

St. David's Episcopal Church & School

2026 Church Operating Budget R0

Approved 12/17/2025



	<u>2025 Budget</u>	<u>2026 Budget</u>
Offering Income	\$ 645,887	\$ 646,500
Rental/Misc Income	<u>20,700</u>	<u>22,000</u>
Total Operating Income	<u>\$ 666,587</u>	<u>\$ 668,500</u>
External Expenses	\$ 6,300	\$ 6,500
Personnel Expenses	369,352	379,417
Liturgical Worship Expenses	32,340	29,193
Ministry Expenses	9,360	9,720
Property Expenses	269,476	145,738
Utilities Expenses	66,100	55,500
G&A Expenses	<u>90,899</u>	<u>91,433</u>
Total Operating Expense	<u>843,827</u>	<u>717,501</u>
Net Operating Gain/Loss	<u>\$ (177,240)</u>	<u>(\$ 49,001)</u>

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
Income			
4000-00 Operating Income			
4100-00 Unrestricted Offerings			
4101-00 Pledged Offerings	\$ 562,846	\$ 569,000	
4102-00 Unpledged Offerings	\$ 51,815	\$ 50,000	
4103-00 Loose Cash Offerings	\$ 10,226	\$ 10,000	
4104-00 Special Offerings			
4104-01 Spec Offer - Christmas	\$ 10,000	\$ 10,000	
4104-02 Spec Offer - Easter	\$ 10,000	\$ 6,000	
4104-03 Spec Gifts - Unrestricted			
Total 4104-00 Special Offerings	\$ 20,000	\$ 16,000	
Total 4100-00 Unrestricted Offerings	\$ 644,887	\$ 645,000	
4200-00 Restricted Offerings			
4203-00 Restr Gifts - Liturgical			
4203-01 Restr Gifts - Flowers	\$ 1,000	\$ 1,000	cont. self funding with offsetting expense 6302-00 flowers
Total 4203-00 Restr Gifts - Liturgical	\$ 1,000	\$ 1,000	
Total 4200-00 Restricted Offerings	\$ 1,000	\$ 1,000	
4300-00 Investment Income - Operations			
4300-01 Dividends & Interest		\$ 500	
Total 4300-00 Investment Income - Operations		\$ 500	
4500-00 Fees & Other Income			
4500-01 Facility Rental Income	\$ 10,000	\$ 10,000	
4500-05 Misc Income	\$ 500		

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4500-09 Preschool Rent received	\$ 10,200	\$ 12,000	
Total 4500-00 Fees & Other Income	\$ 20,700	\$ 22,000	
Total 4000-00 Operating Income	\$ 666,587	\$ 668,500	
Total Income	\$ 666,587	\$ 668,500	
Gross Profit	\$ 666,587	\$ 668,500	
Expenses			
6000-00 Operating Expenses			
6100-00 External Expenses			
6101-00 Diocesan Related Expense			
6101-01 Diocesan Pledge	\$ 5,000	\$ 5,000	
6101-02 Diocesan Delegates	\$ 1,000	\$ 1,500	2 clergy plus parish rep
6101-03 Region 13 Dues	\$ 300	\$ -	
Total 6101-00 Diocesan Related Expense	\$ 6,300	\$ 6,500	
6102-00 Outreach Efforts	\$ -	\$ -	
Total 6100-00 External Expenses	\$ 6,300	\$ 6,500	
6200-00 Personnel			
6210-00 Pastoral Compensation			
6210-01 Clergy Salary	\$ 57,500	\$ 107,163	
6210-03 Clergy Housing Allowance	\$ 44,000	\$ 69,700	
6210-04 Supply Clergy	\$ 1,500	\$ 750	
Total 6210-00 Pastoral Compensation	\$ 103,000	\$ 177,613	
6230-00 Lay Compensation			
Total 6230-00 Lay Compensation	\$ 145,594	\$ 75,315	
6260-00 Personnel Benefits			
6260-01 FICA	\$ 18,754	\$ 19,292	
6260-02 Pension Exp	\$ 32,307	\$ 41,049	Clergy pension 18%, Lay pension 9%
6260-03 Health Insurance Expense	\$ 58,797	\$ 55,998	

