Yellowstone Presbytery Leadership Cabinet
April 14, 2026

Yellowstone Presbytery Leadership Cabinet met via Zoom for its scheduled meeting on Tuesday, April 14, 2026, beginning at 1:00 p.m.

Cabinet members present:
RE Melissa Bell
RE Julie Boksich
MWS Karolee Larson
RE Russ Kline
RE Danny Pratt
MWS Jamie Schmeling
MWS Dave Thompson, Moderator

Members excused or absent:
None

Others present: General Presbyter Kathy Goodrich, Treasurer Ric Tieman, Stated Clerk Caroline Fleming

1. **Opening:** Moderator Julie Boksich welcomed everyone and called the meeting to order asking people to share concerns and spirit sightings before opening the meeting with prayer. Russ Kline read the presbytery's vision statement.

2. **Dwelling in the Word**: Members read and discussed Psalm 146, which reminds us that, while we are here only temporarily, God is constant and the one who offers real blessing to us. No mortal has what it takes nor can anyone but God give what God gives: presence and blessings. God is a "doer" as evidenced by the many verbs in the Psalm. Julie closed the discussion with prayer.

3. **Quorum and Agenda:** A quorum was declared present. The agenda was reviewed.
   ***Action:** A motion was made and seconded to approve the agenda. The motion passed.

4. **Approval of minutes from March 10, 2026:**
   ***Action:** A motion was made and seconded to approve the minutes of the March 10, 2026 meeting. The motion passed.

5. **Personnel Report (Attachment A):** Members reviewed the proposed covenant between Kathy Goodrich and Yellowstone Presbytery.
   ***Action:** A motion was made and seconded to recommend Yellowstone Presbytery approve the Pastoral Covenant Agreement between Rev Kathy Goodrich and Yellowstone Presbytery proposed by the Leadership Cabinet through its Personnel subcommittee. The motion passed.

Personnel will conduct an exit interview with Kathy and is working on a job description for the presbytery treasurer as we look toward Ric Tieman's retirement from the position in September.

6. **Transition Plans**: Julie and Russ are working on how we cover administrative tasks. For visioning and strategic planning, we will look into costs and advantages of hiring "Holy Cow" or Associated Employers. Caroline and Dave will contact Debbie Blackburn and Janet Anderson respectively, ask them to join us in researching best ways to proceed. They will report back to LC at the next meeting May May 12. Danny and Jamie are working on ways to conduct a thorough assessment of engagement with presbytery by churches, pastors and members. They are considering

how we can personally visit all churches and will bring a proposal to LC when they complete it. A point person to be a "pastor to the pastors" seems needed. If anyone has ideas, wording or other helps for Danny and Jamie, please send them

7. General Presbyter's Report (Attachment B): Kathy noted that Rev. Dave Murchie plans to resign from Colstrip and Hysham churches effective June 1. She reported that Sallie Watson, staff leader for/to the Mid Council leaders, will be in Pueblo Presbytery for a presentation in late May. Caroline plans to attend this presentation. She also noted the need for additional LC meetings as her retirement approaches. Members agreed to meet on May 12, May 21, and June 2. We will also meet on June 9 if necessary. All meetings will begin at 1:00 p.m.

8. Treasurer's Report (Attachments C, D & E): February financials are on track. Ric reported that he, Russ Kline, Curt Kochner, and Heidi Bolt from the Presbyterian Foundation met and formed a plan to form an endowment fund for Westminster Spires. The possibility of funding the endowment with monies from the Partnership Fund, which has not been used for years, was discussed. No decision was made. All are asked to read attachment for more information about the fund and consider the best use of the fund.

> ***Action:** It was moved and seconded that Leadership Cabinet recommend Yellowstone Presbytery approve the Westminster Spires Support and Endowment Plan For The Presbytery of Yellowstone pending approval from Bob Dayton and accepting Bob Dayton's proposed changes as long as they are in alignment with the intent of the document. The motion passed with one abstention.

The "Long Term Partnership Fund" document will be posted under policies on the presbytery website.

9. June Presbytery Meeting: Rev. Stan Ott will be with us to preach and present an equipping workshop. Dave, Julie, Kathy and Caroline will serve as the planning team for the meeting. The meeting will include Kathy's retirement party.

10. PMT: Please read Kathy's report for PMT information. That team is working with many church PNCs with more to come soon. Pray for churches that will be losing pastors.

11. Rep/Nom: Jamie Schmeling offered to serve on the Rep/Nom team class of 2028.

> ***Action:** A motion was made and seconded to nominate Rev. Jamie Schmeling to serve on the Rep/Nom team in the class of 2028. The motion passed with one abstention.

12. Clerk's Report: The three recordings of the workshops offered at the March presbytery meeting are posted on the presbytery website in two places: on the March 13-14 meeting page and in the Repository under educational materials. Caroline will attend the Synod review of presbytery minutes May 28 & 29 in Denver and Sallie Watson's presentation to Pueblo Presbytery the following day. She would like to attend the Rocky Mountain West Relationally Wise Leaders Conference in Bozeman on October 5-8. Registration is $500.00.

> ***Action:** A motion was made and seconded to approve Caroline attending the Rocky Mountain West Relationally Wise Leaders Conference. The motion passed.

LC discussed others also attending the conference. Julie Boksich would like to attend. We might consider other key leaders and send them, too.

> ***Action:** A motion was made and seconded to use Equipping & Encouraging Funds to pay for four people from presbytery to attend the conference. (This number does not include Caroline who will use Stated Clerk funds to cover cost of her attending.)

The motion was tabled until the next LC meeting to give people time to discern who we should send based on their ability to bring their learning back to presbytery and use it for the good of all.

13. Announcements:

Next LC Meetings: <u>May 12, May 21, June 2, June 9</u>
Next Presbytery meeting: <u>June 12-13 in Bozeman</u>

14. Closing: ***Action:** A motion was made and seconded to close the meeting with prayer. The motion passed.
Danny offered the closing prayer and the meeting adjourned.

Respectfully submitted,

Caroline Fleming, Stated Clerk

Leadership Cabinet Action Items		
Responsible Person(s)	Action Item	Due Date
Ongoing Action Items		
Personnel committee	Update Presbytery's Personnel Policy	Ongoing
Jamie, Dave, Caroline	Create a monthly presbytery newsletter to communicate regularly with our churches and pastors.	No date set
LC members	Seek people with a passion for earth care who would work with St. Andrew in bringing concerns/ideas to LC and presbytery	ongoing
Caroline	Create and send information on mission pledges and where the money goes to churches	No timeline
New Action Items		
Dave & Caroline	Contact Debbie Blackburn and Janet Anderson assist with visioning and strategic planning, including checking with "Holy Cow," Associated Employers, and other possible business for assistance with strategic planning and visioning	May 12
Danny & Jamie	Complete proposal on ways to conduct a thorough assessment of engagement with presbytery by churches, pastors and members.	ASAP
All LC Members	Read the Long-Term Partnership Fund document for & consider the best use of the fund.	May 12
Dave, Julie, Kathy & Caroline	Serve as planning team for June Presbytery meeting	June 12

<u>ATTACHMENT A</u>

Proposed Pastoral Covenant Agreement

The Personnel Committee, in communication with Leadership Cabinet and Executive Presbyter Rev. Kathy Goodrich, recommends the following pastoral covenantal agreement to the Presbytery of Yellowstone, to be put in place upon her retirement, effective July 1, 2026.

