

**PEARL: Providing Education and Resources for Leadership**

## **Congregational Dues: Models That Work**

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**Jewish Reconstructionist Federation**

***Transformative Judaism for the 21st Century***

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שְׁמַע יִשְׂרָאֵל, יְיָ אֱלֹהֵינוּ, יְיָ אֶחָד;  
וְאָהַבְתָּ אֶת יְיָ אֱלֹהֶיךָ, בְּכָל-לִבְבְּךָ, וּבְכָל-נַפְשְׁךָ, וּבְכָל-מְאֹדְךָ.

Listen, Israel, Adonai is our God, God is One.  
And you must love your God with all your heart, and with  
all your soul, and with all your *me'od* ("muchness", abundance).

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### **Maimonidies, *Mishneh Torah*, Gifts to the Poor 9:12**

One who settles in a community for thirty days becomes obligated to contribute to the charity fund together with the other members of the community. One who settles there for three months becomes obligated to contribute to the soup kitchen. One who settles there for six months becomes obligated to contribute clothing with which the poor of the community can cover themselves. One who settles there for nine months becomes obligated to contribute to the burial fund for burying the community's poor and providing for all of their needs of burial.

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### **Dues and Financial Policy: Our Tax for Jewish Citizenship**

Rabbi Shawn Zevit and Rabbi Jonathan Malamy

From Jewish Values, Money and Your Community: A Twelve Session Curriculum  
Available from the Reconstructionist Press – <http://jrf.org/pub/cat-congregations.html>

### ***Early Models***

Since developing as a people after the exodus from Egypt, the most common method of raising funds in the Jewish community has been through taxation (see Exodus 30 on the *half-shekel*, Exodus 35 on free-will offerings; Leviticus 19 and Deuteronomy 14, 24, and 26 on tithing). This is by no means unique to the Jewish people.

Each system of taxation reflects the religious, political, social and cultural values that underlie the society in which the rates are imposed, assessed and collected, as well as the exemptions allowed various groups. Furthermore, it is these values that in no small measure determine the degree of compliance with the demands of the tax collector or collection system.

Meir Tamari, in *With all Your Possessions*, suggests that the Jewish underpinning before the establishment of the modern welfare state was the axiomatic principle of collective responsibility. This approach is a generally accepted concept of society's responsibility for the needs of its members.

He goes on to say that, traditionally, a Jewish community managed its own fiscal system, whether as part of an independent commonwealth or within the bounds of a ruling nation

or country, in accordance with Jewish legal and moral authority. Tithing was not only an act of *tzedakah*, but also a tax in addition to voluntary acts required by Jewish tradition. A Jewish community was obliged to finance Torah education, redemption of captives, *mikvaot*, synagogues, cemeteries and charities. These demands might be limited by existing financial realities, but could not be eliminated by these constraints.

From rabbinic until modern times the *halakhic* system supported a variety of tax structures:

- ***Halakha Shecheynim (Law of Neighbors)***: Neighbors who share common facilities or property could obligate each other to finance common needs out of a joint fund. A municipal tax is an outgrowth of this neighborhood concept.
- ***Din Ha'ir (Rule of the City)***: Popularly elected officials could require citizens to finance projects for security and communal well-being. There was often a one-year grace period for newcomers, unless they bought property.
- ***Din Hamelech (Rule of the King)***: Mishnah Sanhedrin 2:11 states that the king can appropriate land for the benefit of public needs.
- ***Din Demalchutah Din (Rule of the State)***: The Jewish community must follow the obligations and legal system of the host nation (poll taxes at a flat rate, pay for use of tolls, water, etc., and taxes levied by income).

Jewish religious teachings tried to create an ideological climate in which individual obligations to communal well-being were constantly reinforced, attempting to guarantee a well-defined fiscal system. With the arrival of the citizenship model in the modern nation-state, the founding of Israel, and the integration of Jews into mainstream North American culture, the financial support of Jewish organizations, charitable giving, general membership in centers and synagogue membership dues has changed substantially from a communal taxation model to a voluntary individual one.

