



## Presbytery of Boston Council Minutes

November 18, 2021

Attendance: Jill Auger, Jane Wilson, Kathy Barnes, Meagan Manas, Mark Wells, Andy Parmelee, Trina Portillo, Ivy Turner, Kristin Rinehimer, T. J. DeMarco

### Convene

The duly elected moderator, the Rev. Dr. Jane Wilson, opened the meeting with prayer via Zoom at 7:00 PM.

The moderator declared that a quorum was present.

The council amended and approved the minutes from its last meeting which was held via Zoom on October 21, 2021

### Treasurer's Report

Andy Parmelee

The treasurer submitted financial reports in advance of the meeting for council's review. The reports are in **Appendix A** of these minutes. The treasurer noted that three congregations have not paid per capita. COM will reach out to these congregations with pastoral concern.

The council **voted to transfer** \$3,000 from the 2021 Presbytery mission budget to the triennium fund.

The council reviewed the proposed budget that was submitted in advance of the meeting, which can be found in **Appendix B** of these minutes.

Council **voted to recommend option 2** with the addition of the income and expenses of the Needham building included in the 2022 budget.

Council asked the Stated Clerk to reach out to Thatcher Freeborn, chair of the trustees to discuss the possibilities for the Needham building.

### Stated Clerk Report

T. J. DeMarco

### Shekinah Request to Become a Fellowship

Our New Worshipping Community policy (see attached) follows a three-phase process: Inquiring Faith Community, Fellowship, Chartered Church. In each phase, these communities are required to meet certain criteria. Shekinah Abingdon and Marlboro are currently inquiring faith communities, and both have requested fellowship status. They have submitted the requests to me along with many recent bank statements (see attached). The next phase is for council to consider these requests. After consideration, council decides whether to recommend that the Presbytery approve this request. I have attached their request along with bank statements for your review.

Council will invite their pastor Paulo Lima to visit the next council meeting.

### Whitinsville Administrative Commission

The Whitinsville Administrative Commission consists of three members: Ben Black (TE), Jean Olson (RE – Sudbury), and Lisa Carlin (RE – Clinton). Their charge is in the minutes of the last Presbytery meeting. In brief, the presbytery authorized the commission to assess the ongoing conflict within the congregation and take action to resolve the tensions so that the congregation can move forward with its mission. The Commission began its work by reviewing letters from members of the congregation, the session, and the pastor. Then they met with the Whitinsville Session. They plan to meet with members of the congregation in small groups over the next week. They are planning three small group meetings, one of which will meet via zoom. This is part of the process of assessing the congregation and the conflict that led to their formation. The AC is utilizing tools available from other Presbyteries for the purposes of assessing conflict and finding best practices for moderating conversations about conflict. I am thankful that this group has taken charge of this task and their collective wisdom has been extremely helpful.

### Anti-Racism Task Force

The anti-racism task force is comprised of three members: Beth Wieman, Lydia Shiu, and Desiree Lawson. At the recommendation of the 224<sup>th</sup> General Assembly, the Presbytery charged this task force with writing an anti-racism policy. Since beginning their work, the group felt that deeper work needed to be done. They began with an assessment done with leaders of the Presbytery of Boston. Many of you participated. This was a strong first step, but the group felt that it would be necessary to speak with BIPOC members of the Presbytery to gain a deeper understanding of where systemic racism exists within the Presbytery and how we can take steps to dismantle these systems. I believe it is critical that this process not be rushed. It will take time. There are many obstacles to becoming an anti-racist presbytery, not least of which is the denomination in which we exist, which is entrenched in white culture. We are fortunate to have this group and I am hopeful for a good outcome.

## Presbytery Meeting Docket

The council reviewed the docket, submitted in advance of the meeting. The council **voted** to direct the Presbytery offering to the Triennium fund.

## Vacation

I will be on vacation from December 26 – January 2.

## Moderator Report

Jane Wilson

The moderator has had a conversation with Carrie Mitchell from The Board of Pensions on having a discussion with validated ministers. The moderator will arrange this with the board of pensions.

The council **reviewed and approved** a stewardship letter to be sent to the Presbytery signed by the moderator and vice-moderator.

## Potential Presbyter Position

The vice-moderator called a special meeting for January 27 at 7 PM to discuss this matter.

## Committee on Ministry

Jill Auger

COM plans to recommend a 2% increase in the minimum compensation due to the increased cost of living. This came after a long careful discussion by COM.

COM plans to celebrate Veronica Soto Feliciano at the December presbytery meeting. Katie Cole is working on this.

Jill will be in touch with Veronica to see if she is available to attend.

