



ARCHDIOCESE
of MILWAUKEE

Faithful Finances: Budget Template

Optional for FY 2026-27

January 2026

Agenda

- 1) Why use the Budget Template?
- 2) Navigating through the Budget Template
- 3) Budget Assumptions
- 4) Administrative & School Budgets
- 5) Reports
- 6) Budget Submission & Due Date
- 7) Optional: Monthly Budgeting



Why Use a Budget Template?

Optional for FY 2026-27 Budget

Benefits:

- a) Includes Archdiocesan chart of accounts and departments as used in the CFS, making it easier to compare actual year end performance to submitted budgets.
- b) Similar formatting makes it easier for pastors overseeing multiple parishes to review budgets and to rollup budgets for a “territory” view.
- c) Dollar & percent variances are calculated and lines requiring variance explanations will be highlighted, making it easier for budget reviewers to identify areas to focus on (Finance Council, Trustees, & Pastor).
- d) For those parishes with schools participating in WI School Choice, additional prompts will allow for documenting compulsory budget items that are required for the Fiscal & Internal Controls Practices Report (FICPR).

Navigating through the Budget Template

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Budget Template FY 2026-27	
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The Table of Contents (TOC) has links to all the tabs. It is a good place to go to find what you are looking for.

On each of the other tabs, there is a link in the upper left-hand corner that will bring you back to the TOC:



Navigating through the Budget Template

Assumption tabs (yellow)

Assumptions - Arch

Assumptions - Parish

Assumptions - School Enrollment

Assumptions - SNSP Enrollment

School Choice Tuition Calc

The assumptions tabs are a place to summarize the assumptions used in the budget.

Some assumptions are not finalized yet, such as for priest compensation. The assumptions pre-populated in the assumptions tab may need to be updated in the future. Once updated in this tab, the assumptions will carry forward in the budget calculations.

Note: Wisconsin School Choice tuition amounts will not be finalized until July 2026. The assumptions include the 2025-26 amounts.

Navigating through the Budget Template

Cost Center/Department tabs (red)

Administrative

School

Buildings & Grounds

Sacred Life & Worship

Christian Formation

Social Ministry

Other

Restricted Funds

The red tabs match the cost centers used on the Confidential Financial Statement (CFS). All parishes would use the “Administrative” tab. The other tabs may or may not be used, depending on how the parish handles its budget.

All parishes with a school should break out the school budget on the “School” tab.

The Budget tabs for Cost Centers/Departments also include links to return to the assumption's tabs:

	A	B	C
1	RETURN TO TABLE OF CONTENTS		
2	RETURN TO ASSUMPTIONS - ARCH		
3	RETURN TO ASSUMPTIONS - PARISH		

Navigating through the Budget Template

Reports tabs (blue)

Parish Department Summary

Consolidated Budget

Finance Council - Summary

Cover Sheet

- The blue reports tabs include summary views that may be helpful to your finance council, trustees, and pastor when they are reviewing the budget package.
- The cover sheet should be printed and signed off by the Pastor, Trustee-Treasurer, Trustee – Secretary, and the Finance Council Chair, scanned as a PDF, and returned with the budget file to parishfinance@archmil.org

Navigating through the Budget Template

School Choice tabs (green)

WI School Choice | School Choice - Sch7 Net Assets | School Choice - Sch10 Reserves | School Choice Eligible Expenses | School Choice - Offsetting Rev

- The School Choice tabs include links to the Department of Public Instruction's (DPI's) website where one may find up-to-date guidance on budget requirements. It is the school's responsibility to ensure that it is following DPI's latest guidelines.
- These tabs **DO NOT** link to the budget files. They are intended to guide parish schools participating in WI School Choice through the budget requirements.

FY 2026-27 Budget Summary Tab

RETURN TO TABLE OF CONTENTS		BUDGET SUMMARY WORKSHEET FOR THE FISCAL YEAR: JULY 1, 2026 - JUNE 30, 2027	
PERSON PREPARING REPORT: PREPARER'S EMAIL: PREPARER'S PHONE NUMBER: PASTOR/PARISH DIRECTOR:	PARISH NAME: St Adelina	PARISH CODE: A99	
	CITY: Milwaukee	COUNTY: Milwaukee	
	TITLE: Business Manager	DEANERY: N/A	
	YTD MONTH TEXT: Jan	YTD FY MONTH#: 7	
	MONTH OF FINANCIAL DATA: 01 Jan		
	YEAR OF FINANCIAL DATA: 2026		

- On the FY 2026-27 Budget Summary tab, please fill out all the yellow cells. By entering your parish code, the following will then auto-populate: your parish name, city, county and deanery.
- Enter in your name, title, email, phone number and pastor name on the left side.
- Finally, change the “Month of Financial Data” cell to whatever month your data is through. i.e. If you have year to date financials through December 2025, make sure the drop down says 12 Dec. Note that you might change this during the budget process. If you are starting in January, you might only have data through January 2026. However, if you do a refresh in February, you may have January 2026 data.



Assumptions



- 1) Assumptions – Archdiocese
- 2) Assumptions – Parish
- 3) Assumptions – School Enrollment
- 4) Assumptions – SNSP Enrollment
- 5) School Choice Tuition Calculation

Assumptions - Archdiocese

- Assumptions are preliminary at this point. The table is unlocked, so budget preparers may make updates directly to this tab as new information becomes available.
- The SRHP plans renew January 1st; those budgeting by month will only show the increase in January through June of 2027.

