

Pine Brook Jewish Center
Budget
Fiscal Year Ended June 30, 2024

	BUDGET			ACTUAL		BUDGET VS. ACTUAL	
	JUNE 30, 2024	JUNE 30, 2023	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2022	JUNE 30, 2023	JUNE 30, 2022
Membership Dues:							
Dues	600,000	610,000	605,000	585,570		610,000	19,430
CBS Dues Transfer	35,000	35,000	35,000			35,000	35,000
Security Assessment	56,880	50,000	30,000	50,307		50,000	(20,307)
Capital Assessment / Roof	46,610	40,000	45,000	58,988		40,000	(13,988)
Building Fund	19,500	22,000	22,000	19,595		22,000	2,405
Room Rental	4,000	5,000	-	4,808		5,000	(4,808)
Other	8,000	12,000	6,000	11,527		12,000	(5,527)
Total Membership Income:	769,990	774,000	743,000	-	730,795	774,000	12,205
General Fundraising:							
Income:							
Kol Nidre Appeal	85,000	80,000	76,000	81,430		80,000	(5,430)
Anniversary Gala	-	60,000	-	-		60,000	-
Golf Outing	50,000	50,000	40,904	43,474		50,000	(2,570)
Circle of Life	-	-	-	115		-	(115)
Other	20,000	25,000	50,000	10,676		25,000	39,324
Total General Fundraising income:	155,000	215,000	166,904	0	135,695	215,000	31,209
Expense:							
Golf Outing	(25,000)	(25,000)	(22,540)	(22,540)		(25,000)	-
Other	-	(20,000)	(25,000)	(4,787)		(20,000)	(20,213)
Total General Fundraising expense:	(25,000)	(45,000)	(47,540)	(27,327)		(45,000)	(20,213)
Net General Fundraising Income/(Loss)	130,000	170,000	119,364	0	108,368	170,000	10,996
Ritual Committee:							
Income:							
Bar/Bat Mitzvah Instruction	23,000	26,250	24,750	23,470		26,250	1,280
High Holiday Tickets Income	14,000	18,000	4,000	4,030		18,000	(30)
Kiddush	15,000	21,000	-	8,434		21,000	(8,434)
Other Income	15,100	14,500	10,900	15,200		14,500	(4,300)
Total Ritual income:	67,100	79,750	39,650	0	51,134	79,750	(11,484)
Expense:							
High Holiday items-other	(9,000)	(10,000)	(7,500)	(4,829)		(10,000)	(2,671)
Kiddush Account	(10,000)	(12,000)	(10,000)	(8,751)		(12,000)	(1,249)
United Synagogue	(15,000)	(15,000)	(15,000)	(15,000)		(15,000)	-
Other Expense	(8,170)	(8,070)	(5,150)	(16,019)		(8,070)	10,869
Total Ritual expense:	(42,170)	(45,070)	(37,650)	0	(44,599)	(45,070)	6,949
Net Ritual Committee Income/(Loss)	24,930	34,680	2,000	0	6,535	34,680	(4,535)
Early Childhood Center (ECC):							
Income:							
Tuition and registration	270,650	229,290	212,000	276,746		229,290	(64,746)
Giggle Zone	18,500	36,000	45,000	1,247		36,000	43,753
Camp	23,475	20,000	20,000	19,608		20,000	392
Rental Income	-	2,000	2,000	-		2,000	2,000
Other fundraising / donations	8,395	16,500	17,000	13,038		16,500	3,962
