

Budgeting Process for the Fiscal Year 2024/2025

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April 18, 2024

Budgeting

I. 2025 BUDGET PROCESS INTRODUCTION

Every year we participate in the very important exercise of preparing a budget for the coming year. Preparing a proper budget allows us to anticipate potential operating issues in the coming year and formulate an appropriate plan to address those issues in a timely manner. It also allows us to plan for any capital work by determining the anticipated level of available resources or the need for any outside source of funding.

II. PLANNING STEPS IN BUDGET ANALYSIS, DEVELOPMENT and CALENDAR

The budget process requires pastors, principals, administrators, and other concerned parties (your finance councils, pastoral councils, ministry heads) to study the future so that a formal plan can be developed. Reliable, up-to-date, financial information will assist you in making informed decisions and arriving at realistic budgets.

You should evaluate which parish programs are effective, those that you wish to continue and those programs that are perhaps less than successful and should be revised or discontinued.

Always involve the appropriate people in this budget planning process. Department Heads and Ministry Leaders, with a vested interest in the parish programs, often have very creative ideas on how to maintain programs while reducing costs and/or altering the method of providing the ministry or service. This collaboration often leads to a level of personal ownership that improves buy-in and accountability.

The goal is always to create a balanced budget, a scenario where the contributions and support in a given year can fund all operating expenses and programs. If a parish/school is unable to arrive at an operational balanced budget, they need to consider how they will address this deficit. Does the parish/school have sufficient reserves to sustain the deficit for the year without creating significant future financial risk to the parish/school? Are there areas where expenses can be reduced, or programs eliminated, to address the deficit? Are there support or fundraising opportunities that should be investigated and implemented? These adjustments can be permanent or temporary for this current year, but the parish/school must give some thought on how they plan to address these deficits. The Parish Support Manager for your deanery is always available to discuss methods and strategies for addressing any operating deficits. Please reach out to them. The Department of Education is available to assist schools in addressing budget issues, particularly as related to tuition, class sizes and staffing issues.

The following information has been provided historically and is provided here as a road map to budget preparation process

Gather the information you will need to begin the budget process:

- ✓ Six-month current year financials, with variances to current year's budget and actual
- ✓ Historical financials for the most recent three-year period
- ✓ Current staffing – compile a list of staffing, by department/function, and quantify the employee cost. (Your business office should use recent payroll registers and benefits invoices for source data).
- ✓ Standard Budget Assumptions for the upcoming fiscal year provided by the Diocese via email dated April 18, 2024 – see Attachment A.
- ✓ Sacramental and census information
- ✓ Religious education enrollment, and fee per student costs
- ✓ Outreach families assisted
- ✓ Fundraising events planned, and their anticipated revenue/expense for each event
- ✓ CYO activities and the revenue/expenses associated with those programs
- ✓ School enrollment, quantifying enrollment by student and category
- ✓ School staffing – the salary scale is updated by the Education Corporation and provided to pastors, principals and school board.
- ✓ Any other pertinent information that is specific to the operation of your parish

The following outlines the steps in the budget process once the above information is compiled (please see Attachment B for this year's due dates):

- ✓ Using information noted above, the business office will compile a first draft for the pastor's review (Attachments C & D are the parish/school budget format in Excel. These can also be accessed on the Diocesan website – www.drvc.org – under the Parish Support Center page).
- ✓ Pastor will review with the various ministry heads, school principal, pastoral council, or whomever he feels appropriate and will modify if needed based on their input.
- ✓ Budget discussions with Finance Council, and Parish Trustees. Pastor may seek their advice to reach the parish goal of operating within a balanced budget or an acceptable operating deficit for the year.
- ✓ Budget agreed upon by the Pastor/Principal/Administrator
- ✓ **Budget submitted electronically by the Parish, via Diocesan portal, by the date on the Calendar provided via email dated April 18, 2024 (Exhibit B). Once the Parish submits the budget, it will indicate "waiting approval."**
- ✓ **The Parish Support Manager for your deanery will review your submitted budget and approve or request further information (e.g.: salary/benefits schedule, marketing literature surrounding planned fundraising, etc.).**
- ✓ For schools, Department of Education will review the budget as described on Exhibit B.
- ✓ Once your budget is approved by the Parish Support Manager, the Parish will see a "checkmark" on the portal reflecting that it has been "submitted."
- ✓ At this point, the Pastor will present the finalized budget to the trustees for their signature. (The signed budget obviously must agree to the electronically-submitted budget).
- ✓ **A copy of the full, signed budget is to be mailed to: Office of Parish Support, 379 Linden Street, Massapequa Park, NY 11762; Attn: [Parish Support Manager].**
- ✓ Your business office should enter the finalized budget in your general ledger, so that you can track the Parish's progress of actual performance against the budget.
- ✓ The Parish should review financial performance (actual versus budget) – at a minimum – quarterly. Parishes that monitor their performance are more likely to achieve success.

