

Narrative Report  
Yellowstone Presbytery  
Budget & Finance  
November 3-4 Presbytery Meeting

Our report has four attachments, which serve to supplement this narrative. The attachments are:

- 1) September 30, 2017 Treasurer's report (composed of three separate files.) It is presented for informational purposes only
- 2) 2018 Proposed budget (one file.) Budget & Finance also submits the following action items.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the 2018 budget.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the following 2018 Per Capita amounts:

Presbytery	\$40.77
Synod	3.50
GA	<u>7.73</u>
Total	\$52.00
	=====

For informational purposes, the 2017 per capita breakdown is presented below:

Presbytery	\$36.00
Synod	3.50
GA	<u>7.50</u>
Total	\$48.00
	=====

Additional information:

The proposed total per capita amount represents a \$4.00 increase from 2017. This is the second consecutive year per capita has been raised after several years during which it was unchanged. Yellowstone Presbytery saw a 60 member decrease during the past year and a 200 member decrease the previous year (membership as of 12/31/2016 is now 1,696.) The Leadership Cabinet does not take these increases lightly, but in the face of the decreased enrollment we feel we have no alternative. Compounding this trend is the reduced amount of block grant funds provided by the Synod. During 2017 the Synod of the Rockies will have sent us \$27,450, however, that amount will decrease in 2018 down to \$10,000 and it may disappear

altogether in 2019. The Leadership Cabinet feels that it is important to begin replacing that revenue stream sooner rather than later.

The Leadership Cabinet recognizes that we preside over a vibrant, loving community of disciples. The vastness of our geography coupled with declining enrollment, pulpit vacancies, and theological challenges all combine to stretch our resources thin. Yet we persevere and place considerable reliance on volunteers within the bounds of the Presbytery. We are also grateful that individuals as well as congregations contribute funds on top of the per capita amounts to help keep the lights on and the machinery humming. This machinery then provides resources for congregations so they will be able to continue equipping the saints in their own communities. We encourage this additional support to continue in light of the diminished support from Synod, as well as a form of affirmation for the important work the staff and various teams within the Presbytery provide to you all which includes, but is not limited to, the following:

- \*Pastoring pastors
- \*Youth activities (summer camps and winter retreat)
- \*Pulpit supply
- \*Regional clusters
- \*Whitworth interns
- \*Discernment issues

With respect to the proposed budget for 2017, we should point out that it includes a 2% increase for all personnel. In addition we are pleased to report that the results thus far for 2017 are better than anticipated, so it is quite likely that we will not have to dip into reserves to the extent budgeted for 2017. This will in turn extend our life expectancy farther into the future.

Respectfully submitted,

Dan Holland, Budget & Finance  
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**Presbytery of Yellowstone - Bozeman MT**  
**Balance Sheet as of September 30, 2017**