The Personnel Committee recognizes that the Pastoral Ministry Team (PMT) will oversee this agreement, along with all other relationships between Rev. Kathy Goodrich and the churches of Yellowstone Presbytery as befits their role and function within this presbytery.

The Personnel Committee recommends that a two-year boundary be made to help free Rev. Kathy Goodrich from serving on any committee of the presbytery, unless an urgent need arises, at which point PMT shall bring that need to the Leadership Cabinet, who may authorize the Personnel Committee to review whether or not this boundary needs to be adjusted.

The Personnel Committee recommends that Leadership Cabinet appoint the moderators of Leadership Cabinet and PMT to serve as the only liaisons during this two-year period between the Presbytery of Yellowstone and the Rev. Kathy Goodrich in all matters relating to presbytery business until a person is hired to fill the role of presbyter, at which time the new acting presbyter will serve as the only liaison for the remainder of the two-year period.

The Personnel Committee recognizes the unique challenges that a retired Presbyter may have in finding a church home and therefore urges the churches within the Presbytery of Yellowstone to be gracious and welcoming as the Goodrich family considers where to worship.

The Personnel Committee recognizes the gifts and talents of the Rev. Kathy Goodrich and therefore encourages her to utilize those gifts in the churches of Yellowstone Presbytery through all the duties set apart by the Book of Order for the office of Minister of Word and Sacrament.

The Personnel Committee celebrates the freedom of a retired presbyter to attend presbytery meetings and, as a retired Minster of Word and Sacrament, to have a voice and vote at those meetings as a full member of presbytery. The Personnel committee, therefore, affirms the decision of Rev. Kathy Goodrich to not attend the November 2026 Presbytery meeting as a sign of her freedom as a retired Executive Presbyter.

The Personnel Committee recognizes the difficulty of transition and therefore recommends that the Presbytery of Yellowstone provide funds from the Equip and Encourage Fund in the amount of $1200 to be used for Spiritual Direction with a licensed and out of state provider of her choice.

The Personnel Committee recognizes that Rev. Kathy Goodrich has made long and lasting friendships with people in this presbytery and therefore, as a sign of love and faithfulness, encourages the members of the Presbytery of Yellowstone to continue those friendships within the bounds of this agreement for its duration of two years.

ATTACHMENT B

General Presbytery Report to Leadership Cabinet April 14, 2026 Rev. Kathy Goodrich

Christ is Risen! Hallelujah!

You all and your churches were on my heart and in my prayers Holy Week and Easter. I would love to hear what the Holy Spirit was lifting up for you this Easter? How are you experiencing, living the hope and triumph of Holy Week and Easter in the midst of the personal, church or other challenges? I was powerfully moved by Maundy Thursday this year, as life has no shortage of hurt, betrayal or people who are not like Christ in how they choose to treat others. And it is hard and it hurts. Christ's words of forgiveness are a gift to me and one I am seeking to choose daily.

What about you?

What does it look like to LIVE as resurrection people, in resurrection power, demonstrating Christ, his character, Good News and ways in these times, in a country escalating a war around the world? To be holding out the person, love and hope of Jesus as the people and sources looked to crumble, stumble.
Our challenge and opportunity, like those Christians in the first century, is to live as lights in the darkness not to hide our lights under a bushel, to remember our first love, identity and allegiance are to Christ. We are citizens of heaven FIRST and all other claims and 'gods' are false. As Christ's body, called to be salt and light, we have before us again the need to wrestle, to be clear about what God says is evil, about God's ways. How we need to be together, need each other in the body. The voice and witness of the church in the midst of war calls us to be living according to what is just, true, … It is time for respectful, prayerful wrestling with scriptures about just war and violence, non-violence that our minds and lives and values are formed by Christ and not a human leader or party.
LC – Since LC's last meeting, I have worked on many aspects of our presbytery meeting, plan A and then shift to plan B, coordinating a plan we all took parts of with Caroline, Julie and Dave. Thank you all for adapting! I prepared and led my workshop and am grateful to all who led theirs and made the time to be present in spirit as well as in a square.
I heard afterwards in a variety of contexts from several people who commented on benefiting from each of the workshops offered and from Dwelling in the Word/Word-Share-Prayer times and small group sharing. Being the body of Christ with and for one another is crucial.
The Isolation epidemic increases and many people are hungry for connection and community. How I pray we will be what Christ models and calls us to as Christ-centered, caring, authentic community. Recent stats point to many men who cannot name one close friend in whom they can confide, call at an odd hour for help… Tragic. May they find love, and community and Jesus in our fellowships.
I spoke with Karolee from Personnel for an update following our last LC meeting. I spoke with Julie and Caroline regarding various things and in preparation for this meeting.
I continue to work on adding to the lists and documenting various aspects of the GP position and role and pray for the Spirit's guidance and provision for the ministry and all God has in store to do in and through Yellowstone Presbytery.
PMT – Everything I have written here for the last year remains true! And even more challenging. With our PNC's receiving few to no names (True for many others across the country. I have never received so many requests from other churches/PNCs or presbyteries in my inbox in a few weeks' time, never!) Our pastor supply is low, demand is high, and PNCs are receiving few, sometimes, NO names! Some are now networking trying to find ANY pastor, resulting in the unique challenges that brings. This is requiring a large amount of work and time for me and all on PMT. However, we must adapt. PMT will be discussing a range of various options and ways to be working with the new realities we face.
The PMT subgroup on building bridges and relationships is at work and all of PMT has been reaching out to their churches/leaders via phone in the last month.
There are some significant pastoral situations and needs among our leaders. How we need to be praying for one another. It is a time of sifting for many. May we be lifting up one another
After presbytery I teamed with Debbie Blackburn in leading the PNC training for Lewistown and Cheryl Banks attended virtually as I continue to seek to be equipping our teams.
2 pastors just recently announced their retirement – Rev. Wenda Fry, (ELCA) The PCUSA/ELCA Federated Church of White Sulphur Springs, June 15, which rotates pastors between PCUSA & ELCA just as our PCUSA Terry church does. Wenda (tragically widowed early in COVID and getting close to retirement) has recently become engaged to a college friend of her husband's and

