



**POLICIES RELATING TO  
TEMPORAL MATTERS**

Diocese of Great Falls-Billings

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## **PREFACE**

Temporal goods provide the Church with the means to attain its purposes and goals. Book V in THE CODE OF CANON LAW specifically addresses the temporal goods of the Church and the general requirements for their administration. According to Canon 1276, the diocesan Bishop is ultimately responsible for supervising the administration of goods belonging to the Church. *Administration* refers to those actions or sets of actions which are directed to preserving church property; improving property or resources; managing the collection and distribution of income from a variety of sources, including offerings of the faithful and return on investments. It also includes keeping accurate records and properly reporting income and expenses.

The Bishop's responsibility for protecting the Church's goods is all-inclusive within the diocese. Canon 1276 clearly intends this, and as a result, the temporal goods of diocesan parishes, missions, chapels, and institutions are his to protect. The inclusive nature of the Bishop's responsibility to protect church goods throughout the diocese is also reflected in the organizational structure of the church. The Roman Catholic Bishop of Great Falls is incorporated as a "Corporation Sole". As such, the Bishop, as the corporation sole, legally owns the temporal goods of the diocesan church, including the temporal goods of all parishes, missions, chapels, and diocesan institutions. This organizational structure simplifies fulfillment of the Bishop's protective role with regard to church goods.

To fulfill his responsibilities relating to the administration of diocesan goods, the Bishop is encouraged by THE CODE OF CANON LAW to provide more detailed directives for the orderly administration of ecclesiastical goods under his supervision. The CODE OF CANON LAW also recognizes the pastoral demands on the local bishop and therefore authorizes the appointment of a finance officer to provide the day-to-day administration of the church's temporal goods. The finance officer is responsible to the Bishop and, in our diocese, administers the church's temporal goods through the Business Office by development and implementation of the directives contained in this handbook, which have been approved by the Bishop.



## **THE BUSINESS OFFICE**

The Business Office provides services related to the administration of the Church's temporal goods to diocesan offices, parishes, missions, chapels, and diocesan institutions. The following are areas of concern in which the Business Office provides assistance:

- A. **Budgeting:** Annual budget forms for those parishes and missions using a manual accounting system are included in the annual Budget Guidance memo sent to the parishes. Parishes with computerized accounting systems may use computer-generated budget forms. Forms can be found on the diocesan website at [www.diocesegfb.org](http://www.diocesegfb.org). Assistance with the budgeting process is available upon request.
- B. **Annual Financial Statements:** Annual Financial Statements must be filed with the Business Office no later than September 15 for the fiscal year ending on the previous June 30. Reporting forms can be found on the diocesan website. Parishes using a manual accounting system must use these forms to file their annual report. Parishes with computerized accounting systems should not use these report forms. Rather, they must file computer-generated financial reports including a Statement of Position (previously known as a Balance Sheet), a Statement of Activity (previously known as an Income Statement) and a Detailed General Ledger. Please send all financial reports electronically to the Business Office @ [business@diocesegfb.org](mailto:business@diocesegfb.org).
- C. **Accounting Forms:** Accounting ledger forms are available to those parishes using a manual accounting system. These forms can be found on the diocesan website.
- D. **Health Insurance Enrollment Forms:** Enrollment for health insurance is done electronically through an enrollment website with the RETA Trust.
- E. **Property and Liability Insurance:** The only approved source for property and liability insurance coverage is Catholic Mutual Group under a diocesan policy. Questions on coverage or premiums should be directed to the Business Office or to Catholic Mutual Group, Omaha, Nebraska (1-800-228-6108).
- F. **Legal Counsel:** Contact the Chancellor's Office if the need for legal advice arises. The Chancellor's Office acts as liaison between diocesan entities and the diocesan attorney.
- G. **Property Management:** For new construction or renovation of existing facilities, the Bishop appoints a Worship Commission to ensure compliance with applicable norms. Contact with the Property Manager is made through the Diocesan Chancery.
- H. **Property Taxes and Special Assessments:** Questions on these matters should be addressed to the Business Office.



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- I. Annual Care and Share Appeal: This appeal is coordinated through the Business office.
- J. Special Collections: Special collections are coordinated by the Chancellor's office.
- K. Parish Stewardship Program: Assistance in formulating a program or ordering additional materials is available through the Stewardship Office.
- L. Endowments: Endowments for parishes and other diocesan entities are held and managed by the Catholic Foundation of Eastern Montana.

The Business Office is located at the Diocesan Pastoral Center.

### **Diocesan Pastoral Center**

Street address: 121 23rd Street South  
Great Falls, MT 59401-3997

Mailing address: P.O. Box 1399  
Great Falls, MT 59403-1399

Phone: 1-800-332-9998 or (406) 727-6683  
FAX: 406-454-3480  
HR FAX: 406-727-5976



## **RECORDKEEPING, BUDGETING, AND REPORTING**

Adequate recordkeeping of income and expenses must be maintained by each parish, its assigned missions, and diocesan institutions. The Diocese expects that a computerized accounting system with a general ledger will be maintained so financial reports can be accurately produced to effectively manage church goods. Software from Parish Soft is approved for general use. QuickBooks is acceptable, but parishes will be required to transition to Parish Soft in the near future.

- A. All parishes, missions, and diocesan institutions are to use July 1-June 30 as their fiscal year for budgeting and annual reporting.
- B. Annual budgets must be prepared and kept on file at each diocesan institution. The Business Office may request copies of budgets in the event of special requests for funds or other cases.
- C. Annual Financial Statements must be submitted to the Business Office no later than September 15 for the prior fiscal year ending June 30.
- D. Record retention requirements can be found on the diocesan website.

## **PARISH FINANCIAL REVIEWS**

Parish financial reviews are scheduled every four years or whenever a change in parish pastoral leadership is scheduled to occur. The purpose of the review is to assist the pastor/parish life coordinator in fulfilling pastoral responsibilities relating to the management of the parish's temporal goods. The review is conducted by an expert engaged by the diocese. The parish is responsible for funding the cost of the review plus out-of-pocket expenses. The parish is also responsible for making available to the reviewer **all parish financial records**. Specific records to be made available during the review are identified in the appointment letter sent to each parish. Upon completion of the review, the reviewer will discuss pertinent financial issues with the pastor and appropriate staff. A written summary of review comments will also be provided to the parish and the Business Office for continuing action.

