



NORTHEAST GEORGIA
PRESBYTERY

PROPOSED DOCKET AND HANDBOOK

**ONE HUNDRED AND TWENTY-SIXTH STATED MEETING
NORTHEAST GEORGIA PRESBYTERY**

October 21, 2025

10:00 A.M.

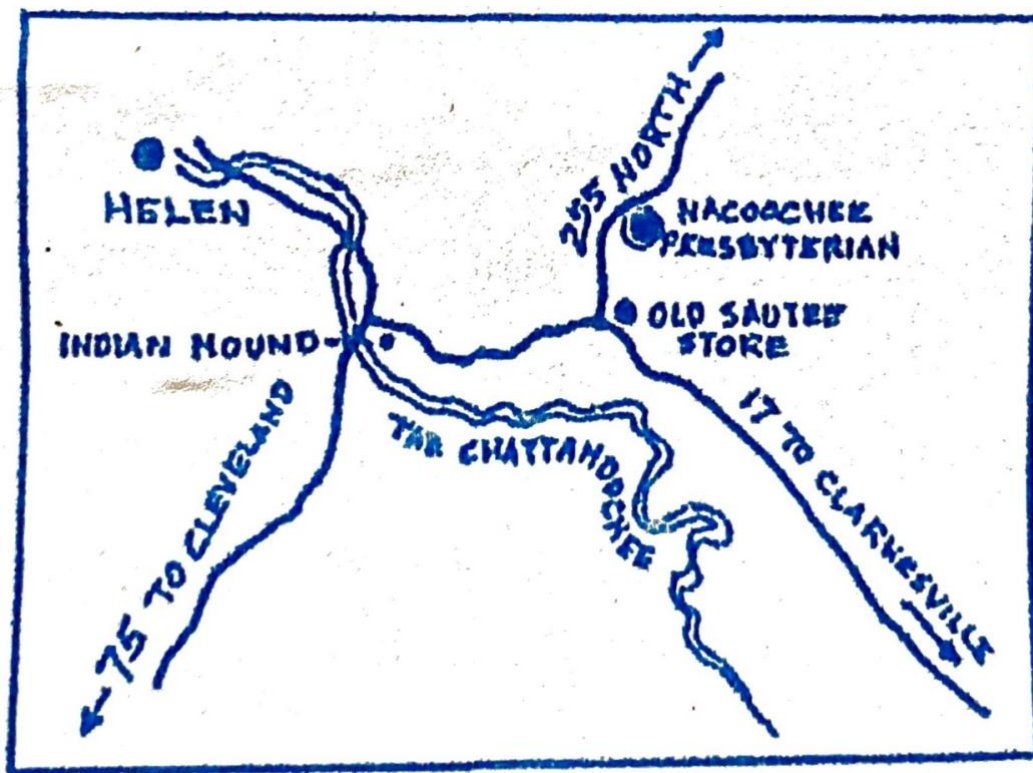
**HOSTED BY
NACOOCHEE PRESBYTERIAN CHURCH
260 GA-255
SAUTEE NACOOCHEE, GA 30571**



Dear Siblings in Christ,

Our presbytery has a lovely tradition of decamping to the mountains for our October meeting each year, and we could not be more excited to host you all at Nacoochee. It is an honor as well to welcome our Co-Moderator of General Assembly, Rev. Cece Armstrong, to preach for us and to preside at table. She has deep roots at our very own Belle Terrace, where she was ordained as a minister of Word and Sacrament, and she has been a leader in the church at every level. Our presbytery will be edified to hear the gospel she has in store for us.

Making people feel welcome is what we do at Nacoochee, and that is our desire for this presbytery gathering. Cell service for some carriers can be spotty in our valley, so please see this map in case you are having trouble with your GPS:



We have plenty of parking for everyone and will have a continental breakfast available for early arrivals before the meeting starts at 10. Our sanctuary has no microphones, but it has excellent acoustics, and there is seating for everyone, especially if we are not afraid to sit close together. Our prayer is that welcoming and feeding the presbytery will equip us to welcome and feed the people we return home to serve.

We also pray you will take time to enjoy nature either before or after this meeting. The Hardman Trail, Duke's Creek and Unicoi Lake are lovely walks nearby, and Mt. Yonah is an excellent hike for anyone looking for something more rigorous. You may also enjoy visiting the Sautee Nacoochee Center across the street, which has a lovely walking loop, a peace garden, art galleries and the Folk Pottery Museum of Northeast Georgia.

Whatever tasks distract us in our coming or our going from this gathering, we pray each of us can each be fed in God's presence and depart more firmly rooted in the calling we all share.

Yours in Faith,

John Harrison
Nacoochee Presbyterian Church

**Northeast Georgia Presbytery
126th Stated Meeting**
October 21st, 2025 – 10:00 a.m. at
Nacoochee Presbyterian Church

Call to Order and Opening Prayer
Welcome
**Seating of First-time Commissioners,
Corresponding Members, and Visitors**
Declaration of a Quorum

Moderator Joslyn Fields
John Harrison
Moderator Fields

Stated Clerk Jacob Douylliez

By rule, in Northeast Georgia Presbytery, a quorum is established when there are no less than three ministers of Word and Sacrament who are members of Presbytery, along with at least three ruling elder commissioners from different congregations.

Approval of Docket
Approval of Consent Agenda

Moderator Fields

Approval of Minutes from Stated Meeting on May 20, 2025
That Northeast Georgia Presbytery approve the transfer of Rev. Choonki Kim to Holston Presbytery.
That Northeast Georgia dissolve the call between Mari Turner and Dahlonega Presbyterian Church

Stated Clerk's Report
Transitional General Presbyter's Report
Coordinating Team Report

Jacob Douylliez
Ed Rees
Marc Galvin

ORDER OF THE DAY
Prelude

WORSHIP at 11AM
Brethren We Have Met to Worship
arr. Linda R. Lamb

Nacoochee Bell Ensemble

***CALL TO WORSHIP**

adapted from Ephesians 2:13-14, 17-22

In Christ Jesus you who once were far off
have been brought near by the blood of Christ.
For he is our peace; in his flesh he has made us one.
He has broken down the dividing wall, that is, the hostility between us.
He came and proclaimed peace to you who were far off
and peace to those who were near,
For through him both of us have access in one Spirit to the Father.
So then, we are no longer strangers and aliens,
but we are fellow citizens with the saints.
We are members of God's household,
built upon the foundation of the apostles and prophets,
with Jesus as the cornerstone.
In him the whole structure is joined together
And we are being built together spiritually into a dwelling place for God.

Hymn # 667

When Morning Guilds the Skies

LAUDES DOMINI

***PRAYER OF CONFESSION**

Lisa Deaton

Lord, make us instruments of your peace. Where there is hatred, let us sow love; where there is injury, pardon; where there is doubt, faith; where there is despair, hope; where there is darkness, light; where there is sadness, joy. O Divine Master, grant that we may not so much seek to be consoled as to console, to be understood as to understand, to be loved as to love; for it is in giving that we receive; it is in pardoning that we are pardoned; it is in dying that we are born to eternal life.

Our prayer continues in silence as we invite the Holy Spirit to search our hearts.

Assurance of Pardon

The mercy of the Lord is from everlasting to everlasting.
In Christ, love casts out fear and grace makes all things new.
Where our hearts have hardened, God brings compassion.
Where we have caused hurt, God offers healing.

The peace we seek is already being sown in us by the Spirit.
Through Christ, we are forgiven, restored, and made whole.
Thanks be to God, whose mercy endures forever.
Thanks be to God. Amen.

Sharing the Peace of Christ

Scripture Reading

John 11:44

Proclamation

Journey to Serve

CeCe Armstrong

Affirmation of Faith

From the Confession of 1967

Already God's reign is present as a ferment in the world, stirring hope in humanity and preparing the world to receive its ultimate judgment and redemption. With an urgency born of this hope, the church applies itself to present tasks and strives for a better world. It does not identify limited progress with the kingdom of God on earth, nor does it despair in the face of disappointment and defeat. In steadfast hope, the church looks beyond all partial achievement to the final triumph of God. "Now to him who by the power at work within us is able to do far more abundantly than all we ask or think, to him be glory in the church and in Christ Jesus to all generations, forever and ever. Amen."

Invitation to Generous Offering

*This morning's offering will go to the Northeast Georgia Presbytery Anti-Racism Fund.
Please make checks payable to Northeast Georgia Presbytery, or donate online:*



Offertory

I Believe

Nacoochee Choir

By Mark Miller

Prayer of Thanksgiving and Lord's Prayer

Communion of God's People

Communion Hymn #497

Bread of Life from Heaven

ARGENTINE SANTO

The Invitation to the Table

The Great Prayer of Thanksgiving

The Lord be with you. **And also with you.**
Lift up your hearts. **We lift them up to the Lord.**
Let us give thanks to the Lord our God. **It is right to give our thanks and praise.**

Holy God, we praise you for your steadfast love - love that called creation into being, love that formed us from the dust and breathed into us the breath of life.

You set before us a world of wonder: mountains that teach endurance, waters that whisper your name, fields that remember your promise of renewal. When we turned away, you did not abandon us. You sent prophets and poets, teachers and dreamers, to call us back to your heart.

And when time itself was ripe with longing, you came among us in Christ - your Word made flesh, dwelling full of grace and truth. He welcomed the forgotten, fed the hungry, and proclaimed good news to all who would listen.

In him we saw what love looks like in human form - strong enough to confront injustice, gentle enough to wash the feet of his friends. Though we scattered in fear, your mercy gathered us again.

And still you gather us, from towns and valleys, from sanctuaries and studies, from many voices and one Spirit - to share this table of grace.

And so with all who have gone before us, and with all your people in every place and time, we lift our hearts in praise, singing:

(sung response on hymn #562)

**Holy, holy, holy Lord, God of power and might,
heaven and earth are full of your glory.**

Hosanna in the highest.

Blessed is the one who comes in the name of the Lord.

Hosanna in the highest.

Holy are you, and blessed is Jesus Christ, who came to bring us home to you. He broke bread with the lost and the searching, touched the sick and made them whole, and offered mercy to those who could not earn it. Remembering his grace and his goodness, his life, death, and resurrection, we offer ourselves to you with gratitude and praise.

Great is the mystery of faith:

(sung response on hymn #563)

Christ has died, Christ is risen, Christ will come again.

Pour out your Holy Spirit, O God, upon us and upon these gifts of bread and cup. Make them for us the communion of the body and blood of Christ, that we may be for the world the body of Christ—redeemed, renewed, and sent in love.

By your Spirit, bind us together - though we come from many places and ministries - that in our shared worship and work, we may reflect the generosity of your grace and the unity of your heart.

Through Christ, with Christ, in Christ, in the unity of the Holy Spirit, all glory and honor are yours, almighty God, now and forever.

(sung response on hymn #564)

Amen.