III. BUDGET GUIDANCE RELATED TO PARISH REVENUES AND EXPENSES

Revenue and Support

Collections

Collections should be based on the most recent data adjusted for any trend lines. A parish that has seen its collection revenue decrease by 1% for several years should probably budget a 1% decrease for next year. On the other hand, a parish that has an annual stewardship renewal with a demonstrated track record might budget an increase in the upcoming year based on its past experience.

Fundraising

Fundraising revenue should be budgeted at your best estimate for actual fundraising initiatives that are planned and will be implemented. Revenues should be budgeted at gross. Associated expenses are to be budgeted in the Fundraising Expense section of the chart of accounts.

Parish Programs

A careful review should be performed of all fees charged for parish programs. Fees should be adequate enough to defer a significant portion of the expenses of the program without discouraging people from participation. Program expenses to consider when evaluating any program should include an allocation of staff wages and benefits as well as utilities and facilities maintenance. It may also be a useful to know what your neighboring parishes are charging for similar programs. It is also a good practice to make regular modest adjustments to fees rather than larger ones at irregular intervals.

When parishes are faced with ongoing operational deficit budgets, sharing or combining programs with a neighboring parish may provide some relief. When programs are shared with neighboring parishes, both parishes should experience a decrease in costs for these ministries. In some cases, this may be the only way to keep programs operating.

Auxiliary Revenue

This category of parish revenue includes the categories of Perquisites, Votives, Poor Boxes, Convent Rental, Bulletin Commissions, Donations and Bequests. Contracted revenues from convent rentals and the bulletin commissions should be based on the payments that are reflected in the contracts. Donations and bequests should be conservatively estimated because they vary each year. Although past experience will help determine what to budget for these line items, overly optimistic revenue projections can lead to a budgetary shortfall. Each of the lines under this category should be estimated based on the most recent information available.

Expenses

Salaries

You should review the staffing levels for the next budget year. Salary increases should not be budgeted or granted unless they can be accommodated in the budget without creating a deficit.

Fringe Benefits

After determining the appropriate staffing levels, you are able to develop a budget for fringe benefits. You can calculate the costs of fringe benefits for each employee using the most current information available and the standard budget assumptions for increases.

Parish Programs

All expenses incurred in running these programs should be carefully reviewed. This category includes the direct expenses of programs but does not include the related salaries and fringe benefits. It also does not include facilities costs. These direct costs should be reviewed, and perhaps competitive pricing should be performed. The Office of Procurement can help in this area.

Other Parish Expenses

School Subsidy – will be based on the school budget needs and parish available resources. Parishes that do not support a regional school or a parish school pay 12% of collections for Non School Assessment in fiscal year 2024/25 (based on fiscal year 2023/2024 reported collections).

Printing and Office – this area should be based on most recent activity and use a general inflation adjustment for budgeting purposes (see Attachment A).

Auxiliary Expenses – expenses for liturgical items should factor in changes in music or other materials.

Rectory/Household – food and household expenses should be based on current trends and use a general inflation adjustment for budgeting purposes (Attachment A).

Building Utilities and Maintenance – Use the general inflation (Attachment A) rate except where special guidance is given in the standard budget assumptions.

IV. BUDGET GUIDANCE RELATED TO SCHOOL REVENUES AND EXPENSES

Revenue and Support

Tuition & Fees – tuition and fees should have been established by the end of March for the following school year beginning in September.

