

Board of Trustees Meeting
December 16, 2020
6:15p via Zoom

Minutes

Chair: Jon Herstein ♦ Minutes: Arlene Rosenberg ♦ Timekeeper: Andy Oliff

Attendees

Board

Linda Citron
Julie Feuchtwang
Laurie Friedman
Scott Haber
Jon Herstein
Marilyn Hollinger
Ware Kuschner
Roger Lazarus
Andy Oliff
Gene Podkaminer
Jason Pollard

Alison Poggi León
Betsy Rosen
Arlene Rosenberg
Lisa Rosenthal
Eric Schlezinger
Maria Yarmolinsky
Stuart Zussman

Absent

Jenna Fisher

Staff

Rabbi Liora Alban
Rabbi Lisa Delson
Rabbi Dan Feder
Ayelet Shapiro
Allison Steckley
Karen Wisialowski
Cantor Anna Zhar

Jon called the meeting to order at 6:16 pm.

1. Welcome (*Jon Herstein*)

 2. D'var Torah (*Gene Podkaminer*)
Baruch atah Adonai, Eloheinu Melech haolam, asher kidshanu b'mitzvotav v'tsivanu la'asok b'divrei Torah

 3. Blessing for Community Service
Baruch atah Adonai, Eloheinu Melech haolam, asher kidshanu b'mitzvotav v'tsivanu la'asok b'tzorchay tzibur

 4. COVID-19 Task Force Update (*Laurie Friedman, Allison Steckley*) Inform
- The Task Force is creating a PTS Risk Level Matrix, which will specify how PTS will modify its approach to various activities (e.g. in-person worship, B'nai Mitzvah services, Youth Education, etc.) as San Mateo County moves up and down through different tiers in the California risk level classification system.
 - The task force has found some new medical guidelines on singing, which will help guide its decisions regarding in-person worship.
 - Allison provided an update on the preschool:
 - o So far, four preschool families have been affected by COVID-19. All of the cases have been family-related, not school-related. There have been no cases of transmission within the school and no staff members have tested positive.
 - o The school has not had any difficulty obtaining safety supplies.
 - o It will not be practical to offer winter camp this year under the pandemic restrictions, so the school will be closed for two weeks over the winter holiday period.
 - o After the holidays, the school will return to virtual learning for one week before resuming in-person instruction. All staff will be tested before school resumes, and parent have been instructed to have their

students tested before sending them back to school. Allison was not able to find a company that would test students at the preschool site, so we will rely on parents to obtain outside testing.

- o Allison complimented the work of the preschool COVID task force, particularly the communications team, which has been very responsive.

5. Budget Update and Preview (*Jason Pollard, Karen Wisialowski*) Inform/Discuss

- Budgeting for 2021-22:
 - o The Finance Committee began the budget process. They will be looking at three revenue scenarios, optimistic, realistic, and pessimistic, and will determine which budget to present as we get closer to budget approval time.
 - o Karen has asked department heads and committee chairs who are responsible for spending categories to submit the following: (1) descriptions of any proposed revenue or expense items for the coming year that represent a change of \$5,000 or more compared to the prior year (due by January 8); and (2) complete departmental budgets or requests for programmatic funds for the coming year (due by January 31).
 - o The goal is to present a nearly-final 2021-22 budget at the Board meeting on March 17, 2021, and ask for final Board approval at the April Board meeting.
- Financial outlook for the current fiscal year:
 - o At the current time, our net deficit for 2020-21 is expected to be \$415K, compared with the \$255K deficit in the approved budget, the latter of which was based on an expectation of full preschool enrollment.
 - o Karen believes that our actual 2020-21 performance will be better than the projection presented in December, in part because we have just admitted five new students to the preschool who are not reflected in these numbers.

6. Board Fundraiser (*Jon Herstein*) Discuss

- Jon reminded the Board that the PTS budget contains a line-item for \$20K in revenue from a Board fundraiser. For the past two years, the Board has raised funds through a Purim Mishloach Manot fundraiser coordinated by Betsy Rosen. However, Betsy has expressed concern that this fundraiser cannot be safely conducted during the pandemic, particularly because the Mishloach Manot packages must be assembled in person.
- The Board discussed other fundraising options, including selling prepackaged Mishloach Manot baskets, conducting an online fundraiser with an auction, and conducting a remote run-a-thon, walk-a-thon, or similar fundraiser.
- Trustees also noted that we should plan an event for mid- to late-fall to celebrate our anticipated ability to come back together at that time.

7. Governance Inform/Vote

Motion: To move Peninsula Temple Sholom's primary banking relationship to one of the three following banks: Bank of San Francisco, First Republic, or Boston Private Bank; and to close all PTS accounts held at Wells Fargo Bank. The transition would begin as soon as possible so that PTS will be in a good position to apply for a PPP loan or other federal COVID-related relief as soon as that opportunity becomes known. The bank selection process would occur based on the overall package of pricing, product, and quality of service.

Background: For some time, the Finance office staff has been dissatisfied with service and online functionality from Wells Fargo. In particular, Wells Fargo failed to serve as our PPP loan provider, has had frequent account representative turnover, and has been slow to help with problem solving. The

Finance Office is the process of interviewing three banks as listed above. We will have full information from at least two by next week. Nonetheless, with a new PPP loan or other federal government relief possible in the very near future, it is critical that we make our decision to switch banks as soon as possible so that we will be able to apply for such assistance.