### ***Synagogue Dues***

As North Americans, we understand that paying taxes is one of the obligations of citizenship. There is a parallel in Rabbi Mordecai Kaplan's formulation of Reconstructionism with its emphasis on Jewish peoplehood. As a member of the Jewish people, financially supporting the institutions of our Jewish community is one of our responsibilities.

Dues are a form of Jewish citizenship tax assessed every year. In exchange for membership and the benefits that come with it, a congregation requires the financial support of its members to maintain the full complement of programs. Dues are the way a congregation distributes the cost of its programs among its membership.

## **Congregational Dues Structure Suggestions**

From Jewish Values, Money and Your Community: A Twelve Session Curriculum  
Available from the Reconstructionist Press – <http://jrf.org/pub/cat-congregations.html>

### **What elements determine a congregation's dues structure?**

Two types of elements are used for determining dues structures – internal and external. Internal elements include the congregation's vision, goals and strategies. The major strategy consideration is, of course, budgetary.

When planning your budget strategy, remember:

- Congregational dues cannot support the entire budget.
- 20-25 percent of the budget should come through fundraising.
- Budgetary needs should reflect the congregation's vision and goals.
- A budget should be need-driven. (First look at what you want and need to do in this budget year – then realistically assess how much support the budget can provide.)

External elements include awareness of other area synagogues' dues, and the dues structure of other leisure-time activities, be it the Jewish community center, the local community college or the fitness center.

In determining your rates:

- Call other synagogues and find out the "going rate" in your community.
- Evaluate this in light of services offered (roughly comparable services can demand roughly comparable dues structures) and commitment to the congregation.

### **How do rates in JRF congregations differ for singles/couples, families, and members on fixed incomes?**

Many of our congregations offer significant dues reductions to students, singles, and those on fixed income.

Usually:

- Students are asked to pay a nominal amount.
- Singles and those on fixed income (including some seniors) are asked to pay one-half to two-thirds of the regular dues.
- No differentiation is made between couples and families.

Increasingly, a number of JRF affiliates have a sliding scale or fair-share dues based on percentage of income.

Money is the currency of *tzedakah* – social responsibility. Leviticus teaches us to leave the gleanings of our harvest and the corners of our field for the needy. Socially responsible uses of money are core to Jewish thought. Stewardship, not ownership, characterizes our relationship to the world. We are not permitted to acquire relentlessly or use unremittingly either property or person (so the laws of *shmitah* – laws of release – teach us). Rabbi Ezekiel Landau of Prague was asked to settle a dispute between two Jews over a piece of land. Landau is said to have put his ear to the ground and announced: “The earth has rendered her decision: I belong to neither of you, but you both belong to me.”

**Thus, fundraising for the synagogue, the Jewish movement of which you are a part, and the larger world is a moral and social responsibility.**

One way to frame this responsibility is to rename the fundraising committee as the financial resource development committee. In his article “Restructuring the Contemporary Synagogue,” Gary Tobin suggests charging members:

- To expand their mechanisms to meet the financial challenges of the next century;
- To formally solicit congregants for specific programs and purposes within the synagogue and the Reconstructionist movement;
- To train congregants in formal solicitation so that congregants in leadership roles can learn to conduct face-to-face solicitations; and
- To begin endowment and planned giving programs.

We read in the *midrash* (Exodus Rabbah 5:19): “All the calculated dates of redemption have passed and now the matter depends on repentance and our good deeds.” Raising money is holy work.

### **How are dues negotiated with members?**

When financial difficulties occur, congregations usually negotiate dues accommodations in a sensitive and confidential manner.

There should be:

- A confidential dues committee of no more than three board members;
- A confidential conversation;
- Negotiations in good faith; and
- Trust building (it is not a good idea to ask for tax forms).

## **What are “normal” or “average” charges for congregations?**

Dues structures often reflect the geographic location and demographic range of the congregation. A congregation in a large metropolitan area may often set dues at a higher level than a congregation in a more rural location.

- \$500 – \$2,500 represents the range of flat-rate fees in JRF congregations (or 1 - 3.5 percent in income in fair-share models).
- If dues are set too low, it is very difficult to raise them.
- Low dues prevent a congregation from providing the services and benefits members desire.

