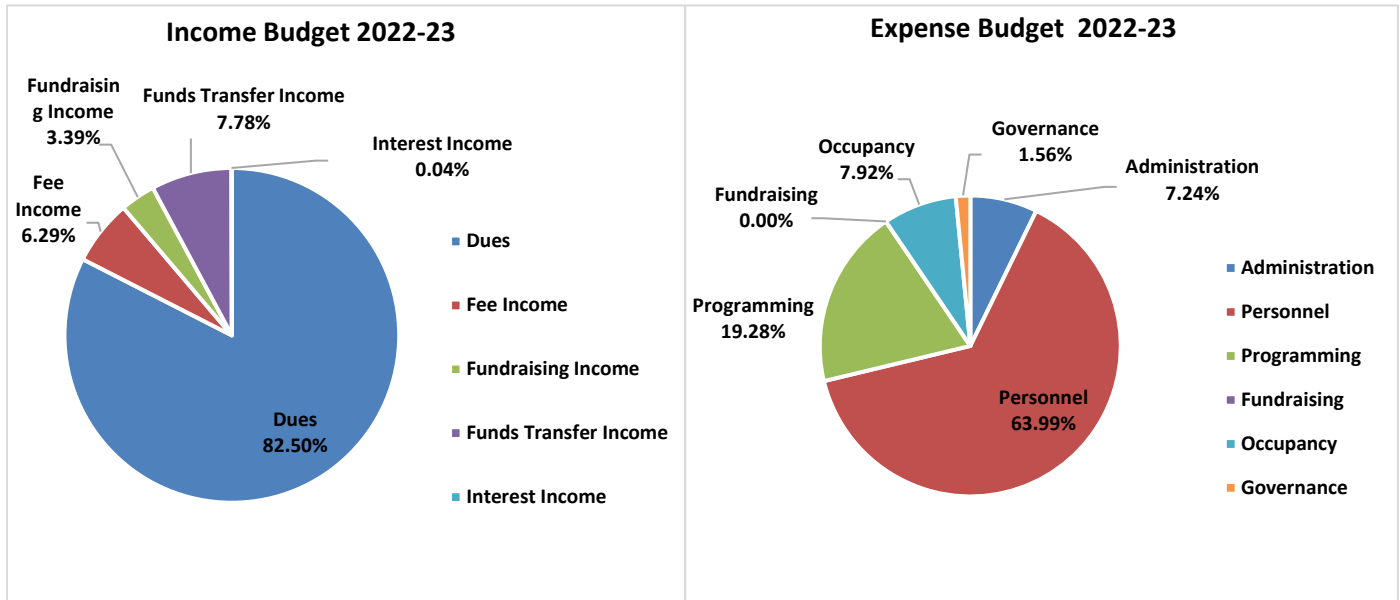


Havurah Shalom Draft Budget 2022-23

To the Havurah Community,

Steering has approved the 2022-23 budget for your review and approval. This budget - a collaborative effort that involved input from Staff, Steering, Finance, and Committee Chairs - represents a transition into our future. It is a recognition that we have grown significantly over the past several years - to our current level of over 500 families. Now it's time to reinforce our foundation of staff support so that Havurah can continue to be a thriving, participatory community. The bulk of this year's budget increases are related to hiring staff positions recommended to Steering by the Staffing Task Force. It is the responsibility of the Finance Committee and Steering to present a balanced budget to the congregation for your approval. To balance the 2022-23 budget, Steering approved a 5% increase in dues. You can read [here](#) to learn more about these decisions.



INCOME

Dues Income: This assumes 510 members, 27.58% adjustment rate and a 5% dues increase

Fee Income: Limud/Education, Kehillah/Community, Avodah/Spiritual Programming Fees & Makom/Building Event Fees

Fundraising Income: At this time High Holidays & General Contributions

Funds Transfer Income: The Funds contain dollars donated to be used for specific purposes. When appropriate, we transfer monies from the Funds to the Operating Budget. This coming fiscal year we are relying on a number of Funds to support the operating budget.

