The Episcopal Diocese of Hawai`i

2027 Budget

THE NUMBERS

As of October 17, 2026
Approved Budget

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BUDGET SUMMARY (in $)

	2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET	2028 FORECAST	2029 FORECAST
TOTAL INCOME/TRANSERS	**2,369,876**	**3,242,191**	**3,087,151**		
Expenses					
Ministry and Mission	507,910	640,562	728,018		
Diocesan Organization	1,849,025	2,554,629	2,322,033		
Transfers to Reserves	57,000	47,000	37,100		
TOTAL EXPENSES	**2,413,935**	**3,242,191**	**3,087,151**		
SURPLUS / (DEFICIT)	**(44,059)**	**-**	**-**		

Note:

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TOTAL INCOME (in $)

		2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET	2028 FORECAST	2029 FORECAST
	Income					
	Rate	**16.5%**	**16.5%**	**16.5%**		
1 a	Assessments	1,521,597	1,493,996	1,611,640		
	Assessment waiver 1 month	(126,589)				
	Investment Income	**4.50%**	**4.50%**	**4.50%**		
	Endowment Funds - Restricted					
	Portfolio (Restricted)					
1 b	Episcopate Endowment Fund (Expense Lines 8h - 8n)	193,537	194,000	216,000		
1 c	Hanchett Memorial Mission Fund (Expense Line 3a)	3,267	3,200	4,000		
1 d	Hawaiian Church Chronicle (Expense Line 9l)	899	900	1,000		
1 e	Clergy and Lay Continuing Education Fund (Expense Line 6b)	27,034	40,000	39,000		
1 f	MacCray Fund	39,614	60,000	-		
1 g	Harry & Katherine Kennedy Memorial Fund	3,487	3,400	-		
1 h	Mission Fund (Council Restricted) (Expense Line 5a,5e)	3,875	3,800	4,000		
	Endowment Funds - Unrestricted					
1 i	Portfolio (Unrestricted)	364,596	381,500	548,000		
	Total Endowment Fund Income	636,309	686,800	812,000		
	Trust Funds					
1 j	Catton Fund (Restricted) (Expense line item 6d,10K)	22,387	18,000	20,500		
1 k	Parke Trust (Unrestricted)	49,000	50,000	50,000		
1 l	Prisanlee Fund (Unrestricted)	21,931	26,800	24,000		
1 m	Valvon Fund (Unrestricted)	24,000	20,000	24,000		
	Total Trust Funds Income	117,318	114,800	118,500		
	Total Investment Income	753,627	801,600	930,500		
	Rentals					
1 n	Parking	113,311	119,988	119,030		
1 o	Kaneohe Property (Expense line item 11f)	-	-	60,000		
	Total Rentals	113,311	119,988	179,030		
			-			
	Other Income					
1 p	Interest	23,637	24,000	24,000		
1 q	Miscellaneous	7,280	3,000	3,000		
1 r	Registration Fees (Expense line 6a & 10e)	-	21,000	23,500		
1 s	Shared Travel (Expense line 10f)	-	30,000	30,000		
	Total Other Income	30,917	78,000	80,500		
	Grants					
1 t	Maui ERD 75% (Expense line 5f & 5i)	-	59,826	88,498		
1 u	Maui ERD (Expense line 9d)	-	-	10,000		
	Total Grants	-	59,826	98,498		
	Transfers from Reserves					
1 v	St. George's Endowment Fund (Unrestricted)	-	59,849	-		
1 w	Rest. Donation Waiolaihui'ia Center for Ministry (Expense Line 6f)	5,000	18,000	1,300		
1 x	Bishops Emergency Fund (Expense Line 7a)	-	20,000	20,000		
1 y	Bishop's Pastoral Fund-Missioner (Expense Lines 5f-5i)	72,013	82,462	62,725		
1 z	Bishop Transition	-	350,000	-		
1 aa	Unrestricted Reserve Fund	-	32,470	-		
1 ab	Fleming Trust Fund	-	126,000	-		
1 ac	Executive Council Reconciliation (Expense Line 2c)	-	-	3,500		
1 ad	General Convention Travel (Expense Line 12c)	-	-	43,770		
1 ae	Planned Giving Legacy Society (Expense Line 4c)			500		
1 af	Curacy Support Reserve Fund (Expense Line 3e)			45,468		
1 ag	Kaneohe General Fund (Expense Line 3f)			9,720		
	Total Transfers from Reserves	77,013	688,781	186,983		
	GRAND TOTAL INCOME/TRANSFERS	**2,369,876**	**3,242,191**	**3,087,151**		

