You are fellow citizens of the saints and members of the household of God. You form a building, which rises on the foundation of the apostles and prophets with Christ Jesus himself as the capstone.

Ephesians 2:20
ADMINISTRATION AND FINANCE

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I. INTRODUCTION

The United States Catholic Conference of Bishops issued a statement in 2002 titled Stewardship, A Disciple’s Response. There the bishops define stewardship as “one who receives God’s gifts gratefully, cherishes and tends them in a responsible and accountable manner, shares them in justice and love with others, and returns them with increase to the Lord.”

As part of his responsibility of governance, the Archbishop is required to supervise the administration of all the ecclesiastical goods belonging to public juridical persons subject to him (CIC, c. 1257 §§1-2).

The following policies will both assist the implementation of stewardship and fulfill the obligations of canon law.

II. ANNUAL REPORTS

AF 1. Each parish and archdiocesan institution shall make an annual financial report to the Archdiocese (CIC, c. 1287 §§1-2).

1.a. The forms for the financial report are included in the Archdiocesan Annual Report that is distributed by the Chancery to each parish and faith community in June.

1.b. The completed report for the fiscal year (July 1 through June 30) must be returned to the Chancery by August 15.

1.c. At the end of the fiscal year and in cooperation with the Parish Finance and Pastoral Councils, the pastor, priest administrator, or other appointed pastoral leader will see that a report is made to the parish as well as to the Archdiocese.

III. PARISH REVOLVING FUND (PRF) AND ARCHDIOCESAN REVOLVING FUND (ARF) SYSTEM

AF 2. All parishes and archdiocesan institutions must participate in the Archdiocesan Savings and Loan system.
Savings and Loan Funds

2.a. The PRF serves only archdiocesan parishes and Catholic Ethnic Faith Communities of the Archdiocese. The PRF is funded entirely by Parish Savings deposits. PRF funds are not co-mingled with other funds.

2.b. The ARF serves other archdiocesan institutions. ARF funds are not co-mingled with other funds.

Savings Accounts

AF 3. Parishes must deposit excess funds in the PRF; archdiocesan institutions will deposit excess funds in the Archdiocesan Revolving Fund (ARF).

3.a. The PRF and ARF savings accounts pay interest to depositors in accordance with rates established by the PRF Commission and approved by the Archbishop.

3.b. Parishes are permitted to keep adequate funds in a checking account to meet current operational needs. This amount is not to be more than what is required to meet operating expenses for forty-five days.

AF 4. Parishes are permitted to have interest bearing checking accounts or combined checking/savings accounts. Parishes are not permitted to have separate savings accounts, securities or real estate.

(See Section VI, “Endowments and Term (Quasi) Endowments,” for information regarding management of endowment funds.)

Parish Revolving Fund (PRF)

AF 5. The PRF Commission makes loan recommendations to the Archbishop. The Commission consists of three pastors, three laypersons and the Archbishop’s Delegate for Administration and Finance.

AF 6. After review by the Presbyteral Council and Archdiocesan Finance Council, the Archbishop establishes PRF interest rates.

AF 7. To withdraw PRF savings, parishes must make a written request including the purpose for the withdrawal. The
required form for this purpose will be provided by the Parish Financial Services.

AF 8. Requests for PRF construction and maintenance loans should be addressed to the PRF Commission. Construction projects must be approved by the Archbishop and conducted in accordance with archdiocesan construction policies.

When funds are available, loans will be made to parishes by the Commission based on criteria established by the Commission and approved by the Archbishop.

AF 9. The PRF Commission may also provide operation loans in case of temporary financial difficulty. Prior to a request for an operation loan, the parish must meet with the Director of Parish Financial Services.

AF 10. Parishes are responsible to repay loans according to the Loan Agreement.

Archdiocesan Revolving Fund (ARF)

AF 11. Procedures for the ARF are identical to the PRF; after review by the Presbyteral Council and Archdiocesan Finance Council, the Archbishop establishes interest rates.

IV. CATHOLIC CEMETERIES

AF 12. Catholic Cemeteries are for the interment of Catholics and non-Catholics who are entitled to Christian burial according to the rules and disciplines of the Roman Catholic Church.

12.a. The Archdiocese of Seattle through Associated Catholic Cemeteries maintains the following Catholic cemeteries: Calvary Cemetery (Seattle), Gethsemane Cemetery (Federal Way), Holyrood Cemetery (Shoreline), and St. Patrick Cemetery (Kent).

12.b. Pastors, priest administrators, or other appointed pastoral leaders should encourage the faithful to be buried in Catholic cemeteries. When planning the funeral, the pastors should explain the full expression of the Rite of Committal including burial at the Catholic cemetery. (See Sacramental Policies, Christian Funeral Rites: FR, VI, “The Disposition of the Body.”)
12.c. Pastors, priest administrators, or other appointed pastoral leaders are encouraged to endorse the value of pre-planning and are authorized to make available the parish list to the Associated Catholic Cemeteries’ pre-planning information program.

AF 13. Associated Catholic Cemeteries must have established rules and regulations approved by the Archbishop.

AF 14. All requests for a blessing of a Catholic section in a non-Catholic cemetery must be approved by the Archbishop. If the Archbishop gives approval, a formal document signed by the Archbishop will be given to the cemetery.

Parish Cemeteries

AF 15. Parish cemeteries are to be treated as a separate financial entity within the parish structure.

AF 16. Pastors, priest administrators, or other appointed pastoral leaders are responsible for establishing rules and regulations for their parish cemeteries in accordance with archdiocesan guidelines.

Questions about the rules and regulations should be directed to the Director of Associated Catholic Cemeteries.

AF 17. Each parish with a cemetery must establish a “Cemetery Committee/Board” which is advisory to the pastor on issues pertaining to finances and the proper care and maintenance of the parish cemetery.

AF 18. Parish cemeteries will not engage in the pre-need sales of goods and services, with the exception of burial rights, unless reviewed by the Director of Associated Catholic Cemeteries and with the approval of the Archbishop.

AF 19. Each parish cemetery must have a Care Fund (normally an endowment) for the ongoing and future care and maintenance of the cemetery.

19.a. If the parish administers more than one parish cemetery, each cemetery is to have its own separate and distinct financial records and Care Fund.

19.b. Funds should be collected from each burial right sold and deposited into the Care Fund. This fund is kept separate and not co-mingled with other parish or cemetery funds nor can it be spent for any purpose other than the care of the cemetery.
19.c. The Care Fund must be deposited in the ARF or as an endowment in the Archdiocesan Endowment Funds.

19.d. The principal of the Care Fund must be left untouched. The interest may be used for care and maintenance of the cemetery.

19.e. The principal of the Care Fund may only be reduced with written approval of the Archbishop.

AF 20. Parish cemetery funds must be kept separate and not co-mingled with other parish funds. Care Funds or Pre-Need Funds must not be co-mingled with other funds.

The Parish Chart of Accounts contains the program numbers to facilitate the separation.