Enrichment / other	11,200	-	2,000	600		-	1,400
Total ECC income:	332,220	303,790	298,000	-	311,239	303,790	(13,239)
Expense:							
Salaries	(260,928)	(232,500)	(227,500)	(239,796)		(232,500)	12,296
Salaries - Camp	(24,000)	(9,500)	(11,000)	(13,930)		(9,500)	2,930
Payroll Taxes¹	(21,797)	(15,000)	(15,000)	(19,223)		(15,000)	4,223
Fundraising	(5,000)	(7,250)	(7,250)	(6,270)		(7,250)	(980)
Advertising	(1,000)	(1,000)	(2,000)	(50)		(1,000)	(1,950)
Camp	-	(3,800)	(3,800)	(1,829)		(3,800)	(1,971)
Permanent fixtures	-	(1,500)	(2,000)	(138)		(1,500)	(1,862)
Programs and activities	(7,750)	(4,150)	(4,400)	(1,827)		(4,150)	(2,573)
Conference and meetings	(500)	-	-	(1,603)		-	1,603
License and registrations	(1,000)	(1,000)	(1,000)	(1,527)		(1,000)	527
Consumable supplies	-	-	-	(3,413)		-	3,413
Other	(11,600)	(12,450)	(13,450)	(316)		(12,450)	(13,134)
Total ECC expense:	(333,575)	(288,150)	(287,400)	-	(289,922)	(288,150)	2,522
Net ECC Income/(Loss)	(1,355)	15,640	10,600	-	21,317	15,640	(10,717)
Religious School (RS):							
Income:							
Tuition and registration	145,230	135,790	111,155	129,892		135,790	(18,737)
Fundraising and other donations/income	8,500	13,422	12,000	5,090		13,422	6,910
Total RS income:	153,730	149,212	123,155	-	134,982	149,212	(11,827)
Expense:							
Salaries	(191,276)	(202,424)	(199,864)	(206,814)		(202,424)	6,950
Payroll Taxes¹	(14,633)	(12,750)	(12,750)	(15,692)		(12,750)	2,942
Fundraising	(1,700)	(1,422)	-	-		(1,422)	-
Activities	(10,000)	(10,000)	(10,000)	(7,527)		(10,000)	(2,473)
School-wide costs	(9,000)	(4,500)	(2,000)	(2,766)		(4,500)	766
Classroom resources and supplies	(1,200)	(6,000)	(4,000)	(5,494)		(6,000)	1,494
Conference and meetings	(2,000)	(1,000)	(1,000)	(533)		(1,000)	(467)
Professional Dues	(800)	(700)	(700)	(2,045)		(700)	1,345
Other	(16,350)	(23,750)	(22,000)	(5,068)		(23,750)	(16,932)
Total RS expense:	(246,959)	(262,546)	(252,314)	-	(245,939)	(262,546)	(6,375)
Net Religious School Income/(Loss)	(93,229)	(113,334)	(129,159)	-	(110,957)	(113,334)	(18,202)
Youth Group							
Income	-	-	-	-	-	-	-
Expense	-	-	(2,500.0)	-	-	-	(2,500)
Net Youth Group Income/(Loss)	-	-	(2,500.0)	-	-	-	(2,500)
Salaries (excluding ECC and RS):³							
Rabbi Compensation²	(160,000)	(175,000)	(175,000)	(153,851)		(175,000)	(21,149)
Cantor Compensation	(165,000)	(135,000)	(135,000)	(140,360)		(135,000)	5,360
Pension Expenses	-	(12,500)	-	(46,000)		(12,500)	46,000
Clergy Discretionary Bonus	-	(4,500)	(11,000)	-		(4,500)	(11,000)
Rabbi Krief	(25,000)	(25,000)	(25,000)	(25,000)		(25,000)	-

