

| UUFSD                                | 2021-2022<br>Approved<br>Budget | 2022-2023<br>Projected<br>Budget | Proposed for<br>Option 1: FT<br>minister | Projected<br>minus<br>proposed | COMMENTS<br>Full Time Minister Projected Budget  |
|--------------------------------------|---------------------------------|----------------------------------|--|--------------------------------|--|
| <b>EXPENSES</b>                      |                                 |                                  |  |                                |  |
| <b>STAFF</b>                         |                                 |                                  |  |                                |  |
| Minister salary                      | \$95,000                        | \$100,000                        | \$93,400                                 | \$6,600                        | Using midpoint salary for midsize congregation   |
| Minister benefits                    | \$31,792                        | \$35,150                         | \$31,325                                 | \$3,825                        | taxes + pension + insurance + professional expenses (\$2000 less)  |
| Administrator salary                 | \$39,051                        | \$41,355                         | \$50,960                                 | -\$9,605                       | 35 hrs/wk at higher rate of \$26/hr = \$47320 + 4 weeks of overlap   |
| Administrator PR Tax + benefits      | \$19,701                        | \$20,999                         | \$22,694                                 | -\$1,695                       | taxes + pension + insurance + \$200 professional expenses  |
| Religious Educator salary 50%        | \$57,525                        | \$25,000                         | \$25,000                                 | \$0                            | 50% time, Using midpoint salary for midsize congregation   |
| Religious Educator PR Tax + benefits | \$22,641                        | \$2,913                          | \$4,163                                  | -\$1,250                       | taxes + insurance (5% place holder) + \$1k professional expenses (pension after 1 year)  |
| Music Director salary 50%            | \$22,540                        | \$25,000                         | \$26,400                                 | -\$1,400                       | 50% time, Using \$30/hour being offered to new applicants x 44 weeks   |
| Music Director PR Tax + benefits     | \$2,724                         | \$2,913                          | \$4,340                                  | -\$1,427                       | taxes + insurance (5% place holder) + \$1k professional expenses (pension after 1 year)  |
| Accompanist salary                   | \$10,830                        | \$11,469                         | \$11,469                                 | \$0                            | W/ 5.9% COLA   |
| Accompanist PR Tax                   | \$828                           | \$877                            | \$877                                    | \$0                            | taxes  |
| Sr. AV Specialist                    | \$19,000                        | \$16,750                         | \$16,750                                 | \$0                            | "generously fund" JCantrell @ \$50/hr * est 7.5 hrs/week * 42 weeks + extra  |
| Sr. AV Specialist PR Tax             |                                 | \$1,281                          | \$1,281                                  | \$0                            | taxes  |
| Jr. AV Specialist                    |                                 | \$2,250                          | \$2,250                                  | \$0                            | BRenfrow @ \$30/hr est 7.5 hrs/week * 10 weeks<br>NOTE: Joe has asked to train an alternate for himself at same rate of pay for back-up.<br>Risk mitigation if Joe unavailable for Sunday. |
| Jr. AV Specialist PR Taxes           |                                 | \$172                            | \$172                                    | \$0                            | taxes  |
| Custodian                            | \$7,000                         | \$7,000                          | \$8,710                                  | -\$1,710                       | increased rate + 1 extra cleaning/week, contractor   |
| Site setup staff                     | \$4,680                         | \$4,400                          | \$4,400                                  | \$0                            |  |
| Childcare staff                      | \$6,000                         | \$3,000                          | \$3,000                                  | \$0                            | 1 person * 3 hrs/week * 52 weeks * \$15/hr + extra   |
| RE staff                             | \$5,670                         | \$0                              | \$0                                      | \$0                            |  |
| Payroll Tax (FICA) for hrly staff    | \$2,704                         | \$566                            | \$566                                    | \$0                            | PR taxes for Childcare & Setup Crew  |
| Worker's Comp                        | \$2,250                         | \$2,500                          | \$2,500                                  | \$0                            |  |
| Misc personnel costs                 | \$630                           | \$700                            | \$700                                    | \$0                            | For background checks, job postings, etc   |
| <b>Total Staff</b>                   | <b>\$350,566</b>                | <b>\$304,295</b>                 | <b>\$310,958</b>                         | <b>-\$6,662</b>                |  |
| <b>OPERATIONS</b>                    |                                 |                                  |  |                                |  |
| Administration                       | \$15,850                        | \$16,000                         | \$16,000                                 |                                | For copier, phone, internet, online subscriptions, & supplies  |
| Finance                              | \$12,000                        | \$16,000                         | \$16,000                                 |                                | For Bookkeeper, QB, CPA, Credit Card & Bank fees   |
| Facilities                           | \$20,307                        | \$21,000                         | \$21,000                                 |                                | For utilities, taxes, insurance, maintenance   |
| <b>Total Operations</b>              | <b>\$48,157</b>                 | <b>\$53,000</b>                  | <b>\$53,000</b>                          |                                |  |
| <b>SOLAR LOAN SERVICING</b>          | <b>\$4,405</b>                  | <b>\$4,405</b>                   | <b>\$4,405</b>                           |                                |  |
| <b>PROGRAMS &amp; COMMITTEES</b>     | <b>\$8,400</b>                  | <b>\$12,000</b>                  | <b>\$12,000</b>                          |                                | \$12k is minimum needed for Worship, Music, RE, Kitchen, etc   |
| <b>DENOMINATIONAL DUES</b>           | <b>\$13,336</b>                 | <b>\$23,000</b>                  | <b>\$23,000</b>                          |                                | FY21-22 dues were \$23,075, but we paid \$13,336   |
| <b>RESERVES</b>                      |                                 |                                  |  |                                |  |
| Repair and Replacement Reserve       | \$13,336                        | \$15,000                         | \$15,000                                 |                                | Proposed (FC suggests \$25k just for B&G)  |
| Operations Reserve                   | -                               | \$10,000                         | \$10,000                                 |                                | Proposed   |
| Minister's Sabbatical Reserve        | \$3,000                         | \$3,000                          | \$3,000                                  |                                |  |
| <b>Total Reserves</b>                | <b>\$16,336</b>                 | <b>\$28,000</b>                  | <b>\$28,000</b>                          |                                |  |
| <b>TOTAL EXPENSES</b>                | <b>\$441,200</b>                | <b>\$424,700</b>                 | <b>\$431,363</b>                         |                                |  |
| <b>NET INCOME</b>                    | <b>(\$38,500)</b>               | <b>(\$22,000)</b>                | <b>(\$28,663)</b>                        |                                |  |