## Committee on Preparation for Ministry

Kristin Rinehimer

CPM welcomed Steven Bingham into candidacy and hopes to welcome other new candidates at the Presbytery.

The committee also plans to recommend an alternative exam for a candidate who has passed all of the exams with the exception of worship and sacraments.

The committee plans to excuse two members from the process. Both have not been in communication with the committee in approximately five years.

Kristen will rotate off of CPM at the end of this year. The council thanked her for her service.

## Nominating Committee

Sarah Hathaway

Nominating continues to work on filling vacancies. They plan to have as full a slate as possible in December.

## Personnel Committee

Meagan Manas

The personnel committee is working on completing a personnel policy. They have been meeting quarterly with staff.

## Committee on Representation

COR has in the past month:

- Met with Nominating Committee
- Met as COR
  
- Updated file for POB TEs and others in leadership
  - Updated compared to POB TE rolls (as provided by TJ)
  - Updated “leadership” to include task forces, working groups, ACs
  - Provided to POB through weekly newsletter (through Ben)
  
  - File now has 86 POB Voting Member TEs listed, with 21 providing age, 35 providing race/ethnicity, and 36 providing gender
  - COR reached out to OGA to confirm there were no changes for next Annual Statistical Report re demographics to be collected
  
- Continued reaching out to pastors/clerks of POB churches asking for the data underlying the Annual Statistical Report (ASR)
  - 2020 ASR (submitted Feb 2021) – 11 churches responded to date
  - Will stop asking for 2020 ASR, and start reaching out for reminders to send data to us from 2021 ASR (to be submitted in early 2022)
  - Reached out to OGA re best practices / advice on compiling the ASR demographic data, to assist the churches of POB in getting consistent data results – answer was to ask the Presbytery
  - Reached out to the POB, PNNE, PSNE, PNNY, and NCP (those involved in clerks training in April 2021)

- In future, COR will:
  - Continue to meet with Nominating as well as COR alone
  - Continue to reach out to TEs to get more responses
  - Continue to interact with pastors/clerks for ASR completion and collection
  - Decide on a data “threshold” to start comparing POB leadership with overall POB (congregations and TE) demographics
  - Provide comparison data to Nominating and Council
    - With goal to have an on-going process in place before summer

## Old Business

## New Business

Hartford Street Youth Coordinator Grant Update: The council **voted** to approve the second payment to the Hartford Street Youth Coordinator position.

The council **voted to convey** peacemaking funds in the amount of \$1500 to the peacemaking efforts in Cameroon.

## Adjourn

The meeting adjourned at 9:00 PM.