Annual Budget Assumptions from the Archdiocese of Milwaukee			
FY 2026-27			
	Percent Change	Dollar Change	Budget Amt
Archdiocesan Assessment Rate	0.00%		
Priest Compensation Assumptions:			
Priest Compensation	0.00%		
Priest Professional Expense Allowance	0.00%		
Priest Pension	0.00%		
Priest Retreat allowance	0.00%		
Priest Continuing Education Allowance	0.00%		
Priest Long Term Disability Premiums	0.00%		
St Raphael Health Plan (SRHP) Assumptions:			
Medical Insurance	9.00%		
Dental Insurance	5.00%		
Vision Insurance	5.00%		
Participants' Indemnity Plan (Catholic Mutual Group):			
PIPIT (property, casualty & liability)	9.00%		
Workers' Compensation	10.00%		
Critical Illness	3.00%		
Hospital Indemnity	3.00%		
Accident Protection	3.00%		
Church Unemployment Pay Program (CUPP)		\$ 17.00	
Administrative Fee, per person			
IRS Mileage Reimbursement, per mile		\$ 0.70	

Assumptions – Parish General Estimate for Inflation

	Percent Change
General estimate for inflation:	3.00%

- The default inflation rate for expenses is 3.00%; however, the parish may select the inflation rate it would like to use.
- This rate will be used in the budget worksheets for the cost centers / departments. The current annualized run rate for most expenses would be increased by this inflation amount for a default budget amount. *Note: The budget preparer will have the option to change this for individual budget line items.*

Assumptions – Parish Staffing

		Actual FY 2025-26	Budget FY 2026-27	Change from Prior Year	Comments
Parish & School Employees:					
Date of headcount & FTE values	Enter date for current year only.	1 1	Nov-25		
# of Priests (headcount)	Enter a value.	2 2	1	1	-
# Priest FTEs allocated to Parish	Enter a value. Should match Shared Service Agreement, if applicable.		0.90	0.90	-
# Priest FTEs allocated to School	Enter a value.		0.10	0.10	-
Total # Priest FTEs	Calculation		1.00	1.00	-
# of Parish Employees (headcount)	Enter a value.	3 3	6	7	1 New DRE added
# Parish Employee FTEs allocated to Parish	Enter a value. Should match Shared Service Agreement, if applicable.		3.50	4.00	0.50 Part time DRE added, 0.5 FTE
# Parish Employee FTEs allocated to School	Enter a value.		2.00	2.00	-
Total # Parish Employee FTEs	Calculation		5.50	6.00	0.50
# of School Employees (headcount)	Enter a value.	4 4	21	21	-
# School Employee FTEs	Enter a value.		18.0	18.6	0.60 Two 0.5 FTE Teacher Aids shifting to 0.8 FTE for school year
Total # of FTEs allocated to Parish	Calculation		4.40	4.90	0.50
Total # of FTEs allocated to School	Calculation		20.10	20.70	0.60
Total # Employee FTEs	Calculation		24.50	25.60	1.10
Total # of Parish & Priest Employees (headcount)	Calculation		7	8	1
Total # of School Employees (headcount)	Calculation		21	21	-
Total # of Employees (headcount)	Calculation		28	29	1

Fill in the yellow boxes. Include comments to explain any variances.

Assumptions – School Enrollment

Type of School

All Schools

Schools:			School Assessment & Marketing Fees	
Does budget include an elementary school?	<i>Select from Drop Down Boxes</i>	Yes	\$ Amt to Budget	400
Does budget include a secondary school?	<i>Select from Drop Down Boxes</i>	No	\$	-

- From the drop-down box (highlighted in yellow), select “Yes” or “No” to indicate whether or not the budget includes an elementary school or a secondary school.
- This will calculate the Professional Development fee to be included in the budget.

Assumptions – School Enrollment

Pupil Anticipated Enrollments - All Schools

ALL PUPILS ANTICIPATED ENROLLMENTS - FY 2026-27									
Line	A Count Category	B Preliminary Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE	Actual Headcount FY 2025-26	Change from Prior Year (Preliminary Enrollment- PY)	Comments
0	3-Year-Old K	0					0	-	
1	4-Year-Old K/437 Hours	0	0	0	0.5	-	0	-	
2	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach	0	0	0	0.6	-	0	-	
3	5-Year-Old K/.5 Day	0	0	0	0.5	-	0	-	
4	5-Year-Old K/3 Day	0	0	0	0.6	-	0	-	
5	5-Year-Old K/4 Day	0	0	0	0.8	-	0	-	
6	5-Year-Old K/5 Day	0	0	0	1.0	-	0	-	
7	Grades 1-8	0	0	0	1.0	-	0	-	
8	Total K4-8 ALL PUPILS	-	-	-			-	-	
	Total K3-8 ALL PUPILS	-					-		
9	Grades 9-12	0	0	0	1.0	-	0	-	
10	TOTAL ALL PUPILS, 4K - 12	-	-	-			-	-	

- Fill in the “B Preliminary Enrollment” counts of pupils. The values in this column will copy over the “C 3rd Friday September Count” and the “D 2nd Friday Jan Count” columns. The budget preparer has the option to overwrite these columns if he or she feels the values should be different.
- Fill in the “Actual FY 2025-26” pupil counts.
- Include any comments that would help to explain pupil count variances.

