



Thinking Outside the Box: Finances for African American Congregations

Conference Agenda November 2, 2019

9-9:30 a.m.	Registration and coffee Resource table open (video tool kits, books, & free handouts)	Chapel lobby
9:30-9:40 a.m.	Welcome and Announcements	Chapel
9:40-10:10 a.m.	Opening Worship Rev. Dr. Asa J. Lee	Chapel
10:15-11:10 a.m.	Workshops — Session 1 Creating Your Annual Operating Budget An Entrepreneurial Approach to Church Financing 21st Century Models of Church Financing	Kresge and Chapel Kresge K106 Kresge KG01 Chapel
11:10-11:30 a.m.	Bagel break Resource table open	Chapel lobby
11:30 a.m.-12:25 p.m.	Workshops — Session 2 Creating Your Annual Operating Budget An Entrepreneurial Approach to Church Financing 21st Century Models of Church Financing	Chapel and Kresge Kresge K106 Chapel Kresge KG01
12:30-1 p.m.	Closing and Sending Forth Rev. Dr. Lora Hargrove	Chapel
1 p.m.	Please complete and turn in evaluations. Thank you! Resource table open Rev. Dr. Sidney S. Williams, Jr., book sale and signing	Chapel lobby



Thinking Outside the Box: Finances for African American Churches

21st Century Models of Church Financing Outline

By Rev. Dr. Sidney S. Williams, Jr., Senior Pastor, Bethel AME Church, Morristown, New Jersey

Giving to God

- How is “giving to God” different from giving to charities, in your opinion?
- Other than the Bible or other sacred text, what sources inform you about charitable giving?
- When “giving to God,” how important is it to you to know how the funds will be used?
- What do you believe about the attitudes others have about knowing how the funds will be used?
- What have been your personal experiences with “giving to God”?
- What do you believe about the attitudes others have about “giving to God”?

Resource Constraints: How Much Can Congregations Pour Out? (2nd Kings 4:17)

- The work most congregations put third on their list — right behind worship and spiritual life — is “fellowship.”



- What buckets are we missing from this table?
- Which of these buckets make the greatest social impact?
- Can this one bucket adequately fill all six buckets?

Objections

- Vision
- Vocation
- Church values

Solutions

- Impact investing
- Social Capital

Crossing Capital Group

- Crossing Capital Group seeks to assist for-profit social enterprises, seminaries and colleges, and communities of faith to re-imagine their existing facilities, or land, to include mixed-used and mixed-income development projects, that mitigate the destabilizing effects of gentrification and offer community leadership development opportunities in opportunity zones.
- crossingcapitalgroup.com

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- Now available
 - *Fishing Differently: Ministry Formation in the Marketplace*, published May 2018
- Coming soon
 - *Fishing Differently For Facilitators and Subject Matter Experts* workbook, January 2020
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- Why Worship Attendance Matters and Clues for Improving It

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Books

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- Not Safe for Church: Ten Commandments for Reaching New Generations
- Church Leadership: Vision, Team, Culture, Integrity Revised Edition
- Synergy: A Leadership Guide for Church Staff and Volunteers
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Thinking Outside the Box: Finances for African American Churches

Creating Your Annual Operating Budget Outline

By Dr. Lovett H. Weems, Jr., Lewis Center for Church Leadership

Recent Financial History

What patterns emerge when examining the most recent annual budgets compared with actual income and expenses?

Recent Pledging History (where pledging is done)

If your church asks people to make commitments or estimates of their giving each year, then examine trends. What clues do you see? Note that the percentage you are monitoring is the amount pledged as a percentage of actual *total* giving from all contributors. Each church will have its own pattern. You need to know yours.

Income Projections

A key first step for a finance committee is to do the best job possible to project income for the coming year. Identify the primary sources of your operating funds, and track the actual figures for recent years.

Review and Increase Your Income Sources

When churches have financial challenges, they usually resort to cutting expenses. However, the long-term strength and vitality of the church requires attention to increasing the income side. One way is to increase the number of income streams that support your ministries.

Some Possible Sources of Income

- Pledges or estimates of giving
- Other giving by members or guests
- User or program fees
- Fundraisers
- Special days and offerings
- Gifts in kind
- Sponsorships/ads
- Memorial gifts
- Rental income
- Endowment income

Budgeting Expenses for the Year

The most common broad expense categories are:

- Personnel
- Ministries and programs
- Mission and benevolences
- Facilities

Budgeting Models

Begin with a Blank Slate

- Often called “zero-based budgeting”
- Extremely time consuming
- Rarely used
- Often does not accomplish what people hope it will

Begin with Last Year’s Budget

- Relatively easy
- Common in smaller churches
- Compare previous budget figures with actual expenditures
- Make changes based on history and anticipated changes

Begin with Budget Requests

- Quite common in mid-size and larger churches
- Ministry areas are asked to submit budget requests

Begin with Income Projections

- Project income for all sources based on trends and other data.
- This sets the budget total within which the budget is built.
- A variation is to get pledges first and let them set the budget.