## Appendix A: Financial Reports

## Presbytery of Boston

<i>Per Capita and Mission Budget for 2021</i>		<i>Budget</i>		<i>Actual - October 31, 2021</i>		
<b>I. Per Capita and Mission Resources:</b>		<b>2021</b>	<b>% Budget</b>	<b>2021</b>	<b>% Budget</b>	
1) Member Church <i>Per Capita</i> (formerly Unified Mission)	\$ 110,554	48.5%	\$ 69,229	62.6%	<i>Balances</i>	
2) Transfer from Trustee Funds - Awards, Grants, Loans (as awarded)		0.0%		0.0%		
3) Transfer from Trustees to Support Presbytery's Operations	\$ 16,360	7.2%	\$ 16,342	0.0%	Checking	
4) Transfer from Trustee Funds (5 Yr Rolling Avg of Interest Income)		0.0%		0.0%	Savings	
5) YAV Payroll Support		0.0%		0.0%	10/31/21	
6) Individual Gifts	\$ 5,000	2.2%	\$ 12,930	258.6%		
7) Unrestricted-Shared Mission	\$ 20,000	8.8%	\$ 24,804	124.0%		
8) Designated/Directed Mission (as gifted)		0.0%	\$ 5,216	0.0%		
9) Presbytery Loose Offering (Collected through I6 and I8)		0.0%	\$ 1,330	0.0%		
10) Unrestricted fundraising/Operational Donations (as awarded)		0.0%		0.0%		
11) Transfer from Trustees - PCN Building Manager and Insurances	\$ 75,892	0.0%	\$ 66,136	0.0%		
<b>RESOURCES Total:</b>		<b>\$ 227,806</b>	<b>66.7%</b>	<b>\$ 195,987</b>	<b>86.0%</b>	
<b>II. Per Capita and Mission Disbursements:</b>		<b>2021</b>	<b>% Budget</b>	<b>2021</b>	<b>% Budget</b>	
<b>A. Congregational Mission Programs</b>		<b>\$ 7,500</b>	<b>3.5%</b>	<b>\$ 1,687</b>	<b>22.5%</b>	<b>01/01/20</b>
1) POB Shared Mission Programs	\$ 7,500	3.5%		0.0%	Income	
2) Shekinah Fellowship - Natick		0.0%		0.0%	Disburse	
3) Shekinah Fellowship - Brockton, Marlborough, Waltham		0.0%		0.0%	10/31/21	
4) Parish Resource Center		0.0%	\$ 187	0.0%		
5) Christmas Worship for Congregations		0.0%		0.0%	<i>Funds</i>	
6) Whitinsville Church		0.0%		0.0%	Operating	
7) New England Glow		0.0%	\$ 1,500	0.0%	Yav Fund	
8) PoB Young Adult Volunteers		0.0%		0.0%	Peace Offer	
9) Designated - Directed Missions		0.0%		0.0%	PJC	
<b>B. Other Mission Programs</b>		<b>\$ 12,500</b>	<b>5.9%</b>	<b>\$ 8,771</b>	<b>70.2%</b>	<b>Youth Tri.</b>
1) PoB Shared Mission Programs	\$ 12,500	5.9%		0.0%	Pentecost	
2) PC(USA) - International Peacemakers		0.0%	\$ 475	0.0%	PC Conf	
3) Presbyterian Disaster Assistance - Regional Hurricanes		0.0%		0.0%	Pastor's Dev	
4) Young Adult Volunteers		0.0%		0.0%	Presb. Day	
5) Mission to the Congo		0.0%		0.0%	Abbey Bos.	
6) Immigration Response Task Force		0.0%		0.0%	CHRA	
7) Northeast Ecumenical Stewardship Council		0.0%		0.0%	TTLDev	
8) PC(USA) - Youth Connection and Youth Triennium		0.0%		0.0%	PDA	
