



Our Lady of the Sierra

Oakhurst CA

PARISH PROGRESS REPORT & BUDGET

2024-26

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Dear Parishioners,

As we stand on the threshold of a new year, it is a time of reflection and renewal, an opportunity to set intentions for how we can grow in our faith and continue to live out our calling as stewards of God's blessings. The concept of stewardship is deeply ingrained in our Catholic faith, reminding us that all we have comes from God and should be used in a way that glorifies Him.

The beginning of a new year is often marked by resolutions — commitments to change, to improve, to grow. This year, I invite you to consider making stewardship a central theme in your resolutions. To live stewardship as a way of life, we must embrace it with a heart open to God's grace.

This letter serves to present to you the work of stewardship that two important bodies of our parish - the Pastoral Council and the Finance Council - have been working on over the last two years. I urge you to take time to listen to and understand their work.

Pages 4 and 5 offer a summary of the work of the Pastoral Council, whose members spent a considerable amount of time and effort developing a comprehensive *Parish Strategic Plan*. We are now in the second year of the plan, and already we are seeing positive results. I encourage you to read and become familiar with the *Parish Strategic Plan* available on our website, www.ols-oakhurst.org.

Pages 6 to 14 provide a comprehensive presentation of the 2024-25 income and expenditures report prepared by the Finance Council. With their wise counsel and support, I am presenting to you an operating budget for 2025-2026 (page 9). Page 13 provides a list of deferred maintenance and capital projects. A priority list has been developed and will serve as a guide for the next 12 months.

I PERSONALLY ENCOURAGE EVERY PARISHIONER TO READ AND UNDERSTAND THIS REPORT, AND PARTICIPATE ACTIVELY IN HELPING THE PARISH ACCOMPLISH ITS GOALS.

You can start by downloading the *Parish Progress Report and Budget* from the parish website (www.ols-oakhurst.org) or by simply getting a copy from the office.

As we journey together in prayer, reflection and action, we trust that the three Persons of the Blessed Trinity (Father, Son and Holy Spirit) will accompany us — to teach, guide and empower us to build a future full of hope for all the people we are called to serve in our local communities and beyond.

Blessings,



Father Victor

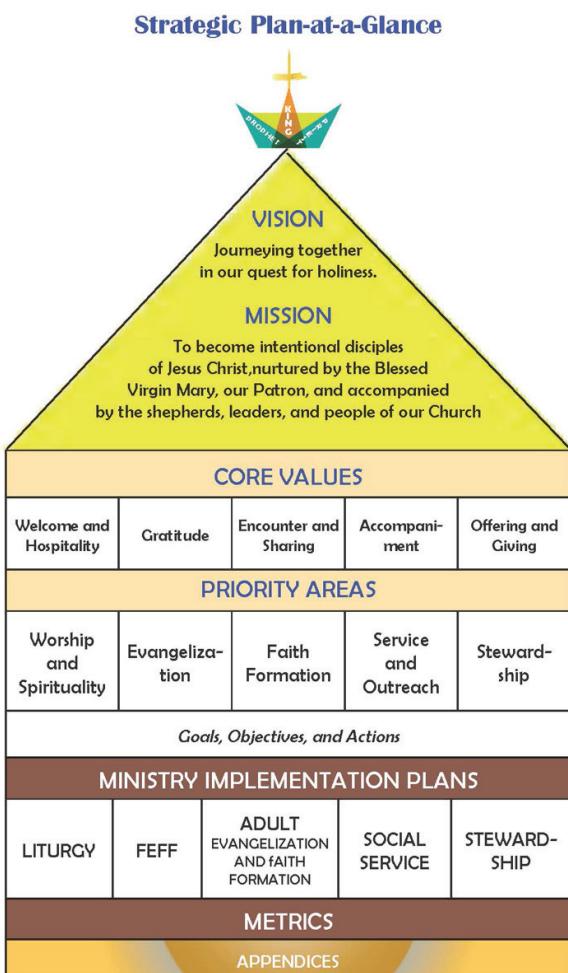
SUMMARY OF STRATEGIC PLANNING

Strategic Planning began in earnest on April 12 2024, when the Pastoral Council decided to create a strategic plan “from scratch.” Little did they know then that this effort would take almost eight months to develop and complete.

