



ARCHDIOCESE
of MILWAUKEE

Faithful Finances: Budget Template

Optional for FY 2025-26

January 2025

Agenda

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



Why Use a Budget Template?

Optional for FY 2025-26 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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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

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 2025. The assumptions include the 2024-25 amounts.

Navigating through the Budget Template

School Choice tabs (green)

WI School Choice School Choice Tuition Calc School Choice-Sch 2-2 SNSP 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.
- Most of 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.
 - Exception: The "School Choice-Sch 2-2 SNSP" tab **DOES** link into the "School" budget, feeding the number of budgeted SNSP pupils into the tuition revenue calculation.

Navigating through the Budget Template

Cost Center/Department tabs (red)



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 assumptions tabs:

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2	RETURN TO ASSUMPTIONS - ARCH		
3	RETURN TO ASSUMPTIONS - PARISH		

Navigating through the Budget Template

Reports tabs (blue)

Consolidated Parish

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



Assumptions

- 1) Assumptions – Archdiocese
- 2) Assumptions – Parish
- 3) Assumptions – School Enrollment



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 need to consider how to spread out the premium changes throughout the year.

Annual Budget Assumptions from the Archdiocese of Milwaukee			
FY 2025-26			
	Percent Change	Dollar Change	Budget Amt
Archdiocesan Assessment Rate	9.09%		
Priest Compensation Assumptions:			
Priest Compensation	0.00%		
Priest Professional Expense Allowance	0.00%		\$ 7,385.00
Priest Pension	4.10%		
Priest Retreat allowance	0.00%	\$ -	\$ 550.00
Priest Continuing Education Allowance			\$ 1,100.00
Priest Long Term Disability Premiums	0.00%	\$ -	\$ 396.50
St Raphael Health Plan (SRHP) Assumptions:			
Medical Insurance	8.00%		
Dental Insurance	5.00%		
Vision Insurance	5.00%		
Participants' Indemnity Plan (Catholic Mutual Group):			
PIPIT (property, casualty & liability)	15.00%		
Workers' Compensation	15.00%		
Critical Illness	3.00%		
Hospital Indemnity	3.00%		
Accident Protection	3.00%		
Church Unemployment Pay Program (CUPP)			
Administrative Fee, per person			\$ 17.00
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 2024-25	Budget FY 2025-26	Change from Prior Year	Comments
Parish & School Employees:					
Date of headcount & FTE values	Enter date for current year only.	1	Mar-24		
# of Priests (headcount)	Enter a value.	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.	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.	21	21	-	
# School Employee FTEs	Enter a value.	18.0	18.6	0.60	Two 0.5 FTE Teacher Aids shifting to 0.8 FTEs for fall school year.
Total # of FTEs allocated to Parish	Calculation	4.40	4.90	0.50	
Total # of FTEs allocated to School	Calculation	24.50	25.60	1.10	
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:		
Does budget include an elementary school?	Select from Drop Down Boxes	Yes
Does budget include a secondary school?	Select from Drop Down Boxes	No

School Assessment & Marketing Fees	
\$ Amt to Budget	
\$	400
\$	-

- 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 2025-26

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	Change from Prior Year (Preliminary Enrollment- PY)	Comments
1	4-Year-Old K/437 Hours		0	0	0.5	-	0	-	
2	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach		0	0	0.6	-	0	-	
3	5-Year-Old K/.5 Day		0	0	0.5	-	0	-	
4	5-Year-Old K/3 Day		0	0	0.6	-	0	-	
5	5-Year-Old K/4 Day		0	0	0.8	-	0	-	
6	5-Year-Old K/5 Day		0	0	1.0	-	0	-	
7	Grades 1-8		0	0	1.0	-	0	-	
8	Total K4-8 ALL PUPILS	-	-	-	-	-	-	-	
9	Grades 9-12		0	0	1.0	-	0	-	
10	TOTAL ALL PUPILS	-	-	-	-	-	-	-	
	Count 4K and 5 K	0	0	0		0	0	0	