9) Presbytery Loose Offering (Funded by I9) (as received)		0.0%	\$ 1,330	0.0%	Covid-19	
10) Designated/Directed Mission (Funded by I8) (as gifted)		0.0%	\$ 6,966	0.0%	Confirm Con	
11) Community Day Care of Waltham		0.0%		0.0%	PLC Fund	
12) Grants - Restricted (from Trustee Funds - Funded by I2 (as awarded)		0.0%		0.0%	NE Glow	
<b>C. Presbytery Staff, Officer and Office Expenses</b>		<b>\$ 157,704</b>	<b>74.6%</b>	<b>\$ 136,793</b>	<b>86.7%</b>	<b>10/31/21</b>
1) Moderator of Presbytery - Expenses	\$ 1,200	0.6%		0.0%		
2) Treasurer - Salary	\$ 21,012	9.9%	\$ 17,510	83.3%		
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	1.7%	\$ 1,995	56.2%		
4) Stated Clerk - Salary	\$ 31,182	14.8%	\$ 25,985	83.3%	<i>Other Income</i>	
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	3.9%	\$ 5,730	69.9%	Investment	
6) Recording Clerk - Stipend		0.0%		0.0%	Grants	
7) Audit Expenses	\$ 3,900	1.8%	\$ 3,900	100.0%	Funds Crs.	
8) Resource Presbyter - Salary and Offset		0.0%		0.0%	Oper. Crs.	
9) RP - Reimbursable Exps (CE, Mileage, Meals, Phone) & D&D, Pension		0.0%		0.0%		
10) Insurances and phone services	\$ 6,335	3.0%	\$ 12,802	202.1%	<i>Other Disburs</i>	
11) Communications Coordinator - Salary	\$ 12,000	5.7%	\$ 10,000	83.3%	Funds Disb	
12) Communications Coordinator - Related Exps (FICA)	\$ 918	0.4%	\$ 765	83.3%	Adj. & SRA	
13) YAV Site Coordinator - Salary		0.0%		0.0%	Oper Disb	
14) YAV Site Coordinator - Related Expenses (FICA)		0.0%		0.0%	Grants	
15) PoB Web Site Support and Training	\$ 100	0.0%	\$ 339	339.0%		
16) Needham Building Manager	\$ 64,400	0.0%	\$ 53,667	83.3%		
17) Needham Building Manager - Related Expenses (FICA)	\$ 4,904	0.0%	\$ 4,100	83.6%		
<b>D. Presbytery Committees</b>		<b>\$ 7,550</b>	<b>3.6%</b>	<b>\$ 83</b>	<b>1.1%</b>	
1) Presbytery Council/Training and Development	\$ 300	0.1%		0.0%		
2) Committee on Preparation for Ministry	\$ 3,000	1.4%	\$ 42	1.4%		
3) Committee on Ministry	\$ 4,000	1.9%	\$ 42	1.0%		
4) Committee Resources (Pers, COR, Nom)		0.0%		0.0%		
5) Permanent Judicial Commission	\$ 250	0.1%		0.0%		
<b>E. GA and Synod Per Capita and Connectional Expenses</b>		<b>\$ 26,100</b>	<b>12.3%</b>	<b>\$ 25,618</b>	<b>98.2%</b>	
1) Connectional Support to General Assembly and The Synod of the NE	\$ 26,100	12.3%	\$ 25,618	98.2%		
2) POB - General Assembly 2022 Expenses		0.0%		0.0%		
<b>DISBURSEMENTS Total:</b>		<b>\$ 211,354</b>	<b>100.0%</b>	<b>\$ 172,952</b>	<b>81.8%</b>	
<i>Surplus/(Deficit)</i>		<i>\$ 16,452</i>		<i>\$ 29,902</i>		

