

**KEJC with Maxwell Street Legal Clinic 2023**

Draft

Expense	2022 KEJC Total	2023 VOCA	2023 Immigrant Rights	2023 MSLC Total	2023 KEJC General	2023 KEJC Total	2023 -2022 Difference	2023 2022 Assumptions	Salary Increase Percent	Salary on Anniv	Salary before Anniv	Salary 2023
<b>Salaries</b>												
Director	93,021.00				93,951.21	93,951.21	930.21	1.0 % increase	1.0%	93,951.21	93,021.00	93,951.21
Senior Counsel	68,889.79				72,362.00	72,362.00	3,472.21	Scale plus supervision	1.9%	73,331.00	71,963.00	72,362.00
Economic Justice Attorney	26,580.69				58,071.38	58,071.38	31,490.69	Scale plus supervision	2.7%	59,446.00	57,875.00	58,071.38
Food Justice Fellow	46,280.00				50,637.33	50,637.33	4,357.33	Scale	2.9%	51,620.00	50,146.00	50,637.33
Health Law Fellow	46,215.00				48,796.00	48,796.00	2,581.00	Scale plus supervision	3.6%	50,256.00	48,504.00	48,796.00
Outreach Coordinator	36,751.37				40,460.73	40,460.73	3,709.36	Scale @ 32 hour week	2.9%	51,620.00	50,146.00	40,460.73
Resource Organizer	38,202.67				39,854.67	39,854.67	1,652.00	Scale	4.2%	40,956.00	39,304.00	39,854.67
Comms Coordinator	42,567.54				42,608.00	42,608.00	40.46	Scale starting January at 4 years	0.0%		42,608.00	42,608.00
KHC Housing Attorney I	0.00				71,879.50	71,879.50	71,879.50	Scale plus supervision	1.9%	72,925.00	71,531.00	71,879.50
KHC Housing Outreach Lead I	0.00				42,500.17	42,500.17	42,500.17	Scale plus supervision	3.9%	43,808.00	42,156.00	42,500.17
KHC Housing Outreach Lead II	0.00				45,582.67	45,582.67	45,582.67	Scale plus supervision	3.2%	46,932.00	45,460.00	45,582.67
KHC Housing Outreach Intake	37,390.33				37,858.50	37,858.50	468.17	Scale	4.4%	39,304.00	37,652.00	37,858.50
Immigration Attorney PD	52,008.00	6,224.85	35,274.15	41,499.00	0.00	41,499.00	-10,509.00	Scale @ 5 years for 9 months	0.0%		55,332.00	41,499.00
Immigration Attorney	45,719.63	3,780.00	21,420.00	25,200.00	0.00	25,200.00	-20,519.63	Scale @ starting rate for 7 months	0.0%		43,200.00	25,200.00
VOCA Fellow I Attorney Interim	48,556.00	27,142.00	27,142.00	54,284.00	0.00	54,284.00	5,728.00	Scale plus supervision	2.9%	55,332.00	53,760.00	54,284.00
VOCA Fellow II DOJ	44,086.00	23,282.00	23,282.00	46,564.00	0.00	46,564.00	2,478.00	Scale plus supervision	3.2%	46,932.00	45,460.00	46,564.00
VOCA Legal Assistant	37,912.00	19,897.13	19,897.13	39,794.25	0.00	39,794.25	1,882.25	Scale	3.9%	40,941.00	39,412.00	39,794.25
Legal Assistant I	17,460.00		19,080.00	19,080.00	0.00	19,080.00	1,620.00	\$1 per hour on anniversary	6.1%			
Legal Assistant II	17,320.00		17,800.00	17,800.00	0.00	17,800.00	480.00	\$1 per hour on anniversary	6.3%			
Comms Associate	6,656.00				0.00	0.00	-6,656.00					
Louisville Outreach Coordinator	11,830.00				0.00	0.00	-11,830.00					
<b>Subtotal salaries</b>	<b>717,446.01</b>	<b>80,325.98</b>	<b>163,895.28</b>	<b>244,221.25</b>	<b>644,562.15</b>	<b>888,783.40</b>	<b>171,337.39</b>	<b>23.88%</b>				
<b>Benefits</b>												
Health	106928.96	41,475.84	41,475.84	82,951.68	127,062.24	210,013.92	103,084.96	DEI 2023 rates based on plan choices				
Dental	7,465.68	2,084.76	2,084.76	4,169.52	6,939.36	11,108.88	3,643.20	Metlife 2023 rate				
Life	2,995.20	576.00	576.00	1,152.00	2,764.80	3,916.80	921.60	Metlife 2023 rate				
Disability	6,315.66	824.36	1,271.46	2,095.82	5,915.28	8,011.10	1,695.44	Metlife 2023 rate				
Workers Comp	1,379.56	163.56	311.40	474.96	1,230.14	1,705.10	325.54	Clearpath rate 0.19 per hundred				
CERS retirement	175,574.64	23,062.43	34,027.39	57,089.82	173,449.75	230,539.58	54,964.94	CERS 2023 rate 26.79%				
FICA 7.65%	55,545.58	6,585.58	12,537.99	19,123.57	49,529.32	68,652.89	13,107.31	FICA rate				
Unemployment	2,457.00	702.00	280.80	982.80	1,684.80	2,667.60	210.60	UI 2022 and KEJC base rate				
<b>Subtotal benefits</b>	<b>358,662.28</b>	<b>75,474.53</b>	<b>92,565.64</b>	<b>168,040.17</b>	<b>368,575.70</b>	<b>536,615.87</b>	<b>177,953.59</b>	<b>49.62%</b>				
<b>Total Payroll</b>	<b>1,076,108.29</b>	<b>155,800.51</b>	<b>256,460.91</b>	<b>412,261.42</b>	<b>1,013,137.85</b>	<b>1,425,399.27</b>	<b>349,290.98</b>	<b>32.46%</b>				
<b>Operating expense</b>												
<b>Total</b>	<b>VOCA</b>	<b>IMM</b>	<b>MSLC</b>	<b>KEJC</b>	<b>Total</b>	<b>Difference</b>						
Capital Additions	4,500.00		2,400.00	2,400.00	2,200.00	4,600.00	100.00	Workstations, printers, scanners, phones				
Consultants	21,180.00	640.00	10000	10,640.00	15,256.00	25,896.00	4,716.00	RJDEI consultant, graphic design, MSLC scan				
Contract Labor / AmeriCorps	6,000.00		4,800.00	4,800.00	1,200.00	6,000.00	0.00	No AmeriCorps, work study, cleaning				
Contract Accounting	10,000.00				45,300.00	45,300.00	35,300.00	The Charity CFO				
Dues	4,570.00	1,110.00	1,740.00	2,850.00	2,730.00	5,580.00	1,010.00	Actuals itemized and per grants				
Equipment Rental	3,812.68	1,440.00	2,160.00	3,600.00	1,728.00	5,328.00	1,515.32	Printers, postage meter as per vendor rates				
Insurance	7,140.00	1,404.00	936.00	2,340.00	4,920.00	7,260.00	120.00	Actuals trended				
Library	2,380.00		600.00	600.00	2,000.00	2,600.00	220.00	Actuals trended and per grants				
Litigation Support	4,920.00		1,200.00	1,200.00	3,720.00	4,920.00	0.00	Shred-it, Courtnet, general				
Miscellaneous	1,680.00		480.00	480.00	1,200.00	1,680.00	0.00	Trended including board meeting cost				
Case Management	6,603.90	1,537.60	2,306.40	3,844.00	4,408.00	8,252.00	1,648.10	Annual fees, training				
Office Supplies	9,810.00	1,920.00	2,880.00	4,800.00	5,280.00	10,080.00	270.00	Two year average trended & per grants				