Assumptions – School Enrollment

Pupil Anticipated Enrollments

WI School Choice Only

CHOICE PUPILS ANTICIPATED ENROLLMENTS

Line	A Count Category	B Preliminary Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE	Actual Headcount FY 2025-26	Change from Prior Year (Preliminary Enrollment- PY)	Comments
11	4-Year-Old K437 Hours	0	0	0	0.5	-	0	-	
12	4-Year-Old K437 Hours + 87.5 Hrs. Outreach	0	0	0	0.6	-	0	-	
13	5-Year-Old K5 Day	0	0	0	0.5	-	0	-	
14	5-Year-Old K3 Day	0	0	0	0.6	-	0	-	
15	5-Year-Old K4 Day	0	0	0	0.8	-	0	-	
16	5-Year-Old K5 Day	0	0	0	1.0	-	0	-	
17	Grades 1-8	0	0	0	1.0	-	0	-	
18	TOTAL K4-8 CHOICE PUPILS	-	-	-		-	-	-	
19	Grades 9-12	0	0	0	1.0	-	0	-	
20	TOTAL CHOICE PUPILS	-	-	-		-	-	-	

CHOICE PUPILS BY PROGRAM

Line	A Count Category	B MPCP Count	C VPCP Count	D RPCP Count	E High Count	F Difference	Actual FY 2025-26	Change from Prior Year (Preliminary Enrollment- PY)	Comments
21	4-Year-Old K	0	0	0	0	-	0	-	
22	5-Year-Old K	0	0	0	0	-	0	-	
23	Grades 1-8	0	0	0	0	-	0	-	
24	Grades 9-12	0	0	0	0	-	0	-	
25	TOTAL CHOICE PUPILS	-	-	-	0	-	-	-	

CHOICE SUMMER SCHOOL PUPILS

Line	A Line Description	B Grades K-8	C Grades 9-12	D Payment				Comments
26	Total Pupils	0	0	-				

- Below enrollment for all students is a section for School Choice Enrollment.
- The preliminary student count will be multiplied by the school choice tuition amount depending on the student type.

Assumptions – SNSP Enrollment

Pupil Anticipated Enrollments

SNSP FULL SCHOLARSHIP ANTICIPATED ENROLLMENTS

Line	A Count Category	B Preliminary Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE	Actual Headcount FY 2025-26	Change from Prior Year (Preliminary Enrollment- PY)	Comments
1	4-Year-Old K437 Hours	-	-	-	0.5	-	-	-	
2	4-Year-Old K437 Hours + 87.5 Hrs. Outreach	-	-	-	0.6	-	-	-	
3	5-Year-Old K15 Day	-	-	-	0.5	-	-	-	
4	5-Year-Old K13 Day	-	-	-	0.6	-	-	-	
5	5-Year-Old K4 Day	-	-	-	0.8	-	-	-	
6	5-Year-Old K15 Day	-	-	-	1.0	-	-	-	
7	Grades 1-8	-	-	-	1.0	-	-	-	
8	TOTAL K4-8 FULL SCHOLARSHIP P	-	-	-		-	-	-	
9	Grades 9-12	-	-	-	1.0	-	-	-	
10	TOTAL FULL SCHOLARSHIP PUPIL	-	-	-		-	-	-	

SNSP PARTIAL SCHOLARSHIP ANTICIPATED ENROLLMENTS

Line	A Count Category	B Preliminary Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE	Actual Headcount FY 2025-26	Change from Prior Year (Preliminary Enrollment- PY)	Comments
11	4-Year-Old K437 Hours	-	-	-	0.5	-	-	-	
12	4-Year-Old K437 Hours + 87.5 Hrs. Outreach	-	-	-	0.6	-	-	-	
13	5-Year-Old K15 Day	-	-	-	0.5	-	-	-	
14	5-Year-Old K13 Day	-	-	-	0.6	-	-	-	
15	5-Year-Old K4 Day	-	-	-	0.8	-	-	-	
16	5-Year-Old K15 Day	-	-	-	1.0	-	-	-	
17	Grades 1-8	-	-	-	1.0	-	-	-	
18	TOTAL K4-8 PARTIAL SCHOLARSH	-	-	-		-	-	-	
19	Grades 9-12	-	-	-	1.0	-	-	-	
20	TOTAL PARTIAL SCHOLARSHIP P	-	-	-		-	-	-	
21	TOTAL SNSP PUPILS	-	-	-		-	-	-	

- The Special Needs Scholarship Program has its own tab for student count. It works the same was as the tab for all school enrollment.
- The student count will calculate the expected amount based on the Assumptions – Arch tab

School tab – Tuition Calculation (School Choice)

CHOICE PUPILS ANTICIPATED ENROLLMENTS								Change from Prior Year (Preliminary Enrollment- PY)	
Line	A Count Category	B Preliminary Enrollment	C 3rd Friday Sept Count	D 2nd Friday Jan Count	E FTE Factor	F Average FTE	Actual Headcount FY 2024-25	C	
WI Choice Schools Only	11 4-Year-Old K/437 Hours	5	5	5	0.5	2.50	4	1	
WI Choice Schools Only	12 4-Year-Old K/437 Hours + 87.5 Hrs. Outreach	0	0	0	0.6	-	0	-	
WI Choice Schools Only	13 5-Year-Old K/5 Day	0	0	0	0.5	-	0	-	
WI Choice Schools Only	14 5-Year-Old K/3 Day	3	3	3	0.6	1.80	3	-	
WI Choice Schools Only	15 5-Year-Old K/4 Day	6	6	6	0.8	4.80	5	1	
WI Choice Schools Only	16 5-Year-Old K/5 Day	0	0	0	1.0	-	0	-	
WI Choice Schools Only	17 Grades 1-8	65	65	65	1.0	65.00	68	(3)	
WI Choice Schools Only	18 TOTAL K4-8 CHOICE PUPILS	79	79	79		74.10	80.00	(1)	
WI Choice Schools Only	19 Grades 9-12	0	0	0	1.0	-	0	-	
WI Choice Schools Only	20 TOTAL CHOICE PUPILS	79	79	79		74.10	80.00	(1)	

- When calculating an amount for PSCP students on the budget you will want to start on the “Assumptions – School Enrollment” tab and enter in the Preliminary Enrollment in column B. This number is what will be used to calculate the PSCP amount on the School Tab of the 2026-27 budget template.

