



# TENDING THE VINEYARD

## Stewardship of Religious Property

### *Educational Sessions for Strategic Property Planning*

#### **SESSION 2** List of Major Assumptions **TRENDS Requires**

**1.** Member retirement age

**2.** Income limit to define a member earning a salary

**3.** Investment income rate of return

**4.** Inflation rate by level of care

**5.** Inflation rates for income and government benefits

**6.** Inflation rate for institute operating costs, including utilities

**7.** Average number of new members per year

**8.** Average age of new members at date of entry

**9.** Number of institute employees

**10.** Amounts to be transferred out of retirement funds each year to meet institute's operating costs

**11.** Average number of departing members per year and salary and benefit inflation rate

**12.** Average number of members departing each year and age of departing members at date of departure