Choral Anthem

There's a Wideness in God's Mercy
arr. Robert Lau

Nacoochee Choir

Communion by Intinction

Prayer after Communion

Closing Hymn # 700

Blessing and Charge

I'm Gonna Live So God Can Use Me

I'M GONNA LIVE
CeCe Armstrong

Presbyterian Foundation

February Presbytery Gathering

ORDER OF THE DAY

Committee on Preparation for Ministry

Enrolling Inquirers

Travonte Robertson

Janet Timmons

Dana Waters

Matt Henderson

Blessing by Moderator Fields

Mike Williams

Anti-Racism Task Force

The Table

Manual Revision Task Force

Committee on Ministry

Nominating Committee

Announcements

John Harrison

Will Norman

Sylvia MacDonald

Steven Barnes

Sue Jacobson

Please submit any announcements to the Stated Clerk in Advance

PRAYER AND ADJOURNMENT

The next Stated Meeting of the Northeast Georgia Presbytery will be held on February 28, 2026 at a location to be determined at a time to be determined. If your congregation is interested in hosting this meeting, please let your presbytery staff know.

Report of the Stated Clerk

Dear members of the Presbytery,

Grace and peace to you in the name of our Lord Jesus Christ!

We extend our sincere thanks and appreciation to Nacoochee Presbyterian Church for being such willing and gracious hosts for this meeting!

As required by Church Discipline, I have the duty to inform you that a congregation within the presbytery requested a reference to the Presbytery Judicial Commission in a disciplinary matter related to two ruling elder members of the same congregation. The PJC voted to accept the request for a reference and the presbytery has assumed jurisdiction over the matter. The investigation process is ongoing. Further updates will be provided at future meetings of the Presbytery, pursuant to D-7.0501.

The 2024 Session Minute reviews have been completed for the following congregations: First Athens, Belle Terrace, Christ, Covenant (Augusta), Christ, Dahlonaga, Eatonton, Hartwell, Jefferson, Madison, and Sardis. If your session minutes have not been reviewed, please make arrangements with me to do so as soon as possible. I have included a copy of the Session Review Checklist on the next page. If there is anything at all that I can do to support you or the ministry of your congregation, please do not hesitate to be in touch with me!

POLICY REGARDING TIME LIMIT FOR PERSONS SPEAKING (Debate) AT PRESBYTERY MEETINGS

(Approved by Presbytery October 23, 2007)

(Note: Presbytery can set aside such a rule when it deems necessary.)

When speaking at a Presbytery meeting:

- Individuals are limited to speaking once and for no more than three minutes during discussion of a matter.
- A bell may be used to signal when the speaker is near and at the end of his/her time.
- Moderator alternates between “pro” and “con”.
- No one may speak more than once until every person who wishes to speak has had an opportunity to do so.
- Presbytery may set a maximum time for debating an issue.

Transitional General Presbyter’s Report October 2025

Over the past six months I have attempted to engage with as many of our congregations as possible, preaching from time to time, meeting with pastors and sessions, participating in umpteen committee meetings (both in person and on Zoom), and fielding questions on an almost daily basis that often boil down to some version of “so what’s the presbytery going to do to help us?”

Well, a lot of what “the presbytery” does goes on behind the scenes. The presbytery strives to ensure that all our congregations have sound pastoral leadership. There are high expectations for both character and competence, which is why it can sometimes be difficult to find qualified candidates. The presbytery promotes healthy relationships between pastors and sessions, and between congregations and the larger church. Presbytery occasionally steps in during times of difficulty, not ignoring problems but seeking to uphold the peace, unity, and purity of congregational life. The presbytery also works to provide opportunities for learning and service beyond the local congregation, such as the recent leadership events, and the ongoing disaster recovery project in Augusta. It should also be noted that the presbytery does not seek to enforce uniformity among our churches but rather uphold unity amidst our great diversity.

We should remember that “the presbytery” is much more than the four part-time staff members, and includes ruling elders and teaching elders from all our churches who generously give of their time, energy, and wisdom to carry out our common purposes. There are significant differences across our presbytery in the amount of resources, both human and material, that are available to sustain congregational life. In this season of change, it is therefore incumbent on all of us to be asking, “what can I do, and how can I help?” These are exciting times, and we know that the Lord is already at work in all our communities; our task is to discover what God is up to, and invite others to join us in the revealing of the kingdom that is to come, and that is already here through Jesus Christ.

Yours in Christ,
Rev. Ed Rees
Transitional General Presbyter

**Church Property Commission Report
October 2025**

In October of 2005, Northeast Georgia Presbytery approved the merger between the Westminster Presbyterian Church in Waynesboro, GA, and the John I Blackburn Memorial Church, also in Waynesboro. The Westminster church became the successor organization and the John I Blackburn property was subsequently closed. A recent offer for the John I. Blackburn property was received and approved by the Session of the Westminster Church. Proceeds from the sale will greatly enhance the mission and ministry of the Westminster church and Session requested approval from the Church Property Commission.

After reviewing the request the Church Property Commission approved the sale of the John I. Blackburn property as requested by the Session of the Westminster church.

Respectfully submitted for the Commission,

Rev. Ed Rees
Transitional General Presbyter

Northeast Georgia Presbytery Session Records Review Checklist

(Revised February 2025)

CHURCH NAME _____

Period Being Reported. ____/____/____ -- ____/____/____. By: (Clerk's Name) _____

Please complete this form by inserting the appropriate dates and page numbers where this information is found in the minutes.

<i>Congregational Meeting Information:</i>	<i>DATE</i>	<i>PAGE</i>
1. Annual Meeting of the congregation was held on _____		
2. Meeting when intalled pastor(s) Terms of Call were approved		
3. Meeting when members of the Nominating Committee were elected		
4. Meeting(s) when ruling elders and/or deacons were elected		
5. Moderator or Clerk's Signature missing (list all occurrences)		

<i>If applicable:</i>		
6. Called meetings of the congregation regarding property		
7. Pastoral relationship(s) dissolved on: (list dates)		
8. A new pastoral relationship was established on: (list dates)		
9. Any other called congregational meeting: (list dates)		

<i>Session Meeting Information: One-time events</i>		
1. Rolls of the church were reviewed		
2. New officers examined		
3. New officers installed during worship		
4. Session approved the budget (please attach)		
5. Joint meeting with Diaconate (if applicable)		
6. A financial review was completed on:		
7. Approval and attachment of Annual Statistical Report		
8. Session received a candidate under care (if applicable)		
9. Session elected the Clerk to a term of _____ on:		
10. Session elected the Treasurer(s) to a term of _____ on:		
<i>Session Meeting Information: multi-occurrence events</i>		
11. Authorization of Baptisms		
12. Reception of members by profession or reaffirmation of faith		
13. Reception of members by transfer along with name of church		
14. Authorization of Communion (to be observed at least quarterly)		
15. Detailed annual financial reports with expenditure/revenues		
16. Election of commissioners to presbytery meetings		

<i>Session Meeting Information: Miscellaneous</i>	<i>YES</i>	<i>NO</i>
1. Moderator's name appears in the minutes		
2. Quorum declared		
3. Date, hour, and place of meeting is recorded		
4. Names of those present, absent, and excused		
5. Meeting was opened and closed with prayer		
6. Minutes from the previous meeting(s) approved		
7. All action items recorded		
8. Clerk and Moderator have signed the minutes		
<i>Policies required by Book of Order: G-2.0603, G-2.1103, G-3.0106</i>	<i>YES</i>	<i>NO</i>
9. Evidence of a Sexual Misconduct Policy		
10. Evidence of a Harrassment Policy		
11. Evidence of a Youth and Child Protection Policy		
12. Evidence of an Anti-racism Policy		

**Report of the Coordinating Team
October 2025
Marc Galvin, Chair**

The Coordinating Team met by Zoom on July 15 and on September 30. It also conducted an email vote to approve the September 20 Leadership Training at Oconee, another email vote to recommend a new Presbytery Treasurer to complete an unexpired term, and a third email vote to approve members for the Presbytery Transition Team.

Actions:

1. Approved the expenditure of up to \$4500 from the Connectional Events fund as a budget for the leadership event.
2. The revised Personnel Policy manual was approved as presented.
3. Dates for 2026 Presbytery Meetings were proposed and approved: February 28, May 19, August 22 for Leadership Event, and October 20. Sites are to be determined.
4. Approved the allocation of \$2,680, to match an amount from the Board of Pensions for financial assistance to a minister member of the presbytery . The Treasurer was granted the discretion to determine the source of funds.
5. Andy Cooke was approved to coordinate reservations for the Colladay Cottage in 2025 and 2026.
6. Will Norman was approved to serve a second three-year term on BFIT.
7. Approved the donation of \$5000 to Presbyterian Disaster Assistance for needs after Texas floods; \$2500 from Connectional Events Fund and \$2500 from the Justice and Peacemaking Fund.
8. By email vote, approved the Leadership Event at Oconee on September 20.
9. By email vote, approved that Ed Rees, Transitional General Presbyter, complete the term of Bob Prim as Presbytery Treasurer through December 31, 2026. Bob Prim is stepping away on October 31, 2025.
10. There was a request that BFIT be ready to present an alternative per capita plan at the October Presbytery meeting.
11. By email vote, approved a slate of names, listed below, to serve on the Presbytery Transition Team.
 - Rev. Steven Barnes; Pastor, Oconee; Chair, COM
 - Nancy Miller, Elder; Milledgeville; Chair, PW
 - Elaine Weigert, Elder; Cleveland; Chair, Congregational Connections
 - Rev. Teresa Franklin; Member at Large; Member, COM
 - Esther Moore, Elder; Westminster
 - Rev. Andy Cooke, Co-Pastor, Covenant (Augusta)
12. Approved an additional \$1000 in travel allowance for the Stated Clerk.
13. Approved a motion giving the Congregational Connections Committee authority over the Connectional Events Fund to fund their ministry.

Announcements:

1. Dates for 2026 Presbytery Meetings were proposed and approved: February 28, May 19, August 22 for Leadership Event, and October 20. Sites are to be determined.
2. Personnel Action Team announced that a new evaluation instrument will be utilized in performance reviews of Presbytery staff.

Recommendations:

1. Recommend that Ed Rees be elected as Treasurer to complete the term left vacant by Bob Prim.
2. Coordinating Team recommends that Presbytery approve establishing an endowment fund that would be used to fund the administrative work of the presbytery and ministries of member congregations from the remainder of the Trinity Fund and the Georgia Domestic Missionary Society Fund. Coordinating Team recommends to Presbytery a proposal (addendum #2) to establish and manage the endowment fund.
3. Recommend for Presbytery approval: "In the event of extraordinary circumstances in the coming fiscal year that require emergency expenditures by the Committee on Ministry, Nominating/Representation Committee, Permanent Judicial Commission, Property Commission, or Sexual Misconduct Pastoral Response Committee, the presbytery authorizes the Coordinating Team to spend up to \$5,000 from Undesignated Reserves, which shall be reported at the subsequent presbytery meeting. In the event that the Committee on Preparation for Ministry adds inquirers or candidates which necessitate additional expenditures, then they are permitted to exceed their budget accordingly."
4. Recommend to Presbytery an increase in the Presbytery's portion of per capita for 2026 that would allow for the majority of the Operating Budget to be funded through per capita: 2026: General Assembly--\$11.26; Synod of South Atlantic--\$2.00; NEGA Presbytery--\$48.11 for a total of \$61.37.
5. Recommend the 2026 Proposed Operating Budget to the Presbytery for approval at the October Presbytery meeting.

