

# St. David's Episcopal Church & School

## 2026 Church Operating Budget RO

Approved 12/17/2025



	<u>2025 Budget</u>	<u>2026 Budget</u>
Offering Income	\$ 645,887	\$ 646,500
Rental/Misc Income	20,700	22,000
<b>Total Operating Income</b>	<b>\$ 666,587</b>	<b>\$ 668,500</b>
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	90,899	91,433
<b>Total Operating Expense</b>	<b>843,827</b>	<b>717,501</b>
<b>Net Operating Gain/Loss</b>	<b>\$ (177,240)</b>	<b>(\$ 49,001)</b>

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## 2026 Church Operating Budget R0

Approved 12/17/2025

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

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
<b>4500-09 Preschool Rent received</b>	\$ 10,200	\$ 12,000	
<b>Total 4500-00 Fees &amp; Other Income</b>	<b>\$ 20,700</b>	<b>\$ 22,000</b>	
<b>Total 4000-00 Operating Income</b>	<b>\$ 666,587</b>	<b>\$ 668,500</b>	
<b>Total Income</b>	<b>\$ 666,587</b>	<b>\$ 668,500</b>	
<b>Gross Profit</b>	<b>\$ 666,587</b>	<b>\$ 668,500</b>	
<b>Expenses</b>			
<b>6000-00 Operating Expenses</b>			
<b>6100-00 External Expenses</b>			
<b>6101-00 Diocesan Related Expense</b>			
<b>6101-01 Diocesan Pledge</b>	\$ 5,000	\$ 5,000	
<b>6101-02 Diocesan Delegates</b>	\$ 1,000	\$ 1,500	2 clergy plus parish rep
<b>6101-03 Region 13 Dues</b>	\$ 300	\$ -	
<b>Total 6101-00 Diocesan Related Expense</b>	<b>\$ 6,300</b>	<b>\$ 6,500</b>	
<b>6102-00 Outreach Efforts</b>	\$ -	\$ -	
<b>Total 6100-00 External Expenses</b>	<b>\$ 6,300</b>	<b>\$ 6,500</b>	
<b>6200-00 Personnel</b>			
<b>6210-00 Pastoral Compensation</b>			
<b>6210-01 Clergy Salary</b>	\$ 57,500	\$ 107,163	
<b>6210-03 Clergy Housing Allowance</b>	\$ 44,000	\$ 69,700	
<b>6210-04 Supply Clergy</b>	\$ 1,500	\$ 750	
<b>Total 6210-00 Pastoral Compensation</b>	<b>\$ 103,000</b>	<b>\$ 177,613</b>	
<b>6230-00 Lay Compensation</b>			
<b>Total 6230-00 Lay Compensation</b>	<b>\$ 145,594</b>	<b>\$ 75,315</b>	
<b>6260-00 Personnel Benefits</b>			
<b>6260-01 FICA</b>	\$ 18,754	\$ 19,292	
<b>6260-02 Pension Exp</b>	\$ 32,307	\$ 41,049	Clergy pension 18%, Lay pension 9%
<b>6260-03 Health Insurance Expense</b>	<b>\$ 58,797</b>	<b>\$ 55,998</b>	