**Presbytery of Boston - Board of Trustees Funds**  
**Actual - October 31, 2021**

<b>Restricted Cash, Investments and Loans</b>	<b>Market Value</b>
Cash	\$ 23,136.22
Savings	\$ 103,784.33
PILP Investment Mission Money Fund, 24 and 36 month Fixed Notes (Note: \$200,000 from the EBF-Cont. Educ. fixed principal balance and \$95,000 from The Lynn Redev. Fd.-Minimum Permanent Fund)	\$ 295,000.00
Charles Schwab & Co., Inc. (Cost Value - \$ 650,000)	
Investments Long	\$ 1,487,709.73
Cash	\$ 8.08
Operating Loans	\$ 11,350.80
Worcester - \$ 6,234.28	
Sommerville - \$ 5,116.52	
Investment Loans	
BCLP	\$ 25,000.00
	<b>\$ 1,945,989.16</b>

**Restricted Funds**

Trustee Fund - Loans to Churches	\$ 11,350.80
Trustee Fund - Restricted Operating	\$ 249,904.89
Kneeland Fund - Regular	\$ 5,704.33
Kneeland Fund - Special	\$ 1,671.33
Presbytery Congregational Development Fund	\$ 37,023.97
Minister's Emergency Fund	\$ 37,053.92
John Gilchrist Fund	\$ 27,195.82
The Robie Fund (\$ 40,000 minimum permanent fund)	\$ 63,995.27
The Lynn Redevelopment Fund (\$ 174,545 minimum permanent fund)	\$ 333,302.51
Roxbury Presbyterian Church Reserve Fund	\$ -
East Boston Funds	
Continuing Education (\$ 200,000 minimum permanent fund)	\$ 316,547.13
Equity Sharing	\$ 370,732.82
Missions	\$ 120,580.51
Elizabeth Pultz Fund	\$ 12,754.35
Ft. Square Fund	\$ 54,700.27
Needham Fund	\$ 51,077.69
Trustee Held Deposits	\$ 19,800.00
Undistributed Accrued Income	\$ 2,965.83
Change in Value of Investments (decrease in value distributed 12-31-18)	\$ 190,725.49
Agnes Young Fund	\$ 38,902.18
Adjustments	\$ 0.05
	<b>\$ 1,945,989.16</b>

***Mission Statement of the Presbytery of Boston***

As we seek to be faithful witnesses to Christ in loving service together, the Presbytery of Boston will support the "Great Ends of the Church" by:

- 1) Strengthening and growing the congregations of the presbytery by providing guidance and resources for their ministries and by encouraging partnerships.
- 2) Engaging in presbytery-unifying activities of peace, justice and kindness, evangelism and witness.
- 3) Providing pastoral care for ministers and their families.

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\$ 68,862  
\$ 50,245  
\$ 119,107

\$ 89,204  
\$ 211,768  
\$ (181,865)  
\$ 119,107

\$ 59,390  
\$ 3,200  
\$ 1,566  
\$ 500  
\$ 3,371  
\$ 731  
\$ 4,291  
\$ 6,944  
\$ 543  
\$ 1,125  
\$ 540  
\$ 20,005  
\$ 350  
\$ 3,000  
\$ 5,900  
\$ 1,526  
\$ 6,125  
\$ 119,107

