

Jewish Community Partners and Affiliates PRO FORMA Funds Allocation Projection		2022/2023	2021/2022	2020/2021	2019/2020
Unrestricted Campaign:		2,469,000	2,342,659	2,816,378	2,701,997
Projected Net Investment Income		60,395	63,016	63,040	65,380
Collections in Excess of Shrinkage (1994-2020 Campaigns)		55,721	61,750	66,979	80,991
Favorable Operations Budget Variance from 2020/21 of 65k less \$20K used in 2021/22)		45,000	20,000	12,500	-
Campaign Allocation to fund admin and fundraising		(555,000)	(500,000)	(450,000)	(450,000)
Campaign Allocation to fund MJF Programs				(460,000)	(447,000)
Security		(85,000)	(45,000)	(45,000)	(30,000)
Shrinkage (2022/2023 = 2.5%)		(61,725)	(58,566)	(84,491)	(54,040)
		2.50%	2.50%	3.00%	2.00%
Net Allocable Income:		1,928,391	1,883,859	1,919,406	1,867,328
OVERSEAS ALLOCATION - 50%		964,195.44	941,929	959,703	933,664
JAFI Israel Partnership				-	(60,000)
Local Partnership Expense		(7,500)	(6,000)		
Kharkov		(15,000)	(15,000)	(15,000)	(15,000)
Birthright		(25,000)	(25,000)	(25,000)	(25,000)
Women's Spiritual Mission			-	-	(18,000)
Israel @ 75		(35,000)			
MJF Israel Engagement Programming		(60,982)	(51,400)	-	-
Total Unrestricted Overseas Allocation		820,713.29	844,529	919,703	815,664
Designated for World Union for Progressive Judaism		15,000	15,000	15,000	15,000
Designated for Israel		19,400	15,000	16,118	15,000
Designated for JDC & JAFI		36,500	36,500	36,500	52,500
Overseas Disaster Relief		10,040	-	-	-
Total Overseas Dollars - Allocated & Designated		901,653	1,008,429	1,027,321	1,016,164
LOCAL ALLOCATION - 50%		964,195	941,929	959,703	933,664
Honorials and Memorials				4,656	4,419
Miscellaneous Income			102,548	93,763	5,000
Projected Income from Unrestricted Endowment		19,885	12,129	21,171	8,875
Prior Year Grant Surplus		18,103	24,986	6,260	20,826
Designated for Local Allocations		560,417	567,269	108,648	176,199
Community Building and Education Expense		(569,044)	(585,558)		
Total Unrestricted Local Allocation (ULA):		993,556	1,063,302	1,194,201	1,148,983
AVAILABLE FOR FEDOVATION GRANTS (up to 6% ULA ***pC***)				(10,400)	(64,389)
AVAILABLE FOR COMMUNITY GRANTS		993,556	1,063,302	1,183,801	1,084,594
RESTRICTED DESIGNATED GIFTS					
Security			1,205	1,023	14,690
Above and Beyond - Caring for Fellow Jews		104,914	87,242	109,284	267,183
Above and Beyond - Engagement of NextGen					
Above and Beyond - Sustainability					5,000
Specific Local Agencies		6,036	8,150	17,882	11,500
Scheidt-Hohenberg Hot Meals Program & JFS Frozen Meal Program		110,120	127,397	99,035	67,810
Hillel of Memphis		119,300	94,744	96,028	133,974
PJ Library		20,000	20,000	15,072	15,118
Israel Scouts		2,250	6,000		6,260
CRC			1,256		4,215
JCP Capacity Building Grant & other Operating Gifts					135,299
Emergency Assistance Fund			7,500		10,000
Miscellaneous Restricted - Wellness Grant			20,000		1,621
Local Relief		721	1,251	3,139	21,772
Kramer Fund				50,000	-
Total Local Dollars - Allocated & Designated:		1,356,896	#	1,585,664	1,843,425
TOTAL OVERSEAS AND LOCAL:		2,258,550	2,446,478	2,612,985	2,859,589

- a Unrestricted gifts - Plough gift resides in locally directed dollars beginning with the 2021/2022 fiscal year.
- b Increase in security assessment due to funding changes with SCN and JFNA. This area needs long term funding strategy.
- c New - allocation from Overseas Engagement to the Israel at 75 celebration.
- d Provide balance of Overseas engagement cost above Lemsky Grant
- e This amount is the total raised and routed through Federation. In addition \$475,744 was raised by the Federation community and remitted directly to JFNA for Ukraine relief.
- f Calculation of local programming expenses delivered through the Federation.
- g Comparison to prior years must also include a factor for the distribution from the JFNS endowment distribution. For the 2021-2022 budget the endowment distribution was \$184,199 and for the 2022-2023 year the distribution will be \$310,799.

