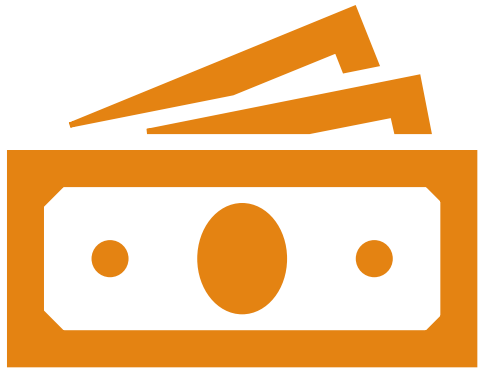


Creating a Narrative Spending Plan

RE-IMAGINING

A CONGREGATION'S BUDGET

What is a Narrative Spending Plan?

IT:

Tells the story of your church's good stewardship of gifts entrusted to you.

Provides a vision for ministry going forward.

Presents info that is easier to understand than a spreadsheet.

IT IS *NOT*:

A short-cut.

A replacement for creating a line-item spending plan.

A way of covering up how leadership is actually stewarding gifts of time, talent, and treasure.

Getting Started

1. Discuss with leadership
2. Create a line-item spending plan
3. Communicate process to staff
4. Categorize ministry areas
5. Allocate line-items to ministry areas

Color-code line-items to calculate resources expended in each ministry area. Everyone names these differently. But for example:

Youth & Family Ministry

6005 Sunday School

6100 Confirmation Ministry
- 6101 Curriculum
- 6102 Confirmation Camp

6200 Bibles

6300 Service events

Worship

7301 Communion Supplies

7302 Copyrights

7303 Organ Maintenance

Ministry Areas:

Partner Ministries

Faith Formation

Worship

Care & Outreach

Ministries Support

Allocate line items ACROSS ministry areas.

Staff complete an audit of their time and allocate it across ministry areas:

What % of their work time is spent on each area?

Calculate a $$ amount using the complete compensation package for each employee, multiplied by the % in each area.

Do the same kind of audit for **building use:**

All line items pertaining to the building are totaled and portioned among the ministry areas.

NOTE: Personnel and property are not ministry areas; they *support ministry*.

