Diocese of Kootenay

	This Item	Replaces
File:	5.2.1	5.2.1
Date:	Nov. 2025	Sept.2025

Origin: **Diocesan Council**
Status: **Policy**
Distribution **All Parishes, Congregations, Worshipping Communities**
Subject: **Diocesan Proportional Giving "Kootenay Fair Share" (KFS)**

Definition of Terms:

1. **Total Congregational Income - TCI**
   Use: For reporting to the National Church
   Definition: All donated income to a Congregation, including:

   - Donations of money and the value of donations of goods and services for capital and operating purposes
   - The value of expenses of the Congregation which have been paid by others on behalf of the Congregation
   - Interest income from capital and operating funds
   - Proceeds from the sale of capital assets

2. **Total Operating Income - TOI**
   Use: For determining Net Operating Income (NOI - see following)
   Definition: Total Congregational income (TCI) LESS the following deductions:

   - Donations to capital funds
   - Capital debt repayment, principal and interest
   - Donations to special purpose funds, including funds for the purpose of generating interest income for operating purposes
   - Reinvested interest income from invested capital funds
   - Invested funds which have come from the proceeds of the sale of capital assets

3. **Net Operating Income- NOI**
   Use: For Kootenay Fair Share (KFS) determination
   Definition: Total Operating Income (TOI) LESS the following deductions:
   - Expenses incurred for income generation and fund raising. Includes Rental expenses (not to exceed total Rental Income)
   - Grants from the KFF or other diocesan sources
   - Mortgage Principal/Interest paid from Operating Funds

Calculating the Kootenay Fair Share Request

For each congregation the request shall be the average of the three previous years' Net Operating Income, times 15%.