School tab – Tuition Calculation (School Choice)

Acct #	Account Name	FY 2026-27 Budget	\$ Δ from 01 Jan 2026 Annualized	% Δ from 01 Jan 2026 Annualized
3100 Tuition and Program Fees				
3110	Tuition - Private Pay	-	-	0.0%
3120	Registration	-	-	0.0%
3130	Book and Supply Fees	-	-	0.0%
3140	Tuition - PSCP	811,424	82,853	11.4%
3150	Tuition - SNSP	-	-	0.0%
3190	Tuition - Miscellaneous	-	-	0.0%
3100	Total Tuition and Program Fees	811,424	82,853	11.4%

- In this example, The \$811,424 was calculated on the “School Choice tuition Calc” tab based on the number of students entered on the “Assumptions – School Enrollment” tab. The voucher amounts come from the “Assumptions – Arch” tab.
- Please Note: The 2026-27 school choice voucher amounts won't be released until summer 2026. Using last years voucher amount is recommended.

WI School Choice Tuition Calculation			No Data Entry Needed		
Line	A Count Category	Preliminary Enrollment	A	B	C=A*B
			From "Assumptions - School Enrollment" tab	From "Assumptions - Arch" tab	Calculation
11	4-Year-Old K/437 Hours	5	\$ 6,526.20	\$ 32,631.00	
12	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach	-	\$ 6,526.20	\$ -	
13	5-Year-Old K/5 Day	-	\$ 5,438.50	\$ -	
14	5-Year-Old K/3 Day	3	\$ 6,526.20	\$ 19,578.60	
15	5-Year-Old K/4 Day	6	\$ 8,701.60	\$ 52,209.60	
16	5-Year-Old K/5 Day	-	\$ 10,877.00	\$ -	
17	Grades 1-8	65	\$ 10,877.00	\$ 707,005.00	
19	Grades 9-12	-	\$ 13,371.00	\$ -	
Total, PSCP					\$ 811,424.20
To School tab cell O22.					



Administrative Budget tab

- 1) Administrative Tab - Filling out the budget template
- 2) Administrative Tab – Budget Assumptions
- 3) Administrative Tab – Percent & Dollar changes
- 4) Administrative Tab – Zero Based Budgeting
- 5) Administrative Tab – Budget & Variance Columns
- 6) Administrative Tab – Variance Explanation

Administrative tab – filling out the budget template

Acct #	Account Name	\$FY Ended June 30 2024	\$FY Ended June 30 2025	01 Jan 2026 \$ YTD	01 Jan 2026 Annualized YTD
3000 Contributions					
3010	Weekly Envelopes	100,000	110,000	62,500	107,143
3020	Offertory Collection				-
3030	Special Restricted Parish Collections				
3040	Vigil Lights				-
3050	Bequests				-
3060	Donations				-
3065	Faith in Our Future Restricted Collections				
3065	Love One Another Restricted Collections				
3080	Mass Stipends and Stole Fees				-
3090	Other Contributions				-
3000	Total Contributions	100,000	110,000	62,500	107,143

When you first come to the Administrative Tab you will find several columns.

1. The first column is where the parish would enter in the amount from two fiscal years ago. You can copy this data from the “Data Entry” tab of the 2023-24 CFS.
2. The second column is where the parish would enter in the amount from the most recent CFS. You can copy this data from the “Data Entry” tab of the 2024-25 CFS.

By having two years of historical data as well as a current year to date amount, it will help the parish in determining the best amount to be budgeted for the 2026-27 fiscal year.

Administrative tab – filling out the budget template

Acct #	Account Name	\$FY Ended June 30 2024	\$FY Ended June 30 2025	01 Jan 2026 \$ YTD	01 Jan 2026 Annualized YTD
3000 Contributions					
3010	Weekly Envelopes	100,000	110,000	62,500	107,143
3020	Offertory Collection				-
3030	Special Restricted Parish Collections				
3040	Vigil Lights				-
3050	Bequests				-
3060	Donations				-
3065	Faith in Our Future Restricted Collections				
3065	Love One Another Restricted Collections				
3080	Mass Stipends and Stole Fees				-
3090	Other Contributions				-
3000	Total Contributions	100,000	110,000	62,500	107,143

3. The third column is for your year-to-date financial data. The column header says through January and can be changed by changing the month in cell G-9 of the FY 2026-27 Budget Summary tab.
4. The fourth column is the annualized amount based on your year-to-date month entered. For example, if you had \$62,500 through January 2025 for envelope income your annualized amount would be $\$62,500 / 7 \text{ months} * 12 \text{ months} = \$107,143$

Administrative tab – Budget Assumptions

Acct #	Account Name	01 Jan 2026 Annualized YTD	5 Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adjustment (Drop-down box)	6 % Change, if not Standard	7 \$ Change, if not Standard	\$ Amt for Zero Based Budget
	3000 Contributions						
3010	Weekly Envelopes	107,143	0.00%	Std Budget Assumption			
3020	Offertory Collection	-	0.00%	Std Budget Assumption			
3030	Special Restricted Parish Collections						
3040	Vigil Lights	-	0.00%	Std Budget Assumption			
3050	Bequests	-		Enter \$ Amt - Zero Based			
3060	Donations	-	0.00%	Std Budget Assumption			
3065	Faith in Our Future Restricted Collections						
3065	Love One Another Restricted Collections						
3080	Mass Stipends and Stole Fees	-	0.00%	Std Budget Assumption			
3090	Other Contributions	-	0.00%	Std Budget Assumption			
3000	Total Contributions	107,143					

4. The fifth column is the standard budget assumption percentage. For all income accounts it is presumed to be 0% while for expenses its 3% for inflation. For expenses, the amount of 3% can be changed in cell C-6 on the “Assumptions – Parish” tab.
5. The sixth column is a drop down so the assumption calculation can be changed depending on the circumstance. You can change it to calculate the 2026-27 budget amount based on a change of percentage or amount.
6. The three columns to the right of the assumption drop down are so you can enter different assumptions percentages or amounts to adjust the 2026-27 budget amount. Examples are shown on the next slide.