## **PROPERTY AND LIABILITY INSURANCE**

All properties are insured on a group basis through Catholic Mutual Group. Parishes and other entities are billed directly by Catholic Mutual for their share of the total premium. Diocesan entities may choose the level of property coverage:

- A. Replacement Cost, Actual Cash Value, or Agreed Upon Amount.





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1. Replacement-Cost Coverage provides reimbursement for a property loss based on the current cost of replacement minus the policy deductible. Depreciation of the asset is not a consideration in calculation when determining the amount of loss. Unlike replacement cost coverage.
2. Actual Cash Value Property Coverage Unlike replacement-cost coverage this coverage takes depreciation into account when a loss has occurred, and the claim is adjusted. For example, if a diocesan entity has enjoyed the use of real property for one-half of its economic life when a loss occurs, the claim is adjusted such that the loss is equal to one-half of the replacement cost minus the deductible.
3. Agreed-Upon Amount Property Coverage may be considered only for those diocesan properties that will not be replaced if a loss occurs. Approval from the Business Office is required for Agreed-Upon Amount Coverage.

***Replacement-Cost Coverage is the recommended coverage for all diocesan entities.***

Claims should be reported by each parish to the Property Manager at the chancery office and directly to the Claims Department of Catholic Mutual Group, Omaha, Nebraska by calling 1-800-228-6108 extension 2444, 24 hours per day, 7 days per week, or by emailing [reportclaim@catholicmutual.org](mailto:reportclaim@catholicmutual.org).

- B. Deductible of \$2,500 applies to all property losses, including theft.
- C. Copies of the ledger sheets issued by Catholic Mutual that detail the property and liability coverage for each parish or other entity should be kept on file at each location.
- D. Injuries sustained on church property should be reported to Catholic Mutual Group as soon as possible. Seek medical attention for the injured party or parties immediately if required. Priests, and diocesan, parish, and school employees should refrain from acknowledging any responsibility for an injury. Advise the injured parties that Catholic Mutual Group will be in contact with them.
- E. Questions concerning property or liability coverage may be addressed by Catholic Mutual Group or the diocesan Property Manager.

### UNEMPLOYMENT INSURANCE

Church employees are subject to unemployment insurance taxes, just as they are subject to state withholding. Each parish or institution that has an annual payroll for the current or preceding calendar year, that equals or exceeds \$1,000, must register with the Montana State Department of Revenue as an employer subject to the state unemployment insurance law. To minimize the cost of unemployment insurance, each parish or institution meeting the annual payroll requirement must select the "Reimbursable Method" of payment for approved claims.



**Remember that all priests and women religious are exempt from unemployment insurance taxes.** Employers using the "Reimbursable Method" of claims payments must submit quarterly wage reports and pay the Administrative Tax on total wages paid each calendar quarter. The Administrative Tax rate is published each year in the Budget Guidance memo to parishes and institutions. If a claim for benefits is approved by the state, the Department of Revenue will notify you monthly of the benefits charged to your account and you may pay these monthly or pay the entire quarterly charges within thirty days following the end of the quarter. Our schools, parishes, missions, chapels and other diocesan entities are exempt from paying Federal Unemployment Tax (FUTA).

### **WORKERS' COMPENSATION INSURANCE**

- A. Montana requires that all employees be covered by Workers' Compensation Insurance. Therefore, all diocesan entities must be included in the diocesan group coverage with workman's comp insurance through the Diocese. No exceptions to this policy will be considered. Workers' Compensation Insurance is provided to all employees, including priests (both order priests and diocesan priests), women religious, and lay employees.
- B. The Business Office will compute the premium due based on the payroll information provided through our payroll service and bill the diocesan entity accordingly. The fair market value of rectory housing is included as income for priests in determining the premium to be billed to the employing entity.
- C. Accidents and injuries to workers must be reported on forms available on the diocesan website, within 72 hours of injury. Accident reports should be filed with the coverage group with an information copy sent to the Business Office.

### **VEHICLES**

All vehicles purchased by a parish or other diocesan entity must be titled in the name of the "Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole," as owner. The vehicle should be registered in the county where it is garaged. Vehicle insurance is provided under the diocesan group automobile insurance policy which is managed by the Business Office. All vehicle titles should be sent to the Business Office. The diocesan entity controlling or utilizing the vehicle should keep a copy of the title for recordkeeping purposes.

Vehicle operating guidelines are described under the section entitled "Vehicle Safety Policy".

Diocesan priests own their own vehicles individually and must secure their own automobile insurance. Religious order priests use vehicles owned by their communities and have insurance provided by their respective religious communities. Diocesan priests are encouraged to carry the maximum (at least \$50,000, or higher if available) in medical payments coverage provided by their



carrier. The premium for higher medical payments coverage is very inexpensive. If your carrier does not write coverage for more than \$5,000, shop around for another carrier.

## **VEHICLE SAFETY POLICY**

People are our most valuable resource. Other resources such as vehicles, equipment and facilities can be repaired or replaced following an accident. Diocesan personnel, be they employees or students, are fragile and not replaceable. Therefore, to ensure the safety of our employees and students, the following procedures will be observed by all who operate motor vehicles owned by the diocese, parish, or school.