Begin with Mission and Vision Plans

- Planning is complete prior to budget building.
- Cost estimates are attached to all ongoing and new programs.
- The amount needed to fund fully the plans becomes the budget.

Rarely is One Model Alone Sufficient

Rarely is one model alone sufficient. Realities normally require using components of several models.

Conclusion

As you do your work, remember that you are doing holy work in support of a community of believers who are looking to you for competent and inspired leadership on their behalf. May God give you wisdom for this important task.

Some Sample Budgets

- Sample Budget Worksheet — Missionary Baptist
- Sample Budget Worksheet — United Methodist



Sample Budget Worksheet from a Missionary Baptist

INCOME	Current Year Budget	Year to Date	Projected Year End	Next Year Budget
Participants' Giving				
Sponsorship from other Believers				
In-kind Contributions				
Grants				
Other Outside Sponsorship/Donations				
TOTAL INCOME	\$0	\$0	\$0	\$0
EXPENSES				
Staff				
Pastor's salary and benefits				
Pastor's travel and expenses				
Speakers honorium				
Supplies				
Office supplies				
Food supplies				
Postage				
Printing and copying				
Books and subscriptions				
Other Supplies				
Equipment Rent/Purchases				
Equipment rent				
Equipment purchases < \$500				
Uniform purchases/rent				
Laundry, cleaning				
Travel, Conferences and Meetings				
Airfare/Bus Fare				
Lodging				
Meals				
Registration fees (tuition)				
Fuel and local transportation				
Facility rent/costs				
Gratuities				
Mileage, parking and tolls				
Miscellaneous				
Awards and recognition				
Advertising				
Membership dues				
TOTAL EXPENSES	\$0	\$0	\$0	\$0

Sample Budget Worksheet from a United Methodist Church

Accounts	Current Budget	Year to Date	Projected Year End	New Budget
INCOME				
Pledges and Contributions				
Facility Usage				
Nursery School				
Other Income				
Total Income				
EXPENSES				
Pastoral Care Programs				
Adult Education				
Campus Ministry				
Youth Ministry				
Children's Ministry				
Worship				
Music				
Local Missions				
Global Missions				
Apportionments				
Community Connections				
Outreach and Evangelism				
Hospitality				
Nursery School Programs				
Nursery School Staff				
Senior Pastor				
Associate Pastor				
Housing				
Staff				
Benefits				
Operations				
Repair and Maintenance				
Utilities				
Service Contracts				
Total Expenses				

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Thinking Outside the Box: Finances for African American Churches

An Entrepreneurial Approach to Church Financing Outline

By Rev. Jacqueline Jones-Smith, Senior Pastor, Christ United Methodist Church, St. Petersburg, Florida

Summary

- Christ United Methodist Church, St. Petersburg (Christ Church St. Pete) is very close to completing the first phase of its business development plan, which is the sale of its 2/3-acre parking lot for \$5.3 million and easements for parking in perpetuity in a new mixed-use high-rise structure.

Assumption: The Church is a Business

- The Church's business purpose — "Therefore go and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit." (Matthew 28:19)
- As a business entity, a 501(c)(3) non-profit corporation, the church is subject to federal, state, and local laws and regulations.
- The church is evaluated and measured by church decision-making structures using business metrics.
- A business development focus is a vital element in pastoral ministry to support, maintain, and grow a church.
- The church must be amenable to "out of the box" thinking if it is to survive and grow.

Background

- Christ Church St. Pete is a struggling church.
- Great legacy
 - 127-year history
 - Worshipped over 1,000 weekly in a televised Sunday service.

Challenges

- Since 1970s marked declines in membership, typical of most mainline Protestant churches.
- By 2009 "small membership church" (<100 worshipers).
- Aging congregation
- In 2002 began drawing down on the excess of its almost \$2 million endowment.
- In 2009 began drawing down on the corpus of endowment. Today there is less than \$500,000 in endowment.
- In 2013 Christ Church went from full-time to part-time pastoral appointments.
- Located in the center of downtown, Christ Church had no relationships.
- Leadership
 - Lack of consistent pastoral leadership. Since 2013, five part-time senior pastors in 2½ years.
 - Previous pastors given no access to giving records or other financial information.
 - Skeleton staff
 - Lack of strong lay leadership
- Targeted for closure by Conference