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	2025 BUDGET	2026 Budget R0	Approved 2026 R0 Budget Notes:
6260-04 Life Insurance Expense	\$ 1,200	\$ 1,000	
6260-05 LTD Expense	\$ -	\$ -	
<b>Total 6260-00 Personnel Benefits</b>	<b>\$ 111,058</b>	<b>\$ 117,339</b>	
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	
<b>Total 6270-00 Misc Personnel Expense</b>	<b>\$ 9,700</b>	<b>\$ 9,150</b>	
<b>Total 6200-00 Personnel</b>	<b>\$ 369,352</b>	<b>\$ 379,417</b>	
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	
<b>Total 6301-00 Altar Supplies</b>	<b>\$ 1,500</b>	<b>\$ 1,230</b>	
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	
<b>Total 6303-00 Music Supplies &amp; Equip</b>	<b>\$ 1,400</b>	<b>\$ 1,900</b>	
6304-00 Audio/Visual Expenses			
6304-03 AV Expenses - Other	\$ 1,000	\$ 1,000	
<b>Total 6304-00 Audio/Visual Expenses</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
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	
<b>Total 6306-00 Musicians</b>	<b>\$ 25,815</b>	<b>\$ 23,000</b>	
<b>Total 6300-00 Liturgical Worship Expenses</b>	<b>\$ 32,340</b>	<b>\$ 29,193</b>	
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	
<b>Total 6501-00 Welcoming &amp; Incorporation</b>	<b>\$ 2,500</b>	<b>\$ 2,350</b>	
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	
<b>Total 6502-00 Ministries - Parish Life</b>	<b>\$ 2,000</b>	<b>\$ 1,500</b>	
6504-00 Hospitality Ministry Expenses			
6504-01 Sunday Fellowship Expenses	\$ 520	\$ 500	
6504-01-2 Sunday Fellowship collections	\$ (520)		
<b>Total 6504-01 Sunday Fellowship Expenses</b>	<b>\$ -</b>	<b>\$ 500</b>	
6504-02 Vestry Hospitality Expenses	\$ 500	\$ 500	
6504-03 Other Parish Event Expenses	\$ 1,000	\$ 500	
<b>Total 6504-00 Hospitality Ministry Expenses</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	
6505-00 Pastoral Care Ministry			
6505-01 Lay Eucharistic Ministry	\$ 160	\$ 500	
<b>Total 6505-00 Pastoral Care Ministry</b>	<b>\$ 160</b>	<b>\$ 500</b>	
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	
<b>Total 6506-00 Spiritual Formation Ministry</b>	<b>\$ 1,100</b>	<b>\$ 870</b>	
6507-00 Christian Education Ministry			
6507-04 Christ Ed Curriculum & Expenses	\$ 600	\$ 1,000	
<b>Total 6507-00 Christian Education Ministry</b>	<b>\$ 600</b>	<b>\$ 1,000</b>	
6508-00 Youth Ministry	\$ 1,500	\$ 2,000	
<b>Total 6500-00 Ministry Expenses</b>	<b>\$ 9,360</b>	<b>\$ 9,720</b>	
6600-00 Property Expenses			
6601-00 Mortgage/Building Use			
6601-01 Mortgage Interest	\$ 4,845	\$ -	
6601-04 Mortgage Principal Pymt	\$ 122,355	\$ -	
<b>Total 6601-00 Mortgage/Building Use</b>	<b>\$ 127,200</b>	<b>\$ -</b>	
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	
<b>Total 6602-00 Property Protection</b>	<b>\$ 31,900</b>	<b>\$ 28,110</b>	
6603-00 Funding to Repair Reserve	\$ 25,000	\$ 25,000	
6604-00 Maintenance Contracts			
6604-01 Landscaping Contract	\$ 14,200	\$ 15,085	based on contracs
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:
<b>Total 6604-00 Maintenance Contracts</b>	\$ 43,576	\$ 50,828	
<b>6605-00 Repairs &amp; Maintenance</b>			
<b>6605-01 General Repairs &amp; Maint</b>	\$ 15,000	\$ 15,000	
<b>6605-02 Landscaping Services</b>	\$ 1,800	\$ 1,800	
<b>6605-03 HVAC Repairs &amp; Maint</b>	\$ 25,000	\$ 25,000	
<b>Total 6605-00 Repairs &amp; Maintenance</b>	<b>\$ 41,800</b>	<b>\$ 41,800</b>	
<b>Total 6600-00 Property Expenses</b>	<b>\$ 269,476</b>	<b>\$ 145,738</b>	No mortgage
<b>6700-00 Utilities</b>			
<b>6700-01 Telephone &amp; Internet</b>	\$ 11,000	\$ 10,500	based on rates with 7% increase
<b>6700-02 Natural Gas</b>	\$ 28,600	\$ 18,500	based on original 2025 gas budget
<b>6700-03 Electricity</b>	\$ 22,500	\$ 23,500	
<b>6700-04 Water &amp; Sewer</b>	\$ 4,000	\$ 3,000	considers 7% annual increase
<b>Total 6700-00 Utilities</b>	<b>\$ 66,100</b>	<b>\$ 55,500</b>	
<b>6800-00 General &amp; Administrative</b>			
<b>6801-00 Office Supply Expenses</b>			
<b>6801-01 Office Administrative Supplies</b>	\$ 2,400	\$ 2,160	
<b>6801-02 Kitchen/Cleaning Supplies</b>	\$ 2,000	\$ 3,000	
<b>Total 6801-00 Office Supply Expenses</b>	<b>\$ 4,400</b>	<b>\$ 5,160</b>	
<b>6802-00 Office Equipment Expense</b>			
<b>6802-02 IT Equipment &amp; Software</b>	\$ 5,371	\$ 4,908	
<b>6802-03 Office Contracts</b>	\$ 5,508	\$ 5,760	
<b>Total 6802-00 Office Equipment Expense</b>	<b>\$ 10,879</b>	<b>\$ 10,668</b>	
<b>6803-00 Office Services</b>			
<b>6803-01 Postage &amp; Shipping</b>	\$ 1,200	\$ 1,200	
<b>6803-02 Legal &amp; Accounting</b>	\$ 42,000	\$ 42,000	
<b>6803-03 IT Services</b>	\$ 21,948	\$ 21,948	
<b>6803-04 Bank Charges</b>	\$ 5,772	\$ 6,648	

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