

**PRESBYTERY OF BOISE  
&  
PRESBYTERY OF KENDALL  
SPECIALLY CALLED MEETING**

**August 24, 2024**

**First Presbyterian Church, 209 Fifth Ave. N., Twin Falls, ID  
and Zoom (to guarantee full participation in the meeting, you will want to attend in person).**

The purpose of this specially called meeting is to gather both the Kendall and Boise Presbyteries jointly to receive the report of the Synod Transitions Task Group and for each presbytery to act on the report's recommendations: (a) request approval of the Synod of the Pacific to merge the presbyteries of Boise and Kendall and (b) matters related to the implementation of such recommendations. No other business will be considered. All times, except for our starting time, are approximate.

**PREPARING FOR THE JOURNEY  
(Sanctuary)**

- 9:30 am      Registration begins on the lower level of the church. An elevator or stairs are available to access the Sanctuary.  
*Commissioners and minister members, please be sure to pick up voting ballots at registration.*
- 10:00      Meetings called to order; declaration of a quorum      TJ Remaley, Nathan Sobers  
Consent Agenda (p. 4)
- 10:05      Meeting our fellow travelers; time to get your passports stamped!
- 10:20      Worship  
*We are delighted to welcome the Rev. Mary Westfall as our preacher. Mary previously served as a transitional presbyter during the Sacramento and Stockton Presbytery merger and is currently the Relational Presbyter, Presbytery of the Coastlands, which just completed a reorganization and merger.*

**MAPPING THE JOURNEY  
(Fellowship Hall)**

- 10:45      Polity Guidance      Cathy Chisholm, Rachel Yates
- 10:55      Presentation by members of the Synod Coordinating Committee Task Force w/  
Questions & Answers (pp. 5-7)      Cathy Chisholm, Rick Spielman,  
Jeffrey Joe, Rachel Yates, Katey  
Schwind Williams
- 11:15      Roundtable Discussions  
Guiding questions: What are you thinking about the possible merger?  
Does the possibility drain you or give you energy? Why?  
What additional information do you need?  
What else needs to be named before we proceed?

- 12:00 Sustenance for the Journey: Lunch Break
- 12:45 Breakout Conversations: Kendall Presbytery in Sanctuary; Boise Presbytery in Fellowship Hall
- 1:15 Large group reconvenes in sanctuary for additional questions or discussion
- 1:30 **Motion that the Kendall and Boise Presbyteries request the Synod of the Pacific to grant authority to the presbyteries to develop a Plan of Merger, to formally merge the two presbyteries, with a target date of January 1, 2026, and upon eventual Synod approval of such Plan of Merger, to petition the General Assembly to approve the Plan of Merger.**
- Commissioners & minister members, please vote using your color ballot.*  
Declaration of vote
- 1:40 Response to the movement of the Spirit

### THE JOURNEY BEGINS

- 1:55 Recommendation of Stated Clerks to form Merger Coordinating Task Groups (pp. 8-9)
- Motion that the [Boise/Kendall] Presbytery create a Merger Coordinating Task Group, with membership as follows: presbytery moderator, incoming moderator, representatives from each of [COM/MRC], Finance, and Presbyterian Women, and one member-at-large to be appointed by the presbytery moderator. All members of the Merger Coordinating Task Group must be either ruling elders or ministers of the Word & Sacrament. A quorum of the Merger Coordinating Task Group exists if there are a majority of members present and if at least three members of the other presbytery's Merger Coordinating Task Group are also present, unless the Merger Coordinating Task Groups together choose to meet separately from time to time.**
- The roles of the Merger Coordinating Task Group are to work jointly and, where required, make recommendations to the Presbytery:
- to prepare for a merger of the Kendall and Boise Presbyteries, if necessary approvals are obtained and to prepare, for Presbytery approval, a Plan of Merger;
  - to represent the Presbytery before the Synod of the Pacific and the General Assembly of the Presbyterian Church (USA) and to make such regular reports to these bodies as might be requested;
  - to hire and utilize consultants or contractors to provide services or advice to the Presbyteries on issues related to the merger. This includes the authority to engage legal counsel to review the merger process, draft necessary documents, and ensure compliance with state and federal laws, including tax-exempt status and employment laws;
  - to ensure all regulatory filings, such as changes to the 501(c)(3) status and any necessary IRS notifications, are properly completed;