- A. Before a new hire is onboarded, they must take the online “Defensive Driving Training” in order to be covered under our auto insurance plan. This step will also check for any vehicle violations. The website for this training can be found at <https://greatfalls.CMGconnect.org> . New employees will register for a new account as a driver. You can find further details and instructions on the diocesan website.
- B. Any individual offering services on a volunteer basis must likewise complete the online “Defensive Driving Training”. Any employee or volunteer who travels in their personal vehicle for a company-related purpose would also be covered under our auto coverage.
- C. If the motor vehicle record check reveals any of the citations or convictions listed below during the last three years, the employee should not be allowed to drive a diocesan, parish, or school-owned motor vehicle. These infractions do not necessarily exclude the driver from coverage, but they are used as a risk management tool to ensure we have safe drivers driving on behalf of the Diocese. It would be our strong recommendation that any individuals who have any of these infractions on their record not drive on behalf of the Diocese. The final discretion would be with the Bishop after consulting with the Business Office. The pastors can also include additional criteria. The employees can log back in and re-run the MVR later should their record clear.
  - 1. Hit and run accident
  - 2. Failure to report an accident
  - 3. Negligent homicide arising out of the use of a motor vehicle
  - 4. Operation of a motor vehicle during a period of suspension or revocation
  - 5. Using a motor vehicle in the commission of a felony
  - 6. Operating a motor vehicle without the owner’s permission
  - 7. Permitting an unlicensed person to drive
  - 8. Driving under the influence of alcohol or drugs
  - 9. Reckless driving
  - 10. Drag racing
  - 11. Expired, revoked, or suspended driver’s license
  - 12. Any combination of lesser accidents and moving violations which total three





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- D. The driver of a motor vehicle must possess the proper license and endorsement to operate the motor vehicle.
- E. A motor vehicle driver who is at fault in an accident or is involved in more than one accident in a 12-month period, or who is cited for a moving violation, shall be required to attend a defensive driver's course.
- F. All school buses and passenger vans must be equipped with a first aid kit. As a minimum, these kits must include items to prevent the spread of disease by bloodborne pathogens such as rubber gloves, compression bandages, a plastic bag to dispose of gloves and bandages, paper towels, and a plastic bottle of antiseptic solution.
- G. Each school bus or passenger van must be inspected annually by an "ASE Certified" mechanic and required safety repairs must be made before the vehicle is returned to operation. A copy of the vehicle inspection and all maintenance and repair records must be kept on file.
- H. In addition to the yearly inspection, each school bus or passenger van shall be inspected by the operator prior to operation and again at the conclusion of operation. A suggested checklist and maintenance log can be found on the diocesan website. Problems noted should be repaired before the vehicle is returned to service.
- I. All motor vehicle operators will use seat belts and require their use for passengers if the vehicle is so equipped.
- J. For all diocesan parish or school-owned motor vehicles, the manufacturer's suggested maintenance schedule should be considered the minimum maintenance requirement and completed punctually. A more frequent or comprehensive maintenance program is recommended.
- K. Passenger vans are not covered under the diocesan insurance policy.

### **PRIEST COMPENSATION**

- A. All priests actively serving in the Diocese and who are directly responsible to the Bishop are compensated according to a salary schedule published annually by the Business Office and included in the Budget Guidance memo, which is sent to diocesan entities in May of each year. The salary schedule provides a monthly salary amount corresponding to the years of service since ordination, calculated as of July 1. The salary schedule is reviewed annually and adjusted as determined by the Diocesan Finance Council. The salary schedule assumes a priest will deposit all stipends and stole fees into the parish general fund. If a priest elects to retain stipends and stole fees, his monthly salary is reduced by an amount published annually in the compensation schedule



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- B. The employing entity must issue a W-2 form to report a diocesan priest's annual salary. Religious order priests do not receive a W-2.
- C. Priests receive reimbursement equal to 90% of their automobile expenses for a primary vehicle. This includes gas, insurance, licensing, tires, repairs, etc. Receipts are required; otherwise, reimbursements are considered as income and are subject to federal and state taxes.
- D. Priest Retirement: The employing entity will be billed annually for the contribution to the priest's retirement trust. The annual amount is determined by the Clerical Benefit Association Board based on advice from their actuarial firm. Priests serving outside the Diocese, with the approval of the Bishop, and who are employed by an entity other than the Church, will negotiate between their entity or order and the Diocese on retirement contributions.
- E. The employing entity pays all benefit premiums for the priest that are offered by the Diocese, excluding life insurance.
- F. Presbyterate dues are paid by the employing entity.
- G. Retreat expenses are 100% reimbursable by the employing entity. Travel expenses to an out-of-state retreat are not reimbursable.
- H. All costs associated with a Presbyterate Assembly, Chrism Day of Prayer and Mass, and other meetings called by the Bishop are 100% reimbursable by the employing entity, including travel, meals, and lodging.
- I. A priest accumulates an annual credit for continuing education. Credits may accumulate up to a maximum of three years. The annual credit amount is published in the Budget Guidance memo each year.
- J. Diocesan priests have a life insurance benefit that is paid by the Diocese. Upon the death of a priest, whoever is listed on the policy as the beneficiary would receive invoices for any funeral expenses that the Diocese pays. A priest can list the Diocese as his beneficiary, and the Diocese would then handle funeral expenses up to the death benefit amount.
- K. Policy regarding out-of-pocket expenses can be found on the diocesan website.

### **COMPENSATION FOR PARISH LIFE COORDINATORS (PLC)**

The PLC receives, from the parish, an annual stipend/salary paid in monthly installments. This amount includes Social Security and retirement contributions.



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For those PLCs' who are members of a religious community, the parish provides the following:

- a) Housing, including all furnishings, utilities, and housing supplies (e.g., light bulbs, cleaning supplies, other consumable supplies, etc.). The parish is responsible for all maintenance and repair to the facility.
- b) All food expenses. This expense category should be budgeted annually in the parish budget to satisfy both the personal needs of the PLC and the parish's social obligations. Parish social obligations extend to sacramental ministers and other parish-sponsored guests.
- c) The current benefit coverage through the Diocese.
- d) Workers' compensation insurance through the diocesan group policy.
- e) Presbyteral/vicariate expenses, including meals, lodging and registration fees.
- f) 90% of all automobile expenses, to include insurance through the diocesan fleet insurance policy, all maintenance and repair expenses for the automobile, gas, oil and license and registration fees. The PLC will be responsible for the remaining 10% of the expenses. All expenses and requests for reimbursement must be supported with actual receipts.
- g) Retreat for a PLC is reimbursed by the parish. Out-of-state retreats are not reimbursable.