\$ 18  
\$ 10,000  
\$ 3,500  
\$ 2,262  
\$ 15,780

*ements*

\$ 5,375  
\$ (122)  
\$ 660  
\$ 3,000  
\$ 8,913

2021 Per Capita

GA - \$ 8.98  
Synod - \$ 4.10  
Pres - \$ 42.92



2021 Per Capita Apportionment and Member Church Mission Pledges and Gifts							October							
CHURCH	Per Capita Share	Ind Gifts	Per Capita PAID	Presbytery Mission	Designated Mission	2020 Per Capita	2020 UR Miss	Total Presbytery	Synod Pledge	Total Synod	GA Pledge	Total GA		
Covenant	\$ 2,744													
Fourth	\$ 9,128		\$ 2,058	\$ 3,150				\$ 5,208						
Hyde Park	\$ 2,576		\$ 9,000	\$ 6,000	\$ 2,000			\$ 17,000						
Pr Iglesia	\$ 2,744		\$ 1,163	\$ 1,000				\$ 1,163						
Affirmed								\$ 3,744	\$ 500		\$ 500			
Roxbury	\$ 6,104													
Brookline	\$ 3,528													
KCB	\$ 19,656		\$ 3,528	\$ 472				\$ 4,000						
TPCGB	\$ 2,016		\$ 7,336	\$ 2,500				\$ 7,336						
Affirmed			\$ 2,016	\$ 2,500	\$ 2,966			\$ 4,516						
Burlington	\$ 6,944		\$ 6,370	\$ 6,416	\$ 250			\$ 7,482						
Affirmed								\$ 15,036						
Cambridge	\$ 3,248		\$ 2,184	\$ 816				\$ 3,000						
Clinton	\$ 3,528		\$ 2,940					\$ 2,940						
Affirmed								\$ 2,940						
Good Shp	\$ 3,472		\$ 2,603					\$ 2,603						
Natick	\$ 6,720		\$ 6,720	\$ 1,000				\$ 7,720						
Newton	\$ 2,352		\$ 3,500					\$ 3,500						
Affirmed								\$ 3,500						
F Quincy	\$ 7,000		\$ 5,249					\$ 5,249						
YngSang	\$ 4,032													
Somervl	\$ 2,352		\$ 2,352	\$ 250				\$ 2,602						
Sudbury	\$ 7,840		\$ 5,880	\$ 1,500				\$ 7,380						
Whitnavl	\$ 5,378		\$ 1,930	\$ 700				\$ 2,630						
Affirmed								\$ 2,630						
Worcester	\$ 5,320		\$ 4,400					\$ 4,400						
Ind Gifts		\$ 5,688												
		\$ 12,930												
Total PC	\$ 106,682	228%												
Total		N/A	\$ 3,500	\$ -	N/A	N/A								
Total Rec		\$ 69,229	\$ 24,804	\$ 5,216	\$ -	\$ -	\$ -	\$ 99,249						
Affirmed	\$ 8,288							\$ 99,249						
%Rec			65%	709%										
		Light \$ = Paid		Bold \$ = Pledged										

## Appendix B: Proposed 2022 Budget

Presbytery of Boston

**2022 Proposed Budget Modifications**  
**OPTION 1**  
 Trustee support of Presbytery operations is calculated annually, estimated at \$16,297 for 2022  
 Committee expenses reduced based on funds requested thru 7/31/2021  
 No changes to staff salaries, Treasurer annual salary is \$21,012, SC salary is \$31,192, Co-treasurer is \$12,000  
 FICA (7.65%), SC 403b(\$4,000), Health Exp (Treasurer is \$1,874, SC is \$1,818)  
 Council Training & Development includes additional \$200 to cover potential website costs

**2022 Proposed Budget Modifications**  
**OPTION 2**  
 Trustee support of Presbytery operations is calculated annually, estimated at \$16,297 for 2022  
 Committee expenses reduced based on funds requested thru  
**Include 3% Cost of living adjustment for SC, Treasurer, & CC as employees**  
 FICA (7.65%), SC 403b(\$4,000), Health Exp (Treasurer is \$1,874, SC is \$1,818)  
 Council Training & Development includes additional \$200 to cover potential website costs

**2022 Proposed Budget Modifications**  
**OPTION 3**  
 Trustee support of Presbytery operations is calculated annually, estimated at \$16,297 for 2022  
 Committee expenses reduced based on funds requested thru  
**Include 3% Cost of living adjustment for FICA (7.65%), SC 403b(\$4,000), Health Exp (Treasurer is \$1,874, SC is \$1,818)**  
 Council Training & Development includes additional \$200 to cover potential website costs  
**Allocated \$6,500 for Pub executive search**