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6260-04 Life Insurance Expense	\$ 1,200	\$ 1,000	
6260-05 LTD Expense	\$ -	\$ -	
Total 6260-00 Personnel Benefits	\$ 111,058	\$ 117,339	
6270-00 Misc Personnel Expense			
6270-01 Staffing Expense	\$ 500	\$ 250	
6270-02 Workers Comp Payroll Tax	\$ 200	\$ 200	
6270-03 Payroll Processing	\$ 1,000	\$ 1,200	
6270-04 Continuing Education	\$ 5,500	\$ 5,500	
6270-06 Travel Expense	\$ 2,500	\$ 2,000	
Total 6270-00 Misc Personnel Expense	\$ 9,700	\$ 9,150	
Total 6200-00 Personnel	\$ 369,352	\$ 379,417	
6300-00 Liturgical Worship Expenses			
6300-01 Liturgical Worship Expenses Misc	\$ 1,625	\$ 1,063	
6301-00 Altar Supplies			
6301-01 Wine & Host Expense	\$ 500	\$ 500	
6301-03 Liturgical - Misc Expenses	\$ 1,000	\$ 730	
Total 6301-00 Altar Supplies	\$ 1,500	\$ 1,230	
6302-00 Flowers	\$ 1,000	\$ 1,000	offset of flower contributions (4203-01 restricted flowers)
6303-00 Music Supplies & Equip			
6303-01 Common Music Expense	\$ 1,000	\$ 1,100	Copyright costs have increased
6303-04 Music Equip-Tuning Expense	\$ 400	\$ 800	
Total 6303-00 Music Supplies & Equip	\$ 1,400	\$ 1,900	
6304-00 Audio/Visual Expenses			
6304-03 AV Expenses - Other	\$ 1,000	\$ 1,000	
Total 6304-00 Audio/Visual Expenses	\$ 1,000	\$ 1,000	
6306-00 Musicians			

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
6306-03 Musicians - Special Events	\$ 1,225	\$ 1,000	
6306-05 Musicians	\$ 24,590	\$ 22,000	
Total 6306-00 Musicians	\$ 25,815	\$ 23,000	
Total 6300-00 Liturgical Worship Expenses	\$ 32,340	\$ 29,193	
6500-00 Ministry Expenses			
6501-00 Welcoming & Incorporation			
6501-01 Welcoming	\$ -	\$ -	
6501-02 The Connection	\$ 1,500	\$ 1,350	
6501-03 Stewardship	\$ 1,000	\$ 1,000	
Total 6501-00 Welcoming & Incorporation	\$ 2,500	\$ 2,350	
6502-00 Ministries - Parish Life			
6502-01 Youth & Children's Music Pgm	\$ -	\$ -	
6502-02 Pentecost Festival Expenses	\$ 500	\$ 250	
6502-03 Advent Festival Expenses	\$ 500	\$ 250	
6502-05 Parish Life	\$ 1,000	\$ 1,000	
Total 6502-00 Ministries - Parish Life	\$ 2,000	\$ 1,500	
6504-00 Hospitality Ministry Expenses			
6504-01 Sunday Fellowship Expenses	\$ 520	\$ 500	
6504-01-2 Sunday Fellowship collections	\$ (520)		
Total 6504-01 Sunday Fellowship Expenses	\$ -	\$ 500	
6504-02 Vestry Hospitality Expenses	\$ 500	\$ 500	
6504-03 Other Parish Event Expenses	\$ 1,000	\$ 500	
Total 6504-00 Hospitality Ministry Expenses	\$ 1,500	\$ 1,500	
6505-00 Pastoral Care Ministry			
6505-01 Lay Eucharistic Ministry	\$ 160	\$ 500	
Total 6505-00 Pastoral Care Ministry	\$ 160	\$ 500	
6506-00 Spiritual Formation Ministry			