- to ascertain the financial status and outstanding financial obligations of the Presbyteries, including the authority to provide for special expenses created by the transition, consolidate the banking and investment accounts once legal merger is completed, and to conduct a financial review or an independent audit of both presbyteries to ensure all financial matters are transparent and there are no undisclosed liabilities or assets;
- to handle any tax filings or issues arising from the merger, such as final tax returns for the individual presbyteries;
- to develop a meeting schedule for the merged presbytery and for the transitional period before the legal merger is completed;
- to work collaboratively with the Board of Managers of the Hilda Thompson Ranch;
- to support the current staff during the transition period before the legal merger is completed and recommend to the Presbyteries personnel decisions in collaboration with the Personnel Committee for interim staffing, and to transition, consolidate, or modify employee benefits and retirement plans to ensure continuity for staff members;
- to propose to the Presbyteries changes to the bylaws and Manual of Administrative Operations as needed to effectuate the merger;
- to propose to the Presbyteries a process for transfer of membership of ministers and determination of parity;
- to determine a process, platform, and location for securing records;
- to dispose of excess moveable personal property of the Presbyteries;
- to work with the Stated Clerks to change the legal address and name of the merged Presbytery;
- to work with the Stated Clerks to file such notices with the State of Idaho, State of Oregon, or other government agencies as are needed to effectuate the merger once all approvals have been obtained;
- to attend to matters of insurance, including conducting a risk assessment related to the merger and developing strategies to mitigate identified risks, for insurance coverage and liabilities;
- to develop and implement contingency plans in case the merger faces unexpected delays or obstacles; and
- to secure the assistance of other individuals, as appropriate, to assist with its work, and generally to do such things and recommend such actions to the Merger Coordinating Task Group, as shall be reasonably necessary to accomplish the general purpose of this resolution.

2:15 Announcement of Name Selection Process

2:20 Communion

*On the provided paper, please tell us what we need to pack for our journey? What values, traditions, processes, or intentions do we need to bring with us on this journey? As you come forward for communion, add those hopes and intentions to the suitcase we are packing for the journey ahead.*

Hymn

3:00 Benediction, Charge, and Traveling Mercies

Nathan Sobers, TJ Remaley

**PRESBYTERY OF KENDALL  
&  
PRESBYTERY OF BOISE  
CONSENT AGENDA  
August 24, 2024**

The following items appear to be matters that require no debate. Therefore, they are listed together and will be voted upon together as one motion. However, any presbyter may request that any item of business be removed from the consent agenda for individual consideration.

The Stated Clerks of the Presbytery of Boise and Presbytery of Kendall move:

1. To record the business meeting of the Presbytery for purposes of drafting the written minutes that, when approved, will become the official record of the business of this meeting. The recording will not be retained after the draft minutes are prepared;
2. To approve the agenda of the specially called meeting of August 24, 2024 (pp. 1-2);
3. To grant permission to TJ Remaley and Nathan Sobers to co-moderate the joint meeting;
4. To give voice/the privilege of the floor to all minister members and commissioners of both the Kendall and Boise Presbyteries;
5. To seat the following corresponding members with voice:
  - a. Nancy Martin Vincent, Synod of the Pacific; and
  - b. Mary Westfall, Presbytery of the Coastlands

BOISE & KENDALL TRANSITIONS TASK FORCE  
OF THE SYNOD OF THE PACIFIC COORDINATING COMMITTEE

RECOMMENDATIONS

Your Synod Three-Presbytery Task Force recommends:

**The Kendall and Boise Presbyteries request the Synod of the Pacific to grant authority to the presbyteries to develop a Plan of Merger to formally merge the two presbyteries, with a target date of January 1, 2026, and upon eventual Synod approval of such Plan of Merger, to petition the General Assembly to approve the Plan of Merger.**

**RATIONALE**

The Synod Transitions Task Force was formed at the request of the Kendall Presbytery and includes 3 representatives of each presbytery. After meeting for two years (part of that time with Eastern Oregon Presbytery), we have gradually explored options for collaboration, including the option of merging the Boise and Kendall Presbyteries. At the beginning of the year, Eastern Oregon Presbytery stepped aside from this discernment process for now. The task force has found itself joyfully considering merger, with that option becoming our working assumption.

We have been guided by the story of Ruth and Naomi. Though on individual journeys that could have led them in different directions, they chose intentionally to go together. We believe that God is calling us to move into our future together, not for the purposes of survival but out of the abundant possibilities that spring forth in a merged body. We set out some of those possibilities below.

Theological

- It will allow us to be more “Presbyterian” in our discernment - more voices mean a better chance of hearing God’s voice.
- It will give us the opportunity to build intentional relationships among our churches that have more in common than we realize.
- It will allow greater opportunities for collaboration.
- It will help us get out of the box of “how we’ve always done it” and imagine the new thing toward which God may be leading us.

Impact

- It will allow us to have a more unified voice ecumenically in southern Idaho.
- It will make us a more substantial presence in the denomination.
- With more churches, we can lend support and empower each other through programming, resource sharing, and grants.
- It will help balance perspectives and tear down barriers of misunderstanding that might exist between the rural/small and urban/large churches.

Logistical

- It will give us a larger pool of committee membership/volunteers.
- It will give CREs & clergy more colleagues/mentors.