The enrollment used for calculating tuition revenues should be based on the number of students that are actually registered for September, not the number projected. Budgeted tuition revenues should be based on the total number of students/families expected at each tuition rate (Supporting, Non-Supporting, Non-Catholic for one child, two children, three children, etc. and Early Childhood) multiplied by the appropriate tuition rate.

Total expected tuition revenues should be reduced for possible uncollected tuition based on the average collection rate from previous years. For example, if you only collected 95% of the tuition revenue expected in FACTs or Smart Tuition Payment System this year, put an allowance for uncollected tuition equal to 5% of the forecast tuition revenues in the budget.

For purposes of calculating the budget tuition revenues, Tomorrow's Hope scholarships should not be included. As described above, the tuition calculation is based on the number of students multiplied by the stated tuition rate. The budget calculation is not adjusted for each family's scholarship award. Including the total award from Tomorrow's Hope would result in double counting and an overstatement of budgeted tuition revenues.

Subsidies – Subsidies are set by the parish for parish schools and should enable the school to break even. For regional schools, the decision of how much support is given by each parish within the region is made locally by the Executive Board of the school.

Fundraising/Development – revenues from fundraising activities should be based on the specific fundraising the school is planning for the school year, should consider previous experience and should be budgeted conservatively. Fundraising committees should be given specific fundraising goals that underscore the importance of these activities. Revenues should be budgeted at gross. Associated expenses are to be budgeted in the Fundraising Expense section of the chart of accounts and should be forecast based on historical averages for fundraising cost relative to fundraising revenue.

Other Operating Revenue

Other Income – Mandated services are based upon completion of reports of activity levels. Gifts and donations are dependent upon development activities. Tomorrow's Hope collection (the annual parish collection not the scholarship awards) should be based on prior experience.

Activities Fees – these fees should be approximated based on activity levels and fees charged.

Student Services – revenues based on food service program should be based on previous activity.

Expenses

Administration – salaries for administrative staff should be based on agreements in place for September.

Other Administrative - these expenses should be based on most recent activity and use a general inflation factor percent increase.

Instructional – salaries for teachers are set from the salary scale for the appropriate year. A schedule of the teaching staff should be prepared with this information and with consideration to the number of registered students. In addition, expenses for substitute teachers should be approximated. Any adjustment to the accrual for the payment of unused sick days should also be estimated.

Other Instructional Expenditures and Library/Media – these expenses should be based on most recent activities and use a general inflation factor percent increase.

Operations and Maintenance – this should be a reflection of the school employee salaries for the maintenance and cleaning of the school. Utility expenses should be based on previous usage with an inflation factor (Standard Budget Assumptions - See Attachment A). PSIP expenses should be based on the rates provided on the Standard Assumption schedule.

Fringe Benefits – this category reflects the benefits of the staff of the school. Please use the most current information together with the rate increase shown under the standard budget assumption schedule (Attachment B).

Fundraising/Development – The costs of the fundraising activities should be planned for based on the most recent trends with a general inflation increase factor (Attachment A).

Other Operating Expenditures – these are the costs of activities and athletic program expenses and should be based on recent trends with a general inflation increase factor. The costs of the food service program will be part of student services and those costs should use the general inflation increase factor (Attachment A).

The Director of Finance and Director of Administration in the Department of Education are available to assist you in preparing the budget for the coming year including reviewing budget assumptions. If you have any questions or require assistance, please contact the Department of Education or the Parish Support Manager for your Deanery. The Department of Education will review school budgets once submitted to Parish Support and prior to approval in the portal.

Parish Support Managers By Deanery

Deanery 1 – Rockville Centre:	Linda Price	lprice@drvc.org
Deanery 2 – North Hempstead:	Anthony DiLorenzo	adilorenzo@drvc.org
Deanery 3 – Oyster Bay:	Linda Price	lprice@drvc.org
Deanery 4 – Belmont:	Anthony DiLorenzo	adilorenzo@drvc.org
Deanery 5 – Hicksville:	Susan Cassese	scassese@drvc.org
Deanery 6 – Five Towns:	Anthony DiLorenzo	adilorenzo@drvc.org
Deanery 7 – Seaford:	Anthony Dilorenzo	adilorenzo@drvc.org
Deanery 8 – Huntington:	Susan Cassese	scassese@drvc.org
Deanery 9 – Babylon:	Linda Price	lprice@drvc.org
Deanery 10 – Islip:	Karen Wiebke	kwiebke@drvc.org
Deanery 11 – North Brookhaven:	David Fantry	dfantry@drvc.org
Deanery 12 – South Brookhaven:	Karen Wiebke	kwiebke@drvc.org
Deanery 13 – Peconic:	Joseph DiSibio	jdisibio@drvc.org
Deanery 14 – Smithaven:	David Fantry	dfantry@drvc.org
<u>Director of Finance – DOE</u>	Maureen Hannan	mhannan@drvc.org
<u>Director of Administration - DOE</u>	John Pirocato	jpiropato@drvc.org