Friday, October 20, 2017

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Account #	Account Name	Beginning Balance	YTD Balance
<b>Assets</b>			
1.00.1010.0000	Checking Account #3133214	58,812.68	71,022.55
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	184,933.50	185,072.37
1.00.1031.0000	St Timothy M. M #1 #3531961	1,500.00	1,500.00
1.00.1032.0000	St. Timothy MM #2 #129013686	1,500.61	1,500.00
	<b>Total Current Assets</b>	<b>\$246,768.97</b>	<b>\$259,117.10</b>
1.00.1040.0000	Beartooth Electric Coop	1,337.70	1,337.70
	<b>Total Other Assets</b>	<b>\$1,337.70</b>	<b>\$1,337.70</b>
1.00.1065.0000	St Timothy Chapel #1 52001085	232,855.06	249,206.86
1.00.1070.0000	St Timothy Chapel #2 52006024	87,151.27	93,270.29
1.00.1075.0000	Bozeman Campus 000104537	59,506.46	60,539.18
1.00.1080.0000	Partnership Fund MM 129013793	45,284.82	45,305.22
	<b>Total Principal Restricted</b>	<b>\$424,797.61</b>	<b>\$448,321.55</b>
	<b>Total Assets</b>	<b>\$672,904.28</b>	<b>\$708,776.35</b>
<b>Liabilities</b>			
2.00.2120.1000	Payroll - Federal	565.20	662.44
2.00.2120.2000	Payroll State	66.00	1,169.00
2.00.2120.2145	Employee Retirement Liability	0.00	200.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.53)	(0.53)
2.00.2141.0000	S. Seibert Flex Plan	(0.37)	(150.37)
	<b>Total Payroll Liabilities</b>	<b>\$630.30</b>	<b>\$1,880.54</b>
2.00.2125.0000	Employee Roth Liability	0.00	460.00
2.00.2160.0000	Prepaid 2016 GP Expenses	1,245.29	1,245.29
2.00.2500.0000	Pentacost Offering	0.00	172.32
2.00.2550.0000	GA Mission Pledges	0.00	630.00
2.00.2565.0000	GA One Great Hour	0.00	1,415.00
2.00.2572.0000	GA Theological Education	0.00	300.00
2.00.2575.0000	GA Other Donation	0.00	600.00
	<b>Total Liabilities</b>	<b>\$1,875.59</b>	<b>\$6,703.15</b>
<b>Fund Balance</b>			
3.01.2700.0000	Unreserved Fund Balance	7,941.27	13,985.95
3.02.2800.0000	General - Administrative	8,255.07	8,255.07
3.03.2805.0000	General - Program	37,136.97	37,136.97
3.04.2700.0000	General - Restricted Admin.	45,587.77	45,587.77
	<b>Total General Fund Balance</b>	<b>\$98,921.08</b>	<b>\$104,965.76</b>
3.19.2815.0000	Camp Scholarship Camp. & Youth	2,161.04	3,553.04
3.27.2825.0000	Clergy Emergency Fund COM	1,160.00	1,160.00
3.32.2832.0000	Convocation	1,000.00	0.00
3.39.2840.0000	Linda Hofer Education	17,488.40	17,488.40
3.43.2845.0000	Equip and Encourage	39,830.44	37,830.44
3.47.2850.0000	Partnership- Available COM	1,753.27	1,773.67
3.49.2700.0000	Co-General Presbyters' Discretionary	1,309.26	1,309.26
3.51.2855.0000	Peace Making Offering Mission	1,483.68	1,483.68
3.56.1220.0000	Special Offering Other Fund	0.00	402.27
3.63.2870.0000	Revamp Camp -Camp. & Youth	795.95	845.95
3.65.2825.0000	Springhill Funds	13,140.24	13,140.24

**Presbytery of Yellowstone - Bozeman MT**  
**Balance Sheet as of September 30, 2017**

Friday, October 20, 2017

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Account #	Account Name	Beginning Balance	YTD Balance
3.67.2875.0000	St. Timothy's Money Market #1	1,510.00	1,510.00
3.68.2877.0000	St Timonthy Money Market #2	1,637.77	1,637.16
3.75.2885.0000	Social Justice	5,951.56	6,090.43
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	(303.78)	2,083.41
	<b>Total Designated funds</b>	<b>\$88,917.83</b>	<b>\$90,307.95</b>
3.37.2800.0000	Funds Awaiting Cabinet Action Balance	5,668.41	0.00
3.69.2825.0000	Triennium Balance	5,731.94	5,731.94
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13
3.90.2910.0000	Higher Education Grant Fund	41,066.46	42,699.18
3.92.2920.0000	St.Timothys #1 (PC USA) Found	232,855.06	249,206.86
3.93.2921.0000	St. Timothys #2 (PC USA) Found	87,151.27	93,270.29
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
	<b>Total Restricted Fund Balances</b>	<b>\$417,722.98</b>	<b>\$436,158.11</b>
3.36.2850.0000	Disaster Relief-St Andrews Balance	5,000.00	0.00
3.50.2875.0000	Co-General Presbyters' Study Leave Balance	700.00	700.00
3.64.2825.0000	Rural Ministry Grant Balance	4,846.80	5,504.46
3.66.2850.0000	West Yellowstone Funds Balance	54,000.00	54,000.00
3.80.2850.0000	Workshop Balance	220.00	220.00
3.82.0000.0000	PDA Wildfire Grant Balance	0.00	7,500.00
3.91.2915.0000	Presbytery Continuing Education	700.00	2,716.92
	<b>Total Fund Balance</b>	<b>\$671,028.69</b>	<b>\$702,073.20</b>
	<b>Total Liabilities and Fund Balance</b>	<b><u>\$672,904.28</u></b>	<b><u>\$708,776.35</u></b>