Interest Income: Bank Interest

EXPENSES

Administration: Newsletter, Advertising, Community Brochure, Office Supplies, Computer Hardware/Software and Bookkeeping

Personnel: Compensation and Benefits for current and anticipated positions- Rabbi, Education Director, Program Director, Office & Facilities Manager, Membership, Communications, Music, Education Assistant, Admin/Operations Director, B'nei Mitzvah assistance, Zoom Host

Programming: Limud/Education, Kehillah/Community, Avodah/Spiritual & Tikkun Olam Programming

Fundraising: No fundraising expenses in the budget at this time

Occupancy: Janitorial, Security, Building & Equip Repair/Maintenance, Equip/Furniture Purchases, Gardening, Insurance, Utilities & Telephone

Governance: Leadership Development, Contingency, Affiliations & Sponsorships

Havurah Shalom Draft 2022-23 Budget

	A	E	F	G	H
		2021-22 Budget	2021-22 YTD 04/30/2022	2022-23 Budget	2022-23 Budget Description
2					
3	Income				
4	4000 Dues				
5	4001 Regular Dues	831,822	776,309	926,028	510 members, 27.58% adjustment rate, 5% dues increase
6	4003 Voluntary Supplemental Dues	-	13,008	-	
7	Total 4000 Dues	831,822	789,317	926,028	
8	4010 Fee Income				
9	4015 Limud/Education Cluster				
10	4016 Shabbat School Enrollment Fees	16,703	11,050	16,402	123 Students
11	4017 Shabbat School Book Fees	408	1,433	386	
12	4018 Youth Hebrew Enrollment Fees	6,956	3,538	8,064	42 students
13	4019 Youth Hebrew Classes Book Fees	555	321	742	pass through expense
14	4020 Middle and High School Enrollment Fees	10,175	6,710	12,604	60 Students
15	4021 Middle and High School Activities Fees	-	-	1,600	
16	4022 Adult Education Fees	250	90	-	
17	Total 4015 Limud/Education Cluster	35,047	23,142	39,798	
18	4030 Kehillah/Community Cluster				
19	4031 Families with Young Children Fees	100	-	-	
20	4032 Teen Programming Fees	-	-	1,000	shabbaton fees
21	4033 Bonim Programming Fees	-	-	-	
22	4034 Holidays Event Fees Collected	3,500	-	8,000	Community Seder
23	Total 4030 Kehillah/Community Cluster	3,600	-	9,000	
24	4040 Avodah/Spiritual Cluster				
25	4041 Kabbalat Shabbat Dinner Fees	12,960	-	10,000	pay-as-you-will RSVP system
26	4042 Kabbalat Shabbat Dinner Add'l Donations	-	-	-	Not Budgeted
27	4043 Rosh Hashanah Dinner	-	-	5,400	150 people
28	4044 Rosh Hashanah Add'l Donation	-	-	-	Not Budgeted
29	4045 High Holiday Child Care	-	-	-	We do not charge
30	4047 B'Nai Mitzvah Fees	6,720	-	6,440	23 b'nei mitzvah