Administration, Fundraising, and Program Budget (Detail) - MJF

INCOME

Campaign (refer back to Waterfall Worksheet)

	2019-2020 Budget	2019-2020 Actual	2020-21 Final Budget	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget Pro Forma
Unrestricted Campaign Grant for Admin & Fundraising	450,000	450,000	450,000	450,000	500,000	500,000	555,000
Unrestricted Campaign Grant for Community Building & Education	447,000	447,000	460,000	460,000	585,558	585,558	569,044
Unrestricted Campaign Grant for Overseas Programming					51,400	51,400	60,982
Unrestricted Campaign Grant for Security Israel @ 75				45,000	45,000	45,000	85,000 *
							35,000 a

Endowment

Lemsky Admin fee	106,355	106,535	108,642	108,642	130,756	130,756	127,012
Operating Endowment Distribution	88,629	88,629	90,535	90,535	108,963	108,963	105,843
Hillel				121,500	135,465	135,465	135,465

Directed Gifts for Programs

Tributes	7,500	5,582	6,500	8,291	5,000	5,500	5,000
Meals Program (Contributions and MIFA reimbursement)	5,000	5,000	5,000	223,000	218,000	218,000	228,000
PJ Library Gift				15,000	20,000	20,000	20,000
Outside Grant (HG Foundation for PJ Staffing)	1,200	0	-	-	1,200	1,200	1,200
Community-Wide Professional Development							10,000 b
Special Funding and Directed Gifts to Programming	0	0	-	-	0	11,950	5,000 c

Service Revenue & fees

Agency Contributions for Security				24,500	24,500	24,500	24,500
Scholarship-Management fee	1,000	1,000	1,000	1,000	1,000	1,000	1,000
WAFJFS Endowment Marketing Expense	15,000	15,000	15,000	15,000	15,000	15,000	

Event Revenue

Event Income - A Taste of Israel	30,000	0	30,000	6,272	30,000	0	30,000
Miscellaneous Income (e.g. Donations, reimbursements, etc.)	20,000	20,000	12,500	14,373	7,500	7,500	7,500
FedLed Event Income	2,500	0	-	550	0	2,000	2,500

Prior Year Surplus

	0	0	29,375	44,375	0	0	0
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Corporate Sponsorship

	75,000	61,100	40,000	36,500	40,000	45,000	50,000
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PPP Funds

	0	0	-	-	57,000	57,000	0 d
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TOTAL REVENUE

	1,249,184	1,199,846	1,248,552	1,664,538	1,976,343	1,965,792	2,058,046
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Personnel

Salaries	737,600	708,543	706,488	654,367	914,714	873,548	881,301
Federal and State Payroll Taxes	57,164	51,287	56,003	43,440	70,433	59,500	68,301
Medical,Dental,Disability,Life Ins (Assumes 10% Increase)	59,030	52,247	59,773	49,225	64,707	37,500	60,101
Pension Plan	32,500	34,073	37,210	34,963	39,779	42,000	48,729
Employee Appreciation	0	0	0	0	0	0	2,500

PROFESSIONAL DEVELOPMENT

Conferences and Meetings	15,000	13,517	10,000	624	15,000	7,500	15,000 e
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SUPPLIES AND PRINTING

Office Supplies & General Printing (Letterhead, envelopes, etc.)	10,775	10,920	11,000	8,731	11,000	14,327	13,150
Computer Maintenance	2,750	1,128	2,750	5,521	2,750	7,400	3,250
JFNA CRM Fees	0	0	11,000	28,757	11,000	10,319	11,000
Software Licenses & Outsourced Report Writing	10,500	12,660	12,500	9,758	12,500	14,936	15,000
Printer Contracts, monthly fees& Maintenance	5,700	9,882	5,800	7,524	5,800	7,455	5,800

OCCUPANCY

MJCC Occupancy	51,960	51,960	52,000	50,224	52,000	51,750	55,325
Insurance	9,165	9,360	9,300	9,068	9,300	9,805	10,000
Controlled Access fees and maintenance	1,040	299	1,050	585	1,050	880	1,000

TELEPHONE, POSTAGE, INTERNET (65/35)

