



## Zion Evangelical Lutheran Church 2014 Budget Worksheet

		2012 Actual	2013 Budget	YTD Actual	Budget for Remaining Months	Year End Projection	2014 Council Recommendation	Comments
Account		Last Year	This Year-2013					
<b>Major Group 01, OFFERINGS</b>								
015-01-02-01	WEEKLY ENVELOPES	405,653	\$404,734	253,964	134,912	388,876	\$410,805	Inflation increase of 1.5% assumed for 2014 over 2013
015-01-02-02	LOOSE OFFERING	6,123	\$6,453	4,345	2,151	6,496	\$6,550	Inflation increase of 1.5% assumed for 2014 over 2013.
015-01-02-03	WESTERN P.C.S II CORP.	18,731	\$18,731	12,487	6,244	18,731	\$18,731	
015-01-02-04	LENTEN OFFERING	1,720	\$1,720	576	0	576	\$585	
015-01-02-06	EASTER OFFERING	3,069	\$3,376	220	0	220	\$223	Inflation increase of 1.5% assumed for 2014 over 2013
015-01-02-07	INITIAL ENVELOPES	202	\$127	243	0	243	\$247	
015-01-02-08	WEDDING	0	\$0	0	0	0	\$0	
015-01-02-09	THANKSGIVING	120	\$0	0	0	0	\$0	
015-01-02-11	FACILITIES USES	0	\$167	0	56	56	\$167	
015-01-02-12	BANK INTEREST	498	\$540	312	30	342	\$342	
015-01-02-14	CHRISTMAS	2,580	\$2,453	65	2,168	2,233	\$2,490	Inflation increase of 1.5% assumed for 2014 over 2013
015-01-02-15	THE LUTHERAN	92	\$67	275	18	293	\$0	
015-01-02-01	MISCELLANEOUS	2,314	\$0	\$0		0	\$0	
015-01-02-02	INCOME (In Kind offering)	3,247	\$0	\$619		619	\$0	
<b>Total Income:</b>		<b>\$444,349</b>	<b>\$438,368</b>	<b>\$273,106</b>	<b>\$145,579</b>	<b>\$418,685</b>	<b>\$440,139</b>	
<b>Expense Accounts (Type 6)</b>								
<b>Major Group 01, MISSION/OUTREAC</b>								
								95.4% of 2013 budgeted income
016-01-01-01	Synod Support	56,000	\$44,000	29,333	14,667	44,000	\$42,500	Slightly less than a tithe. This is intentional to emphasize local partnerships.
016-01-01-02	Crossroads Urban Center	2,500	\$1,000	667	333	1,000	\$1,000	
016-01-01-03	Homeless Youth Resource C	1,000	\$1,000	0	1,000	1,000	\$1,000	
016-01-01-05	Emergency Assistance	245	\$0	0	0	0	\$0	
016-01-01-09	Malagasy Companion Synod	750	\$0	0	0	0	\$0	
016-01-01-11	Christ the King Mission	2,500	\$1,000	667	333	1,000	\$1,200	
016-01-01-13	Volunteers of America	\$1,500	\$0	0	0	0	\$1,000	
TBD	Utah Conference and Enriching Utah Coalition						\$200	
TBD	Outreach Administration	\$0	\$0	0	0	0	\$400	
<b>Major, MISSION/OUTREAC:</b>		<b>\$64,495</b>	<b>\$47,000</b>	<b>\$30,667</b>	<b>\$16,333</b>	<b>\$47,000</b>	<b>\$47,300</b>	<b>11% of Total Budget</b>
<b>Major Group 10, HUMAN RESOURCES</b>								
016-10-01-01	Sr. Pastor Salary & Housing	82,495	\$83,732	55,821	27,911	83,732	\$86,244	3% cost of living and merit increase
016-10-01-02	Sr. Pastor FICA	5,621	\$6,406	4,271	2,135	6,406	\$6,598	formula based on salary
016-10-01-06	Sr. Pastor Insurance Coverages	20,407	\$22,641	14,816	7,547	22,363	\$27,289	Health, Disability, Life, and Retiree Spt
016-10-01-08	Sr. Pastor Pension	8,812	\$9,014	6,009	3,005	9,014	\$9,284	Portico Benefit Services
<b>Minor, SR. PASTOR:</b>		<b>\$117,335</b>	<b>\$121,793</b>	<b>\$80,917</b>	<b>\$40,598</b>	<b>\$121,515</b>	<b>\$129,415</b>	
016-10-02-01	Dir.Youth Ministry Salary	\$23,774	\$23,751	15,834	7,917	23,751	\$24,464	3% cost of living and merit increase
016-10-02-08	Dir.Youth Ministry Pension and other insurance	\$0	\$2,375	1,583	792	2,375	\$2,446	Retirement, Disability, Life, and Retiree Spt