- We can tailor our staffing model to best serve our vision.
- Our structure and functioning will be determined by us as a matter of choice, instead of potentially losing that control were we to drop below the required 10 congregations.

We recognize there will be challenges to a merged presbytery, including our geographic size and cultural differences. Our proposed framework, especially for presbytery meetings, is intended to address some of those challenges. We also have examined our financial positions and find that we are more similar than different, with the possible exception of the Hilda Thompson Ranch. Again, our proposed framework below introduces a gradual transition in leadership, so that no significant disruption will occur. On the whole, we are confident that, like Naomi and Ruth, we will be able to form a new community bound by a covenant relationship.

One action for the merging presbytery will be the organizational framework for the interim and merged presbytery. Where possible, the Task Force recommends that representation be split equally between the two presbyteries. This might require immediate changes to or suspension of governing documents until such time as a unified set of governing documents is developed. We value the unique leadership that each presbytery will bring to this framework. We have also heard a strong preference that existing committee members not be forced to give up their positions, but that our merger of structures be done gradually.

The following are suggestions by the Task Force, for consideration by the presbyteries.

## **ORGANIZATIONAL FRAMEWORK**

**Merger Coordinating Task Groups** (see recommendation from Stated Clerks)

**Committee on Ministry/Committee on the Preparation for Ministry** (handles the constitutional responsibilities, but will be given some limited commission authority so that not all time-sensitive or administrative matters need come to the Presbytery Assembly): 8 members (if needed, vote separately on matters specifically related to each presbytery until merger is finalized)

**Finance** (handles budget, investment, and grants): 6 members

**Nominating and Committee on Representation:** 6 members that overlap for both committees

**Permanent Judicial Commission:** (no change to current members and functioning, joint training until merger)

**Hilda Thompson Ranch Board of Managers:** 6 current plus 2 new from Boise Presbytery; change terms from 5 years to 3; acts as a commission of presbytery.

**Camp Sawtooth Board:** 8 members (no change)

**Corporate Officers:** (same until corporate merger, then create intentional mix)

At some point, we recommend that the criteria of our original boundaries be eliminated, so that we can see ourselves as one presbytery. Consideration should continue to be given to the diversity of

representation based on a geography, church size, and the full range of unique traits with which God has blessed the Church.

## DEPLOYED STAFFING MODEL

We suggest to the Personnel Committees and the presbyteries a staffing model that does more than simply reduce staffing to the lowest cost option. The option below is intended to devote staff time to new ministries and the support of existing congregations – to create something new, while strengthening what we have.

It will take time to work on the vision and goals for the merged presbytery and then for the Personnel Committees to develop position descriptions and seek candidates to support that vision. Until then, we recommend that existing staff work collaboratively as co-leaders, with administrative support.

GENERAL PRESBYTER (3/4)	ASSOCIATE PRESBYTER (3/4)	STATED CLERK (1/4)
Denom/ecumenical relations Head of Staff - supervision, accountability COM support (incl. reference checks) Crisis management/support Budget/Finance Big Picture	Vision implementation - for presbytery Mission Catalyst for congregations, presbytery & new ministries Congregational resource	Book of Order: minutes, records, reports, attest to standing, rolls Meeting docket and parliamentarian Support for polity, PJC Communications from presbytery

Current admin staff/volunteers; future staffing TBD: communications/media  
administration  
bookkeeping/finances

## PRESBYTERY MEETINGS

The Task Force recommends that the presbyteries meet three times per year. During the first couple years, we recommend based on feedback that two of those meetings be in person. The other would be held online. We heard that it is critical for the two presbyteries to focus on building relationships and that this can best be done in person at first.

For meetings held in person, we imagined an overnight stay in a centrally located place (if practical), at which we would have intentional programming, hospitality, and worship, in addition to the business. During the interim period, we encourage shared moderating but separate voting to keep our record of decision clear.

**STATED CLERK RECOMMENDATIONS REGARDING  
NEW PRESBYTERY STRUCTURE/ORGANIZATION DURING IMPLEMENTATION**

If both presbyteries request merger, the Stated Clerks of Kendall and Boise recommend the creation of mutual Merger Coordinating Task Group of each presbytery to work collaboratively with the other. The Synod Task Force has limited representation and believes it is time to broaden the voices that will shape our merger process and our new creation. The Merger Coordinating Task Group will draw leaders from both presbyteries to imagine our future and deal with the logistics of the merger. Recognizing that these leaders already have significant responsibilities to their presbyteries, they are encouraged to create task forces or other working groups to assist with narrow topics that will arise with the merger.