Their beginning step was to learn how to develop a strategic plan. First, they attended sessions taught by Fr. Victor on the three-fold mission of Jesus Christ and his Church (i.e., Priest-Prophet-King). Second, they learned how to create a survey called SWOT (Strengths, Weaknesses, Opportunities, Threats). They assessed ministry leaders and members using this instrument, yielding a priority list of what is most important to the parish.

This process in turn led them to forge a new vision and mission, and a delineation and definition of the ministries that would guide parishioners in their journey of faith.

VISION AND MISSION



Vision
Journeying together in our quest for holiness.

Mission
To become intentional disciples of Jesus Christ, nurtured by the Blessed Virgin Mary, our Patron, and accompanied by the shepherds, leaders, and people of our Church.

PRIORITY AREAS	MINISTRIES
Worship and Spirituality	Liturgy (and Music)
Evangelization (Children, Youth, Families)	Family Evangelization & Faith Formation (FEFF) Hispanic Ministry
Adult Evangelization and Faith Formation	Adult Faith Formation <ul style="list-style-type: none"> ▪ Order of Christian Initiation of Adults (OCIA) ▪ Young Adult and Adult Sacramental Preparation ▪ Faith Formation for Returning Catholics ▪ Catechist and Lay Ministers Ongoing Training
Social Service	Social Service Ministry Women's Guild
Stewardship (spiritual, pastoral, physical, and financial)	All above ministries, Prayer Warriors, Pastoral Council Buildings and Grounds, Finance Council

STRATEGIC PLAN IMPLEMENTATION

1. Year 1 - July 1, 2024 to June 30, 2025

Year 1 was a time of learning and trying out. By learning together ministry members acquired a better understanding of their roles. With this came a renewed vigor for individual and group spirituality as the foundation of their roles and services. It was also a time for liturgical catechesis, focusing on the signs, symbols, and actions of the Mass, and more active participation in devotions and Adoration of the Blessed Sacrament.

2. Year 2 - July 1, 2025 to June 30, 2026

a. Year 2's first focus is the true meaning of stewardship - the understanding that everything we are and everything we have are gifts from God. To be a steward begins with being a follower of Jesus Christ. Only in this context can the traditional concepts of stewardship of time, talent, and treasure support our conviction to first grow as disciples of Jesus Christ, then as stewards of our world and our Church.

3. Years 2 & 3 - July 1, 2025 to June 30, 2027

b. Year 3's primary goal is to spread the Gospel to more people by reaching out to various groups through evangelization, including:

- Inactive Catholics
- Non-Catholic Seekers
- Non- and Occasional Practicing Catholics
- Catholics Needing Sacraments Delivered in their Native Language
- Catholics Needing Marriage Convalidation

The financial report detailed in this section comprises two parts:

Part II-A explains the operational budget - the management of yearly month-to-month revenues and expenses of the parish. **Part II-B** deals with a longer term budget that addresses the infrastructure of the parish- the basic physical and organizational structures and facilities (e.g., buildings, roads, parking lots, power supplies) needed for the operation of the parish. The terms used are *deferred maintenance* and *capital projects*.

The text on the left side of each two-page spread on pages 6 to 13 explains the table of figures on the right side.

Table 1 is the asset section of the Balance Sheet.

The **1001.3 · OLS Ckg Yosemite #4504** is the parish checking account.

The funds are sub accounts within the checking account. On 6/30/2025, the Checking Account balance was **\$216,626**.

The 'fund management' rules are as follows:

- Funds are deposited consistent with the 'intention of the Donor'. If the intention is not specified, the priest decides which fund benefits from the donation.
- All 1st Collection funds benefit the general fund which can be used for any parish expenditure. The primary use of general funds covers payroll, liturgical, and general administrative expenses.
- All 2nd Collection funds are classified as 'Restricted Funds' and are deposited for the benefit of the fund intended by the 2nd Collection. Restricted funds can ONLY be used for the purpose given.

We have reformatted the Asset Sheet to separate the **Unrestricted** and **Restricted** funds. You can see the total Restricted Fund balance is **\$203,339**. The unrestricted fund balance is **\$13,288** which can cover 13-days expenses.

On occasion, the balance in the General Fund is negative due to insufficient funds. Under these conditions, there is still sufficient funds in the checking account to function, but the general fund must then be rebuilt to a positive balance. As you can see, we need to give the General Fund serious attention. This will be discussed later.