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MINISTRY AND MISSION (IN $)

			2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET
	DIOCESAN INITIATIVES				
2 a	Na Leo o Na 'Oiwi		-	500	7,000
2 b	Tongan Ministry		2,625	6,000	6,000
2 c	Hōʻimi Pono (income line 1ac)		83	500	3,500
2 d	Safe Church		-	2,500	2,500
2 e	Kahuaola		1,775	5,100	2,500
2 f	Carbon Offsets		615	1,200	1,500
2 g	Philippines Travel		10,000	-	
2 h	Bishop's Initiatives				35,047
		Subtotal	15,098	15,800	58,047
	SUPPORT FOR CONGREGATIONS				
3 a	Grace, Molokaʻi (Income line 1c)		75,000	75,000	69,000
3 b	Church Internet/Website Support		-	1,000	1,000
3 c	Legal & Related Expenses for Churches		26,527	15,000	30,000
3 d	Hālau Wa'a Church Plant		104,100	93,700	80,100
3 e	Kaneohe Ministries Salary (Includes SECA) (Income line 1af)				69,468
3 f	Kaneohe Ministries - Pension Contribution (Income line 1ag)				9,720
		Subtotal	205,627	184,700	259,288
	DISCIPLESHIP				
4 a	Camp Mokulēʻia		73,000	73,000	73,000
4 b	Christian Formation		4,333	10,000	10,000
4 c	Planned Giving (Income Line 1ae)		474	500	500
4 d	Youth Ministry Coordinator - Salary		34,415	39,050	-
4 e	Diocesan Youth Ministry - Program		5,199	20,950	20,000
		Subtotal	117,421	143,500	103,500
	OUTREACH AND JUSTICE				
5 a	A Cup of Cold Water (Income Line 1h)		500	500	500
5 b	Ecumenical/Interfaith Relationships		-	2,000	2,000
5 c	Prison Chaplaincy (18 hours / .45 FTE) - (Includes SECA)		16,710	26,080	26,860
5 d	Prison Chaplaincy - Pension Contribution		12,614	4,694	-
5 e	Prison Ministry - Program (Income Line 1h)		9,485	7,000	8,050
5 f	Maui Community Relations Coordinator - Salary (Income line 1t & 1y)		65,853	67,600	72,760
5 g	Maui Community Relations Admin Asst - Salary (Income line 1t & 1y)		-	31,200	32,140
5 h	Health Ins (lines 5f & 5g) (Income line 1y)		-	28,200	30,012
5 i	Pension/Retirement (lines 5f & 5g) (Income line 1t &1y)		6,189	15,288	16,311
		Subtotal	111,351	182,562	188,633
	MINISTRY DEVELOPMENT				
6 a	Leadership Development (income line 1r)		16,490	25,000	25,000
6 b	Clergy Retreat & Conference (Income Line 1e)		27,034	40,000	39,000
6 c	Commission on Ministry (COM)		9,845	10,000	10,000
6 d	Retired Clergy (Income Line 1j)		-	500	500
6 e	Clergy Spouse		-	500	500
6 f	Waiolaihuiʻia Center for Ministry (income Line 1w)		5,044	18,000	23,550
		Subtotal	58,413	94,000	98,550
	OTHER				
7 a	Emergency Grants (Income Line 1x)		-	20,000	20,000
		Subtotal	-	20,000	20,000
	TOTAL DIRECT MINISTRY AND MISSION		**507,910**	**640,562**	**728,018**