**We recommend a motion that each presbytery create a Merger Coordinating Task Group be created, with membership as follows: presbytery moderator, incoming moderator, representatives from each of COM/MRC, Finance, and Presbyterian Women, and one member-at-large to be appointed one by each presbytery moderator. All members of the Merger Coordinating Task Group must be either ruling elders or ministers of the Word & Sacrament. A quorum of the Merger Coordinating Task Group exists if there are a majority of members present and if at least three members of the other presbytery's Merger Coordinating Task Group are also present, unless the Merger Coordinating Task Groups together choose to meet separately from time to time.**

**The roles of the Merger Coordinating Task Groups are to work jointly and, where required, make recommendations to the Presbyteries:**

- **to prepare for a merger of the Kendall and Boise Presbyteries, if necessary approvals are obtained and to prepare, for Presbytery approval, a Plan of Merger;**
- **to represent the Presbyteries before the Synod of the Pacific and the General Assembly of the Presbyterian Church (USA) and to make such regular reports to these bodies as might be requested;**
- **to hire and utilize consultants or contractors to provide services or advice to the Presbyteries on issues related to the merger. This includes the authority to engage legal counsel to review the merger process, draft necessary documents, and ensure compliance with state and federal laws, including tax-exempt status and employment laws;**
- **to ensure all regulatory filings, such as changes to the 501(c)(3) status and any necessary IRS notifications, are properly completed;**
- **to ascertain the financial status and outstanding financial obligations of the Presbyteries, including the authority to provide for special expenses created by the transition, consolidate the banking and investment accounts once legal merger is completed, and to conduct a financial review or an independent audit of both presbyteries to ensure all financial matters are transparent and there are no undisclosed liabilities or assets;**
- **to handle any tax filings or issues arising from the merger, such as final tax returns for the individual presbyteries;**
- **to develop a meeting schedule for the merged presbytery and for the transitional period before the legal merger is completed;**



- to work collaboratively with the Board of Managers of the Hilda Thompson Ranch;
- to support the current staff during the transition period before the legal merger is completed and recommend to the Presbyteries personnel decisions in collaboration with the Personnel Committee for interim staffing, and to transition, consolidate, or modify employee benefits and retirement plans to ensure continuity for staff members;
- to propose to the Presbyteries changes to the bylaws and Manual of Administrative Operations as needed to effectuate the merger;
- to propose to the Presbyteries a process for transfer of membership of ministers and determination of parity;
- to determine a process, platform, and location for securing records;
- to dispose of excess moveable personal property of the Presbyteries;
- to work with the Stated Clerks to change the legal address and name of the merged Presbytery;
- to work with the Stated Clerks to file such notices with the State of Idaho, State of Oregon, or other government agencies as are needed to effectuate the merger once all approvals have been obtained;
- to attend to matters of insurance, including conducting a risk assessment related to the merger and developing strategies to mitigate identified risks, for insurance coverage and liabilities;
- to develop and implement contingency plans in case the merger faces unexpected delays or obstacles; and
- to secure the assistance of other individuals, as appropriate, to assist with its work, and generally to do such things and recommend such actions to the Merger Coordinating Task Group, as shall be reasonably necessary to accomplish the general purpose of this resolution.

Kendall-Boise Merger Timeline  
(items in italics have been completed)

<b>Date</b>	<b>Step</b>
<i>May 17, 2024</i>	<i>Task Force to finalize deal points and rationale</i>
<i>June 1 - July 29, 2024</i>	<i>Task Force to complete meetings with stakeholders: finances and grants, COM, personnel, Council/Board of Trustees (for Boise), NomCom, Board of Managers, Emmett Visioning Team, Presbyterian Women, and open houses. What is the feedback on the deal points and rationale? Do we need to make adjustments? Do they have enough information to move to the question of merger, or do they want more detail?</i>
<i>July 25, 2024</i>	<i>Task Force to finalize recommendation and meet with Synod Coordinating Committee for input. The recommendation was to merge with the formation of another body to dig into the nitty-gritty.</i>
<b>August 24, 2024</b>	<b>Joint Presbytery meeting to consider recommendations to start the merger process. Presbyteries vote separately, but conversation is joint.</b>
August 27, 2024	Report of Synod Task Force to come to Synod Coordinating Committee for action: (1) receive final report and affirm work is concluded; (2) dismiss Synod Task Force, subject to recall if needed. Vote of presbyteries to come to Synod Coordinating Committee for approval and moving to Synod Assembly: to authorize preparation of Plan of Merger.
October 2-4, 2024	Synod assembly considers recommendation.
October 2024- April 2025	Presbytery joint task groups begin work on Plan of Merger, to be completed no later than April, for approval by presbyteries
May 2025	Synod assembly considers Plan of Merger and, if approved, petitions the General Assembly Administrative Commission for approval
2025	Presbytery committees and assemblies begin meeting with each other. Coordinating Committee establishes working groups around finance, staffing, legal, and other implementation issues. Interim staff function collaboratively.
January 1, 2026	Corporate merger filed.

