

44 presbytery business. All credit card purchases shall be documented by a cash register receipt,
45 showing the exact item purchased, as well as by the credit card sales slip, and shall be further
46 documented to show the Presbyteractivity for which the item is purchased and the account number
47 to which it is to be charged.

48 D. **Bank Statements:** The monthly bank statements are reconciled and reviewed by the
49 Treasurer.

50 E. **Cash Transfers:** All cash transfers of funds must have the approval of the treasurer
51 and one other designated signature.

52 III. **Other Safeguards:**

53 A. **Audit:** The Ministry of Presbytery Operations shall be responsible for a financial
54 review of all Presbytery funds as provided in The Book of Order.

55 B. **Bond:** The funds of Presbytery shall be protected by a blanket bond in the amount of
56 \$25,000 per occurrence.

57 IV. **Fund Accounting:** All monies received by Presbytery shall be deposited into and accounted for either
58 in the Operating Fund, or in a designated Fund established by Presbytery Committee, in coordination
59 with the Ministry of Presbytery Operations to be used for specific purposes. These designated funds,
60 except per capita assessments which shall be received and accounted for, shall be continued from
61 year to year. Up to \$500 may be expended from a designated fund between meetings of Presbytery
62 upon approval of the Committees who are responsible for the activity or program for which such
63 a fund was established. Expenditures of designated funds in excess of \$500 but under \$2,000 shall
64 be approved by the treasurer, and anything over \$2,000 shall be approved by the Coordinating
65 and Planning Commission. All expenditures of designated funds shall be reported to the
66 Presbytery at the next stated meeting of Presbytery.

67 V. **Presbytery Operating Budget Funds:** Purpose: to underwrite the annual budgeted program of the
68 Presbytery of Florida. Funds are disbursed on authority of the treasurer for line items in the annual
69 Budget.

70 VI. **Designated Funds:** The following are existing designated funds as of February 22, 2016. All funds
71 are subject to limitations and restrictions found in “III. C. Safeguards – Fund Accounting” above.

72 All requests for the solicitation of designated funds shall be submitted to, and endorsed by a
73 particular committee and then forwarded to the Ministry of Presbytery Operations for their review
74 and referral to the Coordinating and Planning Commission for final action/authorization.

75
76 A. **Candidate’s Aid Fund** - Purpose: to assist persons in preparation for ministry to become
77 ministers or other full-time Christian service. Income is from designated gifts and offerings.
78 Funds are disbursed by action of the Committee on Preparation for Ministry and reported to the
79 next stated meeting of Presbytery.

80
81 B. **Emergency Relief Fund** – Purpose: to aid in meeting human needs which result from natural
82 disasters, such as hurricanes, tornadoes, floods, and earthquakes. Funds are disbursed by action
83 of the Committee on Mission and Outreach and general presbyter and reported to the next stated
84 meeting of Presbytery

- 85 C. **Two Cents-A-Meal** – Purpose: to finance Presbytery approved program and grants for the
86 prevention, cure or relief of hunger. Funds are disbursed by action of the ~~appointed Presbytery~~
87 ~~team/committee~~ Committee on Mission and Outreach and reported to the next stated meeting of
88 Presbytery.
- 89 D. **Minister Emergency Assistance Fund** - Purpose: to provide emergency financial assistance to
90 minister members of Presbytery for medical/counseling expenses or emergency living expenses.
91 Funds are disbursed by action of the Committee on Ministry.
- 92 E. **New Church Development Fund** - Purpose: to finance the development of new congregations
93 (land purchase, program assistance, building aid). Funds are disbursed by action of Presbytery
94 on recommendation of the Committee on New Congregational Development and the
95 Coordinating and Planning Commission and reported to the next stated meeting of Presbytery.
- 96 F. **Redevelopment Fund** – Purpose: to assist in redevelopment of congregations. Funds are
97 disbursed by action of the Committee on Congregational Revitalization and reported to the
98 next stated meeting of Presbytery.
- 99 G. **Peacemaking Fund** - Purpose: to finance peacemaking programs of the Presbytery, having
100 Presbytery approval. Funds are disbursed by action of the Committee on Mission and Outreach
101 and reported to the next stated meeting of Presbytery.
- 102 H. **Self Development of People Fund** - Purpose: to provide grants for self-development projects
103 approved by the Presbytery’s Self Development of People Sub-ommittee, under the
104 Committee on Mission and Outreach, according to the guidelines of the Presbyterian Church
105 (U.S.A.) Self Development of People Committee. Funds are disbursed by action of the SDOP
106 Committee and reported to the next stated meeting of the Presbytery.
- 107 I. **Small Church Pastor Grant Fund** - Purpose: to assist ministers of small churches of 150 or
108 fewer members in our Presbytery, in accordance with guidelines adopted by the Presbytery.
109 Funds are disbursed by action of the Committee on Congregational Revitalization and
110 reported to the next stated meeting of Presbytery.
- 111 J. **Disciplefest Fund** – Purpose: to subsidize the costs associated with this annual training event.
112 Funds are disbursed by action of the Committee on Educational Resources and reported at the
113 next stated meeting of Presbytery.
114