In accord with diocesan policy, the PLC also receives, from the Parish, an annual credit for educational and professional purposes, which may accumulate up to a maximum of three years' credit.

Compensation for deacons not otherwise employed by the parish is to be agreed upon between the deacon and his parish or diocesan entity of ministry according to the annual Budget Guidance memo.

### **COMPENSATION FOR WOMEN RELIGIOUS & NON-PRIESTS**

The following paragraphs provide minimum guidance on compensation for women religious and Non-Priests.

The preferred model of compensation is the "market model". The market model provides compensation based on the position description and the education and experience required for the position. It is totally independent of any distinction between potential employees based on vocation. In other words, the employing entity is encouraged to compensate in the same way as a



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lay person with the same skills and experience would be compensated for the same position. The Diocese has adopted the “market model” to compensate; parishes and other diocesan entities are encouraged to do likewise.

If the “market model” has not yet been adopted by a parish or diocesan institution, reimbursement for women religious ministering in a parish or diocesan institution is determined by negotiation. The guidelines for negotiation are as follows:

- A. The parties in the negotiation can vary. For some groups of Sisters/Brothers, the negotiation will be between the Congregation or Community itself and the parish or institution. In other cases, it will be between the individual and the parish or institution. In the latter instance, it is to be in accord with the policies of the religious community.
- B. The negotiation should take place annually, and it should reflect the increase in the cost of living. The final negotiation should be set forth in writing with copies in the possession of the employee, the Motherhouse or Congregation, the parish or institution, and the Diocesan Pastoral Office.
- C. Factors to be considered in the negotiation should include the following:
  1. The needs of the individual
  2. The needs of the Congregation or Religious Community, including the amount the individual is expected to send to the community for the costs of operation and support of the community
  3. In-service training needs
  4. The status of the position
  5. The education and experience of the individual
  6. The needs of the parish community
  7. The timetable for finalizing the negotiation determined by the religious community and the employing entity
- D. In addition to the salary, the parish or diocesan entity is responsible for:
  1. Housing costs: a house or convent, or reimbursement for actual housing costs, is provided
  2. Continuing education: \$300 per year, accumulating for three years to a maximum of \$900
  3. On-the-job transportation costs



4. Costs for hospitalization/health insurance and for retirement plans. Two approaches are possible:
  - a) The costs are paid directly by the parish or institution into a diocesan-approved plan, or
  - b) The costs are added to the salary and paid by the sister to her own religious community.
- E. In the exercise of ministry in the Diocese (e.g., religious education, youth ministry, ministry to the sick, etc.), provision must be made for the adequate funding of the ministry itself.

### **LAY EMPLOYEE COMPENSATION**

Lay employees in the Diocese are compensated through negotiation with the entity by whom they are employed, e.g., the Diocese, parish, or other diocesan institution that is under the direction of the Bishop.

#### **A. Diocesan Lay Employees**

1. Salaries are determined by the requirements of the position and the qualifications and experience of the employee. The annual salary survey published by the National Association of Church Personnel Administrators (NACPA) is used as a guide in establishing salary levels for professional staff positions. Local wage rates are used to establish hourly rates for administrative staff. Cost-of-living adjustments for all lay employees are included in the annual budget request. Salary and wage adjustments are also made as required changes are implemented in position descriptions or as the employee advances to positions requiring additional skills, knowledge or specific experience.

#### **B. Parish or Other Entity Employees**

1. Salary and benefits are negotiated at the local level between the pastor or his designee and the employee.
2. Subject to acceptance by the insurance carrier, employees who work 30 hours or more per week, annually, are eligible to join the Diocesan Group Benefits Plan.
3. Parish or other entity employees who work 30 hours or more per week, annually, are eligible to contribute to the diocesan retirement plan. The employer will automatically contribute 6% of gross salary into the eligible employee's retirement account.

### **BENEFITS COVERAGE FOR PRIESTS**

Medical, dental, vision, life, and disability insurance coverage for priests is provided through a group policy for active priests; premiums are paid by the parish or other employing entity to which a





priest is assigned. Benefit premiums for active priests are billed to the employing entity each month.

The Care and Well-Being of Priests document can be found on the diocesan website.

## **RETIRED PRIESTS BENEFITS**

Medicare provides primary health care coverage for retired priests. Retired priests should enroll in Medicare Part A and B. The premium for Medicare Part A and B is the retired priest's responsibility. The Diocese pays the premiums for Medicare Supplemental Insurance, dental, vision, and life insurance.

For retired clergy who reside in the Diocese, the Diocese offers benefits that include payment of the following:

- All retreat fees, including registration, meals, lodging, and transportation for all retreats held within the state
- All fees associated with attendance at presbyteral meetings, including room and board, registration, and transportation costs.
- All presbyteral dues.

## **PRIESTS' LAST WILL AND TESTAMENT, LIVING WILL, FUNERAL ARRANGEMENTS, AND POWER OF ATTORNEY**

Every incardinated priest in the Diocese is required to have a current copy of his will and funeral arrangements on file with the Bishop. The wills should be sealed when presented to the Bishop or his representative and will be opened by the Bishop only in the event of the death of the priest. A living will and power of attorney should be arranged with a trusted person, such as a beneficiary. A copy of these documents should be on file with the Chancery Office.

## **BENEFITS FOR DIOCESAN, PARISH, AND OTHER ENTITY LAY EMPLOYEES**

### **Medical, Dental, Vision, Life & Disability Coverage**

The Business Office administers group benefit policies for which any employee who works 30 hours or more per week, annually, is eligible. The schedule of benefits is negotiated each year to maintain the best available coverage at reasonable cost. Information on coverage options, costs, and the schedule of benefits is published each year, usually in early May following the signing of the contracts.



## Retirement Plan

For employees working 30 hours or more per week, annually, the parish or entity contributes 6% of gross salary to a retirement plan on behalf of the employee. The employee is always fully vested and may make voluntary pre-tax contributions into the plan.