STANDARD BUDGET ASSUMPTIONS – FISCAL YEAR ENDED AUGUST 31, 2025

Rates of Increase

General Inflation	6.00%
Energy Costs	3.00%

PSIP

Property and Casualty	15.00%
Liability	15.00%
Workers' Compensation	10.00%

This rate is now controlled by New York State and is based on your parish/school experience.

Health and Welfare

Medical Insurance	12.00% (all rates)
Dental	0.00%
Basic Life	5.00%
Disability	10.00%

Salaries

Teachers (Elementary School)	See 2024-2025 salary scale issued in February 2024
Other Lay Employees	Increases permitted within limitations of budget

Fixed Amounts

Religious Stipend	\$72,240
Lodging	\$6,480
Priests' Retirement and Welfare Plan	\$15,000

Fixed Rates

Lay Retirement Program (Pension and 403b)	11.00%	Of covered payroll (full time employees only)
FICA		
Social Security	6.20%	Of payroll up to \$147,000 per individual
Medicare	1.45%	Of payroll
Mileage rate reimbursement	\$0.67	per mile per IRS as of 1/1/24
Non-School Assessment	12.00%	Of regular collections (Fiscal Year ended 8/31/24)
Diocesan Assessment	7.40%	Flat rate of assessable income

NOTE: The assumptions above are best estimates based on current available information. Changes may occur subsequent to the approval of the budget that may impact actual results as compared to the budget. Consideration of local factors and economies should be considered when determining local budget assumptions that may differ from those presented above.

Budget Calendar – For Your 2024/2025 Fiscal Year

Process	Date
Business Office prepares draft budget	May/June 2024
For schools: Draft budget to be submitted to the Department of Education with support for tuition calculation and staffing costs	June 2024
Pastor reviews with ministry heads, principal, finance council, etc. – modifies as needed	June/July 2024
Budget is agreed-upon and submitted electronically to the Diocese (via DRVC portal). NOTE: Budget is considered <u>un-approved</u> at this point	No Later than July 19, 2024
For schools: Budget review and revision conversation with Department of Education	July 2024
Your Parish Support Manager will review the budget and may request additional information	July/August 2024
If all information has been provided, and agreed to, your <u>Parish Support Manager will approve</u> the electronic/portal version of your budget and notify you that it has been approved	August/September 2024
For schools: Department of Education provides final review and approval of budget	August/September 2024
Upon approval, Pastor obtains trustees' signatures – signed copy of full budget is mailed to Office of Parish Support, 379 Linden Street, Massapequa Park, NY 11762; Attn: [Parish Support Manager for your Deanery]	No Later than December 2, 2024

Parish Summary Budget Financial Report

Parish Name: Enter Parish Name

Parish Number: Enter Parish Number

Location: Enter Parish Location

Annual Budget 2025

REVENUES:

3095	Total Regular Collections	0
3195	Total Fund Raising/Development	0
3295	Total Parish Programs	0
3495	Total Auxiliary Revenue	0
3795	Total Non-Operating Income	0
3895	Total Extraordinary Revenue	0
TOTAL REVENUE		<u>0</u>

EXPENDITURES:

4095	Total Salaries	0
4179	Total Fringe Benefits	0
4199	Total Fund Raising/Development	0
4285	Total Parish Programs	0
4295	Total School Subsidies	0
4395	Total Printing & Office	0
4495	Total Auxiliary Expenditures	0
4595	Total Rectory/Household	0
4795	Total Buildings Utilities & Maintenance	0
4855	Total Other Expenditures	0
4895	Total Capital Expenditures	0
TOTAL EXPENDITURES		<u>0</u>
TOTAL SURPLUS/(DEFICIT)		<u>0</u>

