

Estimating Your Denominational Obligations for the Coming Year

Using the [Planning Calculator](#) is the most effective and most accurate way to estimate what your denominational obligations (*World Evangelism Fund, Pensions & Benefits, Education, and District Ministries budgets*) will be for the coming year.

The Planning Calculator is invaluable for this purpose since it automatically adjusts totals due on the various denominational budgets to reflect the impact of whatever amounts you give for WEF and Approved Specials. This is much easier and much more accurate than creating your own Excel worksheet (and invokes a number of rather complex mathematical formulas, too!).

How the Planning Calculator (PC) Works

The value of the PC is that it doesn't disrupt anything else on the website. You can manually override any figure that appears in any of the boxes. It works with whatever figures appear in the boxes. You won't mess anything up by changing the figures that initially show up. If you want to see what the original figures were, you can just back out of the calculator and then re-select it. No problem!

Note: Any figures YOU enter on the PC are "volatile", meaning that they are not saved once you leave that page. If you want to save the figures you've entered, then right-click and select Print.

What information appears in the Planning Calculator

WHAT AUTOMATICALLY APPEARS

1. Adjusted YTD Income – This is the combined total of the amount of income you have reported AND contributions sent directly to the Global Ministry Center and/or Point-to-Point giving that has been credited to your church.¹
2. WEF Contribution – This shows the total amount of contributions to the World Evangelism Fund *received and processed* at the Global Ministry Center thus far in the current church year (April 1 – March 31). It does not reflect what is in transit.
3. Missions Specials Contribution – This shows the total amount of Approved Missions Specials contributions *received and processed* at the Global Ministry Center thus far in the current church year (April 1 – March 31). It does not reflect what is in transit.

¹ For example, you may have reported \$100,000 in income thus far in the current year, but \$100,250 may appear in the Adjusted YTD Income space in the Planning Calculator. This could be because someone in your church is sending in their monthly child sponsorship. This is credited to your church. It does NOT raise the amount of your denominational budgets because it is also included in the Approved Specials giving which is deducted from Adjusted YTD Income prior to the percentages being applied to determine what your denominational budgets are. If someone sent \$100 to be applied on your Pensions and Benefits budget, then that amount would actually increase your total income since P&B contributions are not excluded when calculating the denominational budgets. To see the detail of income that has by-passed your local church, simply select "Transaction History" on the homepage of your church's FTM site.

4. P&B Contribution -- This shows the total amount of contributions for Pensions and Benefits *received and processed* at the Global Ministry Center thus far in the current church year (April 1 – March 31). It does not reflect what is in transit.
5. Education Contribution – Nothing appears in this box since whatever amounts you send in payment of your Education (NNU) budget are processed at the District Office rather than at the Global Ministry Center. At present, there is no provision for updating the FTM site from the District Office. You will have to enter this information *manually*.²
6. District Ministries Contribution -- Nothing appears in this box since whatever amounts you send in payment of your District Ministries budget are processed at the District Office rather than at the Global Ministry Center. At present, there is no provision for updating the FTM site from the District Office. You will have to enter this information *manually*.³

How Budgets are Calculated

INCOME Reported by Church **Plus**

Amounts Sent Directly to Global Ministry Center by Individuals = Adjusted YTD Income

ADJUSTED YTD INCOME **Minus**

Total WEF Contributions and Approved Specials Contributions = Budget Base⁴

BUDGET BASE **Multiplied by**

The percentage applicable to each budget area

WEF = 5.5% of Budget Base

P&B = 2.0% of Budget Base

NNU = 2.5% of Budget Base

DIST = 3.5% of Budget Base

The Planning Calculator (PC) automatically recalculates the Budget Base every time you change the total entered for WEF contributions and/or Approved Specials contributions.

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² On our district website, we post a monthly update of contributions made to the Education (NNU) budget by each church on our district. Go to www.intermountaindistrict.org and select the Funding the Mission link on the homepage.

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⁴ This figure is calculated by the Planning Calculator but it does not appear on the Planning Calculator page.

