

Policy on Giving
to the
Boise Unitarian Universalist Fellowship
Approved February 19, 2026

Send comments to: secretary@boiseuu.org

Location of this complete document:

<https://boiseuu.org/about-us/our-governance/governance-documents/>

Vision and Mission

Vision: We are an inclusive religious community—lifting hearts, broadening minds and honoring the interconnected web of life.

Mission: We are a caring community promoting and providing robust religious and intellectual exploration opportunities for children, youth, and adults. We offer creative and inspirational opportunities for worship. We nurture spiritual and personal growth and transformation, foster diversity by reaching out to different communities, and practice justice as individuals and as a community.

Giving Overview

Through the generosity of Members and Friends of the Boise Unitarian Universalist Fellowship (BUUF) supports BUUF’s ministry, operations, facilities, congregational events, and social outreach.

The purpose of this Policy on Giving to BUUF (Gift Policy) document is to:

- Define areas of Giving
- Set expectations, processes, and best practices for each type of giving
- Establish guidelines for the acceptance or non-acceptance of gifts by BUUF
- Monitor effectiveness of appeals to support the BUUF vision, mission, and strategic plan

BUUF and its staff and volunteers will hold in strictest confidence all information from or about donors and potential donors. The name of any donor, as well as the amount or conditions of any gift, will not be published without the express written approval of the donor and beneficiary.

The Board has established the following giving guidelines and policies, and important documents are included in the appendices of this policy. Note that this document does not address the giving of time and labor.

Overall Gift Acceptance Guidelines

The BUUF Board has established this Policy on Giving to the Boise Unitarian Universalist Fellowship to provide a process for the review of material gifts or monetary gifts with restrictions and their acceptance or rejection. While BUUF would like to accept all gifts, we only accept unrestricted gifts and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. BUUF will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the By-Laws, gifts that are too difficult or costly to administer, or gifts that are for purposes outside of BUUF’s mission. BUUF will only accept gifts that comply with local, state and federal law and IRS guidelines. The Board shall have the final authority to determine whether a restrictive gift meets the criteria set forth in this section.

These gift acceptance guidelines are intended to guide representatives of BUUF, any outside advisors and potential donors in connection with gifts to BUUF or its endowment or other funds. These guidelines are not intended as professional advice. Donors are

encouraged to obtain their own legal, tax and financial advice before completing a gift. The guidelines are intended to provide some flexibility in connection with the acceptance of gifts.

Primary Funding Mechanisms

1. Annual Giving Drive

Pledges and gifts account for approximately 85% of the fellowship's operating budget each fiscal year. The operating budget "keeps the lights on" for our building and beautiful grounds, supports our staff, and pays for the rich array of programs we offer.

The Annual Giving Drive seeks annual pledge commitments for contributions to fund the annual operating budget to be paid over the course of one year. Members and Friends (Congregants) are asked to commit to a monetary pledge to be paid during the 12-month fiscal year. At BUUF, the fiscal year is from July 1 through June 30. The pledge can be made in cash, securities or other method acceptable to the Board whichever is more convenient or beneficial to the Congregant. Staff shall track pledges and contributions and periodically send statements to pledgers informing them of the status of their pledge. Statements shall be sent to congregants quarterly or as determined by the Board.

All members and friends are encouraged to make an annual pledge.

2. Capital Campaigns

A Capital Campaign seeks capital pledge commitments for financial resources for specific projects, such as paying off mortgages, supporting capital building improvements and expansions, supporting congregational initiatives or purchasing land. These campaigns last a defined length of time – such as two to three months, and the capital pledge commitments are to be paid over a longer period of time – such as three to five years. This BUUF policy endorses only one capital campaign payment period to be active at one time. A Capital Campaign shall be approved by congregational vote in accordance with the Bylaws.

3. Planned Giving

Planned giving refers to the process of donors committing to make charitable contributions as part of their financial or estate plans. These gifts are typically arranged now but delivered at a future date, often upon the donor's death. Common forms of planned giving include bequests, charitable remainder trusts, and gifts of life insurance or retirement accounts.

Notifications of planned gifts shall be kept on file by BUUF staff. Planned gifts shall not be entered into BUUF's accounting records until the gift is received.

4. Endowment Fund – see separate Endowment Fund document

5. Material (In-kind) Giving

Gifts of material other than money. To be accepted by BUUF, the gift must fit with the BUUF Mission and Vision and BUUF Strategic Plan and not be a financial burden to BUUF.

6. Collection Plate and Social Outreach from the Collection Plate

The Collection Plate is monetary offerings that attendees contribute during Sunday Service or place in the donation boxes. Seventy-five per cent (75%) of the Collection Plate monies go into the operating fund.

Each month, twenty-five per cent (25%) of the money attendees put in the Collection Plate is earmarked for the recipient of the month. The recipient of the month is selected in advance by the Minister and Social Justice Team. The recipient can be an internal BUUF initiative or it can be a community entity or project. If an attendee at the service wishes to have 100% of their collection offering to go to the recipient, they merely use an envelope and note their intent.