The Parish savings accounts' status is unknown. Due to the Diocese bankruptcy, the Parish savings accounts are frozen by the court with no judgement to date. The parishes' attorneys are working to unfreeze the accounts, but the outcome and timing are unknown.

CASH ASSETS AS OF JUNE 30, 2025

ASSETS	30-Jun-25	Unrestricted	Restricted
Current Assets			
1001 · Checking Accounts			
1001.3 · OLS Ckg Yosemite #4504			
1001.3A · General Fund	12,555	12,555	
1001.3B · Charity Fund	60,486		60,486
1001.3C · Parish Store Fund	733		733
1001.3G · Religious Education Fund	9,263		9,263
1001.3M · Bishop's Appeal Fund	15,471		15,471
1001.3N · Stipend Fund	34		34
1001.3O · Maintenance Fund	79,597		79,597
1001.3P · Building Fund	67		67
1001.3Q · Hispanic Community Fund	3,843		3,843
1001.3R · Pass through funds	4,534		4,534
1001.3S · Women's Guild	30,043		30,043
Total 1001.3 · OLS Ckg Yosemite #4504	216,626	13,288	203,339
Total 1001 · Checking Accounts	216,626	13,288	203,339
1004 · Auxiliary Accounts			
1004.1 · Women's Guild Ckg Yosemite#2985	8,009		8,009
Total 1004 · Auxiliary Accounts	8,009		8,009
Total 1000 · CASH	224,635	13,288	211,347
1010 · SAVINGS	Frozen by Court due to the Diocese Bankruptcy		
1011 · Operating Savings-Diocesan			
1011.1 · OLS Svgs D&L #5164 (Harvey House)	440,909		440,909
1011.2 · OLS Svgs D&L #5264 (Trust Endowment)	28,342		28,342
1011.3 · St Joseph Svgs D&L #5176	46,455		46,455
1011.4 · OLS Women's Guild Svgs D&L#5364	7,630		7,630
Total 1011 · Operating Savings-Diocesan	523,336	35,972	487,364
1013 · Other Diocesan Op Savings			
1013.1 · OLS OFOFOF Svgs D&L #5964	2,174		2,174
Total 1013 · Other Diocesan Op Savings	2,174		2,174
Total 1010 · SAVINGS	525,509	38,145	487,364

TABLE 2 is the OLS Parish Operating Budget summary.

We have displayed last year's actual (shaded) and this year's budget (2025-26) separating Unrestricted from Restricted fund types.

This approach is needed because the management of the Restricted and Unrestricted activity must be done separately. Combining all funds creates confusion and a false sense of security.

The 2025-26 budget is based on 2024-25 performance, projected expense savings, and ministry budgets. All budget work is compliant with ministry plans supporting the Parish strategic plan.

To balance the 2025-26 budget, the parish needs an additional **\$42,051** to cover projected expenses and **\$38,502** to bring the parish contingency fund to cover 60-days expenses. Our current contingency will cover 13-days expenses. All funds needed are 1st Collection (unrestricted) funds.

As parishioners, we need to make the 1st Collection our 1st priority, our local 2nd Collection our 2nd priority, and our external 2nd Collection a 3rd priority.

OUR LADY OF THE SIERRA PARISH REQUEST

TABLE 3 is a description of the parish financial needs. Our entire focus needs to be on 1st Collection. Our request includes a **\$42,051** increase to cover unrestricted expenses and **\$38,448** to provide a 2-month contingency fund. The total request is **\$80,067** which is a 31% increase in 1st Collection giving. Our last request was 4-years ago.

TABLE 3

First Collection (2024-25)	244,645	Change
Contribution increase for expenses (2025-26)	42,051	
Contribution increase for contingency (6-weeks exp. 2025-26)	38,502	
Total UNRESTRICTED unrestricted contribution request	\$325,198	+33%

OLS PARISH OPERATING BUDGET

TABLE 2

Income and Expense	2024-25 Actual	2024-25 Actual	Total	2025-26 Budget	2025-26 Budget	Total
	Unrestricted	Restricted		Unrestricted	Restricted	
Income						
1st Collection (Unrestricted)	244,645			244,645		
Contribution Increase for Expenses					42,051	
Contribution Increase for Contingency (6-Wks Exp.)					38,502	
Maint.		34,773				29,120
Rel Ed		17,298				14,052
Other	15,529	0		21,322		14,520
Total Income	260,173	52,071	312,244	346,520	57,692	404,212
Expense						
Personnel	97,795	7,500		99,970		7,500
Admin	91,761				93,985	
Diocesan Assessments	56,731				65,905	
Diocesan Assessments (BK Attorneys)	0				8,205	
Ministry & Programs (Restricted)	0	42,086				41,273
Facility	44,385				48,157	
Total	290,671	49,586	340,257	316,222	48,773	364,995
PROFIT	-30,498	2,485	-28,013	30,297	8,919	39,217

