

	<p>Presbytery of Boston Council Minutes</p>
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July 30, 2020

Attendance:

Council Members with Vote: Jane Wilson, Ivy Turner, Mark Wells, Katie Cole, Su Young Kim, Thatcher Freeborn, Kristin Rinehimer

Staff and Officers: Andrew Parmelee, T. J. DeMarco

Guests: Jean Southard, Jeffrey Ferguson

## Convene

This stated meeting was called to order by the moderator pro tem, Rev. Katie Cole. The council elected Rev. Katie Cole to serve in this role at its July 9, meeting.

The moderator opened the meeting with prayer and a devotional from the 21 Day Racial Justice Challenge.

The council approved the minutes from its meeting on July 9, 2020 meeting.

## Budget Task Force

Ivy Turner and Mark Wells

The following report was prepared by BTF members:

Ivy Jones Turner (Chair), Moon-su Han, Andrew Woodhall Parmelee and Mark Wells

The council reviewed the following report, which was submitted in writing. Additionally, the council reviewed the report in Appendix A.

Council members agreed to encourage members of Presbytery to attend webinars which the budget task force plans to host.

## Introduction:

The Council Budget Task Force (BTF) was created by Council to develop a balanced budget for the Presbytery of Boston (POB) for the 2021 year. The purpose of this report is present two options for the 2021 budget prepared by the BTF. There are some assumptions inherent in each of these options listed below. Some of these assumptions may or may not be realistic. For example; Can the Presbytery be effective and fulfill its mission without a Resource Presbyter or some other similar resource in a leadership position? Attached to this document is the budget options in the same format as the Presbytery Budget is traditionally presented. To ease the discussion of the options, the essential numbers are presented in this document so that the concept can be more easily grasped.

### **Assumptions:**

#### **For Option #1**

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will also not be renewed.
3. The remaining staff positions will work at 40% time, which is the current work load.
4. Presbytery Membership will be 2000 members
5. Newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,90

#### **For Option #2**

1. The current Resource Presbyter has indicated that she will not be renewing her contract with POB. It is proposed that this position will not be in the 2021 budget
2. The Communications Coordinator position will also not be renewed.
3. The remaining staff positions will be reduced to 30% of the current workload.
4. Presbytery Membership will be 2000 members
5. Newsletter, website and other communications done by the Stated Clerk or someone else.
6. No changes to Committee or Admin expenses
7. Anticipate reduction of audit expenses to \$3,900

**2021 Budget Proposals:**

	Budget	Option #1	Option #2
<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
Per Capital Receipts	\$ 115,640	\$ 112,000	\$ 112,000
Individual Contributions	\$ 5,000	\$ 5,000	\$ 5,000
Unrestricted-Shared Mission	\$ 25,000	\$ 20,000	\$ 20,000
Transfer from Trustee Funds Released for Operations <sup>(1)</sup> (DOES NOT include \$11,190 cash balance as of 1/1/20)	\$ 77,157	\$ -	\$ -
Transfer from Trustee Funds	\$ 722	\$ 720	\$ 720
Fundraising	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 223,519</b>	<b>\$ 137,720</b>	<b>\$ 137,720</b>
<b>Expenses</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>
<u>Personnel</u>			
Treasurer Salary	\$ 21,012	\$ 21,012	\$ 12,607
Treasurer FICA (7.65%)	\$ 1,607	\$ 1,607	\$ 964
Stated Clerk Salary	\$ 31,182	\$ 31,182	\$ 18,709
Stated Clerk FICA (7.65%)	\$ 2,385	\$ 2,385	\$ 1,431
Stated Clerk 403b	\$ 4,000	\$ 4,000	\$ 2,400
Recording Clerk	\$ 674	\$ -	\$ -
Resource Presbyter Salary & Offset	\$ 41,099	\$ -	
Resource Presbyter Pension	\$ 4,788	\$ -	\$ -
Communications Coordinator - Salary	\$ 30,000	\$ -	\$ -
Communications Coordinator - FICA	\$ 2,295	\$ -	\$ -
Communications Coordinator - 403b	\$ 4,000	\$ -	\$ -
<b>Total Personnel</b>	<b>\$ 143,043</b>	<b>\$ 60,187</b>	<b>\$ 36,112</b>
<b>Total Office and Committee</b>	<b>\$ 20,511</b>	<b>\$ 12,511</b>	<b>\$ 13,154</b>