**Presbytery of Yellowstone - Bozeman MT**  
**Treasurer's Report as of September 2017 for General Fund (Administrative)**

Friday, October 20, 2017

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
<b>Income</b>					
4.01.1000.0000	Per Capita Presbytery Inc.	286.44	60,029.20*	58,475.00	(1,554.20)
4.01.1010.0000	Per capita Synod	27.16	5,691.05*	5,531.00	(160.05)
4.01.1020.0000	Per capita GA	58.40	12,239.75*	11,853.00	(386.75)
	<b>Per Capita</b>	<b>\$372.00</b>	<b>\$77,960.00*</b>	<b>\$75,859.00</b>	<b>(\$2,101.00)</b>
4.01.1821.0000	Block Grant - Administrative	0.00	13,725.00	27,450.00	13,725.00
	<b>Synod Partnership Funds</b>	<b>\$0.00</b>	<b>\$13,725.00</b>	<b>\$27,450.00</b>	<b>\$13,725.00</b>
4.01.1900.0000	Administrative Support	0.00	24,025.00	35,000.00	10,975.00
	<b>Total Other income</b>	<b>\$0.00</b>	<b>\$24,025.00</b>	<b>\$35,000.00</b>	<b>\$10,975.00</b>
4.01.4005.0000	Transfer-Springhill Fund	0.00	0.00	10,000.00	10,000.00
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	8,000.00	8,000.00
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	13,526.00	13,526.00
	<b>Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,526.00</b>	<b>\$31,526.00</b>
	<b>Total Income</b>	<b>\$372.00</b>	<b>\$115,710.00</b>	<b>\$169,835.00</b>	<b>\$54,125.00</b>
<b>Expense</b>					
5.01.2840.0000	COM/Vocation Meetings	274.36	2,813.87	6,000.00	3,186.13
5.01.2845.4000	COM/Vocation Other Expenses	0.00	0.00	1,100.00	1,100.00
5.01.2846.4000	Pastoral Discernment Team	0.00	0.00	1,000.00	1,000.00
	<b>Pastoral Ministry Team</b>	<b>\$274.36</b>	<b>\$2,813.87</b>	<b>\$8,100.00</b>	<b>\$5,286.13</b>
5.01.3401.3500	Nomination Meetings	0.00	0.00	150.00	150.00
5.01.3401.4000	Nominations Other	0.00	0.00	50.00	50.00
	<b>Committee on Nominations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$200.00</b>
5.01.4301.3500	St. Tim's Meetings	22.75	106.50	250.00	143.50
5.01.4301.4000	St. Tim's Other	41.00	62.46*	50.00	(12.46)
	<b>Com. on St Timothys Chapel</b>	<b>\$63.75</b>	<b>\$168.96</b>	<b>\$300.00</b>	<b>\$131.04</b>
5.01.5201.3500	Delegate's Meetings	0.00	0.00	600.00	600.00
5.01.5201.4000	Delegates Other	0.00	0.00	50.00	50.00
	<b>Delegates to Other Bodies</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	<b>\$650.00</b>
5.01.6700.3800	Medicare/Social Security	277.22	2,582.71	3,600.00	1,017.29
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	24.29	150.00	125.71
	<b>Payroll Taxes</b>	<b>\$277.22</b>	<b>\$2,607.00</b>	<b>\$4,125.00</b>	<b>\$1,518.00</b>
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	13,170.00*	13,170.00	0.00

**Presbytery of Yellowstone - Bozeman MT**  
**Treasurer's Report as of September 2017 for General Fund (Administrative)**

