



Episcopal Diocese of West Texas

Building a Faithful Budget

When building a budget, many congregations look only at contracted expenses the must-pay items such as electricity, water, disposal, heating, and cooling fees. Frequently the list of must pay items stretches to include salaries and giving to the Diocese (or other ad judicatory).

It is important to start the budget building process in another place. That place is mission. When we speak of mission of the Church, or when we say stewardship is about mission, what do we mean? What is mission? The answer is quite simple: mission is what God calls us to do.

If mission is what God calls us to do, ministry is a way of answering that call. Our ministry is the particular way we respond to God's call. Each person's particular personality, background and circumstances influence his or her ministry. This is also true for the ministry of the local congregation.

A Mission Statement is the place to start building the budget.

The mission statement is an answer to the question: "What is Christ calling this community of faith in our diocese (judicatory) to do now?" It is a tool to evaluate congregational activities. It is also a tool for guiding and shaping the parish/mission budget. It helps the members to determine if the budget is a faithful use of the resources that God's people have offered for God's work. The clergy and vestry must lead in the development of the mission statement but should involve all interested members of the congregation. They should encourage members to tell why they have chosen to join this particular congregation. The membership will offer their leaders important understandings of what it believes God is calling the congregation to do. The common themes which emerge will shape the statement.

Once a Mission Statement and Mission Imperatives for a congregation are in place, the budget will unfold in ways that are consistent with the Mission Statement. The process of unfolding can look something like this: First evaluate all current expenses in light of the mission statement. How is the mission statement served by line-items in the current budget?

An effective way to make these evaluations is to involve many people, particularly those who work in the parish programs of ministry. All interested members should have a chance to participate.

Each staff person and volunteer ministry group should define his or her ministry by describing or telling how it contributes to the congregation's mission. How are the gifts of time and talent used to further the mission statement? The people involved show how their ministry program will further this mission in the coming year. The mission statement becomes the standard by which all church activities are evaluated.

This process may call for redefining job descriptions. Participants should challenge programming that does not seem to contribute to mission. The goal is to make the budget a witness to the mission statement. For example, from a mission statement's commitment to



Episcopal Diocese of West Texas

serving Christ in all persons, the congregation might see an acute need for service to the homeless, or to the elderly, or to some other group. It might then define service to these people as a mission priority. This would make that ministry a budget priority.

A WARNING: If the Mission Statement is more than 3 or 4 years old, it may need to be revised to make certain that it is still on target.

A SECOND WARNING: If a congregation does not have a highly visible Mission Statement, any growth in offerings of time or money is unlikely.

People put their money, time and energy into places where they can see it makes a difference. In short, people who give proportionally or tithe, or give beyond the tithe, give because they feel strongly about what is done with the money, time, and energy. They want to know that their giving saves lives or changes them in a positive direction toward God. They give to God for God's purposes. And they will give to God. Whether or not they give to a congregation depends on whether or not they see and hear that the congregation is doing God's work.

A THIRD WARNING: A Mission Statement that does not have local applications obvious in the text of the statement is not a mission statement; it is a pious hope.

Pious hopes (pious platitudes) are important and useful. But they are not helpful in building a budget. For example, the statement "knowing Christ and making Him known" is a wonderful, pious statement, but it does not answer questions like where, with whom, and when?

A FOURTH WARNING: Outreach must come first. People who are generous want their congregation to be generous. A simple way to express this generosity is to start with diocesan support. That giving, even though it may be guided by Canon, is outreach giving.

50/50 Giving

The 1985 General Convention meeting in Anaheim, CA, passed a resolution that encouraged the acceptance by congregations and dioceses of the practice of giving to others as much as we spend on ourselves. The 1988 General Convention passed a resolution (D144s) that encouraged each diocese and congregation of this Church "to continue to work towards the goal of giving to others as much as they spend on themselves (commonly known as 50/50 giving), with at least 25% of the Net Disposable Budgeted Income (NDBI) of each congregation to be given through the diocese for mission and ministry." [NDBI, although no longer used on the parochial report form, is now referred to as "Net Operating Revenue."]

At the 1991 General Convention in Phoenix, AZ, 50/50 giving was addressed more strongly.

Resolved, The House of Deputies concurring, That the 70th General Convention of the Episcopal Church in the United States of America affirm that among the many gifts bestowed upon us by a loving God, the gift of the Gospel be seen as central by all baptized persons; and be it further



Episcopal Diocese of West Texas

Resolved, That, as we enter the Decade of Evangelism, we affirm that stewardship of the Gospel is the theological motivation for 50/50 giving, and be it further

Resolved, That the Executive Council be requested to develop resource material which will relate 50/50 giving and the Decade of Evangelism.

This was reaffirmed in the 1994 General Convention held in Indianapolis, IN.

The approach to mission called 50/50 giving testifies to our commitment to mission and ministry beyond the doors of our own local congregation. The 50/50 principle is not a mathematical approach to financial management. Rather, *it is a way to put an attitude into practice by adopting a clear, measurable goal.* It is a way of enlarging the ministry of our local congregation by committing to financial partnership with other Christian bodies.

50/50 giving is grounded in the summary of the Law, ... love your neighbor, ... love yourself... Jesus likewise made reference to this as reported in Luke 3: 10-11 "...Whoever has two coats must share with anyone who has none;..."

And, don't forget giving for the future. Give 1% of income to the Seminary or School for Ministry of your choice as part of the 50% given for God's work in the world beyond the parish (congregation).

A FIFTH WARNING: Use income from endowment for outreach whenever possible. Congregations that receive substantial proportions of operating income from endowment must work much harder at Stewardship Education. Reliance on endowment income for annual expense tends to create dependency. Dependency is a barrier to growth.

Adapted from the **TENS** A Manual for Stewardship Development Programs in the Congregations