accelerated her retirement. I have had a good talk with and rejoice with Wenda and her good ministry there but am sad for these 2 congregations.
Rev. Dave Murchie, UCC pastor serving both the Colstrip (joint UCC/PCUSA congregation where Gail Beckham is the council moderator this year) and Hysham congregations, retires June 1. !
Camping and Youth – They have been hard at work with preparations of all sorts ,promo and recruiting. Hunter and Nichole bring a broad array of gifts to us. The subgroup working on the endowment has been hard at work as well. Russ, Curt and Ric deserve our greatest thanks for all that has taken shape in a short time frame in order to be ready for the 90th celebration Aug. 1-2! See document. I have spoken to 2 folks working on revamp the camp and there is energy.
Synod – I am co-leading our synod Staff Forum May retreat/meeting in Salt Lake City with Utah's Rev. Mirjam Haas-Melchior May 17-19. I look forward to learning from the insights, initiatives… of other leaders as well as Rev. Heather Mikelson, Western CO's new Transformational Presbyter. The presbytery's wrestling and discernment over the last 18 months led them to commit to a proactive focus on and commitment to cultivating church plants and exploring ways the Holy Spirit is at work and existing congregations might seek revitalization. Heather's husband, Rev. Josh Mikelson, has become the Associate Pastor at FPC Grand Junction.
In late May Sallie Watson, staff leader for/to the Mid Council leaders comes to Pueblo, CO to visit with some of their leaders and a group from Plains and Peaks as they are in a transition season. They will be listening to what is happening or being considered around the country. They have invited leaders from any other presbytery to come to listen. (No virtual option.) I asked several questions about this time at our more recent Synod Staff Forum.
General Assembly level – The new condensed, combined organizational structures and positions are solidifying, and the plane is being built as it is being flown. Time will tell if hopes are realized and this new is "improved." The Outlook covers this process periodically.
Board of Pensions – They have been consulting with the Association of Mid Council Leaders and are offering and will offer several relief options for participants with dependents whose costs have soared and other new help.
A 50% reduction in costs for medical coverage for dependent children For congregational pastoral leaders enrolled in the Congregational Pastors Package Jan 1, '17.
Transitional Pastor's Participation and its inherent subsidies for family medical coverage in the preferred provider option (PPO) will extend through 2029.
Grants to help with childcare needs – begins April 1, '26.
BOP will offer **three additional Medical Plan options starting in Jan. '27.**
Here is their latest update: https://www.pensions.org/news-and-events/articles/board-of-pensions-announces-additional-support-for-pastors-and-families

The frustration level is simmering over the high costs for churches and especially among younger clergy. There is an GA overture to amend the BOO to make the medical plan *optional* for installed pastors.
2026 GA, Milwaukee – June 22-24 virtual Committees, June 27 community day, June 28-July 2 in person plenary. A wide range of significant reports such as the Task Force on Ordination, and the Unification work at the GA are posted along with a range of overtures. PMT will be looking at some of the materials pertaining to their areas. Seeking to step back and get the balcony 30,000' perspective and discern the mind of Christ is crucial. Asking what is NEEDED and what is for the best of the church at this time, and what is truly worth the time, funds, energies or processes being proposed for such a time as this, are important to
While I have attended most of the GA's during my time here (Covid changed everything and for a while we were not allowed to attend, and much has been eliminated now), with the timing of my retirement I will not be traveling to Milwaukee.

Resources for pastoral leaders – coaching in church financial leadership
"The Presbyterian Foundation received a grant from the Lilly Endowment Inc. to help pastoral leaders with their *professional* financial challenges. The Foundation believes it is important to resource pastoral leaders and the congregations that they serve in the areas of church financial literacy, leadership and management to promote vitality and excellence in ministry…" For more info : https://www.presbyterianfoundation.org/resources/church-financial-literacy-and-leadership-program/coaching-program/
Our Foundation ministry consultant will be with us in June.
Contact for this: David.Loleng@presbyterianfoundation.org
Personal – I have so much to be grateful for and have seen many answers to prayers mixed in with the hard hard things as well. The demands of my mother's estate has required more time than I wanted or planned the last 3 weeks. I actually took most of my time I am not paid for off in March, along with some vacation. We were blessed by time with all the kids and grandkids and Gillian's nausea improved the very day she was to travel and she could come! We are both seeking to pace ourselves better and be better stewards of our health. My uncle died suddenly at 97, the last of that generation for us. He was Presbyterian and they want me to be a part of the service. I will head to Texas the end of next week.

ATTACHMENT C

Presbytery of Yellowstone PCUSA

Administration Budget Performance

February 2026

Accrual Basis

	Feb 26	Jan - Feb 26	Annual Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4001 · Administrative Support	0.00	2,000.00	35,000.00	(33,000.00)	5.71%
4004 · Per Capita Income	36,366.00	76,761.50	80,949.00	(4,187.50)	94.83%
4005 · Interest Income	98.98	213.45	0.00	213.45	100.0%
Total RECEIPTS	36,464.98	78,974.95	115,949.00	(36,974.05)	68.11%
Total Income	36,464.98	78,974.95	115,949.00	(36,974.05)	68.11%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	0.00	0.00	500.00	(500.00)	0.0%
6304 · Accounting Fees	340.00	1,615.00	6,300.00	(4,685.00)	25.64%
6305 · Legal Fees	0.00	0.00	500.00	(500.00)	0.0%
6306 · Task Force Meetings	73.75	73.75	100.00	(26.25)	73.75%
6307 · Nom/St-Tim/Delegate Mtgs	0.00	0.00	100.00	(100.00)	0.0%
Total LEADERSHIP CABINET	413.75	1,688.75	7,500.00	(5,811.25)	22.52%
PASTORAL MINISTRY TEAM					
6506 · PMT Meeting Expense	25.34	25.34	2,500.00	(2,474.66)	1.01%
Total PASTORAL MINISTRY TEAM	25.34	25.34	2,500.00	(2,474.66)	1.01%
PERSONNEL EXPENSES					
6601 · Admin Manager					
6601.1 · Salary	255.15	443.52	4,000.00	(3,556.48)	11.09%
Total 6601 · Admin Manager	255.15	443.52	4,000.00	(3,556.48)	11.09%
6602 · General Presbyter					
6602.1 · Salary	666.14	1,248.26	7,490.00	(6,241.74)	16.67%
6602.2 · Housing	2,538.40	4,931.36	29,576.00	(24,644.64)	16.67%
6602.3 · Retirement	332.08	654.48	4,688.00	(4,033.52)	13.96%
6602.4 · Insurance	1,601.44	3,212.56	18,500.00	(15,287.44)	17.37%
6602.5 · Meals Reimb	0.00	0.00	1,200.00	(1,200.00)	0.0%
6602.6 · Travel Reimb	0.00	0.00	4,000.00	(4,000.00)	0.0%
6602.7 · Telephone	0.00	0.00	1,200.00	(1,200.00)	0.0%
6602.8 · Discretionary Fund	0.00	0.00	1,250.00	(1,250.00)	0.0%
6602.9 · Study Leave	0.00	0.00	700.00	(700.00)	0.0%
Total 6602 · General Presbyter	5,138.06	10,046.66	68,604.00	(58,557.34)	14.64%
6603 · Stated Clerk					
6603.1 · Salary	1,981.64	3,850.84	23,110.00	(19,259.16)	16.66%
6603.4 · Travel Reimb	0.00	0.00	2,500.00	(2,500.00)	0.0%
6603.5 · Discretionary Fund	0.00	41.92	500.00	(458.08)	8.38%
6603.6 · Continuing Education	0.00	0.00	673.00	(673.00)	0.0%
Total 6603 · Stated Clerk	1,981.64	3,892.76	26,783.00	(22,890.24)	14.53%
6604 · Payroll Taxes	172.90	494.17	2,071.00	(1,576.83)	23.86%
Total PERSONNEL EXPENSES	7,547.75	14,877.11	101,458.00	(86,580.89)	14.66%

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Administration Budget Performance
February 2026