## MERGER Q&A

### **1. How is a merger of presbyteries approved?**

Any merger or reorganization of presbyteries, along with the plans and means to do so, must be approved by General Assembly. To provide for more timely consideration of such requests, the recent GA approved the creation of an Administrative Commission on Mid Councils, authorized to act between the biennial meetings. Considering that members must be appointed, organize, and adopt procedures, this GA Commission is not likely to begin functioning until the first of next year.

### **2. What is the role of the Synod of the Pacific?**

Only the Synod can request that General Assembly approve a change in boundaries to create a new presbytery. Kendall and Boise presbyteries will continue to consult with Synod staff and Coordinating Committee as a Plan for Merger is developed. When that work is sufficiently completed and approved by each presbytery, the Synod will then be able to act on the request to merge and advocate for the change with the GA Commission.

### **3. Task Group? Committee? Commission? Who will do the work of implementation?**

The work of councils (session, presbytery, synod) can be assigned to particular groups, each with different degrees of authority to act on behalf of the council, and formed in different ways. A committee is part of the organizational structure, established for ongoing work and reporting to the council of which it is a part. Members are elected to serve terms of office. A commission is similar to a committee but is authorized to act on behalf of the council to carry out specific responsibilities, often time-limited. Commissions report periodically to that council.

A task group is formed to carry out specific work, usually with members appointed by the council moderator or by action of the council. The group is dismissed when the work is completed, with reporting to the council which created the task group. The Stated Clerks are recommending that each presbytery create a task group, instructed to work collaboratively with the task group of the other presbytery, in order to produce a Plan for Merger. The task groups will report to each presbytery, and upon approval, will present the Plan to the Synod, seeking approval for the request for merger to be made to GA.

### **4. Who does what until a Plan for Merger is approved by General Assembly?**

Each presbytery will continue to function as usual - nominating and electing leaders, working in committees, approving a budget, conducting business in stated meetings, etc. We do expect and encourage committees and boards to begin to work cooperatively and jointly as much as possible. Through the joint zoom conversations held this summer with the Task Group, committees have already begun to develop relationships and to think about approaching their areas of ministry jointly. This may include another joint meeting of presbyteries. As the primary staff for each presbytery, Rachel and Cathy communicate regularly and, in consultation with the presbytery Personnel Committees, have begun to plan how best to serve both presbyteries as co-leaders during this period of transition.

### **5. What will be the name of the new presbytery?**

We don't know! Do you have an idea for a name? Please see the announcement of a contest for instructions to submit your suggestion to be considered.

Kendall by the Numbers

Populations 2024

GA Statistics 2023

CHURCH Year Founded	MEMBERS + Friends	# R-E	WORSHIP	BUDGET	Community Population	Pastoral Leadership
First, Burley 1907	59	0	35	~ \$85,000	Burley 12,275 Cassia County 25,696	PT Temp non-PCUSA PNC active
Church in the Tetons, Driggs 2016	71 +26	0	70	~ \$130,000	Driggs 1998 Teton Co 12,549	3/4 T Temp PCUSA TE PNC active
Community Pres Hollister, 1911	37 +15	0	29	~\$25-40,000	Hollister 271 Twin Falls Co 95,156	Pulpit Supply non-PCUSA
First, Idaho Falls 1891	244 +15	5	119	~\$353,000	IF 68,699 Bonneville Co 131,366	FT Installed PCUSA TE
First United, Malad City 1882	12 +11	0	17	~\$25-28,000	Malad 2360 Oneida Co 4953	Pulpit Supply
First, Pocatello 1904	82 +16	2	36	~\$139,000	Pocatello 58,606 Bannock Co 90,480	PT Temp CRE PNC active
Community Pres Rigby 1900	19 +12	1	16	~ \$39,000	Rigby 5745 Jefferson Co 34,198	PT CRE (2)
Community Pres St Anthony 1896	9 +7	0	9	~ \$24,000	St Anthony 4,130 Fremont Co 14,196	PT CRE
First, Salmon 1901	10 +1	0	7	~ \$15,000	Salmon 3354 Lemhi Co 8441	Pulpit Supply *8/1/24 PT non PCUSA
First, Soda Springs 1892	32 +8	0	25	~ \$85,000	Soda Springs 3187 Caribou Co 7219	3/4 T CRE
Chapel in the Valley, Swan Valley 1966	15 +3	0	11	~ \$85,000	Swan Valley 323 Bonneville Co 131,366	FT Installed PCUSA TE
First, Twin Falls 1905	106	0	44	~ \$132,000	Twin Falls 55,896 Twin Falls Co 95,156	PT Temp non-PCUSA PNC active
<b>KENDALL TOTALS</b>	696	8				