<b>Total G&amp;A</b>	<b>\$ 10,735</b>	<b>\$ 10,135</b>	<b>\$ 10,135</b>
<b>Total Other</b>	<b>\$ 26,948</b>	<b>\$ 26,100</b>	<b>\$ 26,100</b>
<b>Total Mission Support <sup>(2)</sup></b>	<b>\$ 25,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Total Operating Expenses (YAV payroll support &amp; payroll removed)</b>	<b>\$ 226,236</b>	<b>\$ 128,933</b>	<b>\$ 105,501</b>
<b>Budget Surplus/(Deficit) from Operations</b>	<b>\$ (2,717)</b>	<b>\$ 8,787</b>	<b>\$ 32,219</b>

#### **Summary:**

In the table above, the projection for the 2020 budget is a shortage of \$2,717 even after a transfer of funds from the Trustees. Option #1 shows a surplus of \$8,787 and Option #2 gives a surplus of \$32,219. Neither of these options require a transfer of funds from the Trustees. While these options do meet the criteria that the BTF was given, it is yet to be determined if they are realistic and doable. Since not all of the detail was included in this document, the numbers may not always logical. See the attached spreadsheet for the actual and complete numbers.

#### **Treasurer**

Andrew Parmelee

The treasurer's most recent reports are located in the minutes of the council meeting from July 5. He reported that there has been 1 grant request for COVID 19 relief since the last meeting of council.

#### **Trustees**

Thatcher Freeborn

The trustees have been working on the transition of the building of the Presbyterian Church in Needham. They have negotiated an exit of the Boston Taiwanese Christian Church who hadn't been paying rent. They have negotiated agreements with other tenants.

The investment sub-committee has had conversations related to trustee funds and creating liquidity out of those funds.

The Stated Clerk and Resource Presbyter have agreed to partner with the trustees in discerning a recommendation that will be made to Presbytery regarding the future of the building of the Presbyterian Church in Needham.

## Stated Clerk

T. J. DeMarco

The Stated Clerk reported that he and the Resource Presbyter are working on a plan to educate the Presbytery on electronic meeting procedures prior to the September 29 Presbytery Assembly meeting.

The Council reviewed the proposed docket for the September 29 meeting presented by the Stated Clerk.

## Personnel

Jean Southard and Jeff Ferguson

The council reviewed the three recommendations submitted by the personnel team and voted as follows:

The council **voted** to form a personnel committee as a committee of council composed of the same members of the current Personnel task force. The role of the personnel committee will be to meet with staff, review performance, compensation, and job descriptions as well as perform exit interviews. The members are Meagan Manas (Chair), Jeffrey Ferguson, Jean Southard, Beverly Shenk, and Rick Otty. The Presbytery moderator will be a member ex-officio. This committee will be in place through the end of 2021 unless dissolved by council for the sake of forming a Presbytery committee. This action dissolves the personnel task force.

The council **voted** to direct the personnel committee in consultation with the treasurer to develop a credit card spending policy to be approved by Presbytery and once the policy is approved to issue Presbytery credit cards to staff members as needed.

The council **voted** to add online giving as an option available for giving to the Presbytery to help support its mission. This will not be utilized as a vehicle to pay per capita. Choice of which online giving vehicle to utilize will be at the discretion of the treasurer.

## Committee on Ministry

Jane Wilson

No report.

## Committee on Preparation for Ministry

Kristin Rinehimer

CPM anticipates moving an inquirer to candidacy at its next meeting.

## Nominating Committee

Submitted in writing by Sarah Hathaway

1. We are beginning work in earnest to find candidates for vacant Synod Commissioner seats (TE, RE, and YAAD), and hope to have those people presented for vote at the September presbytery meeting.
2. We are also focusing a lot of our efforts in the next few months on finding more members for the many vacant seats on COM, to hopefully present some for vote at the December presbytery meeting.
3. We ask Council to help us fill the many vacant seats on Nominating Committee. Currently, it only has three members - me (chair), Katie Stansifer, and Sang Kang. Cindy attends and offers great ideas and advice, but she is not a member of the committee.
4. My term on Nominating Committee is up at the end of 2020, and I will not be able to serve a second term. This means Council needs to begin thinking in earnest about candidates for Nominating Committee and the chair position.

## Resource Presbyter

Submitted in Writing by Cindy Kohlmann

Council **voted** to authorize the Lord's Supper for the September 6, 2020 YouTube worship service.

Council **voted to recommend** that Presbytery form a task force of Presbytery to form an anti-racism policy to be recommended to Presbytery for adoption.

July 5 Worship Service / September 6 Service

The July 5th worship service was a huge hit. It has over 3,000 views, and some congregations are still planning to use it this summer. Given that, we'd like to prepare a service for Labor Day weekend as well, which is also the first Sunday of the month, traditionally a communion Sunday.