Accrual Basis

	Feb 26	Jan - Feb 26	Annual Budget	$ Over Budget	% of Budget
PRESBYTERY EXPENSES					
6703 · Per Capita Expense	0.00	15,065.88	19,080.00	(4,014.12)	78.96%
6704 · Presbytery Meetings	0.00	0.00	5,000.00	(5,000.00)	0.0%
6705 · Presbytery Other Exp	0.00	0.00	2,400.00	(2,400.00)	0.0%
Total PRESBYTERY EXPENSES	0.00	15,065.88	26,480.00	(11,414.12)	56.9%
PRESBYTERY OFFICE					
6801 · Copies & Postage	265.60	265.60	300.00	(34.40)	88.53%
6802 · Insurance	0.00	0.00	420.00	(420.00)	0.0%
6803 · Office Supplies	192.95	192.95	100.00	92.95	192.95%
6804 · Rent	0.00	0.00	100.00	(100.00)	0.0%
6805 · Computer & Telephone Expense	550.83	550.83	600.00	(49.17)	91.81%
6806 · Bank Service Charges	0.00	0.00	250.00	(250.00)	0.0%
Total PRESBYTERY OFFICE	1,009.38	1,009.38	1,770.00	(760.62)	57.03%
Total Expense	8,996.22	32,666.46	139,708.00	(107,041.54)	23.38%
Net Ordinary Income	27,468.76	46,308.49	(23,759.00)	70,067.49	(194.91%)
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Unrestricted	0.00	0.00	16,711.00	(16,711.00)	0.0%
Transfers from W Yellowstone	0.00	0.00	7,048.00	(7,048.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	23,759.00	(23,759.00)	0.0%
Total Other Income	0.00	0.00	23,759.00	(23,759.00)	0.0%
Net Other Income	0.00	0.00	23,759.00	(23,759.00)	0.0%
Net Income	**27,468.76**	**46,308.49**	**0.00**	**46,308.49**	**100.0%**

Presbytery of Yellowstone PCUSA
Program Budget Performance
February 2026

Accrual Basis

	Feb 26	Jan - Feb 26	Annual Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	0.00	0.00	15,000.00	(15,000.00)	0.0%
4002.2 · Event Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
4002.3 · Rental of Camp Facilities	0.00	0.00	14,000.00	(14,000.00)	0.0%
4002.5 · Other Camp Income	0.00	0.00	2,000.00	(2,000.00)	0.0%
Total 4002 · Camp Income	0.00	0.00	33,000.00	(33,000.00)	0.0%
4003 · General Mission Pledge	4,115.29	8,504.58	18,000.00	(9,495.42)	47.25%
Total RECEIPTS	4,115.29	8,504.58	51,000.00	(42,495.42)	16.68%
Total Income	4,115.29	8,504.58	51,000.00	(42,495.42)	16.68%
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	0.00	3,000.00	(3,000.00)	0.0%
6102 · Food	0.00	0.00	5,000.00	(5,000.00)	0.0%
6103 · Supplies	0.00	0.00	800.00	(800.00)	0.0%
6104 · Transportation	0.00	0.00	1,500.00	(1,500.00)	0.0%
6106 · Salaries & Wages	415.89	808.24	25,000.00	(24,191.76)	3.23%
6107 · Pastor Honorarium	0.00	0.00	1,500.00	(1,500.00)	0.0%
Total 6100 · Camping Expenses	415.89	808.24	36,800.00	(35,991.76)	2.2%
6120 · Special Events	0.00	0.00	100.00	(100.00)	0.0%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	0.00	200.00	(200.00)	0.0%
6202 · Copies & Postage	0.00	0.00	100.00	(100.00)	0.0%
6203 · Liability Insurance	0.00	0.00	4,000.00	(4,000.00)	0.0%
6206 · Utilities	97.89	197.83	3,000.00	(2,802.17)	6.59%
Total 6200 · Admin Camping Expenses	97.89	197.83	7,300.00	(7,102.17)	2.71%
Total CAMPING & YOUTH	513.78	1,006.07	44,200.00	(43,193.93)	2.28%
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	0.00	0.00	1,500.00	(1,500.00)	0.0%
6302 · Rocky Mountain College	0.00	0.00	1,500.00	(1,500.00)	0.0%
Total LEADERSHIP CABINET	0.00	0.00	3,000.00	(3,000.00)	0.0%
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	0.00	1,000.00	(1,000.00)	0.0%
6502 · Congregation Ministry	0.00	0.00	100.00	(100.00)	0.0%
6503 · Emergency Career Counseling	0.00	0.00	100.00	(100.00)	0.0%
6504 · Vocations Expense	0.00	0.00	100.00	(100.00)	0.0%
Total PASTORAL MINISTRY TEAM	0.00	0.00	1,300.00	(1,300.00)	0.0%

Presbytery of Yellowstone PCUSA
Program Budget Performance
February 2026

Accrual Basis

	Feb 26	Jan - Feb 26	Annual Budget	$ Over Budget	% of Budget
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	818.00	1,636.00	9,816.00	(8,180.00)	16.67%
Total 6602 · General Presbyter	818.00	1,636.00	9,816.00	(8,180.00)	16.67%
6604 · Payroll Taxes	32.15	62.48	1,400.00	(1,337.52)	4.46%
Total PERSONNEL EXPENSES	850.15	1,698.48	11,216.00	(9,517.52)	15.14%
PRESBYTERY EXPENSES					
6702 · Cluster Meetings	0.00	0.00	100.00	(100.00)	0.0%
6705 · Presbytery Other Exp	0.00	0.00	1,000.00	(1,000.00)	0.0%
Total PRESBYTERY EXPENSES	0.00	0.00	1,100.00	(1,100.00)	0.0%
Total Expense	1,363.93	2,704.55	60,816.00	(58,111.45)	4.45%
Net Ordinary Income	2,751.36	5,800.03	(9,816.00)	15,616.03	(59.09%)
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	0.00	0.00	9,816.00	(9,816.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	9,816.00	(9,816.00)	0.0%
Total Other Income	0.00	0.00	9,816.00	(9,816.00)	0.0%
Net Other Income	0.00	0.00	9,816.00	(9,816.00)	0.0%
Net Income	**2,751.36**	**5,800.03**	**0.00**	**5,800.03**	**100.0%**

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Position
Accrual Basis **As of February 28, 2026**

	Feb 28, 26	Jan 31, 26	$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings			
1005 · Checking 3214	69,402.02	37,386.33	32,015.69
1010 · Money Market 3355	144,500.64	144,417.55	83.09
1015 · Partnership Fund MM 3793	46,065.84	46,049.95	15.89
Total 1000 · Checking and Savings	259,968.50	227,853.83	32,114.67
1020 · St Timothy Checking 1961	100.00	100.00	0.00
1030 · St Timothy Checking 3686	100.00	100.00	0.00
1050 · New Covenant 5737			
1052 · Other Designated Funds	143,655.63	143,655.63	0.00
Total 1050 · New Covenant 5737	143,655.63	143,655.63	0.00
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	442,241.87	442,241.87	0.00
1120 · St Timothy Chapel #2 6024	130,744.46	130,744.46	0.00
Total 1100 · St Timothy Endowment Funds	572,986.33	572,986.33	0.00
Total Checking/Savings	976,810.46	944,695.79	32,114.67
Other Current Assets			
1499 · Undeposited Funds	963.11	963.11	0.00
Total Other Current Assets	963.11	963.11	0.00
Total Current Assets	977,773.57	945,658.90	32,114.67
Other Assets			
1850 · Beartooth Electric Co-op	961.65	961.65	0.00
1900 · Char Rem Trust 0931	155,521.87	155,521.87	0.00
Total Other Assets	156,483.52	156,483.52	0.00
TOTAL ASSETS	**1,134,257.09**	**1,102,142.42**	**32,114.67**