Per Capita and Mission Budget for 2022		Budget	Proposed Budget	
<b>I. Per Capita and Mission Resources:</b>				
	2021	2022	% Budget	
1) Member Church Per Capita (Formerly Unified Mission at 1974 members)	\$ 110,544	\$ 110,544	72.80%	FY21 members (as reported to Synod)
2) Transfer from Trustee Funds - Assets, Grants, Loans (as awarded)	\$ -	\$ -	0.0%	
3) Transfer from Trustee to Support Presbytery's Operations	\$ 16,297	\$ 16,297	10.73%	as based on 2021 budget
4) Transfer from Trustee Funds - (5 Yr Rolling Avg of Interest Income)	\$ -	\$ -	0.0%	
5) YAV Payroll Support	\$ -	\$ -	0.0%	Program is currently inactive
6) Individual Gifts	\$ 5,000	\$ 5,000	3.29%	
7) Unrestricted-Shared Mission	\$ 20,000	\$ 20,000	13.17%	
8) Designated/Donated Mission (as gifted)	\$ -	\$ -	0.0%	
9) Presbytery License Offering Collected through IS and IS	\$ -	\$ -	0.0%	
10) Unrestricted fundraising/Operational Donations (as awarded)	\$ -	\$ -	0.0%	
11) Headquarters Rental Income	\$ -	\$ -	0.0%	Trustees has voted to cover Headquarters church expenses (\$64,400 salary, \$4,927 FICA)
<b>RESOURCES Total:</b>	<b>\$ 151,914</b>	<b>\$ 151,841</b>	<b>100.00%</b>	
<b>II. Per Capita and Mission Disbursements:</b>				
	2021	2022	% Budget	
<b>A. Congregational Mission Programs</b>				
1) PCB Shared Mission Programs	\$ 7,500	\$ 7,500	5.44%	
2) Shabbath Fellowship - North	\$ -	\$ -	0.0%	
3) Shabbath Fellowship - Brockton, Marlborough, Waltham	\$ -	\$ -	0.0%	
4) Hartford Street Church	\$ -	\$ -	0.0%	
5) Christmas Worship for Congregations	\$ -	\$ -	0.0%	
6) Whitestone Church	\$ -	\$ -	0.0%	
7) Pub Young Adult Volunteers	\$ -	\$ -	0.0%	
8) Designated - Donated Missions	\$ -	\$ -	0.0%	
<b>B. Other Mission Programs</b>				
1) PCB Shared Mission Programs	\$ 12,500	\$ 12,500	9.00%	
2) PC(USA) - International Pastors/Ministry	\$ -	\$ -	0.0%	
3) Presbytery Disaster Assistance - Regional Ministers	\$ -	\$ -	0.0%	
4) Young Adult Volunteers	\$ -	\$ -	0.0%	
5) Mission to the Congo	\$ -	\$ -	0.0%	
6) Investigation Response Task Force	\$ -	\$ -	0.0%	
7) Northeast Ecumenical Fellowship Council	\$ -	\$ -	0.0%	
8) PC(USA) - Youth Connection and Youth Trainers	\$ -	\$ -	0.0%	
9) Presbytery License Offering (Funded by JP) (as received)	\$ -	\$ -	0.0%	
10) Designated/Donated Mission (Funded by IS) (as gifted)	\$ -	\$ -	0.0%	
11) Community Day Care of Waltham	\$ -	\$ -	0.0%	
12) Grants - Restricted (from Trustee Funds - Funded by IS) (as awarded)	\$ -	\$ -	0.0%	
<b>C. Presbytery Staff, Office and Office Expenses</b>				
1) Moderator of Presbytery - Expense	\$ 1,200	\$ 1,200	0.87%	
2) Treasurer - Salary	\$ 21,012	\$ 21,012	15.23%	salary (approx \$20,200 for 2020) FTE (20 hrs/wk)
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	\$ 3,481	2.52%	FICA (7.65%), Health Exp \$1,874
4) Stated Clerk - Salary	\$ 31,182	\$ 31,182	22.61%	\$29,983 for 2020) FTE (20 hrs/wk)
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	\$ 8,203	5.95%	FICA (7.65%), 403b(\$4,000), Health Exp \$1,818
6) Recording Clerk - Stipend	\$ -	\$ -	0.0%	
7) CPA Review Expenses	\$ 3,900	\$ 3,900	2.83%	Anticipate discontinued use of \$3,900
8) Resource Presbytery - Salary and Office	\$ -	\$ -	0.0%	
9) ISP - Rates/budgetary Exp (CE, Minors, Music, Plans) & D&D, Pension	\$ -	\$ -	0.0%	
10) Immanuel and phone services	\$ 6,335	\$ 6,335	4.59%	from 2021 budget
11) PCB Income tax (at \$5,665/yr, covered by Trustee)	\$ -	\$ -	0.00%	PCN Income tax, covered by Trustee
12) Communications Coordinator - Salary	\$ 12,000	\$ 12,000	8.70%	
13) Communications Coordinator - Related Exp (FICA)	\$ 918	\$ 918	0.67%	
14) YAV Site Coordinator - Salary	\$ -	\$ -	0.0%	
15) YAV Site Coordinator - Related Expenses (FICA)	\$ -	\$ -	0.0%	
16) Pub Web Site Support and Training	\$ 100	\$ 100	0.07%	from 2021 budget
17A) Search expense for Pub Executive	\$ -	\$ -	0.0%	
17B) Pub Executive	\$ -	\$ -	0.0%	
18) Headquarters Building Manager (PCN costs - \$64,400, covered by Trustee)	\$ 64,400	\$ -	0.00%	PCN costs, covered by Trustee
19) Headquarters Building Manager - Related Expenses (FICA) (PCN costs - \$4,927, covered by Trustee)	\$ 4,954	\$ -	0.00%	PCN costs, covered by Trustee
20) Headquarters Property Overhead and Utilities (PCN costs - \$30,000, covered by Trustee)	\$ -	\$ -	0.00%	PCN costs, covered by Trustee
<b>B. Presbytery Committee</b>				
1) Presbytery Council/Training and Development	\$ 300	\$ 300	0.39%	Req. of potential expense requests, funds received from potential operating receipts
2) Committee on Preparation for Ministry	\$ 3,000	\$ 3,000	2.04%	Reduced based on FY21 requests
3) Committee on Ministry	\$ 4,000	\$ 4,000	2.72%	Reduced based on FY21 requests
4) Committee on Resources (Para, COR, News)	\$ -	\$ -	0.0%	from 2021 budget
5) Permanent Judicial Commission	\$ 250	\$ 250	0.18%	from 2021 budget
<b>C. Not and Capital Per Capita and Constitutional Expenses</b>				
1) Connectional Support to General Assembly and the Synod of the NE	\$ 26,100	\$ 26,100	18.92%	Most recent state reported 1,974 members
2) PCB - General Assembly 2022 Expense	\$ 1,250	\$ 1,250	0.91%	as from 2018 budget
<b>DISBURSEMENTS Total:</b>	<b>\$ 142,656</b>	<b>\$ 137,932</b>	<b>100.00%</b>	
<b>Surplus (Deficit)</b>	<b>\$ 8,964</b>	<b>\$ 13,889</b>		