Salaries - office	(126,700)	(123,085)	(119,500)		(132,483)	(123,085)	12,983
Salaries - Youth	-	-	-		-	-	-
Payroll Taxes ¹	(36,300)	(38,625)	(37,500)		(29,736)	(38,625)	(7,764)
Total Salaries Expense (excluding ECC and RS)	(513,000)	(513,710)	(503,000)		(527,430)	(513,710)	24,430
House Expenses:							
House:							
Utilities	(60,000)	(56,000)	(54,800)		(50,707)	(56,000)	(4,093)
Caretakers	(55,000)	(40,000)	(32,000)		(38,509)	(40,000)	6,509
Housing	(9,000)	(15,000)	(14,300)		-	(15,000)	(14,300)
Kitchen and cleaning supplies	(9,000)	(10,000)	(13,900)		(6,367)	(10,000)	(7,533)
Kitchen project	-	-	-		(2,280)	-	2,280
Repairs and Maintenance	(21,000)	(25,000)	(21,800)		(36,573)	(25,000)	14,773
Security salaries	(22,000)	(30,000)	(20,000)		(48,998)	(30,000)	28,998
Security grant	(2,000)	-	-		(2,000)	-	-
Waste Removal	(4,000)	(4,000)	(4,000)		(1,782)	(4,000)	(2,218)
Telephone	(3,500)	(3,500)	(3,500)		(1,748)	(3,500)	(1,752)
Cleaning Services	(45,000)	(46,000)	(40,000)		(45,820)	(46,000)	5,820
Alarm Contract	(1,600)	(1,600)	(1,500)		(1,694)	(1,600)	194
Other	(4,500)	(4,350)	(4,450)		(30,364)	(4,350)	25,914
Grounds Maintenance and Other	(28,000)	(26,500)	(24,400)		(2,400)	(26,500)	(22,000)
Total House Expense	(264,600)	(261,950)	(234,650)		(269,242)	(261,950)	34,592
Office Expenses:							
Bank & Credit Card Fees	(17,000)	(14,000)	(12,000)		(16,254)	(14,000)	4,254
Insurance	(57,200)	(47,400)	(37,166)		(57,025)	(47,400)	19,859
Interest Expense	-	(35,000)	(40,000)		-	(35,000)	(40,000)
Cantor's Conference / Education	(2,500)	-	-		(1,884)	-	1,884
Maintenance	(9,000)	(8,000)	(8,000)		(8,067)	(8,000)	67
Office Postage	(5,500)	(5,500)	(5,500)		(4,191)	(5,500)	(1,309)
Office Supplies	(4,500)	(3,500)	(3,500)		(4,206)	(3,500)	706
Payroll Expenses	(3,800)	(3,600)	(3,500)		(3,744)	(3,600)	244
Real Estate Taxes	(3,000)	(3,000)	(2,800)		(2,985)	(3,000)	185
Other	(5,600)	(3,850)	(3,500)		(3,506)	(3,850)	6
Total Office Expense	(108,100)	(123,850)	(115,966)		(101,862)	(123,850)	(14,104)
Information Technology Expenses:							
Livestream	(1,000)	(500)	-		-	(500)	-
Shulcloud	(3,000)	(3,000)	(4,900)		(3,025)	(3,000)	(1,875)
Internet Access	(1,600)	(1,800)	(1,200)		(1,390)	(1,800)	190
IT Upgrades	(10,000)	(16,500)	(200)		-	(16,500)	(200)
Annual IT Costs	(13,650)	(13,650)	(630)		-	(13,650)	(630)
Other	(4,350)	(3,650)	(1,450)		(5,547)	(3,650)	4,097
Total Information Technology Expenses	(33,600)	(39,100)	(8,380)		(9,962)	(39,100)	1,582
Other Income/(Expense)							
Candlestick Ad Income	-	500	-		-	500	-
Caring Committee Income	12,000	2,500	1,500		3,879	2,500	(2,379)
Donations	-	-	-		-	-	-
Events Income	-	-	-		-	-	-
Other Miscellaneous Income	15,000	50	-		31,136	50	(31,136)
Adult Education Income	-	54	-		-	54	-
Total Other income:	27,000	3,104	1,500		35,015	3,104	(33,515)
Candlestick Expenses	-	-	-		-	-	-
Caring Committee Expense	(12,500)	(2,000)	(1,000)		(3,034)	(2,000)	2,034
Chaverim	-	-	-		-	-	-
Events Expenses / Programming	(1,000)	-	-		(1,268)	-	1,268
Membership Expenses	-	(200)	-		-	(200)	-
Adult Education Expense	-	-	-		(50)	-	50
Other Miscellaneous Expense	(6,500)	(2,500)	(2,800)		(2,310)	(2,500)	(490)
Total Other expense:	(20,000)	(4,700)	(3,800)		(6,662)	(4,700)	2,862
Total Other Income/ (Expense)	7,000	(1,596)	(2,300)		28,353	(1,596)	(30,653)
Total revenue	1,505,040	1,524,856	1,372,209	-	1,398,860	1,524,856	(26,651)
Total expense	(1,587,004)	(1,584,076)	(1,493,200)	-	(1,522,945)	(1,584,076)	29,745
Net	(81,964)	(59,220)	(120,991)	-	(124,085)	(59,220)	3,094

¹ Payroll taxes	(68,905)	(64,651)
Allocated as follows:		
RS	(14,633)	(15,692)
ECC	(21,797)	(19,223)
General and Admin	(36,300)	(29,736)
	(72,730)	(64,651)

² The Rabbi's budgeted salary does not reflect a full year.

³ Security salaries are budgeted under House