Signatories' Attestations	
To the best of my knowledge, I have fulfilled my fiduciary responsibilities outlined in the Parish By-Laws. The attached statement is complete and accurate	
<i>Signature of Secretary/Treasurer</i>	Date
<i>Signature of Trustee</i>	Date
<i>Signature of Trustee</i>	Date
<i>Signature of Finance Committee Chair</i>	Date

Parish Budget Financial Report

Parish Name: Enter Parish Name

Parish Number: Enter Parish Number

Location: Enter Parish Location

Annual Budget 2025

REVENUES:

3010	Sunday & Holyday Collections	_____
3020	Special Monthly Collections	_____
3030	Other Services & Devotions Collections	_____
3040	Christmas Collection	_____
3050	Easter Collection	_____
3070	Other Special Collections	_____
3095	Total Regular Collections	0
3110	Entertainment & Bazaars	_____
3120	Catholic Ministries Appeal Refund	_____
3130	Bingo	_____
3140	Raffles - Gross	_____
3150	Other Fund Raising	_____
3195	Total Fund Raising	0
3210	Religious Education	_____
3220	St Vincent de Paul Society	_____
3230	Parish Social Ministry	_____
3240	Youth Ministry	_____
3245	CYO Revenue	_____
3246	Pre-School/Nursery Revenue	_____
3248	Summer Camp Revenue	_____
3250	Adult Education	_____
3260	Parish Retreat (Renewal)	_____
3280	Other Programs	_____
3295	Total Parish Programs	0
3405	Perquisites	_____
3410	Votive Shrines	_____
3415	Poor Boxes - Charity	_____
3420	Book Rack	_____
3430	Education & Seminary Collection	_____
3435	Donations - Parish Societies	_____
3450	Convent Rent	_____
3453	Other Rental Income	_____
3455	Recurring building leased/rental to other than rel. org	_____
3457	Bulletin Commission Income	_____
3460	Clergy & Religious in Residence	_____
3465	Grants	_____
3468	Donations & Bequests	_____
3469	Donations & Bequests - Major Unrestricted	_____
3470	Miscellaneous	_____
3495	Total Auxiliary Revenue	0
3770	Interest - Interest & real/unreal gain/(loss) Unitas	_____
3775	Interest Income	_____
3780	Other Investment Income	_____
3785	Gain/Loss on Sale of Investment	_____
3790	Unrealized Gain/Loss on Sale of Investment	_____
3795	Total Non-Operating Revenue	0
3810	Restricted Donations & Bequests	_____
3820	Approved Campaign for Parish Development	_____
3830	Insurance Claims	_____
3840	Other Extraordinary	_____
3895	Total Extraordinary Revenue	0
	TOTAL REVENUE	0

Parish Budget Financial Report

Parish Name: Enter Parish Name

Parish Number: Enter Parish Number

Location: Enter Parish Location

Annual Budget 2025

EXPENSES:

4010	Clergy	_____
4015	Religious Stipend	_____
4020	Extra Priests & Deacons	_____
4025	Household Salaries	_____
4030	Clerical	_____
4035	Plant Operations & Maintenance	_____
4040	Religious Education	_____
4045	Parish Social Ministry	_____
4050	Music	_____
4052	Nursery/ Pre School	_____
4055	Other	_____
4095	Total Salaries	0
4151	Clergy Allowance	_____
4152	Clergy Sickness, Disability & Retirement	_____
4153	Clergy Health & Dental	_____
4154	Retreats	_____
4155	Continuing Education	_____
4156	Clergy Automobile Insurance	_____
4161	Religious Benefits	_____
4165	Religious Other	_____
4170	Accrued Vacation/Sick Time	_____
4171	FICA Taxes (Employer Portion Only)	_____
4172	Unemployment Insurance - Tax Basis	_____
4173	Unemployment Insurance-Reimb. Basis	_____
4174	Lay Pension Plan	_____
4175	Lay Medical & Dental Insurance	_____
4176	Long Term Disability	_____
4177	Worker's Compensation (PSIP)	_____
4178	Disability Insurance (DSI)	_____
4179	Other	_____
4179	Total Fringe Benefits	0
4180	Entertainment & Bazaar Expense	_____
4185	Bingo Expense	_____
4190	Raffle Expense	_____
4195	Other Fund Raising Expense	_____
4199	Total Fund Raising/Development	0
4210	Religious Education	_____
4220	St Vincent De Paul Society	_____
4230	Parish Social Ministry	_____
4240	Youth Ministry	_____
4245	CYO	_____
4246	Pre-School	_____
4248	Summer Camp	_____
4250	Adult Education	_____
4260	Parish Retreat (Renewal)	_____
4265	Printing and Office Stewardship	_____
4280	Other Programs	_____
4285	Total Parish Programs	0
4291	Parish School Subsidy	_____
4292	Regional School Subsidy	_____
4293	Interparish Financial Support	_____
4295	Total School Subsidies	0