Postage and Delivery	4,260.00	1,560.00	2,340.00	3,900.00	540.00	4,440.00	180.00	Two year average trended & per grants
Printing and Copying	6,216.00	2,006.40	3,009.60	5,016.00	2,640.00	7,656.00	1,440.00	Two year average trended & per grants
Prof Tax Audit	4,875.00				4,920.00	4,920.00	45.00	As per last three year audit bid
Prof Accounting	300.00				0.00	0.00	-300.00	Minor advice, no change
Rent	50,400.00		20,400.00	20,400.00	21,600.00	42,000.00	-8,400.00	Current rent December 2019
Repairs	780.00		360.00	360.00	360.00	720.00	-60.00	Two year average trended
Subgrants					1,638,000.00	1,638,000.00	1,638,000.00	New category
Telecomm and CRM	20,184.00	2,735.81	4,344.19	7,080.00	28,200.00	35,280.00	15,096.00	Actuals as per grants, current bills rounded
Travel and Training	23,103.00	8,444.00	2,400.00	10,844.00	16,800.00	27,644.00	4,541.00	New phone system, language access
Task Forces & Meetings	4,860.00		300.00	300.00	5,520.00	5,820.00	960.00	Per task forces and grants
<b>Subtotal operating</b>	<b>197,574.58</b>	<b>22,797.81</b>	<b>62,656.19</b>	<b>85,454.00</b>	<b>1,808,522.00</b>	<b>1,893,976.00</b>	<b>1,696,401.42</b>	<b>858.61%</b>
<b>Total expense</b>	<b>1,273,682.87</b>	<b>178,598.32</b>	<b>319,117.10</b>	<b>497,715.42</b>	<b>2,821,659.85</b>	<b>3,319,375.27</b>	<b>2,045,692.40</b>	<b>160.6%</b>