- 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 2024-25” 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 2024-25	Change from Prior Year (Preliminary Enrollment- PY)	Comments
11	4-Year-Old K/437 Hours		0	0	0.5	-	0	-	
12	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach		0	0	0.6	-	0	-	
13	5-Year-Old K/7.5 Day		0	0	0.5	-	0	-	
14	5-Year-Old K/3 Day		0	0	0.6	-	0	-	
15	5-Year-Old K/4 Day		0	0	0.8	-	0	-	
16	5-Year-Old K/5 Day		0	0	1.0	-	0	-	
17	Grades 1-8		0	0	1.0	-	0	-	
18	TOTAL K4-8 CHOICE PUPILS	-	-	-	-	-	-	-	
19	Grades 9-12		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 2024-25	Change from Prior Year (F Ave FTE -	Comments
21	4-Year-Old K				0	-	0	-	
22	5-Year-Old K				0	-	0	-	
23	Grades 1-8				0	-	0	-	
24	Grades 9-12				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			-					



Administrative & School Budget tabs

- 1) FY 2025-26 Budget Summary
- 2) Administrative Tab - Filling out the budget template
- 3) Administrative Tab – Budget Assumptions
- 4) Administrative Tab – Percent & Dollar changes
- 5) Administrative Tab – Zero Based Budgeting
- 6) Administrative Tab – Budget & Variance Columns
- 7) Administrative Tab – Variance Explanation
- 8) School Tab – School Choice Tuition calculation



FY 2025-26 Budget Summary

RETURN TO TABLE OF CONTENTS	BUDGET SUMMARY WORKSHEET FOR THE FISCAL YEAR:		JULY 1, 2025 - JUNE 30, 2026	
	PARISH NAME:	St Adelina	PARISH CODE:	A99
	CITY:	Milwaukee	COUNTY:	Milwaukee
	PERSON PREPARING REPORT:	Michael Waddell	DEANERY:	N/A
	TITLE:	Parish Finance Consultant	YTD MONTH TEXT:	Jan
	PREPARER'S EMAIL:	waddellm@archmil.org	YTD FY MONTH#:	7
	PREPARER'S PHONE NUMBER:	414-769-3335	MONTH OF FINANCIAL DATA:	01 Jan
	PASTOR/PARISH DIRECTOR:	Fr. Mark Robinson	YEAR OF FINANCIAL DATA:	2025

- On the FY 2025-26 Budget Summary tab, please fill out all the yellow cells. By entering your parish code, the following will 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 2024, 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 December 2024. However, if you do a refresh in March, you may have February 2025 data.

Administrative tab – filling out the budget template

		1	2	3							
Line	Acct #	Account Name	\$FY Ended June 30 2024	01 Jan 2025 \$ YTD	01 Jan 2025 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adj (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes
1		3000 Contributions									
2	3010	Weekly Envelopes		100,000	171,429	0.00%	Std Budget Assumption				
3	3020	Offertory Collection			-	0.00%	Std Budget Assumption				
4	3030	Special Restricted Parish Collections									
5	3040	Vigil Lights			-	0.00%	Std Budget Assumption				
6	3050	Bequests			-		Enter \$ Amt - Zero Based				
7	3060	Donations			-	0.00%	Std Budget Assumption				
8	3065	Faith in Our Future Restricted Collections									
9	3065	Love One Another Restricted Collections									
10	3080	Mass Stipends and Stole Fees			-	0.00%	Std Budget Assumption				
11	3090	Other Contributions			-	0.00%	Std Budget Assumption				
12	3000	Total Contributions	-	100,000	171,429				-	-	

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

1. The first column is for the previous years data. You can copy this data from the “Data Entry” tab of the 2024 CFS.
2. The second 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 2025-26 Budget Summary tab.
3. The third column is the annualized amount based on your year-to-date month entered. For example, if you had \$100,000 through January 2025 for envelope income your annualized amount would be $\$100,000 / 7 \text{ months} * 12 \text{ months} = \$171,429$