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016-10-02-10	Dir.Youth Min Disability	\$0	\$0	364	0	364	\$367	Pension fund contribution
	Minor, ASSOC. PASTOR:	\$23,774	\$26,126	\$17,781	\$8,709	\$26,490	\$27,277	
016-10-04-03	Office Administrator Salary	36,414	\$36,960	24,640	12,320	36,960	\$38,069	3% cost of living and merit increase
016-10-04-04	Office Admin. Insurance Coverages	10,283	\$11,494	7,520	3,831	11,351	\$12,151	Health, Disability, Life, and Retiree Spt
016-10-04-05	Office Admin Pension	3,641	\$3,696	2,464	1,232	3,696	\$3,807	Portico Benefit Services
016-10-04-07	Accounting	7,500	\$7,613	5,075	2,538	7,613	\$7,841	3% cost of living and merit increase
	Minor, OFFICE:	\$57,838	\$59,763	\$39,699	\$19,921	\$59,620	\$61,868	
016-10-05-00	Organist Salary	14,840	\$14,210	9,080	4,737	13,817	\$14,636	3% cost of living and merit increase
016-10-05-02	Substitute Organist	1,325	\$1,675	675	558	1,233	\$1,675	
016-10-05-03	Sanctuary Choir Director	7,000	\$7,105	3,947	3,158	7,105	\$7,318	3% cost of living and merit increase
016-10-05-04	Children's Choir Director	7,000	\$7,105	3,947	3,158	7,105	\$7,318	3% cost of living and merit increase
016-10-05-06	Special Musicians	2,590	\$2,538	815	1,723	2,538	\$2,538	
	Minor, MUSICIANS:	\$32,755	\$32,633	\$18,464	\$13,334	\$31,798	\$33,485	
016-10-07-01	Child Care	2,172	\$2,639	1,355	1,284	2,639	\$2,718	3% cost of living and merit increase
016-10-07-02	FICA/TAXES	7,100	\$7,343	4,786	2,465	7,251	\$7,360	7.65% of all salaries except Steve's
016-10-07-03	Workeris Comp Insurance	1,082	\$885	1,056	0	1,056	\$1,056	Constant from 2013 projected actual
016-10-07-05	Hiring Expenses	0	\$0	0	0	0	\$0	
	Minor, OTHER:	\$10,354	\$10,867	\$7,197	\$3,749	\$10,946	\$11,134	
	Major, HUMAN RESOURCES:	\$242,056	\$251,182	\$164,058	\$86,311	\$250,369	\$263,179	60% of Total Budget
<b>Major Group 20, PARTNERSHIP</b>								
<b>Minor Group 02, EDUCATION</b>								
016-20-02-01	Library	66	\$90	90	0	90	\$100	
016-20-02-06	SS Supplies & Equipment	241	\$360	0	22	22	\$360	
016-20-02-07	Sunday School Curriculum	1,066	\$1,500	507	491	998	\$1,500	
016-20-02-08	Sunday School - Bibles	0	\$50	0	17	17	\$50	
016-20-02-09	SS - Teachers Appreciatio	175	\$270	270	0	270	\$370	
016-20-02-19	Vacation Bible School	3,562	\$1,250	4,085	0	4,085	\$4,050	
016-20-02-20	VBS Tuition Income	-3,165	\$0	-2,162	0	-2,162	-\$2,880	
016-20-02-30	Confirmation	866	\$1,000	0	0	0	\$1,000	
016-20-02-33	Small Group Ministries	1,568	\$2,000	194	93	287	\$500	
016-20-02-35	Sr. Pastor Cont. Educ.	1,745	\$1,800	842	958	1,800	\$2,000	
016-20-02-36	Dir. Youth Ministry Cont. Educ.	\$997	\$900	662	238	900	\$1,200	
016-20-02-37	Office Admin Cont. Ed.	\$553	\$1,260	0	360	360	\$500	
	Minor, EDUCATION:	\$7,674	\$10,480	\$4,488	\$2,179	\$6,667	\$8,750	2% of Total Budget
<b>Minor Group 03, YOUTH MINISTRY</b>								
016-20-03-04	Youth Core Ministry	500	\$500	449	51	500	\$500	
016-20-03-05	Youth Retreats	1,000	\$1,000	1,000	0	1,000	\$1,000	
016-20-03-08	Youth Hospitality	500	\$500	63	437	500	\$500	
016-20-03-09	Youth Miscellaneous	468	\$500	491	9	500	\$500	
016-20-03-12	Youth Service Project	3,000	\$1,500	839	661	1,500	\$1,500	
	Minor, YOUTH MINISTRY:	\$5,468	\$4,000	\$2,842	\$1,158	\$4,000	\$4,000	1% of Total Budget