AF 21. Financial statements reflecting the status of Care Funds and Pre-Need Funds should be filed annually with both the archdiocesan Director of Parish Financial Services and the archdiocesan Director of Cemeteries as part of the Parish Annual Report.

AF 22. The parish will maintain a record of all burials made at the parish cemetery including the name of the deceased person, the date of interment, and the funeral director (RCW 68.50.232; CIC, c. 1182).

The parish will use archdiocesan paperwork specifically designated for the cemetery to record burial and financial information, which is to be reported in the Parish Annual Report. Questions about the paperwork and records should be directed to the Director of Associated Catholic Cemeteries.

Columbarium on Parish Property

AF 23. Only a parish that has a cemetery attached to it may develop a columbarium as part of the cemetery.

23.a. Parishes wishing to develop a columbarium must receive written permission from the Archbishop prior to initiating plans. In cases where permission is given, all ecclesiastical and civil laws must be observed.

23.b. A columbarium may not be developed within a church, chapel or building, or on parish grounds apart from a cemetery, or within the walls of a church building.
Burial of Cremated Remains

AF 24. Cremated remains must be treated with the same respect given to the human body from which they come. The cremated remains should be buried in a grave or entombed in a mausoleum or columbarium. (See Sacramental Policies, Christian Funeral Rites: FR, VI, “The Disposition of the Body.”)

24.a. Pastors, priest administrators, or other appointed pastoral leaders are encouraged to provide catechesis on this issue.

24.b. When cremation is chosen, the pastor should provide teaching about the burial of the cremated remains in conjunction with other funeral planning.

24.c. Scattering of cremated remains in special gardens or anywhere else on parish grounds is not permitted.

V. COPYRIGHT

AF 25. The Archdiocese of Seattle must observe all copyright laws. Works generally protected by copyright include:

• Literary works
• Musical works, including any words of accompaniment
• Dramatic works, including any musical accompaniment
• Pantomimes and choreographic works
• Pictorial, graphic and sculptural works
• Motion pictures and other audiovisual works
• Sound recordings
• Computer software

AF 26. Permission to use copyrighted works must be obtained from the copyright holder in writing.

Copyright: Video Cassette Recording

AF 27. Television broadcast programs may be recorded and used based upon the following “fair use” guidelines. These guidelines apply only to recordings made by nonprofit educational institutions.
27.a. A broadcast program may be recorded and kept for at most forty-five days. Classroom use must be within ten school days of the program’s recording. At the end of that time, recordings must be erased or destroyed.

27.b. Recordings may be used once by individual teachers and may be repeated only once for instruction reinforcement. They should be shown in classrooms or similar places devoted to instruction.

27.c. Recordings may be made only at the request of and used by individual teachers, and may not be regularly recorded in anticipation of requests.

27.d. After the first ten school days, recordings may be used up to the end of the forty-five-calendar-day retention period for teacher evaluation purposes only.

27.e. Any exception to these requirements must be approved in writing by the copyright holder.

VI. ENDOWMENTS AND TERM (QUASI) ENDOWMENTS

AF 28. Any parish or faith community wishing to establish an endowment must receive approval from the Archbishop and, if approved, must be part of the Archdiocesan Endowment Fund or the Fulcrum Foundation.

28.a. The establishment of endowments for general parish needs is not encouraged.

28.b. Endowment funds to support general parish operations may not be solicited but may be accepted.

AF 29. Parishes must not establish endowment funds that are locally invested and managed or separately incorporated.

AF 30. Endowments for parish and Archdiocesan schools are encouraged and must be invested with the Fulcrum Foundation.

AF 31. Endowments must be Term (Quasi) Endowments.

Term endowments are those that have periods of time, situations, circumstances and/or authoritative bodies or action, which can release the restrictions or the principle from its inviolability. Endowments for operation budgets may not be solicited but may be accepted.
VII. FACILITY USE, USE FEES AND LEASES

AF 32. Parishes shall develop a Facility Use Policy and Agreement. The policy must be in compliance with archdiocesan and civil laws and include a Hold Harmless clause.

AF 33. To maintain the tax exempt status of parish and institution owned property, only nonprofit organizations or individuals are permitted to use, rent or lease facilities. For-profit entities and individual political candidates are not permitted to use, rent or lease parish/institution facilities.

AF 34. Individual parishioners, nonprofit organizations or groups using parish/institution facilities must either provide a Certificate of Insurance or purchase third party coverage through Catholic Mutual.

34.a. This policy applies to any individual or group use of a parish/institution facility regardless of any rental or usage fee charged.

34.b. Pastors, priest administrators or other pastoral leaders should contact Catholic Mutual Insurance in Seattle for specific liability requirements (see policy AF 58).

AF 35. Parishes and institutions may charge parishioners and non-profit organizations facility use fees for occasional use of their facilities. Facility use fees must be used only to cover the cost of the facility and not to support general parish operations.

AF 36. Only the Archbishop may grant permission to allow an ecumenical or inter-faith congregation to rent, lease, or use a parish or other archdiocesan facility for the celebration of worship.

Parishes and institutions may rent or lease surplus facilities after approval by the Archbishop.

AF 37. Rentals and lease arrangements must comply with federal, state and local tax requirements. For other specific requirements contact the Director of Property and Construction Services.

AF 38. After careful review, the Archdiocese will execute all leases on archdiocesan property.

All leases must use the Archdiocesan Standard Form of Agreement, which has a maximum length of three years. Pastors, priest administrators, or other appointed pastoral leaders who want to lease their property for a longer period are to write the Archbishop asking for permission to proceed.
VIII. FINANCING DEANERY ADMINISTRATION AND MINISTRIES

AF 39. Deans will develop an annual budget for their deaneries. Pastors, priest administrators or other appointed pastoral leaders of the deanery must approve this budget.

39.a. Deanery administration costs are the expenses connected with administering the deanery.

39.b. The deanery budget includes all costs incurred by the dean including the approved archdiocesan salary increase for the dean and any other approved expenses associated with the operation of the deanery (e.g. printing and mailing expenses).

39.c. The amount of the dean’s salary increase is approved by the Archbishop and is included in the annual Budget Letter mailed in January.

39.d. Once approved, the budget will be funded by dividing it among the various parishes in the deanery.

39.e. Each deanery will develop an appropriate formula for allocation.

AF 40. Pastors, priest administrators or other appointed pastoral leaders and deanery leadership determine ministerial needs within the deanery that are to be funded collectively.

Pastors and deanery leadership will develop the budget, the allocation method and formula, and the length of the commitment for each ministerial need.

AF 41. When a minimum of seventy-five percent of the pastors, priest administrators or other appointed pastoral leaders of the deanery vote to fund ministerial needs within the deanery, the dean on behalf of the deanery shall ask the Archbishop to approve a special assessment on the parishes of the deanery.

41.a. The votes of pastoral coordinators must be approved by their priest moderators.

41.b. For budget planning purposes, this step of the process should be completed no later than March 1.