Administrative tab – Percent & Dollar Changes

Acct #	Account Name	01 Jan 2026 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adjustment (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2026-27 Budget
	3000 Contributions								
3010	Weekly Envelopes	107,143	0.00%	Enter Manual % Change	3.0%			Parish growing envelope income	110,357

When changing the budget assumption to “Enter Manual % Change”, it will now take your annualized amount and add whatever percent increase chosen to the FY 2026-27 budget amount. You will also notice that when changing the budget assumption, it will highlight the cell based on the drop-down selection as well as the notes column for context as to why the amount was chosen.

Acct #	Account Name	01 Jan 2026 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adjustment (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2026-27 Budget
	3000 Contributions								
3010	Weekly Envelopes	107,143	0.00%	Enter Manual \$ Change		5,000		Parish growing envelope income	112,143

If entering a dollar value is easier than a percent all you need to do is change the budget assumption to “Enter Manual \$ Change” and enter in a dollar value in the “\$ Change, if not Standard” column. Again, the notes column will highlight for context regarding the change.

Administrative tab – Zero Based Budgeting

Acct #	Account Name	01 Jan 2026 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adjustment (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2026-27 Budget
3000 Contributions									
3010	Weekly Envelopes	107,143	0.00%	Enter \$ Amt - Zero Based			110,000	Parish growing envelope income	110,000

If you want to disregard prior year data and enter your own amount that is another option. Change the budget assumption cell to “Enter \$ Amt – Zero Based” and then you can enter whatever amount you want in the column “\$ Amt for Zero Based Budget”. In our example St. Adelina entered \$110,000 which became the amount for the FY 2026-27 Budget.

Administrative tab – Budget & Variance Columns

Acct #	Account Name	FY 2026-27 Budget	\$ Δ from 01 Jan 2026 Annualized	% Δ from 01 Jan 2026 Annualized	\$ Δ from FY 2024-25	% Δ from FY 2024-25
3000 Contributions						
3010	Weekly Envelopes	112,143	5,000	4.7%	2,143	1.9%

8. The FY 2026-27 Budget Column will show the calculated amount based on the assumption chosen.
9. The next column is the calculation of the dollar change between the annualized amount and the 2026-27 budget amount.
10. The next column is the total percent change between the annualized amount and the 2026-27 budget amount.
11. The column after the annualized percent change is the dollar change between the FY 2026-27 budget amount and the previous fiscal years amount.
12. The twelfth column is the total percent change between last years amount and the 2026-27 budget amount

The various change calculations help give context for how much of a change is being made.

Administrative tab – Variance Explanation

Acct #	Account Name	FY 2026-27 Budget	\$ Δ from 01 Jan 2026 Annualized	% Δ from 01 Jan 2026 Annualized	\$ Δ from FY 2024-25	% Δ from FY 2024-25	Variance Explanation Required? Threshold: +/- \$7500 and +/- 5% compared to CY annualized (E&O Threshold = 3%)	Variance Explanation /
EXPENSES								
4000/4100 Salaries and Benefits								
4011	Salaries-Priests	-	-	0.0%	-	0.0%	Variance Explanation Not Required	
4012	Salaries-Lay Employees, Parish	350,000	50,000	16.7%	110,000	45.8%	Variance Explanation Required	Adding 1 extra FTE at Parish

Variance Explanation – Whenever there is a variance more than \$7,500 and 5% in the 2026-27 budget compared to the 2025-26 annualized amount the column “Is a Variance Explanation Required” will light up red and the column “Variance Explanation” will highlight yellow. This is because the change is greater than the set threshold. Whenever this is highlighted the parish or school will need to enter in additional context for why there was a drastic change.

For example: St Adelina will be adding an extra full-time employee in the 2026-27 fiscal year. Due to this there will be \$50,000 extra added to the budget. Since this was a \$50,000 and 16.7% change there will be a variance explanation required. The comment to explain the variance was “Added 1 extra FTE at Parish”

Reporting



Budget Template - Reporting

- 1) FY 2026-27 Budget Summary
- 2) Parish Department Summary
- 3) Consolidated Budget
- 4) Finance Council Summary
- 5) Budget Cover Sheet

FY 2026-27 Budget Summary - Reporting

YOU ARE SUBMITTING A BALANCED BUDGET			
	Parish Department Summary	School Budget Summary	Consolidated Budget
Total Revenue	\$ 1,214,322	\$ 650,000	\$ 1,864,322
Total Expense	\$ 1,213,819	\$ -	\$ 1,213,819
Net Operating Income	\$ 503	\$ 650,000	\$ 650,503
Total Capital Expenditures	\$ 50,000	\$ -	\$ 50,000
Total Depreciation Expense	\$ -	\$ -	\$ -
Total Other Inc. + Disb.	\$ -	\$ -	\$ -
Net Income	\$ (49,497)	\$ 650,000	\$ 600,503
Net (inc. non-cash)	\$ (49,497)	\$ 650,000	\$ 600,503
FY 2026-27 Budget Submission			
Parish Net Operating Income	\$ 503		
School Net Operating Income	\$ 650,000		
FY 2026-27 Budget Net Operating Income	\$ 650,503		
Other Income + Expense			
Other Income	\$ -		
Parish Capital Expenditures	\$ 50,000		
School Capital Expenditures	\$ -		
Parish Depreciation Expense	\$ -		
School Depreciation Expense	\$ -		
Other Expense	\$ -		
FY 2026-27 Budget Net Income	\$ 600,503		

- After filling out the budget, the FY 2026-27 Budget Summary tab will summarize the key parts of your budget. This includes all the parish departments, school and restricted funds.
- The amount that will be submitted as the FY 2026-27 budgeted amount is the consolidated parish & school net operating income
- Please Note: if your parish or school depreciates, capital expenditures should be zero dollars.

