

**The United Church of Canada
Pastoral Relations**

Financial Viability Assessment

Community of Faith:

Date:

1. Do your expenses exceed your revenues?

Year	Revenues	Amount given through envelopes	Amount given through PAR	Expenses	Do expenses exceed revenues? (yes/no)	Bank balance at end of year
Current year	\$	\$	\$	\$		\$
One year ago	\$	\$	\$	\$		\$
Two years ago	\$	\$	\$	\$		\$
Three years ago	\$	\$	\$	\$		\$
Four years ago	\$	\$	\$	\$		\$
Five years ago	\$	\$	\$	\$		\$
Six years ago	\$	\$	\$	\$		\$

Comments

Please include any comments you think are pertinent to your situation—renovations, special fundraising, money that comes in as revenue that you really don't have use of because it goes out to organizations, GICs, term deposits, memorial fund, support of Mission & Service, no minister, or minister on sabbatical. These comments help you understand why expenses might grow one year and revenues another.

A recent financial statement should be appended to this document.

2. Payroll Costs

At present we have called or appointed the following paid staff:

Minister: _____ hours per week

Secretary: _____ hours per week

Custodian: _____ hours per week

Other (youth, Sunday School, etc.): _____ hours per week

Cost of payroll (\$ paid plus employer contributions (EI, etc.) for everyone:

Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago
\$	\$	\$	\$	\$	\$	\$

3. Have you experienced a deficit for more than two consecutive years in the last five years?

4. Are there any outstanding loans?

5. Do utilities, maintenance, and repairs exceed 25 percent of revenues?

Year	Utilities (Power and Water)	Fuel	Maintenance	Total	Exceeds 25% of Revenues (Yes or No)
Current year	\$	\$	\$	\$	
One year ago	\$	\$	\$	\$	
Two years ago	\$	\$	\$	\$	
Three years ago	\$	\$	\$	\$	
Four years ago	\$	\$	\$	\$	
Five years ago	\$	\$	\$	\$	
Six years ago	\$	\$	\$	\$	

6. How many contributors support your congregation?

Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago

7. How many contributors would you have in each age group this year?

0–20 years	
21–30 years	
31–40 years	
41–50 years	
51–60 years	
61–70 years	
71–80 years	
81+ years	

8. Is there a reliance on a few generous contributors where 50 percent of the revenues come from one or two contributors?

Contributors and Givings

Annual giving	Number of givers: Current year	One year ago	Two years ago	Three years ago	Four years ago	Five years ago	Six years ago
\$0-\$100							
\$101-\$500							
\$501-\$1,000							
\$1,001-\$5,000							
\$5,001+							

9. Have you taken part in a stewardship project (campaign) in the past two years?

- No project
- Letters to congregation when we have the need
- Regular information and letters sent to all members and adherents
- Program such as *Called to Be the Church* (on the [Stewardship Toolkit](#) website) with information during worship, letters, and a request for commitment
- Program and information presented at a congregational get-together
- All-member visitation
- Other

If you did, what were the results?

Have you encouraged members, yearly or more regularly, to increase PAR givings? Yes No

10. Please list any investments, special funds, and other monies your community of faith holds. What are the rules/restrictions around the use of those funds?

Having examined your current financial situation, you will want to examine the minister's salary schedule on the [Minister's Salary Schedule and Cost of Living Groups page](#) and work with your treasurer to determine the cost of ministry personnel at different increment categories. This will include salary, allowances, and employer contributions to government plans, pension, and benefits. Your treasurer will perhaps understand these tools more clearly than members of the search team.

- The United Church of Canada provides budgeting tools for treasurers for both ministry personnel and lay employees on the [Budgeting Tools for Treasurers page](#).*
- In addition to the employer costs noted in the tables in these United Church tools, there are employee and employer premiums for Employment Insurance and Canada Pension Plan. (Tables for these costs are available on the [Canada Revenue Agency website](#).)*

Thinking about the Data You Have Collected

The covenant with a minister that you call is seen to be at least a three-year commitment. Show how you will be able to meet that commitment.

Observations

Treasurer's observations:

Search team's observations (if separate from above):

Regional council's observations (optional):

Recommendations

Now that you have all of this information, what is your plan for ministry (ministry stream, highest category you feel you can afford, full- or part-time), and how are you planning to pay for this ministry for at least a three-year commitment?

Recommendation of search team, treasurer, and governing body:

_____ community of faith is viable to
call/appoint a minister in Category _____ for _____ hours per week.