Friday, October 20, 2017

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	6,146.00*	6,146.00	0.00
	<b>Per Capita</b>	<b>\$0.00</b>	<b>\$19,316.00*</b>	<b>\$19,316.00</b>	<b>\$0.00</b>
5.01.7301.1100	Admin Mgr.Benefits	0.00	1,500.00*	1,500.00	0.00
5.01.7301.6600	Admin Mgr Salary	2,049.08	18,436.72	24,589.00	6,152.28
5.01.7301.7800	Admin Mgr Travel	0.00	0.00	120.00	120.00
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	0.00		
	<b>Admin. Manager</b>	<b>\$2,049.08</b>	<b>\$19,936.72*</b>	<b>\$26,209.00</b>	<b>\$6,272.28</b>
5.01.7302.3100	Housing	1,666.66	14,999.94	20,000.00	5,000.06
5.01.7302.3600	GP Lodging	0.00	106.99	500.00	393.01
5.01.7302.3700	GP Meals	146.18	1,178.09*	1,350.00	171.91
5.01.7302.4000	GP Miscellaneous	0.00	0.00	700.00	700.00
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	0.00	2,000.00	2,000.00
5.01.7302.4900	GP Pension	1,295.48	11,659.32	19,217.00	7,557.68
5.01.7302.6600	Salary Exp.	742.84	6,685.56	8,914.00	2,228.44
5.01.7302.7300	Study Leave	0.00	0.00	700.00	700.00
5.01.7302.7500	GP Telephone & Conference Calls	101.08	902.70	1,500.00	597.30
5.01.7302.7800	GP Travel	420.20	5,136.97	7,500.00	2,363.03
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	0.00		
	<b>General Presbyter</b>	<b>\$4,372.44</b>	<b>\$40,669.57</b>	<b>\$62,381.00</b>	<b>\$21,711.43</b>
5.01.7304.3700	Stated Clerk Meals	0.00	0.00	50.00	50.00
5.01.7304.4000	Stated Clerk Miscellaneous	0.00	0.00	500.00	500.00
5.01.7304.4900	Pension Exp.	320.50	2,884.50	3,846.00	961.50
5.01.7304.6600	Stated Clerk Salary	1,010.50	9,094.50	12,126.00	3,031.50
	<b>Stated Clerk</b>	<b>\$1,331.00</b>	<b>\$11,979.00</b>	<b>\$16,522.00</b>	<b>\$4,543.00</b>
5.01.7306.6600	Treasurer Salary	614.34	5,529.06*	7,372.00	1,842.94
	<b>Treasurer</b>	<b>\$614.34</b>	<b>\$5,529.06*</b>	<b>\$7,372.00</b>	<b>\$1,842.94</b>
	<b>Personnel</b>	<b>\$8,366.86</b>	<b>\$78,114.35</b>	<b>\$112,484.00</b>	<b>\$34,369.65</b>
5.01.7601.3500	Council Meetings	400.18	2,194.40*	2,500.00	305.60
5.01.7601.4000	Council Other	0.00	180.00	500.00	320.00
5.01.7601.8100	Legal	0.00	0.00	1,000.00	1,000.00
5.01.7801.3500	Task Force Meetings	0.00	0.00	500.00	500.00
	<b>Leadership Cabinet</b>	<b>\$400.18</b>	<b>\$2,374.40</b>	<b>\$4,500.00</b>	<b>\$2,125.60</b>
5.01.7901.3500	Presbytery Meetings	0.00	3,682.05	7,600.00	3,917.95
5.01.7901.4000	Presbytery Other	0.00	52.31	700.00	647.69

**Presbytery of Yellowstone - Bozeman MT**  
**Treasurer's Report as of September 2017 for General Fund (Administrative)**