	Feb 28, 26	Jan 31, 26	$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	596.01	2,207.26	(1,611.25)
Total Accounts Payable	596.01	2,207.26	(1,611.25)
Credit Cards			
2050 · Ramp Credit Card	1,717.17	165.92	1,551.25
Total Credit Cards	1,717.17	165.92	1,551.25
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	555.86	524.84	31.02
2120 · State Liabilities	34.08	35.35	(1.27)
Total 2100 · Payroll Liabilities	589.94	560.19	29.75
2200 · Other Current Liabilities			
2200.02 · GA Mission Pledges	2,264.70	1,187.35	1,077.35
2200.03 · GA Peacemaking PM999999	257.81	0.00	257.81
2200.05 · GA Christmas Joy CJ999999	694.00	534.00	160.00
Total 2200 · Other Current Liabilities	3,216.51	1,721.35	1,495.16
Total Other Current Liabilities	3,806.45	2,281.54	1,524.91
Total Current Liabilities	6,119.63	4,654.72	1,464.91
Total Liabilities	6,119.63	4,654.72	1,464.91
Equity			
3100 · General Funds			
3100.1 · Administrative	6,679.08	6,679.08	0.00
3100.2 · Admin Support	22,879.49	22,879.49	0.00
3100.3 · Program	41,643.12	41,643.12	0.00
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	31,784.80	31,784.80	0.00
Total 3100 · General Funds	121,334.83	121,334.83	0.00
3200 · Designated Funds			
3200.01 · Camp Scholarships	8,526.63	8,526.63	0.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	35,096.16	35,096.16	0.00
3200.04 · Evangelism Grant	52,298.81	52,298.81	0.00
3200.06 · Linda Hofer Education	19,946.15	19,553.15	393.00
3200.07 · Partnership Spendable Funds	2,390.00	2,390.00	0.00
3200.08 · Peace Making Offering to YP	4,940.45	4,854.51	85.94
3200.09 · Presbyter Discretionary Fund	2,934.21	2,934.21	0.00
3200.11 · Presbytery Continuing Education	3,595.77	3,595.77	0.00
3200.12 · Revamp Camp	16,302.08	16,302.08	0.00
3200.13 · Rural Ministry Grant	1,070.28	1,070.28	0.00
3200.14 · Social Justice	6,469.45	6,469.45	0.00
3200.16 · St Timothy's MM #1	100.00	100.00	0.00
3200.17 · St Timothy's MM #2	4.96	4.96	0.00
3200.18 · Triennium Fund	2,530.74	2,530.74	0.00
3200.19 · Yell Pres Funds Await Cab Actio	17,478.27	17,478.27	0.00
3200.20 · Dubuque-Synod Of RM CRE coh...	3,771.00	3,771.00	0.00

	Feb 28, 26	Jan 31, 26	$ Change
3200.21 · Stated Clerk Discretionary Fund	399.61	399.61	0.00
3200.22 · Stated Clerk Cont Education	673.00	673.00	0.00
Total 3200 · Designated Funds	180,284.56	179,805.62	478.94
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	575,764.58	575,764.58	0.00
3300.2 · Char Rem Trust	155,521.87	155,521.87	0.00
3300.3 · Partnership Funds Principle Amt	45,979.61	45,979.61	0.00
Total 3300 · Restricted Funds	777,266.06	777,266.06	0.00
Net Income	49,252.01	19,081.19	30,170.82
Total Equity	1,128,137.46	1,097,487.70	30,649.76
TOTAL LIABILITIES & EQUITY	**1,134,257.09**	**1,102,142.42**	**32,114.67**

SUPPORT AND ENDOWMENT PLAN FOR

THE PRESBYTERY OF YELLOWSTONE

WESTMINSTER SPIRES

ARTICLE I

ESTABLISHMENT OF PLAN

Because Presbyterians are called to be Stewards of all the gifts of God, a Support and Endowment Plan for the Presbytery of Yellowstone (the "PRESBYTERY") is hereby established, effective [date]. The Plan shall operate under, and is subject to, the Constitution of the Presbyterian Church (U.S.A.) and the Bylaws and Standing Rules of the Presbytery of Yellowstone.

ARTICLE II

OBJECTIVE OF PLAN

The objective of the Plan is to encourage devises, bequests, and gifts to the Presbytery of Yellowstone for the support of Westminster Spires Camp and to provide a mechanism for the use of such gifts to further the mission of the Presbytery at Westminster Spires. and the work of Jesus Christ at Westminster Spires. The Funds are for extra-budgetary support and are not intended to replace the regular Program Budget.

ARTICLE III

CREATION OF FUNDS

The Presbytery hereby creates four separate Funds, as described below. Principal and income from these Funds shall be used by the Leadership Cabinet for needs beyond the normal operating budget of the Presbytery and shall be held separate from all other Presbytery funds.

3.1 Endowment Fund. The principal of the Endowment Fund shall be invested in perpetuity. Ten percent (10%) of the annual income from interest and dividends shall be retained and added to principal. The balance of ninety percent (90%) of the annual income will be distributed as follows: seventy-five percent (75%) to the Westminster Spires Fund; ten percent (10%) to the Westminster Spires Scholarship Fund; and five percent (5%) to the Westminster Spires Self Insurance Fund, unless otherwise directed by the Presbytery.

3.2 Westminster Spires Fund. The principal and income from the Westminster Spires Fund is spendable and shall be used for special projects and support of the Presbytery beyond the normal operating budget and other budgeted programs, including, but not limited to such uses as construction, repairs and refurbishing of buildings, landscaping projects, acquisition of furniture fixtures and equipment. Capital expenditures shall be proposed by the Camping and Youth Ministry Team in consultation with the Board and shall be subject to approval by the Leadership Cabinet.

3.3 Westminster Spires Scholarship Fund. The principal and income from the Westminster Spires Scholarship Fund is spendable and shall be used to or for the benefit of campers at Westminster Spires or other Presbytery youth and camping events, as determined by the Camping and Youth Ministry Team in consultation with the Board and approved by the Leadership Cabinet.

3.4 Westminster Spires Self Insurance Fund. The principal and income from Westminster Spires Self Insurance Fund is spendable and shall be used for the repair and rebuilding of property at Westminster Spires camp owned by the Presbytery following losses not covered by commercial insurance policies in force at the time of loss.

3.5 Additional Funds. The Board shall have the power to establish additional funds which may include endowment and/or spendable funds as defined by the donor agreement, if requested by a donor, or if in the judgment of the Board such a fund would serve a mission of the Presbytery, subject to approval of the Leadership Cabinet.

3.6 Presbytery Deposits. The Leadership Cabinet reserves the right to deposit funds into any of the separate Funds from other sources, including gifts, incomes, donations on bequests received by the Presbytery.

3.7 Temporary/Restricted Fund. The Presbytery reserves the right to deposit monies or properties into a temporary restricted fund to be managed by the Board. The Board shall invest such sums with the Presbyterian Foundation in accordance with Article VII, below.