115 **Dogwood Acres Designated Funds:**

- 116 1. **Dogwood Acres Development Fund** - Purpose: to finance the improvement and
117 development at Dogwood Acres. Funds are disbursed by action of the Committee on Dogwood Acres
118 and reported to the next stated meeting of Presbytery.
- 119 2. **Dogwood Acres Timber Management Fund** - Purpose: to defray costs of managing
120 the Dogwood Acres forest area with net proceeds to be transferred to the Dogwood Acres
121 Development Fund. Funds are disbursed by action of the Committee on Dogwood Acres and reported
122 to the next stated meeting of Presbytery.
- 123 3. **Dogwood Acres Endowment Fund** - Purpose: to undergird the maintenance, repair,
124 and improvement of Dogwood Acres Camp and Conference Center. Funds are disbursed by action
125 of the Committee on Dogwood Acres and reported to the next stated meeting of Presbytery.

126 4. **Brian Monroe Endowment Fund** – Purpose: to provide a fund the income from
127 which shall be a supplement for the administration of the camp program, not capital improvements.
128 Income from the endowment may be disbursed by action of the Committee on Dogwood Acres and
129 reported to the next stated meeting of Presbytery.

130 5. **Dogwood Acres Circle of Friends Fund: Purpose:** to generate funds to cover the
131 cost of producing and distributing information about Dogwood Acres, special events for Friends
132 of Dogwoods Acres, and to build the Dogwood Acres Endowment and Campership Funds.
133 **Source:** Gifts of congregations, individuals and organizations designated for the Circle of Friends
134 program. Money from this fund is distributed by action of the Committee on Dogwood Acres for
135 the purposes identified above and reported to the next stated meeting of Presbytery.

136 6. **Julia Woodward Scholarship Fund** –The funds are disbursed upon request of
137 the camp director or the Committee on Dogwood Acres, and reported to the Ministry of
138 Presbytery Operations at the end of each summer camp season.

139 7. **Joe Vaughn Memorial Camp Scholarship Fund** – Purpose: To provide
140 scholarships for underprivileged children within the Presbytery of Florida with emphasis on
141 children and youth from Bay County, FL, to attend summer camp at Dogwood Acres. The funds
142 are disbursed upon the approval and awarding of the scholarship and request by the Committee on
143 Dogwood Acres.

144 8. **Fund for the Least of These** – Purpose: to fund special needs retreats at Dogwood
145 Acres. Funds are disbursed by action of the Committee on Dogwood Acres and reported at the next
146 stated meeting of Presbytery.

147 VII. **Payroll:** Employees of Presbytery shall be paid bi-monthly, ordinarily on the 15th of the month for
148 the period first through fifteenth and on the 30th of the month for the period sixteenth through the
149 31st, or the last working day prior to these dates.

150 VIII. **Investment of Funds:** In accordance with provisions of the Manual of Presbytery, the treasurer is
151 authorized, with the concurrence of the Ministry of Presbytery Operations, to deposit the various
152 funds of the Presbytery in appropriate financial institutions, and to open and close accounts as
153 needed. In the investment of funds, safety and liquidity as well as maximum return shall be
154 considered.

155 IX. **Capital Funds Policy**

156 This policy is intended to give the Presbytery of Florida guidelines for the frequency and
157 management of capital campaigns and is intended to give teams/committees of the Presbytery
158 rules for proposing campaigns.

159 A capital campaign is any solicitation of funds for purposes not included in the operating
160 budget of the presbytery.

161 The Presbytery is united in its mission and ministry; its work is coordinated by the
162 Coordinating and Planning Commission and carried out by Presbytery committees and task forces
163 and congregations. This policy stresses the unity of our mission and ministry.

164 The Presbytery will ordinarily conduct a capital campaign every five to ten years in order to
165 raise significant money for its capital needs.

166 The primary needs are generally (but not limited to): land and/or staff for new worshipping
167 communities and congregational support, the outdoor ministry of Dogwood Acres, and
168 endowments to support the various missions and ministry of the Presbytery.