41.c. A deanery may elect to require one hundred percent agreement prior to committing to fund a deanery ministry. If so, this decision must be made in advance, prior to voting on financing a deanery ministry.
AF 42. If in the judgment of the Archbishop, a tax is warranted, he shall consult with the Archdiocesan Finance Council and the Presbyteral Council as required by CIC, c. 1263. After consultation, the Archbishop may mandate the tax.

42.a. The Archbishop’s Delegate for Administration and Finance will notify the parishes of the deanery of the assessment. The parish will send their annual, quarterly or monthly payment to the dean. The dean will deposit the funds in a special deanery account and write the appropriate checks to the special ministries.

42.b. When a deanery commits to fund a ministry, it should also determine the length of the commitment. Normally, the commitment should be made for three to five years but should be reviewed annually. For planning purposes, any decision to eliminate the funding should be made and notice given one to one and one-half years in advance.

IX. FISCAL YEAR

AF 43. The fiscal year for the Archdiocese begins on July 1 and ends on June 30.

X. FUNDING ARCHDIOCESAN OPERATIONS

AF 44. In accordance with CIC, c. 1263, base programs and services of the Archdiocese are funded primarily by the Archdiocesan Assessment and the Annual Catholic Appeal.

44.a. The Archdiocesan Assessment is billed yearly. The philosophy, rationale and formula for the assessment is set by the Archbishop in consultation with the appropriate archdiocesan consultative bodies in accordance with CIC, c. 1263. The assessment must be paid in the fiscal year it is received.

44.b. The Annual Catholic Appeal is conducted yearly. The philosophy, rationale and formula for the appeal is set by the Archbishop in consultation with the appropriate archdiocesan consultative bodies in accordance with CIC, c.1263. Each parish receives a required goal based on the approved formula. Funds received in excess of the goal
are returned to the parish as a rebate; shortfalls are billed with the next Assessment billing.

AF 45. Specific archdiocesan programs will charge user-specific fees when appropriate.

AF 46. Parishes will be charged a user’s fee for extraordinary services (e.g. court appearance by legal counsel). The Archbishop, with the appropriate advisory bodies, will determine which services fall into this category.

AF 47. The Crozier Society is a program of the Archdiocese Stewardship and Development Office that supports special needs of the local Church.

The Crozier Society does not raise money for the General Fund since archdiocesan-based programs receive their primary funding from the Annual Catholic Appeal and the Archdiocesan Assessment.

Gambling

AF 48. Parishes and other archdiocesan institutions are permitted to conduct legal gambling activities (e.g. bingo, raffles) as fundraising events for special needs.

Gambling activities are not to be used to support normal parish operations.

AF 49. Parishes and other archdiocesan institutions must observe and are responsible for complying with all federal, state and local laws regarding gambling events.

AF 50. A separate checking account is to be established for gambling activities.

50.a. Because the State has the authority to audit accounts receiving gambling proceeds, it is necessary to have a separate account for gambling proceeds so the State cannot audit the entire financial records.

50.b. All revenues/expenditures are to be recorded in a separate set of books as required by the state and proceeds must be distributed as defined in the applications.
XI. HISTORIC REGISTERS

AF 51. The Archdiocese will decline all nominations for archdiocesan property to be included on historic registers, local, state, or federal.

XII. INSURANCE

Personal Property

AF 52. Loss of personal property of priests and religious, who are on assignment within the Archdiocese, will be covered up to a maximum of $25,000 for all risks or damage, subject to certain limitations.

52.a. Archdiocesan priests should file a list of personal property with the Chancery when requested.

52.b. Increased limits (over $25,000) for priests and religious can be secured through separate coverage with Catholic Mutual. For further information, contact the Claims/Risk Manager at Catholic Mutual.

AF 53. Loss of personal property of lay employees is covered to a maximum of $500 while in archdiocesan facilities.

53.a. Coverage extends to theft only if the items were on archdiocesan property for business use at that facility such as personal typewriters, calculators, laptops, etc. Personal items such as clothing, wallets, and holiday gifts are not covered for theft.

53.b. Coverage of personal property of employees is secondary to other valid and collectible coverage or insurance an employee may have.

53.c. Losses under personal property insurance are subject to a $100 deductible per incident.

53.d. Losses should be reported to the Claims/Risk Manager at Catholic Mutual.
Property & Liability and Vehicle

AF 54. Properties and operations of the Corporation of the Catholic Archbishop of Seattle (CCAS), including all parishes and institutions, are covered by the archdiocesan insurance program.

Catholic Mutual Relief Society is the primary insurance carrier for the Corporation of the Catholic Archbishop of Seattle (CCAS), its parishes, and its institutions.

AF 55. Each parish and institution must pay its allocated share of the insurance program costs annually.

AF 56. Any incident involving the possibility of an insurance claim must be reported immediately to the primary insurance carrier.

All claims, additions or deletions in property or vehicles and specific questions should be directed to the local service office.

AF 57. Pastors, priest administrators, or other appointed pastoral leaders must obtain Certificates of Insurance from all contracted building and grounds maintenance providers.

The amount of the Certificate of Insurance depends upon the type of work being performed. The Archdiocesan Property Manager can offer recommendations in this regard.

AF 58. Individual parishioners, nonprofit organizations or groups using parish/institution facilities must either provide a Certificate of Insurance or purchase third party coverage through Catholic Mutual. Contact Catholic Mutual Insurance in Seattle for specific liability requirements (see policy AF 34).

Catholic Mutual administers a third party coverage program, the cost of which is normally paid by the party conducting the event.

AF 59. In accordance with State requirements, parishes and institutions are to maintain active safety programs guided by a safety committee that meets twice a year and keeps minutes.

Compliance will be subject to review by the archdiocesan compliance officer.

AF 60. Employees using their personal vehicles for work-related travel are required to maintain and provide proof of liability insurance coverage at the State of Washington’s minimum level.
XIII. LEGAL ACTION

AF 61. Lawsuits and other actions can only be initiated by the Corporation of the Catholic Archdiocese not individual parishes or other institutions (CIC, c. 1288).

Because response to any lawsuit or other legal action can only come from the archdiocesan corporation, any legal action served on a parish or archdiocesan institution must be forwarded to the Archbishop’s office immediately.

Legal Counsel

AF 62. Under the retainer arrangement with the Archdiocese, the archdiocesan legal firm will provide routine legal service to agencies or parishes at no charge.

62.a. Should extraordinary legal services be required, such as opinion writing, an appearance before a court or administrative agency or extensive legal research, the parish, institution or agency will be required to pay an additional fee.

62.b. Agreement about the type of service and amount of fee is to be made in writing prior to the performance of the services.

62.c. The Archbishop’s Delegate for Administration and Finance is to be advised should any legal action be required or suits be threatened.

62.d. Other legal firms may be consulted by agencies, institutions or parishes with the approval and advice of the Archbishop’s Delegate for Administration and Finance.