ARTICLE IV

SUPPORT AND ENDOWMENT MANAGEMENT BOARD OF TRUSTEES

4.1 Trustee Responsibilities. The Support and Endowment Management Board of Trustees ("Board") shall be formed as a permanent committee of Leadership Cabinet and have the following responsibilities:

4.1.1 to encourage Presbytery members to have a valid will and estate plan.

4.1.2 to inform Presbytery members of the opportunity and importance of making gifts and bequests to support the ongoing mission of the Presbytery.

4.1.3 to present an Annual Financial Report to the Leadership Cabinet (as specified in Article VI.1)

4.1.4 to administer the Funds for the purposes and uses permitted herein and approved by the Leadership Cabinet.

4.1.5 to assume such other responsibilities related to the Funds as may be assigned to the Board by the Leadership Cabinet.

4.1.6 Recommending disbursements from the Funds to the Leadership Cabinet.

4.2 Composition. The Board shall consist of five active members of the Presbytery of Yellowstone, at least two of whom shall be members of the Camping and Youth Ministry Team at the time of their election, at least two of them shall be members of the Leadership Cabinet, and one of whom shall be the chair of the Board. The General Presbyter shall be an ex-officio member of the Board without a vote. Trustees shall be elected by the Leadership Cabinet at the meeting at which the Annual Financial Report is presented. The Board shall nominate a slate of replacement Trustees, but the Leadership Cabinet may elect others. Each election shall be for the total number of vacancies existing at the time of election.

4.3 Term of Office. The initial Board shall be elected by the Leadership Cabinet upon adoption of the Plan. One person shall be elected to a full three-year term, two persons elected to two-year terms, and two persons elected to one-year terms on the initial Board. Any person elected to the initial Board for a term of less than three years shall be eligible for election to a full three-year term upon completion of a part term. Thereafter, the Board shall be elected for terms of three years, unless elected to fill unexpired terms. Any member of the Board shall be eligible to be elected for two consecutive three-year terms, and such individual shall thereafter not be eligible for re-election to the Board until at least one year has elapsed.

4.4 Quorum. At least three members of the Board, one of whom is a member of the Leadership Cabinet, must be present to transact business. Meetings may be conducted online.

4.5 Secretary. A secretary shall be elected from within the Board to keep full and accurate records of the actions of the Board and restrictions on gifts, and to conduct necessary communications as requested.

4.6 Treasurer. The Board shall use the Presbytery Treasurer as a person outside of its own membership, who shall be an ex-officio member of the Board without vote. The Treasurer shall maintain full and accurate records of all financial activities of the Fund in accordance with generally accepted accounting principles. Annual reconciliation with the Presbyterian Foundation statements is required.

4.7 Advisory Council. The Board may create an Advisory Council of persons who have expertise in investment, legal, tax, and financial matters. The Advisory Council members will have no voting rights and will perform in an advisory capacity to the Board and to potential donors as required. Members of the Advisory Council are encouraged, but not required, to attend meetings of the Board. Members of the Advisory Council will have no definite terms of office and will be appointed or released at the discretion of the Board.

4.8 Insurance. The Presbytery shall provide errors and omissions insurance and bonding for the Board and Treasurer as part of the Presbytery insurance coverage.

ARTICLE V

ASSIGNMENT OF GIFTS RECEIVED

Two types of gifts will be received by the Presbytery: restricted and unrestricted. A donor may provide reasonable restrictions for the use of his or her gift. However, the Presbytery encourages the giving of unrestricted gifts.

5.1 Unrestricted Gifts. Unrestricted gifts shall ordinarily be allocated to the Endowment Fund, unless the Board, with the approval of the Leadership Cabinet, designates them to another Fund. In making their designation, the Board may consider the adequacy of restricted gifts to meet a particular need, current needs to be addressed by each Fund, and such other prudent concerns as may be known to the Board from time to time.

5.2 Restricted Gifts. A donor may designate the Fund into which such donor's devise, bequest or gift shall be placed and may also restrict the uses to which the principal, income, or both will be applied. The Presbytery will make every reasonable attempt to comply with the donor's restrictions, subject to the Presbytery' s existing policies and its commitment to further the work of Jesus Christ. The Board may counsel with any donor who has indicated an intention to make a restricted gift if the restrictions, conditions, form, or uses of such a gift would not, in the opinion of the Board be consistent with the Presbytery' s existing policies or missions. The Board, with the proper approval of the Leadership Cabinet, has the power to decline to accept a gift if the restrictions, conditions, form or uses are unacceptable.

5.3 Obsolete or Over-fulfilled Needs If a donor has designated a gift for a particular purpose, and if that purpose is or becomes contrary to the policies or missions of the Presbytery, or if the amount of the gift is substantially greater than the need of the Presbytery for the particular purpose, the Presbytery shall attempt to use the gift, or so much of it as exceeds the need of the Presbytery, for the purpose as close as possible to that designated by the donor. If no such use can in good faith be found, the balance of the principal and income from the gift shall be placed in the Endowment Fund.

5.4 Disposition of Gifts Other Than Cash. Unless the donor has specifically designated otherwise, real estate, corporate stocks and bonds, or other property may be held or may be sold and the proceeds reinvested, as the Board, as set forth below, determines in its sole discretion. Presbyterian Foundation advice should be requested before accepting complex assets (real property, closely held stock), in line with PC(USA) best practices.

5.5 Requirements of PC (U.S.A.). The Board shall comply with the Constitution of the Presbyterian Church (U.S.A.) (as set forth in the Book of Confessions and the Book of Order) if the Constitution imposes additional requirements on the acceptance of a gift or of the disposition of donated property.

ARTICLE VI

FINANCIAL REPORTS

6.1 Annual Financial Report. The Board shall present an Annual Financial Report to the Leadership Cabinet (and through it to the Presbytery) each year no later than the first of June and may present supplemental reports to the Leadership Cabinet from time to time. Each Annual Financial Report shall provide a complete accounting of the resources of the Funds, the amount accrued from the Endowment Fund to the other three Funds, and the balances of the three Funds available for use. The Annual Financial Report of each Fund shall present in summary form:

6.1.1 a Statement of Assets as of December 31, including the basis and market value of each asset.

6.1.2 a Reconciliation of each Fund for the year ending December 31, setting forth: (a) the market value of the assets at the beginning of the fiscal year; (b) the market value of gifts received during the fiscal year; (c) the realized investment income (dividends and interest) earned during the year; (d) the realized and unrealized market value gains (or losses) during the year; (e) less disbursements from the Fund for its purposes ; (f) less disbursements for administrative expenses, excluding Presbytery Staff time; and (g) the market value of assets at the end of the year, December 31 (the sum of 6 .1.2 (a) through 6 .1.2 (f) above) .

6.1.3 a summary narrative (not just numbers) describing how distributions have furthered the mission of the Presbytery and camp; this supports donor communication and future fundraising. The Annual Report is to be shared with the Presbytery as a whole and posted on the Presbytery website.

ARTICLE VII

INVESTMENT 0F THE FUNDS

The Board shall invest all the principal of the funds with the Presbyterian Foundation, hereinafter referred to as "Foundation". The Board shall establish a long-term investment objective for each Fund created by this Plan and request the Foundation to consider these objectives in its investment.

