



DIOCESE OF SIOUX CITY

Office of Finance

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Date: July 2, 2025
To: Pastors and Parish Bookkeepers
From: Diane Donnelly, Royce Ranniger
Re: Cathedraticum

Distribution: Via email on 7-2-25
Placed in Smart Vault

Welcome to another new year, a new fiscal year that is!

As you will recall from prior years, Cathedraticum is billed on an annual basis on July 1 for the fiscal year ending June 30. The annual invoice for the 2025-2026 Cathedraticum has been placed in Smart Vault for your respective parish(es). Please contact Jaclynn Behring at 712-233-7548 or jaclynmb@scdiocese.org if you have questions on accessing your invoice in Smart Vault.

Consistent with prior years, twelve monthly installment payments will be processed electronically via ACH “pulls” from the bank account designated on the most recent authorization form for your parish. ACH payments are processed on the 8th of the month (or next business day). The parish bookkeepers will continue receiving monthly ACH reminders via email from the diocesan finance office that will alert them of the effective date of the electronic transaction. Please contact Marilyn at 712-233-7518 or marilynw@scdiocese.org if you have questions on your invoice or ACH payment. Please continue to record your Cathedraticum payments in Quickbooks to Account 53300 – Diocesan Administration.

Canon 1263 governs assessments to diocesan parishes. In accordance with this Canon law, the assessment has been allocated among the parishes using Net Parish Ordinary Income (NPOI) based on the annual reports submitted to the parish accounting office each year.

For 2025-2026, we are returning to utilizing a three-year average for parish NPOI for parishes not involved in a recent merger. The lowest NPOI of the most recent three years was used for parishes affected with a “civil” merger in 7-1-24 and 7-1-25.

For 2025-2026, the overall assessment amount increased 1.0%, from \$786,000 to \$794,000 in total. To prevent significant fluctuations, parishes were limited to an increase of 15%. Decreases were limited to 2.5% for parishes not affected by a recent merger.

We are always available to discuss the assessment calculations, the Diocesan financial statements, and any other fiscal matters. Please let us know if you would like further info or have specific questions.

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Cc: Marilyn Wellman, Jessica Wilcox, Jill Maise, Deb Conley, Denise Kneifl