Friday, October 20, 2017

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining	
<b>Presbytery Expenses</b>			<b>\$0.00</b>	<b>\$3,734.36</b>	<b>\$8,300.00</b>	<b>\$4,565.64</b>
5.01.8201.2400	Office Copies & Postage	196.00	542.02	1,200.00	657.98	
5.01.8201.2600	Equipment Exp.	0.00	0.00	200.00	200.00	
5.01.8201.3200	Insurance Exp.	0.00	1,296.00*	1,500.00	204.00	
5.01.8201.4000	Office Miscellaneous	0.00	184.98	460.00	275.02	
5.01.8201.6100	Rental -Office	0.00	2,415.00	4,200.00	1,785.00	
5.01.8201.7400	Office Supplies	69.19	1,025.59	1,800.00	774.41	
5.01.8201.7500	Office Telephone & Conference Calls	135.32	1,125.49	2,500.00	1,374.51	
<b>Presbytery Office</b>			<b>\$400.51</b>	<b>\$6,589.08</b>	<b>\$11,860.00</b>	<b>\$5,270.92</b>
<b>Total Expense</b>			<b>\$9,782.88</b>	<b>\$115,718.02</b>	<b>\$169,835.00</b>	<b>\$54,116.98</b>
<b>Difference</b>			<b><u>(\$9,410.88)</u></b>	<b><u>(\$8.02)</u></b>	<b><u>\$0.00</u></b>	

\* = Income/Expense exceeds amount budgeted to date

**Presbytery of Yellowstone - Bozeman MT**  
**Treasurer's Report as of September 2017 for General Fund (Program)**

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
<b>Income</b>					
4.01.1210.0000	General Mission Pledge	3,020.00	20,860.00*	21,500.00	640.00
	<b>Pledge</b>	<b>\$3,020.00</b>	<b>\$20,860.00*</b>	<b>\$21,500.00</b>	<b>\$640.00</b>
4.01.1420.0000	Summer Camp Fees	0.00	9,660.00*	11,500.00	1,840.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	2,460.00*	3,000.00	540.00
4.01.1440.0000	Rental of Camp Facilities	3,200.00	12,000.00*	4,000.00	(8,000.00)
4.01.1445.0000	Other Camp Income (Gifts)	343.00	963.00	4,000.00	3,037.00
4.01.1459.0000	Camp Other Income	0.00	0.00	0.00	0.00
	<b>Camp Income</b>	<b>\$3,543.00</b>	<b>\$25,083.00*</b>	<b>\$22,500.00</b>	<b>(\$2,583.00)</b>
4.01.4090.0000	Transfer from Reserves	0.00	0.00	12,950.00	12,950.00
	<b>Program Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,950.00</b>	<b>\$12,950.00</b>
	<b>Total Income</b>	<b>\$6,563.00</b>	<b>\$45,943.00*</b>	<b>\$56,950.00</b>	<b>\$11,007.00</b>
<b>Expense</b>					
5.01.1351.2400	Copies & Postage Exp.	70.00	143.99*	100.00	(43.99)
5.01.1351.3200	Insurance	0.00	3,568.68*	4,600.00	1,031.32
5.01.1351.5700	Publicity	71.40	71.40	200.00	128.60
5.01.1360.1200	Camp Caretaker	333.33	2,999.97*	4,000.00	1,000.03
5.01.1360.1400	Camp Staff	0.00	12,002.98*	12,000.00	(2.98)
5.01.1360.2900	Food	116.00	2,672.87*	3,250.00	577.13
5.01.1360.4000	Miscellaneous Exp.	0.00	416.92*	200.00	(216.92)
5.01.1360.6200	Rental Equipment-Rafting	0.00	0.00	1,000.00	1,000.00
5.01.1360.7400	Supplies	343.02	343.02	500.00	156.98
5.01.1360.7490	Swimming	0.00	120.00*	150.00	30.00
5.01.1360.7710	Transportation-Bus	0.00	186.16	350.00	163.84
5.01.1360.8300	Utilities: Westminster Spires	363.58	2,699.75*	2,750.00	50.25
5.01.1380.6010	Triennium	0.00	0.00	2,500.00	2,500.00
5.01.1390.4000	Events Miscellaneous	0.00	4,297.31*	4,000.00	(297.31)
5.01.1395.4000	Admin Travel & Meals	0.00	105.00	400.00	295.00
	<b>Camping &amp; Youth</b>	<b>\$1,297.33</b>	<b>\$29,628.05*</b>	<b>\$36,000.00</b>	<b>\$6,371.95</b>
5.01.2849.7700	Committee on Ministry-Training	0.00	0.00	1,000.00	1,000.00
5.01.2852.4000	Emergency Career Counseling Exp.	0.00	0.00	1,000.00	1,000.00
5.01.2853.4000	Vocations-Other	0.00	118.50	1,700.00	1,581.50
5.01.2854.4000	Congregation Ministry Misc	0.00	0.00	1,000.00	1,000.00
	<b>Pastoral Ministry Team</b>	<b>\$0.00</b>	<b>\$118.50</b>	<b>\$4,700.00</b>	<b>\$4,581.50</b>