Parish Budget Financial Report

Parish Name: Enter Parish Name

Parish Number: Enter Parish Number

Location: Enter Parish Location

		Annual Budget 2025
4310	Postage and Mailing	
4320	Printing and Office	
4321	Dues and Subscriptions	
4322	Advertising	
4330	Information Technology Hardware Purchases	
4331	Computer Maintenance & Support	
4340	Office Furniture and Equipment	
4345	Furniture & Equipment Leases	
4350	Bank Fees	
4356	Faith Direct/Credit Card Fees	
4370	Telephone	
4371	Cable	
4375	Professional Fees	
4380	Other Contracted Services	
4390	Miscellaneous Office Expense	
4395	Total Printing & Office	0
4405	Clergy Perqs/Stipend Expense	
4410	Votive Shrines	
4420	Liturgical Expense	
4423	Flower Expense	
4430	Book Rack	
4435	Mass Missalettes	
4440	Choir Expenses	
4460	Diocesan Assessment	
4470	Charity	
4480	Interest Expense/Finance Charges	
4490	Miscellaneous Auxiliary Expenditures	
4495	Total Auxiliary Expenditures	0
4510	Food, Laundry, Supplies	
4550	Other Rectory Household Expenditures	
4595	Total Rectory/Household	0
4710	Gas	
4711	Fuel Oil	
4712	Water	
4713	Electricity	
4720	Contracted Maintenance Service	
4730	Small Tools & Equipment	
4740	Ordinary Maint & Repairs	
4750	Maintenance Supplies	
4760	Maintenance Vehicle Expense	
4770	Rental Expense	
4775	Property Taxes	
4780	PSIP	
4785	Uninsured Perils	
4790	Other Building Expenses	
4795	Total Buildings Utilities & Maintenance	0
4820	Campaign Expenses	
4825	Campaign Professional F/R	
4830	Miscellaneous	
4855	Total Non-Operating Expenditures	0
4860	New Bldg. Extension Property	
4870	Repairs & Renovations	
4871	Technology Purchases	
4875	Repair/Renovation Campaign Approved	
4880	Furniture and Equipment	
4895	Total Non-Operating Capital Expenditures	0
	TOTAL EXPENSES	0

Parish Budget Financial Report

Parish Name: Enter Parish Name

Parish Number: Enter Parish Number

Location: Enter Parish Location

Net Surplus/(Deficit)

Annual Budget 2025
0

School Summary Budget Financial Report

School Name: Enter School Name

School Number: Enter School Number

Location: Enter School Location

Annual Budget 2025

REVENUES:

40899	Total Tuition and Fees (Net) *	0
40295	Total Subsidies	0
40395	Total Fund Raising/Development	0
40696	Total All Other Operating Revenue	0
40995	Total Non-Operating Revenue	0
TOTAL REVENUE		<u>0</u>

EXPENDITURES:

41299	Total Administrative Expenditures	0
42296	Total Instructional Expenditures	0
43299	Total Operating/Maintenance Expense	0
44095	Total Fringe Benefits	0
45999	Total Fund Raising/Development	0
47959	Total All Other Operating Expenditures	0
49000	Total Non-Operating Expenditures	0
TOTAL EXPENDITURES		<u>0</u>
TOTAL SURPLUS/(DEFICIT)		<u>0</u>