## **CAPITAL ASSET SUPPORT CORPORATION (CASC) DEPOSIT AND LOAN FUND POLICIES**

The CASC contracts with the diocesan Chancery to record the Deposit and Loan Fund which provides parishes and other diocesan entities with a means to save excess revenues and borrow funds for operating capital or capital improvements. See the CASC D&L Temporal Policy for details.

## **PARISH CAPITAL EXPENDITURES FOR BUILDING PROJECTS, RENOVATIONS AND ACQUISITIONS**

Parishes, schools, and other diocesan entities may spend up to \$25,000 for new or remodeling projects, acquisition of equipment, etc., upon the approval of the pastor or business administrator in consultation with the Parish Finance Council, Parish Pastoral Council, or finance board. Expenditures of \$25,000 and over must be approved by the Bishop, who will consult with the Diocesan Finance Council. Since the Diocesan Finance Council meets four times per year, expedited or "fast track" consideration of a request, in lieu of normal processing at the next regularly scheduled meeting of the Diocesan Finance Council, is available electronically for projects. Even though approval of expenditures of less than \$25,000 lies with the pastor, if a contract for services is involved, regardless of the dollar amount, the Bishop is the only approved signatory of such a contract. Please see the section entitled "Contract Review Policy" for more details.

Requests for project approval must be submitted to the Property Manager at least 30 days prior to the regularly scheduled meeting of the Diocesan Finance Council or estimated project start date. Upon receipt of a proposal for consideration by the Diocesan Finance Council, the Business Manager will require the Bishop and Property Manager to review and sign the proposal.

These policies are to be followed even if the parish has the funds on hand to complete the project or acquisition:

- A. Competitive bids should be invited on all projects or acquisitions that will exceed \$25,000.
- B. Any contractor performing work on parish or diocesan property must furnish a certificate validating current insurance coverage for comprehensive general liability and complete operations liability coverage. Minimum limits should be \$500,000/\$1,000,000. Additional coverage may be required depending upon the scope of the contract.



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- C. Performance bonds are required from contractors if the project will exceed \$25,000. However, this requirement may be waived for firms of proven reliability, but only upon written permission of the Bishop or his designee.
- D. Architects engaged by any diocesan entity must first sign the standard AIA Contract Between Owner and Client, as amended by the diocesan attorney. Architects must also provide evidence of Professional Liability Insurance (Errors and Omissions), currently in force, with minimum coverage of \$250,000. A higher limit may be required depending upon the scope of the project.
- E. At the discretion of the Bishop, proposed projects, new or renovations, may be reviewed by the Worship Commission or Property Manager prior to his granting permission to proceed with them.
- F. Parishes with rectories will not be granted permission to convert the rectory into office and church space or for other uses without prior permission of the Bishop.

### **WORSHIP COMMISSION**

The Diocesan Worship Commission is the body of Catholic parishioners qualified by training, background, and/or interest, appointed by the Ordinary to assist him in his work as principal liturgist. The Commission, serving in a consultative capacity to the Bishop, fosters the growth of the worship and spiritual life of the people of the Diocese of Great Falls-Billings, especially as it pertains to ritual, music, Christian initiation, sacramental celebration, new building and renovations, and the art and environment of liturgical spaces.

### **SEQUENTIAL PROCESS FOR BUILDING, REMODELING, OR BUYING AND SELLING PROPERTY**

The following steps are crucial elements for the building, remodeling, or buying and selling of property. Please seek the advice of the Property Manager as you proceed with the process. If the project includes remodeling or construction of liturgical space, the Worship Commission is required to give guidance.

- A. The pastor should obtain support of his parishioners for the project. Parish leadership should submit a master plan to the Property Manager. This master plan includes a narrative addressing the present situation (site, structures, resources), the future situation (resources, population projections, celebration and space needs), and immediate needs (structure, space, parish education).
- B. The pastor must request permission in writing from the Bishop to build, sell, renovate, or to engage an architect. If the project estimate exceeds \$25,000, the project must be submitted to the Diocesan Finance Council for their recommendation. Please plan for project consideration by the Diocesan Finance Council since this body meets only four times per year (January, April,



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- C. July and October). Projects will be electronically sent unless a discussion for review is determined by the Diocesan Finance Council.
- D. The pastor may request assistance at this preliminary stage of the project from the Property Manager. Liturgical projects require the advice of the Worship Commission.
- E. For projects involving the remodeling or renovating of property that affect the structural integrity of a building, the Property Manager must first be informed.
- F. The Bishop will provide permission to engage an architect and sign the standard AIA Contract for Architectural Services as amended by the diocesan attorney on behalf of the parish or diocesan entity.
- G. The pastor will convene preliminary conferences with parishioners and the architect. A liturgical design consultant may be required by the Bishop.
- H. The architect will provide preliminary drawings, specifications, and cost estimates.
- I. The pastor or his designee should present preliminary project information to the Parish Council for support.
- J. Preliminary plans should be submitted to the Property Manager and/or the Worship Commission for comment and/or approval. These plans must include furnishings and a comprehensive consideration of the liturgical environment.
- K. If a loan is required for the project, contact the Business Office with the architect's estimate and the parish's financial statements for consideration by the Diocesan Finance Council.
- L. The pastor, working with the architect, the liturgical design consultant, and the parish councils, must reach consensus on necessary revisions to the plan.
- M. The pastor must submit revised plans for approval to the Bishop, the Property Manager, and the Worship Commission.
- N. The architect should then prepare final drawings and specifications for the project, along with a list of bidders. The architect should also submit to the Property Manager a proposed contract between owner and contractor for review and amendment, as required.
- O. The architect must meet with parish representatives for review of the revised contract documents and bidders' list.
- P. Final project documents should also be sent to the Property Manager and Worship Commission.



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- Q. The architect will put the project out for bids, including the contract between owner and contractor. The project documents should include a scheduled bid opening date.
- R. The pastor must send all bids to the Property Manager for review and final approval by the Bishop.
- S. The Bishop will sign the project contract and award the contract based on input from the Property Manager, Business Manager, the diocesan attorney, the pastor, and the architect.
- T. The Bishop will sign any subsequent contract change orders required for completion of the project.
- U. Upon contract completion, the parish should contact Catholic Mutual Group for property and liability insurance on the new project.