XIV. MEDIA RELATIONS

AF 63. The Office of Communications holds sole responsibility for all media relations between parishes and schools, and all electronic, broadcast, and print media. Parishes and schools are not free to hold their own press conferences.

For assistance in working with the media, contact the Office of Communications during regular business hours, Monday through Friday: 206-382-4862. In an emergency, after regular business hours or on weekends, call: 425-608-3745.
XV. LENDING MONEY TO EMPLOYEES OR PARISHIONERS

AF 64. Donations/gifts to the needy are always encouraged; however, loans to parishioners, employees and others are not permitted.

If the recipient of a gift from the parish wishes to repay the gift, it should be a free will donation and accepted gratefully as such.

XVI. CONFLICT OF INTEREST POLICY

AF 65. Employees must not accept personal gifts, services, travel or entertainment from anyone with whom the parish does, or is seeking to do, business, if it may reasonably be perceived by others to affect their judgment or actions in the performance of their duties. Personal gifts of cash must not be accepted from anyone with whom the parish does or is seeking to do business. Gifts to the staff as a whole may be accepted.

XVII. LIENS AND ENCUMBERANCES

AF 66. Any notice of lien, federal or state internal revenue order or threat of litigation must be immediately brought to the attention of the Archbishop’s Delegate for Administration and Finance so that the Archdiocese, as corporate entity, may initiate appropriate legal action.

XVIII. OVERSEAS PARISHES

AF 67. In addition to supporting the Society for the Propagation of the Faith, Catholic Relief Services and Mission Co-op, parishes are permitted to support overseas parishes, schools and Catholic organizations. This support can only be carried out after consultation with the archdiocesan Missions Office and the local bishop of the diocese where the support will be provided.
XIX. PARISH ACCOUNTING SYSTEM

AF 68. Receipts and disbursements are to be handled and recorded in accordance with the Parish Accounting Manual published by the Archdiocese.

Specific instructions for handling receipts and disbursements are included in the Parish Accounting Manual.

XX. PARISH BANKING

AF 69. Parish funds are to be deposited only in accounts that bear the parish name.

AF 70. Checks made payable to the parish must be deposited only in parish accounts and may not be endorsed and converted into cash.

AF 71. Personal funds and parish funds may never be co-mingled in any bank account.

AF 72. Each parish is to have its own Taxpayer Identification Number (TIN) to be used as required on government forms.

72.a. The taxpayer identification number is to be used in all reports requiring this number, such as payroll tax returns and W-9’s.

72.b. W-2 forms are to be given to each employee and 1099 forms are to be given to each non-employee by January 31 of each year and filed with the government by February 28 of each year. Form 941 is to be filed each quarter.

AF 73. As the person responsible for the financial condition of the parish, the pastor, priest administrator or other appointed pastoral leader alone is authorized to sign parish/school checks.

The authority to sign checks and other financial documents may be delegated by the pastor using approved Archdiocesan forms and instructions. Regardless of the delegation of signing authority, the pastor is always responsible for the financial affairs of the parish.

AF 74. Each parish should maintain a complete list of all bank accounts using the parish name and/or TIN number(s).
XXI. PARISH FINANCE COUNCIL

AF 75. Each parish is to have an operative Parish Finance Council (CIC, c. 537), which is regulated by archdiocesan norms.

In the parish finance council the Christian faithful offer advice to the pastor in the administration of parish goods, with due regard for CIC, c. 532, which states that the pastor represents the parish in all juridical affairs.

XXII. PARISH FINANCIAL OPERATIONS REVIEW

AF 76. The Archdiocese will conduct a parish financial operations review at each parish when there is a change in pastor, priest administrator, or other appointed pastoral leader or every six years, whichever comes first.

76.a. The financial operations review provides local and archdiocesan leadership with assurance that parish funds are being handled in a professional manner.

76.b. A Parish Financial Operations Review or other procedure may also be completed at the direction of the Archbishop or request of the Pastor.

XXIII. PARISH FUNDING

AF 77. The main source of parish revenue shall be the free-will offerings of the faithful (CIC, c. 1262).

Parishes are strongly encouraged to participate in the Archdiocesan stewardship program. The program is conducted by individual parishes and supported centrally by the Office of Parish Stewardship.

AF 78. Parishes may solicit and accept gifts for specific purposes.

The pastor, priest administrator, or other appointed pastoral leader must approve the restriction on any gift before the gift is accepted. Once accepted for a specific purpose, the funds cannot be used for anything other than the intended purpose.

AF 79. Major capital campaigns are permitted for building, renovation or debt reduction. The campaigns must be approved by the Archbishop after review by the Parish Revolving Fund Commission.
AF 80. Funds are not to be raised where the intention is to borrow money from parishioners, employees or others with the intention of paying them back their principal plus interest (i.e. selling bonds).

AF 81. Parishes and institutions may charge appropriate user fees for specific programs (e.g., religious education).

Unrelated Business Income Tax (UBIT)
AF 82. Parishes are strongly discouraged from entering into activities the generate Unrelated Business income. Activities not related to the mission of the parish are considered Unrelated Business by the IRS and generate Unrelated Business Income Tax (UBIT). Approval by the Archbishop or his delegate is required before a parish enters into any outside business.

In addition to UBIT, these activities also generate State excise and property tax liabilities. They also normally create additional management, accounting and reporting effort on both the state and federal level, possibly to the detriment of mission driven programs and activities.

XXIV. PARISH RECEIPTS AND DISBURSEMENTS

Counting Mass Collections
AF 83. All collections must be placed in pre-numbered tamper proof bags. The collection must be placed in the bags by two unrelated people either at the back of the Church at collection time or when they remove the basket from the altar.

AF 84. At least two unrelated people must be involved in counting parish collections. These persons should be rotated on a regular basis and at least one of them should not be an employee of the parish involved in writing checks.

AF 85. At least two unrelated people must make the final tally (in ink) and agree on the amount of the bank deposit, which should be made as soon as possible. These persons should be rotated on a regular basis and at least one of them should not be an employee.

All other receipts are to be recorded and deposited as they come in. (See also Parish Accounting Manual.)
AF 86. Contributions are free will offerings. Payments for services (tuition, CYO fees, facilities usage charges, etc) are not contributions.

AF 87. Parishioner contribution records are confidential financial records and must be treated as such.

87.a. A person not involved in the collection count or deposit must post contributions to individual parishioner records.

87.b. Parishioner contribution records must be maintained in a secure (locked) file at the parish office. Access must be limited to individuals delegated by the pastor or pastoral leader.

AF 88. Parishioner contributions must be acknowledged in accordance with IRS requirements.

Other Receipts
AF 89. Each parish must have a written policy documenting the processing of receipts.

AF 90. Funds received during the week (other than collections) must be recorded and deposited in a timely manner.

AF 91. Checks should be restrictively endorsed (bank stamped) upon receipt.

AF 92. All cash received must be recorded using a three-part receipt book with the original given to the individual, the second copy staying with the cash and the final copy staying in the book.