DIOCESE ASSESSMENT

TABLE 4 represents the Diocese Assessments separating the Diocese **overhead** portion from the recharge portion.

The Diocese sweeps funds from our General Fund monthly to collect Diocese overhead expenses and recharge expenses.

Diocese overhead expense includes those expenses that benefit the Diocese directly, i.e. Diocese payroll, property taxes, general operating costs, etc.

Recharge expenses are expenses that are incurred by the Diocese for the parishes, i.e. property insurance, liability insurance, accounting subscriptions, etc. *The recharges do not benefit the Diocese in any way.*

The Diocese Assessments have been organized on the page 11 Table 4 to categorize the Overhead and Recharge assessments.

Our parish is being assessed for three areas including Our Lady of the Sierra Parish, Our Lady of the Snows, and the parish bankruptcy attorneys. The parish attorneys are focused on the parish interests at risk (parish savings accounts and building funds). The Diocese overhead costs are **19.1% of the OLS Parish 1st Collection.**

It is important to recognize that the parishes benefit from the diocese organization in many ways. If parishes needed to hire consultants for the services provided by the diocese, the annual costs would be much higher than the Diocese overhead costs.

		DIOCESE	
OUR LADY OF THE SIERRA PARISH		Overhead	Recharge
Diocesan Assessment		45,926	
Priests' Retirement		2,520	
Education Assessment		5,112	
General Liability Insurance			8,126
Hospital Assessment		8,010	
Property Insurance			12,259
Safe Environment Online (Shield)		252	
Quickbooks Acct. Subscription			1,134
Bishop's Annual Appeal		4,086	
SUB-TOTAL	65,905	21,519	
OUR LADY OF THE SNOWS			
Education Assessment		432	
General Liability Insurance			1,555
SUB-TOTAL	432	1,555	
DIOCESE OF FRESNO BANKRUPTCY			
OLS Legal Assessment			5,400
Snows Legal Assessment			2,805
SUB-TOTAL		8,205	
TOTAL	66,337	31,279	
% of General Fund Income	19.1%		

PART II-B: DEFERRED MAINTENANCE & PROJECTS

TABLE 5

TABLE 5

1. Table 5 includes the deferred maintenance and capital project list and estimates.
2. The projects are organized by property (Rectory, St. Dominic, etc).
3. The first column shows the Estimated cost of the project. For completed projects (**PURPLE NUMBERS**) they represent the final cost.
4. Completed projects are shown in the second column. They are arranged under the years completed.
5. **GREEN NUMBERS** represent projects that are planned but not yet completed.
6. The Budget Fund sources is shown in the third column. Small projects can usually be funded from the Maintenance Fund (2nd Collection).
7. The Building Fund and new fundraising activity will be necessary to complete the larger projects that total \$1,798,500.
8. With assistance from others, Fr Victor is prioritizing the projects so they can be as needed. Availability of funds will be the criteria for starting the next project on the priority list.
9. In most cases, the estimates are more like “guesstimates” because we have not taken the projects to bid.
10. Since Savings account money is not available, a fundraising effort needs to be established to raise approximately \$1,215,900 over the next three years.
11. The project priorities and annual budgets need to be established before any work begins on the projects.