## **Who determines the dues structure?**

The board of directors (on the advice of the finance committee) recommends structure.

- Dues structures and raises are presented at an annual congregational budget meeting.
- The congregation then votes on the budget at the annual meeting.

## **Is the cost of religious education for children factored in?**

Members of most Reconstructionist congregations recognize that education is everyone’s responsibility.

- Most congregational budgets subsidize education costs by one third to two-thirds.
- Additional school fees make up the rest.
- In some of our congregations, education fees are separate.

## **Is there a special first-year rate?**

Some Reconstructionist congregations extend complimentary or half-dues membership to couples married by the rabbi of the congregation; some have special promotions for college-age young adults, single parents, seniors on fixed incomes, etc.

## **When is a building fund introduced?**

Reconstructionist congregations may establish building funds:

- To maintain an existing building;
- To move into a new building; and/or
- To provide a sinking fund for repairs.

Building funds are most often introduced after one full year of synagogue membership, and are levied for a limited length of time.

### **What about special donations to the congregation?**

Reconstructionist congregations recognize that donors have the right to designate a gift. Sometimes the donor can be “gently encouraged” to shift the emphasis of the designated gift. The board always has the right to say no. Remember, it is important to encourage donors to make gifts.

### **How are dues to a Jewish movement handled?**

It is best that movement-affiliation dues not be a separate line item on congregants’ bills, to prevent it from appearing discretionary. As congregants are responsible for the financial well-being of their congregations, so congregations are responsible for the well-being of their movement or umbrella organizational body.

## Synagogue Dues with Less Blues

Rabbi Shawn Zevit

Excerpted from *Reconstructionism Today*, Spring 2003  
For full article, visit <http://www2.jrf.org/rt/article.php?id=188>

Most Reconstructionist communities operate with 65-80 percent of their budgets harvested from dues – higher than the ratios for most established Conservative and Reform congregations, for which 45-65 percent is standard. Clearly, JRF affiliates need to develop more creative and comprehensive approaches to fundraising, including endowments, grant writing, and bequests.

Several JRF congregations have developed community-wide discussions about dues assessment and collection in an effort to align their money operations with their understanding of Reconstructionist values. Values such as *b'tzelem elohim* (human dignity), *kehilla* (community), accessibility and diversity, democracy, and *tzedek* (justice and fairness) were articulated as guides to financial decision-making. One common discussion is about differences between flat-dues structures (same amount per household) and "fair-share" structures (which take into account family incomes and other factors). Wendy Weingarten of Dorshei Tzedek (120 households in Newton, Massachusetts) describes a wonderful 18-month study and discussion process that included polling and parlor meetings, with over 40 percent of households participating. "We decided to present three different models," she writes, "a modified flat structure; an income-based structure; and a hybrid that we call the **shekel/nadiv lev model**, which takes its name from two passages in Exodus. The *shekel* was a census tax that every adult male was expected to pay, no matter the individual's wealth. The *nadiv lev* refers to the requirement that the Israelites give offerings to build the *mishkan* based on their individual heart's desire."

Ultimately, a revised *nadiv lev* model was developed by Dorshei Tzedek consisting of a base-rate per adult member (the *shekel*) and "the remainder of dues based on a sliding scale and an understanding that without additional contributions, the congregation cannot meet its obligations. Whether it is a contribution or dues," Wendy adds, "the hope is that the money is now given in the spirit of *nadiv lev*."

Other congregations have experimented with their own innovations. For the first time this year, the Cleveland Reconstructionist Havurah (CRH, 110 households) has a dues-plus-voluntary-contribution structure, which was accepted wholeheartedly by the community. People opt for the category that best reflects their household structure. In addition to the base dues, CRH recommends a voluntary contribution of \$500. In this first year, 70 percent of the members gave some contribution, many above the recommended amount.