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<b>Minor Group 04, OFFICE SUPPORT</b>							
016-20-04-00 Office Supplies/Postage	4,136	\$5,000	2,690	1,666	4,356	\$5,000	
016-20-04-03 Copier Leasing	11,002	\$12,000	7,978	4,000	11,978	\$9,000	
016-20-04-04 Offering & Pew Envelopes	553	\$500	0	400	400	\$500	
016-20-04-05 Office Equipment	1,382	\$1,450	100	1,350	1,450	\$2,500	Apple macmini server, Office and Pastor ctrs, Open mesh wifi
016-20-04-06 Internet Access	922	\$920	730	192	922	\$920	
016-20-04-07 Telephone	1,445	\$1,500	974	500	1,474	\$1,500	
016-20-04-08 Banking Fees	83	\$100	96	34	130	\$100	
016-20-04-09 Mileage Reimbursement	4,004	\$4,000	1,431	2,333	3,764	\$4,000	
016-20-04-10 Brokerage Fees	593	\$65	36	22	58	\$65	
Minor, OFFICE SUPPORT:	\$24,120	\$25,535	\$14,035	\$10,497	\$24,532	\$23,585	5.3% of Total Budget
<b>Minor Group 05, COMMUNICATIONS</b>							
016-20-05-03 Website	\$435	\$600	275	200	475	\$1,400	Added \$500 annual cost for web software, and \$300 training. Next year budget should reduce to \$1100.
016-20-05-07 Devotionals/The Lutheran	\$608	\$270	148	90	238	\$270	
Minor, COMMUNICATIONS:	\$1,043	\$870	\$423	\$290	\$713	\$1,670	0.3% of Total Budget
<b>Minor Group 06, SPIRITUAL ENRCH</b>							
016-20-06-00 Hospitality	253	\$450	397	53	450	\$450	
016-20-06-01 Kitchen Supplies	619	\$405	459	135	594	\$600	
016-20-06-05 Events	223	\$540	442	98	540	\$700	
Minor, SPIRITUAL ENRCH:	\$1,095	\$1,395	\$1,298	\$286	\$1,584	\$1,750	0.4% of Total Budget
<b>Minor Group 07, WORSHIP/MUSIC</b>							
016-20-07-00 Altar Guild Supplies/Cing	0	\$81	0	60	60	\$80	
016-20-07-01 Bapt. Supplies/Candles	96	\$90	171	30	201	\$100	
016-20-07-02 Candles/Oil	38	\$180	112	60	172	\$180	
016-20-07-03 Choir Music - Adult	264	\$360	41	120	161	\$360	
016-20-07-04 Choir Music - Children	514	\$500	399	101	500	\$500	
016-20-07-05 Communion Supplies	605	\$585	287	195	482	\$500	
016-20-07-06 Copyright Fees	345	\$485	391	0	391	\$400	
016-20-07-07 Guest Preachers	800	\$1,544	800	615	1,415	\$1,500	
016-20-07-09 Robes/Cleaning	60	\$135	12	45	57	\$130	
016-20-07-11 Worship Visuals/Palms	224	\$270	82	90	172	\$270	
016-20-07-12 Worship Plan Resources	767	\$675	621	0	621	\$675	
016-20-07-14 Praise Band	250	\$225	0	75	75	\$225	Remember to use Crooks memorial for additional worship aids
016-20-07-15 Altar Flowers Not Covered	354	\$200	0	650	650	\$200	
Minor, WORSHIP/MUSIC:	\$4,317	\$5,330	\$2,916	\$2,041	\$4,957	\$5,120	1.2% of Total Budget
<b>Minor Group 08, PROCLAMATION</b>							
016-20-08-09 Evangelism Resources	0	\$225	135	75	210	\$0	No known budget need
016-20-08-10 Name Tags	112	\$0	0	0	0	\$50	



