



General Board Meeting, November 18, 2018

Present:

Bernard Abramson	Bret Jacknow	Linda Meisel
Jeremy Black	Eric Jaffe	Linda Milstein
Randy Brett	Edye Kamenir	Warren Mitlak
Rachael Cooper	Jeremy Kasdin	David Politziner
Rabbi Adam Feldman	Moshe Margolin	Rick Rosenberg
Martha Friedman	Kim Marks	Ginger Schnitzer
Lew Gantwerk	Andrea Hoberman	Sandy Wilson
Debbie Gross	Martinez	

Minutes:

1. Meeting called to order at 7:05 PM
2. **D'var Torah** given by Linda Milstein.
3. **Approval of Minutes**
The minutes of October's Board meetings were approved. They will be posted to the TJC website.
4. **Rabbi Feldman's report**
 - 4.1 Rabbi's newsletters and sermons have just been made available on Facebook. To date they have up to 3,700 views.
 - 4.2 It is worth noting that we have several services on Shabbat in addition to the main service: monthly Shabbat katan, fortnightly havurah minyan, and Kulanu minyan. All come together for lunch.
 - 4.3 There will be two Hannukah programs this year. In addition to the traditional service and celebration, TJC will co-lead the menorah lighting in Palmer Square at the invitation of the Square's management company.
 - 4.4 We will collect new clothing and gifts for the local charity Shine and Inspire which donates to children in foster care.
 - 4.5 Linda Meisel thanked Rabbi Feldman and Executive Director Sandy Wilson for managing the logistics around all of these events.
5. **President's report** – Linda Meisel
 - 5.1 The Rabbi Review Committee will be announced this week. Membership is:
Chair: Bret Jacknow
Committee members: Bernard Abramson, Cathy Bailey, Aaron Bellows, Phil Carchman, Debbie Gross, Kim Marks, Naomi Richman Neumann, Eran Zacks.
 - 5.2 Board approval for short term security improvements was sought.

- Motion: Approval to spend up to \$15,000 for a professional security assessment of the facility. A selection criterion is that the consulting company must not be a vendor of security equipment. Proposed by David Politziner, seconded by Edey Kaminer. Approved unanimously.
- Motion: Approval to spend up to \$30,000 in the current financial year to hire personnel for on-site security on Tuesdays, Wednesdays, Fridays, Shabbat and Sundays when children are present, and during large congregational events. Proposed by Moshe Margolin, seconded by David Politziner. Approved unanimously.
- Motion: To call a special congregational meeting on Sunday, December 16th to seek congregational approval for an assessment of \$100 per member unit to cover the unbudgeted costs of additional security. Proposed by David Politziner, seconded by Warren Mitlak. Discussion:
 - Security should be a separate line item on future fee statements.
 - The case for additional expenditure must be clearly articulated at the meeting and via other means of communication to the congregation.
 - The 2018-19 budget is already tight and there is no possibility that we can cut back other items to find \$50,000 for security.
 - Security personnel must be visibly identifiable. On at least one occasion the guard was mistaken for a potential threat.Approved unanimously.

6. **Finance report** – Warren Mitlak

6.1 The October financial statement (see attachment A) was presented. With the exception of roofing costs we are on or ahead of budget. As previously reported, roofing costs will be covered by a transfer from the capital expense reserve account.

6.2 A proposed policy for Programming Committee Funds (see attachment B) was presented. The policy concerns the disposition of monies donated as restricted funds to named committees. Any unspent restricted funds will remain in each committee's account at the end of the financial year while any surplus of operating expenses will be swept back into the general account.

Motion proposed by Moshe Margolin, seconded by Lew Gantwerk.

Amendment proposed by David Politziner, seconded by Randy Brett: Designated funds are to be spent in preference to operating funds at the discretion of the VP Finance in light of the budget position. Approved unanimously.

Motion as amended: approved unanimously.

6.3 Annual fund – Rick Rosenberg. We have received \$104,000 to date out of a target of \$248,000. 100 families who gave last year have yet to give.

7. **Administration report** – Martha Friedman, Eric Jaffe

7.1 We added three new member families last month

7.2 Discussion of retaining families after the last child's b'nei mitzvah. Needs to be a joint effort between Membership and Religious Affairs. Need to do more to involve parents.

