# Preparations for Session 7

This session provides the opportunity to use your congregation’s budget to illustrate how your congregation is living out the purpose of the church. The Bible study portion of the session digs into Jesus’ naming of the greatest and second greatest commandments, along with the great commission and Paul’s call to the ministry of reconciliation. Taken together, this study offers that the foundational purposes of the church are to love God, love neighbor, and to act for the sake of the world.

Andreas Hirsch, our Director of Finance and Administration, has created a spreadsheet for your use (downloadable from the Generous Life resource page). This document allows you to input line item data from your congregation’s budget into the four designated categories. To the left of the category title you’ll see the abbreviation Andreas uses in the spreadsheet.

 Love for God God

 Love for each other EO

Acting for the sake of the world W

 Governance G

The spreadsheet shows line items of a typical congregation. You can use those line items if they are similar to your own, and just change the figures to match your budget Simply delete the figures of the fictitious “Lutheran Church of Southern California” and enter your own. If you need help, consider asking your finance team. Or you can email Andreas at ahirsch@socalsynod.org or call him at 818- 507-9591.

For example under the category “Love for God” you would include your expenses for worship, discipleship, and prayer ministries. Ask yourselves questions such as: What line items pay for the expenses involved in worship? How much of the sanctuary’s usage is worship? If that is its only use then 100% of repair and maintenance of the sanctuary should go in this category. How much of your time (if you are the pastor) is spent on preparing the different aspects of worship? That percentage of your total compensation package should go into this category. Some staff member’s time is used in only one category. Others may have to help you by providing a breakdown of how much time goes into which areas.

For this exercise “Love each other” means those within the congregation. Budget line items for Fellowship could go in this category as well as repair and maintenance of the kitchen and fellowship hall. How much time do you (if you are the pastor) spend per week in caring for the members of the congregation, both in chaplaincy type calls and everyday visiting as people come through the office. The expenses for any events whose main purpose is to build up the congregation, go here. Educational events would go under “Love God.”

“For the sake of the world” would include all expenses associated with outreach to your neighborhood, as well as the mission support you send to the synod or other organizations. You may consider the repair and maintenance of the outside of your building and grounds in this category as well, since it does represent your congregation in your neighborhood.