

DIOCESE OF MARQUETTE
POLICY GOVERNING
CAPITAL CAMPAIGNS AND ASSESSABLE RECEIPTS

Definition: A **Capital Campaign** is a parish-wide fund raising effort for a specific purpose, after a proven need has been determined, such as a building expansion, renovation project, or establishment of an endowment fund. Capital campaigns involve a long-term commitment with pledges paid to the parish over a multi-time period.

1. All parish Capital Campaigns must be approved by the Bishop.
2. Capital Campaign income collected from an approved campaign is excluded from Assessable Receipts of the parish.
3. Income collected from parish building fund envelopes (not related to an approved Capital Campaign) is not excluded from assessable receipts.

Please refer to the Parish Accounting Manual for instruction on recording the above in the parish accounting records.

January 2000

By means of this general decree, I hereby establish the above policy as particular law within the ecclesiastical region of the Diocese of Marquette and as binding upon the faithful of the same Diocese of Marquette, according to the norms of the Code of Canon Law (1983).

May 22, 2000
Date

Most Reverend James H. Garland
Bishop of Marquette

Reverend Alex K. Sample
Ecclesiastical Notary