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
6506-01 Baptism	\$ 100	\$ 320	
6506-02 Communion	\$ 250	\$ 50	
6506-03 Confirmation	\$ 750	\$ 500	
Total 6506-00 Spiritual Formation Ministry	\$ 1,100	\$ 870	
6507-00 Christian Education Ministry			
6507-04 Christ Ed Curriculum & Expenses	\$ 600	\$ 1,000	
Total 6507-00 Christian Education Ministry	\$ 600	\$ 1,000	
6508-00 Youth Ministry	\$ 1,500	\$ 2,000	
Total 6500-00 Ministry Expenses	\$ 9,360	\$ 9,720	
6600-00 Property Expenses			
6601-00 Mortgage/Building Use			
6601-01 Mortgage Interest	\$ 4,845	\$ -	
6601-04 Mortgage Principal Pymt	\$ 122,355	\$ -	
Total 6601-00 Mortgage/Building Use	\$ 127,200	\$ -	
6602-00 Property Protection			
6602-01 Insurance	\$ 14,400	\$ 16,160	Health, prescription, dental, vision
6602-02 Fire, Secur, permit, monitoring	\$ 13,000	\$ 9,450	
6602-03 Fire, alarm system repairs	\$ 4,500	\$ 2,500	
Total 6602-00 Property Protection	\$ 31,900	\$ 28,110	
6603-00 Funding to Repair Reserve	\$ 25,000	\$ 25,000	
6604-00 Maintenance Contracts			
6604-01 Landscaping Contract	\$ 14,200	\$ 15,085	based on contracts
6604-02 Janitorial Contract	\$ 16,500	\$ 16,625	based on contracts
6604-03 HVAC Service Contract	\$ 2,026	\$ 5,215	based on contracts
6604-04 Pest Control Contract	\$ 1,800	\$ 2,648	based on contracts
6604-05 Refuse Collection	\$ 1,050	\$ 1,255	based on contracts
6604-06 Snow Removal	\$ 8,000	\$ 10,000	based on contracts and snow estimates

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
Total 6604-00 Maintenance Contracts	\$ 43,576	\$ 50,828	
6605-00 Repairs & Maintenance			
6605-01 General Repairs & Maint	\$ 15,000	\$ 15,000	
6605-02 Landscaping Services	\$ 1,800	\$ 1,800	
6605-03 HVAC Repairs & Maint	\$ 25,000	\$ 25,000	
Total 6605-00 Repairs & Maintenance	\$ 41,800	\$ 41,800	
Total 6600-00 Property Expenses	\$ 269,476	\$ 145,738	No mortgage
6700-00 Utilities			
6700-01 Telephone & Internet	\$ 11,000	\$ 10,500	based on rates with 7% increase
6700-02 Natural Gas	\$ 28,600	\$ 18,500	based on original 2025 gas budget
6700-03 Electricity	\$ 22,500	\$ 23,500	
6700-04 Water & Sewer	\$ 4,000	\$ 3,000	considers 7% annual increase
Total 6700-00 Utilities	\$ 66,100	\$ 55,500	
6800-00 General & Administrative			
6801-00 Office Supply Expenses			
6801-01 Office Administrative Supplies	\$ 2,400	\$ 2,160	
6801-02 Kitchen/Cleaning Supplies	\$ 2,000	\$ 3,000	
Total 6801-00 Office Supply Expenses	\$ 4,400	\$ 5,160	
6802-00 Office Equipment Expense			
6802-02 IT Equipment & Software	\$ 5,371	\$ 4,908	
6802-03 Office Contracts	\$ 5,508	\$ 5,760	
Total 6802-00 Office Equipment Expense	\$ 10,879	\$ 10,668	
6803-00 Office Services			
6803-01 Postage & Shipping	\$ 1,200	\$ 1,200	
6803-02 Legal & Accounting	\$ 42,000	\$ 42,000	
6803-03 IT Services	\$ 21,948	\$ 21,948	
6803-04 Bank Charges	\$ 5,772	\$ 6,648	

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
6803-05 Dues & Subscriptions	\$ 500	\$ 369	
Total 6803-00 Office Services	\$ 71,420	\$ 72,165	
6804-00 Advertising & Marketing	\$ 3,000	\$ 500	
6805-00 Food & Catering			
6805-01 Catering	\$ -	\$ -	
6805-02 Food & Beverage	\$ 1,000	\$ 2,760	
Total 6805-00 Food & Catering	\$ 1,000	\$ 2,760	
6806-00 Misc G&A			
6806-01 Miscellaneous G&A	\$ 200	\$ 180	
Total 6806-00 Misc G&A	\$ 200	\$ 180	
Total 6800-00 General & Administrative	\$ 90,899	\$ 91,433	
Total 6000-00 Operating Expenses	\$ 843,827	\$ 717,501	
Total Expenses	\$ 843,827	\$ 717,501	
Net Operating Income	\$ (177,240)	\$ (49,001)	