Beginning of Turn-Around

- New pastor “shows up”
 - Accepted part-time appointment
 - Appointment preconditions:
 - Proof of insurance
 - Complete access to all financials and giving records
 - Independent Financial Review through Conference (Audit)
- Reality of “part-time” in a “turn-around” situation

Strategy

- Set tone for change (First 90 days)
 - Develop compelling branding (Bible-centered tagline)
 - “Letting God Stretch Us as stakeholders in the St. Petersburg community.” (Isaiah 43:15-19 and 54:2-4a)
 - Implement financial controls.
 - At October 2016 Charge Conference stated 2017 priority — “leverage church assets”
- Identify tangible assets
 - Real Property
 - 2/3-acre parking lot across the street from church
 - Church building occupies 50,000 square feet and the church uses less than half of that.
 - Endowment
 - Unrestricted funds
 - Restricted funds
 - Designated funds
- Identify intangible assets
 - People
 - Potential partners and relationships

Vision

- Cast vision — “Christ Church — 2020”
 - By 2020, Christ Church will be a significant stakeholder in St. Petersburg, participating in and contributing to the well-being of the community.
- Gather information and intelligence about economic development in downtown St. Petersburg community.

Team

- Identify advisors
 - Create an alternative structure to a church committee.
 - The Business Development Group (BDG) is a non-decision making, information-gathering and analysis, and relationship-building team that reports to the pastor and is charged with:
 - Developing close working relationships with St. Petersburg city government, Chamber of Commerce, and other business and community groups.
 - Exploring and investigating business opportunities that can generate revenues for Christ Church.
- Make-up of BDG — Unique blend of complementary business skills and experiences
- Preliminary investigation by the BDG revealed:
 - Church’s lot is located in a highly desirable high-density development area in downtown St. Petersburg.
 - There is a shortage of rentable office space in downtown St. Petersburg.
 - There is a high level of interest in the non-profit community in renting space from Christ Church, which is located downtown at a bus stop.

Business Development Plan

- Primary objectives:
 - Sell the parking lot in order to generate sufficient financial return to strengthen infrastructure and support future growth.
 - Turn the remaining physical assets (church building) into revenue-generating areas.

Implementation — Lot Sale

- Know the church's/denomination's process and procedure.
 - Decisions required under the United Methodist Book of Discipline
 - Develop business development plan (Proposal)
 - Unspoken "political" approvals
- Anticipate the need to educate partners.
- Find and engage partners
 - Commercial realtor
 - Attorneys

Collaboration

- Collaborate and get buy-in:
 - Church leadership
 - Denominational structure
 - Church membership — Congregational meetings
- Collaborate with the senior pastor and leadership of United Methodist Church, Miami.

Selection

- Select commercial realtor
 - BDG interviewed and selected a commercial realtor best qualified to work with it in developing an RFP (Request for Proposed Bids).
 - BDG worked with commercial realtor in establishing criteria for qualifying bids.
- Select a developer
 - BDG interviewed potential developers.
 - Based on criteria established by the BDG; commercial realtor rated developer bids and ranked them.
 - Based on the rankings, BDG recommended a topped-ranked developer to Trustees. Negotiation turned over to Trustees; advised by commercial realtor and attorneys.
- Important to have "Plan B" — back up developer(s)
- Be prepared for a long process — City of St. Petersburg involvement

Post Sale

- Use of proceeds from sale
- Interim parking
- Technology and Communications Task Force

Biography

The Rev. Jacqueline Jones-Smith is a former executive and attorney who brings to the ministry over 25 years of experience in business, law and management in the public and private sectors.

Ordained in the Baltimore-Washington Conference of the United Methodist Church (UMC), she was the Senior Pastor of Good Hope Union UMC in Silver Spring, Maryland, for seven years. Previously she served in Washington DC as Associate Pastor of historic Asbury UMC and on the staff of Foundry UMC. She also hosted "Church Incorporated," a recurring segment of the Biz Talk with Josh Smith™ radio show that focused on the business side of the church.

Prior to heeding God's call to ministry, she was President and Chief Operating Officer of MAXIMA Corporation, one of the largest and fastest growing African American companies in the U.S. As an Assistant County Attorney in Maryland and as a Staff Attorney with the U.S. Federal Election Commission, she litigated civil cases in state and U.S. District Courts, Courts of Appeals, and the Supreme Court.

Her career includes an appointment by former President George H.W. Bush as Chairman of the U.S. Consumer Product Safety Commission. She is the first African American to head this federal agency and served in the Bush and Clinton administrations.

Recognized by the Governor of Maryland as an outstanding religious leader, she served on the Board of Governors of Wesley Theological Seminary and is the recipient of the Maryland Bible Society Award for Proficiency in Biblical Preaching as well as numerous awards for her contributions to health and safety. Rev. Jones-Smith holds an M.Div. from Wesley Theological Seminary, a JD from American University, an MLS from Syracuse University, and a BA from Swarthmore College.