Telephone	3,445	3,457	3,500	3,310	3,500	2,899	3,300
Postage	6,110	6,188	6,200	8,718	6,200	6,200	6,200
Internet & Website	4,641	5,213	5,500	3,089	5,500	30,500 *	5,500 f

Marketing (General Branding)

Advertising	4,745	11,778	5,000	3,606	5,000	5,000	10,000 g
Annual Report (including design, printing and mailing)	7,500	0	7,500	10,000	7,500	7,500	7,500
2 Newsletters (including design, printing and mailing)	5,200	3,729	4,500	2,049	4,500	3,750	3,750
Design Disciple Retainer	0	0	24,400	30,000	30,000	30,000	30,000
JFS Marketing			0	-	15,000	15,000	0

Fundraising / Campaign/LOJ/Super Sunday/ETC

	51,000	61,922	65,800	77,537	65,800	70,000	70,000
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FEDLED and all related costs including marketing, printing, etc.

Engagement Programming & FEDLED Event	2,500	1,262	2,500	8,229	2,500	8,000	7,500
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Programming and Community Impact (includes marketing)

Lion of Judah - Programming	0	0	0	-	8,324	8,324	0
Costs for Administering Grants (copying, meeting expense - i.e.. Food)	1,750	199	1,000	-	1,000	750	1,000
Task Forces (Senior Services, Teen Professionals, Special Needs ,etc.)	1,000	2,776	1,000	-	1,000	750	1,000
Holocaust Remembrance	7,500	7,322	7,500	11,779	13,324	13,324	13,500
Newcomers	3,000	1,517	2,000	(800)	2,000	1,480	2,000
Israel Advocacy (mostly marketing and possibly a program)	2,500	0	2,000	1,552	2,000	500	2,000
CRC - dues for Israel Action Network, JCPA, interfaith activities, etc.	5,000	3,023	5,000	21	5,000	4,000	5,000
General Program expense / Special Programs	2,500	7,154	7,500	12,093	7,500	26,117	10,000
Study - Southern Growth (2019-20) / JFNA Demo (2021-22)	5,000	5,000	0	-	0	6,000	0
Isolated Seniors Program	0	0	11,000	10,626	11,000	10,750	11,750
Hillel of Memphis				106,500	120,465	120,465	120,645
Security				69,500	69,500	75,000	109,500
PJ Library				15,000	20,000	20,000	20,000
Senior Meals				218,000	213,000	213,000	223,000
A Taste of Israel	35,000	8,878	35,000	19,062	35,000	0	35,000
Israel @75							35,000
Community wide professional development	0	0	0	-	10,000	5,000	10,000

Leadership Development (Including General Assembly)

	5,000	1,468	2,000	6,178	15,000	5,000	20,000 h
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OTHER EXPENSE

Annual Meeting	1,500	1,519	1,500	2,760	1,500	1,500	2,500
Auditing	20,500	20,369	21,000	24,514	21,000	37,000	25,000 i
Dues and Subscriptions	3,500	1,178	2,000	823	2,000	1,750	2,000
Capital Reserve/Community Ed	15,000	12,446	10,000	-	10,000	0	10,000 j
Bank Fees/Credit Card	15,000	6,867	14,000	10,055	14,000	10,000	14,000
Miscellaneous	5,000	12	2,000	332	2,000	500	2,000
Endowment Support	5,000	3,338	4,500	8,151	4,500	8,151	8,151
Office Enhancements	2,500	7,556	2,500	-	2,500	5,000	5,000
WTD / Contract Acctg	18,000	19,254	18,000	19,652	19,000	19,000	20,000
Worker's Compensation	1,350	1,641	2,500	2,006	2,300	2,750	3,100
Recruiting	0	0	0	9,439	0	6,170	0
Community Participation and Outreach	10,000	9,529	7,500	2,572	7,500	8,500	15,000

TOTAL ADMINISTRATIVE EXPENSES

	1,243,925	1,170,471	1,259,274	1,599,140	1,975,946	1,926,550	2,057,853
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Net Surplus/(Deficit)

	5,259	29,375	(10,722)	65,398	397	39,242	193
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* Increase in security funding related to change in SCN funding. This funding area needs a long term strategy.

a See Waterfall allocation and offsetting expense projection.

b Funding carried over from 2021-2022 year.

c Special gift category such as Holocaust Remembrance and potentially other programming gifts..

d Unallocated PPP funds are \$115,000. These are to be held in reserve given market instability potential effects on fundraising.

e Personnel costs are projected with changes in staffing, compensation increases and addition of 2.5 FTE's.

f The projection at 6.30.2022 includes severance pay and bonuses for COVID-19 pay freezes.

g MJF website accrued in projection for 6.30.2022.

h Increase reflects net cost of new Hebrew Watchman program.

i This reflects two events for the upcoming fiscal year.

j The ATA financial evaluation (75%) is included in the 6.30.2022 projection

k This category is a contingency for unplanned expenses or new initiatives.