169 Organizations, institutions and entities outside the presbytery may or may not be included in

170 the Presbytery capital campaign by request, and at the discretion of the presbytery. [Some
171 examples of such organizations are Montreat, higher education, Thornwell Home and School,
172 etc.]

173 The Presbytery may combine several different needs into one campaign, and will not
174 ordinarily conduct two simultaneous capital campaigns or a second campaign within two years
175 of the conclusion of the first. Presbytery may approve a second campaign, or concurrent
176 campaign, by two-thirds vote.

177 The Coordinating and Planning Commission shall create a special campaign committee for
178 each capital campaign and will ordinarily hire outside fundraising counsel or staff with significant
179 and proven capital campaign experience. The majority of the cost of the campaign will be borne
180 by the campaign, with the Coordinating and Planning Commission providing start-up funds from
181 the Presbytery's budget.

182 Following the current policies of the Presbytery, Presbytery committees may publish "wish
183 lists" of capital items needed for their mission and ministry upon approval by the Committee on
184 Presbytery Administration.

185 Presbytery teams/committees may not conduct their own capital and/or fund request
186 campaigns without approval of the Presbytery upon recommendation of the Coordinating and
187 Planning Commission. Congregations who require assistance with operating support shall make
188 their request through the Committee on Congregational Revitalization.

189 *Amended February 22, 2016*

190 *Updated February 20, 2019*

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POLICY REGARDING USE OF FUNDS RECEIVED FROM THE SALE OF PROPERTIES AND OTHER MONIES PLACED IN THE RESERVE FUND

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From time to time, the Presbytery of Florida may come into possession of unbudgeted and undesignated money. Sources of such money include but are not limited to the net proceeds from the sale of property held in trust by member congregations of the presbytery, unspent budgeted income, and undesignated gifts, and are immediately put into the presbytery's Reserve Fund.

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This policy is set to determine how such funds are to be managed by the presbytery through its Ministry of Presbytery Operations.

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A Biblical and Theological Rationale

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There are two rudimentary Biblical principles that guide our use of money. Both come from Jesus although they are implicit throughout Scripture. The first is that earthly wealth as we know it, is essentially illusory and passing if not used for God's plan and purpose. "Do not store up for yourselves treasures on earth" Jesus tells us, "where moth and rust destroy, and where thieves break in and steal." (Matthew 6:19) We are never to accumulate wealth for wealth's sake.

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The second is that believers are encouraged to take whatever worldly wealth they do have and understand it as something with which they are entrusted. While wealth is essentially transitory, it is also something given to us from God to invest wisely, multiply and, ultimately, glorify the same One who is the Giver of all good things. (James 1:17) Jesus' teachings in the parable of the talents (Matthew 25:14-30) and the parable of the shrewd manager (Luke 16:1-3) empower us to do this.

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As stated in the Confession of 1967, we know that "God instructs his church and equips it for mission. When carried on in fidelity to the Scriptures and dependence upon the Holy Spirit, people hear the word of God and accept and follow Christ."

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Fund Investment

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On behalf of the Presbytery of Florida, the Ministry of Presbytery Operations shall establish an invested corpus, the earnings of which shall be reinvested. The principle shall be made available as grants to presbytery programs which propose to support congregational and/or presbytery development, redevelopment, and/or transformation. Additionally, the equivalent of up to one half of any year's budget shall be held in reserve for emergency budgetary use and/or to zero-balance the current year's budget before closing the books for that year.

221 Definition of Net Proceeds From Property Sales

222 Net proceeds are any monies remaining from the sale of any real estate and other property held in
223 trust for the PCUSA which has been closed after (a) all financial obligations of the congregation have been
224 paid; (b) the presbytery has been reimbursed for any funds disbursed on behalf of the congregation during or
225 after the dissolution process; and (c) at the discretion of the presbytery administrative commission involved,
226 a tithe (10%) of net unrestricted assets may be distributed to Presbyterian causes and institutions that have
227 been meaningful to the life of the congregation and/or local ecumenical and benevolent causes that have
228 been meaningful to the life of the congregation. Any net proceeds shall be placed in the Reserve Fund.

229 In the event that property is leased with an option to purchase, net proceeds will become available
230 when the purchase is consummated. Income from such leases will be used to offset expenses related to
231 maintaining the property. Any remaining income from such leases shall be added to the Reserve Fund.

232 Definition of Unspent Budgeted Income

233 The books for any year's presbytery budget shall be closed no later than January 31st of the following
234 year. Any income remaining from the presbytery budget after all expenses have been paid for that calendar
235 year shall be placed in the Reserve Fund.