Budget Template Reporting – Parish Department Summary

Acct #	Account Name	01 Jan 2026 \$ YTD	01 Jan 2026 Annualized YTD	FY 2026-27 Budget
3000 Contributions				
3010	Weekly Envelopes	625,000	1,071,429	1,071,429
3020	Offertory Collection	35,000	60,000	60,000
3030	Special Restricted Parish Collections			
3040	Vigil Lights	2,400	4,114	4,114
3050	Bequests	0	0	0
3060	Donations	6,850	11,743	11,743
3065	Faith in Our Future Restricted Collections			
3065	Love One Another Restricted Collections			
3080	Mass Stipends and Stole Fees	1,500	2,571	2,571
3090	Other Contributions	2,000	3,429	3,429
3000	Total Contributions	672,750	1,153,286	1,153,286

- After filing out the budget tabs for the parish (this includes the Administrative, Buildings & Grounds, Sacred Life & Worship, Christian Formation, Social Ministry and Other classes/departments), they will sum on the Parish Department Summary tab.
- This tab will allow you to have a summary of all the parish classes/departments without the school and restricted funds.

Budget Template Reporting – Consolidated Budget

Acct #	Account Name	01 Jan 2026 \$ YTD	01 Jan 2026 Annualized YTD	FY 2026-27 Budget
3000 Contributions				
3010	Weekly Envelopes	625,000	1,071,429	1,071,429
3020	Offertory Collection	35,000	60,000	60,000
3030	Special Restricted Parish Collections			
3040	Vigil Lights	2,400	4,114	4,114
3050	Bequests	0	0	0
3060	Donations	6,850	11,743	11,743
3065	Faith in Our Future Restricted Collections			
3065	Love One Another Restricted Collections			
3080	Mass Stipends and Stole Fees	1,500	2,571	2,571
3090	Other Contributions	2,000	3,429	3,429
3000	Total Contributions	672,750	1,153,286	1,153,286
3100 Tuition and Program Fees				
3110	Tuition - Private Pay	0	0	0
3120	Registration	0	0	0
3130	Book and Supply Fees	0	0	0
3140	Tuition - PSCP	0	0	652,620
3150	Tuition - SNSP	0	0	0
3190	Tuition - Miscellaneous	0	0	0
3100	Total Tuition and Program Fees	-	-	652,620

- After filing out every budget tab the consolidated budget tab will be fully populated. (this includes the consolidated parish, school and restricted budget tabs)
- This tab can be used to see the overall budget for the parish & school.

Budget Template Reporting – Finance Council Summary

Administrative FY 2026-27

	\$ FY Ended June 30 2025	01 Jan 2026	\$ YTD	01 Jan 2026 Annualized YTD	FY 2026-27 Budget	\$ Δ from 01 Jan 2026 Annualized	% Δ from 01 Jan 2026 Annualized
REVENUES							
Total Contributions	-	682,214		1,169,510	1,169,510	-	0.0%
Total Tuition and Program Fees	-	5,875		10,071	10,071	-	0.0%
Total Rentals	-	500		857	857	-	0.0%
Total Other Revenue	-	18,608		31,899	31,899	-	0.0%
Total Sale of Assets	-	-		-	-	-	0.0%
Total Fundraising Revenue	-	1,158		1,985	1,985	-	0.0%
TOTAL REVENUES:	-	708,355		1,214,323	1,214,322	-	0.0%
EXPENSES							
Total Salaries and Benefits	-	300,866		515,770	531,243	15,473	3.0%
Total Supplies and Purch Services	-	154,424		264,727	272,669	7,942	3.0%
Total Buildings & Grounds	-	118,321		202,836	208,921	6,085	3.0%
Total Other Expense	-	113,827		195,132	200,986	5,854	3.0%
TOTAL EXPENSES:	-	687,438		1,178,465	1,213,819	35,354	3.0%
NET OPERATING INCOME:	\$ -	\$ 20,917		\$ 35,858	\$ 503	\$ (35,354)	-98.6%
TOTAL OTHER RECEIPTS	-	-		-	-	-	0.0%
TOTAL OTHER DISBURSEMENTS	-	-		-	50,000	50,000	0.0%
NET INCOME	\$ -	\$ 20,917		\$ 35,858	\$ (49,497)	\$ (85,354)	-238.0%
Net Unrealized Gains/ Losses	-	-		-	-	-	0.0%
NET (INCLUDING NON-CASH TRANSACTIONS)	\$ -	\$ 20,917		\$ 35,858	\$ (49,497)	\$ (85,354)	-238.0%

- Once you have entered your data on any of the budget tabs the finance council summary tab will summarize it by tab.
- Here is the summary of the Administrative Tab. It has a column for the previous fiscal year, year to date amount, annualized amount, FY 2026-27 budget amount as well as the dollar and percent change.