**Presbytery of Yellowstone - Bozeman MT**  
**Treasurer's Report as of September 2017 for General Fund (Program)**

Friday, October 20, 2017

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.3185.4000	Intermountain Childrens Home	1,000.00	1,000.00*	1,000.00	0.00
	<b>Leadership Cabinet</b>	<b>\$1,000.00</b>	<b>\$1,000.00*</b>	<b>\$1,000.00</b>	<b>\$0.00</b>
5.01.5851.4000	MAC Membership Miscellaneous	3,500.00	3,500.00*	3,500.00	0.00
5.01.5852.4000	MAC Representation Misc	0.00	0.00	250.00	250.00
	<b>Mt. Association of Churches</b>	<b>\$3,500.00</b>	<b>\$3,500.00*</b>	<b>\$3,750.00</b>	<b>\$250.00</b>
5.01.7950.4000	Presbytery Program Other	0.00	0.00	3,000.00	3,000.00
5.01.7960.4000	Cluster Meetings	0.00	0.00	1,000.00	1,000.00
5.01.7970.4000	Allocated GP Salary	625.00	5,625.00	7,500.00	1,875.00
	<b>Presbytery Expenses</b>	<b>\$625.00</b>	<b>\$5,625.00</b>	<b>\$11,500.00</b>	<b>\$5,875.00</b>
	<b>Total Expense</b>	<b>\$6,422.33</b>	<b>\$39,871.55</b>	<b>\$56,950.00</b>	<b>\$17,078.45</b>
	<b>Difference</b>	<b><u>\$140.67</u></b>	<b><u>\$6,071.45</u></b>	<b><u>\$0.00</u></b>	

\* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone-Administrative						
Account		2,017	Actual	% of	2018	Notes
ID	Account Name	Budget	Through 9/30/17	Budget	Prelim.	
4.01.1000	Per Capita Presby	58,475	60,029	103%	62,231	
4.01.1010	Per Capita Synod	5,531	5,691	103%	5,342	
4.01.1020	Per Capita GA	11,853	12,240	103%	11,799	
4.01.1025	Prior Year Per Capita	0	0			
4.01.1821	Block Grant	27,450	13,725	50%	10,000	
	Transfer-Springhill fund	10,000			3,000	
	Transfer-W. Yellow.	8,000	0		30,000	
	Transfer-Gen. Admin fund		0		8,000	
	Transfer-Rest. Admin fund	13,526	0		5,563	
4.01.1900	Administrative Support	35,000	24,025	69%	35,000	
	<b>Total Budgeted Income</b>	169,835	115,710	68%	170,935	
PMT						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Meetings Exp	6,000	2,814	47%	6,000	
	Discern Team/Other	1,000	0	0%	1,500	
	<b>Total PMT</b>	7,000	2,814	40%	7,500	
Comm. On Nominations						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Nomination meetings	150	0	0%	150	
	Nomination other	50	0	0%	50	
	<b>Total Nominations</b>	200	0	0%	200	
St. Timothy's						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	St. Tim's meetings	250	107	43%	250	
	St. Tim's other	50	62	124%	50	
	<b>Total St. Timothy's</b>	300	169	56%	300	
Delegates to other bodies						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Delegates meetings	600	0	0%	600	
	Delegates other	50	0	0%	50	
	<b>Total Delegates</b>	650	0	0%	650	
Payroll Taxes						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Medicare/Soc. Sec.	3,600	2,583	72%	3,600	
	W/C Insurance	375	0	0%	375	
	Unemployment	150	24	16%	150	
	<b>Total Payroll Taxes</b>	4,125	2,607	63%	4,125	
Per Capita						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	