Calculate Totals

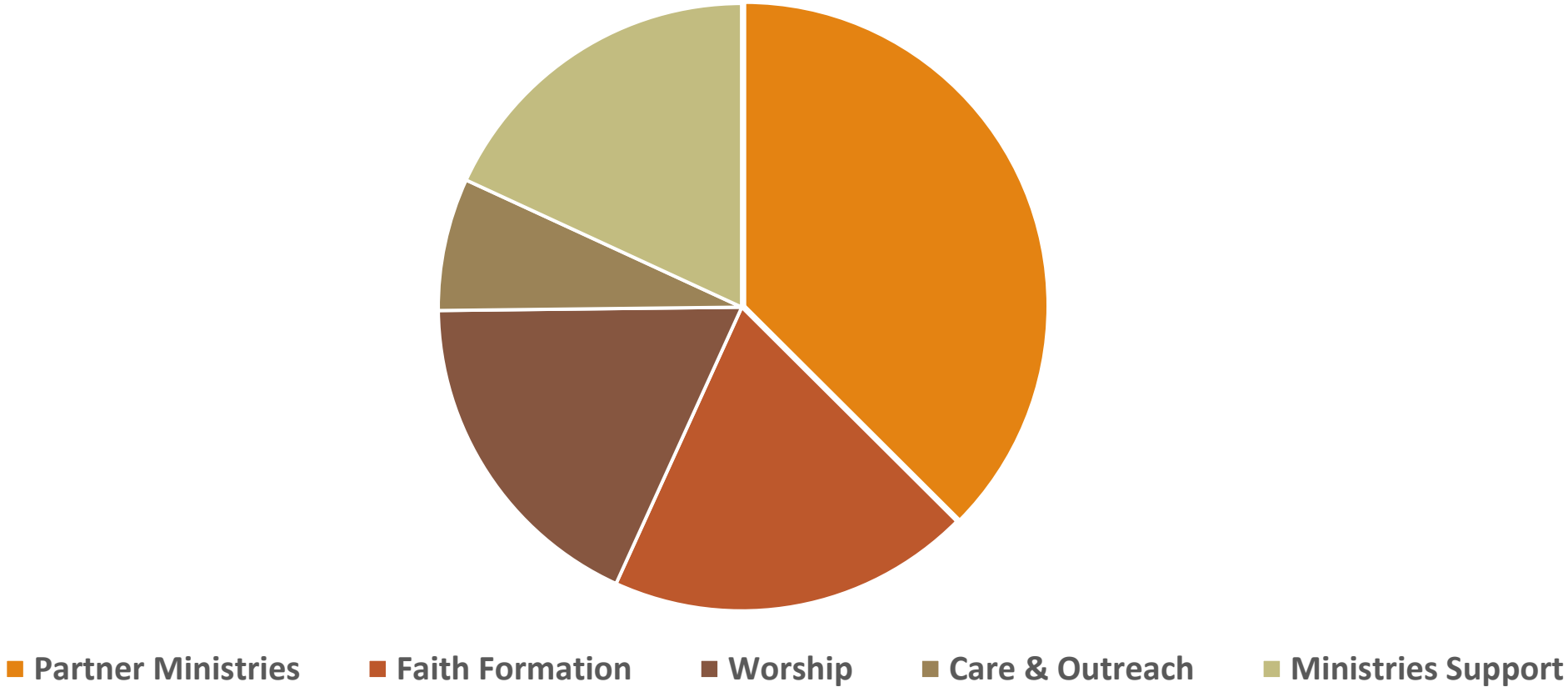
Calculate the total dollar amount allocated and needed for each ***ministry area***.

From the totals, calculate the percentage of the total budget needed to sustain each ministry area.

Ex: Staff ministry area breakdown

Line Item	Partner Ministries	Faith Formation	Worship	Care and Outreach	Ministries Support
% that serves one Ministry Area:	59.3%	9.0%	29.4%	1.3%	1.0%
Pastor Sally	25%	15%	20%	5%	35%
Pastor Joe	15%	25%	20%	25%	15%
Parish Life Dir.	32%	25%	3%	22%	18%
Admin. Assist.	9%	15%	15%	20%	41%
Custodian	35%	28%	22%	2%	13%
Building Use	32%	25.9%	19.9%	2.2%	20%
% of Total	**37.9%**	**19.2%**	**17.9%**	**7.0%**	**18.0%**

What Does Our Offering Do?



Tell the Story

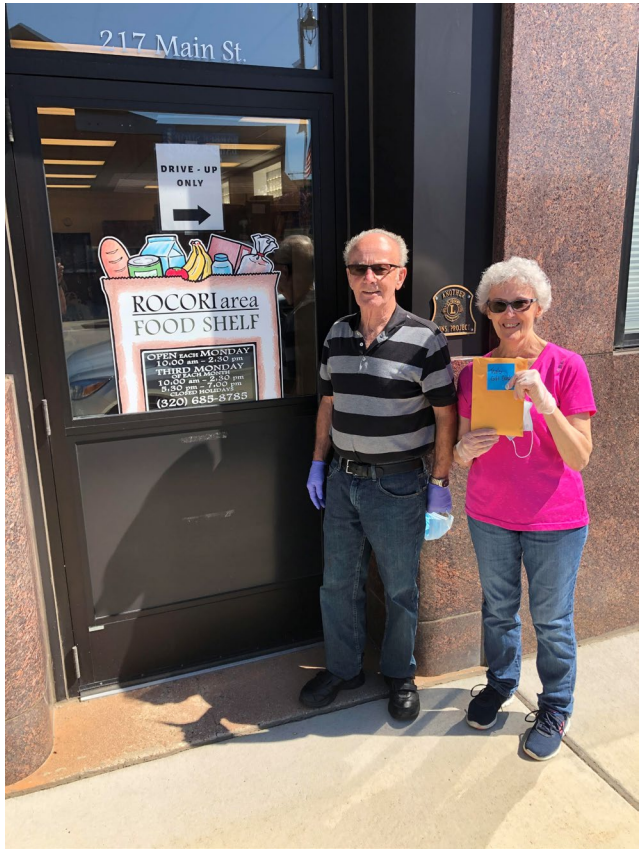
Stories of God's presence are the center of Scripture. Stories of God's presence fill our hearts and our lives.