AF 93. SCRIP will be treated as cash and stored in a secure facility.

AF 94. SCRIP inventory will be accounted and reconciled regularly (at least monthly).

AF 95. All disbursements, including payroll, must be made by check, EFT or direct deposit.

AF 96. All parishes must use ADP for payroll.

AF 97. Federal income, social security and Medicare taxes must be deducted from all employee paychecks and remitted to the appropriate agency within the required time period.

AF 98. Bonuses are taxable income and must be included in payroll expenditures and employee W-2 forms.

If the bonuses are not included in payroll and if the employee received $600 or more in compensation during the year, the employee must receive a 1099 form regardless of the amount of
the bonus. According to IRS regulations, “gift cards,” SCRIP or merchandise bonuses or gifts are reportable income and must be included on the employee’s W-2.

AF 99. Incardinated priests are required to pay social security and Medicare taxes and are prohibited from electing out of these programs without the express written permission of the Archbishop and only under extraordinary circumstances, (e.g., if a priest will not have completed forty quarters of participation in order to be eligible for the program).

Priests may elect to cover self-employment tax by making a W-4 election.

AF 100. All reimbursements for business expenses must comply with an Accountable Expense Reimbursement Plan.

Authorized business expenses covered by this plan must meet the requirements for deductibility as business expenses under federal tax law and archdiocesan policies. Such expenses must have been incurred by an employee/self-employed worker in connection with the performance of services by such employee/self-employed worker on behalf of the Archdiocese.

AF 101. Any employee/self-employed worker/volunteer requesting reimbursement for authorized business expenses must furnish to the parish adequate signed documentation of expenses to be reimbursed.

AF 102. Payroll advances are not the norm and should be granted only in exceptional circumstances. If granted, payroll advances to employees more than one month in advance are not permitted. Payroll advances must be approved by the pastor, priest administrator or other appointed pastoral leader.

AF 103. With the approval of the pastor, priest administrator, or other appointed pastoral leader, parishes may obtain one or more credit cards to facilitate local or Internet purchases. The limit on the card should be the minimal. The card(s) must be used only for business expenses and receipts must be obtained for all expenditures. In the case of Internet purchases, a printout of the ordering document is acceptable for the receipt. Undocumented expenditures will, in accordance with IRS regulations, be considered compensation and will be included on the individual’s W-2 or 1099.

AF 104. Parishes may establish one or more petty cash funds for convenience. These funds must be maintained as imprest funds, be under the control of only one person, and be reimbursed regularly.
See Parish Accounting Manual for detailed instructions on Imprest Petty Cash Funds.

AF 105. Loans from parishioners, employees and other individuals are not permitted.

The PRF is the source of loans for parishes. In some cases, the Archbishop may approve a loan from a commercial institution, but the request must come through the PRF Commission.

AF 106. Checks payable to “Cash” should be issued only in exceptional circumstances (e.g., change for a particular event). Two signatures are required on these checks. All expenditures must be documented.

AF 107. No one shall sign a check payable to oneself.

AF 108. Funds received in custodial collections should be remitted within four weeks.

XXV. PARISH-SPONSORED SOCIETIES/GUILDS

AF 109. Parish-sponsored groups, clubs, societies, circles, etc. are accountable to the pastor, priest administrator, or other appointed pastoral leader.

The pastor, priest administrator, or other appointed pastoral leader must approve the purpose of each parish group and the leaders of these groups must clearly indicate the way in which funds will be raised and expended before the parish sponsors them.

AF 110. Parish organizations are not to be separately incorporated.

AF 111. Each parish organization should have written guidelines or bylaws documenting the purpose, rules and procedures of the organization.

A copy of the organizational procedures should be given to all concerned parties at the beginning of their tenure. Incoming officers should sign a statement that they have read and understand these guidelines.

AF 112. Parishes must periodically (preferably bi-annually) survey local banks asking for a list of any accounts with the parish (or school) name and TIN number. This is especially important when there is a change in pastoral leadership or pastoral advocate of administration.

AF 113. If the pastor, priest administrator, or other appointed pastor leader approves, parish and school groups are allowed to
have a separate checking and/or PRF account. The pastor, priest administrator, or other appointed pastoral leader must be a signer on all accounts. Bank statements for these accounts must come to the parish or school office for review prior to forwarding to the appropriate group.

The Parish Accounting Manual contains additional requirements for maintaining these accounts.

Organizations allowed to have separate checking accounts

AF 114. Each parish organization with a separate checking account must submit an annual report of financial activity to the sponsoring parish.

114.a. All organizations with separate accounts are subject to periodic financial review by parish staff appointed by the pastor, priest administrator, or other appointed pastoral leader or an independent party (e.g., Finance Committee Chair).

114.b. If the financial records of the organization are not maintained by the parish offices, a checkbook, a simple ledger or a computer spreadsheet are ordinarily adequate to maintain financial records for these organizations. Regardless of the method used, all financial transactions (deposits and receipts) are to be entered.

114.c. As a general rule, all receipts should be deposited in the checking account and all disbursements should be made by check. Cash payouts are discouraged.

114.d. In general, direct payment to vendors for operating expenses is the acceptable method of payment. Reimbursement to individuals should be allowed only in exceptional circumstances. Receipts are required for all reimbursements.

AF 115. No one shall sign a check payable to oneself.

AF 116. When an organization makes a donation to the parish/school for a specific item, the organization should issue a check to the parish/school, which, in turn, should pay the vendor. This allows the donation or purchase to be properly recorded in the parish/school financial records.

AF 117. Accumulation of funds in these checking accounts beyond what is required to carry out annual activities is not allowed. Any such excess should either be presented to the parish or
program as a donation or deposited in the Parish Revolving Fund in the name of the particular group.

XXVI. RECORDS AND SECURITY RETENTION

AF 118. All records will be retained in accordance with the requirements of appropriate canon, civil, and particular laws.

XXVII. PROPERTY AND CONSTRUCTION

Blueprints

AF 119. The Archdiocese will retain blueprints for all parishes and archdiocesan institutions.

Master Keys

AF 120. All parishes must have a written key control policy. The name and phone number of one person (in addition to the pastor) who has a master key must be on file at the Archdiocese. The decision concerning the person to be named as key holder should be reviewed annually.

Construction

AF 121. If a construction project exceeds $25,000 or requires a building permit or involves changes to the liturgical space, Archdiocesan approval is required.

AF 122. Each parish will develop a facility master plan prior to beginning a major construction project.

Liturgical Construction and Renovation

AF 123. Before commencing any liturgical construction and/or renovation or permanent relocation of liturgical furnishings all such work must be approved by the Archbishop following review by appropriate Chancery staff and consultative bodies so as to reflect all current legislation and guidelines. (For an “Architect’s Quick Reference Guide,” see Appendix A.).
Altar Design and Material

AF 124. The altar is to be located in the most prominent position in the church and shall be placed in center of the altar platform. The altar must be permanently fixed to the floor. However, institutions, chapels, and temporary churches, are not required to have a fixed altar. The altar is to be made of stone or other solid natural material native to this region (BLS, 57).