### **POLICY FOR SALE OR PURCHASE OF ALL DIOCESAN PROPERTY**

This policy is committed to writing for the guidance of all concerned in order that all matters concerning real property under the ownership of the Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole, shall conform to the requirements of Canon Law and Provincial regulations.

The following procedures shall govern the sale or purchase of all real properties that are sold or purchased in the name of the Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole, after consultation with the Diocesan Finance Council and the Diocesan Consultors:

- A. All diocesan properties shall be under the ownership of the Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole.
- B. The purchase or sale of any real property shall have the prior approval of the Roman Catholic Bishop of the Diocese of Great Falls-Billings and conform to the requirements of the Code of Canon Law.
- C. The sale of all real property shall be for cash only. Contract sales or deferred payment sales shall not be entered in the disposal of any diocesan real property.
- D. Only surplus properties shall be sold (surplus meaning properties that no longer are used or will be used in the foreseeable future by a parish or the Diocese). The following procedures shall be adhered to in determining a property to be surplus:
  - 1. If the property is in a parish, the pastor/parish life coordinator and the Parish Finance Council shall submit a statement to the Bishop detailing the reasons for recommending that the property be classified as surplus. Within a reasonable time, the Bishop shall respond to the recommendations of the pastor/parish life coordinator and the Parish Finance Council.





2. If the property is not connected to any parish, the Project Manager shall review the status of the property and make a recommendation to the Bishop whether it should be designated as surplus.
- E. After the property has been declared surplus, and prior to its being placed on the market for sale, the value of the property shall be established with two market analyses done by licensed Realtors.
- F. All purchase offers for any real property shall be submitted to the Bishop for his approval prior to the making of any commitments, either formal or informal, to sell the property; this will include, but is not limited to, Realtor contracts.

### **POLICY FOR REVIEW OF CONTRACTS AND CERTIFICATES OF INSURANCE**

The purpose of this policy is to outline the procedures for executing contracts and to set out the requirements relating to insurance and the contract language which places responsibility in the event of loss.

**Since the Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole, is the only legal entity in the diocese, no parish or other entity under the jurisdiction of the Bishop of the Diocese of Great Falls-Billings may enter into or execute contracts, leases, or other legal instruments.** If a parish or other entity requires a legal document to be executed in the normal course of its business, the parish/entity should submit all necessary information to the Diocesan Business Office. The Project Manager will prepare the document and submit it to the Bishop for execution.

The terms and conditions of all contracts entered by the Diocese on behalf of parishes, schools, agencies, and offices of the Diocese of Great Falls-Billings must be carefully reviewed by the diocesan attorney before execution, as set out below.

#### **Common types of contracts include the following:**

Construction Contracts: *Must be sent to the Project Manager for review.*

- New construction
- Remodeling and renovation
- Repair and maintenance (painting, roofing, electrical, asphalt, etc.)
- Professional services (architect or engineers)

Service Contracts: *Must be sent into the Project Manager for review.*

Service contracts must be sent to the Project Manager for execution by the Bishop as Corporation Sole. These contracts must have the appropriate certificate(s) of insurance. Examples of these service contracts include the following:



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- Hired equipment (carnival rides, buses, etc.)
- Leases (as tenant or as landlord)
- Realtors' contracts

Operational Service Contracts: *These contracts **do not** need reviewing; these services are needed for day-to-day operations.*

- Water softeners
- Snow removal
- Lawn care
- Fire suppression
- Office equipment (printers and programs)
- Worship aid subscriptions

### General Contract Requirements:

Contract language must provide that the Contractor assume responsibility for any loss (bodily injury, death, and/or property damage) that occurs as a result of performance of the contract. The contract should not contain any agreement to waive any right or action against the Contractor in the event of a loss. The contract should not contain any agreement to "indemnify" the Contractor (i.e., a provision which requires the Owner to protect and defend the Contractor against any claim resulting from any loss). In addition, the Contractor must provide evidence of insurance covering the risks and exposures associated with the performance of the contract. The forms and amounts of insurance required of the Contractor will vary depending on the type of contract and the risks and exposures to loss associated with the contract.

Forms of insurance that might be required of a Contractor, depending on the type of contract, are as follows:

- Broad Form Comprehensive General Liability, including coverage for:
  - Bodily Injury and Death
  - Personal Injury
  - Property Damage
  - Fire Legal Liability
  - Products and Completed Operations
  - Contractual Liability
  - Underground Explosion or Collapse
  - Independent Contractors
  - Premises Operations
- Automobile (Vehicle) Liability with coverage extended to "any auto"
- Builder's Risk
- Surety Bonds
- Professional Liability (Errors and Omissions)



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- Workers' Compensation, including Employers' Liability

Contractors typically provide (a) Certificate(s) of Insurance as evidence of insurance coverage. The Certificate must be carefully reviewed for the type and amounts of coverage and for expiration

dates of coverage. Except for coverage for Professional Liability and Workers' Compensation, the Certificate of Insurance must contain the statement "The Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole, and all its agents, servants, and employees are additional insured parties." The Certificate of Insurance should also contain the statement that the insurance company will give at least 30 days notice in the event of cancellation of the insurance.

For most types of contracts, the Diocese requires \$1,000,000 of coverage in what has been determined to be the appropriate forms of insurance. However, there are exceptions when a higher or lower amount of coverage may be appropriate, depending on the type of contract and the risks and exposures associated with the contract. The Business Office should be contacted to determine the forms and amounts of insurance coverage required of a Contractor.

### Contract Review Process:

The contracting entity (parish, school, institution, or office) is responsible for providing the necessary information about the proposed contract to the Business Office. The contract will be carefully drafted by the Property Manager to make certain that the terms and conditions are satisfactory and that they protect the interests of the Diocese. For purposes of this policy, emphasis is to be given to contract language which relates to responsibility in the event of a loss. The interest of the Diocese must be protected by making certain that the Contractor is held responsible, through the contract language, for any loss that occurs as a result of performance of the contract. Also, the Contract should not waive any right to a future action against the Contractor for any loss arising out of the performance of the contract. In addition, the Contractor must present a current Certificate of Insurance evidencing the appropriate forms and amounts of insurance and containing the required "additional insured" language. Typically, all contractors will be required to carry three types of insurance: Public Liability, Worker's Compensation, and Vehicle Liability.

