Account for transactions.

¹ The balance due on the existing loan will be about \$164,500 at 12/25/2018.

² After construction, the church's budget must cover new operating and maintenance expenses.

Proposed Board Policy on Gifts

4.2.4. Gifts to the Church

Date Adopted: March 13, 2012

Date Last Amended: October 13, 2015

Types of Gifts

Gifts can be made to the church in many forms.

Cash and pledges should be sent to the Congregational Administrator.

Gifts of marketable securities may be given to the church through transfer to the church's brokerage account following the instructions of the Congregational Administrator. All marketable securities shall be sold soon after receipt. Each such gift will be valued on the day the securities are received.

Gifts of tangible or real property may include real estate, art, furniture, books, stamps, coins, and other collections. Such gifts must have values assessed by properly accredited independent appraisers retained by potential donors for appropriate gift tax credit. The church shall acknowledge receipt of such gifts but will not verify values. If the church sells, exchanges, or otherwise disposes of any such gift within two years after the date of the gift, the church will furnish the Internal Revenue Service and the donor with any tax forms required by law.

Gifts of bequests or life insurance beneficiary designations will not be recorded as gifts until such times as they are irrevocable. If the gift is irrevocable but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

A charitable gift annuity (CGA) is a planned gift that is made during the donor's lifetime and is managed by the UUA. The minimum amount for a CGA is \$10,000. More information is available from the UUA or the Endowment Committee.

How Gifts are Used

Donors may designate that their gifts go to the general operating fund, the Endowment Fund, any existing restricted fund, or any new fund that the Board of Trustees may choose to create. If the church receives an undesignated gift of \$2500 or more, the Board will make an effort to determine the intent of the donor. If the intent of the donor cannot be established, undesignated gifts of \$2500 or more that are not bequests or memorials will be allocated by the Board. Undesignated gifts less than \$2500 that are not bequests or memorials shall go to the general operating fund.

If a family designates that memorials for a family member go to a specific fund, all gifts identified as being given in honor of that person shall go to the specified fund unless the donor states otherwise, in which case the donor's designation shall determine the fund to which the gift goes. Unless otherwise designated by the donor or the family of the deceased, all bequests and memorial contributions shall go to the Endowment Fund.

Accepting Gifts

The Board of Trustees shall determine the acceptability of all gifts to the church. The Endowment Committee shall determine the acceptability of gifts to the Endowment Fund consistent with Board policy.

In determining the acceptability of a gift, the Board shall consider the following factors:

- Whether the gift is consistent with the values and mission of the church;
- The usefulness of the gift for church purposes;
- The marketability of the gift;
- The restrictions, reservations, easements, or other limitations, if any, associated with the gift;
- The costs associated with the gift (such as the costs of insurance, property taxes, debt, or other encumbrances associated with the gifts of real estate);
- The presence or absence of environmental damage (for real estate); and
- The availability of a title binder (for real estate).

In the event that any of the factors are problematic, the Board shall require appropriate resolution of the problems or shall reject the gift.

Treatment of Gifts

All gifts above \$5000 will be acknowledged by the Board president or church administrator.

Gifts shall be confidential or anonymous if so designated by the donor. In all cases, donor lists shall not be shared with any other organizations.

The tax treatment of gifts is a matter to be determined by the donor and his/her tax advisors. The church cannot provide tax or estate planning advice regarding gifts.