Location of the Tabernacle

AF 125. At the determination of the Archbishop the tabernacle may be located a) either in the sanctuary, apart from the altar of celebration, in an appropriate form and place, not excluding its being positioned on an old altar no longer used for celebration; b) or in some chapel suitable for the private adoration and prayer of the faithful and organically connected to the church and readily noticeable by the Christian faithful. (GIRM, 315, cf. 303; see also CIC, 938).

125.a. In accord with AF 123. any change to the location of the tabernacle must be approved beforehand by the Archbishop.

Seating

AF 126. Seats for the assembly are to be within 65 feet of the altar. The seating must also allow enough space for the rites to take place (see BLS, 54 and 86). The architect must strike a balance between proximity and remoteness when devising the seating plan (BLS, 87).

126.a. The design of the seats must allow sufficient space to accommodate all postures utilized in the rites. Provisions for kneeling during the Eucharistic Prayer must be made by providing kneelers attached to the pews or chairs. In exceptional circumstances, kneeling may be accommodated by providing kneeling cushions at each place.

126.b. In order to provide flexibility, some movable seating is recommended to accommodate the various rites of the church.

126.c. The floor may not be sloped unless specific permission is given.
Sound Systems

AF 127. It is important that all people be able to participate fully, actively, and consciously in the liturgy. Pastors must ensure that the parish church has a sound system accommodated to the acoustics of the church and the needs of the congregation.

Vessels and Vestments

AF 128. All vessels and vestments are to be well designed, beautiful and reflect the noble simplicity characteristic of the Roman Rite. They must be carefully chosen and commissioned specifically for liturgical use (BLS, 165).

128.a. If a parish or faith community is unable to afford such items immediately, a ‘master plan’ for obtaining appropriate vessels and vestments is to be developed. Worthy metal vessels are preferred; however, vessels made of ceramic material may be used provided they are lined with a nonporous material.

128.b. Glass and ceramics are not recommended as materials for sacred vessels because of their fragile nature.

128.c. All vessels and vestments are to be blessed before their first use.

Disposition of Liturgical Art and Furnishings

AF 129. The church building and all its furnishings are the patrimony of the Church. Therefore, each parish or faith community is to keep records of all liturgical furnishings, vessels, and vestments. These records should include the date of purchase, the identity of the maker and/or purveyor, the purchase price, the purpose for which the object was purchased, and the date of its blessing. An inventory of liturgical furnishings, vessels, and vestments is to be sent to the archdiocesan archives.

129.a. A commission consisting of a representative of the Liturgy Office, the archdiocesan archivist, and an ad-hoc member, will assess liturgical objects no longer used by parishes or faith communities. This commission will determine whether these objects have any historic value or can be used in other parishes or faith communities in the Archdiocese or in mission dioceses. Parishes or faith
Communities are to consult the Chancellor for this assessment.

129.b. If an item has no historic value and is no longer appropriate for use in the liturgy, the Liturgy Office or the community will provide for the reverent disposition of the object.

129.c. If an item could be used in service of the liturgy in the future, the Liturgy Office, in conjunction with the community and/or the archives, will provide for the appropriate storage of the object (BLS, 166-168, 243).

Competence and Consultation

AF 130. All building and renovation projects shall follow the procedures provided by the Archdiocesan Building Commission (BLS, 177-79, 182, 196, 201, 204).

130.a. The Liturgy Office is to be consulted at the outset of every liturgical renovation or construction project. The pastor of a parish or chaplain of a faith community or institution who is building or renovating a church must arrange for an on-site visit by the Director of Liturgy prior to the initial presentation to the Archdiocesan Building Commission.

130.b. All building and renovation projects must be consistent with the current master plan for the parish or faith community.

130.c. Parishes must consult with the Liturgy Office for all building and renovation projects involving liturgical space. If the parish wishes to use a liturgical consultant in addition to the Liturgy Office, it must be an approved liturgical consultant. The Director of Liturgy must approve the consultant prior to offering a contract to the consultant. The liturgical consultant must agree to abide by the directives of BLS, and all archdiocesan policies and procedures.

130.d. Under special circumstances, the Director of Liturgy may waive the requirement to use a liturgical consultant. The additional use of an art consultant is encouraged. If qualified, the liturgical consultant may serve in this capacity. Upon the request of the pastor or the parish building commission, the Liturgy Office of the
archdiocese will provide recommendations for art, environment, furnishings, consultants, and designers.

130.e. Each project will be subject to an appropriate design review provided by the Liturgy Office and the Archdiocesan Building Commission, with final approval granted by the Archbishop.

130.f. The liturgical consultant for a given project may not provide architectural services on the same project.

Accessibility

AF 131. Parishes are to carefully discern how to provide for the full, conscious, and active participation of differently-abled parishioners, presiders, and visitors. The principles of universal design are to be utilized throughout the church to accommodate persons with disabilities, who are not to be segregated in a “special” place in the assembly.

Accessibility is an important value in the design of places of prayer and worship. Parishes and faith communities are to follow the principles and directives in Archbishop Brunett’s 1988 Pastoral Letter, Open Wide the Doors to Christ, which states, “Sanctuaries are to be accessible in all new churches and in existing churches where possible.” Careful consideration is to be given for making provision for those whose disability is other than one of mobility (e.g., the hearing impaired, sight impaired, etc.). The need for accessibility must be considered in conjunction with other liturgical values (BLS, 211).

Major Construction Projects

AF 132. Major construction projects will follow the Archdiocesan Guidelines for Major Building and Construction Projects.

AF 133. The Archbishop will determine the dollar value and type of project that will constitute a major project and must approve the project (see policy AF 119).

AF 134. The Archbishop will appoint the owner’s representative on each construction project.

AF 135. All contracts must be signed by the Archbishop or his attorney-in-fact.
AF 136. All archdiocesan construction projects, which have a contract value in excess of one million dollars ($1,000,000) will use the commercial prevailing wage as defined by the Department of Labor and Industries for the county in which the project occurs.

Other Construction Projects

AF 137. The Archbishop will determine the expenditure level and project scope delegated to be approved by local leadership, e.g. the pastor (see policy AF 119).

AF 138. All other projects requiring Archdiocesan approval will use the archdiocesan “Small Form” of construction contract.

AF 139. All contracts meeting certain criteria must be approved by the Archdiocese prior to signing. The criteria include:

- The contract is for work requiring a permit, i.e., electrical, building permit, etc.;
- The project involves worship space;
- The project cost exceeds the amount specified by the Archbishop (above) and the work is done under several contracts;
- The contract is for architectural, engineering or consultant services;
- The project involves hazardous material contracts, including abatement (removal);
- The contracts are for insurance-related work.

Payment and Lien Release

AF 140. All construction payments will be paid by the parish/institution.

