

**FIRST UNITARIAN UNIVERSALIST CHURCH OF SAN ANTONIO  
GIFTS POLICY**

Gifts are solicited and received by the Senior Minister for the benefit of the church and will be used in accordance with the church's bylaws and stated mission. Gifts can include, but are not limited to: cash, marketable securities, real estate, fine art, vehicles, or other tangible personal property.

1. The Senior Minister shall not accept any gift which:
  - a. Violates the terms of the church's bylaws or stated mission or end statements;
  - b. Is expected to incur administrative costs exceeding the value of the gift, or would be excessively burdensome to administer;
  - c. Is offered with the restriction that retention is not at the pleasure of the church;
  - d. Is offered in payment of, or in lieu of, a pledge.
  
2. The Senior Minister shall not fail to bring to the Board for its approval, any gift that falls within any of the following categories:
  - a. Permanently restricted gifts of any amount with the exception of donations to existing Funds;
  - b. Tangible personal property valued at over 1% of the church's total operating budget;
  - c. Life insurance policies or real estate;
  - d. Gifts involving trusteeship, fiduciary, or other legal duties;
  - e. Use-restricted gifts which are intended to be used within 12 months following their receipt
  - f. Undesignated gifts in an amount over 2% of the operating budget.
  
3. The Senior Minister shall not fail to disclose to the donor(s), and document the terms of acceptance, for any Use-Restricted Gifts prior to accepting such gifts.