At Oseh Shalom (over 300 households in Laurel, Maryland), people who need to modify their dues commitment must fill out a form that is confidentially reviewed by the

executive director, financial secretary and financial vice-president. In addition, Oseh Shalom has a *nadiv lev* category above the regular dues, which compensates for those who are paying less. People who give *nadiv lev* are recognized in the congregational bulletin, and revenue from this category has exceeded initial projections. Similarly, at University Synagogue (over 500 households in Irvine, California), there are several categories above the regular dues structure, such as "Patrons" and "Sponsors," which help make up the revenue lost from those who cannot afford to pay full dues.

Rabbi Shoshana Kaminsky of the Beth Samuel Jewish Center of Ambridge, Pennsylvania recently posed a number of questions about "**fair share**" **dues** systems to her colleagues in the Reconstructionist Rabbinical Association. "Overall," she reports, "the rabbis of congregations who follow a fair share approach feel very positive about the results. Most congregations tie their adoption of the fair share system to a general reevaluation of the responsibilities and privileges of synagogue membership. In particular, members are encouraged to think of the payment of synagogue dues as holy work rather than as 'expenses.'

"Interestingly enough," Shoshana continues, "even synagogue members whose fair share is a considerable sum are very enthusiastic about the program. They do not resent having to donate a large amount of money, because they know that everyone in their congregation is giving the same percentage of their income.

"In general," she concluded, "implementing a fair share dues system did not appear to harm the finances of synagogues in any way; in fact, synagogues that faithfully adhere to an income-based dues system tend to experience a higher degree of financial security."

At the same time, **many JRF congregations maintain flat dues structures**, but allow for a variety of categories that reflect the value of inclusion and offer compassionate relief to those in need. A few of our communities have done local and regional studies and found that they have been asking much less than other synagogues, yet being the "cheapest option in town" does not necessarily lead to the commitment they desire. Some have redefined the meaning of membership beyond dues, creating a covenantal model that includes responsibilities to the community. (The community covenant of the Jewish Reconstructionist Congregation of Evanston, Illinois is one such model.)

**Dues are a form of "Jewish citizenship tax"** assessed annually. Different levels of comfort are associated with different policies and procedures, but if subject is treated as only monetary, we run the risk of splitting off dues from their roots as a Jewish communal tax within a covenantal framework. Clearly expression of a congregation's mission, and clear definition of membership with-in the ongoing life of the community, are vital to ensuring a sacred Jewish context for paying dues.

According to the *American Jewish Yearbook* (1997), the combined annual budget of North American synagogues, congregational movements and other religious institutions now tops \$1 billion. In part because of Jewish injunctions against “passing the plate” on *Shabbat* and other holy days, synagogues and their networks are dependent on “obligatory” payments such as dues, tuition, and fees for seats. As a result, says the *Yearbook*, “giving to Christian institutions is widely regarded as philanthropic,” while synagogues suffer from the resentment, the resistance, and the consumerist mentality that can result from obligatory payments. Getting out from under that mentality takes a good deal of communication, study, and goodwill. With a successful Reconstructionist process at work, money can be viewed as a spiritual tool, exchanged as a sign of covenant with the Jewish community.

## **Case Study: Dorshei Tzedek (Newton, MA) Notes on the Process of a Torah of Money Study Group**

Wendy Weingarten

We began with a mission from the board: **to come up with a new dues structure.** Our plan was to study Jewish texts and other sources in order to come up with a plan for raising revenue that would reflect the values of our community.

We announced at services and in our newsletter that the committee was forming and waited to see who was interested. We also solicited some people because we wanted to ensure that the committee represented diverse viewpoints and demographics.

Rabbi Toba Spitzer was responsible for Jewish text study.

We decided we would look at what other congregations do. We looked at other Reconstructionist congregations and local conservative and reform congregations. (We decided that even though our congregation does not have a building, the services we provide are more similar to congregations with buildings than to small havurot. In other words, we have a rabbi, a religious school, weekly and holiday services, etc.)

Beginning wasn't difficult. We discussed the scope of our study, narrowed it down, did some brainstorming. We created a list of values (Jewish and secular) and analyzed how each value related to money.

We also looked at Torah, Talmud and more contemporary texts.