<b>Projected income</b>	<b>Total</b>	<b>VOCA</b>	<b>IMM</b>	<b>MSLC</b>	<b>KEJC</b>	<b>Total</b>	<b>Difference</b>	
Program Contributions	180,000.00		34,000.00	34,000.00	146,000.00	180,000.00	0.00	As per MOA with programs
Client Fees	14,400.00		12,000.00	12,000.00	0.00	12,000.00	-2,400.00	Actuals trended over 2 years
Attorney Fees	16,200.00		2,000.00	2,000.00	43,000.00	45,000.00	28,800.00	Medicaid case fees likely in 2023
Individual Donations	88,800.00		48,000.00	48,000.00	60,000.00	108,000.00	19,200.00	Actuals trended including giving days
Fundraising Events	12,000.00		6,000.00	6,000.00	6,000.00	12,000.00	0.00	Donor engagement events
Foundation Healthy KY	45,000.00			0.00	60,000.00	60,000.00	15,000.00	Renewal
Interact for Health	65,000.00			0.00	85,000.00	85,000.00	20,000.00	Renewal
Foundation Boots	50,000.00			0.00	60,000.00	60,000.00	10,000.00	Renewal
PIF	15,000.00			0.00	0.00	0.00	-15,000.00	No PIF renewal
VOCA	192,640.00	154,112.00		154,112.00	0.00	154,112.00	-38,528.00	As per grant budget, annualized
FCBF	5,000.00		5,000.00	5,000.00	0.00	5,000.00	0.00	Renewal
BGCF	16,000.00		18,000.00	18,000.00	0.00	18,000.00	2,000.00	As per recent gifts
Bar Grants KBF LBF	19,200.00		9,600.00	9,600.00	9,600.00	19,200.00	0.00	As per 2019 levels
KCET	14,000.00				14,000.00	14,000.00	0.00	
MAZON	0.00			0.00	0.00	0.00	0.00	2020 grant amount
Community Farm Alliance	30,000.00				15,000.00	15,000.00	-15,000.00	
Fayette County Housing	80,000.00				80,000.00	80,000.00	0.00	
Kentucky Housing	74,000.00				2,076,000.00	2,076,000.00	2,002,000.00	
United Way of Bluegrass	24,000.00		18,000.00	18,000.00	0.00	18,000.00	-6,000.00	Potential increase under new regional plan
Catholic Diocese	9,000.00		12,000.00	12,000.00	0.00	12,000.00	3,000.00	Two years trended
Small Grants	17,400.00		2,400.00	2,400.00	15,000.00	17,400.00	0.00	AiLA and congregations
Task Force Sponsors	0.00			0.00	0.00	0.00	0.00	Eliminating low yield strategy
New Grants General	27,000.00		9,000.00	9,000.00	18,000.00	27,000.00	0.00	Lowered risk
New Grants Safety Net	36,000.00			0.00	30,000.00	30,000.00	-6,000.00	Renewal of CBPP food justice support
Major Gift Exploration	78,000.00		12,000.00	12,000.00	0.00	12,000.00	-66,000.00	New initiative
Mason Fund	0.00			0.00	0.00	0.00	0.00	As per investment policy
In-Kind Rent	20,400.00		20,400.00	20,400.00	0.00	20,400.00		
Interest Income	180.00			0.00	180.00	180.00	0.00	
<b>Total income</b>	<b>1,129,220.00</b>	<b>154,112.00</b>	<b>208,400.00</b>	<b>362,512.00</b>	<b>2,717,780.00</b>	<b>3,080,292.00</b>	<b>1,951,072.00</b>	<b>173%</b>
<b>Income over expense</b>	<b>-144,462.86</b>	<b>-24,486.32</b>	<b>-110,717.10</b>	<b>-135,203.42</b>	<b>-103,879.85</b>	<b>-239,083.27</b>		

<b>Available carryover</b>			<b>23,500.00</b>	<b>23,500.00</b>	<b>206,350.00</b>	<b>229,850.00</b>		
<b>Net</b>			<b>-87,217.10</b>	<b>-111,703.42</b>		<b>-9,233.27</b>		
<b>Available 1-time unrestricted</b>						<b>0.00</b>		
Vanguard			<b>33,615.30</b>	<b>33,615.30</b>	<b>25,216.82</b>	<b>58,832.12</b>		
Cy Pres					<b>42,841.00</b>	<b>42,841.00</b>		
Nonprofit relief					<b>37,595.00</b>	<b>37,595.00</b>		
Subtotal						<b>139,268.12</b>		
<b>Net</b>			<b>-53,601.80</b>	<b>-78,088.12</b>		<b>130,034.85</b>		