7.1 Fiscal year. The fiscal year of each Fund shall end December 31.

7.2 Commingling of principal. The Foundation may, but need not, commingle the principal of the Westminster Spires Fund, or the principal of the Westminster Spires Scholarship Fund, or the Westminster Spires Self Insurance Fund, or all, with the principal of the Endowment Fund for the purpose of securing a higher rate of return.

7.3 Accrual of Income. The income from the Endowment Fund accruing to each of the other three Funds may be permitted to accumulate and be added to the principal of the other three funds, and the income of any or all the other Funds may be permitted to accumulate and be added to the principal of that Fund. However, the Board shall see to it that accurate records are kept by the Foundation of the amounts of principal and accrued interest of each of the Funds and that the donors' restrictions as to use of gifts are respected.

ARTICLE VIII

AMENDMENTS

The provisions of this Plan may be amended only at stated Presbytery meetings at which a quorum is present and only by an affirmative vote of two-thirds of those present. Amendments shall be effected by such vote only after two readings of the proposed amendments. The first reading shall be presented to the Presbytery at a stated and regularly called meeting of the Presbytery. The second reading and, upon motion duly made and seconded, the vote upon such proposed amendment shall be conducted at the next stated meeting, following the first stated meeting, provided the quorum indicated above is present. Notwithstanding any amendment, all gifts, devises and bequests to the Funds shall be administered for the purpose in effect at the time such donation was made.

ARTICLE IX

PRESBYTERY CONSOLIDATION —MERGER OR DISSOLUTION

If at any time the Presbytery of Yellowstone is lawfully merged or consolidated with any other Presbytery, all of the provisions hereof in respect to the Presbytery shall be deemed to have been made for and in behalf of such merged or consolidated Presbytery, and such merged or consolidated Presbytery shall be vested with title to the Funds, shall be entitled to receive all of the benefits of said Funds, and shall be obligated to administer said Funds in all respects, in accordance with the terms hereof. In the event of the dissolution of the Presbytery, the Presbytery of jurisdiction shall be vested with title to the Funds, shall be entitled to receive all the benefits of said Funds, and shall be obligated to administer the Funds in all respects in accordance with the terms hereof, for purposes consistent with the mission of Westminster Spires Camp or its functional equivalent and in accordance with the provisions of the Constitution of the Presbyterian Church (U.S.A.) regarding dissolution or merger of presbyteries.

DATED this ____ day of _________, 2026.

____

Caroline Fleming, Stated Clerk

Long-term Church Partnership Fund
for the Presbytery of Yellowstone
established May 22, 2001

The Long-term Church Partnership Fund (LCPF) is established based on a proposal developed collaboratively by the Ministry Unit Presbytery Council and the General Presbyter. The LCPF is a two-pronged approach supporting the development of the Church Partnership project in a way that does not simply provide subsidies for churches but instead seeks to strengthen the long-term financial situation of small congregations. In doing so:

1) the presbytery will model financial commitment and creativity in establishing a long-term funding source for the project and
2) the criteria for church partnerships will educate and challenge congregations in the areas of stewardship, long-term financial planning, and church revitalization.

1) Sources of initial funds for the Long-term Church Partnership Fund may include:

a) Ministry Unit approved Y2001 budget for project
b) Interim Ministry grant
c) Church Development Fund of Yellowstone Presbytery.
d) John Bowman bequest earnings designated for St Timothy's Chapel and corporate purposes of Yellowstone Presbytery'.

a) The rationale for using the Church Partnership Y2001 budget line with the long-term fund is self-evident.

b) The Interim Ministry grant was received from a restricted fund that was originally for the work of the Board of Home Missions. The Board of Home Missions is no longer in existence, but the restricted fund continues to produce revenue. While the grant request spoke of an At-Large Interim Pastor, the content of the work of such a person was focused on the revitalization and redevelopment of congregations. The grant request also said the presbytery would match the $15,000 grant Since it is unlikely the presbytery would ever have sufficient funds to employ an At-Large Interim Pastor, the focus should shift to the intent of the grant: providing specialist skills for revitalization and redevelopment. Thus, the intent can be accomplished by using resource teams or contracted specialists for specific tasks. If the $15,000 grant is put into the Church Partnership Fund, the matching stipulation will be met while the Church Partnership program itself will work on the needs of the presbytery identified in the grant request. Since the only donor restriction is: *The work of the Board of Home Missions*, using funds for revitalization of churches established by the Board of Home Missions is not only acceptable, but desirable.

c) In Y2000, money of Yellowstone Presbytery that had been invested with the Presbyterian Investment and Loan Program was transferred to a presbytery savings account with the intent of making the funds available to churches for building improvement loans through a Church Development Fund. Since that time, the Synod of the Rocky Mountains has increased its maximum loan amount from $15,000 to $50,000. Because the presbytery loan fund (current balance: $26,697) is not large enough to take on significant projects and, because the synod and General Assembly offer loan programs, the presbytery may now use the $26,697 for ministry and mission instead of bricks and mortar.

d) The rationale for using earnings of the John Bowman bequest is based on the history of John Bowman's support for ministry in the Big Hole and Philipsburg. The Bowman family provided thousands of dollars in the late 1950's and early 1960's to support ministry in Southwest Montana. In fact, the Wisdom church building was rededicated in 1959 in memory of Timothy Bowman by request of John Bowman, six years before St. Timothy's Chapel was built. The John Bowman $100,000 bequest to Yellowstone Presbytery made in 1993 states that income from the fund is intended for the program and maintenance of St. Timothy's Chapel, and in particular, for compensation of ordained Presbyterian ministers for the worship program. Most importantly, the bequest states, “If *however, said St. Timothy's Memorial Chapel no longer is in existence, or, if the income available is more than sufficient to provide for the purposes* *set forth above, such income or excess may be used for the corporate purposes of said Presbytery of Yellowstone."*

Therefore, Presbytery of Yellowstone can consider the earnings of the Bowman bequest as a source of revenue for the corporate purposes of the presbytery. Such use of the money is consistent with the giving patterns of John Bowman when he was alive. Currently, the bequest provides approximately $8,000.00 a year in earnings.

Initial funding sources and scenarios

- Interim Ministry Grant $15,000.00
- Church Development Fund: $26.697.00

Potential opening balance of Church Partnership Fund (restricted assets): $41,697.00

The Church Partnership Fund is structured into two categories of money: *restricted assets* and *unrestricted assets.* Restricted assets are those which are used initially to establish the fund. Unrestricted assets are earnings from the restricted assets. Within a given year, unrestricted assets are available for use in the Church Partnership project. Unspent unrestricted assets in a given year are rolled over as restricted assets for the next year. This way the principal of the fund cannot shrink, and in all likelihood will grow. *As* the principal grows, the amount of unrestricted assets generated also grows.

During the first years of the fund, the presbytery can budget money for the restricted assets category to help the principal grow faster. Special gifts from some of our more financially healthy congregations may also be solicited as a way to build up the principal.

What follows is a *possible scenario* of how the fund might function.