7.3 The new roof will be complete by end of the month. The next major project is to determine how to make the sanctuary ADA compliant. Estimated costs are:

Design	\$20,000
Construction	\$150,000
Contingency	\$15,000

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<u>Furnishings etc.</u>	<u>\$65,000</u>
<u>Total</u>	<u>\$250,000</u>

The Executive Committee recommends that this expenditure should be funded through a loan rather than increasing the mortgage.

The Board were asked to sound out membership opinion informally.

8. **Education** – Rachel Cooper/Kim Marks
 - 8.1 Winter registration is underway.
 - 8.2 A new school dismissal protocol has been introduced in light of security concerns.

9. **Programming** – Jeremy Kasdin, Moshe Margolin

Adult Ed: Jonathan Gribetz program on Jerusalem was well received. The discussion between Rabbi Feldman and Prof. David Spergel is coming up. January 15: a Princeton University post-doc, Joel Finkelstein, will present on the rise of anti-Semitism on the Internet. A visit to the Hindu Temple is being arranged. There will be 3 sessions on feminism in Israel one each from the Jewish, Moslem, and Christian perspective.

10. **Religious Affairs** – Jeremy Black
 - 10.1 Religious Affairs committee has been discussing ways to increase Shabbat attendance.
 - 10.2 The committee is considering requesting b'nei mitzvah families to assign family members to act as greeters.
 - 10.3 Also plan to offer b'nei mitzvah families an Aliyah on the anniversary of the event to increase the connection to TJC.

11. **Other business**
 - 11.1 Edey Kaminer asked Board members to send her progress reports on long range plan actions.
 - 11.2 The TJC 70th Anniversary event will be on September 14, 2019. The theme is to be decided. Sponsorships are being sought and Board members are asked to give Sandy the names of regular vendors such as photographers and florists.
 - 11.3 The Egger Shabbaton will be March 1-3 and will feature Rabbi Dr. Shmuly Yanklowitz.

Meeting adjourned at 9:25 pm.

Minutes recorded by Bernard Abramson

Attachment A – Finance Report

TJC Financial Dashboard

	Oct 31, 2018 YTD Actual	Oct 31, 2018 YTD Budget	Variance	Oct 31, 2017 YTD Actual	May 31st, 2019 Full Yr Budget
Operational Revenue					
Dues	682,272	586,000	96,272	746,503	916,000
Capital Assessments	74,811	46,053	28,758	51,860	66,000
Other	41,208	27,310	13,898	11,166	43,034
Operational Expenses					
Professional Salaries	(252,370)	(258,865)	6,495	(250,914)	(621,900)
Buildings	(111,908)	(86,341)	(25,567)	(80,224)	(227,900)
Administration	(61,275)	(44,854)	(16,421)	(54,189)	(101,000)
Mortgage Debt Service	(30,442)	(30,440)	(2)	(30,442)	(73,060)
Finance	(35,842)	(44,540)	8,698	(37,890)	(86,000)
Maintenance & CapEx	(312,658)	(70,000)	#####	(490)	(77,040)
Information Systems	(3,285)	(12,500)	9,215	(8,692)	(30,000)
Transfers	-	-	-	-	-
USCJ Dues	(1,151)	-	(1,151)	6,248	(23,000)
Other	(10,640)	111,823	#####	352,935	(214,866)
Operational Net					
Education	116,222	123,347	(7,125)	133,961	268,500
Education Revenue	(83,074)	(111,609)	28,535	(97,901)	(367,000)
Education Expenses	33,147	11,738	21,409	36,059	(98,500)
Education Net					
Fundraising	64,492	53,650	10,842	100,783	248,000
Annual Fund Income	33,997	9,266	24,731	14,853	30,400
Contributions	25,309	25,700	(391)	25,031	102,200
Other Fundraising (Events)	(7,830)	(4,050)	(3,780)	(6,021)	(5,300)
Fundraising Expense	115,968	84,566	31,402	134,645	375,300
Fundraising Net					
Programming, Committees, Other Net	(12,824)	(35,809)	22,985	(4,591)	(61,934)
Capital Reserve	-	-	-	-	-
Total Revenue	1,025,487	835,517	189,970	1,079,564	1,612,200
Total Expenses	(899,835)	(663,199)	#####	(560,516)	(1,612,200)
Net Income	125,652	172,318	(46,666)	519,048	(0)