Administrative tab – Budget Assumptions

Line	Acct #	Account Name	\$FY Ended June 30 2024	01 Jan 2025 \$ YTD	01 Jan 2025 Annualized YTD	4 Standard Budget Assumption Δ	5 Use Budget Assumption or Make Manual Adj (Drop-down box)	6 % Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes
1	3000	Contributions									
2	3010	Weekly Envelopes		100,000	171,429	0.00%	Std Budget Assumption				
3	3020	Offertory Collection			-	0.00%	Std Budget Assumption				
4	3030	Special Restricted Parish Collections									
5	3040	Vigil Lights			-	0.00%	Std Budget Assumption				
6	3050	Bequests			-		Enter \$ Amt - Zero Based				
7	3060	Donations			-	0.00%	Std Budget Assumption				
8	3065	Faith in Our Future Restricted Collections									
9	3065	Love One Another Restricted Collections									
10	3080	Mass Stipends and Stole Fees			-	0.00%	Std Budget Assumption				
11	3090	Other Contributions			-	0.00%	Std Budget Assumption				
12	3000	Total Contributions	-	100,000	171,429				-	-	

4. The fourth 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 fifth column is a drop down so the assumption calculation can be changed depending on the circumstance. You can change it to calculate the 2025-26 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 2025-26 budget amount. Examples are shown on the next slide.

Administrative tab – Percent & Dollar Changes

Acct #	Account Name	01 Jan 2025 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adj (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2025-26 Budget
3000 Contributions									
3010	Weekly Envelopes	171,429	0.00%	Enter Manual % Change	3.0%			Parish growing envelope income for three years straight	176,571

When changing the budget assumption to “Enter Manual % Change”, it will now take your annualized amount and add 3% to it for your FY 2025-26 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 2025 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adj (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2025-26 Budget
3000 Contributions									
3010	Weekly Envelopes	171,429	0.00%	Enter Manual \$ Change		5,000		Parish growing envelope income for three years straight	176,429

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 2025 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adj (Drop-down box)	% Change, if not Standard	\$ Change, if not Standard	\$ Amt for Zero Based Budget	Note on Manual Changes	FY 2025-26 Budget
3000 Contributions									
3010	Weekly Envelopes	171,429	0.00%	Enter \$ Amt - Zero Based			176,000	Parish growing envelope income for three years straight	176,000

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 \$176,000 which became the amount for the FY 2025-26 Budget.

Administrative tab – Budget & Variance Columns

Acct #	Account Name	7 FY 2025-26 Budget	8 \$ Δ from 01 Jan 2025 Annualized	9 % Δ from 01 Jan 2025 Annualized	Is Variance Explanation Required? Threshold: +/- \$7500 and +/- 5% (E&O Threshold = 3%)	Variance Explanation / Additional Comments
3000 Contributions						
3010	Weekly Envelopes	176,000	4,571	2.7%	Variance Explanation Not Required	

7. The FY 2025-26 Budget Column will show the calculated amount based on the assumption chosen.

8. The next column is the calculation of the change between the annualized amount and the 2025-26 budget amount.

9. The last column is the total percent change between the annualized amount and the 2025-26 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 2025-26 Budget	\$ Δ from 01 Jan 2025 Annualized	% Δ from 01 Jan 2025 Annualized	Is Variance Explanation Required? Threshold: +/- \$7500 and +/- 5% (E&O Threshold = 3%)	Variance Explanation / Additional Comments
EXPENSES						
4000/4100 Salaries and Benefits						
4011	Salaries-Priests	-	-	0.0%	Variance Explanation Not Required	
4012	Salaries-Lay Employees, Parish	221,429	50,000	29.2%	Variance Explanation Required	Added 1 extra FTE at Parish
4013	Salaries-Lay Employees, School					
4010	Salaries Total	221,429	50,000	29.2%		

Variance Explanation – Whenever there is a variance more than \$7,500 and 5% in the 2025-26 budget compared to the 2024-25 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 2025-26 fiscal year. Due to this there will be \$50,000 extra added to the budget. Since this was a \$50,000 and 29.2% change there will be a variance explanation required. The comment to explain the variance was “Added 1 extra FTE at Parish”

School tab – Tuition Calculation (School Choice)

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 2024-25	Change from Prior Year (Preliminary Enrollment- PY)	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 2025-26 budget template.