AF 141. Any time a parish/institution releases money to a contactor, the archdiocesan “Conditional/Unconditional Lien Release” form must be obtained and properly signed. The signed release form will be forwarded to the Archdiocese. Down payments to contractors are discouraged.

Demolition/Relocation/Reuse of Buildings

AF 142. The Archbishop must approve the demolition, relocation or reuse of any building.
To receive permission, the pastor, priest administrator, or other appointed pastoral leadership will send a letter to the Archbishop requesting permission to proceed. If approval is given, the pastor, priest administrator, or other appointed pastoral leader will work with the archdiocesan Property and Construction Office for implementation. Any construction associated with this effort is governed by policies AF 117–36.

Earthquake Safety

AF 143. Parish schools and archdiocesan high schools must have their facilities evaluated for earthquake safety. Each school will develop a plan to correct any deficiencies.

The school will notify employees, parents, and guardians of students annually of the existence of their School Earthquake Safety Program as well as the planned corrections of the life-safety hazards identified in the structural and nonstructural evaluation.

Handicapped Accessibility

AF 144. The Archbishop will determine the requirements for handicapped accessibility for all archdiocesan facilities in accordance with the Americans with Disabilities Act.

See Archbishop Brunett’s 1988 pastoral letter, Open Wide the Doors to Christ, for further information on archdiocesan commitments to people with disabilities.

Hazardous Materials

AF 145. Each parish and archdiocesan institution will comply with all laws regarding hazardous materials.

145.a. Whenever feasible and prudent, all hazardous building materials will be removed from the building. If removal is not feasible, the parish/institution will follow an operation and maintenance program that protects the health and safety of the building’s occupants.

145.b. Any renovation or construction project must have a good faith asbestos report as defined by the Washington State Department of Labor and Industries prior to the contractor’s providing a bid/estimate for the work.
145.c. There will be no direct or indirect relationship between the Archdiocese and accredited persons who perform archdiocesan inspections, write project specifications or management plans, or provide air monitoring services and persons performing repair or abatement activities.

AF 146. All employees who are required to be trained either as an inspector, worker, or in any other asbestos-related capacity must comply with the laws regarding employee protection. All employees who have asbestos-related training must provide a copy of their certificate to the Archdiocese of Seattle.

AF 147. Every active parish and archdiocesan school and any school buildings leased by the parish or Archdiocese for school use are to comply with the federal government program on asbestos, Asbestos Hazard Emergency Response Act (AHERA).

147.a. The Archdiocese will provide AHERA compliance monitoring for Catholic schools owned outside the Corporation of the Catholic Archbishop.

147.b. The Archdiocese will retain a copy of all hazardous materials and AHERA records.

XXVIII. PROPERTY (REAL ESTATE)

AF 148. The civil title for all property is held in trust in the name of the Corporation of the Catholic Archbishop of Seattle (CCAS).

Property Acquisition

AF 149. If a parish/archdiocesan institution wishes to acquire land, the pastor, priest administrator, or other appointed pastoral leader will send a letter to the Archbishop requesting permission to purchase the property.

149.a. In the event of a parish purchase, this letter must be cosigned by the current pastoral and finance council chairperson.

149.b. If the Archbishop approves the purchase, the parish/institution will follow the archdiocesan Real Estate Purchase Guidelines (see Property and Construction Manual).
149.c. The Archbishop or the attorney-in-fact will sign all purchase documents for the Corporation.

AF 150. Any real property acquisition by means of a bequest, donation or gift must be approved by the Archbishop.

AF 151. If a parish or archdiocesan institution is notified of a potential bequest, donation or gift of real property, the Archdiocese should be notified to conduct the appropriate due diligence review. If there is a satisfactory conclusion, final approval for acceptance will come from the Archbishop.

Property Sale

AF 152. For a parish or other institution to sell or otherwise dispose of land, the pastor, priest administrator or other appointed pastoral leader will send a letter to the Archbishop, co-signed by the current pastoral and finance council chairperson, requesting permission to sell.

152.a. If the Archbishop approves the sale of parish property, the parish is to follow the archdiocesan Real Estate Purchase Guidelines (see Property and Construction Manual).

152.b. The Archbishop or the attorney-in-fact will sign all sale documents for the Corporation.

XXIX. REAL ESTATE TAXES/TAX EXEMPTION

AF 153. Parishes are responsible for paying all applicable taxes on their property and for abiding by the current tax exemption guidelines.

XXX. RELATIONSHIP OF PARISHES TO MISSIONS (QUASI-PARISHES)

AF 154. Mission Church financial records are to be kept separate from those of the parish.

AF 155. Mission Churches are to share in the expenses involved in supporting the pastor, priest administrator, other appointed pastoral leader, ministry team and appropriate parish personnel.
XXXI. SPECIAL COLLECTIONS

AF 156. Parishes will participate in required National and International Collections. Currently, the Archdiocese participates in the following collections:

- The Black and Indian Mission Collection supports grants throughout the United States for African American and Native American missions. The collection is held on the second Sunday in February;

- The Build Hope Collection combines the Catholic Campaign for Human Development and the Catholic Communication Campaign. It is taken up on the second Sunday of September;

- The Catholic Relief Services Collection supports Catholic Relief Services as well as the United States Conference of Catholic Bishop’s Social Development and World Peace Office, the Office of Migration and Refugee Services, the Holy Father’s Relief Fund, and CLINIC. This collection is conducted each year on the fourth Sunday of Lent.

- The World Mission Sunday Collection supports the Society for the Propagation of the Faith, Catholic Near East Welfare Association, and various USCCB mandated collections. This collection is conducted each year on the next-to-last Sunday in October.

- The Peter’s Pence Collection helps fund the pastoral ministry of the Holy Father and the various offices of the Holy See. This collection is taken up in June on the weekend closest to the Feast of Saints Peter and Paul.

AF 157. Each year in the month of December parishes are asked to consider supporting Catholic Community Services of Western Washington (CCSWW).

Local centers of CCSWW will be allowed to approach parishes in their region for funding support in December. Parishes may respond in one or more of the following ways:

- Parishes may elect to allocate funds from those set aside in their sacrificial giving program to be given outside of themselves;

- Parishes may elect to allow CCSWW to utilize the parish mailing list or may conduct a special second collection;

- Parishes may decline to participate in the effort.
AF 158. The Missionary Cooperation Plan allows for mission appeals to occur during the summer once every three years in each parish. Mission causes approved by the Archbishop are assigned by the Missions Office.

Parishes should refer requests directly to the Missions office.

AF 159. The Archdiocese shares an obligation with the Church in the United States to support and contribute to the Catholic University and National Sisters Retirement. This contribution is made through the Annual Catholic Appeal.

AF 160. Any revisions or additions to these collections must be made by the Archbishop in consultation with the Presbyteral Council.

In the cases of combined collections as listed above, a percentage of the collection should go to each cause, and this percentage is ultimately determined by the Archbishop through whatever process he chooses.