31	Total 4040 Avodah/Spiritual Cluster	19,680	-	21,840	
32	4060 Makom/Building Cluster				
33	4061 Building Rental Income	1,800	-	-	
34	Total 4060 Makom/Building Cluster	1,800	-	-	
35	Total 4010 Fee Income	60,127	23,142	70,638	
36	4070 Fundraising Income				
37	4071 Fundraising Events (non-deductible)	-	-	-	
38	4072 Fundraising Events Add'l Donations (deductible)	-	-	-	
39	4073 Fundraising Appeals	3,500	-	-	
40	4074 Misc Other Income	450	4,416	-	
41	4075 General Contributions	8,000	10,401	8,000	
42	4076 High Holiday Contributions	30,000	24,400	30,000	
43	Total 4070 Fundraising Income	41,950	39,217	38,000	
44	4080 Funds Transfer Income				
45	4081 Transfer from Endowment Fund	24,000	-	26,906	OJCF Calculation for 2022-23
46	4082 Transfer from Facilities Maint Improvement Fund	-	-	-	
47	4083 Transfer from Music Fund	3,000	-	10,500	Pending Programming (Contingent on Capacity)
48	4084 Transfer from Spiritual Life Nourishment Fund	3,000	-	7,400	.25 of non fee budget requests
49	4085 Transfer from Tikkun Olam Fund	6,100	-	5,000	To support increased budget requests (additional committee)
50	4086 Transfer from Adult Education Fund	3,000	-	8,000	Pending Programming (Contingent on Capacity)
51	4087 Transfer from Youth Education Fund	1,500	-	1,500	Covers scholar in residence
52	4089 Transfer from Havurah Reserves Fund	3,979	-	24,000	Supports Teen programming
53	4090 Transfer from Library Fund	-	-	2,500	\$24,000 from Havurah Reserves due to 2021-22 Surplus
54	4091 Transfer from Prayerbook Fund	-	-	1,500	New library computer
55	Total 4080 Funds Transfer Income	44,579	-	87,306	To cover 6th grade siddurim
56	4095 Interest Income	1,200	427	500	
57	Total Income	979,678	852,103	1,122,472	
58	Gross Profit	979,678	852,103	1,122,472	
59	Expenses				
60	5000 Administration Expense				
61	5001 Newsletter	1,729	-	-	Digital
62	5002 Computer Software & Support	14,321	13,042	17,410	Office & Systems Support
63	5003 Advertising	3,150	1,948	3,975	Brochures & Website
64	5004 Community Brochure	2,775	2,951	3,300	Printing & Design
65	5005 Background Checks	176	123	308	10 people
66	5006 Office Supplies	2,200	1,160	3,200	Supplies
67	5007 Office Copier/Printer	15,218	7,729	5,616	
68	5008 Postage	1,589	933	1,041	
69	5009 Computer & AV Equipment	2,050	17,742	22,450	new computers for current and incoming staff
70	5011 Payroll Billing Fee	2,376	2,129	-	moving to QB
71	5012 Bookkeeping Services	10,538	6,352	18,000	Increased responsibilities
72	5013 Bank Fees	3,450	4,088	3,000	