Membership as of 11/9/18		
Category	# Families	\$ Billed
Household	259	695,536
Single	73	66,852
Senior Couple	101	162,178
Senior Single	73	66,852
Subtotal	506	991,418
Associate	4	1,440
Friend	2	200
Remissions	21	9,104
Non-Paying*	56	-
Total	589	1,002,162
FTE @ full household dues		380

Membership as of 6/1/18		
Category	# Families	\$ Billed
Household	266	714,338
Single	90	81,100
Senior Couple	102	163,784
Senior Single	78	71,432
Subtotal	496	1,030,654
Associate	4	1,440
Friend	3	300
Remissions	6	6,186
Non-Paying*	27	-
Total	536	1,038,580
FTE @ full household dues		393

*Non-Paying includes 18 Exploratory, 2 Young Household, 12 Clergy, 10 Staff, 14 Exempt

Attachment B – Programming Committee Funds

TJC Policy Document: Programming Committee Funds

Responsibility for policy: VP Finance

Date initially adopted:

Last review date:

Next review date:

POLICY FOR PROGRAMMING COMMITTEE FUNDS AND ACCOUNTS

Introduction

This policy governs the funds and accounts of the committees that carry out programming at TJC. These include: Adult Education, Arts and Cultural Affairs, Israel Affairs, Social Action, Religious Affairs, Jewish Center Women (JCW) and Men’s Club and others that may be created.

Each programming committee may have up to two accounts each: an Operating Account funded from the TJC Annual Budget and a Contribution Account funded by monies paid directly to the committee or donations restricted to use by the committee. Those committees that are funded from dues and contributions solely will not have an Operating Account (currently includes JCW and Men’s Club).

These accounts are under the control of The Jewish Center and committees may not maintain their own checking accounts or other bank accounts. This ensures appropriate controls and oversight over congregational funds. Disbursement of all funds is via usual TJC check approval process.

Operating Account funding:

1. At the beginning of each fiscal year, the funds allocated to a committee in the TJC Annual Budget is credited to its Operating Account. This amount is calculated by subtracting budgeted committee expenses from budgeted committee income for the year (see Appendix for illustration).
2. Program fees, ticket sales and all other committee income other than donations and dues are credited, as received to the Operating Account.
3. At the end of the year any balance remaining in the Operating Account is moved back to The Jewish Center’s general operating budget. Such funds may not be carried over by the committee for use in future years.

Contribution Account funding:

1. Donations restricted to a Committee’s use and Dues specific for a Committee received during the year are credited directly to the committee’s Contribution Account.
2. At the end of the year, the balance in the Contribution Account remains in the Contribution Account and may be used by the Committee in future years. This is consistent with donors’ intent – to enhance that Committee’s programming capability. It also will enable the committees to create programming that would be unaffordable otherwise.

Allocation of Operating Expenses:

1. Expenses incurred by a committee will be debited from the committee's Operating Account. If the Operating Account is completely drawn down, expenses will be debited from the Contribution Account. It is the responsibility of the VP Finance to notify the affected Committee Chair/VP this is being done
2. A committee cannot spend more than the sum of its account balances, except as follows:
 - a. If a committee temporarily wishes to spend more money than is in its Operating and Contribution Accounts, due to a short-term timing issue related to a program (for instance, it wishes to pay a deposit to an outside performer that it expects to recoup through ticket sales), it can request a temporary advance of funds from the President and VP-Finance. The committee should provide a written budget of the expected income and expenses of the program.
 - b. If a committee wishes to spend more money than is in its Operating and Contribution Accounts and does not expect to recover the shortfall during the current Fiscal Year, it can request additional funds from the Board. If the Board approves the request, the amount approved will be credited to the committee's Operating Account.

APPENDIX: Illustration of Calculation of Deposit into Operating Account

2018-2019 Annual Budget (from July 2018 P&L)

Social Action Committee:

Budgeted Income:	\$200
Budgeted Expense:	\$3,500
Deposit to Operating Account:	\$3,300

Arts & Cultural Affairs Committee

Budgeted Income:	\$6,000
Budgeted Expense	\$6,100
Deposit to Operating Account:	\$100