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016-20-08-11	Brochures	0	\$180	0	60	60	\$0	No known budget need
016-20-08-12	Bridge Event	0	\$1,800	0	600	600	\$500	
016-20-08-13	Food for Fellowship (coffee hour)	21	\$450	0	450	450	\$0	No known budget need
Minor, PROCLAMATION:		\$133	\$2,655	\$135	\$1,185	\$1,320	\$550	0.1% of Total Budget
<b>Minor Group 09, CONVENTIONS</b>								
016-20-09-00	Conventions & Meetings	\$3,307	\$2,520	\$3,124	\$840	3,964	\$3,200	Pastor estimate
Minor, CONVENTIONS:		\$3,307	\$2,520	\$3,124	\$840	\$3,964	\$3,200	0.7% of Total Budget
Major, PARTNERSHIP:		\$47,157	\$52,785	\$29,261	\$18,476	\$47,737	\$48,625	
<b>Major Group 30, CHURCH PROPERTY</b>								
016-30-06-00	Utilities	29,475	\$30,000	19,805	10,195	30,000	\$30,000	Constant from 2012 and 2013 budgets
016-30-06-01	Maintenance & Repair	41,308	\$38,500	25,889	12,833	38,722	\$38,700	Church Property Committee Analysis
016-30-06-02	Supplies	2,789	\$2,500	1,526	933	2,459	\$2,500	
016-30-06-03	Insurance	3,985	\$4,000	4,109	0	4,109	\$4,100	
016-30-06-04	Property Tax	67	\$150	40	0	40	\$40	
016-30-06-05	LMS Share Cleaning Cost	-6,300	-\$6,450	-3,800	-2,650	-6,450	-\$6,450	
016-30-06-06	Special Repairs	26,407	\$10,000	1,817	3,333	22,650	\$10,000	2013 water main repair \$17.5K unplanned cost
016-30-06-07	LMS Share Maintenance Cos	-1,000	-\$1,000	0	-1,000	-1,000	-\$1,000	Constant from 2012 projected actual
016-30-06-08	Landscaping	0	\$1,800	700	1,100	1,800	\$1,800	
Major, CHURCH PROPERTY:		\$96,731	\$79,500	\$50,086	\$24,744	\$92,330	\$79,690	18.2% of Total Budget
<b>Major Group 40, OTHER</b>								
016-40-01-01	Unbudgeted Expenses	\$688	\$0			0	\$0	
016-40-01-03	Offset in Kind Donations	\$2,217	\$0	\$605		605	\$0	
Major, OTHER:		\$2,905	\$0	\$605	\$0	\$605	\$0	
<b>Total Expense:</b>		<b>\$453,344</b>	<b>\$430,467</b>	<b>\$274,677</b>	<b>\$145,864</b>	<b>\$438,041</b>	<b>\$438,794</b>	
			Projected 2013 Budget Over-run:			<b>-\$7,574</b>		2013 overrun due to water main replacement
<b>Total Income less Expense:</b>		<b>-\$8,995</b>	<b>\$7,901</b>	<b>-\$1,571</b>	<b>-\$285</b>	<b>-\$19,356</b>	<b>\$1,345</b>	1.5% inflation factor boost in giving is assumed.

### Change Summaries:

Rev G: Presented to congregation at 10/20 Adult Forum

Rev H: Updated Insurances cost for Pastor, Lisa, and Tracy. Impact is <\$100 total.

Rev I: Increased website cost by \$400 to account for one-time training for the new web software.