Havurah Shalom Draft 2022-23 Budget

	A	E	F	G	H
		2021-22 Budget	2021-22 YTD 04/30/2022	2022-23 Budget	2022-23 Budget Description
2					
73	5014 Credit Card Fees	1,358	681	1,500	
74	5015 Misc Other Exp	1,000	2,358	1,500	
75	Total 5000 Administration Expense	61,930	61,237	81,300	
76	5100 Personnel				
					Includes: salary increases, healthcare increases, contract work, staggered start for new hires, 1.5 new FTE Current Positions: Rabbi, Educator, Program Director, Office & Facilities Manager, Communications Consultant, Education Assistant (ACE) New FTE and/or Positions: Membership/Admin Assistant, Music Coordinator, Admin/Operations Director, B'nei Mitzvah assistance, Zoom Host
171	Total 5100 Personnel	683,612	459,864	718,310	
172	5300 Program Expenses by Cluster				
173	5315 Limud/Education Cluster				
174	5316 Shabbat School				
175	5317 Shabbat School Rent	3,375	4,054	4,000	16 sessions
176	5318 Shabbat School Expenses	2,870	3,453	2,915	
177	5319 Shabbat School Books-Pass Through	408	2,827	386	
178	Total 5316 Shabbat School	6,653	10,334	7,301	
179	5320 Youth Hebrew Classes				
180	5321 Youth Hebrew Teachers Salary	5,267	6,244	5,438	16 sessions
181	5322 Youth Hebrew Classes Expense	400	200	400	supplies
182	5323 Youth Hebrew Classes Books	555	673	742	pass-thru
183	Total 5320 Youth Hebrew Classes	6,222	7,117	6,580	
184	5324 Middle and High School Expenses				
185	5325 Middle and High School Teachers Salaries	6,738	2,613	7,706	
186	5326 Middle and High School Activities Expense	1,200	254	2,400	supplies & challenge course
187	5327 High School and Middle School Meals	5,135	-	7,884	60 participants
188	Total 5324 Middle and High School Expenses	13,073	2,866	17,990	
189	5328 Adult Educ Exp	6,000	835	11,500	Scholar in Residence (contingent on capacity) Israel Palestine Committee, Book Group, IOWA project, Annual expenses
190	5329 Library	520	221	520	
191	Total 5315 Limud/Education Cluster	32,468	21,372	43,891	
192	5340 Kehillah/Community Cluster				
193	5341 Community Engagement (inreach/outreach)	2,850	-	2,650	Supplies, New member orientations, Neighborhood Event, Name tags, New baby gifts, New member welcome gifts
194	5342 Holidays Events	6,835	877	11,140	Sukkot, Simchat Torah, Chanukah, Tu B'Shevat, Passover, Shavuot
195	5343 History Project	250	-	250	
196	5344 Social Programming				
197	5345 Families with Young Children Programming	900	-	1,000	anticipating 3 events besides tot shabbat
198	5346 Teen Programming	1,500	-	2,500	Teen Shabbaton, new teen engagement committee, food expenses
199	5347 Bonim Programming	3,500	-	3,900	Retreat (Leadership Development), Childcare & Food
200	5348 Alter Rockers Programming	400	-	400	
201	Total 5344 Social Programming	6,300	-	7,800	
202	Total 5340 Kehillah/Community Cluster	16,235	877	21,840	
203	5355 Avodah/Spiritual Life Cluster				
204	5356 Music Programming	4,827	-	13,209	supplies, software, trainings & licensing Recording and Post-Production Services (contingent on capacity) Youth Programming (contingent on capacity)
205	5357 Service Nourishment	-			
206	5358 Lunches and Noshes	11,466	-	17,783	9 full Kiddush Lunches, 10 light Kiddush Noshes, 1 Family Shabbat, 2 Text and Torah, 2 Learners Minyans, 6 Tot Shabbat, Adult B'nei Mitzvah, Sliced Challah, Oneg supplies & Noshes for Binei Mitzvah Workshops (4)
207	5359 Kabbalat Shabbat Dinner	17,776	-	24,427	9 dinners, Oneg Dessert, Tikkun Olam Partner Guests, New Member Meals
208	5360 Dorot Services	2,617	-	2,826	5 Dorot services catered + potluck
209	Total 5357 Service Nourishment	31,859	-	45,036	
210	5365 High Holidays Expense				
211	5366 High Holiday Space	17,000	17,979	14,300	Tiffany Center
212	5367 High Holidays	19,996	10,958	38,736	supplies, security, moving, sound, flowers, staging
213	5368 Rosh Hashanah Dinner	-	-	6,190	
214	Total 5365 High Holidays Expense	36,996	28,937	59,226	
215	5370 Childcare				
216	5371 Shabbat Childcare	3,900	2,394	3,625	
217	5372 Event Childcare	375	-	625	
218	5373 High Holiday Childcare	-	-	5,400	

