

INSTRUCTIONS FOR COMPLETING THE FINANCIAL ASSESSMENT FUTURE PROJECTIONS FORM

INCOME

Line 1	GENERAL MISSION	Contributions for mission beyond the local level within our denomination.
Line 2	OTHER MISSION	Contributions for mission projects not related to our denomination.
Line 3	LOCAL MISSION	Contributions for local mission opportunities such as a food bank, Habitat, fire, etc.
Line 4	PER CAPITA	Contributions designated specifically for per capita.
Line 5	OPERATION & PROGRAM	These are the funds used for the staffing, facility costs, and program of the congregation.
Line 6	BUILDING or SPECIAL FUNDS	Contributions anticipated for building, organ, window or other special funds.
Line 7	MEMORIAL GIFTS	Contributions anticipated as memorials.
Line 8	TRANSFERS	Amount of anticipated transfers from savings, reserves, investments or endowment principal or income
Line 9	SPECIAL GIFTS	Anticipated windfall contributions applied directly to the budget.
Line 10	FUND RAISERS	Anticipated income from bake sales, suppers, hoagie sales, etc which are to be used to help underwrite the annual expenses of the congregations
Line 11	FACILITY RENTAL	Anticipated income from any rental of the facilities
Line 12	CHURCH SCHOOL OFFERINGS	Anticipated contributions received through the church school
Line 13	OTHER	Please specify other anticipated contributions or sources of income.
Line 14	TOTAL	Total of all anticipated contributions and sources of income above.

EXPENSES

Line 15	GENERAL MISSION	The anticipated amount expended for the mission
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Line 16	OTHER MISSION	and ministry within our denomination The anticipated amount expended for mission not related to our denomination
Line 17	LOCAL MISSION	The anticipated amount expended for local mission
Line 18	PER CAPITA	The anticipated amount paid for per capita
Line 19	PROGRAM	Excluding staff costs, the anticipated amount to be spent for all church programmatic areas such as worship, Christian education, fellowship, etc.
Line 20	OPERATIONAL	Excluding staff costs, the anticipated amount to be spent on the facility, equipment, insurance, utilities, etc. (including the manse)
Line 21	CAPITAL IMPROVEMENTS	The anticipated amount to be spent on significant remodeling, renovation, or construction of facilities (including the manse)
Line 22	MEMORIAL EXPENDITURES	The anticipated amount to be spent from "memorial funds."
Line 23	TRANSFERS	The anticipated amount to be transferred from the "general fund" to savings, reserves, investments or endowment accounts.
Line 24	OTHER	Please specify anticipated expenditures which do not fit in any of the above categories.
Line 25	TOTAL	

SAVINGS, RESERVES, INVESTMENTS, ENDOWMENTS

Line 26	RESTRICTED	Anticipated funds upon which the donor will have placed a restriction on the use of principal, income or both. The Session/ Trustees have a legal fiduciary obligation, once the funds are accepted, to adhere to the restrictions.
Line 27	NON-RESTRICTED, Designated	Anticipated funds which the Session will have placed a usage designation upon principal, income, or both.
Line 28	NON-DESIGNATED	Anticipated funds with no restrictions or designations, and which the Session is free to spend as needed or appropriate.
Line 29	MARKET VALUE	At the end of the year, what is the anticipated cumulative value of all stocks, bonds, real estate (other than the church facilities) or other holdings.

INCOME

Line 30	TRANSFERS	Anticipated funds to be transferred from the “general fund” to savings, reserves, investments, or endowments.
Line 31	REINVESTED	The anticipated interest, dividends, income produced by savings, reserves, investments, endowments which will be “reinvested.”
Line 32	SPECIAL GIFTS	Large (\$500 or more) special gifts anticipated to be received during the year and to be added to savings, reserves, investments, endowments.
Line 33	SALE OF STOCKS, BONDS, ETC.	Amount anticipated to be received during the year from converting to cash stocks, bonds, real estate or other holdings and added to the savings, reserves, investments, endowments.
Line 34	OTHER	Any other source and amount of income anticipated to be received during the year and added to the savings, reserves, investments, endowments.
Line 35	TOTAL	The anticipated total of the savings, reserves, investments, endowments at the end of the year (total of lines 26 through 29)