Boise by the Numbers

Populations 2024

GA Statistics 2023

CHURCH Year Founded	MEMBERS + Friends	# R-E	WORSHIP	BUDGET	Community Population	Pastoral Leadership
Church of the Redeemer, Weiser 1904 (building)	19 +4	1	12	~\$23,000	Weiser 6188 Washington County 11,425	PT CRE + pulpit supply
Covenant, Boise ~1985	282 +95	6	321	~\$424,000	Boise 235,216 Ada County 524,673	FT Installed HOS; PT temp TE for family ministries
First, Boise 1878	283 +	4	167	~\$800,000	Boise 235,216 Ada County 524,673	FT Installed HOS, PT TE for visitation; *Dir Youth/ Family (Aug)
Southminster, Boise 1955	159 +1	5	223	~\$250,000	Boise 235,216 Ada County 524,673	FT Installed
First, Homedale ?	24 +32	6	22	~\$60,000	Homedale 3222 Owyhee Co 12,722	PT temp
First United, Nampa 1918 (building)	139 +	10	?	~\$23,000	Nampa 118,587 Canyon Co 257,674	FT Installed
Kirkpatrick Memorial, Parma 1898	68 +11	2	40	~\$133,000	Parma 2167 Canyon Co 257,674	PT temp
Boone Memorial, Caldwell 1888	66 +14	1	26	~\$180,000	Caldwell 70,901 Canyon Co 257,674	PT Installed
King Hill Community, King Hill 1964	9 +3	0	5	~\$21,000	King Hill 629 Elmore Co 29,724	pulpit supply
Bethany Ontario OR ?	33 +2	0	15	~\$65,000	Ontario OR 11,907 Malheur Co 32,230	PT temp and PT CRE
<b>BOISE TOTALS</b>	1082					

**PRESBYTERY COMPARISON: BOISE & KENDALL (mid-year 2024)**

	Boise	Kendall	
<b>CASH ASSETS</b>			
Checking accounts	\$ 6,761.00	\$ 196,663.00	
Synod on demand account	\$ 170,078.00	\$ 815,804.00	
ICCU CD's	\$ 316,693.00	\$ 35,000.00	
Ketchum AR		\$ 170,000.00	due 2027
Rexburg AR		\$ 70,000.00	due in full 2026; paid monthly
Emmett holding funds	\$ 418,953.00		
Emmett AR from Gem County	\$ 556,496.00		
<b>TOTAL</b>	<b>\$ 1,468,981.00</b>	<b>\$ 1,287,467.00</b>	
<b>HILDA THOMPSON TRUST</b>			
Checking accounts		\$ 9,684.00	
DA Davidson investment portfolio		\$ 2,013,399.00	
<b>TOTAL</b>		<b>\$ 2,023,083.00</b>	
<b>LIABILITIES</b>			
Restricted Accounts			
Church Emergency Fund	\$ 20,000.00		
New Church Development	\$ 11,647.00		
Peacemaking	\$ 9,795.00	\$ 3,780.00	
Presbytery Program	\$ 2,258.00		
Seminary Loan Fund	\$ 5,000.00		
Youth Triennium	\$ 9,613.00		
BSU Campus Ministry	\$ 7,000.00		
Legacy Fund	\$ -	\$ 12,602.00	
Exploring Possibilities	\$ -	\$ 5,535.00	
Encouraging People		\$ 4,737.00	
Empowering Presence	\$ -	\$ 5,000.00	
<b>TOTAL</b>	<b>\$ 65,313.00</b>	<b>\$ 31,654.00</b>	

PRESBYTERY COMPARISON: BOISE & KENDALL			
2024 Budget			
	Account and Description	Boise	Kendall
<b>Line #</b>			
<b>1</b>	<b>REVENUE</b>		
<b>2</b>	<b>Investment Income</b>		
3	Investment Income	\$ 16,000.00	\$ 40,796.00
<b>4</b>	<b>Per Capita</b>		
5	Per Capita - Gross Received	\$ 34,590.00	\$ 30,640.00
<b>6</b>	<b>Synod Revenue</b>		
7	Mission Support from Congregations	\$ 33,250.00	\$ 18,000.00
8	Synod Block Grant	\$ 44,709.00	\$ 44,709.00
9	Transitional Presbyter/Stated Clerk Compensation	\$ (42,000.00)	\$ (34,986.00)
10	Exec Travel Expense	\$ -	\$ (4,500.00)
11	Board of Pensions	\$ (34,208.00)	
12	Total Transitional Presbyter/Stated Clerk	\$ (76,208.00)	\$ (39,486.00)
13	Total Synod Revenue	\$ 1,751.00	\$ 23,223.00
<b>14</b>	<b>TOTAL REVENUE</b>	<b>\$ 52,341.00</b>	<b>\$ 94,659.00</b>
15			w/one block grant
<b>16</b>	<b>EXPENSES</b>		
<b>17</b>	<b>Mission Giving/Grants from Budgeted Revenues</b>		
18	Camp Sawtooth	\$ 29,000.00	\$ 29,000.00
19	Ministry Grants or Pastoral Leadership Support	\$ 11,020.00	\$ 20,000.00
20	Total Mission Giving/Grants	\$ 40,020.00	\$ 49,000.00
<b>21</b>	<b>Administrative</b>		
22	Admin	\$ 17,809.00	\$ 48,649.00
23	Per capita payout GA	\$ 11,290.00	\$ 7,507.00
24	Per capita payout Synod	\$ 6,019.00	\$ 3,999.00
25	Total Administrative	\$ 35,118.00	\$ 60,155.00
26	Committees	\$ 2,900.00	\$ 4,400.00
27	Presbytery Program	\$ 1,000.00	\$ -
<b>28</b>	<b>TOTAL EXPENSES (Except Executive Comp)</b>	<b>\$ 79,038.00</b>	<b>\$ 113,555.00</b>
<b>29</b>	<b>REVENUE OVER (UNDER) EXPENSES</b>	<b>\$ (26,697.00)</b>	<b>\$ (18,896.00)</b>