Havurah Shalom Draft 2022-23 Budget

	A	E	F	G	H
2		2021-22 Budget	2021-22 YTD 04/30/2022	2022-23 Budget	2022-23 Budget Description
219	Total 5370 Childcare	4,275	2,394	9,650	
220	5374 Pastoral Care				
221	5375 Ma'avar	3,172	724	4,070	bereavement group, Mikveh, Educational Events
222	5376 Bikkur Holim	650	248	825	supplies, printing, postage
223	Total 5374 Pastoral Care	3,822	972	4,895	
224	5377 B'nai Mitzvah Books	960	-	2,660	25 siddurim & Tanakh
225	5378 Lulav/Etrog Cost	320	-	175	
226	Total 5360 Avodah/Spiritual Life Cluster	83,059	32,303	134,851	
227	5390 Tikkun Olam/Social Justice Cluster				
228	5391 Tikkun Olam Direct Service Projects	-		-	
229	5392 Tikkun Olam Programming	-		-	
230	5393 Tikkun Olam Partners	-		-	
231	5394 Climate Action	1,025	-	1,025	programming
232	5395 MacG	3,050	3,050	3,050	programming, trainings & partnership dollars
233	5396 Poverty/Homelessness	3,250	2,968	2,700	programming & partnership dollars
234	5397 Sanctuary	4,500	1,650	4,100	programming & partnership dollars & direct service
235	5398 Racial Justice	-	-	5,000	programming & partnership dollars & direct service & trainings
236	Total 5390 Tikkun Olam/Social Justice Cluster	11,825	7,668	15,875	
237	Total 5300 Program Expenses by Cluster	143,587	62,220	216,457	
238	5500 Fundraising Expense				
239	5501 Fundraising Expenses-Events	-	-	-	
240	5502 Fundraising Expenses-Appeals	1,000	-	-	
241	5503 Endowment Fundraising Expense	400	-	-	
242	Total 5500 Fundraising Expense	1,400	-	-	
243	5600 Occupancy Expense				
244	5601 Janitorial & Supplies	31,030	22,942	33,101	Contract Services, WasteManagement & Supplies
245	5602 Security	6,527	4,144	9,690	Quadrant alarm, Federation Community Security & Cyber Security
246	5603 Building & Equip Repairs & Maintenance	7,120	13,285	9,095	Annual preventative maintenance services
247	5604 Building & Art Acquisition	1,220	-	1,000	
248	5605 Gardening Supplies & Plants	3,750	890	5,050	Tree Contingency, Plantings, Supplies, Irrigation Repair
249	5606 Building Insurance	6,180	6,227	6,657	Regular courtyard cleanup
250	5607 Gas, Elect, Water	11,100	8,280	12,500	NW Natural, PGE & Water
251	5608 Tel & Comm	4,075	4,335	6,056	Comcast & New VOIP phone system for staff
252	5609 Equipment & Furniture Purchases	2,750	1,150	5,750	kitchen cabinet shelves & wooden rack for tallitot
253	Total 5600 Occupancy Expense	73,752	61,254	88,899	
254	5700 Hadracha/Governance Cluster				
255	5701 Meetings	1,025	140	1,000	Food & Supplies
256	5702 Leadership Development	1,150	902	1,200	Food & Trainings
257	5703 Congregational (non-fundraising) Events	-	-	500	non-holiday; non-fundraising
258	5704 Affiliation				
259	5705 Reconstructing Judaism Affiliation	8,772	8,772	9,800	1% of the 2021-22 operating budget
260	5706 MacG Membership	-	-	-	
261	Total 5704 Affiliation	8,772	8,772	9,800	
262	5708 Sponsorships	2,950	808	2,950	Oregon Jewish Museum Jewish Women's Round Table (Song of Miriam; Rose Schnitzer Havdalah), Rachel's Well Requests not projected at budget prep time
263	912 Rabbi Search	-	-	-	
264	5709 Contingency	1,500	-	2,055	Funds to support unanticipated expenses in this budget category
265	Total 5700 Hadracha/Governance Cluster	15,397	10,622	17,505	
266	6001 Year End Reserve	-	-	-	
267	6002 Building Fund Allotment	-	-	-	
268	6003 Maintenance Improvement Exp	-	-	-	Dollar amount is from the Building Analysis Recommendation
269	Total Expenses	979,678	655,197	1,122,472	
270	Net Operating Income	0	196,906	0	
271	Net Income	0	196,906	0	
272					
273	This Budget assumes the 2021-22 surplus will be approved as such:				
274	2022-23 Operating Budget: \$24,000				
275	2022-23 Contribution to the Building Repair & Maint. Fund: \$29,000				
276	Capital Campaign Consultant: \$20,000				
277	Anti-Racism & Belonging: \$20,000				
278	Total Support from 2021-22 Operating Budget Surplus: \$93,000				

