



BUDGET TOOLBOX FOR CHURCHES

BUDGETING AND VALUES

“Values” is a popular word in many circles—political, family, and church. Basically, the word refers to principles, standards, or qualities considered worthwhile or desirable.

Attention to values, however, is not a modern phenomenon. The wide use of the word may be, but it is obvious that the Apostle Paul served and made decisions in light of values or convictions that grew out of his calling and relationship with the Lord. His vision of a new community in Christ and values/convictions he developed directed Paul toward a clear mission and purpose.

He wrote ...*that through the gospel the Gentiles are heirs together with Israel, members together of one body, and sharers together in the promise in Christ Jesus...Although I am less than the least of all God's people, this grace was given me: to preach to the Gentiles the unsearchable riches of Christ, and to make plain to everyone the administration of this mystery, which for ages past was kept hidden in God, who created all things* (Ephesians 3:6,8-9).

Paul's vision, values, and purpose shaped his plans and actions. One of his basic methods was to begin new churches. From that base he knew the Gospel would be proclaimed to Jews and Gentiles. He saw these new believers ministering to one another and declaring the Good News throughout the world.

A considerable part of Paul's ministry was devoted to raising funds in the churches for the needy believers in Jerusalem. He believed the offering would help in two ways: first, it would help meet their physical and material needs, and then it could further cement the relationship between Jewish and Gentile believers.

We have no “Pauline” budget but we do note his careful attention to giving and finances. He

wanted actions that would eliminate any hindrance to the new community in Christ.

¹⁸And we are sending along with him the brother who is praised by all the churches for his service to the gospel. ¹⁹What is more, he was chosen by the churches to accompany us as we carry the offering, which we administer in order to honor the Lord himself and to show our eagerness to help. ²⁰We want to avoid any criticism of the way we administer this liberal gift. ²¹For we are taking pains to do what is right, not only in the eyes of the Lord but also in the eyes of men. ²²In addition, we are sending with them our brother who has often proved to us in many ways that he is zealous, and now even more so because of his great confidence in you. ²³As for Titus, he is my partner and fellow worker among you; as for our brothers, they are representatives of the churches and an honor to Christ (2 Cor. 8:18, 20-23).

Guided by his vision, values, and purpose Paul believed:

- The churches should be involved – vv. 18,23.
- Responsible people were needed to administer the funds – vv. 18-19, 22-23.
- Openness and integrity should be foremost – vv. 19-21.
- The right purpose should guide the giving – v. 19.
- The Lord should be honored at every step – v. 21, 23.



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What do vision, values, and purpose have to do with your church's budget? Rather than preparing your budget only on the basis of a previous one, you want your church's budget to:

- reflect your church's vision of what you are seeking to become,
- the values that you believe in and which are consistent with biblical teachings, and
- your church's purpose or sense of mission.

Budget direction and preparation are enhanced when the church takes the time to determine a vision, declare its core values, state its mission or purpose, and permeate those steps with earnest and focused prayer.

If your church has yet to work through this process, that does not mean that it has no values to guide its decision-making and conduct. Values are most clearly revealed by actions, not words. There are convictions, written or unwritten, that guide you in planning and expressing your church's mission.

A church may profess to believe in "something," but provide little support for that "something." What do your actions reveal that you value? It may even be helpful to ask those who are not a part of your church, "What do you see that we value as a church by the way we live and conduct ourselves?"

If the wheels of your car are not properly aligned or another essential part is not functioning well, your car does not provide the ride you desire. So with us as individuals and churches, we perform more effectively when our feelings, beliefs, goals, and values are properly considered and balanced.

What preferred values does the Bible teach that should guide your church? For example, you may state that one "value" is reaching people and

obeying the Great Commission in Matthew 28:18-20. Does your budget indicate that you believe this through mission support and efforts to reach your own community for Christ? Again, you may believe that every member of your church has a responsibility to serve. In your budget process, do you provide opportunities for them to share their ministry concerns and interests?

Determining these underlying convictions will help you better align your resources to accomplish the ministries that are needed. Your budget will reveal the things that the church believes in and is willing to invest financial resources, time, and energy to make those ministries effective.

"A clear purpose statement will provide the direction, the vitality, the boundaries, and the driving force for everything you do."¹

There are numerous resources, people and materials, which can guide your church through a process to be more purposeful. Such a study will greatly help you in determining a specific mission statement for your church and focusing your energies on what ministries are most needed.

Your state stewardship director is one person who can provide you with suggestions. An excellent resource, *Building a Church Budget Bridge for the Kingdom*, is also available from that office.

Wherever your church is in this process, ask God:

- to guide your thinking,
- for greater faith in grasping His will, and
- for wisdom to know the best actions for your church.

Over the years we can get very lax and seek the way of convenience rather than commitment. As one has reminded us, "Good intentions and human efforts increasingly supplant what God Himself wants to do."²



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Take these steps to prepare your church's budget:

1. As you approach budget time, gather all the information you need, affirm all the persons involved, and view this task as a key way to serve your church. Through your church's budget members will see what they are doing and can do to minister in Jesus' name.
2. Think through the steps involved in determining a vision, core values, and developing a mission statement or statement of purpose for your church. If your church has not done that, take time to discuss these matters with the pastor and ministry leaders. Encourage all involved to make that a priority in the following months.

If the completion of that work cannot be done before the current budget is developed, work together to prepare a mission/purpose statement to be used in the current budget year. It will guide persons who have input to the development of the coming year's budget.

3. Make great use of prayer and openness to God as you think about funding ministries of your church. As you determine church needs, opportunities, and anticipated resources, make allocations as consistently as possible with what your church stands for and believes God would have you do. Share your efforts with the entire church.
4. Approach your budget time with a positive attitude. After all, this represents the support for ministries your church believes in and through which members will serve others in Jesus' name.

5. Do not stop with adopting a budget. Promote an emphasis to challenge members to grow in giving and make commitments to give a tithe or more through their church. Then trust God to provide what you need to carry out those ministries.

VISION

A church's vision is a picture of its desired future. It will be unique to each church. It is where you want to go and what you want to become in Christ.

A vision statement points the direction where your church is intending to go.

CORE VALUES

Core values:

1. are often unwritten assumptions that guide who we are and what we do.
2. underlie our words and actions.
3. are convictions about how a church operates, not doctrinal statements about what it believes.
4. are the foundation for developing relationships, church systems, ministries, and strategies.
5. are four to seven key statements that distinguish a church.
6. clarify expectations, roles and relationships.
7. provide a compass or guide for strategic planning.
8. assist in sharpening your mission statement.



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How do we identify core values? Ask and answer these questions:

- What should the church really be doing?
- How will values impact the way the church carries out its essential functions?
- What excites you to the degree of becoming passionate about it?
- Where and how do you currently invest your time, energy, and resources? (It has been said, "Let me examine your calendar and your checkbook and I will know your values").
- How does the church want to be known in the community?

Prioritize the answers. Link core values with behaviors that you desire and will encourage others to display.

MISSION or PURPOSE STATEMENT

States in clear and simple terms what your church will do this year to work toward the fulfillment of your vision.

Developing a vision statement, recognizing core values, and stating your church's purpose or mission will help members know what the church will be doing and what the church hopes to achieve.

Based on these conclusions, develop your budget.

¹ Rick Warren, *The Purpose-Driven Church* (Grand Rapids, MI: Zondervan Publishing House, 1995), p. 109

² Christian A. Schwarz, *Natural Church Development* (St. Charles, IL, ChurchSmart Resources, 2003), p. 65