Budget Template Reporting – Finance Council Summary

Consolidated Budget FY 2026-27

	\$FY Ended June 30 2025		01 Jan 2026 Annualized YTD	FY 2026-27 Budget	\$ Δ from 01 Jan 2026 Annualized	% Δ from 01 Jan 2026 Annualized	
REVENUES							
Total Contributions	-	682,214	1,169,510	1,169,510	-	0.0%	
Total Tuition and Program Fees	-	361,875	620,357	660,071	39,714	6.4%	
Total Rentals	-	500	857	857	-	0.0%	
Total Other Revenue	-	18,608	31,899	31,899	-	0.0%	
Total Sale of Assets	-	-	-	-	-	0.0%	
Total Fundraising Revenue	-	1,158	1,985	1,985	-	0.0%	
TOTAL REVENUES:	-	1,064,355	1,824,609	1,864,322	39,714	2.2%	
EXPENSES							
Total Salaries and Benefits	-	300,866	515,770	531,243	15,473	3.0%	
Total Supplies and Purch Services	-	154,424	264,727	272,669	7,942	3.0%	
Total Buildings & Grounds	-	118,321	202,836	208,921	6,085	3.0%	
Total Other Expense	-	113,827	195,132	200,986	5,854	3.0%	
TOTAL EXPENSES:	-	687,438	1,178,465	1,213,819	35,354	3.0%	
NET OPERATING INCOME:	\$	-	\$ 376,917	\$ 646,143	\$ 650,503	\$ 4,360	0.7%
TOTAL OTHER RECEIPTS	-	-	-	-	-	0.0%	
TOTAL OTHER DISBURSEMENTS	-	-	-	50,000	50,000	0.0%	
NET INCOME	\$	-	\$ 376,917	\$ 646,143	\$ 600,503	\$ (45,640)	-7.1%
Net Unrealized Gains/ Losses	-	-	-	-	-	0.0%	
NET (INCLUDING NON-CASH TRANSACTIONS)	\$	-	\$ 376,917	\$ 646,143	\$ 600,503	\$ (45,640)	-7.1%

- The summaries provided are recommended to be given to the Finance Council at the parish.
- There is a summary for every tab.

Budget Template Reporting – Cover Sheet

FY 2026-27 Budget Cover Sheet

Parish Code: A99
 Parish Name: St. Adelina
 Pastor/Parish Administrator/Parish Director: Fr. Mark Robinson

YOU ARE SUBMITTING A BALANCED BUDGET

Parish Net Operating Income	\$ 503
Parish Capital Expenditures	\$ 50,000
School Net Operating Income	\$ 650,000
School Capital Expenditures	\$ -
Total FY2026-27 Budget	\$ 700,503

Date of meeting with Pastoral Council: _____

Date of communication to parishioners: _____

How will the FY 2026-27 budget be communicated to parishioners/school leaders? (i.e. bulletin, newsletter, mailing) _____

Signatures:

Signature Pastor/Parish Administrator/Parish Director	Date	Signature Finance Council Chair	Date
Print Name, Pastor/Parish Administrator/Parish Director	Print Name, Finance Council Chair		
Signature Trustee - Secretary	Date	Signature Trustee - Treasurer	Date
Print Name, Trustee - Secretary	Print Name, Trustee - Treasurer		

- After completing the 2026-27 Budget and Finance Council has approved it, please print out the FY 2026-27 Budget Cover Sheet and have the Pastor, Trustees and Finance Council Chair sign off on it.
- It is important to not print off the Cover Sheet before it has been completed because the amounts on it come from the 2026-27 Budget Summary Tab and it is important that the signed cover sheet agrees to this tab.

Budget Submission & Due Date

Budgets are due **Monday June 1st , 2026** and should be emailed to
parishfinance@archmil.org

In the subject line, include the three-digit parish code, parish name, parish city, and 'FY 2026-27 Budget.

For example: [A99 St Adelina Milwaukee – FY 2026-27 Budget](#)

Include these four attachments:

- 1) PDF of signed cover letter
- 2) Budget template file in Excel format
- 3) Copy of the most recent Income Statement, tying to the date of financial data selected on the "FY 2026-27 Budget Summary" tab
- 4) Copy of the most recent Balance Sheet, tying to the date of financial data selected on the "FY 2026-27 Budget Summary" tab

Deficit Budget Submission

DEFICIT BUDGET QUESTIONS

1 Why does the Parish have a deficit Budget?

2 How will the Parish fund the deficit?

3 What will the Parish do to recover from the budgeted deficit situation?

- If your parish is reporting a deficit budget the three deficit budget questions will highlight yellow on the “FY 2026-27 Budget Summary” tab.
- These questions are supposed to help the parish resolve the deficit situation in the future.
- Please provide concrete steps the parish / school will take to recover from the deficit situation.

Optional – Monthly Budgeting



Optional – Monthly Budget Allocations

Acct #	Account Name	Monthly Allocation (Select from Drop Down Box)	Jul	Aug	Sep	Oct	Nov	Dec
3010	Weekly Envelopes	Even over 12 Months	69,436	69,436	69,436	69,436	69,436	69,436
3020	Offertory Collection	Even over 12 Months	21,612	21,612	21,612	21,612	21,612	21,612
3030	Special Restricted Parish Collections							
3040	Vigil Lights	Even over 12 Months	14	14	14	14	14	14
3050	Bequests	Even over 12 Months	-	-	-	-	-	-
3060	Donations	Even over 12 Months	4,412	4,412	4,412	4,412	4,412	4,412
3065	Faith in Our Future Restricted Collections							
3065	Love One Another Restricted Collections							
3080	Mass Stipends and Stole Fees	Even over 12 Months	1,912	1,912	1,912	1,912	1,912	1,912
3090	Other Contributions	Even over 12 Months	36	36	36	36	36	36
3000	Total Contributions		97,422	97,422	97,422	97,422	97,422	97,422