	A	B	C	D	E	F
1	Funds	Balance at 6/30/21	Income	Expense	Balance at 4/30/22	2022-23 Budget Support
2	Funds for Long-Term Financial Stability					
3	Havurah Endowment Fund	720,913	(47,398)	6,458	667,058	26,000
4	Havurah Reserve Fund	383,500	(5,472)	-	378,028	24,000
5	Facilities Maintenance & Improvement Fund	228,179	5,472	6,018	227,633	
6	Building Fund	17,169	4,828	4,651	17,346	
7	Funds that Support Programs & Projects					
8	Adult Education Fund	8,669	1,090	-	9,759	8,000
11	Internal Anti-Racism & Belonging Fund	29,000	-	5,000	24,000	
12	Library Fund	3,124	122	-	3,246	2,500
13	Music Fund	14,474	18	-	14,492	10,500
14	Spiritual Life/Nourishment Fund	6,187	1,222	-	7,409	7,400
						5k operating budget
17	Tikkun Olam Fund	40,969	14,761	9,323	46,407	20k Asylum 7k Afghan
18	Youth Activities Fund	1,903	750	250	2,403	
19	Youth Education Fund	6,748	551	-	7,299	1,500
22	Prayerbook Fund	1,389	159	-	1,548	1,500
23	Pass-Thru Funds					
24	Cemetery Fund	216,653	45,955	83	262,525	
25	DHS Grant Fund	23,500	-	-	23,500	
26	Prepaid Dues Fund	-	-	-	-	
27	Contractual/Staff Related Funds:					
28	Educator's Professional Development Fund	1,266	2,800	376	3,689	
29	Rabbi Professional Development Fund	3,093	2,800	2,724	3,169	
30	Educator's Discretionary Fund	4,978	2,076	64	6,990	
31	Rabbi Discretionary Fund	-	22,546	22,000	546	
32	Employee Flex Fund	809	5,442	4,355	1,895	
33	Payroll Liabilities	-	-	-	7,279	
34	Operating Account					
35	Operating Account Balance		852,103	655,197	196,906	
36	Not Currently Active:					
37	Religious Articles Fund	824	18	-	842	
38	Sabbatical Reserve Fund	-	-	-	-	
39	Total Funds	1,713,347	909,842	716,498	1,913,970	
40						
41	Liquid Assets					
42	US Bank Checking	101,946			356,016	
43	US Bank Money Market Account	139,044			139,056	
44	Rabbi Discretionary	-			-	
45	OJCF-Havurah Endowment	720,913			667,040	
46	Beneficial State Bank	249,716			249,924	
47	Union Bank Checking Account	100			100	
48	Petty Cash	25			25	
49	Union Bank Money Market	261,372			261,480	
50	OnPoint Community Credit Union Savings	100			100	
51	OnPoint Community Credit Union MM	240,130			240,230	
52	Total Cash	1,713,347			1,913,970	
53	Difference	-			-	

Havurah Shalom Draft Budget 2022-23

	A	B	C	D	E	F	G
1	Projected DUES 2022-23						
2	Number of Members	510					
3			Number		x Dues	Income	
4	Couple over 36	56.8%	290		3,024	875,530	
5	Single over 36	30.5%	156		1,836	285,683	
6	Couple under 36	1.4%	7		2,208	15,878	
7	Single under 36	2.6%	13		1,404	18,832	
8	Associate	5.1%	26		480	12,362	
9	Double Chai	3.2%	16		3,600	59,303	
10	Triple Chai	0.4%	2		5,400	11,016	
11		100.0%	510			1,278,604	= Gross
12			Adjustments		-27.58%	(352,576)	
22						926,028	= Net
23						72.42%	
24							
25	The breakdown:	21-22 Annual Dues	22-23 Annual Dues	21-22 Monthly Dues	22-23 Monthly Dues	Percent Change	Monthly Dues \$ Change
26	Couple over 36	\$2,880	\$3,024	\$240	\$252	5%	\$12
27	Single over 36	\$1,752	\$1,836	\$146	\$153	5%	\$7
28	Couple under 36	\$2,100	\$2,208	\$175	\$184	5%	\$9
29	Single under 36	\$1,332	\$1,404	\$111	\$117	5%	\$6
30							
31							
32		Annual		Monthly		Quarterly	
33	Proposed 22-23 Dues Structure	Single	Couple	Single	Couple	Single	Couple
34							
35	18-23	\$18	\$36	\$2	\$3		
36	24-27	\$456	\$720	\$38	\$60	\$114	\$180
37	28-31	\$997	\$1,568	\$83	\$131	\$249	\$392
38	32-35	\$1,404	\$2,208	\$117	\$184	\$351	\$552
39	36+	\$1,836	\$3,024	\$153	\$252	\$459	\$756