

The Church Budget  
**Our Church Mission Spending Plan**

“Building a church budget is like building any other budget, with one critical difference. Every dollar in a church budget is a dollar that someone has given freely...driven by a wish for the church to exist. The church budget is not a necessary evil or a mere tool; **it is a celebration of organized generosity.**”

– Inspiring Generosity<sup>1</sup>

How your church builds and presents your “church budget” – and even what you call it – can motivate increased generosity. Following are some key points from Inspiring Generosity, the United Church of Christ’s basic stewardship resource.\*

### **Attitude**

An unapologetic attitude of acceptance that the church needs money to exist will be freeing. Your church requires no payment at all from those who enter and take part in it. It asks for support. The church budget celebrates the resulting generosity that flows in response.

### **Steps in Building a Budget**

1. **Develop a Mission Statement** – engage many of your members in shaping it
2. **Assess Mission Needs** – in your congregation, community, Association and Conference, the wider church and world.
  - Ask your boards and committees to evaluate their current activities, develop plans, budget needs and submit proposals.
  - Consider any Conference suggested goals for Our Church’s Wider Mission, regional UCC Seminary and other UCC-related institution support.
3. **Recommend Staff Salaries and Benefits** – Check Conference compensation guidelines.
4. **Propose Some Policies**
  - Guidelines for individual giving – proportional giving as a percent of income growing toward a tithe
  - A percentage of current expenses given to Our Church’s Wider Mission
  - Giving to UCC Special Mission Offerings, UCC Seminary, other UCC-related institutions and local mission

5. **Determine the financial giving potential** (Inspiring Generosity discusses two methods using resources available from libraries, local chambers of commerce or government publications)
6. **Put all the Pieces Together** (use a line-item detail format). Be sure to include income.

### **Presenting the Budget to the Congregation**

1. **Start with a straight-forward detailed line-item budget** for leadership's review
2. **Include both** anticipated income and anticipated expenditures
3. **Put the emphasis on MISSION**
  - Title it your MISSION SPENDING PLAN
  - List line-items for wider and local mission before other expenditures
4. **Consider the format for presentation to the congregation**
  - A **NARRATIVE** Mission Spending Plan puts the emphasis on the ministries the church intends to provide. Pie-charts and pictures of your church engaged in these ministries add a visual element, life and excitement as plans become visible.
  - A **LINE-ITEM** Mission Spending Plan organized and summarized into several general categories (keep the detail for those who will need it to administer or who request it). Use categories that explain what the money does rather than who gets it.

**Remember, a Mission Spending Plan developed with intentionality will produce a more enthusiastic response in support of your church's mission.**

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<sup>1</sup> William C. Green, Mark J. Suriano, Christina Villa, *Inspiring Generosity* (Cleveland: Local Church Ministries, United Church of Christ, 2002), 34.

\* To order Inspiring Generosity, call UCC Resources at 1-800-537-3394 or go to [www.uccresources.com](http://www.uccresources.com)