

Diocese of Kootenay

| | This Item | Replaces |
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| 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%.