

Memorial Policy of the First United Methodist Church

I. Memorial Gifts Mission Statement

To ensure that memorial gifts are properly acknowledged, administered and used in a manner that honors and respects our members and aligns with the mission and vision of First United Methodist Church (UMC).

II. General

- A. Memorials are gifts given in honor of individuals or groups of individuals, most often as a monetary donation. Monetary memorial gifts are generally not intended to be kept or invested for a long period of time, and the entirety of the gift will be utilized for specific purposes that promote the mission and ministry of our congregation and honor the one(s) memorialized. When appropriate to the memory of the individual, or group of individuals being memorialized, these gifts may be used for other short or long-term missional projects (see below, III. C.).
- B. Memorials and memorial gifts shall be handled in compliance with the United Methodist Book of Discipline, our Social Principles, and the First UMC Memorial Policy.
- C. The Financial Secretary shall receive and disburse to the proper account all monetary memorials to the First UMC.
- D. The Trustees shall have discretion over the acceptance, use, and disbursement of memorial gifts including property.
- E. The Memorial Committee shall review, at least annually, the memorial fund and determine to which board, committee, or First UMC Foundation these funds may best be allocated.
- F. The Memorial Committee, in consultation with church staff and ministries, shall review and consider, at least annually, potential memorial items that would promote the mission and ministry of our congregation.
- G. The Memorial Committee consists of one Trustee, two Lay Persons, the Directing Pastor, and the Director of Administration & Facilities.
- H. The Memorial Committee is a sub-team of Trustees, with each member serving a term limit of three years.
- I. Recommendations regarding changes or additions to the Memorial Policy shall be made in consultation with the Trustees and submitted to the Church Council.
- J. Exceptions to the Memorial Policy, while extremely rare, shall be approved by the Trustees.

III. Expenditure of Memorial Funds

- A. Memorial funds will be spent or invested in a timely fashion, preferably within 12 months.
- B. When at all possible, First UMC will utilize these gifts in respect to the wishes of the family, or a representative of the family, of the one(s) being memorialized.
- C. Gifts to the Memorial Fund will be used for needed items of First UMC or for missional projects that serve as a fitting memorial to an individual or group of individuals who have been memorialized. Missional projects include, but are not limited to, worship and evangelistic events or other projects that would have been of significance to the one being memorialized.
- D. When expenditures for memorial items have been approved, sincere and timely efforts will be made for the distribution of resources from the Memorial Fund to fulfill a family's request.
- E. Gifts made to the First UMC Foundation as an endowment memorial will be remitted to the First UMC Foundation. Notice shall be given to First UMC Foundation of all such endowment memorials received; however, acknowledgment of the gift will remain the responsibility of the one designated for such correspondence, per below.

IV. Recognition of Those Memorialized and of Donors

- A. There shall be a Memorial Book located in a prominent place. The name of the ones memorialized along with identification of the memorial acquisition(s) shall be kept therein. Permanent acknowledgments such as plaques or visible identifications are not to be placed on memorial acquisitions or anywhere else on church property.
- B. When at all possible, those making memorial gifts shall be sent correspondence from the church finance office to acknowledge their memorial gift. This correspondence shall be worded sufficiently to satisfy IRS requirements to substantiate the gift given. When IRS reporting rules require it, the Financial Secretary will be responsible for providing donors with year-end receipts with acknowledgments sufficient to satisfy IRS obligations. Memorial gifts made by members shall also appear on their year-end offering statement.
- C. When memorial funds are given in honor of someone, the Financial Secretary will provide a letter containing the total of funds received and a list of the donors to the family, preferably within three months of receipt of funds.
- D. Upon completion of the project, or transfer of funds to a ministry, the Financial Secretary will communicate the use of the memorial in a second letter to the family. Correspondence with families should occur at least quarterly.
- E. Information is disseminated to the Memorial Committee, Church Staff, and Trustee Chair by the Director of Administration & Facilities.