Beginning balance; $41,597.00
Estimated income for Church Partnership Fund Y2001 (unrestricted):
Money budgeted by Ministry Unit Y2001 - $6,000.00
Fund interest earnings - seven months @ 5% -$1,214.00
Available unrestricted money for Church Partnership project Y2001: $7,214.00

Scenario for Y2002
Y2001 expenditures for Church Partnership project $6,500.00
Unspent unrestricted assets from Y2001; $714.00
Restricted assets balance for beginning Y2002: $42,411.00
Money budgeted by presbytery for fund Y2002: $4,000.00
Restricted assets balance for fund after budget outlay: $46,411.00
Estimated income for Church Partnership fund Y2002 (unrestricted):
Money budgeted by Ministry Unit Y2002 - $6,000.00
Fund interest earnings (5%) - $2,320.00
Available unrestricted money for Church Partnership project Y2002: $8,320.00

Scenario for Y2003
Y2002 expenditures for Church Partnership project $7,500.00 Unspent unrestricted assets from Y2002: $820.00 Restricted assets balance for beginning Y2003: $47,231.00 Money budgeted by presbytery for fund Y2003: $4,000.00 Restricted assets balance for fund after budget outlay: $51,231.00 Estimated income for Church Partnership fund Y2003 (unrestricted):
Money budgeted by Ministry Unit - $6,000.00
Fund interest earnings (5%) - $2,561.00
Available unrestricted' money for Church Partnership project Y2003: $8,561.00

Scenario for Y2004
Y2003 expenditures for Church Partnership project $8,000.00
Unspent unrestricted assets from Y2003: $561.00

Restricted assets balance for beginning Y2004: $51,792.00
Money budgeted by presbytery for fund Y2004: $4,000.00
Restricted assets balance for fund after budget outlay: $55,792.00
Estimated income for Church Partnership fund Y2004 (unrestricted)
Money budgeted by Ministry Unit - $6,000.00
Fund interest earnings (5%) $2,789.00
Available unrestricted money for Church Partnership project Y2004: $8,789.00

2) Criteria for church partnerships that educate and challenge congregations in the areas of stewardship, long-term financial planning, and church revitalization.

For many years, numerous small churches in the presbytery received subsidies to help support the presence of ordained clergy. In the early 1990's, this support was discontinued because it was felt the subsidies were creating congregations overly dependent on outside aid. While some congregations have been able to function without the subsidies, others have been forced to cut back on staff time or programs. Most often, the resulting difference in how congregations functioned after subsidies were discontinued was determined by demographics. The demographic reality in some areas is a declining population and a shrinking economic base. In other areas, there has been both population and economic growth.

Lacking from the presbytery decision to end subsidies was an alternative program of intentional stewardship training and financial planning. Further, while the Resource and Support Unit was supposed to make resources available for pilot programs and ministry expansion, there was no clear understanding within the presbytery of what resources were available and how they could be accessed. The result was that many churches felt abandoned. There was little sense of connectionalism and communal responsibility.

The Ministry Units decision to create a Church Partnership project was predicated on the perceived lack of connectionalism within the presbytery. The response to the financial crunch in the Church of the Big Hole modeled a partnership approach by offering a matching funds grant. Thus, the approach used throughout this project as it develops is to be one of partnership, not bailout. The project is not outside assistance, but the family working together to strengthen the entire household. And within a household, there are certain expectations for all of the members. Thus, it is appropriate to establish clear criteria for what is expected of congregations participating in the Church Partnership project.

Criteria for congregations and church clusters who participate in the Church Partnership project:

1) Per Capita apportionment paid in full.
2) Participation in the Basic Mission Giving of the denomination. The percent of the local budget dedicated to Basic Mission Giving is determined jointly with the Ministry Unit. (This is built on the premise that if a church is going to receive mission dollars, they should also know how to give them.)
3) Participation in at least two of the four special offerings of the denomination. (One Great Hour of Sharing, Pentecost Peacemaking, Christmas Joy.)
4) Willingness to work with a resource team from the presbytery and/or synod and/or G.A. on stewardship programs, Wills emphasis, funds development, and long-term financial planning. (If the partnership is in financial development)
5) Willingness to work with a resource team from the presbytery and/or synod and/or G.A. on evangelism and church growth strategies. (If the partnership is in church growth.)
6) Establishment of clear and realistic goals tied directly to the use of the Church Partnership funds.
7) All Church Partnership funds are matching on either a 1 to 1 ratio or a 2 (presbytery) to 1 (church) ratio. The match ratio will be determined jointly between the Ministry Unit and the Session. Matching funds from a church must be above and beyond the current level of giving within the congregation.

Potential areas of partnership:

1) Staff salary support to maintain or expand the level of pastoral time in a church. The partnership project may provide funds to help with compensation. Such support may be connected to specific tasks or objectives within the job description of the staff person.
2) Funds development. Seed money for permanent endowments may be encouraged by matching grants. Strategies for developing the funds, and a mission focus for using the funds, are formulated in partnership with the presbytery.
3) Spiritual development. Partnership funds may be used to provide external leadership for spiritual renewal programs within a church. Such programs will have clear goals related to leadership development, community building, and faith walk.
4) Evangelism/outreach. Contextually sensitive programs of evangelism that help congregations move from survival to revival may be supported by partnership funds.

Related presbytery resources that may be utilized within the Church Partnership project:

- Yellowstone Proverbs 23:8 Mission Fund: Small grants (up to $1,000) are available for faith related organizations within the bounds of the presbytery. Top priority is for projects that engage congregations in justice ministries. The fund is administered by the Resource and Support Unit. Approximately $3,000 to $5,000 will be available each year.
- Curriculum support: Funds to help congregations purchase Christian education materials are available through the Resource and Support Unit. Depending on the need of a church, the grant may be for part or all of the expense. Materials purchased must be generally accepted as appropriate for Reformed churches. $2,500 is budgeted for Y2001. There is a little over $4,000 in a designated fund that comes from leftover monies in previous years.
- Peacemaking fund: The presbytery receives a portion of the Peacemaking Offering taken by churches in the presbytery. Monies are available through the Resource and Support Unit for congregations to sponsor conflict resolution training workshops or send representatives to training events. Currently, the fund contains approximately $4,000. Annual income to the fund from the offering runs between $500 and $1,000. The Resource and Support Unit is actively seeking a Peacemaking Advocate for the presbytery to help interpret and promote the offering.
- Rural Church Revitalization: Grants are available to rural congregations for equipment purchase, help in continuing education, and sponsoring workshops that focus on rural revitalization. The fund is administered by the Resource and Support Unit. $3,000 is budgeted for Y2001.
- Distance Learning: Scholarships are available for on-line courses through the University of Dubuque Theological Seminary. Scholarships are also available for on-line continuing education for clergy and laity through the joint Rural Ministry Program of Dubuque and Wartburg (ELCA) seminaries. These courses are designed for small and rural churches. $5,000 is budgeted for Y2001.
- Linda Hofer Fund: A little over $9,000 is available for assisting the theological education of pastors and commissioned lay pastors. This fund is administered by the Ministry Unit.

Conclusion:

There are enough available resources for the presbytery to establish and implement a Church Partnership project that offers real hope for ending the downward spiral in many of our small and rural churches. By helping churches break free from the chains of financial fear, by helping churches reconnect themselves to the context of their ministry, by helping churches *revitalize* their corporate spirituality, the presbytery can ensure that our churches will survive and thrive for future generations. And equally important, a strong, carefully devised Church Partnership project can dissolve the perception of the presbytery as a bureaucracy and in its place instill a vision of churches working together to build up the corporate body of Christ.