EXPENDITURES

Line 36	APPLIED TO THE BUDGET	The anticipated interest, dividends, income from the savings, reserves, investments, endowments to be applied to the annual budget.
Line 37	SPECIAL PROJECTS	The anticipated interest, dividends, income from the savings, reserves, investments, endowments to be applied to the special projects, such as building projects, special mission projects, etc.
Line 38	PRINCIPAL TO BUDGET	The anticipated amount of the principal which will be drawn upon to fund the annual budget.
Line 39	PRINCIPAL TO PROJECTS	The anticipated amount of the principal which will be drawn upon to fund special projects.
Line 40	OTHER	Other anticipated expenditures of income or principal.
Line 41	TOTAL	Anticipated total of all expenditures, during the year, of income and principal of savings, reserves, investments, endowments.

STAFFING COSTS

Line 42	PASTOR	The total of the following items.
	Salary	The cash paid to the minister, including the social security offset.
	Housing	If the church does not own a manse, the amount stipulated as housing allowance. If the church does own a manse, the amount stipulated for furnishing allowance.
	Continuing Education	The amount of the congregation's portion of Continuing Education expenses spent during the year.
	Reimbursements	The amount to be reimbursed to the minister for travel, medical deductible, books, subscriptions and other reimbursements included in the Call during the year.
	Board of Pensions dues	The amount to be paid to the Board of Pensions during the year for the minister's health insurance, pension, death and disability coverages.
Line 43	ASSOCIATE PASTOR	Same items and definitions as for the pastor
Line 44	SECRETARY	The total of salary, benefits, allowances, reimbursements and taxes to be paid to or on behalf of the secretary.
Line 45	CHRISTIAN EDUCATOR	The total of salary, benefits, allowances, reimbursements, and taxes to be paid to or on behalf of the Christian Educator.
Line 46	CHOIR DIRECTOR	The total of salary, benefits, allowances, reimbursements, and taxes to be paid to or on behalf of the Choir Director.
Line 47	ORGANIST/PIANIST	The total of salary, benefits, allowances, reimbursements, and taxes to be paid to or on behalf of the Organist/Pianist.
Line 48	CUSTODIAN	The total of salary, benefits, allowances, reimbursements, and taxes to be paid to or on behalf of the Custodian.
Line 49	OTHER	The total of salary, benefits, allowances, reimbursements, and taxes to be paid to or on behalf of other direct employees of the congregation. Please specify the position and the cost.
Line 50	TOTAL	The total anticipated annual cost of all ministers

and employees of the congregation.

- Line 51 MEMBERSHIP The number of anticipated active members reported at the end of each year.
- Line 52 AVERAGE ATTENDANCE The anticipated average Sunday worship attendance for the year.

SPECIAL FUNDING CAMPAIGN GOALS

- Line 53 MISSION If the Session will be having a special fund raising campaign for general mission, or a special mission cause what will be the amount of the goal?
- Line 54 CAPITAL If the Session will be having a capital funds campaign, what will be the goal for each year?
- Line 55 DENOMINATIONAL If the Session will be having a funding campaign for any of the denomination "special offerings" or other causes, what will be the goal?
- Line 56 OTHER Please specify any other funding campaigns and the goal.

SPECIAL FUNDING CAMPAIGN AMOUNT RECEIVED

- Line 57 MISSION How much actually will be received for this "campaign" each year?
- Line 58 CAPITAL How much actually will be received for this "campaign" each year?
- Line 59 DENOMINATIONAL How much actually will be received for this "campaign" each year?
- Line 60 OTHER How much actually will be received for this "campaign" each year?
- Line 61 CONGREGATIONAL INDEBTEDNESS What is the anticipated amount of indebtedness, including debt service costs?
- Line 62 DEBT SATISFACTION How much will be paid toward debt satisfaction, including debt service cost.
- Line 63 TOTAL INCOME The total of lines 14, 31, 32, 33, 53, 54, 55 and 56.
- Line 64 TOTAL EXPENSES The total of lines 25, 42, 43, 44, 45, 46, 47, 48 and 49.
- Line 65 BALANCE The difference between line 63 and 64.