

## **DONATIONS POLICY**

Borderlands Unitarian Universalist

### **Purpose**

The purpose of the Donations Policy is to clarify the guidelines and procedures for both monetary and property donations to BUU, and to ensure that donations serve the best interests of the Congregation and its mission.

### **Pledge payments**

Pledge payments are donations which fulfill annual stewardship pledges. Pledge payments may be made in the form of cash or check. All pledge payments are to be considered unrestricted and are to be credited to the General Fund, with no exceptions.

### **Endowment Contributions**

Donors may designate a contribution to be deposited in the Endowment Fund. Such contributions shall not be credited against a stewardship pledge. Endowment contributions may be made in the form of cash or check. The donor is responsible for clearly indicating that the donation is for the Endowment Fund.

### **Non-pledge Contribution**

Donors may also make contributions that are not pledge payments or endowment contributions. Non-pledge contributions may be made in the form of cash or check. The donor is responsible for clearly indicating that the donation is a non-pledge contribution. All non-pledge contributions are to be considered unrestricted and are to be credited to the General Fund, except as provided for below in the Donor-Advised Contributions section.

### **Sunday Offering**

All monies collected in the Sunday offering are to be part of the Share the Offering Program unless specifically designated as pledge payments, endowment contributions, or non-pledge contributions. The BUU portion of the Sunday offering is to be completely unrestricted and is to be credited to the General Fund.

### **Bequests**

Bequests of real estate or physical property must be approved by the Board of Directors before being accepted. Bequests for restricted purposes must also be approved by the Board of Directors before being accepted. Unless otherwise directed by the Board of Directors, all monetary bequests are to be handled as

endowment contributions. Donors wishing to include BUU in their will should be encouraged to coordinate with the Planned Giving Subcommittee.

### **Real Estate Donations**

Real estate donations must be approved by the Board of Directors before being accepted by BUU.

### **Small Donations**

Small donations of refreshments, supplies, or the money to purchase such items for congregational events will be gratefully accepted without restrictions.

### **In-Kind Donations**

Donations of physical property valued by the donor over \$100 must be reviewed by the Board of Directors before being accepted by BUU. Criteria for evaluation include:

- Conformance to the mission of BUU
- Costs, if any of staff or volunteer time to utilize or maintain
- Need if any, of staff or volunteer time to utilize or maintain
- Relevance to capital improvement and long-range plans of BUU

Upon request, BUU shall provide a receipt for In-Kind Contributions. Valuation of the donated property shall be the responsibility of the donor. Once accepted, the donated property may be used or sold or otherwise disposed of at the sole discretion of BUU.

### **Donor-Advised Contributions**

Contributions made with stipulations that they be used only for specific purposes must be approved by the Board of Directors before being accepted by BUU.

Criteria for evaluation include:

- Conformance to the mission of BUU
- Relevance to spending plans in the annual budget
- Support of approved BUU projects
- Relevance to capital improvement and long-range plans of BUU

The Board of Directors may, at its discretion, approve in advance acceptance or donations for an approved project.

**\*\*This policy supersedes any pre-existing policy**

***Adopted March, 2024***