Per Capita and Mission Budget for 2022		Budget	Proposed Budget	
<b>I. Per Capita and Mission Resources:</b>				
	2021	2022	% Budget	
1) Member Church Per Capita (Formerly Unified Mission at 1974 members)	\$ 110,544	\$ 110,544	72.8%	
2) Transfer from Trustee Funds - Assets, Grants, Loans (as awarded)	\$ -	\$ -	0.0%	
3) Transfer from Trustee to Support Presbytery's Operations	\$ 16,297	\$ 16,297	10.7%	
4) Transfer from Trustee Funds - (5 Yr Rolling Avg of Interest Income)	\$ -	\$ -	0.0%	
5) YAV Payroll Support	\$ -	\$ -	0.0%	
6) Individual Gifts	\$ 5,000	\$ 5,000	3.3%	
7) Unrestricted-Shared Mission	\$ 20,000	\$ 20,000	13.2%	
8) Designated/Donated Mission (as gifted)	\$ -	\$ -	0.0%	
9) Presbytery License Offering Collected through IS and IS	\$ -	\$ -	0.0%	
10) Unrestricted fundraising/Operational Donations (as awarded)	\$ -	\$ -	0.0%	
11) Headquarters Rental Income	\$ -	\$ -	0.0%	
<b>RESOURCES Total:</b>	<b>\$ 151,914</b>	<b>\$ 151,841</b>	<b>100.00%</b>	
<b>II. Per Capita and Mission Disbursements:</b>				
	2021	2022	% Budget	
<b>A. Congregational Mission Programs</b>				
1) PCB Shared Mission Programs	\$ 7,500	\$ 7,500	5.4%	
2) Shabbath Fellowship - North	\$ -	\$ -	0.0%	
3) Shabbath Fellowship - Brockton, Marlborough, Waltham	\$ -	\$ -	0.0%	
4) Hartford Street Church	\$ -	\$ -	0.0%	
5) Christmas Worship for Congregations	\$ -	\$ -	0.0%	
6) Whitestone Church	\$ -	\$ -	0.0%	
7) Pub Young Adult Volunteers	\$ -	\$ -	0.0%	
8) Designated - Donated Missions	\$ -	\$ -	0.0%	
<b>B. Other Mission Programs</b>				
1) PCB Shared Mission Programs	\$ 12,500	\$ 12,500	8.9%	
2) PC(USA) - International Pastors/Ministry	\$ -	\$ -	0.0%	
3) Presbytery Disaster Assistance - Regional Ministers	\$ -	\$ -	0.0%	
4) Young Adult Volunteers	\$ -	\$ -	0.0%	
5) Mission to the Congo	\$ -	\$ -	0.0%	
6) Investigation Response Task Force	\$ -	\$ -	0.0%	
7) Northeast Ecumenical Fellowship Council	\$ -	\$ -	0.0%	
8) PC(USA) - Youth Connection and Youth Trainers	\$ -	\$ -	0.0%	
9) Presbytery License Offering (Funded by JP) (as received)	\$ -	\$ -	0.0%	
10) Designated/Donated Mission (Funded by IS) (as gifted)	\$ -	\$ -	0.0%	
11) Community Day Care of Waltham	\$ -	\$ -	0.0%	
12) Grants - Restricted (from Trustee Funds - Funded by IS) (as awarded)	\$ -	\$ -	0.0%	
<b>C. Presbytery Staff, Office and Office Expenses</b>				
1) Moderator of Presbytery - Expense	\$ 1,200	\$ 1,200	0.8%	
2) Treasurer - Salary	\$ 21,012	\$ 21,642	14.8%	salary, PLS 3% Cost of Living Adjustment (COLA)
3) Treasurer - Related Expenses (Office and FICA)	\$ 3,550	\$ 3,481	2.4%	salary, PLS 3% Cost of Living Adjustment (COLA)
4) Stated Clerk - Salary	\$ 31,182	\$ 32,118	21.9%	salary, PLS 3% Cost of Living Adjustment (COLA)
5) Stated Clerk - Related Expenses (FICA, Travel & Office, 403b)	\$ 8,203	\$ 8,275	5.7%	
6) Recording Clerk - Stipend	\$ -	\$ -	0.0%	
7) CPA Review Expenses	\$ 3,900	\$ 3,900	2.7%	
8) Resource Presbytery - Salary and Office	\$ -	\$ -	0.0%	
9) ISP - Rates/budgetary Exp (CE, Minors, Music, Plans) & D&D, Pension	\$ -	\$ -	0.0%	
10) Immanuel and phone services	\$ 6,335	\$ 6,335	4.3%	
11) PCB Income tax (at \$5,665/yr, covered by Trustee)	\$ -	\$ -	0.00%	
12) Communications Coordinator - Salary	\$ 12,000	\$ 12,360	8.4%	salary, PLS 3% Cost of Living Adjustment (COLA)
13) Communications Coordinator - Related Exp (FICA)	\$ 918	\$ 946	0.6%	
14) YAV Site Coordinator - Salary	\$ -	\$ -	0.0%	
15) YAV Site Coordinator - Related Expenses (FICA)	\$ -	\$ -	0.0%	
16) Pub Web Site Support and Training	\$ 100	\$ 100	0.07%	
17A) Search expense for Pub Executive	\$ -	\$ 6,500	4.4%	
17B) Pub Executive	\$ -	\$ -	0.0%	
18) Headquarters Building Manager (PCN costs - \$64,400, covered by Trustee)	\$ 64,400	\$ -	0.00%	
19) Headquarters Building Manager - Related Expenses (FICA) (PCN costs - \$4,927, covered by Trustee)	\$ 4,954	\$ -	0.00%	
20) Headquarters Property Overhead and Utilities (PCN costs - \$30,000, covered by Trustee)	\$ -	\$ -	0.00%	
<b>B. Presbytery Committee</b>				
1) Presbytery Council/Training and Development	\$ 300	\$ 300	0.4%	
2) Committee on Preparation for Ministry	\$ 3,000	\$ 3,000	2.1%	
3) Committee on Ministry	\$ 4,000	\$ 4,000	2.9%	
4) Committee on Resources (Para, COR, News)	\$ -	\$ -	0.0%	
5) Permanent Judicial Commission	\$ 250	\$ 250	0.2%	
<b>C. Not and Capital Per Capita and Constitutional Expenses</b>				
1) Connectional Support to General Assembly and the Synod of the NE	\$ 26,100	\$ 26,100	17.8%	
2) PCB - General Assembly 2022 Expense	\$ 1,250	\$ 1,250	0.9%	
<b>DISBURSEMENTS Total:</b>	<b>\$ 142,656</b>	<b>\$ 139,957</b>	<b>100.00%</b>	
<b>Surplus (Deficit)</b>	<b>\$ 8,964</b>	<b>\$ 11,884</b>		

Original surplus (deficit) from operations: \$ 23,999  
 2020 Budget was balanced by transfer of \$77,157 from Trustee assets for operation.  
 \$ 11,884  
 \$ 8,964