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DIOCESAN ORGANIZATION (IN $)

			2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET	
	EPISCOPATE					
	Bishop V					
8 a	Bishop (Includes SECA)		209,480	257,860	-	
8 b	Health Insurance		25,632	28,200	-	
8 c	Pension/Retirement Contribution		37,706	46,415	-	
8 d	Hospitality		9,785	10,000	-	
8 e	Board Responsibilities		5,000	8,000	-	
8 f	Key Person Insurance		341	500	-	It has been the practice to
8 g	Travel & Continuing Education		29,864	30,850	-	show forecasts for future years
		Bishop V Total	317,808	381,825	-	in the budget for next year.
						However, the Canons state,
	Bishop VI					"Sec. 13.4.2. Shall annually
8 h	6th Bishop (Includes SECA) (Income Line 1b)		-	30,000	205,000	submit to the Convention a
8 i	6th Health Insurance (Income Line 1b)		-	7,050	30,012	budget based on the goals and
8 j	6th Pension/Retirement Contribution (Income Line 1b)		-	5,400	36,900	objectives developed for the
8 k	6th Travel & Continuing Education (Income Line 1b)		-	6,500	70,000	ensuing year for the program of
8 l	Hospitality (Income Line 1b)		-	-	10,300	the Diocese, including
8 m	Board Responsibilities (Income line 1b)		-	-	8,200	administrative expenses and
8 n	Key Person Insurance (Income Line 1b)		-	-	2,300	the Diocesan contribution to
		Bishop VI Total	-	48,950	362,712	the Episcopal Church as set by
						the General Convention."
	Bishop Transition					
8 o	Bishop Transition - Consultant		-	10,750	-	Although the forecasts were
8 p	Bishop Transition - Search Committee Retreat		-	8,542	-	always estimates and not
8 q	Bishop Transition - Meet & Greet Candidates		-	44,120	-	commitments, it might have
8 r	Bishop Transition - Election May 2026		-	27,920	-	created unintended funding
8 s	Bishop Transition - Moving Expenses		-	50,000	-	expectations for those future
8 t	Bishop Transition - Retirement Lunch		-	19,930	-	years.
8 u	Bishop Transition - Consecration		-	86,970	-	
8 v	Bishop Transition - HOB Meeting		-	6,500	-	Also, as the past several years
8 w	Bishop Transition - Renovation/Cleaning		-	5,000	-	have taught us, things beyond
8 x	Bishop Elect (Includes SECA) (Sep-Oct)		-	30,000	-	our projections and planning
8 y	Bishop Elect Health Insurance (Sep - Oct)		-	7,050	-	happen, and adjustments need
8 z	Bishop Elect Pension (Sep-Oct)		-	5,400	-	to be made to reflect the
8 aa	Bishop Transition - Misc		-	13,210	-	current realities.
		Bishop Transition Total	-	315,392	-	
		Subtotal	**317,808**	**746,167**	**362,712**	So during this time of
						transition, it is a good
	DIOCESAN SUPPORT CENTER STAFF					opportunity for Diocesan
9 a	Executive Assistant to the Bishop		71,620	72,800	75,000	leadership to do a more
9 b	Canon to the Bishop (includes SECA)		129,710	134,900	138,900	comprehensive review that will
9 c	Canon for Ministry Formation (10 hrs / .25 FTE)		28,020	29,790	30,680	include more data collection,
9 d	Controller (Income line 1u)		82,362	92,380	95,150	priority review based on
9 e	Accountant		56,963	67,100	69,100	mission and discernment, and
9 f	Financial Review Assistant (25 hrs / .625 FTE)		41,149	37,500	38,600	accountability.
9 g	Operations Assistant		16,620	62,400	64,300	
9 h	Operations Manager		74,840	77,830	80,160	
9 i	Office Support (9.0 hours / .25 FTE)		6,277	20,800	10,700	
9 j	Operations Support Assistant (10 hrs / .25 FTE)		21,104	26,900	-	
9 k	Admin Support - Bishop Transition (19 hrs / .5 FTE)		-	25,700	-	
9 l	Creative Communications Specialist (Income line 1d)		51,660	53,730	60,000	
9 m	Archivist (4 hrs / .1 FTE)		5,407	13,400	13,800	
9 n	Health Insurance (employees this section)		81,288	112,920	165,168	
9 o	Pension/Retirement Contribution (employees this section)		59,745	78,588	78,764	
9 p	Employment Taxes & Insurance (all employees)		67,967	59,924	57,433	
		Subtotal	794,732	966,662	977,755	