School tab – Tuition Calculation (School Choice)

Acct #	Account Name	01 Jan 2025 Annualized YTD	Standard Budget Assumption Δ	Use Budget Assumption or Make Manual Adj (Drop-down box)	FY 2025-26 Budget	\$ Δ from 01 Jan 2025 Annualized	% Δ from 01 Jan 2025 Annualized
3100 Tuition and Program Fees							
3110	Tuition - Private Pay	-	0.00%	Std Budget Assumption	-	-	0.0%
3120	Registration	-	0.00%	Std Budget Assumption	-	-	0.0%
3130	Book and Supply Fees	-	0.00%	Std Budget Assumption	-	-	0.0%
3140	Tuition - PSCP	695,482	\$ Per Student	Std Budget Assumption	758,562	63,080	9.1%
3150	Tuition - SNSP	-	\$ Per Student	Std Budget Assumption	-	-	0.0%
3190	Tuition - Miscellaneous	-	0.00%	Std Budget Assumption	-	-	0.0%
3100	Total Tuition and Program Fees	695,482			758,562	63,080	9.1%

- In this example, The \$758,562 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 2025-26 school choice voucher amounts won't be released until summer 2025. Using last years voucher amount is recommended.

WI School Choice Tuition Calculation
No Data Entry Needed

Line	A Count Category	B Preliminary Enrollment	Tuition Budget Amt	Tuition Revenue
11	4-Year-Old K/437 Hours	5	\$ 5,118.50	\$ 25,592.50
12	4-Year-Old K/437 Hours + 87.5 Hrs. Outreach	-	\$ 6,142.20	\$ -
13	5-Year-Old K/5 Day	-	\$ 5,118.50	\$ -
14	5-Year-Old K/3 Day	3	\$ 6,142.20	\$ 18,426.60
15	5-Year-Old K/4 Day	6	\$ 8,189.60	\$ 49,137.60
16	5-Year-Old K/5 Day	-	\$ 10,237.00	\$ -
17	Grades 1-8	65	\$ 10,237.00	\$ 665,405.00
19	Grades 9-12	-	\$ 12,731.00	\$ -
	Total, PSCP	79		\$ 758,561.70

To Schools tab cell N23.

Reporting



Budget Template - Reporting

- 1) FY 2025-26 Budget Summary
- 2) Consolidated Parish Report
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- 4) Finance Council Summary
- 5) Budget Cover Sheet

FY 2025-26 Budget Summary - Reporting

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BUDGET SUMMARY WORKSHEET FOR THE FISCAL YEAR: **JULY 1, 2025 - JUNE 30, 2026**

PARISH NAME	St Adelina	PARISH CODE	A99
CITY	Milwaukee	COUNTY	Milwaukee
PERSON PREPARING REPORT	Michael Waddell	DEANERY	N/A
TITLE	Parish Finance Consultant	YTD MONTH TEXT	Jan
PREPARER'S EMAIL	waddellm@archmil.org	YTD FY MONTH#	2
PREPARER'S PHONE NUMBER	414-769-3335	MONTH OF FINANCIAL DATA	01 Jan
PASTOR/PARISH DIRECTOR	Fr. Mark Robinson	YEAR OF FINANCIAL DATA	2025

YOU ARE SUBMITTING A DEFICIT BUDGET

	Consolidated Parish Budget Summary	School Budget Summary	Restricted Budget Summary	Consolidated Budget Summary
Total Revenue	\$ 1,213,874	\$ -	\$ -	\$ 1,213,874
Total Expense	\$ 1,269,833	\$ -	\$ -	\$ 1,269,833
Net Operating Income	\$ (55,959)	\$ -	\$ -	\$ (55,959)
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
Total Other Inc. + Disb.	\$ -	\$ -	\$ -	\$ -
Net Income	\$ (55,959)	\$ -	\$ -	\$ (55,959)
Net (Inc. non-cash)	\$ (55,959)	\$ -	\$ -	\$ (55,959)

FY 2025-26 Budget Submission

Parish Net Operating Income	\$ (55,959)
Parish Capital Expenditures	\$ -
School Net Operating Income	\$ -
School Capital Expenditures	\$ -
Total FY 2025-26 Budget	\$ (55,959)



- After filling out the budget, the FY 2025-26 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 2025-26 budgeted amount is the consolidated parish net operating income - capital expenditures + school net operating income - school capital expenditures.
- Please Note: if your parish or school depreciates, capital expenditures should be zero dollars.