2026 GEORGIA PRESBYTERIES' GATHERING FEB. 20-21

@ EPWORTH BY THE SEA, ST. SIMONS ISLAND, GA

BUILDING A BIGGER TABLE:

GATHERING, SHARING AND LEARNING TOGETHER



KEYNOTE SPEAKER

REV. JIHYUN OH

STATED CLERK OF THE GENERAL
ASSEMBLY AND EXECUTIVE DIRECTOR OF
THE INTERIM UNIFIED AGENCY OF THE
PRESBYTERIAN CHURCH (U.S.A.)



GEORGIA PRESBYTERIES' GATHERING 2026

CONFERENCE SCHEDULE

Friday, February 20

- 1:00 pm** Gathering/Opening Worship in Jones Center Auditorium
**Kids Camp check-in is in the Gholson Building on Pitts Road*
- 3:00 pm** Workshop Block A
- 4:30 pm** Afternoon Break- You may check into your rooms at the Front Desk
- 5:30 pm** Dinner in Epworth's Main Dining Room
- 6:45 pm** Potluck Conversations in the Jones Center
- 7:00pm Round 1
- 7:45pm Round 2
- 8:30 pm** Dessert and Networking in Jones Auditorium

Saturday, February 21

- 7:00 am** Breakfast in Epworth's Main Dining Room
Note: You must check out of your room by 11 am
- 8:30 am** Workshop Block B
- 10:30 am** Keynote in Jones Auditorium
- 12:00 pm** Box Lunch by Presbytery: *What will you take home?*
Check in at Jones Auditorium for your presbytery's location.
- 1:00 pm** Closing Worship and Communion in Jones Auditorium



FOR COMPLETE DETAILS AND REGISTRATION INFO
<https://www.savannahpresbytery.org/georgiapresbyteries/>

REPORT TO THE NORTHEAST GEORGIA PRESBYTERY

The Table Athens, Inc. (Campus Ministry at UGA)

Date: October 9, 2025

Subject: Ministry Update, Construction Completion, and Fall Campaign Status

Gratitude and Capital Project Completion

The Table Athens, Inc. extends its deepest gratitude to the Northeast Georgia Presbytery for the generous construction grant supporting the renovation of our Student Center restrooms. We are pleased to confirm that **all construction was fully completed this month**, and final payments have been cleared. This timeline was a bit later than planned, but still allowed us to utilize the renovated space for our 85th Anniversary Homecoming Dinner.

Ministry Growth and Success

Our **85th Anniversary Homecoming Dinner** was a wonderful and successful evening, serving as the official kickoff for our fall campaign. A highlight of the night included testimonials from three different students who shared their unique stories of finding a home for their faith, hope, and love at The Table.

We are excited to report that student participation in the ministry has increased by **nearly 40%** again this year, resulting in growing numbers at weekly dinners, worship, and Table Groups.

Supporting Ministry Scale and Growth

While this significant growth is of course exciting, we already feel the corresponding increase in the direct costs of ministry—we are providing more meals, buying more chairs and small group materials, and funding more scholarship requests for retreats and events.

To this end, The Table's fall fundraising campaign is off to a great start, thanks to the generosity shown at Homecoming. However, to sustain this 40% rise in engagement and keep up with the demands of an expanding ministry, we need to raise **an additional \$15,000** this fall. With gratitude to all who currently support The Table's ministry, I also want to invite all members presbytery to prayerfully consider supporting NEGA's campus ministry as congregations, and as individual members of Presbytery. Learn more and donate at www.tableuga.org/donate.

Invitation to Connect

As the fall semester moves forward, this is a fantastic season for college & grad students to visit The Table and find community. We encourage all Presbytery members to refer any college-aged students they know who are in the Athens area to join us for dinner and worship on Tuesday nights, or to reach out to me and Haley personally: campusminister@tableuga.org.

Thank you for your ongoing partnership in nurturing the faith of UGA students.

Respectfully Submitted by: Rev. Will Norman, Executive Campus Minister

Report to Northeast Georgia Presbytery From the Manual of Operations Revision Task Force

The Task Force Members are:

- Rev. Mari Turner
- Rev. Sue Jacobs
- Rev. Percy Johnson
- Rev. John McCrosky
- Rev. Jacob Douylliez
- Elder Sylvia McDonald: Chair

Our team has been given the task to review the policies of Northeast Georgia Presbytery, as well as our Operations Manual, and make recommendations to the Presbytery for updates, deletions, or any other revisions that seem appropriate at this stage in the life of our Presbytery. This is work that must be done with care and with wisdom and discernment. Our goal is to have a document that will be accurate, clear, and easily understood so that it will be useful as a source of information for those who serve in this presbytery.

Our team has had two very productive meetings. We are currently working on the part of the Manual of Operations that addresses commissions, committees, and teams of the presbytery. When this section is finished, it will have more in-depth information on the purpose of the commissions, committees, and teams in the overall work of the presbytery. It is our hope that, when finished, the document will contain the information needed for individuals who are serving on the commissions, committees and teams. We also realize that the document will only be beneficial if it is used.

Once finished with the first section, we will begin to work on the policies of the presbytery section. Since there is a separate Personnel Policies Manual, that information will not be repeated in this policy section.

Our goal is to have a document ready for a first reading at the February 2026 meeting with a second reading and vote at the May 2026 meeting.

Committee on Ministry
Rev. Steven Barnes, Chair

Meetings: June 12, July 10, August 14, September 11, and October 9

For Information:

1. Heard liaison reports from the following churches and ministries: Bath, Belle Terrace, Dahlonega, Eatonton, Friendship, Madison, Milledgeville First, Oconee, St. Andrew, Timpson, Westminster, and Wiley

Actions:

1. Approved Stacey Lee to serve as Belle Terrace for the purpose of leading worship, teaching, and pastoral visits, along with provisional approval to preside at the Lord's Supper if necessary.
2. Approved Rev. Paul Luthman to serve as Session Moderator at Bath.
3. Approved Rev. Ed Rees to serve as Session Moderator at Bath.
4. Approved Rev. Ron Gilreath to moderate a Congregational Meeting at Milledgeville First on 6/29/25 for the purpose of electing elders to serve on the Session.
5. Granted permission for Rev. Jacob Douylliez to labor outside the bounds of Northeast Georgia Presbytery as he begins service at Buford Presbyterian Church in the Greater Atlanta Presbytery.
6. Approved Rev. Cory Ingold to serve as Session Moderator at Eatonton.
7. Approved Rev. Boyd Lien to serve as Session Moderator at Belle Terrace.
8. Approved Rev. Mari Turner for service as the contract Covenant Pastor at Milledgeville First beginning 10/1/25. Her covenant contract was also approved.
9. Met with the St. Andrew Session on 7/29/25 to provide an overview of the overall transition process, PNC election, and work required of the future PNC.
10. Approved adding Rev. Nikki Passante to the presbytery's Pulpit Supply List.
11. Met with the Bath Session on 9/4/25 to provide Mission Study orientation.
12. Approved Rev. Burnetta Armour to serve as Session Moderator for Dahlonega.
13. Approved allowing the formation of an Associate Pastor Nominating Committee (APNC) at Madison.
14. Approved allowing the Covenant Pastor Search Committee at Oconee to use the CLC.

Recommendations:

1. CONSENT: That Northeast Georgia Presbytery approve the transfer of Rev. Choonki Kim to Holston Presbytery.
2. CONSENT: That Northeast Georgia Presbytery dissolve the call between Mari Turner and Dahlonega Presbyterian Church.
3. That Northeast Georgia Presbytery approve the 2026 Minimum Salary Standards for Ministers (Minimum Terms of Call).
4. That Northeast Georgia Presbytery receive the Rev. Nikki Passante as a member-at-large, transferring from the Presbytery for Southern New Jersey.

2026 Minimum Salary Standards for Ministers (proposed)

Northeast Georgia Presbytery

The purpose of this policy is to

1. Aid Pastor Nominating Committees in negotiating Terms of Call or Contracts/Covenants with new pastors
2. Assist sessions with the annual review of installed pastors and negotiating contract/covenant renewals with covenant pastors.

These minimum standards are intended to apply to all full-time ministers who are members of Northeast Georgia Presbytery. The minimum standards should be prorated for part-time ministers.

Cash Compensation

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
Minimum Cash Salary¹	\$33,342	\$33,342	Prorated percentage of \$33,342	Prorated percentage of \$33,342
Minimum Housing Allowance	\$18,595	-	Prorated percentage of \$18,595	-
Minimum Utilities Allowance	-	Actual cost of all utilities	-	Prorated percentage of actual cost of all utilities
Housing Equity Allowance²	-	To be negotiated and reported to NEGP at Annual Salary Standards Review	-	To be negotiated and reported to NEGP at Annual Salary Standards Review
Social Security & Medicare Allowance³	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions	7.65% of Effective Salary as defined by Board of Pensions

Benefits

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
Paid Vacation	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays	4 weeks including 4 Sundays
Study Leave	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays	2 weeks including 2 Sundays
Family Medical Leave	Installed: 12 weeks	Installed: 12 weeks	Installed: 12 weeks	Installed: 12 weeks
Pension through the Board of Pensions	Installed: Congregational Pastors Package (or Transitional 2026) paid by church. Contracted: Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	Installed: Congregational Pastors Package (or Transitional 2026) paid by church. Contracted: Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	Installed: Congregational Pastors Package (or Transitional 2026) paid by church. Contracted 20+ hr/wk: Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)	Installed: Congregational (or Transitional 2026) Participation Plan paid by church. Contracted 20+ hr/wk: Congregational or Covenant Pastors Package (or Transitional 2026) paid by church. (optional)

Death & Disability through the Board of Pensions	Installed: included in Congregational or Transitional Package. Contracted: included in Congregational, Covenant, or Transitional Package.	Installed: included in Congregational or Transitional Package. Contracted: included in Congregational, Covenant, or Transitional Package.	Installed: included in Congregational or Transitional Package. Contracted 20+ hr/wk: included in Congregational, Covenant, or Transitional Package.	Installed: included in Congregational, Covenant, or Transitional Package. Contracted 20+ hr/wk: included in Congregational, Covenant, or Transitional Package.
Medical coverage through the Board of Pensions	Installed: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. Contracted: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	Installed: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. Contracted: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	Installed: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. Contracted 20+ hr/wk: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.	Installed: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. Contracted 20+ hr/wk: member only PPO coverage, included in Congregational or Transitional Pastors Packages. Coverage for spouse, children, or family optional. No coverage included in Covenant Pastors Package.

