

## *The Story Behind the Numbers: Using a*

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Have you ever considered how your checkbook reveals what is important in your life?

In the same way, the spending practices of a congregation reveal its values and commitments. Study a church budget carefully and you can describe the priorities of that congregation. In fact, identifying the priorities of the church can begin with the budget. A line item budget is useful for understanding the financial requirements of the church. This kind of budget gives the treasurer, the session and other decision-makers the information they need for effective financial management.

A line item budget, however, does not interpret the ministry and mission supported by those dollars. To do that, it is essential to tell the story behind the numbers and that is revealed more clearly by a narrative budget.

A narrative budget focuses on people and mission. It enables church members to see the personal impact of their giving. When a budget is presented in this form people are moved to increase their support of ministry because they see the ways in which people are touched by the church. You will see the numbers literally come to life as you describe each area of your congregation's mission and allocate the budgeted costs among the areas. As you construct your narrative budget, you are illustrating that the purpose of giving is more than paying bills and funding an institution; the real purpose is doing the work of Christ.

### How to Write a Narrative Budget

It's easy. Talk with your pastor and other church leaders; they have much of the information you will need. Look forward to learning more about your congregation's ministry as you work along!

#### Step 1 Getting Ready

First, decide who should help prepare the narrative budget. It works best if the group is small—three or four participants. Then obtain a copy of the congregation's line item budget. Make copies of the sample narrative and line item budgets for your committee. You'll find them at [www.pcusa.org/stewardship/workshopworship.htm](http://www.pcusa.org/stewardship/workshopworship.htm)

#### Step 2 Identify Your Congregation's Key Areas of Ministry

If the session has adopted a mission statement begin by naming the priorities found in it. If there is no mission statement take time with your committee to talk with leaders about what they consider to be the important areas of ministry. Such areas might include:

- ♦ Worship
- ♦ Education
- ♦ Pastoral Care
- ♦ Evangelism
- ♦ Local Mission
- ♦ Denominational Support

■ Write the ministry areas across the top columns on your worksheet. Five or six areas will usually be sufficient. You now have the general ministry categories among which you will divide all the dollars from the line item budget.

#### Step 3 Distribute Line Item Dollars Among the Ministry Areas

■ List each topic from the line item budget in the first column of the worksheet. Enter the dollar amount for each budgeted expense in the second column. Then assign those budgeted dollars to the columns representing the appropriate ministry areas. Often a line item will have to be divided among several ministry areas. (See the worksheet examples at [www.pcusa.org/stewardship/workshopworship.htm](http://www.pcusa.org/stewardship/workshopworship.htm))

■ To allocate personnel and building costs you'll need to gather some additional facts. For personnel costs ask each church staff member to estimate the percentage of his or her time that is involved in each ministry area. For example, your pastor may suggest 30 percent for worship, 10 percent for denominational support, 20 percent for education, 10 percent for evangelism, 20 percent for pastoral care, and 10 percent for local mission. Multiply the total personnel cost for each position by the percentage of time spent in each ministry area and enter the figure on the worksheet in the appropriate column. (For example, \$30,000 cost x .30 = \$9,000)

■ For building costs ask your pastor and other church leaders to make percentage estimates of building use in each ministry area and then compare the estimates. You may want to study the church calendar to provide additional input. Based on this data, for example, you may conclude that the share of building costs for worship is 50 percent, education is 25 percent, community service is 10 percent, youth and senior activities is 10 percent and pastoral care is 5 percent. Multiply each building cost by the identified percentages and include the figures on the worksheet.

When you've completed all your calculations, total each column. The total of the line item budget and the total of the ministry areas should agree!

#### Step 4 List Examples of Ministry in Each Area

Make a separate list of the specific activities of ministry and the people served. You will want to talk with members who are involved in each of the ministry areas to be sure you include everything.

*Example:* EDUCATION

- ♦ Church School classes for all ages
- ♦ Youth ministry
- ♦ After school program for older children
- ♦ Special studies (short term)
- ♦ Parenting program
- ♦ Small group studies (Bible study, issues classes)
- ♦ Church library

# Narrative Budget in Your Congregation

## Step 5 Write a Paragraph Describing Each Area

Using the information you gathered in Step 4, write a brief paragraph to highlight the mission accomplished in that area. Be specific and refer to particular programs and people.

*Example: EDUCATION*

The good news of Christ is shared through our educational ministry in a full range of classes and programs for children, youth and adults; Sunday church school classes; short-term special studies; the parenting program; small groups and youth ministry all are supported by your giving. This year we will begin new programs for leadership development, an after-school ministry for children and an expanded church library.

## Step 6 Telling Your Story

### ■ Design a Brochure

A brochure doesn't need to be complicated to be effective. Use the paragraphs you wrote in Step 5. If possible, include pictures of your church's ministry at work. Consider using the denominational stewardship theme and artwork when designing your brochure. Remember that this brochure will tell the story of your church, help people see the range of your church's impact and motivate members to seriously consider their giving. It will make clear that giving isn't just paying the bills.

### ■ Produce a PowerPoint Presentation

Many congregations (or their members) now have the ability to produce a computer-generated presentation that can be shown to groups. Find the person or persons in your congregation (maybe a high school or college student) who has this skill and ask him or her to work with you to design the presentation.

## Step 7 Use the Information in the Brochure or PowerPoint Presentation in a Variety of Ways

- ♦ used by visiting stewards who are conducting an every-home visitation
- ♦ for a special mailing before Stewardship Commitment Sunday
- ♦ as a bulletin insert
- ♦ to introduce your church to new or prospective members
- ♦ by the session to struggle with some key questions about the church and its mission:
  - ♦ what does the narrative budget say about your priorities?
  - ♦ what is the theology of your budget?
  - ♦ are the affirmations of your mission statement supported by your budget?

Using your narrative budget as a background, develop a year-round strategy to interpret the church's ministry to the congregation.

- Hold a mission fair and ask leaders in each ministry area to create a booth or table demonstrating the story of their ministry. Encourage the use of this time to offer members opportunities for personal involvement.
- Design a slide or video presentation of the areas of ministry identified in your congregation.
- Develop materials for children and youth that tell the story of your church.
- Create a children's edition of your budget brochure to introduce the church's ministry to the youngest members of the family.
- Highlight a Ministry of the Month during worship or in articles in your church newsletter.
- Design a Ministry Update bulletin board and ask someone in your congregation to keep it up-to-date with monthly changes.
- Plan a regular feature presentation by a ministry leader during worship or at congregational dinners to personalize the mission of your congregation.
- Find all the materials for interpreting the mission of the denomination online at [www.pcusa.org/stewardship](http://www.pcusa.org/stewardship) or call 888.728.7228 ext. 5659 for help.

You have a story behind all those numbers – tell it! The key to financial stewardship growth is telling the story of ministry and people not dollars or the budget.

This process was adapted from "A Declaration for Mission: Your Congregation's Budget" by Lynne Geddes, published by the Canadian Interchurch Stewardship Committee, Board of Congregational Life, The Presbyterian Church in Canada, 50 Wynford Drive, Don Mills, Ont. M3C1J7. We are grateful for their help.

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