Budget Template Reporting – Consolidated Parish

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PARISH BUDGET WORKSHEET FOR THE FISCAL YEAR: JULY 1, 2025 - JUNE 30, 2026

Line	Acct #	Account Name	\$FY Ended June 30 2024	01 Jan 2025 \$ YTD	01 Jan 2025 Annualized YTD	FY 2025-26 Budget	\$ Δ from 01 Jan 2025 Annualized	% Δ from 01 Jan 2025 Annualized
1		3000 Contributions						
2	3010	Weekly Envelopes	-	486,049	833,227	833,227	-	0.0%
3	3020	Offertory Collection	-	151,284	259,344	259,344	-	0.0%
4	3030	Special Restricted Parish Collections	-	-	-	-	-	0.0%
5	3040	Vigil Lights	-	100	171	171	-	0.0%
6	3050	Bequests	-	261	447	-	(447)	-99.9%
7	3060	Donations	-	30,886	52,947	52,947	-	0.0%
8	3065	Faith in Our Future Restricted Collections	-	-	-	-	-	0.0%
9	3065	Love One Another Restricted Collections	-	-	-	-	-	0.0%
10	3080	Mass Stipends and Stole Fees	-	13,384	22,944	22,944	-	0.0%
11	3090	Other Contributions	-	250	429	429	-	0.0%
12	3000	Total Contributions	-	682,214	1,169,510	1,169,062	(447)	0.0%

- After filing out the budget tabs for the parish (this includes the Sacred Life & Worship, Christian Formation, Social Ministry, Administrative, Buildings & Grounds and Other classes/departments), they will sum on the Consolidated Parish 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	\$FY Ended June 30 2024	01 Jan 2025 \$ YTD	01 Jan 2025 Annualized YTD	FY 2025-26 Budget	\$ Δ from 01 Jan 2025 Annualized	% Δ from 01 Jan 2025 Annualized
4710	Bingo Concessions	-	-	-	-	-	0.0%
4720	Rental Expense	-	-	-	-	-	0.0%
4730	Dues and Subscriptions	-	1,000	1,714	1,766	52	3.0%
4735	Bank & Online Giving Fees	-	1,685	2,889	2,975	86	3.0%
4750	Volunteer Recognition Costs	-	844	1,447	1,490	43	3.0%
4760	Depreciation Expense	-	35,000	60,000	61,800	1,800	3.0%
4780	Bad Debt Expense	-	-	-	-	-	0.0%
4785	Restricted Fund Expense	-	-	-	-	-	0.0%
4790	Other Expense	-	1,546	2,650	2,730	80	3.0%
92-4000	Cemetery Expenditures	-	-	-	-	-	0.0%
4810.1	Subsidy, Elementary / Middle School	-	30,000	51,429	52,971	1,542	3.0%
4810.2	Subsidy, High School	-	-	-	-	-	0.0%
4810	Total Subsidy for School Support	-	30,000	51,429	52,971	1,542	3.0%
4600/4700	Total Other Expense	-	113,827	195,132	204,669	9,537	4.9%
	TOTAL EXPENSES:	-	687,438	1,178,465	1,269,833	91,371	7.8%
	NET OPERATING INCOME:	\$ 678,594	\$ 426,615	\$ 731,340	\$ 702,603	\$ (28,738)	-3.9%

- 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 impact of the budget for the parish & school.