7. Fundraising

Fundraising events and activities may be sponsored by committees and groups within the congregation to raise funds to support the Vision and Mission of BUUF with permission of the Board. See Attachment #2 for Fundraising Proposal Form.

8. Unrestricted Gifts

Unrestricted gifts are gifts that have been donated without any specific purpose or time restrictions imposed by the donor. Unrestricted gifts shall be initially placed in the Undesignated Net Asset account or as determined by the Board. Unrestricted gifts may be used for any purpose determined by the Board.

9. Restricted Gifts

Restricted gifts are gifts that have been donated for a specific purpose and need to be approved by the Board. See Attachment #1 for additional information on the current restricted gift policy and the restricted gift form.

Tax Deductibility

BUUF shall provide contemporaneous written acknowledgment of all donors in compliance with Federal and State law including IRS rules and guidelines applicable to 501(c)(3) organizations. All acknowledgments shall include the following or similar disclaimer: "Please consult a qualified tax professional for further guidance regarding the deductibility of your contribution for your personal tax situation".

Conclusion

BUUF welcomes pledges and gifts to help our Congregation fulfill our vision and mission and strategic plan. If you have questions regarding your giving or potential giving to BUUF, contact any member of the Board.

Contact the staff office at 208-658-1710, administrator@boiseuu.org or visit the Fellowship at 6200 N. Garrett Street, Boise, Idaho 83714 to obtain more information.

Attachments

1. **Restricted Gift Policy and Form**
2. **Fundraising Proposal Form**

Attachment 1. Restricted Gift Policy and Form

The Board will review all restricted gifts to ensure that they meet the gift acceptance criteria outlined in the current Policy on Giving to the Boise Unitarian Universalist Fellowship. Restricted gifts that are accepted will typically be accepted with the following terms:

Time Restriction: Restricted gifts shall be for a fixed time period of either 2 years or 5 years or other specific length approved by the Board. The Board shall endeavor to spend the funds in accordance with the donor's written wishes within the designated time restriction, subject to the conditions below.

If the balance of the gift declines to 10% or less of the original gift or \$2,500, whichever is less, and the original intent of the gift has been fulfilled before the end of the time restriction then the gift converts to the Operating Fund, the Permanent Endowment Fund or the Undesignated Board Fund per the donor's designation when the gift was accepted. If no designation is made the Board shall decide where the remaining funds shall be placed.

The Board will make a good faith effort to follow the intent/purpose of the gift once accepted. If the 25%+ of the gift is still not spent by the end of the time restriction selected or if it becomes evident that the funds will not be spent on the purpose intended the Board will reach out to the donor to determine how to proceed.

Recognition of the gift. The Finance Committee shall provide the donor with periodic information on how the gift has been spent, especially when funds are spent and milestones of the gift are accomplished. At the end of the time restriction a letter should be sent to the donor(s) outlining the gift and if funds were remaining that the funds have been transferred.

Restricted Gift Form

Donor(s): _____

Amount: _____

Restricted Fund Name: _____

Restriction Purpose: _____

Time Restriction (include date restriction ends):

2 Years: _____

5 Years: _____

Other, as approved by the Board: _____

Funds to convert to (check one or designate percentages):

Operating Fund: _____

Permanent Endowment Fund: _____

Undesignated Board Fund: _____

Acknowledgement of Gift:

Signature of Donor(s) Date

Signature of Board Officer Title Date

Date restriction closed (either spent or time restriction reached): _____

Notes of closure: _____

By: _____

Attachment 2. Fundraising Proposal Form

This form is to be completed by a committee or group interested in hosting a BUUF fundraising event or activity. Depending upon the nature and timeline, the general process is as follows:

1. Develop an overview of the event/activity to present
 - a. Reach out to the appropriate staff member to see if any support that would be needed can be provided, including the building or BUUF resources.
2. Present to Administrative Staff for approval.
 - a. Smaller fundraising events and activities may be approved by Administrative Staff. Major fundraising events and activities shall be referred to the Board for final approval. Major fundraising events are those with the goal to raise more than \$ 1,000, last more than one week or require significant support from BUUF staff.

Contact Information of the group sponsoring the event/activity, including groups outside of BUUF

Contact person(s):

Name: _____ Phone: _____

Email: _____ Additional Info: _____

Name: _____ Phone: _____

Email: _____ Additional Info: _____

Name: _____ Phone: _____

Email: _____ Additional Info: _____

Name of proposed event/activity: _____

Date of event/activity: _____

Describe the proposed event/activity and how any money raised will be used:

Timeline of the activity: _____

How will the activity be supported and what staff/facility support is being requested

List any outside support that will be needed and how it will be obtained

Additional considerations

Submitted by: _____

Date Submitted: _____

Review and Approval Information:

Approved by: _____

(Signature of Office Administrator or Minister for small fundraisers or by Board Officer for major fundraisers.)

Date Approved: _____