### 21-Day Racial Justice Challenge

This challenge went very well, with over 150 people signing up from both Presbyteries and active engagement in the discussion opportunities across the three weeks. At the end of the challenge, I offered an opportunity to set next steps, including what people would like to see the Presbytery offer. One idea I started following up on before leaving for vacation was providing an opportunity specifically for youth and young adults at the Presbytery level. I'll have more to share on this at our August meeting.

### General Assembly

Because of the nature of this General Assembly, much of the business before it was deferred to 2022. Still, the GA voted to encourage councils, sessions, presbyteries, and synods to prayerfully go through the business that has been deferred and consider taking action if the business is resonant with the mission and ministry of the church. One such item of business I'd like to see Boston take up is to create an anti-racism training policy, similar to a misconduct prevention policy, which would be required for minister members and anyone elected to serve at the Presbytery level. Here's the wording from the proposal:

“Recommend that PC(USA) congregations, mid councils, and all General Assembly Entities *develop and adopt an antiracism policy* in their bylaws by engaging Item 02-137, ‘On Amending G-3.0106 to Add an Antiracism Policy with Suggested Training for All Members of Each Council.’ This work can be done now at all levels, even in advance of the 225th General Assembly (2022), at which time that General Assembly can act on setting a constitutional requirement to do so if it chooses.”

**For action: will Boston Council approve the creation of a task force to develop such a policy?**

### Personal/Vacation

Eric and I are in Oak Harbor with my Dad this week, helping him sort through Mom's clothing and getting it ready to take to the thrift store. Next week, we're driving back to Massachusetts with a car full of items that have been in storage since my parents sold their house just over two years ago.

## Adjourn

The meeting adjourned at 8:55 PM with prayer. The council elected Katie Cole to serve as moderator pro tem of the next stated council meeting.



## Appendix A: Budget Task Force Scenarios

Presbytery of Boston - Budget Scenario Worksheet

Approved 2020 Budget  
Assume all personnel at 50%(20 hrs/wk)  
Membership @ 2,065

Option 1  
No CC or RP, staff @ 40% (16 hrs/wk)  
Membership @ 2,000 (net loss of 65)  
Mission - \$5k donations (covid19)  
Newsletter, website, etc. done by SC?  
No changes Committee or Admin exp  
Anticipate discount to audit to \$3,900

Option 2  
No CC, Staff @ 30% (12 hrs/wk)  
Membership @ 2,000 (net loss of 65)  
Mission - \$5k donations (covid19)  
Newsletter, website, etc. done by RP?  
No changes Committee or Admin exp  
Anticipate discount to audit to \$3,900