The allocation of money in ministry areas tells a story of how our congregation is investing our time, energy, and finances. It can open eyes and imagination!

Gather stories that tell how God's mission is being served through our congregation's ministries.

What are our hopes, goals, vision for 2023? What's shifted, and what's new for this changing time?!

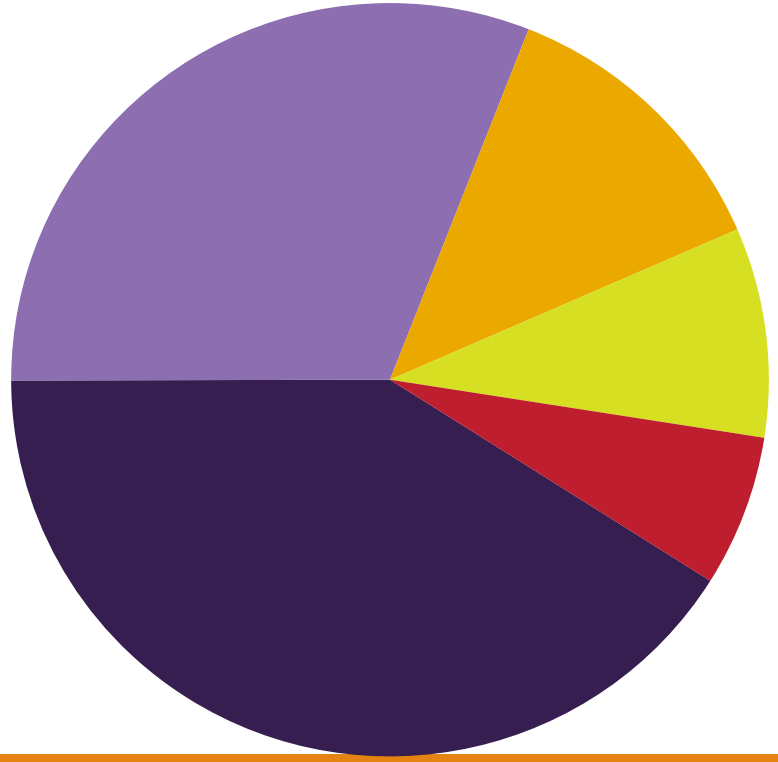
Show the story with images.



WE ARE CHURCH TOGETHER.

> “Walking together in confidence,
> we cultivate life-giving congregations,
> nurture partner ministries, and
> cooperate in the life of the ELCA.”

WE ARE CHURCH TOGETHER



- Ministry Beyond: National and Global – **41%**
- People Resources – **31%**
- Equip and Lead – **12.5%**
- Local Ministry Partners – **9%**
- General Administration – **6.5%**

EXTRA STRENGTH
Member's Mark
DON'T FORGET PACKING ESSENTIALS
BUBBLE CUSHION
MOVING TAPE
FOAM CUSHION
EXTRA STRENGTH

Assembly stands

WE ARE CHURCH TOGETHER

WE ARE CHURCH TOGETHER

AND BECAUSE WE CAN'T SAY IT ENOUGH…..

Thank you,
thank you,
thank you!
Praise God!

WE ARE CHURCH TOGETHER.

Southwestern Minnesota Synod

Evangelical Lutheran Church in America

God's work. Our hands.