Other Compensation

	Full-time Ministers without Manse	Full-time Ministers with Manse	Part-time Ministers without Manse	Part-time Ministers with Manse
Moving Expense	Actual amount	Actual amount	Actual amount	Actual amount
Continuing Education⁴	\$1,000	\$1,000	Prorated percentage of \$1,000	Prorated percentage of \$1,000

Professional expense reimbursements should be made through an accountable reimbursement plan and should include-

- expenses necessary for the performance of the job
- professional subscriptions and books
- mileage for use of a personal automobile at the current Internal Revenue Service standard mileage rate for business travel.

Additional Information

- The Committee on Ministry conducts an Annual Salary Standards Review to ensure all installed pastors' compensation packages meet or exceed that year's minimum salary standards (covenant pastors' salaries are reviewed upon contract renewal). Reporting forms are emailed to appropriate clerks of session each January, to be completed by March 31.
- The Board of Pensions provides a guide to structuring ministers' terms of call, *Living by the Gospel*, as well as a dues calculator on its website, www.pensions.org.

- Northeast Georgia Presbytery has adopted a Sabbatical Leave Policy, which states that pastors, associate pastors, and certified educators who have completed 6 years of consecutive credited service in the same call are eligible for 3 months of fully paid leave. Please contact your Committee on Ministry liaison for more information.

Committee on Ministry Recommendations

- The Committee on Ministry recommends that the base minimum salary be increased by 1% for each year the minister has been ordained.
- The General Assembly of the PC(USA) approved a revision of G-2.0804 which provides for a minimum of 12 weeks paid Family Medical Leave for all called and installed Ministers of Word and Sacrament. The Committee on Ministry encourages church sessions with contract pastors to prayerfully discern and make generous provision for their own family medical leave policies.
- The Committee on Ministry strongly recommends that both churches and clergy take advantage of the resources offered by The Board of Pensions and its website (www.pensions.org). These resources include information about benefits selection and administration, tax questions, changes to healthcare, retirement planning, and much more.

¹ Updated 8/12/2025 by a 2.7% increase, based on Bureau of Labor Statistics, Consumer Price Index.

² The Committee on Ministry recommends that pastors living in a manse receive compensation for the equity that they forego by not owning their own residence.

³ Unless the minister has properly followed IRS rules to opt out of Social Security.

⁴ The rationale for \$1,000 being the recommended amount for continuing education is so that an adequate amount of financial support is provided for the "2 weeks including 2 Sundays" mandated for Study Leave on page 1. Unused continuing education funds may be carried forward for up to three years.

**Committee on Nominations and Representation
Class of 2028 Nominees**

Church Property	2/2 Nominees Pamela Powell Dea Deveraux
Congregational Connections	2/3 nominees Anita York Burnetta Armour Vacancy
Clergy Care	2/3 Nominees Joyce Dejoie Judy Grieve <i>(The Committee requests of presbytery that an exemption be granted to Judy Grieve to serve in excess of the six year term limits)</i> Vacancy
CPM	2/3 Nominees Jim Malanowski Sally Ross Vacancy
COM	3/5 Nominees Don Barber Jan Lewis Cathy Vining Vacancy Vacancy
PJC	1/3 Nominees Marc Galvin Vacancy Vacancy
Sexual Misconduct Pastoral Response Team	3/3 Nominees Russell Thomas Ford G'Segner Trevonte Robertson
Commissioners 4/4 Nominees	Synod Kenya Colbert has agreed to serve a second term. General Assembly Commissioners Mari Turner, Minister Commissioner Janet Timmons, Elder Commissioner Harrison Tullar, YAAD
Georgia Lodge	1/2 Nominees Jacob Douylliez Vacancy
Moderator-Elect	Tom Buchannon

One Hundred and Twenty-Fifth Stated Meeting
Northeast Georgia Presbytery
Minutes of Meeting May 20, 2025

Location: First Presbyterian Church, Greensboro, Georgia

Pastor: Rev. Meg Jackson-Clark

Topic	Discussion	Decision
Call to Order, Opening Prayer Welcome	The meeting was called to order at 2:00 p.m. and opened with prayer by Moderator Joslyn Fields. Rev. Jackson-Clark welcomed attendees to First Presbyterian Church	
Seating of First-time Commissioners, Corresponding Members, Introduction of Visitors	First-time commissioners were recognized. Corresponding members were recognized. There was a motion to grant voice to Valerie Young, Synod of South Atlantic, Executive Presbyter. Visitors were recognized.	Approval was received to grant voice to Valerie Young.
Declaration of Quorum		A Quorum was declared by Rev. Jacob Douylliez, Stated Clerk
Approval of Docket	An updated docket was available on-line prior to call to order.	The updated docket was approved
Approval of Consent Agenda	The consent agenda consisted of the minutes of the February 22, 2025 Stated Meeting and the minutes of the called meeting on March 25, 2025.	The consent agenda was approved
Stated Clerk's Report Jacob Douylliez	Recommendations: 1. That the Northeast Georgia Presbytery receive and adopt the 2025 Representation and Parity Report 2. That the Northeast Georgia Presbytery, if the way be clear, direct the Nominations and Representation Committee, in consultation with Presbytery staff, to form a task force for the purpose of revising and updating the Presbytery Manual of Operations, the Presbytery by-laws, and the by-laws of the Georgia Domestic Missionary Fund and for this task force to report back to the presbytery for approval at the October stated meeting.	Recommendation 1 approved Recommendation 2: approved
Transitional General Presbyter's Report Ed Rees	A brief report was given.	
Coordinating Team Report Marc Galvin	Recommendations: 1. That the Northeast Georgia Presbytery approve the request from The Table for a loan from the Presbyterian Investment and Loan Program of up to \$250,000 at an interest rate of 5.35%. Prior to the vote on the recommendation, Rev. Andy Cooke spoke and asked if the Presbytery would consider giving The Table up to \$250,000 since The Table just returned \$1 million dollars that was previously given for another endeavor. Rev. Cooke then requested consideration of a substitute motion to give up to \$250,000 to The Table for the extensive renovation of the restrooms in the building.	The substitute motion to give The Table up to \$250,000 to cover the cost of the extensive renovations of the restrooms in the building was approved. A motion to replace the original (main) motion with the substitute motion was approved. The new motion to give to The Table up to \$250,000 was approved.

	2. That the Northeast Georgia Presbytery receive the February 2025 Colladay Cottage Task Force report and approve the proposed agreement between the Northeast Georgia Presbytery and the William Black Lodge; and further that the Northeast Georgia Presbytery request that the Presbyterian Foundation release all funds from the Retreat Endowment Fund for the purposes described in the Task Force report. 3. Deferred vote until later in the docket	Recommendation 2 was approved.
Worship	The Call to Worship was given by Monika Knight, followed by a hymn, Prayer of Confession, Assurance of Pardon, Sharing the Peace of Christ.	
Scripture Reading and Sermon Invitation to Generous Giving Hymn Prayer of Thanksgiving and The Lord's Prayer Blessing and Charge Litany led by Moderator Joslyn Fields	Rev. Ed Rees brought the message "The Real Thing" The pastor of the host church, Rev. Meg Jackson Clark led the invitation to generous giving. The offering collected will go to the Green County Food Pantry and Our Father's Kitchen.	
Valerie Young, Executive Presbyter, Synod of South Atlantic	Greetings were brought by Valerie Young	
Anti-Racism Policy Task Force Report John Harrison Coordinating Team Marc Galvin	An overview of the report was given followed by a time of discussion. The Coordinating Team presented Recommendation 3: That the Northeast Georgia Presbytery receive and adopt the report from the Northeast Georgia Presbytery Anti-Racism Policy Task Force	Recommendation 3 was approved by majority vote.
Presbyterian Women Nancy Miller	A brief report was given	
Committee on Preparation for Ministry Ryan Baer	A brief report was given.	
Presbyterian Disaster Assistance Holly Shoaf-O'Koula	A report was given.	

Nominations and Representation Committee Sue Jacobson	Rev. Jacobson gave a report, including reporting the action taken by the committee under their commissioning authority to elect members of committees in between presbytery meetings. Cathy Vinings has been elected has a Ruling Elder member of the Committee on Ministry.	
Report of the Administrative Commission for First Presbyterian Church Milledgeville John McCrosky	Rev. McCrosky gave a brief report on the activities of the Administrative Commission of FPC Milledgeville. The AC assumed Original Jurisdiction in October of 2024 and is working with the congregation towards nominating, electing, and training a new Session.	
Announcements	Moderator Fields announced the Leadership and Development event held in place of the August Presbytery Meeting. Rev. Douylliez announced that there will be a state-wide gathering of the five Georgia Presbyteries in February 2026, held at Epworth-by-the-Sea on St. Simons Island. Joyce Dejoie and Matt Henderson were thanked for their role on the planning team for this meeting.	
Prayer and Adjournment	Moderator Fields led the presbytery in a closing prayer	The meeting was adjourned with prayer
Next Meeting	There will be a Leadership and Development event held in lieu of our August Stated Meeting. Details for this event will be shared with the presbytery in the coming weeks. If circumstances require, this event will include a called meeting of the presbytery.	The next Stated Meeting of the Northeast Georgia Presbytery will be held at Nacoochee Presbyterian Church on October 21, 2025 at 10:00 a.m.