Revenues	2020	% Rev	2021	% Rev	2021	% Rev
Per Capital Receipts	\$ 115,640	51.7%	\$ 112,000	81.3%	\$ 112,000	81.3%
Individual Contributions	\$ 5,000	2.2%	\$ 5,000	3.6%	\$ 5,000	3.6%
Unrestricted-Shared Mission	\$ 25,000	11.2%	\$ 20,000	14.5%	\$ 20,000	14.5%
Transfer from Trustee Funds Released for Operations <sup>(1)</sup> (DOES NOT include \$11,190 cash balance as of 1/1/20)	\$ 77,157	34.5%	\$ -	0.0%	\$ -	0.0%
Transfer from Trustee Funds	\$ 722	0.3%	\$ 720	0.5%	\$ 720	0.5%
Fundraising	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Revenues	\$ 223,519	100.0%	\$ 137,720	100.0%	\$ 137,720	100.0%
Expenses	2020	% Rev	2021	% Rev	2021	% Rev
<b>Personnel</b>						
Treasurer Salary	\$ 21,012	9.4%	\$ 21,012	15.3%	\$ 12,607	5.6%
Treasurer FICA (7.65%)	\$ 1,607	0.7%	\$ 1,607	1.2%	\$ 964	0.4%
Stated Clerk Salary	\$ 31,182	14.0%	\$ 31,182	22.6%	\$ 18,709	8.4%
Stated Clerk FICA (7.65%)	\$ 2,385	1.1%	\$ 2,385	1.7%	\$ 1,431	0.6%
Stated Clerk 403b	\$ 4,000	1.8%	\$ 4,000	2.9%	\$ 2,400	1.1%
Recording Clerk	\$ 674	0.3%	\$ -	0.0%	\$ -	0.0%
Resource Presbyter Salary & Offset	\$ 41,099	18.4%	\$ 39,518/hr	-	\$ -	0.0%
Resource Presbyter - D&D (premium to BoPensions)	\$ 4,788	2.1%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator - Salary	\$ 30,000	13.4%	\$ 28,846/hr	-	\$ -	0.0%
Communications Coordinator - FICA	\$ 2,295	1.0%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator - 403b	\$ 4,000	1.8%	\$ -	0.0%	\$ -	0.0%
Total Personnel	\$ 143,043	64.0%	\$ 60,187	43.7%	\$ 36,112	16.2%
<b>Office &amp; Committee Expenses</b>						
Presbytery Council/Training and Development	\$ 300	0.1%	\$ 300	0.2%	\$ 300	0.1%
Committee on Preparation for Ministry	\$ 3,000	1.3%	\$ 3,000	2.2%	\$ 3,000	1.3%
Committee on Ministry	\$ 4,000	1.8%	\$ 4,000	2.9%	\$ 4,000	1.8%
Committee Resources (Pdres, COR, Nom)	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Permanent Judicial Commission	\$ 250	0.1%	\$ 250	0.2%	\$ 250	0.1%
Treasurer Office Expense	\$ 1,943	0.9%	\$ 1,943	1.4%	\$ 2,586	1.2%
Moderator Office Expense	\$ 1,200	0.5%	\$ 1,200	0.9%	\$ 1,200	0.5%
Stated Clerk Reimbursable Expenses	\$ 1,818	0.8%	\$ 1,818	1.3%	\$ 1,818	0.8%
Resource Presbyter Reimbursable Expenses	\$ 6,000	2.7%	\$ -	0.0%	\$ -	0.0%
Communications Coordinator Reimbursable Expenses	\$ 2,000	0.9%	\$ -	0.0%	\$ -	0.0%
Total Office and Committee	\$ 20,511	9.2%	\$ 12,511	9.1%	\$ 13,154	5.9%
<b>General and Administrative</b>						
Audit	\$ 4,500	2.0%	\$ 3,900	2.8%	\$ 3,900	1.7%
Web Site Expense	\$ 100	0.0%	\$ 100	0.1%	\$ 100	0.0%
Insurance and Phone	\$ 6,135	2.7%	\$ 6,135	4.5%	\$ 6,135	2.7%
Staff Conferences	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total G&A	\$ 10,735	4.8%	\$ 10,135	7.4%	\$ 10,135	4.5%
<b>Other Expenses</b>						
General Assembly (\$8.95) and The Synod of the NE (\$4.10) per cap	\$ 26,948	12.1%	\$ 26,100	19.0%	\$ 26,100	11.7%
POB - General Assembly 2020 Expenses	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Other	\$ 26,948	12.1%	\$ 26,100	19.0%	\$ 26,100	11.7%
<b>Mission Support <sup>(1)</sup></b>						
Congregations	\$ 12,500	5.6%	\$ 7,500	5.4%	\$ 7,500	3.4%
Presbytery	\$ 12,500	5.6%	\$ 12,500	9.1%	\$ 12,500	5.6%
Total Mission Support <sup>(1)</sup>	\$ 25,000	11.2%	\$ 20,000	14.5%	\$ 20,000	8.9%
Total Operating Expenses (YAV payroll support & payroll remove)	\$ 226,236	101.2%	\$ 128,933	57.7%	\$ 105,501	47.2%
Budget Surplus/(Deficit) from Operations	\$ (2,717)		\$ 8,787		\$ 32,219	
2020 Budget was balanced by transfer of \$77,157 from Trustees assets for operation.			\$ -		\$ -	
			no transfer from Trustee Funds		no transfer from Trustee Funds	
<b>(1) Unrestricted Assets Released for Operations:</b>						
General Assembly Fund	\$ -	amount approved	Will RP position be left vacant for 2021? (savings?)	Will RP position be left vacant for 2021? (savings?)	Work w	
Fort Square Fund	\$ 77,157		Will PoB conduct mission study to identify RP?	Will PoB conduct mission study to identify RP?		
			W/out CC or RP PoB how meet need	W/out CC or RP PoB how meet need day to day		
			day to day & admin mgmt?	& admin mgmt?		
Total	\$ 77,157		W/out RP, how meet need for PoB leadership?	W/out RP, how meet need for PoB leadership?		
			Work w/Personnel to id job des for RP if start	Work w/Personnel to id job des for RP if start search		
			Work w/Personnel to revise SC, T job descr. priorit	Work w/Personnel to revise RP, SC, T job descr. priorities		
<b>FOR INFO ONLY</b>						
<b>Non Operating Expenses</b>						
PoB Operating Fund Cash Balance 1/1/2020 <sup>(1)</sup>	\$ 11,190		\$ -	*TBD if 1/1/2021 will have cash balance	\$ -	*TBD if 1/1/2021 will have cash balance
Total Non Operating Expenses	\$ 11,190		\$ -		\$ -	

<sup>(1)</sup> Previously labeled Church Unified Mission; may be used for operations