The Finance Office will complete its review of two banks by next week and a third if at all possible. The Executive Director will work closely with the Treasurer to make the final banking decision, which will be reported to the Board of Trustees at the next monthly meeting.

- Ware made the motion. Lisa seconded. Motion passed.

Motion: To authorize the Executive Director to apply for federal funding in the form of a PPP loan or other grant if and when those funds become available. Executive Director will make a report to the Board regarding any action taken at the next regular meeting of the Board of Trustees.

Background: *On Monday, December 14, 2020, the Senate approved a stimulus package of \$908 billion which includes a second round of PPP funding. While the stimulus package may change in the House of Representatives and, in any case, the details of the package are unknown, it is important for PTS to be ready to act quickly if need be.*

- Jason made the motion. Ware seconded.
- A question was raised regarding whether PTS would apply for a PPP loan that was not designed to be entirely or substantially forgivable.
- Jason moved to amend the motion to insert the word “forgivable” in front of the phrase “PPP loan.” Arlene seconded. Motion to amend passed.
- Motion, as amended, passed.

Motion: To authorize the Executive Director to do preliminary research and submit an initial grant request to the California Energy Commission for funds to install car charging stations. Submitting this application will not obligate PTS to install such stations or to spend any funds. Rather, PTS would have 15 months to research and complete the project. The Board of Trustees will at a future date approve the next phase of the project.

Background: *Karen learned this morning that the California Energy Commission is making funds available on a first come first served basis to eligible institutions to install car charging stations, which is something that we have wanted to do for some time. I would like the authority to begin the process so that PTS can enter the grant queue. Karen also requests that a board member partner with her to research the grant and its requirements and make a recommendation to the Board for next steps. See <https://calevip.org/incentive-project/peninsula-silicon-valley>.*

- Eric made the motion. Stuart seconded.

- Karen clarified that Board approval is necessary because the grant application requires her to certify that she is authorized to apply for the grant.
- Motion passed
- Stuart volunteered to help Karen research the grant and its requirements.

Motion: To approve the creation of a restricted fund with the following description:

This Fund is used to support small gifts and/or events of appreciation for the employees of Peninsula Temple Sholom in compliance with IRS gift-giving guidelines. It is envisioned such gifts might include meals or events for the entire staff at holiday times; token gifts such as gift cards or flowers to celebrate individual employee milestones, such as births; send well wishes when appropriate, such as surgeries; and other similar items. This Fund may not be used for cash bonuses nor may it be used to reward individual employees for good performance. No single gift may exceed \$150 per recipient, an amount which may be adjusted from time to time by the Board of Trustees. Use of this Fund is at the discretion of the President of the Board of Trustees together with the Executive Director. *(Roger Lazarus)*

Background: *This Fund would be seeded with a gift from a congregant of approximately \$1,000, and it is hoped that other congregants will contribute to this Fund over time. The idea is that when it is appropriate for the Board to give a gift to an individual employee or the entire staff, which generally occurs 2-3 times per year, the President would rely on this Fund as much as possible instead of asking Board members to contribute individually at that time.*

- Roger made the motion. Jason seconded.
- Motion passed.

Motion: To designate the following parsonage amounts, represented as percentages of total current salary, as requested by each clergy member for the tax year 2021. *(Eric Schlezinger)*

Rabbi Liora Alban	38.4%
Rabbi Lisa Delson	59.6%
Rabbi Dan Feder	46.4%
Cantor Barry Reich	24.0%

Background: *The guiding principle behind parsonage is that clergy do not pay Federal income tax on income that is used to cover the cost of housing, broadly defined. Its genesis was the commonplace tradition that clergy live in homes owned by their employers/religious institutions. In the 1950s, the IRS codified the tax-free status of this benefit, which also applies to the cost of housing regardless of whether the clergy lives in the property owned by the employer or pays for housing independently.*

For purposes of a board vote, parsonage refers to the amount a clergy person pays to maintain his/her home (e.g., rent, mortgage, utilities, repairs) when housing or a housing allowance is not provided directly. The clergy person is solely responsible for calculating the parsonage amount each year, and to defend it in the event of an IRS audit. By offering a parsonage benefit (which is stipulated in clergy contracts at Peninsula Temple Shalom), PTS agrees to designate the stated amount as a housing allowance before paying it to the clergy person each year.

- Eric made the motion. Roger seconded.
- It was noted that Cantor Anna Zhar's parsonage was approved in November 2020
- Motion passed.

8. Bylaws Task Force Update (*Scott Haber, Arlene Rosenberg*) Inform/Discuss

- Scott provided an overview of (1) the nature and function of bylaws in general; (2) the reasons why we have decided to revise PTS's bylaws at this time; and (3) the process the Task Force used to create its proposed revisions.
- Arlene and Scott reviewed the major bylaws changes being proposed. Board members shared some of their reactions to the proposals.
- Arlene and Scott invited Board members share additional thoughts with them. They also plan to host a meeting for Board members in early January to allow further discussion of the proposed bylaws revisions.

9. Board Packet Q&A Discuss

- Karen announced that one of the families listed in the Board packet as resigned has rescinded their resignation.
- Karen also announced that the PTS office will be closed from December 25 through January 1 to give staff the opportunity to rest and recharge after this difficult year.

10. Consent Agenda Vote
Includes last month's Board minutes, approval of new members, and approval of any administrative resignations.

- Consent agenda passed.

11. Concluding Prayer

Meeting adjourned at 8:50pm.