Budget Template Reporting – Finance Council Summary

Administrative FY 2025-26

	\$ FY Ended June 30 2024	01 Jan 2025 \$ YTD	01 Jan 2025 Annualized YTD	FY 2025-26 Budget	\$ Δ from 01 Jan 2025 Annualized	% Δ from 01 Jan 2025 Annualized
REVENUES						
Total Contributions	-	682,214	1,169,510	1,169,062	(447)	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	1,213,874	(447)	0.0%
EXPENSES						
Total Salaries and Benefits	-	300,866	515,770	574,433	58,665	0.0%
Total Supplies and Purch Services	-	154,424	264,727	272,669	7,943	0.0%
Total Buildings & Grounds	-	118,321	202,836	218,062	15,226	0.0%
Total Other Expense	-	113,827	195,132	204,669	9,537	0.0%
TOTAL EXPENSES:	-	687,438	1,178,465	1,269,833	91,371	0.0%
NET OPERATING INCOME:	\$ -	\$ 20,917	\$ 35,858	\$ (55,959)	\$ (91,818)	0.0%
TOTAL OTHER RECEIPTS	-	-	-	-	-	0.0%
TOTAL OTHER DISBURSEMENTS	-	-	-	50,000	50,000	0.0%
NET INCOME	\$ -	\$ 20,917	\$ 35,858	\$ (105,959)	\$ (141,818)	0.0%
Net Unrealized Gains/ Losses	-	-	-	-	-	0.0%
NET (INCLUDING NON-CASH TRANSACTIONS)	\$ -	\$ 20,917	\$ 35,858	\$ (105,959)	\$ (141,818)	0.0%

- 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 2025-26 budget amount as well as the dollar and percent change.

Budget Template Reporting – Finance Council Summary

Consolidated Budget FY 2025-26						
	<u>\$FY Ended June 30 2024</u>	<u>01 Jan 2025 \$ YTD</u>	<u>01 Jan 2025 Annualized YTD</u>	<u>FY 2025-26 Budget</u>	<u>\$ Δ from 01 Jan 2025 Annualized</u>	<u>% Δ from 01 Jan 2025 Annualized</u>
REVENUES						
Total Contributions	-	682,214	1,169,510	1,169,062	(447)	0.0%
Total Tuition and Program Fees	678,594	411,573	705,554	768,633	63,080	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:	678,594	1,114,053	1,909,805	1,972,436	62,633	0.0%
EXPENSES						
Total Salaries and Benefits	-	300,866	515,770	574,433	58,665	0.0%
Total Supplies and Purch Services	-	154,424	264,727	272,669	7,943	0.0%
Total Buildings & Grounds	-	118,321	202,836	218,062	15,226	0.0%
Total Other Expense	-	113,827	195,132	204,669	9,537	0.0%
TOTAL EXPENSES:	-	687,438	1,178,465	1,269,833	91,371	0.0%
NET OPERATING INCOME:	\$ 678,594	\$ 426,615	\$ 731,340	\$ 702,603	\$ (28,738)	0.0%
TOTAL OTHER RECEIPTS	-	-	-	-	-	0.0%
TOTAL OTHER DISBURSEMENTS	-	-	-	50,000	50,000	0.0%
NET INCOME	\$ 678,594	\$ 426,615	\$ 731,340	\$ 652,603	\$ (78,738)	0.0%
Net Unrealized Gains/ Losses	-	-	-	-	-	0.0%
NET (INCLUDING NON-CASH TRANSACTIONS)	\$ 678,594	\$ 426,615	\$ 731,340	\$ 652,603	\$ (78,738)	0.0%

- 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

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FY 2025-26 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	\$	(55,959)	
Parish Capital Expenditures	\$	50,000	
School Net Operating Income	\$	758,562	
School Capital Expenditures	\$	-	
Total FY 2025-26 Budget	\$	752,603	
Date of meeting with Pastoral Council:			
Date of communication to parishioners:			
How will the FY 2025-26 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 2025-26 Budget and Finance Council has approved it, please print out the FY 2025-26 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 2025-26 Budget Summary Tab and its important that the signed cover sheet agrees to this tab.

Budget Submission & Due Date

Budgets are due **June 1st** and may be emailed to parishfinance@archmil.org

In the subject line, include the three-digit parish code, parish name, parish city, and 'FY 2025-26 Budget.

For example: **A99 St Adelina Milwaukee – FY 2025-26 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, preferably tying to the date of financial data selected on the “FY 2025-26 Budget Summary” tab
- 4) Copy of the most recent Balance Sheet, preferably tying to the date of financial data selected on the “FY 2025-26 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 2025-26 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



	Budget	Actual
Account	500 00	628 22
ent	200 00	200 00
nt	200 00	200 00
ge	0	100
	25 00	

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 2025-26 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 T 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

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.

Questions and Comments



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