Mission Plan 2026 — Financial Detail and Discernment

Church of the Epiphany–Tempe

This document provides a detailed financial presentation of the proposed 2026 Mission Plan, using multi-year comparables and full-year 2025 actuals to support transparency, shared understanding, and prayerful discernment in advance of the Annual Parish Meeting.

Financial Overview & How to Read This Plan[1]

All figures in this document are reported on a cash basis and compare four points in time: 2023 Actual, 2024 Actual, full-year 2025 Actual, and the proposed Mission Plan for 2026. The 2026 figures represent a proposed plan, not a prediction, and intentionally reflect conservative revenue assumptions.

Category	2023	2024	2025	2026 Mission Plan
Total Revenue	$ 623,846.00	$ 646,127.00	$ 773,710.85	$ 504,664.00
Total Expenditures	$ 631,857.00	$ 667,478.00	$ 552,987.68	$ 558,375.00
Net Revenue	$ (8,011.00)	$ (21,351.00)	$ 220,723.17	$ (53,712.00)

Key contrast: The parish closed 2025 with a significant operating surplus, while the 2026 Mission Plan intentionally projects a modest deficit in order to avoid relying on non-recurring income.

[1] 2025 Actuals reflect full-year figures from the December 31, 2025 Treasurer's Report.

Revenue Detail & Assumptions[2]

Revenue Source	2023	2024	2025	2026 Mission Plan
Pledge, Plate & Contributions	$ 546,730.00	$ 494,674.00	$ 684,024.58	$ 420,316.00
Other Operating Income	$ 12,204.00	$ 92,451.00	$ 24,537.73	$ 17,874.00
Facility Use / Rental Income	$ 64,912.00	$ 59,003.00	$ 65,148.44	$ 66,473.00
Total Revenue	$ 623,846.00	$ 646,127.00	$ 773,710.75	$ 504,664.00

The vestry has projected 2026 revenue conservatively. Exceptional pledge and gift income received in 2025 is not assumed to recur at the same level, allowing the parish to plan responsibly without relying on peak-year performance.[3]

Expense Detail: Operations and Ministry[3]

Expense Category	2023	2024	2025	2026 Mission Plan
Personnel	$ 244,974.00	$ 247,883.00	$ 257,699.96	$ 260,073.00
Parish Operations	$ 23,498.00	$ 25,550.00	$ 41,012.59	$ 28,926.00
Mission Share	$ 82,154.00	$ 77,302.00	$ 73,656.82	$ 73,294.00
Buildings & Grounds	$ 261,433.00	$ 293,368.00	$ 145,270.62	$ 165,242.00

Full-year 2025 expenses were lower than earlier projections due to timing, accounting treatment of designated gifts, and the deferral of certain capital expenses. The 2026 plan reflects a return to more typical annual levels while maintaining appropriate care for staff and facilities.

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[2] 2025 Actuals reflect full-year figures from the December 31, 2025 Treasurer's Report.

[3] *Ibid.*

Ministry and Mission Expenses — 2026 Proposed Plan[4]

In addition to sustaining core operations, the Mission Plan for 2026 intentionally invests in the ministries that shape parish life, foster spiritual growth, strengthen community, and extend the church's presence beyond its walls. These ministry and mission expenses are primarily organized through the parish's councils and program areas.

While these categories represent a relatively small portion of the overall operating budget, they provide important insight into how the parish's financial resources are translated into lived mission and ministry.

Council / Ministry Area	2023	2024	2025	2026 Mission Plan
Invite Council (Welcome, Worship, Stewardship)	$ 8,889.00	$ 10,265.00	$ 8,010.24	$ 9,867.00
Connect Council (Fellowship & Pastoral Care)	$ 1,073.00	$ 1,925.00	$ 1,141.58	$ 1,950.00
Grow Council (Formation: Adults, Children & Youth)	$ 1,103.00	$ 1,254.00	$ 9,610.98	$ 12,523.00
Serve Council (Outreach & Service)	$ 900.00	$ 6,556.00	$ 4,559.55	$ 3,000.00

Viewed collectively, these figures reflect the parish's effort to balance consistency with flexibility. Some year-to-year variation reflects the timing of events, the availability of volunteer leadership, and opportunities for mission that arise unexpectedly.

Reading the Ministry Budget from Multiple Angles

• **By Formation and Worship** — The Invite and Disciple Councils together represent the parish's commitment to worship, hospitality, and lifelong faith formation. The proposed 2026 allocations support both continuity in core offerings and targeted growth in areas such as children's, youth, and adult formation.

• **By Community and Care** — The Connect Council funds ministries of fellowship, mutual care, and pastoral support. Variability across years reflects episodic needs and one-time initiatives rather than a retreat from care as a core value.

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4 All 2025 Actual figures are sourced from the December 31, 2025 Treasurer's Report.

• **By Service and Outreach** — The Serve Council resources the parish's engagement with neighbors and partner organizations. The 2026 plan maintains funding for service ministries while remaining attentive to capacity and sustainability.

• **In Proportion to the Whole** — Ministry council expenses represent a modest share of total expenditures, with the majority of parish resources supporting people, facilities, and infrastructure that make ministry possible. The vestry continues to evaluate how these investments can best support mission impact.

Together, these ministry and mission expenses illustrate how the parish's financial plan is not only about maintaining operations, but about intentionally resourcing the practices and relationships that form disciples, build community, and serve the world.

Sustainability, Surplus, and Ongoing Discernment

The parish's 2025 operating surplus of $214,719 reflects extraordinary generosity and disciplined expense management. Importantly, this surplus includes restricted and designated funds and does not represent a permanent increase in unrestricted operating income.

Why budget a deficit after a surplus? The vestry believes faithful stewardship requires resisting the temptation to normalize exceptional years. The projected 2026 deficit of $53,712 represents a measured, transparent planning decision rather than a financial shortfall.

Throughout 2026, the vestry will continue to monitor financial performance, adjust spending if necessary, and discern longer-term strategies for sustainability, stewardship growth, and mission alignment.