OLS Deferred Maintenance and Capital Projects								
		Estimate	Completed Projects			Budget Funds		
			2023	2024	2025	Maint.	Building/FR	D&L
Rectory								
	Deck Replacement	44,000	44,000				44,000	Completed
	Driveway Paving	24,000			24,000		24,000	Completed
	Exterior Painting	1,600	1,600				1,600	Completed
	Roof Replacement	14,500					14,500	Planned
	Total Projects/Accruals	84,100						
St Dominic								
	Church Patio Concrete	36,100	36,100				36,100	Completed
	Church Roof Replacement	44,000	44,000				44,000	Completed
	Classroom Roof Replacement	25,000					25,000	Planned
	Driveway Paving	24,000					24,000	Planned
	Exterior Painting	13,200	13,200				13,200	Completed
	Sanctuary/Nave Modifications	25,000					25,000	Planned
	Total Projects/Accruals	167,300						
St. Joseph								
	Back Stairs Repair/Replacement	7,500					7,500	Planned
	Bat Screen Installation	11,000	11,000				11,000	Completed
	Church Roof Replacement	44,000					44,000	Planned
	Exterior Painting	1,200	1,200				1,200	Completed
	Lower Road Grading/Gravel	1,500					1,500	Planned
	Parking Lot	25,000					25,000	Planned
	Plumbing/Water Line	5,000					5,000	Planned
	Siding Repair Bats)	2,000					2,000	Planned
	Total Projects/Accruals	97,200						
OLS								
	Exterior Painting	60,000	60,000				60,000	Completed
	Classrooms (New)	390,000					390,000	Planned
	Parish Safety and Security	100,000					100,000	Planned
	Parking Lot Paving-Concrete	550,000					550,000	Planned
	Roof Replacement	110,000					110,000	Planned
	Sanctuary Modifications	450,000					450,000	Planned
	Sanctuary Speakers	77,000		77,000			77,000	Completed
	Structural Repairs	25,000					25,000	Planned
	Total Projects	1,762,000						
								TOTALS
	COMPLETED PROJECTS	312,100	200,100	11,000	101,000	0	77,000	235,100
	PLANNED PROJECTS	1,798,500				41,000	1,757,500	0
TOTAL Deferred Maintenance and Projec	2,110,600	200,100	11,000	101,000	41,000	1,834,500	235,100	2,422,700
	Completed Org Maint Expenditures	1,798,500	100%				COMPLETED PROJECTS	
	Completed Org Growth Expenditures	0	0%				PLANNED PROJECTS	
	All Org Maint Expenditures	2,032,700	84%					
	All Org Growth Expenditures	390,000	16%					

OPERATING BUDGET NEEDS (FROM PAGE 8)

1. To cover increased expenses in 2025-26, the parish needs an unrestricted funds increase of **\$42,051** / year [**\$3,504** / month].
2. In addition, the parish also needs **\$38,502** / year [**3,200** / month] increase for contingency (6-weeks expenses).
3. The total unrestricted contribution request is **\$80,553** / year [**\$6,713** / month] which is a **33%** first collection increase.

Example 1: Parishioner X's current weekly contribution is **\$25.00**. The Church needs an average of **33% increase (\$8.25)**. This translates to a new pledge of **\$33.25** per week.

Example 2: Parishioner Y's current weekly contribution is **\$25.00**. He recently got a healthy raise, and his wife started a new job. Instead of a 33% increase, he decides to do a **50% (\$12.50)** increase. His new contribution is **\$37.50** per week.

Example 3: Parishioner Z is a new Catholic and new member of OLS. At his former church, he gave **5%** of his net income (**\$75,000**). He wants to keep this pledge for OLS. His weekly contribution would be **\$72.00**.

DEFERRED MAINTENANCE AND CAPITAL PROJECTS NEEDS (FROM PAGE 13)

4. The project priorities and annual budgets for deferred maintenance and capital projects need to be established before any work begins on the projects.
5. Since Savings account money is not available, a fundraising effort needs to be established to raise approximately **\$1,215,900** over the next three years

OUR LADY OF THE SIERRA COUNCILS

PASTORAL COUNCIL MEMBERS

Lay Leaders	Ministries/Responsibilities
Diane Kraft	Liturgy
Patricia Gomes	Music
Debra Kneisler	Social Service
Erlinda Teisinger	Religious Education, Technology (Software, Internet)
Peggy Stewart	Youth Ministry, Altar Servers
Mercedes Rodriguez	Hispanic Ministry
Chuck Galyan	Maintenance
Claude Teisinger	Information Technology (Hardware), Special Projects
Eric Lutz	St. Dominic Mission
Gerald Cooper	St. Joseph Mission
Peggy Morgan	Women's Guild
Edwina Galvan	Special Projects

FINANCE COUNCIL MEMBERS

Lay Leaders
Ed Gomes
Craig Bringhurst
Patricia Spinelli
Gerald Cooper

Fr. Victor Hernando, Administrator