The following procedures shall be observed :

#### A. Hired Equipment

All necessary information for preparation and execution of a contract must be sent to the Diocesan Project Manager. Certificates of Insurance are required and will be reviewed before execution of the contract, regardless of the amount of the contract.

#### B. Leases

All necessary information must be submitted to the Diocesan Property Manager for preparation and execution of a lease. Certificates of Insurance are required and must be included with the information sent to the Diocese. The Property Manager shall be responsible for coordinating



the review of the Lease Agreement and securing the signature of the incumbent Bishop as Corporation Sole.

**C. Professional Services**

1. Requirements for feasibility studies by architects must be submitted to the Diocesan Property Manager for contract preparation and execution. There are no specific insurance requirements for architects conducting feasibility studies.
2. All other requirements for architectural services must be submitted to the Diocesan Property Manager for preparation and execution of a contract. A Certificate of Insurance evidencing the architect's Professional Liability Insurance is required and must be submitted prior to the drafting of the contract. The contract language must provide that the architect will cover the project with Professional Liability Insurance for a minimum of three years following substantial completion.
3. All other requirements for Professional Services must be submitted to the Diocesan Business Office, along with the appropriate Certificates of Insurance. The Project Manager will provide for the preparation and execution of the contract.

**D. New Construction**

After approval by the Diocesan Finance Council for new construction, construction plans must be reviewed by the Diocesan Property Manager. This applies to construction of all free-standing structures as well and additions to existing structures. Following the Property Managers review, and confirmation that the appropriate insurance requirements have been met, the plans will then be signed by the Bishop.

**E. Remodeling and Renovation**

The Property Manager must be contacted early in the planning process to determine if the project will require review by an architectural engineer. If liturgical worship space is being remodeled, a representative of the Worship Commission must review and evaluate the proposed changes in a report to the Bishop. In every case, the parish or other diocesan entity must be in contact with the Property Manager at the Pastoral Center. The Property Manager will facilitate initial contact with the Worship Commission.

All Architect contracts and any other contracts associated with the project will be prepared by the Project Manager for execution by the Bishop. Appropriate Certificate(s) of Insurance must be submitted to the Project Manager. A Certificate of Insurance evidencing the Architect's Professional Liability Insurance is required. The contract language must provide that the Architect will cover the project with Professional Liability Insurance for a minimum of three years following substantial completion of the project.



## **F. Repair and Maintenance**

Any proposed contract for a project for maintenance and repair of Church property must be sent to the Property Manager for review and execution by the appropriate entity. Appropriate Certificates of Insurance are required and must be submitted to the Property Manager for review. A contract for work requirements estimated at less than \$25,000 will be executed by the Bishop as Corporation Sole upon the approval of the pastor/parish life coordinator.

## **USE OF PARISH FACILITIES AND THIRD-PARTY SPECIAL EVENTS INSURANCE COVERAGE**

Parish facilities are commonly used by parishioners and organized groups for various activities. The decision to charge rent for the use of the facilities is left to the discretion of the parish or mission. However, in every case, the issue of liability coverage must be carefully considered. If the function is liturgical or part of the parish ministry, liability coverage is provided by Catholic Mutual Group. Wedding receptions, anniversary and birthday parties, socials, and family reunions are not considered liturgical functions or parish ministries. Please note that these examples are not all-inclusive. In such cases, liability insurance from Catholic Mutual Group does not extend to the event. Insurance is available, however, from Catholic Mutual by request to the Business Office at least two weeks before the event. The request is made on the "Application for Special Events Coverage" form, which is located on the diocesan website. The cost of this third-party special events coverage should be paid in advance based on rates published in the annual Budget Guidance memo. If the group is formally organized, the group usually has liability insurance already in place. In this case, the group's insurance carrier should issue a certificate of insurance naming the parish and the Roman Catholic Bishop of Great Falls as additional insured parties before the scheduled event takes place.

## **FEDERAL AND STATE TAXES**

- A. Church entities must pay or collect for payment federal and state income taxes, Social Security (FICA) and Medicare taxes, real estate assessments, real estate taxes in some instances, and income taxes on unrelated business income.
- B. Churches and related religious entities under their control are generally exempt from most taxes. All parishes and organizations listed in the Official Catholic Directory published annually by P. J. Kenedy & Sons are exempt from federal income taxes.
- C. Church structures, parish centers, rectories, retreat centers, convents, schools, parking areas and playgrounds are exempt from real estate taxes but not from special assessments such as street lighting, sewer and water improvements, street paving, etc. Church-owned buildings used for purposes other than those listed above, or vacant buildings or land are subject to real estate taxes.





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- D. Church entities are not exempt from payment of various licensing fees, e.g., auto license tags, inspection fees, and building permits.
- E. Schools are exempt from federal excise taxes (e.g., for telephone and, motor fuels), but the exemption must be applied for by the schools.
- F. Social Security and Medicare taxes must be withheld and paid to the Federal Government on each employee's earnings. Anyone who performs services is an employee if you, as an employer, can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the legal right to control the method and result of the services. The Federal Government will exact penalties and interest if parishes fail to withhold taxes when required. So-called independent contractors are usually not independent; they are considered employees if the parish directs the tasks to be accomplished and the method of accomplishment. (Note: Priests are not employees for Social Security and Medicare purposes; they are self-employed. Parishes should not incur any Social Security or Medicare expense for priests.) The amount withheld from the employee must be matched by the employer and remitted to the Federal Government.
- G. Church entities must report all compensation of \$600 or more paid during the calendar year to any individuals or business, except those incorporated, who are considered self-employed for income tax purposes. Obviously, this does not apply to anyone from whom income tax and/or Social Security contributions are being withheld.
- H. Failure to file appropriate government reports or filing late reports can result in severe penalties. Each church entity should be certain that someone is delegated this task in order to prevent unnecessary financial expense from penalties.