How to Estimate Your Denominational Budget Obligations for the Upcoming Fiscal Year

It's really simple to do!

STEP ONE. Enter your *initial* estimates for the first three items only (Adjusted YTD Income, WEF contributions, and Approved Specials contributions).

EXAMPLE: *Pictured* – Initial estimates manually entered

The screenshot shows a web-based budget estimation tool. At the top, there are dropdown menus for 'District' (Intermountain), 'Church' (blank), and 'Assembly Year' (2011-2012). Below this is a section titled 'helping you Prepare your Church Budget' with a help icon. A text box explains the tool's purpose: 'Use this tool to explore different scenarios of church income and contributions to the allocations. It is provided to help your local church create and prepare a budget. This data is not saved. Anything you enter here will not affect your church income, transaction history, or any other information on your Home / Dashboard'. The main section is 'Church Contributions' and is divided into 'Global Mission' and 'District' columns. Under 'Global Mission', there are input fields for 'Adjusted YTD Income' (250000), 'WEF Contribution' (12000), and 'Mission Specials Contribution' (7000). Under 'USA', there are fields for 'P&B Contribution' (0) and 'Education Contribution' (\$0.00). Under 'District', there is a field for 'District Ministries' (\$0.00). A 'Calculate' button is located at the bottom right. Two callout boxes provide instructions: one points to the 'P&B Contribution' field with the text 'Select "Calculate" after entering zero for P&B and estimates in the top three blanks.' and another points to the 'Education Contribution' and 'District Ministries' fields with the text 'Enter "0" (zero) here. A zero appears automatically in the space provided for "Education Contribution" and "District Ministries".'

STEP TWO. When you select "Calculate", the Planning Calculator figures your *BUDGET BASE* (see explanation on previous page) and shows what your denominational obligations would be based on those estimates.

See the following page for the results of entries shown in the above example.

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Global Mission Support Calculation Results

World Evangelism Fund Progress

The current level of WEF Support would be of (Goal of 5.5% or more) 5.194%
 Amount Over / (Under) toward 5.5% Goal (\$668.25)

Recognition Progress

The current Recognition Level would be (none)
 Next Recognition Level World Evangelism Church 5.5%
 Amount needed to reach next recognition level \$668.25

Ten Percent Giving¹

Your progress toward Mission Ten status will appear here once all fund allocation goals are met.

1. Churches achieve Mission Ten status (formerly Ten Percent Church or Stewardship Honor Roll) when they have met all fund allocation goals and have given at least 10% of their income to the Global Mission (World Evangelism Fund and Global Mission Specials).

USA Allocation Calculation Results

Pensions & Benefits Progress¹

The current level of P&B Support would be of (Goal of 2.0% or more) 0.0%
 Amount Over / (Under) toward 2.0% Goal (\$4,620.00)

Educational Institution Progress¹

The current level of Education Support would be of (Goal of 2.5% or more) 0.0%
 Amount Over / (Under) toward 2.5% Goal (\$5,775.00)

1. WEF overpayment or underpayment will affect the base from which P&B and Education are calculated

District Support Calculation Results

District Ministries¹

Level of District Ministries (Goal of 3.5% or more) 0.0%
 Amount Over / (Under) toward 3.5% Goal (\$8,085.00)

1. WEF overpayment or underpayment will affect the base from which district budgets are calculated

Here's what you learn from the Calculation Results shown above

Based on the Total Charitable Contributions Income you entered (\$250,000, in this example) and the estimated giving toward WEF and Approved Specials (\$12,000 and \$7000, respectively), your church's budget obligations would be as follows:

World Evangelism	\$ 12,669 ⁵
Pensions & Benefits	4,620
Education (NNU)	5,775
District Ministries.....	8,085

⁵ You estimated \$12,000 to be given for the year. If you met that estimate, the above calculation shows that you would be \$668.25 short of your obligation. So, your estimate was close (based on your estimate of income and your estimate of Approved Specials giving for the coming year). Just be aware that if you insert this figure (\$12,669) in the PC and then re-calculate, all of the figures shown above will change since altering this amount changes the Budget Base against which the percentages are applied!