Source - MJF Operating Budget Allocated ProForma

	Total	Community Programming	Israel Programming	Fundraising	General				
Percentages based on personnel allocation estimates	100.00%	33.09%	13.81%	24.78%	28.32%				
Personnel Costs	1,058,432	350,199	146,205	262,297	299,731				
Professional Development	15,000	4,963	2,072	3,717	4,248				
Supplies and Printing	48,200	15,948	6,658	11,945	13,649				
Occupancy	66,325	21,945	9,162	16,436	18,782				
Communications	15,000	4,963	2,072	3,717	4,248				
Marketing	51,250	16,957	7,079	12,701	14,513				
Campaign	70,000	-	-	70,000	-				
Leadership Development	27,500	27,500	-	-	-				
Other Community Impact	91,250	91,250	-	-	-				
Other Admin	106,751	35,320	569,044	14,746	26,455	30,230			
Direct Programming Costs									
Hillel of Memphis	120,645	120,645	-	-	-				
Security	109,500	109,500	-	-	-				
PJ Library	20,000	20,000	-	-	-				
Senior Meals	223,000	223,000	-	-	-				
A Taste of Israel	35,000	35,000	-	-	-				
	508,145								
	2,057,853	1,077,189	187,994	407,268	385,401	-			
Grants		2,258,550							
Lemsky		600,000							
Totals		3,935,739	-	187,994	-	407,268	-	385,401	4,916,403
		80.05%		3.82%		8.28%		7.84%	
			Lemsky	127,012					
			Campaign	60,982					

Campaign Grant Awards	Request 20-21	2020-21 Donor Directed Gifts	From Unrestricted Pledges Approval 2020-21	Total Award 2020-21	Request 21-22	2021-22 Donor Directed Gifts	From Unrestricted Pledges Approval 2021-22	Total Award 2021-22	From Unrestricted Pledges Approval 2022-23	From Donor Directed
Fogelman Jewish Family Service at M	\$438,471	\$109,284	\$252,131	\$361,415	N/A	\$87,242	\$44,687	\$131,929		30,953.00
BBYO Memphis	\$40,000		\$40,000	\$40,000	\$45,000	\$0	\$40,000	\$40,000	\$40,000	
Facing History & Ourselves	\$10,000	\$2,500	\$7,000	\$9,500	\$10,000	\$2,500	\$7,000	\$9,500	\$9,000	
Jewish Children's Regional Service	\$18,000		\$12,000	\$12,000	\$15,000	\$0	\$15,000	\$15,000	\$17,000	
Jewish Education	\$0		\$406,072	\$406,072	Calc	\$1,500	\$401,072	\$402,572	\$395,881	\$385.17
Memphis Jewish Community Center	\$356,424		\$297,290	\$297,290	\$356,424	\$150	\$297,290	\$297,440	\$297,290	\$536.00
Memphis Jewish Home & Rehab	\$225,000		\$103,000	\$103,000	\$217,000	\$5,500	\$103,000	\$108,500	\$105,000	\$5,500.00
Plough Towers	\$39,621		\$39,621	\$39,621	\$41,753		\$41,589	\$41,589	\$43,550	
Synagogue Youth - Temple Israel/Me	\$14,000		\$14,000	\$14,000	\$14,000		\$14,000	\$14,000	\$14,000	
Synagogue Youth - NCSY	\$19,975		\$15,000	\$15,000	\$16,175		\$15,000	\$15,000	\$20,550	
Synagogue Youth - Beth Sholom/USY	\$4,200		\$4,200	\$4,200	\$1,200		\$2,000	\$2,000	\$3,000	
Collaborative Youth Group Grant			\$0	\$0	N/A		\$5,000	\$5,000		
JFS Marketing Grant			\$15,000	\$15,000	N/A		\$15,000	\$15,000		

\$1,165,691 \$111,784 \$1,205,314 \$1,302,098

\$716,552 \$96,892 \$1,000,638 \$1,077,530 \$945,271

Total Award \$1,227,528

Total Award \$1,063,302 \$993,556

Total Award Remaining \$22,214

Total Award Remaining \$62,664 \$48,285