**Messiah Lutheran Memorial Fund Policy**

Messiah Lutheran Church receives memorials from members, friends and estates. The purpose of the Memorial Fund is to provide individuals the opportunity leave a gift to the church and/or to honor a loved on through memorial contributions that support the vision and mission of Messiah Lutheran Church. The following policies establish guidelines for the Memorial Fund:

1. Memorial gifts may be provided and designated in memory of any person or in honor of any person, or occasion such as an Anniversary or Birthday, etc. The memorial may be given by any person or persons, whether or not they are a member of Messiah Lutheran Church.
2. All cash memorial gifts are deposited in the Memorial Fund and maintained as a separate, single, interest-bearing account. The Treasurer and the Chair of the Finance/Stewardship Committee are responsible for administering the Memorial Fund including signing checks, reporting receipts, expenditures and reporting balance of the Memorial Fund to the Finance/Stewardship Committee and to the Church Council. Reports should be made to the Committee and the Council monthly and to the congregation annually.
3. Designated and Undesignated Gifts. Designated memorial gifts must be approved by the Finance/Stewardship Committee. Designated gifts must be used to support the ministries of Messiah Lutheran Church. If there are stipulations, specific limitations or expectations regarding a particular memorial, they must be reviewed and accepted by the Finance/Stewardship Committee. If for some reason the Committee feels the stipulations cannot be honored, the gift will not be accepted. Designated gifts may not be used to support the day to day operations of the church including, salaries, utilities, insurance, etc. If the memorial gift is undesignated the money will be deposited into the Memorial Fund to be used at the direction of the Finance/Stewardship Committee.
4. List of Memorial Gifts. The Finance/Stewardship Committee should maintain a prioritized list of future ministry needs and facility needs not included in the annual budget. The list of items should be reviewed annually. If desired, family members may request their memorial gift be used to purchase an item(s) from the current list of needs, or that it be retained for long term facility needs such as roofing, painting, etc. (List could include such items as Sunday bulletin expenses, altar flowers, art work, kitchen appliances, basement speakers, audio/video equipment, hymnals, specific ministry support, etc.)
5. Acknowledgments. Memorial gifts shall be acknowledged with a letter of thanks by the Treasurer to the donor within a month of receipt along with a notification to the family of the person or persons the memorial gift is honoring, if applicable. A book of memorials should be maintained and kept in the Church narthex. Items purchased should also be listed there.