	Per Capita GA	13,170	13,170	100%	13,110	
	Per Capita Synod	6,146	6,146	100%	5,936	
	Total Per Capita	19,316	19,316	100%	19,046	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Admin Mgr.</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Admin Mgr. Salary	24,589	18,437	75%	25,081	2% for all staff
	Admin Mgr travel	120	0	0%	120	
	Admin Mgr benefits	1,500	1,500	100%	2,000	
	Total Admin Mgr	26,209	19,937	76%	27,201	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>General Presbyter</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Housing	20,000	15,000	75%	20,000	
	GP Lodging	500	107	21%	500	
	GP meals	1,350	1,178	87%	1,350	
	GP miscellaneous	700	0	0%	700	
	Misc.-Kathy	2,000	0	0%	2,000	
	GP Pension	19,217	11,659	61%	19,217	
	Salary exp	8,914	6,686	75%	9,500	
	Study leave	700	0	0%	700	
	GP telephone/Conf calls	1,500	903	60%	1,500	
	GP travel	7,500	5,137	68%	7,500	
	Total General Presbyter	62,381	40,670	65%	62,967	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Stated Clerk</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Stated Clerk meals	50	0	0%	50	
	Stated Clerk misc.	500	0	0%	500	
	Pension exp.	3,846	2,885	75%	3,846	
	Stated Clerk salary	12,126	9,095	75%	12,370	
	Stated Clerk travel	0	0	#DIV/0!	0	
	Total Stated Clerk	16,522	11,980	73%	16,766	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Treasurer</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Treasurer Salary	7,372	5,529	75%	7,520	
	Total Treasurer	7,372	5,529	75%	7,520	
	<b>Subtotal Personnel</b>	116,609	80,723	69%	118,579	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Leadership Cabinet</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	LC meetings	2,500	2,194	88%	2,500	
	LC other	500	180	36%	500	
	Legal	1,000	0	0%	1,000	
	Task Force meetings	500	0	0%	500	
	Total LC	4,500	2,374	53%	4,500	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Presbytery</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Presbytery meetings	7,600	3,682	48%	7,600	
	Presbytery other	700	52	7%	700	
	Total Presbytery	8,300	3,734	45%	8,300	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Presbytery Office</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Copies & postage	1,200	542	45%	1,200	
	Equipment	200	0	0%	200	
	Insurance	1,500	1,296	86%	1,500	
	Miscellaneous	460	185	40%	460	
	Rent	4,200	2,415	58%	4,200	
	Supplies	1,800	1,026	57%	1,800	

		Telephone & Conf calls	2,500	1,125	45%	2,500
		Total Presby Office	11,860	6,589	56%	11,860
		<b>Total Expenses</b>	168,735	115,719	69%	170,935
		<b>Net</b>	1,100	-9		0