Periodically we shared some of what we were learning with the congregation through articles in our newsletter. In addition, Rabbi Spitzer used forum such as a members' meeting to engage in Torah study with the larger community.

We polled the congregation to learn exactly who we are economically. (We devised a method to get specific income information on each family without knowing anyone's identity.) We realized we were making assumptions about ourselves without knowing the reality. We have used this data to make projections – and will find out in the next couple of years whether our projections are accurate.

At the same time we asked our members, "What values would you like to see expressed in our dues structure?" and for any other comments. We began to get a sense of the community.

We had a series of parlor meetings (with over 40% of households participating). In planning for the parlor meetings, we asked ourselves what information we wished to share with the community and what information we hoped to learn from them. We decided to present three different models: a modified flat structure; an income-based

structure; and a hybrid that we called  $\frac{1}{2}$  shekel/*nadiv lev* model. Modified flat creates categories based on factors such as marital status, children, age, etc. Sliding scale looks at income. The  $\frac{1}{2}$  shekel/*nadiv lev* model takes its name from two passages in Sh'mot/Exodus. The  $\frac{1}{2}$  shekel was a census tax. Every adult male was expected to pay exactly  $\frac{1}{2}$  shekel – no matter the individual's wealth. All were equal. *Nadiv lev* refers to the requirement that the Israelites give offerings to build the mishkan based on their individual heart's desire. As presented in the parlor meetings, this model had three components. A small amount that was the same per member, another amount that was based on income and a third amount (what we were calling *nadiv lev*) was what was hoped that members would be moved to contribute.

At the end of the parlor meetings, participants were asked to fill out a very short questionnaire.

The parlor meetings were very useful. They gave a forum for the general membership to share their thoughts; they helped committee members clarify their thinking.

From this, and conversations with the executive committee and the board, a revised "*nadiv lev*" model was developed that is composed of a  $\frac{1}{2}$  shekel per adult member, the remainder of dues based on a sliding scale and an understanding that without additional contributions, the congregation cannot meet its obligations. One thing that has changed is our understanding of *nadiv lev*. There is now a recognition that whether it is a contribution or dues, the hope is that the money is given in the spirit of *nadiv lev*.

Although we had no conflicts about values, there was not consensus either in the committee or in the community about how to translate those values into a workable and dependable revenue-raising plan. Feelings were strong and people spoke passionately. In the end, there was a recognition that what we are doing is an experiment and it is not written in stone. As we gain experience, we will see which of our assumptions were correct and which weren't; changes will be made accordingly.

The single most contentious issue involved the cap (and the values or lack of values inherent in it). On the one side were those who felt that a cap was necessary, basically, to not scare away potential new members with greater financial resources. (Why should someone join us and have to pay higher dues than they would in a more established congregation?) Those opposed to a cap felt that it placed an unfair burden on those in the middle to mid-upper incomes. They were concerned that these households would be stretching just to pay the dues, and would have nothing left over for contributions.

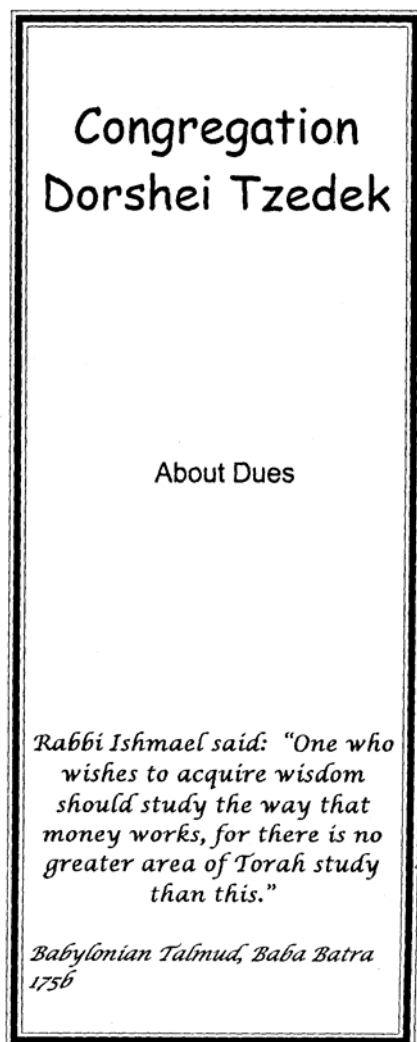
The one significant error our committee made in planning was the following: We thought that our mission was to come up with a framework and that the finance committee would work out the details. We did not appreciate at the beginning how

intertwined the framework and details are and just how complicated the details would be. As a result, it fell to our committee to work out the actual numbers, and we did not allow ourselves enough time.