			2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET
	DIOCESAN EXPENSES				
10 a	Archives supplies		1,084	1,000	1,000
10 b	Audit Expenses - Diocese		43,651	48,000	55,000
10 c	Chancellor's Expenses		-	2,000	10,000
10 d	CPA/Accounting Contract Services		21,979	12,000	12,400
10 e	Annual Meeting (income line 1r)		495	20,000	10,000
10 f	Annual Meeting Travel (income line 1s)		-	13,000	30,000
10 g	Diocesan Office Cleaning Expenses		7,263	9,000	9,000
10 h	Directors & Officers Insurance		6,440	8,400	8,400
10 i	Legal & Related Expenses for Diocese		50,000	50,000	50,000
10 j	Administrative Expenses		73,492	49,000	83,000
10 k	Post-Retirement Benefits (Income line item 1j)		23,925	18,000	20,000
10 l	Staff Continuing Education		3,001	4,000	5,000
10 m	Archives record storage		14,752	52,000	19,500
10 n	Technology Support		28,401	67,400	60,000
		Subtotal	274,483	353,800	373,300
	DIOCESE PROPERTY AND BUILDING EXPENSES				
11 a	Security Shared with the Queen Emma Square		22,170	20,800	21,400
11 b	Shared Cathedral Expenses		28,900	28,900	28,900
11 c	Property - Diocese		27,381	30,000	30,000
11 d	Property Taxes - Grounds & Parking		11,742	13,000	13,000
11 e	Kapolei Land Expenses		19,331	22,000	22,000
11 f	Kaneohe Property (Income line item 1o)		-	-	60,000
		Subtotal	109,524	114,700	175,300
	TRAVEL				
12 a	Governance Groups Travel		7,956	10,400	13,500
12 b	Staff Travel		12,874	30,000	24,000
12 c	General Convention Travel (Income Line 1ad)		-	-	59,000
		Subtotal	20,830	40,400	96,500
	EPISCOPAL QUOTAS				
13 a	The Episcopal Church Quota (Assessment)		328,748	330,000	333,566
13 b	Province VIII Quota		2,900	2,900	2,900
		Subtotal	331,648	332,900	336,466
	TOTAL DIOCESAN ORGANIZATION		**1,849,025**	**2,554,629**	**2,322,033**

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DIOCESAN TRANSFERS (IN $)

			2025 ACTUAL	2026 BUDGET	2027 APPROVED BUDGET
	TRANSFERS TO RESERVE ACCOUNTS				
14 a	EYE Travel Reserve Fund		5,000	5,000	2,500
14 b	General Convention Support Reserve Fund		18,000	18,000	-
14 c	Lambeth Conference Reserve Fund		4,000	4,000	4,000
14 d	Future Bishops' Transition Reserve Fund		-	-	30,000
14 e	Memorial Building Capital Reserve Fund		20,000	20,000	600
14 f	Curacy Support Reserve Fund		10,000	-	-
14 g	DSC Staff Sabbatical Reserve Fund		-	-	-
		Subtotal	57,000	47,000	37,100
	TOTAL TRANSFERS TO RESERVE ACCOUNTS		**57,000**	**47,000**	**37,100**

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Expenses			
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	(44,059)	-	-