Presbytery of Yellowstone-Program						
Account		2,017	Actual	% of	2018	Notes
ID	Account Name	Budget	Through 9/30/17	Budget	Prelim.	
4.01.1210	General Mission pledge	21,500	20,860	97%	21,500	
4.01.1250	Prior year pledge					
4.01.1420	Summer camp fees	11,500	9,660	84%	11,500	
4.01.1430	Winter/summer/fall events	3,000	2,460	82%	3,000	
4.01.1440	Rental of camp	4,000	12,000	300%	4,000	
	Other Camp income (gifts/scholarships)	4,000	963	24%	4,000	
4.01.1810	Transfer from Designated	0	0	#DIV/0!	0	
	Transfer from Reserves	12,950	0	0%	16,592	
4.01.1500	Misc Program income	0	0	#DIV/0!	0	
	<b>Total Budgeted Income</b>	<b>56,950</b>	<b>45,943</b>	<b>81%</b>	<b>60,592</b>	
Camping & Youth						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Copies & postage	100	144	144%	100	
	Facilities Maintenance	0	0	#DIV/0!	0	
	Insurance	4,600	3,569	78%	6,292	
	Publicity	200	71	36%	200	
	Camp caretaker	4,000	3,000	75%	4,000	
	Camp staff	12,000	12,003	100%	12,000	
	Food	3,250	2,673	82%	3,500	
	Miscellaneous	200	417	209%	200	
	Rental equip/rafting	1,000	0	0%	1,000	
	Supplies	500	343	69%	500	
	Swimming	150	120	80%	150	
	Transportation/Bus	350	186	53%	350	
	Utilities-Westminster Spires	2,750	2,700	98%	2,750	
	PCCCA membership	0	0	#DIV/0!	0	
	Triennium	2,500	0	0%	1,500	
	Camping travel	400	105	26%	400	
	Events misc.	4,000	4,297	107%	4,000	
	<b>Total Camping &amp; Youth</b>	<b>36,000</b>	<b>29,628</b>	<b>82%</b>	<b>36,942</b>	
PMT						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	PMT training	1,000	0	0%	1,000	
	Vocations other	1,700	119	7%	1,700	
	Emergency counseling	1,000	0	0%	1,000	
	Congregation ministry misc.	1,000	0	0%	1,000	
	<b>Total PMT</b>	<b>4,700</b>	<b>119</b>	<b>3%</b>	<b>4,700</b>	
Leadership Cabinet						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	Western Leadership misc.	0	0	#DIV/0!	0	
	Whitworth Fellows		0		2,500	
	Intermountain Children	1,000	1,000		1,000	
	<b>Total LC</b>	<b>1,000</b>	<b>1,000</b>	<b>100%</b>	<b>3,500</b>	
MT Ass. of Churchs						
		2,017	Actual	% of	2018	Notes
		Budget	Through 9/30/17	Budget	Prelim.	
	MAC membership	3,500	3,500	100%	3,500	

	MAC representation	250	0	0%	300	
	Total MAC	3,750	3,500	93%	3,800	
			<b>Actual</b>			
		<b>2,017</b>	<b>Through</b>	<b>% of</b>	<b>2018</b>	<b>Notes</b>
	<b>Presbytery</b>	<b>Budget</b>	<b>9/30/17</b>	<b>Budget</b>	<b>Prelim.</b>	
	Convocation	0	0	#DIV/0!	0	
	Program misc.	3,000	0	0%	3,000	
	Cluster meetings	1,000	0	0%	1,000	
	Allocated GP salary	7,500	5,625	75%	7,650	
	Total Presbytery	11,500	5,625	49%	11,650	
	<b>Total Expenses</b>	<b>56,950</b>	<b>39,872</b>	<b>70%</b>	<b>60,592</b>	
	<b>Net</b>	<b>0</b>	<b>6,071</b>		<b>0</b>	

**Administrative Reserve Funds:**

<u>Fund</u>	<u>Balance @ 9/30/2017</u>	<u>Anticipated 2017 transfers</u>	<u>Balance available for 2018</u>
General Admin. Reserve	22,241.02		22,241.02
Restricted Admin. Reserve	45,587.77	13,526.00	32,061.77
Springhill Fund	13,140.24	10,000.00	3,140.24
West Yellowstone Fund	<u>54,000.00</u>	<u>8,000.00</u>	<u>46,000.00</u>
Total Admin.	134,969.03	31,526.00	103,443.03

**Program Reserve Funds:**

<u>Fund</u>	<u>Balance @ 9/30/2017</u>	<u>Anticipated 2017 transfers</u>	<u>Balance available for 2018</u>
General Program Reserve	<u>37,136.97</u>	<u>12,950.00</u>	<u>24,186.97</u>
Total Program	37,136.97	12,950.00	24,186.97