

Mission-Driven Budgeting

Developing your church budget based on a theology of abundance

Goals for the Session

- Discuss with members of the session their responsibility related to the congregation's budget development.
- Reflect together on the budget process from the past.
- Consider a different approach to building the congregation's budget.

Preparing for the Session

- It is important that every member read the Participant Handout prior to the meeting where this discussion takes place. Either make copies for everyone or send it to them via e-mail as an attachment.
- To prepare yourself for the role of leader in this budget discussion, spend time in prayer and reflection on your own experiences with a generous and abundant God.
- Be thinking of responses to the "we've never done it like this" comments.
- Be prepared to summarize the information in the "A Theology of Abundance" section from the Participant Handout in your own words.
- This Leader's Guide is based on the assumption you will have forty-five minutes to discuss the matter. If that is not the case, budget your time accordingly.

Materials Needed

- Newsprint or white/black board
- Candle (optional)
- Bibles
- Paper and pens

Teaching Tips

- Take time to reflect on this prayerfully before the meeting to decide whether or not you believe this way of building the budget will work. If you are not enthusiastic

Session at a Glance

OPENING

- Light the Christ candle
- Prayer
- Remembering what the rules say
- Introduction to discussion

EXPLORING

- Our current process—likes and dislikes
- Summarize theologies of scarcity and abundance
- First reactions to proposal

RESPONDING

- Is it adaptable to our church?

CLOSING

- Follow-up list
- Prayer

about it, it probably will not work, as it is a different way of planning that makes some uncomfortable at first.

- You may have session members who were selected for their expertise in administrative matters and do not excel in reflective processes. This new way of building the budget may threaten their sense of what they offer the session. They may need to meet before the session meeting to really understand what this process entails.
- Feel free to adapt this Leader's Guide for your session. Depending on how your group works and reflects together, plan accordingly. For example, if you never light a Christ candle to begin your meetings, perhaps this is not the meeting to begin that practice if it would not help create a sense of spiritual discernment in the budgeting process.

Opening (10 minutes)

1. Light the Christ Candle

Remind all of the presence of Christ in all the discussions and work of the session.

2. Prayer

Lead, kindly Light,
Our only hope in darkness.
You've promised to lead if we follow.
We are grateful.
Guide our thoughts and hearts tonight
As we seek to spread this Light in your world.
Amen.

3. Remembering What the Rules Say

Remind the session members it is their responsibility to create and adopt a budget for the mission and ministry of the congregation. The *Book of Order* of the PC(USA) in G-10.0102h-i clearly describes the budget-building responsibilities of the session. How the responsibility is carried out differs greatly.

Read this section from the *Book of Order* to remind members of their task and clarify any questions.

4. Introduction to Discussion

Take a few minutes to explain how this meeting will be conducted. Explain that the session does need to create and adopt a budget and tonight is the time to begin that process. Say, "However, it seems worthwhile to consider how to make that budget process less painful by maximizing our joy and participation and minimizing conflict and frustration. It is worth our time to reflect on just how we carry out this process and how it might work best in our church. For that, let's take time to discuss what we do and this proposal. Our goal is to figure out what will work best for our congregation."

Exploring (20 minutes)

5. Our Current Process—Likes and Dislikes

On two sheets of newsprint or on the board, write a heading titled "Likes" and another heading titled "Dislikes." Invite people to briefly call out what they like and dislike about the current budgeting process. Summarize each comment under the appropriate heading.

6. Summarize Theologies of Scarcity and Abundance

Call everyone's attention to the handout's section on the theology of scarcity and the theology of abundance. Invite reaction from the session.

Ask: How have you seen these theologies demonstrated in past budget-building times?

7. First Reactions to Proposal

Direct participants' attention to the section in the handout titled "How the Process Might Work." Depending on the size of your session, discuss the following questions. (If it is larger than fifteen people, consider breaking into smaller discussion groups.)

What do you like best about this process?

What are you unclear or uncertain about?

Responding (10 minutes)

8. Is It Adaptable to Our Church?

Again, depending on the size and personality of your session, consider breaking into smaller groups to brainstorm creatively the following questions.

- What might the process actually look like in our congregation?
- What would be the next steps?
- If we already do a version of this, are there ideas we should incorporate into our process to make it better?

Closing (5 minutes)

9. Follow-up List

Be certain next meeting dates and responsibilities are clear.

10. Prayer

Pray for God's guidance and patience in the process of creating a budget that inspires generous givers and careful spenders.

Teaching Alternatives

- In activity 5, have the session take a few minutes in small groups and discuss budget experiences they have

had. Each group should identify one hope they have for the budget-building process for this year.

- Before discussing the theologies demonstrated in the budget process in activity 6, divide the session in pairs and have each tell a story of a time they

experienced God's abundance and generosity in their lives.

- At the conclusion of the session, brainstorm ways to involve the congregation in this mission-focused budget process.