Respectfully submitted: Sylvia McDonald, recorder

Date Minutes approved: _____

Moderator _____
Joslyn Fields

Recorder _____
Sylvia McDonald

**NORTHEAST GEORGIA PRESBYTERY
GENERAL OPERATING BUDGET
SEPTEMBER 2025**

	JAN - SEP 2025	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
INCOME				
SHARED MISSION - CURRENT YEAR	134,977.72	218,066	-83,088.28	61.9%
PER CAPITA	85,022.26	123,940	-38,917.74	68.6%
INVESTMENT INCOME	14,520.31	14,500	20.31	100.14%
TOTAL INCOME	234,520.29	356,506	-121,985.71	65.78%
EXPENSES				
CLERGY CARE	5,614.00	6,170	-556.00	90.99%
COMMITTEE ON MINISTRY	573.56	3,500	-2,926.44	16.39%
COMMITTEE ON PREPARATION FOR MINISTRY	1,205.00	2,985	-1,780.00	40.37%
COMMITTEE ON REPRESENTATION		100	-100.00	0.0%
CONGREGATIONAL CONNECTIONS		5,500	-5,500.00	0.0%
COORDINATING TEAM	20,574.30	43,450	-22,875.70	47.35%
GENERAL ASSEMBLY PER CAPITA APPORTIONMENT	46,349.19	61,799	-15,449.81	75.0%
GENERAL ASSEMBLY SHARED MISSION	2,625.02	3,500	-874.98	75.0%
NOMINATING COMMITTEE		500	-500.00	0.0%
PERMANENT JUDICIAL COMMISSION		250	-250.00	0.0%
PROPERTY COMMISSION		100	-100.00	0.0%
SEXUAL MISCONDUCT PASTORAL RESPONSE		200	-200.00	0.0%
STAFF SALARIES	131,696.85	195,300	-63,603.15	67.43%
SYNOD PER CAPITA APPORTIONMENT	6,413.64	8,552	-2,138.36	75.0%
SYNOD SHARED MISSION	1,125.00	1,500	-375.00	75.0%
THE BACKYARD MINISTRY	2,500.00	2,500	0.00	100.0%
THE TABLE ATHENS - Annual Support	13,500.00	18,000	-4,500.00	75.0%
The Table Athens - Montreat College Conference		2,600	-2,600.00	0.0%
TOTAL PRESBYTERY EXPENSES	232,176.56	356,506	-124,329.44	65.13%
BALANCE	2,343.73	0	2,343.73	

NORTHEAST GEORGIA PRESBYTERY
CLERGY CARE
September 2025

	Jan - Sep 2025	Budget	Over (Under) Budget	% of Budget
Clergy pictorial directory	114.00	120	(6.00)	95.0%
HR minister gatherings		500	(500.00)	0.0%
Pby Support for cohorts	5,500.00	5,500	0.00	100.0%
Supplies & miscellaneous		50	(50.00)	0.0%
TOTAL EXPENSES	5,614.00	6,170	(556.00)	90.99%

COMMITTEE ON MINISTRY
September 2025

	Jan - Sep 2025	Budget	Over (Under) Budget	% of Budget
A/C & Other Expense	504.56	1,200	(695.44)	42.05%
Background Checks	69.00	300	(231.00)	23.0%
Committee Meeting Expense		2,000	(2,000.00)	0.0%
TOTAL EXPENSES	573.56	3,500	(2,926.44)	16.39%

COMMITTEE ON PREPARATION FOR MINISTRY
September 2025

	Jan - Sep 2025	Budget	Over (Under) Budget	% of Budget
Aid to Candidates	875.00	2,125	(1,250.00)	41.18%
Career Assessment	330.00	660	(330.00)	50.00%
Committee Meeting Expense		200	(200.00)	0.00%
TOTAL EXPENSES	1,205.00	2,985	(1,780.00)	40.37%

CONGREGATIONAL CONNECTIONS COMMITTEE
September 2025

	Jan - Sep 2025	Budget	Over (Under) Budget	% of Budget
Connectional Youth Ministry Partnership		2,000	(2,000.00)	0.00%
Matthew 25 Grants		3,000	(3,000.00)	0.00%
Mental Health Training		500	(500.00)	0.00%
TOTAL EXPENSES	0.00	5,500	(5,500.00)	0.00%

Northeast Georgia Presbytery
Coordinating Team
September 2025

	Jan - Sep 2025	Budget	Over/(Under) Budget	% of Budget
Committee Meeting Expenses	73.00	1,000	-927.00	7.30%
Communications Contracting	255.00	7,250	-6,995.00	3.52%
Copier Support	524.22	1,000	-475.78	52.42%
Financial Review (CPA)	6,950.00	7,500	-550.00	92.67%
GA/Synod Commissioners' Expense	500.00	2,750	-2,250.00	18.18%
GP Discretionary Fund		1,000	-1,000.00	0.00%
Insurance	3,165.00	2,500	665.00	126.60%
IT Support/Software	2,734.46	4,700	-1,965.54	58.18%
Miscellaneous	35.00	500	-465.00	7.00%
Moderator Expenses	15.00	1,800	-1,785.00	0.83%
Office Equipment	3,072.94	5,000	-1,927.06	61.46%
Office Supplies	223.94	1,000	-776.06	22.39%
Postage	95.87	450	-354.13	21.30%
Presbytery Meeting Expenses	502.77	1,500	-997.23	33.52%
Recording Clerk Stipend	650.00	1,150	-500.00	56.52%
Recording Clerk Expense	205.06	400	-194.94	51.27%
Telephone	766.04	2,450	-1,683.96	31.27%
Workers' Compensation Insurance	806.00	1,500	-694.00	53.73%
TOTAL EXPENSES	20,574.30	43,450	-22,875.70	47.35%

Staff Salaries
September 2025

	Jan - Sep 2025	Budget	Over/(Under) Budget	% of Budget
Medicare-Employer Portion	337.80	361	-23.20	93.57%
Social Security-Employer Portion	1,444.37	1,544	-99.63	93.55%
Stated Clerk				
Travel/Professional Expenses	1,308.09	1,400	-91.91	93.44%
Continuing Education	550.00	650	-100.00	84.62%
Salary	24,570.00	32,760	-8,190.00	75.0%
Total Stated Clerk	26,428.09	34,810	-8,381.91	75.92%
Transitional General Presbyter				
Travel/Professional Expenses	4,786.31		4,786.31	
Health Insurance	15,153.48		15,153.48	
Salary	28,221.54		28,221.54	
Housing Allowance	14,903.52		14,903.52	
Total General Presbyter	63,064.85	108,324	-45,259.15	58.22%
Business Administrator				
Travel/Professional Expenses	1,584.30	2,500	-915.70	63.37%
Pension, Health, D&D	11,350.98	14,751	-3,400.02	76.95%
Matching Contribution to RSP	1,500.00	1,500	0.00	100.0%
Salary	23,271.26	30,510	-7,238.74	76.27%
Total Business Administrator	37,706.54	49,261	-11,554.46	76.54%
Treasurer				
Travel/Professional Expenses	215.20	1,000	-784.80	21.52%
Communications Director				
Salary	2,500.00		2,500.00	100.0%
TOTAL EXPENSES	131,696.85	195,300	-63,603.15	67.43%

Northeast Georgia Presbytery
Balance Sheet
As of September 30, 2025

ASSETS

Current Assets

First American Money Market Checking	141,631.83
Live Oak Savings	1,326,365.57
New Covenant Balanced Income Mutual Fund	217,713.66
PILP 13 Month Savings Note	105,107.16
Synovus Checking	70,551.03
Prepaid Expenses	1,260.00
Notes Receivable - Short Term (GDMS)	-693.30

Total Current Assets	<u>1,861,935.95</u>
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Fixed Assets

Land (1250 Lumpkin St.)	71,492.66
Student Center Building	614,519.39
Computer Equipment	6,972.50
Other Fixed Assets	1,086.61
Accumulated Depreciation	-76,385.99

Total Fixed Assets	<u>617,685.17</u>
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Other Assets

Notes Receivable - Long Term (GDMS)	<u>34,467.28</u>
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Total Other Assets	<u>34,467.28</u>
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TOTAL ASSETS	<u><u>2,514,088.40</u></u>
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LIABILITIES & EQUITY

Current Liabilities

Credit Card	56.00
Payroll Liabilities	-825.00

Total Current Liabilities	<u>-769.00</u>
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Total Liabilities	<u>-769.00</u> ¹
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Equity

Temporarily Restricted Net Assets (Designated Funds)

1001 New Worshiping Communities Fund	204,535.17
Assistance Fund	15,043.69
Beth Duncan Fund (PW)	41,740.07
BIPOC Fund	37,114.22
Clergy Care Fund	23,848.81
Colladay Cottage Fund	57,454.85
Connectional Events Fund	17,522.38
Emergency Relief Fund	14,285.68
Georgia Domestic Missionary Society Fund	337,605.08
Justice & Peacemaking Fund	8,234.70
Property Protection & Defense Fund	83,522.88
Spiritual Direction Fund	5,000.00
Trinity Church Fund	<u>758,997.49</u>

Total Temporarily Restricted Net Assets (Designated Funds)	<u>1,604,905.02</u>
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Unrestricted Net Assets	
Undesignated Reserves	177,379.16
Other Unrestricted Net Assets	716,587.86
Total Unrestricted Net Assets	893,967.02
Net Ordinary Income	2,343.73
Unrealized Gains/Losses	13,641.63
Total Equity	2,514,857.40
TOTAL LIABILITIES & EQUITY	2,514,088.40

¹ *The Presbytery also guarantees loans to member churches from Presbyterian Investment & Loan Program. The current balance of those loans is \$508,479.14.*

CASH ASSETS BREAKDOWN

Cash Assets as September 30 2025

First American Money Market Checking	141,631.83
Live Oak Savings	1,326,365.57
New Covenant Balanced Income Fund	217,713.66
PILP 13 Month Savings Note	105,107.16
Synovus Checking	70,551.03
Total Cash Assets	1,861,369.25

The amounts in the banking/investment accounts listed above do NOT represent any particular designated funds on the Presbytery Balance Sheet. Rather, the monies are invested in particular accounts based on short-term/long-term cash flow needs, and in order to achieve the highest interest yield.

Designated Funds	1,604,905.02
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Designated Funds are funds with specific purposes which may only be spent on those purposes. Depending on the fund, approval is required from Coordinating Team, Presbyterian Women, Clergy Care Committee, or Presbytery for disbursements.

Undesignated Reserves	177,379.16
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Undesignated Reserves are surplus funds from the annual Operating Budget which have accumulated over the years. Undesignated Reserves may be used for any purpose, with Presbytery approval. Presbytery Policy requires that Undesignated Reserves maintain a minimum balance of \$20,000.

Net Cash Assets with No Restrictions	79,085.07
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Net Cash Assets with no restrictions represents the funds available on any given day to support the Operating Budget.