XXXII. NEW PARISHES

AF 161. After consultation with the Presbyteral Council in accordance with Canon Law, the Archbishop will establish new parishes.

New Parish Land

AF 162. The New Parish Land Fund is the primary source of funding for new parish land purchases.

AF 163. The New Parish Land Fund’s primary source of revenue is a percentage of the return on the Archdiocesan General Reserve, which is set by the Archbishop after consultation with the Archdiocesan Finance Council and the Presbyteral Council.

163.a. In advance of the establishment of a new parish, the Archdiocese, based on archdiocesan needs, will identify and purchase land after consultation with the dean and neighboring pastors.

163.b. The Archdiocese will donate ten acres of land to the newly formed parish. The newly formed parish will purchase any land in excess of ten acres through a New Parish Fund loan at the time of initial parish construction.
163.c. The price for the sale to the parish will be the market value at the time of sale.

163.d. Proceeds of these sales will be returned to the New Parish Land Fund.

New Parish Financing

AF 164. New parish operations and building costs are funded through revenue generated by the parish.

The Archdiocese provides a grant for start-up costs and first year of parish operational expenses. This grant is provided through the New Parish Fund, which is funded by a five percent tax on unrestricted bequests received by parishes.

AF 165. The New Parish Loan Fund provides construction loans to new parishes at interest rates established by the Archbishop.
APPENDIX A: ARCHITECT’S QUICK REFERENCE GUIDE FOR THE BUILDING AND RENOVATION OF CHURCHES

In word and sacrament, we encounter the living God and are sent forth as disciples into the world to proclaim the Good News. The church is above all a place of prayer, a sacred space where the community gathers to celebrate and praise God for his saving deeds.

Altar Platform

- The size should permit full access around the altar, ambo and the presider’s chair.
- The chair is to be placed no closer than 24 inches from a step.
- The steps are limited to a maximum of three.
- A railing is to be provided at a point of easy access to the platform.
- The color of flooring product is to change at the steps.
- The ambo is to be equipped with an adjustable microphone for use by people with disabilities.

Baptistry

- All drains from the baptistry and the equipment room are to drain directly into the ground. If the local plumbing code or inspector deems this inappropriate, contact Property and Construction Services for assistance.
- The floor within the baptistry is to have a non-skid finish.

Pews or Movable Seating

- The architect is to review the final pew placement prior to anchoring of the pews to the floor by the contractor. Care is to be taken with the placement of pews and kneelers in their down position to ensure that adequate room is provided for a person’s feet.
- The pews or seating are to be configured in such a way that wheelchair bound individuals can be seated in the front, middle, and to the back, with a minimum of two wheelchairs per area, and in close proximity to the seating so that the parishioners, friends, or family may sit with the person.
• Each wheelchair area is to be equipped with one 120-volt receptacle in order to allow for a respirator connection.

Sacristy

• One sink in the working sacristy that drains directly into the ground is to be provided. If the local plumbing code or inspector deems this inappropriate, contact Property and Construction Services for assistance.

• The cabinets for vestments are to have a minimum 30-inch depth.

Sound System

• This system is to be configured with auditory hearing devices and able to provide a minimum of five devices.

• A sound engineer must be employed to assist the architect and contractor on the best available technology for a sound system that meets the demand for full, conscious participation in the liturgy by the presider, assembly, and choir.
APPENDIX B: Preliminary Immigration Requirements for Foreign Extern Priests, Sisters and Laity Serving in the Archdiocese of Seattle

Welcome! At the invitation of the Archbishop, you have been accepted to serve as a missionary in the Archdiocese of Seattle. The following is critical information you must know regarding how the Archdiocese works with the requirements of the United States Citizenship and Immigration Services (USCIS), formerly known as the United States Immigration and Naturalization Service (INS), as well as the Internal Revenue Service (IRS).

Visa Information
All passport and visa documentation is handled by the archdiocesan immigration attorney. Generally, the payment for this service comes directly from your place of ministry, which is either the local parish, faith or religious community or the archdiocesan social service agency or ministerial department where you serve. All immigration documentation must be processed by the archdiocesan attorney. Visiting clergy, religious and lay missionaries are not allowed to retain their own attorneys or process legal paperwork on their own.

Types of Immigration Documents
There are several types of USCIS documents utilized by the Archdiocese of Seattle. The Archbishop or his delegate signs all documentation submitted to the USCIS.

- R1 VISA: The most common type of visa for visiting missionaries is the multiple-entry R1 visa. This is a temporary non-immigrant visa renewable for up to a total of five years by the USCIS. The R1 does not allow any kind of compensated or salaried employment outside the mission of the Church. Only ministry supervised and directly related to the mission activity of the Church is allowed under the R1 visa. Persons receiving an R1 may be compensated.

- F1 VISA: Sometimes clergy, religious and lay missionaries come into the Archdiocese of Seattle as students. To qualify for a student visa, the student must be carrying more than nine academic credits at all times at an accredited college or university. Since the intent is to study, the individual may not accept employment in any capacity under the terms of this visa. However, practice of one’s religious commitment is allowed and visiting clergy often do celebrate Eucharist in local parishes and are thus allowed room and board in order to maintain their religious way of life.
I-360 “Special Immigrant”/Permanent Resident: For those permitted to stay longer than five years, the Archdiocese considers the possibility of permanent resident status through the procurement of the I-360 Special Immigrant Visa and adjustment of status to Permanent Residency, commonly referred to as a “green card.” This extension of a five-year stay and the undersigning of an I-360 and adjustment of status are handled on a case-by-case basis.

Transfers
It sometimes happens that a cleric, religious or lay missionary leaves the diocese due to a change in study status or a different need of the Archbishop or religious order. At such times, the Archdiocese of Seattle will file paperwork with the USCIS withdrawing its signatures and sponsorship. It is the responsibility of the individual and his or her diocese or religious order to ensure that the new diocese provides sponsorship of the visa.

Health Insurance
All clergy, religious and lay missionaries must obtain adequate health insurance or provide a certificate showing health insurance coverage. Those holding an R1 may obtain health insurance from the sponsoring parish or diocese agency. Those holding an F1 visa often have the opportunity to purchase student health insurance through their institution of higher learning. Health insurance documentation must be given to the archdiocesan immigration attorney.

Compensation and Housing
While there are several restrictions on financial support for those not holding a Permanent Resident Card (i.e.: “green card”), every attempt is made to give adequate support for those assisting in the ministry of our local Church. The source of this compensation is always the parish or diocesan agency where the priest, religious or lay missionary is serving.

Financial and Legal Requirements
Like all others serving in parishes and diocesan agencies, visiting priests, religious and laity are required to follow the policies of the Archdiocese of Seattle, e.g.: reporting donations, gifts, contributions, etc. they are also expected to follow the terms outlined above regarding legal documentation. Failure to follow policies endangers all visiting missionaries both with the USCIS and the IRS and thus may result in immediate dismissal from assigned ministry. Contact the Archdiocese of Seattle for further information.