Signatories' Attestations	
To the best of my knowledge, I have fulfilled my fiduciary responsibilities outlined in the Parish By-Laws. The attached statement is complete and accurate	
<i>Signature of Principal</i>	Date
<i>Signature of Pastor/Regional School Chair Person</i>	Date
<i>Signature of Individual Preparing Report</i>	Date

School Annual Budget Report

School Name: Enter School Name

School Number: Enter School Number

Location: Enter School Location

Annual Budget 2025

REVENUES:

40110	Tuition, Supporting Rate	_____
40120	Tuition, Non-Supporting Rate	_____
40130	Tuition, Non-Catholics	_____
40140	Tuition & Fees Prior Years	_____
40145	Scholarship Assistance-Tomorrow's Hope	_____
40150	Registration Fees	_____
40160	Course Fees	_____
40170	Testing Fees	_____
40180	Book Fees	_____
40190	Other Fees	_____
40192	Nursery Tuition	_____
40194	Pre-Kindergarten Tuition	_____
40195	Before & After Care Fees	_____
40195	Total Tuition and Fees	<u>0</u>
40810	Tuition Assistance	_____
40820	Tuition Refunds	_____
40830	Uncollectible Tuition	_____
40895	Total Income Reduction	<u>0</u>
40899	Total Tuition and Fees (Net)	<u>0</u>
40210	Parish Support	_____
40220	Interparish Support	_____
40295	Total Subsidies	<u>0</u>
40330	Parents' Organization	_____
40340	Alumni Organization	_____
40350	Student Fund Raising	_____
40360	Special Fund Raising	_____
40370	Bingo & Raffles	_____
40380	Income From Endowment	_____
40395	Total Fundraising/Development	<u>0</u>
40400	Gifts & Donations	_____
40405	Bequests & Memorials	_____
40406	Temporarily Restricted Donations/Grants	_____
40410	Rental of Facilities	_____
40415	Tomorrow's Hope Foundation Collection	_____
40420	Insurance Refunds	_____
40440	Sale of Surplus Equipment	_____
40450	NYS Mandated Services	_____
40455	Tomorrow's Hope Grants	_____
40457	Total Contributed Services	_____
40460	Miscellaneous Income	_____

School Annual Budget Report

School Name: Enter School Name

School Number: Enter School Number

Location: Enter School Location

Annual Budget 2025

40495	Total Other Income	<u>0</u>
40610	Publications	_____
40620	Productions	_____
40630	Religious Activities	_____
40640	Graduation Fees	_____
40650	Other Student Activity Income	_____
40655	Total Activities Non Athletic	<u>0</u>
40660	Athletic Donations	_____
40670	Gate Receipts	_____
40675	Athletic Insurance Fee	_____
40680	Athletic Concessions	_____
40690	Other Athletic Income	_____
40695	Total Activities Athletic	<u>0</u>
47100	Bookstore (Net)	_____
47200	Cafeteria Income	_____
47400	Pupil Transportation (Net)	_____
47495	Total Student Services	<u>0</u>
40696	Total All Other Operating Revenue	<u>0</u>
40920	Interest Income Unitas (formerly 40433,40437)	_____
40930	Interest Income (formerly 40430)	_____
40940	Other Investment Income (New)	_____
40950	Gain/Loss on Sale of Investments (formerly (40425)	_____
40960	Unrealized Gain/Loss on Investments	_____
40995	Total Non-Operating Revenue	<u>0</u>
	Total Revenue	<u>0</u>

EXPENSES:

41101	Administrative Salaries-Religious	_____
41102	Administrative Salaries-Lay	_____
41103	Clerical Salaries-Religious	_____
41104	Clerical Salaries-Lay	_____
41105	Sick Pay - Lay Administrative	_____
41195	Total Administrative Salaries	<u>0</u>
41205	Contributed Services	_____
41210	Advertising and Publicity	_____