NORTHEAST GEORGIA PRESBYTERY
CHURCH GIVING
SEPTEMBER 2025

CHURCH	MEMBERS 12/31/2023	SHARED MISSION COMMITMENT	SHARED MISSION RECEIPTS	REMAINING BALANCE	GENERAL ASSEMBLY BENEVOLENCES	PER CAPITA ASSESSMENT	PER CAPITA RECEIPTS	REMAINING BALANCE	TOTAL RECEIPTS
ATHENS FIRST	951	44,500.00	22,250.00	\$ 22,250.00	\$ 4,490.86	\$ 20,674.74	\$ 10,337.50	\$ 10,337.24	\$ 37,078.36
ATHENS KOREAN	81			\$ -		1,760.94	1,760.94	\$ -	\$ 1,760.94
AUGUSTA KOREAN	60	1,395.00	675.60	\$ 719.40		1,304.40	1,304.40	\$ -	\$ 1,980.00
BATH	33			\$ -	1,449.00	717.42	717.42	\$ -	\$ 2,166.42
BELLE TERRACE	86	1,500.00	1,500.00	\$ -	430.00	1,869.64	1,869.64	\$ -	\$ 3,799.64
CALVARY	15	1,511.00	1,014.91	\$ 496.09	180.00	326.10	326.10	\$ -	\$ 1,521.01
CHRIST	24	1,000.00	1,000.00	\$ -		521.76	521.76	\$ -	\$ 1,521.76
CLARKESVILLE FIRST	140	0.00		\$ -		3,043.60	2,282.70	\$ 760.90	\$ 2,282.70
CLAYTON	48	1,000.00	1,000.00	\$ -		1,043.52	1,043.52	\$ -	\$ 2,043.52
CLEVELAND FIRST	94	0.00		\$ -		2,043.56	1,532.70	\$ 510.86	\$ 1,532.70
CLIFFORD MEMORIAL	40		302.40	\$ (302.40)		869.60	869.60	\$ -	\$ 1,172.00
COMMERCE	45	1,200.00	900.00	\$ 300.00		978.30	750.00	\$ 228.30	\$ 1,650.00
CORNELIA FIRST	124	500.00	500.00	\$ -	993.00	2,695.76	2,695.76	\$ -	\$ 4,188.76
COVENANT, ATHENS	213	36,000.00	25,499.97	\$ 10,500.03	4,367.50	4,630.62	3,472.92	\$ 1,157.70	\$ 33,340.39
COVENANT, AUGUSTA	210	15,000.00	11,250.00	\$ 3,750.00	1,904.00	4,565.40	3,424.05	\$ 1,141.35	\$ 16,578.05
DAHLONEGA	30			\$ -		652.20	652.20	\$ -	\$ 652.20
EATONTON	39	0.00		\$ -		847.86	847.86	\$ -	\$ 847.86
ELBERTON FIRST	11			\$ -	65.00	239.14	239.14	\$ -	\$ 304.14
FRIENDSHIP	80	0.00		\$ -	100.00	1,739.20	1,739.20	\$ -	\$ 1,839.20
GAINESVILLE FIRST	536	8,822.00	6,260.58	\$ 2,561.42		11,652.64	8,739.45	\$ 2,913.19	\$ 15,000.03
GREENSBORO FIRST	56	1,000.00	0.56	\$ 999.44		1,217.44	1,217.44	\$ -	\$ 1,218.00
HARTWELL FIRST	23			\$ -		500.02	500.02	\$ -	\$ 500.02
HEBRON	12			\$ -		260.88		\$ 260.88	\$ -
HELEN	40	750.00	750.00	\$ -		869.60	869.60	\$ -	\$ 1,619.60
HOMER	26			\$ -		565.24	565.24	\$ -	\$ 565.24
JEFFERSON	48			\$ -		1,043.52	1,043.52	\$ -	\$ 1,043.52
LAVONIA	16			\$ -		347.84	347.84	\$ -	\$ 347.84
MADISON	295	0.00		\$ -	370.00	6,413.30		\$ 6,413.30	\$ 370.00
MILLEDGEVILLE FIRST	107	1,000.00	3,250.00	\$ (2,250.00)	1,112.38	2,326.18	2,326.18	\$ -	\$ 6,688.56

NORTHEAST GEORGIA PRESBYTERY
CHURCH GIVING
SEPTEMBER 2025

CHURCH	MEMBERS 12/31/2023	SHARED MISSION COMMITMENT	SHARED MISSION RECEIPTS	REMAINING BALANCE	GENERAL ASSEMBLY BENEVOLENCES	PER CAPITA ASSESSMENT	PER CAPITA RECEIPTS	REMAINING BALANCE	TOTAL RECEIPTS
MONTICELLO	221	15,000.00	7,500.00	\$ 7,500.00	1,485.62	4,804.54	4,804.54	\$ -	\$ 13,790.16
MOUNT HERMON	62		1,692.80	\$ (1,692.80)		1,347.88	1,347.88	\$ -	\$ 3,040.68
MOUNTAIN	34	500.00	500.00	\$ -		739.16	739.16	\$ -	\$ 1,239.16
NACOOCHEE	257	12,000.00	9,000.00	\$ 3,000.00	1,216.00	5,587.18	4,190.40	\$ 1,396.78	\$ 14,406.40
NEW HOPE	10			\$ -		217.40		\$ 217.40	\$ -
OCONEE	246	3,000.00	2,250.00	\$ 750.00		5,348.04	4,012.50	\$ 1,335.54	\$ 6,262.50
PLEASANT HILL	30		73.80	\$ (73.80)		652.20	652.20	\$ -	\$ 726.00
RABUN GAP	235			\$ -		5,108.90		\$ 5,108.90	\$ -
REID MEMORIAL	672	46,878.00	35,159.10	\$ 11,718.90	5,698.00	14,609.28	10,956.78	\$ 3,652.50	\$ 51,813.88
SAINT ANDREW	113	2,000.00	1,500.03	\$ 499.97		2,456.62	1,842.48	\$ 614.14	\$ 3,342.51
SARDIS	102			\$ -		2,217.48		\$ 2,217.48	\$ -
TIMPSON	24			\$ -		521.76	521.76	\$ -	\$ 521.76
UNION POINT FIRST	18	2,000.00	1,147.97	\$ 852.03	345.00	391.32	391.32	\$ -	\$ 1,884.29
WESTMINSTER	39	500.00		\$ 500.00	415.00	847.86		\$ 847.86	\$ 415.00
WESTSIDE	45			\$ -		978.30	978.30	\$ -	\$ 978.30
WILEY	26	0.00		\$ -		565.24	565.24	\$ -	\$ 565.24
WINDER FIRST	55	0.00		\$ -		1,195.70	1,195.00	\$ 0.70	\$ 1,195.00
TOTAL:	5,672	197,056.00	\$ 134,977.72	\$ 62,078.28	\$ 24,621.36	\$ 123,309.28	\$ 84,194.26	\$ 39,115.02	\$ 243,793.34

FINANCIAL REPORTS FOR NORTHEAST GEORGIA PRESBYTERY

WHAT ARE THE COMPONENTS OF A FINANCIAL REPORT?

1. The **Budget Report** gives an overview of the whole budget, with a single line item listed for each of Presbytery's Committees and Commissions. It includes all of the activities that are supported by Shared Mission and Per Capita contributed by the member churches, and by investment and other sources of income for presbytery's budget.
2. The **Committee Reports** (including the Coordinating Team and Staff Salaries Reports) provide a breakdown for some of the line items in the Budget Report, and give greater program, mission, salary, and operational expense details.
3. The **Balance Sheet** gives an accounting of the presbytery's assets, liabilities, and equity, which includes temporarily restricted net assets. It also provides information on the presbytery's cash assets and limitations on how those assets may be spent.
4. The **Church Giving Report** lists each church with all shared mission, special benevolence, and per capita apportionment monies remitted to Presbytery.

WHEN AND TO WHOM ARE REPORTS MADE?

Financial summary reports (Budget Report and Balance Sheet) are included in the Handbook for each Stated Meeting of Presbytery. Other financial reports are included in the Handbook if they pertain to the business being discussed at the presbytery meeting. Any financial reports included in the Handbook are also included in the printed minutes of Presbytery.

Full and complete financial reports (1 – 4 listed above) are available upon request from the presbytery office, and are printed in the Annual Minute Book for Northeast Georgia Presbytery.

WHAT ABOUT AN AUDIT?

Northeast Georgia Presbytery, since it was organized in 1988, has had its financial records reviewed annually by certified public accountants. In October 2019, presbytery revised its policy to direct that a financial review be conducted annually by a certified public accountant.

Each CPA report is reviewed by the Coordinating Team and is printed in the Presbytery's permanent Annual Minute Book. That Annual Minute Book is also reviewed by the Synod of South Atlantic. A copy of any financial review is available in Presbytery's Office.

EXPLANATION OF RESTRICTED FUNDS

Northeast Georgia Presbytery is charged with managing a number of fund accounts separate from and in addition to its own budget. An accounting of these funds is shown on the Balance Sheet under "Equity". The following are descriptions of those accounts.

UNDESIGNATED RESERVES

This reserve fund was created at the inception of Northeast Georgia Presbytery with uncommitted monies from three former Presbyteries: Georgia, Augusta-Macon, and Athens. The **Income source** is Shared Mission budgeted contributions left unused at the end of any year. **Expenditures:** undesignated reserves may be used by decision of Presbytery: (1) to make up any deficit in Presbytery's annual budget; (2) to care for Presbytery expenses during "lean" months when those expenses are greater than contributions from churches; and (3) for any other purpose which Presbytery may decide. By Presbytery policy, the balance in undesignated reserves shall not fall below \$20,000.

1001 NEW WORSHIPPING COMMUNITIES FUND

In October 2023 the Presbytery Moderator appointed the 1001 New Worshiping Communities Task Force to explore ways the presbytery could encourage and support new worshiping communities within its bounds. Presbytery approved designating proceeds from the sale of the Carnesville and Hopewell church properties, as well as interest earned on the Trinity Fund toward 1001 New Worshiping Communities. **Income sources** are interest earned on the Trinity Fund until December 2025. **Expenditures** are any grants authorized by the Coordinating Team.

ASSISTANCE FUND

At its February 28, 2015, stated meeting presbytery approved establishing this fund by combining the monies from the Assistance to Ministers, Pastoral Care, Sabbatical, Aid to Candidates, and Staff Development funds. The Assistance Superfund is under the oversight and authority of the Coordinating Team. **Income sources** are any benevolences received for this purpose. **Expenditures** are any grants authorized by the Coordinating Team. Grant applications may be found on the presbytery website.

BETH DUNCAN FUND

This fund was created from earnings of the Beth Duncan **Endowment** Fund (see below), and is under the oversight and authority of a Beth Duncan Fund Committee, which is made up of appropriate members of Presbyterian Women of the Presbytery. **Income sources** for the Beth Duncan Fund are earnings from the Beth Duncan Endowment Fund, a prorated portion of interest earned by the various cash accounts of the presbytery, and offerings taken at PW gatherings.

Expenditures are any authorized expenses of the PW moderator and expenses related to the PW Annual Gathering, Fall Retreat, and Churchwide Gathering.

BIPOC (Black, Indigenous, People of Color) FUND

The fund was created at the adoption of the Presbytery's Anti-Racism Policy in May 2025. Per the policy, the fund was created by transferring 10% of the balance of the Georgia Domestic Missionary Society Fund and is under the oversight and authority of the Committee on Representation (COR). **Income sources** are 10% of all church property sales. **Expenditures** are grants authorized by COR for: scholarships for seminary education for BIPOC candidates for ministry; funding to enhance the ministry and witness of BIPOC congregations; financial assistance to BIPOC congregations with emergency needs; supporting efforts of racial healing and identity formation beyond race within any church in the presbytery, or for the presbytery as a whole, and; to fulfill any other purposes deemed appropriate by the COR in consultation with the Coordinating Team.