## SUMMARY OF HILDA THOMPSON RANCH

The Hilda Thompson Revocable Trust was created on June 25, 1986. The Trust covered Ms. Thompson's interest in a portfolio of stocks and bonds, and also a ranch comprising 1,857 acres north of Soda Springs. In the Trust Agreement, she provided that the trustee, after completing some specific bequests, would transfer all the rest of the trust estate to the Presbytery of Kendall. In Section 8(d), The Trust Agreement provided that "the Presbytery shall distribute at least annually the net income received from these assets, including the net income from the ranch, for the following uses and purposes":

- (d)(i) -- A portion of the ranch income, up to 1/3 of the net income, "may be distributed" for the use of the Presbyterian Church in Soda Springs, "or to its direct successor in interest."
- (d)(ii) -- The remainder of the ranch income and all other investment income shall be distributed in equal shares to (1) the San Francisco theological seminary, (2) the Synod of the Pacific (now used for a medical grant), (3) for national missions within the boundaries of the Presbytery of Kendall, and (4) to the College of Idaho.

The Trust Agreement provided further as that "Principal shall not be distributed, but shall be retained by the Presbytery and invested with the Foundation." Reference to the "Foundation" was originally to the United Presbyterian Foundation. That later became the Presbyterian Foundation, and then after issues arose with that Foundation, the investment portfolio has been held by D.A. Davidson.

Subsection 8(e) concerns potential sale of the ranch. After a sale, there would not be a distribution of the sale proceeds, but an investment of them. In that event, the Agreement provides that income from the sale proceeds would be distributed to the four beneficiaries of the investment income (i.e., the San Francisco Seminary, the Synod of the Pacific, the Kendall Presbytery, and the College of Idaho), as provided in section 8(d)(ii), as summarized above. While section 8(d)(i) provided that the Soda Springs Church is to receive up to one-third of the ranch income, subsection 8(e) provides that after a sale, income from the ranch proceeds shall be available to the Soda Springs Church if the Kendall Presbytery deems it advisable. This is essentially the same as the discretionary distributions to the Soda Springs Church from the investment portfolio.

Hilda Thompson died in 1994. A Special Management Commission was appointed by the Presbytery to manage the investment and ranch property received from the Trust. In 1995, the Commission adopted a policy pursuant to which there is a calculation of net income for purposes of distribution for the investment portfolio. The calculation involves a five-year average of the percentage increase in value in the portfolio. From that figure, an inflation factor is subtracted, based on the five-year average consumer price index. In 2023, there was a net distribution of \$117,894.67, resulting in payment to each of the four beneficiaries of \$29,473.67.

In 2004, the Special Management Commission was reconstituted as a board of managers, with the expectation that the board would report quarterly to the Presbytery.

The current balance in the investment portfolio is almost \$3 million. The ranch manager estimates the value of the ranch property itself to be about \$5 million. The ranch house is rented out and some of the land is leased for grazing and/or hay. Grain elevators are leased for storage. Other land is in a conservation easement, including a wetlands area. A few years ago, money from the portfolio was used to purchase 600 acres in another part of the county, as a hedge against



uncertainty in the market. Currently a solar company has an option to purchase those acres and neighboring properties for a price per acre that would be a significant increase in value. They did exercise the option to continue the contract for another year with a payment of \$45,000 in April. In the meantime, the property is under a CRP contract.

### **Effect of Merger**

The Agreement contemplates a possible “successor” to the Presbytery of Kendall, so the distribution provisions survive the merger. The first use of the ranch income – for the Soda Springs church, would be unaffected by a merger. Expanding the geographic footprint of the presbytery would not take any money away from any of the other beneficiaries. The merged presbytery would decide its priorities for the expenditures of the presbytery share as part of its budget process.

