

1. RESOURCE MANAGEMENT

MISSION:

a. FINANCE

- (1) Prepare annual line item budget and cash reconciliation for the church.
- (2) Present the annual budget to the session at the August meeting.
- (3) Modify the proposed budget in time to present it to the session for tentative approval at the September meeting.
- (4) Consult with the Stewardship Committee using the tentatively approved budget as a guide for the annual stewardship campaign.
- (5) After the annual stewardship campaign consult with the Stewardship Committee to determine the amount of pledged contributions and make any adjustments in the budget needed to comply with contributions.
- (6) Present to the Session at the December meeting the adjusted budget for the next year for its adoption.
- (7) Ensure that cash is available to pay day to day bills, administer salaries, and satisfy benevolences.
- (8) Maintain supervision over the church's budget and finances providing monthly statements for the Session at stated meetings.
- (9) Review budget request submitted by Session committees.
- (10) Make recommendations to Session on all changes in budgeted items.

b. GIFTS AND ENDOWMENTS

Recognizing the need to establish and maintain a policy regarding memorial gifts and in an effort to effectively control the use of undesignated memorial gifts and to clarify for the membership, the session of Jamestown Presbyterian Church approves and adopts the following:

- (1) Manage gift, memorials, and endowments.
 - (a) The policies and procedures herein set forth shall be observed as to gifts to the church as memorials.
 - (b) Designated articles or items for use or location in the church or upon church property will be accepted as gifts only after they have been specifically authorized and approved by the session for use or location in church or upon church property.
 - (c) No gift should be made or accepted for any purpose which requires or would result in alteration, change or modification of any structure on premises unless or until such alteration, change or modification to be accomplished by such gift has been specifically authorized and approved by the session.
 - (d) All gifts received shall be recorded in two ways:
 - (i) By some suitable and permanent type of record to be maintained in the church office by church office personnel who shall consult with the moderator of the building and grounds committee and/or with the treasurer of any specific group or fund in the church organization with regard to any question which may present itself concerning any gift to be recorded. This office record shall indicate the nature of the gift, and if cash, the amount shall be listed; the name of the person, persons, or group making the presentation; the name of the person, persons, or group being honored or in whose memory the gift is made. Should the donor prefer anonymity, the record will indicate the donor as "anonymous".

- (ii) A suitable Memorial Record Book is to be displayed in the church at all times. Entries into this book will reveal the person or party in whose honor or memory the gift is presented and the donor. The exact type of Memorial Record Book and the person or persons responsible for it's maintenance will be determined by the session.
- (iii) All memorial gifts will be acknowledged to the donor and to the family of the person or persons being honored.
- (e) The session shall from time to time designate capital items which are needed and which will be acceptable as memorial gifts. When specifically so designated, memorial gifts to be applied toward the cost of such items may be made and accepted for such items until such is acquired and paid for.
- (f) The session shall from time to time assign priorities among the approved capital items needed and approved for memorial gifts and all memorial gifts to the church which are not designated for an approved item or purpose shall be applied to the cost of the approved item having the highest priority at the time of such gift.
- (2) Make recommendations to the Session on distribution of memorial funds.

c. STEWARDSHIP

- (3) Teach stewardship of all life to congregation throughout the year.
- (4) Enlist and train members to be stewardship visitors for annual campaign.
- (5) Encourage church wide participation in stewardship conferences at every level of the church.
- (6) Design stewardship program for persons of all ages in the congregation.
- (7) Provide church school with lesson plans to emphasize giving in classes 1 – 12.
- (8) Organize and conduct the annual stewardship campaign.
- (9) Communicate on a timely basis the financial needs for the on going and expanded ministry of the church.
- (10) Inform the Session of all plans and programs in the campaign.

d. THE JAMESTOWN PRESBYTERIAN CHURCH FOUNDATION, INC.

- (11) Historically, the Jamestown Presbyterian Church has been very successful with capital campaigns and its annual stewardship program for the operating budget. However, with the increased competition for funds and the sophistication and complexity of fund raising, the Resource Committee and the Session realize the importance of establishing a Foundation for the Church.
- (12) The Foundation will provide a vehicle for a more formal and concentrated effort to encourage bequests and charitable gifts. In addition, the credibility of the Foundation as a sophisticated fund-raising entity increases positive donor perception.
- (13) The primary purpose of the Foundation is to solicit and receive charitable gifts and bequests. The income and principal realized would be used to support, promote and generally advance the interest of the Jamestown Presbyterian Church.
- (14) The responsibilities of the Directors of the Jamestown Presbyterian Church Foundation, Inc. are as follows:
 - (a) Generation of Contributions. Directors shall actively establish policies regarding the solicitation of contributions and donations to

the Foundation. The Directors are expected to develop methods for production of endowment funds administered by the Foundation benefiting the Church. Active involvement by the Directors in setting forth guidelines with respect to responsible fund raising and the establishment and maintenance of an active program to generate funds through gifts, grants, trusts, bequests, and endowments is expected.

- (b) Distribution of Funds. The Directors are charged with disbursing funds from the Foundation directly to or for the benefit of the operation and capital improvements of the Church consistent with the Foundation's charter and bylaws. In this regard, the Directors are also charged with the responsibility of communicating with the Session to determine the needs. It is anticipated that the Directors will meet at least annually for the purposes of determining the needs of the Church as stated above and further determining the amounts of such funds, if any, that shall be disbursed to or for the benefit of the church as contemplated above.
- (c) Other Duties. The Directors will be charged with the responsibility of performing such other duties as may be required in the operation of the Foundation including, but not limited to, certain administrative duties as from time to time deemed appropriate by the Board of Directors, the attendance of meetings, and other such duties consistent with the purpose of the Foundation.

e. **COMPOSITION**

One elder, treasurer, one Presbyterian Women, one Presbyterian Men, one youth, other.