CLERGY CARE FUND

The Clergy Care Committee forms cohorts designed to provide support and fellowship to minister members of the presbytery. Ministers make a three-year commitment to their cohort, and the participants, their sponsoring organizations, and the Clergy Care Committee partner monetarily to help cover the costs associated with the cohorts, including a retreat experience in the final year. **Income sources** are annual participant fees, sponsoring organization fees, and amounts from the Clergy Care Committee's annual operating budget. **Expenditures** are costs to conduct the cohort groups, such as facilitator honorariums, monthly meeting meals, and expenses for the third year retreat experience.

COLLADAY COTTAGE FUND

In May 2025, the Presbytery approved a partnership with William Black Lodge in Montreat, NC, in which NEGA would gain an ownership interest in the small cottage on the property. A 25-year lease agreement was signed with NEGA paying WBL an initial \$150,000 for use on upgrades, maintenance, landscaping, and access to the cottage, to be named the Frank Colladay Cottage, in exchange for use of the Cottage for 13 weeks/91 nights per year to provide rest, retreat, and renewal in Montreat for individuals who are currently employed and serving in ministry (pastors, commissioned lay pastors, youth & children's ministry directors, music directors, and Christian educators) within the Northeast Georgia Presbytery. Following the Initial Payment, NEGA would pay WBL \$1.00 per year for years 1-15 of the lease, and \$5,000.00 per year for years 16-25 of the lease. The Retreat Endowment Fund, held at Presbyterian Foundation on behalf of NEGA, was liquidated to make available funds to satisfy the lease agreement. **Expenditures** are annual payments to William Black Lodge per the terms of the lease agreement.

CONNECTIONAL EVENTS FUND

At its February 28, 2015, stated meeting presbytery approved establishing this fund by combining the monies from the Church Professionals Retreat, Overnight Presbytery Meeting, Retreat Program, and Retreat Scholarship funds. At its inception the fund was under the oversight and authority of the Coordinating Team, who on September 30, 2025 granted oversight and authority to the Congregational Connections Committee. **Income sources** are any benevolences received for this purpose and any registration fees received for related events. **Expenditures** are any grants authorized by the Coordinating Team. Grant applications may be found on the presbytery website.

EMERGENCY RELIEF FUND

This fund was created in February 2025 with a grant received from PDA and other donation to support the Augusta community in their recovery from the aftermath of Hurricane Helene in Fall 2024. The fund is under the oversight and authority of the Budget/Finance Initiative Team. **Income sources** are a \$7,500 grant from PDA and any benevolences received for this purpose. **Expenditures** are grants of up to \$5,000 (depending on the fund balance) to address natural and other disasters that severely impede a member congregation's or other affiliated worshipping community's ability to function.

GEORGIA DOMESTIC MISSIONARY SOCIETY FUND

This "society" was developed early in the history of Presbyterianism in Georgia. Its purpose was to make possible the development of churches, and to assist smaller churches to grow in size and mission. In 1985, the Society was effectively disbanded, and all of its funds were turned over to the Treasurer of former Athens Presbytery. As successor to former Athens Presbytery, Northeast Georgia Presbytery is custodian of the fund. The current policy of Northeast Georgia Presbytery is that member congregations with up to 150 members may apply to borrow from the Fund at a simple interest rate of 0.5% "to improve accessibility, to repair storm and disaster damage, to replace or provide equipment necessary to perform worship and education functions, or to improve facilities in ways that will directly enhance program outreach ministries." Principal and interest must be paid on a regular monthly basis, and complete repayment must be made within ten (10) years. A session may apply for a loan through the Coordinating Team, and loans must be approved by Presbytery.

At its Stated Meeting on October 24, 2015, presbytery approved Campus Ministry at UGA be granted the provision (pre- approved by presbytery without need to request or consult presbytery for use of funds) to access up to \$10,000 in emergency funds for building repairs/maintenance from the Georgia Domestic Missionary Society to be repaid on the same terms as other organizations of presbytery with access to these funds.

Income sources are: (1) interest and principal paid by churches with loans; (2) income from investments made with the Presbyterian Foundation (see below) by the former Comer and Danielsville Churches at their dissolutions; and (3) at least 25% of funds received from church facility and property sales. **Expenditures** are any loans approved by Presbytery.

JUSTICE AND PEACEMAKING

The **income source** for this account is the Presbytery portion of the Peace & Global Witness Offering contributed by local congregations. **Expenditures** are under the authority of the Coordinating Team.

PROPERTY PROTECTION AND DEFENSE

This fund was established in 2017 in response to the lawsuit related to the Alps Road property. **Income sources** are any benevolences received for this purpose. **Expenditures** are any payments authorized by the Coordinating Team. This fund is under the oversight and authority of the Coordinating Team.

SPIRITUAL DIRECTION FUND

Upon the death of Stated Clerk Emeritus Rev. Joe Berry, the Presbytery received a gift from the Lois and Lucy Lampkin Foundation in his memory. The Presbytery approved a recommendation by Coordinating Team to create the Spiritual Direction Fund using this gift for grants related to spiritual direction. **Expenditures** are under the authority of the Coordinating Team.

TRINITY CHURCH FUND

Trinity Presbyterian Church was dissolved June 25, 2023, and the building and property were sold on October 25, 2023. At its August 2024 Stated Meeting, Presbytery approved the following appropriation of the fund: 1) \$1 million be designated in support of the proposal from The Table Athens for student housing development, and 2) the balance (\$37,971.53), plus earnings from the current Certificate of Deposit and additional 13-month investments, be designated in support of 1001 New Worshipping Communities. At the May 2025 Stated Meeting, The Table Athens reported the student housing project was not feasible and withdrew their claim to the \$1 million gift. Presbytery approved a \$250,00 grant to The Table Athens to renovate their restrooms.

ASSETS HELD ON BEHALF OF NORTHEAST GEORGIA PRESBYTERY:

The Presbyterian Church (USA) Foundation holds assets for the benefit of Northeast Georgia Presbytery, Inc. These funds are permanently restricted and contain provisions for the income generated by the principal to be distributed to Northeast Georgia Presbytery, Inc. as outlined in the fund documentation on file.

BETH DUNCAN ENDOWMENT FUND

This endowment fund was created following the death in 1958 of Anna Margaret Auld Duncan of Elberton in memory of her daughter, Beth Duncan. Her will stipulated that income from the Endowment Fund is to be used "in the furtherance of the work of the Church carried on by the Women's Organizations of the church." Earnings from the endowment are credited to the Beth Duncan Fund for use by Presbyterian Women.

HELEN GERR CARTLEDGE AND CLEYN MARTIN CARTLEDGE MEMORIAL FUND

In 1990, Northeast Georgia Presbytery was notified by the Presbyterian Foundation of the death of Cleyn Martin Cartledge and the establishment of this endowment fund. Mr. Cartledge's will stipulated that ½ of all net income be distributed to "the proper authorities of the Westview Presbyterian Church, located on the Atlanta Highway in Clarke County, or any successor, as long as they are affiliated with the Presbyterian Church (U.S.A.), said income to be used for the general program of said church." West View Presbyterian Church had been dissolved March 26, 1989, and in accordance with Church policy, Northeast Georgia Presbytery became the successor organization and income beneficiary. At its May 20, 2000, Stated Meeting, the presbytery named Oconee Presbyterian Church as successor to the West View Presbyterian Church, however, the presbytery remains the **legal** successor. Presbytery instructed Presbyterian Foundation to remit earnings directly to Oconee Presbyterian Church.

COMER PRESBYTERIAN CHURCH FUND OF ATHENS PRESBYTERY

Comer Presbyterian Church was dissolved April 15, 1969, and the remaining cash assets were used to establish this endowment fund. Donor stipulations are that "all income from this fund be sent to the Central Treasurer of Athens Presbytery and used in the work of the Presbytery in areas now under the supervision of the committee on the church (church extension) or its successor. This committee shall have full discretion in the use of this income." Earnings from the endowment are credited to the Georgia Domestic Missionary Society Fund.

DANIELSVILLE PRESBYTERIAN CHURCH FUND

Danielsville Presbyterian Church was dissolved October 12, 1976, and the remaining cash assets were used to establish this endowment fund. Donor stipulations are that "all income from this fund be sent to the Central Treasurer of Athens Presbytery to be used in the work of Athens Presbytery or its successor in the area now under the supervision of the Committee on the Church and Its Work or its successor, and that this committee have full discretion in the use of this income." Earnings from the endowment are credited to the Georgia Domestic Missionary Society Fund.

LEXINGTON PRESBYTERIAN CHURCH CEMETERY ENDOWMENT FUND

This fund was established by Lexington Presbyterian Church with the restriction that "proceeds from this endowment fund shall be paid to Lexington Presbyterian Church on a perpetual basis and shall be used for the upkeep, maintenance, and repair of the church's historic cemetery and, if and when additional funds become available, for the preservation of the historic sanctuary." The church was dissolved May 3, 2015, and Northeast Georgia Presbytery became the successor organization and income beneficiary. On May 22, 2017, the church

building and property, including the cemetery, were sold to the City of Lexington with the stipulation that the earnings from the endowment fund be forwarded to the City for perpetual care of the cemetery.

RICHARD AND GUS STAPLER LOWE MEMORIAL FUND

At the time of the establishment of this fund, the income beneficiary was Washington Presbyterian Church and there are no restrictions on the use of the earnings. On September 27, 2016, the church was dismissed to ECO: A Covenant Order of Evangelical Presbyterians, and Northeast Georgia Presbytery became the successor organization and income beneficiary. Initially, quarterly earnings from the endowment were used to pay legal fees for defense in the lawsuit related to the Alps Road property. At its January 29, 2019 meeting, Coordinating Team approved future earnings to be included in the General Operating Budget as investment income.

Christian stewardship is awareness that everything we have is a gift from God. We are absolute owners of nothing; rather, we are stewards of all we receive, and we must use such resources responsibly in our life-long work of service in the Reign of God. Stewardship heightens an awareness of responsibilities in matters of material concern no less than in spiritual endeavors

MISSION OF THE ENDOWMENT FUND

The Endowment Fund is created and exists solely for charitable purposes for the promotion and development of Christian worship, outreach, and nurture within the Presbytery of Northeast Georgia.

ESTABLISHMENT OF ENDOWMENT FUND

We, the commissioners of the Northeast Georgia Presbytery, move to establish The Northeast Georgia Presbytery Endowment Fund, (hereinafter referred to as "The Endowment Fund"), as a permanent fund of the Northeast Georgia Presbytery, hereinafter referred to as "The Presbytery." The Endowment will be seeded with existing money from the Georgia Domestic Missionary Fund, the remainder of the Trinity Fund, and... ?

The Endowment Fund shall be subject to the laws of the State of Georgia, the Articles of Incorporation of The Presbytery, Discipline of the Presbyterian Church (USA), actions of the Stated Meetings of the Presbytery, and the following covenants:

I. The Endowment Fund is created and exists solely for the support of the Presbytery and the worshipping communities that comprise the Presbytery. The Endowment's principal objectives are to support the administrative work of The Presbytery and to offer grants to local worshipping communities.