### Key points of feedback from joint stakeholder meetings

*The following lists different kinds of information - and many good questions: consideration for revision of the recommendation and proposed framework; consideration for the process of implementation; **suggestions in bold type** for communication and interpretation of proposal/process.*

1. Priority should be building relationships, community; therefore need 2 in person meetings, at least the first year. Be intentional in efforts.
2. Concern for the smallest churches - that they don't get lost, feel neglected or anxious (*expressed in several ways in multiple meetings*)
3. Increased reliance on technology means making sure all have access - address need for training as well as equipment
4. How/when will proposed merger framework be presented to congregations, ministers not involved in joint committee meetings? Intentional outreach?
5. Prayer guide is being used by some, helpful in learning about each other. Request for additional **general statistical information about each congregation** (to address some assumptions about large/small, urban/rural etc., other concerns expressed about differences/similarities between the Presbyterians.
6. Will we request a continuation of 2 block grants from SOP for a transition period? (similar to when North Central California formed by Sacramento-Stockton merger) **to be addressed in Plan of Merger once a budget is developed**
7. Will we continue to participate in SOP personnel system? just use payroll services? **a shift out of the payroll system will be needed eventually; when that will happen and how payroll will be handled will be determined in consultation with Personnel Committee.**
8. Will congregations send all mission support to SOP or to Presbytery? **To be determined.**
9. What will happen to giving? to per capita? **To be determined.**
10. How will we use the \$ we have? How much are we willing to "invest" in doing a new thing? "Chicken & Egg" question: Here's what we need vs Here's what we have
11. Would be helpful to have a **document** based on "informed imagination" to show what a **budget** might look like. **Both presbyteries are preparing a 2025 budget individually and will then look at the impact of a merged budget.**
12. Request for a **"bullet point" summation** of proposal to take to sessions, share in bulletins, more generally, to inform
13. Need to create a **document** that gives background to the **Thompson Ranch and Trust**, distributions, especially for Boise folks
14. Positive of merger will be greater parity among the TE's & RE's, more colleagues
15. Potential to pair congregations? by differences: rural/urban? by similarities?
16. Do we fill current vacancies on committees in each presbytery? Important to respect those in current positions: Don't kick anyone off; create parity as much as possible to begin and then work toward goal over time; create deeper pool of voices
17. How will the Joint Coordinating Task Group be constituted? At the August 24 meeting? How will names be proposed? What authorizations will be given? **The recommendation from the Stated Clerks is to form this based on certain leadership positions (moderator, incoming moderator, etc.)**
18. How do we expand COR to reflect more than Racial/Ethnic diversity?
19. Important for Personnel and Finance to be in conversation in deciding on staffing **They have met twice jointly and have plans to continue doing so.**

20. Research and create a **document** for Personnel Committees to reflect how other large area, small congregation presbyteries are staffed. For those that merged, what process did they use?  
**Done**
21. Should adopt a policy regarding benefits to be offered before search to fill position
22. Legal considerations: Idaho laws/regulations regarding corporate mergers generally assume one entity will be absorbed into the other, with the “surviving” corporation adopting new name, officers, revised bylaws, etc. “Consolidation” of 2 corporations (both disappear and new created) may not be possible, at least not as easily achieved (lawyer is researching). Plans for mergers of corporations need approval of Idaho Sec of State and Atty General. If follow “absorption” legal model to merge, would recommend Kendall be “surviving” entity rather than Boise.
23. Interpretation of Thompson Trust: Presbytery (Kendall or Successor entity) can decide to sell at any time if determine in best interests of mission. If ranch property is sold, proceeds from sale are not “income.” The will directs distribution of “income” to recipients, so no lump sums. Sale proceeds would be invested, separate from current portfolio, and that income be distributed according to will instructions, including provisions for Soda Springs church.
24. PW request to have a voice on the Merger Coordinating Task Group. **Included in proposal.**
25. “Town hall” opportunities – conducted for people not necessarily serving in leadership positions currently. **Done**
26. How do we promote the sense of going “all in” rather than just a begrudging, perfunctory merger?
27. Need to create a **document** that summarizes the feedback received during these stakeholder meetings.
28. What changes for Camp Sawtooth, if anything? **Nothing at this time.**
29. How do we find our balance between uniqueness and belonging?
30. Sense of loss and change by Board of Managers related to the Hilda Thompson Ranch, leading the board to recommend selling the ranch. Per the will, the proceeds must be invested in perpetuity, with income distributed according to the will. Along with sense of loss, there is a recognition of possibilities that market investment might return more than ranch operations. This is also a good time in the market to sell. Presbytery would retain the mineral rights per the terms of the will.