

## EXPLANATION OF “PARISH FAIR SHARE”

### Calculation of Parish Fair Share (PFS):

- (a) “Assessable income” is determined by taking the total income reported on Line 28 of the annual statistical return, and deducting the following:
- ◆ Any income deposited in the Consolidated Trust Fund (Line 24)
  - ◆ The income flow-through for outreach appeals (Line 27) which includes undesignated funds received by a parish that are then donated to an outreach project
  - ◆ Any monies borrowed
  - ◆ The cost to the parish of the incumbent (stipend, benefit cost, travel allowance, but not housing)
  - ◆ That compensation for lay staff of a parish engaged in ministry in the parish, but not including organists or music directors, administrative staff or custodial staff, regardless of job title
  - ◆ Capital projects specifically mentioned in the Boken Report that are completed in the fiscal years from 2007 to 2010 inclusive
  - ◆ Income related to the cost of a professional fundraising campaign
  - ◆ Capital expenditures for project(s), single or multiple, if they exceed 10% of the three-year average parish assessable income as provided by the Synod Office, and the project deals with any of the following:
    - i) structure (foundations, walls, windows, floors, roofing);
    - ii) services (HVAC, plumbing, electrical, fire protection);
    - iii) the site (roadways, parking lots, pedestrian access); and
    - iv) environmental initiatives.
- However, projects that deal with finishes, fixtures, furnishings (fixed or moveable) and landscaping are not exempted.
- ◆ Certain other exemptions which may be approved by the Apportionment Review Committee

(b) The PFS calculation is based on the average of the parish’s assessable income **for the most recent three years**. The purpose of averaging is to even out the anomalies that tend to create significant swings in some parishes’ apportionment figures from one year to the next.

### PFS Appeals

If a parish has a concern with the PFS amount, it may appeal using the following procedure:

- (i) Upon receiving the notice of the parish’s Fair Share for 2007, a parish may appeal the amount assessed, by giving notice to the parish’s Archdeacon by October 15.
- (ii) The written appeal submission will initially be presented to, and discussed with the Archdeacon. This will occur between October 15 and October 31.
- (iii) The Archdeacon will subsequently forward the submission with his/her own comments/recommendation to the Director of Administration, by October 31, even if the Archdeacon does not consider that the parish has grounds for appeal.
- (iii) After review of each case, the Director of Administration will make recommendation on each appeal to the A and F Committee for consideration at its November meeting. A parish appealing will be given an opportunity to be represented and to speak to the Committee.
- (iv) Notification of the A & F Committee’s decision will be communicated to the parish by November 30 in writing.
- (v) If after being notified of the A & F Committee’s decision, a parish finds such determination unacceptable, then it may appeal to the Executive Committee of the Diocese. The Executive Committee will consider whether such appeal has merit, and the Committee’s decision will be final.

This appeal process is not to be confused with the procedure related to requests made to the Apportionment Review Committee for review of any anomalies in income, before the calculation of Parish Fair Share is done, at the time the Statistical Returns are submitted to the Synod Office.