236 Definition of Undesignated Gifts

237 An undesignated gift can come in several forms: money, real estate, and other property.
238 It can come from someone living or from a Will after someone's death. Any undesignated money shall be
239 placed in the reserve Fund. Any real estate or other property shall be sold as soon as possible and monies
240 from those sales shall be placed in the Reserve Fund.

241 Definition of Other Unbudgeted Income

242 Other kinds of income not related to the annual budget or other existing presbytery funds, shall be
243 placed in the Reserve Fund.

244 Division of Income from the Reserve Fund

245 After the equivalent of one half of the current year's budget is set aside, which can be used to zero-
246 balance the current year's budget before closing the books for that year, 10% of the remainder shall be set
247 aside for special, unbudgeted presbytery projects defined by that policy, 50% shall be assigned to the
248 Committee on Congregational Revitalization to be used as defined by their policy for such funds, and 40%
249 shall be assigned to the Committee on New Congregational Development to be used as defined by their
250 policy. Any growth in the Reserve Fund shall be distributed pro rata.

251 *Approved by the Coordinating and Planning Commission 6-8-2020*

UNBUDGETED PRESBYTERY PROJECTS

Ordinarily, each committee or presbytery will have submitted a budget request for the next budgetary year to include monies needed for doing the committee's work. But, on occasion, a new programmatic idea may arise after the annual budget has been set that a committee would like to pursue.

A portion of the Presbytery Reserve Fund has been set aside to provide financial support when such occasions arise.

Project Application Schedule

Proposals may be submitted for review at any time during the current budgetary cycle to the presbytery office. The Ministry of Presbytery Operations shall review the application at its next scheduled meeting. Responses shall be made within 90 days of the request.

Project Application Form

The application form is found on the Florida Presbytery website or a copy may be picked up or emailed upon request.

Amounts Available

All requested amounts will be considered but not guaranteed. Several factors including the total amount of available funds and the projected need for those funds will determine amounts to be approved.

Criteria to be Considered in Approving Funds

- Does the proposal start something completely new, alter or expand a current activity?
- Is the vision clear and the overall rationale compelling?
- Are the goals and objectives for this proposal well-articulated?
- Is the dollar amount requested well-rationalized?
- Does the proposal demonstrate multiple sources of financial support and a plan to develop the project toward sustainability?
- Does the proposal have the approval of the presbytery committee involved?
- Does the presbytery entity exhibit readiness and ability to accomplish its intentions? Do those involved demonstrate wholehearted ownership of the project?
- Does the development of this proposal show evidence of God's leading and guiding the proposers through discernment?
- Does the proposal contain evaluation criteria that measure the anticipated results?

UNBUDGETED PROJECT APPLICATION

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284

285 PROJECT NAME: _____

Date _____

286 Requesting Committee: _____

287 Contact person(s): _____

288 Summary of the project (one paragraph)

289 Amount requested

290 Which of the 6 Project Objectives (see below) does this Project address? How? Include all that apply.

291 What is the timeline for the project?

292 ■ What are the expected outcomes? How will you measure if the project accomplished its goals?

293 ■ Describe the contributions to the project other than the grant: (money, time, talents, etc.). As part of this step
294 please provide a proposed current income and expense budget for the project. How will this be funded in the
295 future?

296 ■ How will this project build discipleship?

297 ■ How will this unbudgeted financial support from presbytery enable our presbytery's effort to grow in being a
298 community of faith, hope, love, and witness?

299 ■ How will this financial support enable our presbytery to grow in vitality and faithfulness and service?

300 ■ Who (individual(s) or team(s)) will be championing this project?

301

PROJECT OBJECTIVES

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- 303 1. To invite the members and congregations of Florida Presbytery to dream new dreams, imagine new
304 ways, and begin new initiatives that lead to the development, redevelopment and renewal of
305 congregational life, ministry and outreach. (Joel 2:28-29)
- 306 2. To encourage innovative attempts to develop and expand hands-on ministries that serve the people of
307 our local communities in Christ-like ways. (Ephesians 4)
- 308 3. To encourage members and congregations to become more involved in the wholeness and wellbeing
309 (Shalom) of their communities (Jeremiah 29:7)
- 310 4. To seek to make disciples across all economic, racial and ethnic boundaries. (Galatians 3:20)
- 311 5. To foster innovation in Florida Presbytery mission and outreach. (Acts 2:46-47)
- 312 6. To encourage congregations and Presbytery entities to rethink their ministries for the 21st century.
313 (Romans 12:1-2, Acts 9:31)