II. The Endowment Fund shall receive and hold all designated gifts made to The Endowment Fund, from sources such as bequests, gift annuities, insurance policies, trusts, or other planned or deferred arrangements, as well as specific cash gifts, or from the sale of Church property.

III. The principal of The Endowment Fund shall not be expended, except as provided in Article IXc. The Budget and Finance Team of the Presbytery (hereinafter referred to as B/FIT) shall establish the value of the principal of the Endowment Fund on December 31 of each year.

IV. Notwithstanding anything to the contrary, each year a distribution will be made available to the Presbytery and worship communities from The Endowment Fund. This distribution will be calculated as up to 5% of the average balance of the total fund for the previous twelve quarters (three years). The first funds will be available for distribution three years after the Endowment Fund is funded. The distributions will be based on applications made to B/FIT and approved by the Coordinating Team. Up to 25% of the distribution may go to the administration of the Presbytery.

V. The Endowment Fund shall exist under the authority of The Coordinating Team based upon recommendations of B/FIT.

VI. B/FIT is empowered to act as follows:

- a. Be the fiscal agents for The Endowment Fund
- b. Accept and acknowledge un-restricted, un-designated gifts to The Endowment Fund or other gifts as specified in paragraph c. below.
- c. Review any gifts with restrictions or designations that are proposed to be placed in The Endowment Fund with regard to their compliance with the corporate purpose and the exempt

status of the Presbytery. The recommendations of B/FIT to accept or decline a gift for inclusion in The Endowment Fund shall be reported to the Coordinating Team. The Coordinating Team will accept or decline any gifts to The Endowment Fund.

d. Invest the monies of The Endowment Fund in such a way as to achieve a reasonable and adequate growth of the fund while not incurring significant risk to the principal of the fund. Capital growth of Endowment Fund assets may be considered part of the principal of The Endowment Fund.

e. Maintain a record of all gifts to The Endowment Fund: the value, the donor, the date and the type of each gift, as well as any formal expression by the donor(s) of the use to which the gift might be put.

f. Maintain a complete accounting of all investments, including investment vehicles used from time to time, the principal of the fund, capital gains, earned income and dividends, distributions and expenses.

g. Report to the Coordinating Team, when requested, the current state of The Endowment Fund. A report should be made to the Presbytery, not less than annually, and should include a statement of any distributions made from The Endowment Fund, and of the amount of money currently available for distribution.

h. Promote and advertise The Endowment Fund frequently and consistently throughout The Presbytery and its membership. Costs for this activity may be charged to The Endowment Fund and paid out of current income.

VII. B/FIT shall recommend the projects/purposes for which funds are distributed, and these recommendations shall be ratified by the Coordinating Team.

VIII. Any portion of the annual, distributable funds not distributed in any given year will be retained in The Endowment Fund for expenditure in future years.

IX. None of the monies of The Endowment Fund will be used to support the following:

a. Propaganda or other attempts to influence legislation.

b. Political campaigns on behalf of any candidate for public office.

c. The programs of local churches which are regularly funded by pledges and contributions of members, except in cases of extreme emergency determined by B/FIT. Extreme emergencies are ultimately determined by B/FIT but will always be considered in consultation with the Coordinating Team.

X. B/FIT shall be responsible for an annual review of The Endowment Fund. The findings and recommendations of said review shall be presented annually to the Coordinating Team and The Presbytery.

XI. The covenants of The Endowment Fund may be amended by a three/fourths (3/4) favorable vote of a Presbytery meeting, except that the Coordinating Team may make an amendment if needed to comply with any IRS requirement.

SIGNED THIS _____ Day of _____, 20__

by _____ Stated Clerk, Northeast Georgia Presbytery

**NORTHEAST GEORGIA PRESBYTERY
2026 PROPOSED BUDGET**

	2025 BUDGET	2026 PROPOSED BUDGET	INCREASE / (DECREASE)
INCOME			
SHARED MISSION	218,066	0	(218,066)
PER CAPITA	123,940	340,500 ¹	216,560
INVESTMENT INCOME	14,500	9,500	(5,000)
TOTAL	356,506	350,000	(6,506)
EXPENSES			
ANTI-RACISM FORMATION EXPERIENCES	0	500	500
CLERGY CARE	6,170	5,800	(370)
COMMITTEE ON MINISTRY	3,500	3,500 ²	0
COMMITTEE ON PREPARATION FOR MINISTRY	2,985	7,520 ²	4,535
COMMITTEE ON REPRESENTATION	100	0 ³	(100)
CONGREGATIONAL CONNECTIONS	5,500	0 ⁴	(5,500)
COORDINATING TEAM	43,100	29,635	(13,465)
GENERAL ASSEMBLY PER CAPITA APPORTIONMENT	61,799	62,482	683
GENERAL ASSEMBLY SHARED MISSION	3,500	3,500	0
NOMINATING/REPRESENTATION COMMITTEE	500	0 ²	(500)
PERMANENT JUDICIAL COMMISSION	250	0 ²	(250)
PROPERTY COMMISSION	100	0 ²	(100)
SEXUAL MISCONDUCT RESPONSE TEAM	200	0 ²	(200)
STAFF SALARIES	195,650	203,865	8,215
SYNOD PER CAPITA APPORTIONMENT	8,552	11,098	2,546
SYNOD SHARED MISSION	1,500	1,500	0
THE BACKYARD MINISTRY	2,500	0 ⁵	(2,500)
THE TABLE ATHENS - Annual Support	18,000	18,000	0
THE TABLE ATHENS - Montreat College Conference	2,600	2,600	0
TOTAL PRESBYTERY EXPENSES	356,506	350,000	(6,506)
BALANCE	0	0	

¹ 3.88% increase in General Assembly rate, 33.34% increase in Synod rate, and 412% in phy rate.

² The following resolution applies:

"In the event of extraordinary circumstances in the coming fiscal year that require emergency expenditures by the Committee on Ministry, Nominating/Representation Committee, Permanent Judicial Commission, Property Commission, or Sexual Misconduct Pastoral Response Committee, the presbytery authorizes the Coordinating Team to spend up to \$5,000 from Undesignated Reserves, which shall be reported at the subsequent presbytery meeting. In the event that the Committee on Preparation for Ministry adds inquirers or candidates which necessitate additional expenditures, then they are permitted to exceed their budget accordingly."

³ Combined with the Nominating Committee in 2025

⁴ CT is requested to grant authority of the Connectional Events Fund to Congregational Connections to fund their ministry.

⁵ The Backyard Ministry, a 1001 New Worshipping Community, will be funded through a grant from the 1001NWC Fund.

CLERGY CARE COMMITTEE

Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase / (Decrease) Budget
Cohort support, presbytery portion	5,500	5,500	0
HR minister gatherings	500	250	(250)
Clergy pictorial directory	120		(120)
Supplies and miscellaneous	50	50	0
TOTAL EXPENSES	6,170	5,800	(370)

COMMITTEE ON MINISTRY

Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase / (Decrease) Budget
Background Checks	300	300	0
Committee Meeting Expense	2,000	2,000	0
Administrative Commissions, Other Exp.	1,200	1,200	0
TOTAL EXPENSES	3,500	3,500	0

COMMITTEE ON PREPARATION FOR MINISTRY

Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase / (Decrease) Budget
Aid to Candidates	2,125	6,000	3,875
Career Assessment	660	1,320	660
Committee Meeting Expense	200	200	0
TOTAL EXPENSES	2,985	7,520	4,535

CONGREGATIONAL CONNECTIONS COMMITTEE

Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase / (Decrease) Budget
Connectional Youth Ministry Partnership	2,000		(2,000)
Mental Health Training	500		(500)
Matthew 25 Grants	3,000		(3,000)
TOTAL EXPENSES	5,500	0¹	(5,500)

¹ no budget request submitted.

COORDINATING TEAM
Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase/ (Decrease)
Committee Meeting Expenses	1,000	500	(500)
Communications Contracting	7,250	0	(7,250)
Copier Support	1,000	500	(500)
Financial Review / Accounting Software	9,100	9,350	250
GA/Synod Commissioners Exp	2,750	2,560	(190)
GP Discretionary Fund	1,000	0	(1,000)
Insurance	4,000	4,750	750
IT Support/Software	2,750	3,000	250
Miscellaneous	500	500	0
Moderator Expenses	1,800	2,000	200
Office Equipment	5,000	2,000	(3,000)
Office Supplies	1,000	700	(300)
Postage	450	450	0
Presbytery Meeting-Expense	1,500	1,000	(500)
Recording Clerk Stipend	1,150	900	(250)
Recording Clerk Expenses	400	325	(75)
Telephone	2,450	1,100	(1,350)
TOTAL EXPENSES	43,100	29,635	(13,465)

Staff Salaries
Proposed Budget 2026

	2025 Budget	2026 Proposed Budget	Increase / (Decrease)
Direct Deposit Payroll Fees	350	350	0
Medicare-Employer Portion	361	465	104
Social Security-Employer Portion	1,544	1,975	431
Stated Clerk			
Travel/Professional Expenses	1,400	2,500 ¹	1,100
Continuing Education	650	650	0
Salary	32,760	32,760	0
Total Stated Clerk	34,810	35,910	1,100
Transitional General Presbyter			
Travel/Professional Expenses		6,000	
Board of Pensions Dues		32,731	
Salary		34,193	
Housing Allowance		29,807	
Total General Presbyter	108,324	102,731	(5,593)
Business Administrator			
Travel/Professional Expenses	2,500	2,500	0
Board of Pensions Dues	14,751	15,924	1,173
Matching Contribution to RSP	1,500	1,500	0
Gross Wages	30,510	30,510	0
Total Business Administrator	49,261	50,434 ²	1,173
Treasurer			
Travel/Professional Expenses	1,000	1,000 ³	0
Total Treasurer	1,000	1,000	0
Communications Director			
Gross Wages	0	6,000	6,000
Total Communications Director	0	6,000	6,000
Contingency	0	5,000 ⁴	5,000
TOTAL EXPENSES	195,650	203,865	8,215

^[1] Stated Clerk has requested increased travel expenses as he has gone far beyond what was budgeted for 2025.

^[2] This position will be in transition with current Business Administrator's retirement in May 2026. Board of Pensions Dues and Matching Contribution will be removed for part of the year. However, they remain intact as-is in order to give the Personnel Action Team flexibility in managing this transition.

^[3] It is anticipated that the Treasurer role will be filled by the current TGP, but we suggest keeping these separate in the budget for transparency.

^[4] The PAT suggest reserving some funds to allow for greater flexibility in managing current and anticipated staff transitions.

Shared Mission Giving Per Year

TOTAL REDUCTION IN SHARED MISSION GIVING

2010 - 2024:
\$261,356 OR 53.28%