### GOVERNMENT QUESTIONNAIRES

With increasing regularity, departments of the Federal Government and agencies of the State of Montana are looking into the affairs of the Church through questionnaires, surveys, and other forms. Pastors, principals, and administrators are directed not to complete or return any such form without consulting either the diocesan Business Manager (if it pertains to a parish) or the diocesan Superintendent of Schools (if it is directed at a school). An incorrect reply could jeopardize the tax-exempt status of the Church.

### LEGAL DOCUMENTS

Since the Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole, is the only legal entity in the diocese, no parish or other entity under the jurisdiction of the Bishop may enter into contracts, leases, or other legal instruments. Employment contracts are the exception to this policy and may be issued by a parish or entity. However, employment contracts should be issued only to



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those classified as professional-level employees, and the term of any contract should not exceed one year.

Note that in the discussion above, the legal name of the Catholic Church in Eastern Montana is the "Roman Catholic Bishop of Great Falls, Montana, a Corporation Sole." We often conduct routine business as the Diocese of Great Falls-Billings, but this is not our legal name and therefore can not be used on any legal documents.

If a parish or other entity wishes to enter a contractual relationship or requires a legal document for whatever purpose, the parish should forward a draft document, complete with terms, to the Business Office. The Business Office will obtain legal review of the document, incorporate any changes required, and obtain the approval and signature of the Bishop as the Corporation Sole. Executed copies of the document will be returned to the parish.

If legal advice is needed by the parish or other entity, contact the diocesan Chancellor who will serve as a liaison between the parish or other entity and the diocesan attorney. Since Care and Share funds are used to pay legal fees, there is no additional charge to the parish or other entity for legal advice.

### LEGAL COUNSEL

The Diocese retains the law firm of Davis, Hatley, Haffeman & Tighe, P. C. as the official diocesan attorneys. The firm will represent the Diocese on all legal matters that affect the diocese as a whole and, at the discretion of the Bishop, may be involved in legal matters that affect an individual parish.

Our attorneys review all leases, contracts, deeds, real estate closings, etc., before consideration by the Bishop. Please allow enough time for this review when submitting documents for signature.

If a parish or other diocesan entity becomes aware that it may become involved in any legal action, the parish or diocesan entity should contact the diocesan Chancellor's office immediately.

### PERSONAL COMPUTER SOFTWARE

The diocesan policy regarding the illegal duplication and use of pirated software requires all diocesan employees to comply with the law that basically states:

***Anyone who purchases a copy of software has the right to load that copy of software onto a single computer and make another copy for archival (backup) purposes only. It is illegal to use that software on more than one computer or to make or distribute copies of that software for any other purposes unless specific permission has been obtained from the copyright owner.***



## **FEDERAL COPYRIGHT LAW**

Many people do not understand the “copyright law” per se and its many legal implications. The circled C “©”, followed by a date and the publisher’s or composer’s name, means that the composition is protected by one of the oldest laws on the federal statute books, and reproduction is legally restricted. The law is designed with a two-fold protection in mind: (1) to protect the composer or author and the fruits of perhaps a lifetime of study, writing, and financial outlay, and (2) to protect the publisher who has invested from hundreds to perhaps thousands of dollars in making an edition available to the public.

It is an infringement of the copyright law to print or duplicate in any form or manner whatsoever any copyrighted material unless written permission has first been obtained from the copyright holder. When this permission is granted, the owner of the copyright usually requires that a notice of this permission appear in the publication.

All English liturgical texts (Mass texts, sacramental rites, etc.) are copyrighted by the International Committee on English in the Liturgy, Inc. For reprint permission, write to Secretariat, I.C.E.L., 1330 Massachusetts Avenue NW, Washington, D.C. 20005.

Permission is also required to print or duplicate the words and/or music of copyrighted songs. This applies to recordings as well as to printed copy. The name of the copyright owner and usually the address will appear with the publication or recording which contains the song.

## **DIOCESAN FINANCE COUNCIL**

Canon Law requires each diocese to have a Finance Council. The number of council members is arbitrary but has been between 13 and 16 since the formation of the first Council in the Diocese of Great Falls-Billings in 1979. The term of appointment is five years, renewable for additional five-year terms. All appointments are made by the Bishop.

The purpose of the Council is to provide the Bishop with advice and counsel on matters of diocesan finances in order to assist him in structuring sound fiscal policies in the management of the diocesan resources.

The scope of the matters to be addressed include, but are not limited to, diocesan policies on the Deposit and Loan Fund, acquisition and disposal of property, major building or remodeling projects by parishes, financial planning and budgets, periodic reviews of the diocesan investment portfolio, and current and deferred giving programs.



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### ANNUAL DIOCESAN APPEAL - CARE AND SHARE APPEAL

This annual Diocesan appeal is held on the first weekend in March each year. Its proceeds underwrite many ministry services offered by the diocese.

The campaign is coordinated by the Director of Stewardship with the assistance from Pastoral Center personnel. The materials request that contributions be sent directly to the diocese for deposit and data entry of the information. The information is maintained in the same data base program utilized by the parishes for tracking parishioner information. The program currently in use is through Parish Soft. The responsibility for maintaining current addresses and contact information is at the parish level. The Diocese has access to this information through the Family Suite program. All contributions made to the parish should be directed to the Diocese for input and tracking. No funds for this campaign are to be held at the parish for any reason in order to comply with the donor intent.

Until a true appeal can be implemented in the Diocese, parishes and missions are each assigned a goal for the Appeal based on adjusted ordinary income. Parishes and missions are expected to satisfy their goal by December 31 of each year. If contributions by parishioners are less than the assessment, parishes and missions are expected to make up the difference from their general fund no later than February 28, just before the start of the new campaign year.

A handwritten signature in blue ink that reads "Michael W. Warfel".

Revised & Promulgated  
By Bishop Michael W. Warfel  
July 1, 2020