I think something we did right was recognizing from the very beginning that money is a very complicated issue. One of the first quotes that Rabbi Spitzer offered to us to consider is one that compares money to water. I recall that at the time, we focused mostly on the idea that both water and money flow. Looking back, I think I would focus on some other attributes – the differences in depth, and especially, the range of states, still and calm all the way to turbulent.

We viewed this study as an opportunity for our community to grow, and to grow together. We recognized that we had to keep this in mind, and make sure that all discussions were conducted in a respectful manner so that everyone felt safe to express their opinions.

## Dorshei Tzedek “About Dues” Brochure



### Goals

Dorshei Tzedek is a caring and inclusive Jewish community. We are committed to seriously and creatively engaging with Jewish texts and tradition, and to making Judaism meaningful in the lives of our members. Our goal is to build a dynamic, financially stable congregation that reflects the overriding Jewish value of *kedushah* (holiness). We seek to infuse our financial structure with the values of Jewish tradition and Reconstructionist Judaism, and to affirm the spiritual as well as practical aspects of our dealings with money.

### Values

To achieve these goals, we have identified key values that guide our decision-making around financial issues. These include:

**B'tzelem Elohim/Human Dignity:** One of the most fundamental values taught in the Torah and expanded upon in rabbinic tradition is that every person is created “b'tzelem Elohim”—in God’s image (Genesis 1:27). No matter what a person’s circumstances, s/he must never be denied their dignity.

**Kehilla/Community:** Jewish tradition stresses individual obligation to the community and communal responsibility for its individual members. Traditionally, every Jew is responsible for helping maintain the Jewish community in which s/he lives, learns, and worships.

**Nadiv Lev/Generosity:** When the ancient Israelites came together to build the first synagogue—the *mishkan* (Tabernacle) in the desert—they were asked to bring offerings of *nadiv lev*—literally, a “willing heart/mind.” The Torah emphasizes that the *mishkan* was built through the generous outpouring of the Israelites’ hearts and hands (Exodus 35:20-29). As a community, we wish to foster a culture of *nadiv lev* in which giving is a joyful responsibility.

**Accessibility & Diversity:** We strive to be an inclusive, welcoming, and diverse community. To that end, we affirm the importance of being financially accessible to all who wish to join. We also acknowledge the diversity of class background and income level within the larger Jewish community, and welcome that diversity in our congregation.

**Democracy:** We affirm the equal value of every member to the community and the importance of participation by all, regardless of financial means.

**Tzedek/Justice & Fairness:** Recognizing that wealth is distributed unequally in our society, it is important that we take into account the differing financial resources of our members and structure the dues system accordingly. We also see our own dealings with money as reflecting a larger commitment to create a more just and fair world.

### *Our Values in Practice*

Over a period of 18 months, members of Dorshei Tzedek engaged in text study, large and small group discussion, and research into the experience of other congregations, in order to develop a dues structure that would both be practical and reflect our values. While there was a diversity of opinion on a number of issues, these common themes emerged out of this process:

- A commitment to using some sort of sliding scale, based on household income.
- A desire to minimize the need for anyone to ask for an abatement, in order to avoid situations of humiliation or shame.
- An affirmation both of the importance of individual obligation to the community as well as the value of people giving freely, from the heart.

In addition, we came to recognize the importance of not pricing ourselves out of the market (and so decided to “cap” the sliding scale portion of the dues), and also of making our congregation accessible to new members (by offering a lower level of dues in the first year of membership).

As we continue to develop and refine our revenue-raising structure, we welcome feedback and comments.