School Annual Budget Report

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		Annual Budget 2025
41211	Information Technology Hardware Purchases	_____
41215	Computer Maintenance & Support	_____
41220	Admin. Staff Devel. Exp	_____
41225	Dues & Subscription	_____
41230	Conference and Travel	_____
41235	Minor Equipment & Furnishings	_____
41240	Equipment Repairs & Maint	_____
41243	Depreciation on Capitalized Expense	_____
41245	Postage	_____
41250	Printing	_____
41255	Duplicating	_____
41260	Stationery & Supplies	_____
41265	Professional Services	_____
41270	Telephone	_____
41271	Cable	_____
41275	Automobile Insurance	_____
41280	Diocesan Self Insured Prog Liab	_____
41285	Interest Payments	_____
41290	Bank Fees	_____
41295	Misc Admin Expenditures	_____
41296	Total Other Administrative Expenditures	0
41299	Total Administrative Expenditures	0
42101	Inst. Salaries-Prof Religious	_____
42102	Inst. Salaries-Prof Lay	_____
42103	Other Instructional Salaries	_____
42104	Extracurricular Salaries	_____
42105	Substitute Salaries	_____
42106	Sick Pay - Lay Professional Instruction	_____
42195	Total Instructional Salaries	0
42205	Contributed Services	_____
42210	Inst Staff Dev. Expenditures	_____
42215	Faculty Travel Conference Convention	_____
42220	Minor Instruction Equip & Furnishings	_____
42222	Depreciation on Capitalized Equip	_____
42225	Instructional Supplies	_____
42230	Instructional Materials	_____
42245	Instructional Duplicating	_____
42250	Testing	_____
42260	Student Assemblies	_____
42270	Educational TV	_____
42295	Misc. Inst Expenditures	_____
42296	Total Other Instructional Expenditures	0
42310	Books and Periodicals	_____
42320	Audio Visual Materials	_____
42330	Audio Visual Equipment	_____
42340	Misc. Library/Media Expend.	_____
42395	Total Library/Media Expenditures	0

School Annual Budget Report

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Annual Budget 2025

42296	Total Instructional Expenditures	<u>0</u>
43101	Main/Janitorial Salaries	_____
43102	Alloc. Maint./Janitorial Salaries	_____
43195	Total Operating/Maintenance Expenses	<u>0</u>
43210	Contracted Jan. Services	_____
43220	Other Contracted Services	_____
43230	Gas	_____
43231	Fuel Oil	_____
43232	Electric	_____
43233	Water	_____
43240	Plant and Maint. Supplies	_____
43250	General Repairs and Maint.	_____
43260	Minor Plant Equipment	_____
43265	Deprec. On Cap. Equipment	_____
43270	Vehicles	_____
43275	Diocese Self Insured Program	_____
43285	Rental Income	_____
43290	Equipment Lease	_____
43295	Misc. Plant Operating Expenditures	_____
43296	Total Other Operating/Maintenance	<u>0</u>
43299	Total Operating/Maintenance Expenditures	<u>0</u>
44010	Fringe Benefits-Rel.	_____
44020	Hosp./Maj. Med./Life Ins.-Lay	_____
44030	Disability Insurance	_____
44040	Workmens Comp. Insurance	_____
44050	Social Security	_____
44060	Unemployment Comp.	_____
44070	Retirement/Pension Plan-Lay	_____
44095	Total Fringe Benefits	<u>0</u>
45330	Parents' Organization	_____
45340	Alumni Organization	_____
45350	Student Fund Raising	_____
45360	Special Fund Raising	_____
45370	Bingo & Raffles	_____
45380	Expense From Endowment	_____
45999	Total Fundraising / Development	<u>0</u>
46610	Publications	_____
46620	Productions	_____
46630	Religious Activities	_____
46640	Graduation Expenditures	_____
46650	Other Student Activities	_____

School Annual Budget Report

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		Annual Budget 2025
46655	Total Activities/Non-Athletic	0
46660	Athletic Expenditures	_____
46690	Other Athletic Expenditures	_____
46695	Total Activities/Athletic	0
47250	Cafeteria Expense	_____
47495	Total Student Services	0
47959	Total All Other Operating Expenditures	0
48110	Interest Payments	_____
48195	Total Debt Service	0
48510	Major Building Repairs	_____
48515	Capital Equipment	_____
48520	Major Repair Sites	_____
48530	New Construction	_____
48595	Total Capital Outlays	0
48911	Depreciation Expense	_____
48912	Loss on Sale	_____
48995	Total Other Non-Operating Expenditures	0
49000	Total Non-Operating Expenditures	0
	Total Expenditures	0
	Net Surplus/(Deficit)	0