- The 2026-27 budget template also includes an option to budget month to month once you have the yearly amount set based on monthly allocation options set by the parish.
- To access the monthly budget allocation section, scroll to the right to column W on every budget input tab.
- In the example above all the options are currently dividing the entire years amount by 12. In the Monthly Allocation column there is a drop-down list that will allow you to select either preset allocations or custom allocation you can create on the “Optional – Monthly Allocation” Tab

Optional – Monthly Budget Allocations

Acct #	Account Name	Monthly Allocation (Select from Drop Down Box)
3010	Weekly Envelopes	Even over 12 Months
3020	Offertory Collection	Even over 12 Months
3030	Special Restricted Parish Collections	Quarterly
3040	Vigil Lights	School Choice
3050	Bequests	
3060	Donations	
3065	Faith in Our Future Restricted Collections	
3065	Love One Another Restricted Collections	
3080	Mass Stipends and Stole Fees	Even over 12 Months
3090	Other Contributions	Even over 12 Months
3000	Total Contributions	
	3100 Tuition and Program Fees	

- There are three preset options: Even over 12 months, Quarterly, and School Choice.
- You may add additional allocation options on the “Optional – Monthly Allocations” tab

Optional – Monthly Allocations

Monthly Allocation	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Even over 12 Months	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%
Quarterly	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	100.0%
School Choice	0.0%	0.0%	25.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	100.0%
Envelope & Offertory	7.0%	7.0%	9.0%	9.0%	9.0%	13.0%	8.0%	8.0%	8.0%	8.0%	7.0%	7.0%	100.0%
Scenario 2													0.0%
Scenario 3													0.0%
Scenario 4													0.0%
Scenario 5													0.0%
Scenario 6													0.0%
Scenario 7													0.0%
Scenario 8													0.0%
Scenario 9													0.0%
Scenario 10													0.0%
Scenario 11													0.0%

- On the “Optional – Monthly Allocations” tab you can create custom allocations for monthly budgeting. The example above is for Envelope & Offertory Income. Since we know that December is the highest month for Envelope & Offertory collections we have a higher collection percentage for that month over the rest. We also know summer months have lower collections so the percentages for those months are the lowest.
- Since every parish is different you will be able to create scenarios based off your collection history and have different monthly allocation options for various income and expense accounts.

Optional – Monthly Budget Allocations

Acct #	Account Name	Monthly Allocation (Select from Drop Down Box)	Jul	Aug	Sep	Oct	Nov	Dec
3010	Weekly Envelopes	Envelope & Offertory	58,326	58,326	74,990	74,990	74,990	108,320
3020	Offertory Collection	Envelope & Offertory	18,154	18,154	23,341	23,341	23,341	33,715
3030	Special Restricted Parish Collections							
3040	Vigil Lights	Even over 12 Months	14	14	14	14	14	14
3050	Bequests	Even over 12 Months	-	-	-	-	-	-
3060	Donations	Even over 12 Months	4,412	4,412	4,412	4,412	4,412	4,412
3065	Faith in Our Future Restricted Collections							
3065	Love One Another Restricted Collections							
3080	Mass Stipends and Stole Fees	Even over 12 Months	1,912	1,912	1,912	1,912	1,912	1,912
3090	Other Contributions	Even over 12 Months	36	36	36	36	36	36
3000	Total Contributions		82,854	82,854	104,706	104,706	104,706	148,408

- Once your monthly budget allocation is set up, you can change the drop down to the monthly allocation that was created.
- This customization will allow the parish to better understand when funds will be coming in and going out. For example: since School Choice funds come in 4 installments in September, November, February and May there is a special allocation for those funds. This will be helpful when you view a YTD budget vs actual throughout the year. The budgeted amount will then show what you would have expected to collect so far rather than just 1/12 of the amount every month.

Optional – Monthly Allocations - Total

Optional: Parish & School Financial Consulting will not review this section. It is built solely for the convenience of parishes and schools who would like to have a monthly view of the budget.

If scenarios for allocating the budget across months are desired, please fill out the row(s) below for up to three (3) unique scenarios.

This may be helpful for envelopes and offertory revenue, which tend to increase for months with Christmas and Easter, or for fundraisers that occur during specific months of the year.

Monthly Allocation	Jul	Aug	Sep	Mar	Apr	May	Jun	Total	Check
Even over 12 Months	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	8.3%	100.0%	Percentages Correct
Quarterly	0.0%	0.0%	25.0%	25.0%	0.0%	0.0%	25.0%	100.0%	Percentages Correct
School Choice	0.0%	0.0%	25.0%	0.0%	0.0%	25.0%	0.0%	100.0%	Percentages Correct
Envelope & Offertory	7.0%	7.0%	9.0%	8.0%	8.0%	7.0%		93.0%	Check %s to have Total = 100.0%
Scenario 2									0.0%
Scenario 3									0.0%
Scenario 4									0.0%
Scenario 5									0.0%
Scenario 6									0.0%
Scenario 7									0.0%
Scenario 8									0.0%
Scenario 9									0.0%
Scenario 10									0.0%
Scenario 11									0.0%

- When creating monthly allocations, it is important to ensure the total between all the months is 100%. Column P on the “Optional – Monthly Allocations” tab has a message that says “Percentages Correct” if the total is 100% and “Check % to have Total = 100%” if it does not equal 100%.
- Please note: If a monthly allocation does not total 100% it will not show up as a monthly allocation option on any of the budget tabs.

Parish & School Financial Consulting Team Contact Information

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