### *From the Tradition*

Judaism seeks to infuse a sense of awe and sacred obligation into all aspects of our lives—including our material lives. Jewish tradition finds nothing inherently positive or negative about money: what is important is how we deal with it and use it.

In our study of Jewish texts, we read in the book of Exodus about the Israelites’ first communal project: the building of the desert Sanctuary, the *mishkan*. Contributions for the *mishkan* were raised both through a “half-shekel” tax on every adult member of the community, and through generosity offerings given by each Israelite according to his/her means and talents.

Over the past 2,000 years, Jewish communities have continued to wrestle with the issue of how to pay for communal necessities, from cantors’ salaries to physical infrastructure to charity funds. In studying texts from many periods of our history, we learned that Jewish communities have survived by creating mutual agreements to tax themselves, based on the understanding that the individual and the community are responsible for each other.

While the wealthier members of the community were expected to take on a larger portion of the financial burden, even the poorest members of the community were

given the opportunity to contribute something to maintain their dignity and to affirm the value of giving.

### *How Does Our Dues Structure Work?*

Just as earlier Jewish communities were supported by a mix of “per head” taxes, fees for services, and income-based levies, we also rely on a mixture of fees for certain services (e.g. the religious school), a “per head” flat tax, and a sliding scale portion of the dues based on ability to pay.

In addition, we cannot make do without additional contributions above and beyond dues, from those members (and non-members) who are able to do so.

Each adult member is assessed a “half shekel” of \$100: this is the base payment for membership, and includes one High Holyday ticket. Members are then asked to self-assess on a sliding scale according to gross household income, with each member paying approximately 1-1.3% of their income in dues (see the dues form for details). **This self-assessment is completely confidential.** Each member is trusted to make the appropriate contribution

### *New Members*

The Talmud teaches that a new person in a community is given time to settle in, and is not immediately responsible for all the taxes of that community (*Bava Batra 8a*). In accordance with this teaching, we ask people joining our congregation to pay approximately half of regular dues in the first year of membership.

See <http://www.jrf.org/listserves> for a variety of leadership list serves (including the **Money and Values** list) to support those who work on congregational life and financial resources.

## FURTHER RESOURCES

### JRF Website Resources

- ⇒ <http://jrf.org/resources-library&tid=2:4&show=#Money and Values>
- ⇒ <http://63.115.67.94/cong/res-money-cong-life-main.html>
- ⇒ <http://www.jrf.org/listserves> (Money and Values List Serve)

### ***Torah of Money Seminar Workbook and Curriculum on Jewish Values, Money and Your Community***

A 600-page resource binder and 140 page curriculum on:

- Perspectives on money and values from classical Jewish texts and Reconstructionist literature and articles.
- Samples of budgets and other planning materials from member communities.
- Approaches to fundraising, capital campaigns, staff expansion, dues structures, financial planning, and solicitations.

⇒ The binder can be purchased for \$54 and the curriculum for \$18 plus shipping from the **Reconstructionist Press**. Please contact Hattie Dunbar, Reconstructionist Press Fulfillment, via e-mail to [hdunbar@jrf.org](mailto:hdunbar@jrf.org) or phone to 215-885-5601 x30.



### **Congregational Resources Audio Program**

Rabbi Shawn Zevit and Rabbi Mordechai Liebling

- ⇒ <http://63.115.67.94/pub/hmsarchives.html#resources>

### **Money and Congregational Life: A Group Discussion**

Reconstructionism Today, Winter 1999/2000

- ⇒ <http://63.115.67.94/cong/res-mcl-RT99-00.html>

### **Money and Spiritual Life – A Jewish Approach to Obligatory Giving**

Rabbi Shawn Zevit and Bob Leventhal

- ⇒ <http://63.115.67.94/cong/res-mcl-giving.html>

### **Money and Congregational Life, Annotated Bibliography**

Rabbi Jonathan Malamy

- ⇒ <http://63.115.67.94/cong/res-mcl-further-resources.html>

### **Books on Values and Resources**

Rabbi Shawn Zevit

- ⇒ <http://jrf.org/showres&rid=182>