She and her husband of 40 years, nationally renowned entrepreneur Joshua Smith, are St. Petersburg residents.

Tampa Bay Times

Another tower planned for downtown St. Petersburg



The parking lot for the Christ United Methodist Church is being sold to a developer, who plans a mixed-use building from 18 to 25 stories. [Times 2017]

By Waveney Ann Moore

Published Mar. 7, 2019

ST. PETERSBURG — Another tower is on the horizon for the city's downtown, rising where churchgoers now park for Sunday services and promising critical office space that's in short supply.

The 18- to 25-story structure also will include retail space on the ground floor, several floors of rental apartments, a hotel and as many as 300 spaces for public parking.

The DeNunzio Group, based in Palm Harbor and Cambridge, Mass., is behind the project being planned for the Christ United Methodist Church parking lot on the southeast corner of First Avenue N and Fifth Street.

For company president Dustin DeNunzio, it's an optimum piece of real estate.

"We think that this location, right next to City Hall, right next Central Avenue, really, right in the heart of downtown St. Pete, is the perfect location for a true mixed-use project," he said.

But much needs to be done on its way to becoming a reality.

Thursday the City Council took the first step when it approved a preliminary, non-binding agreement in which the city would spend \$9 million for parking spaces on about four floors of the new tower. The arrangement goes back to a 2016 parking study that recommended increasing parking through public-private partnerships. It is also part of an effort to boost private development in categories the city wants to encourage, like office space.

"It's a rare moment in time where we have an interesting collaboration. The church is working with the developer and the developer is working with the city," said Alan DeLisle, the city's development administrator. He added that the project would help the city's push toward more downtown parking and office space.

The city plans to pay for the new parking through the Intown Tax Increment Financing and parking revenues. It will own the parking spaces and be paid 15 percent of the annual net profits generated from the public spaces. DeNunzio would also be required to provide parking to meet zoning requirements for the retail, hotel and residential components. Office users will be allowed to use the public parking.

Renderings are not yet available, DeNunzio said.

"The driving force will be the parking. How many floors it would be. Right now, we are not sure how much hotel and how much residential," he said.

The Christ Church lot is the second property DeNunzio has plans for in the city's downtown. The other is at Fifth Avenue N and First Street. That project will likely be a combination of retail, hotel and residential space, DeNunzio said.

The centrally located property near City Hall, though, lends itself to office space, he said. At least 40,000 square feet of office space is planned.

"We look for a lot of factors when we develop and St. Pete, it really has the best of all worlds, as far as a city to work and live," DeNunzio said.

"It has the right blend of tourism, the right blend of sports, the museums, the water and there's a robust restaurant and nightlife. And so, if we can produce the office space, I think it is a very, very desirable location for employees to live and work right in the same area."

The DeNunzio Group has a contract with Christ Church to buy the 0.65-acre parking lot for \$5.3 million and expects to close in about 90 to 120 days.

The agreement with the church will allow members to park free on Sundays and certain other times. DeNunzio said he wants to work with the historic downtown church to make sure they also have access for parking for special events and other occasions "so they can play even more of a role in the community."

It was about a year ago that the Christ Church announced that it had signed a contract with another firm, Miles River Development, for \$5.65 million. DeNunzio said when that deal fell through, he was approached by Jon Wittner, managing director for KW Commercial Tampa Bay, which had the listing.

The Rev. Jacqueline Jones-Smith described the new agreement with DeNunzio as a "a desired and

welcomed occurrence in the revitalization of Christ Church." She added that it is also "a fundamental step toward achieving our goal as a significant stakeholder in St. Petersburg."

The two St. Petersburg projects represent the latest in the area for DeNunzio, who grew up in Palm Harbor. In a few months, his company is planning to break ground on a six-story waterfront project that will include a Hilton Hampton Inn, destination restaurant, 31 residential units and 100-slip marina on Maderia Beach.

Two years ago the firm opened a Marriot Fairfield Inn and Suites on Clearwater Beach.



Contact Waveney Ann Moore at wmoore@tampabay.com or (727) 892-2283. Follow @wmooretimes.

Waveney Ann Moore - St. Petersburg General Assignment Reporter

<https://www.tampabay.com/st-petersburg/another-tower-planned-for-downtown-st-petersburg-20190307/>

Tampa Bay Times

Christ United Methodist selling its parking lot in hot downtown St. Petersburg market



Rev. Jacqueline Jones-Smith poses for a portrait after Sunday mass at the Christ United Methodist Church in St. Petersburg. GABRIELLA ANGOTTI-JONES | Times

By Waveney Ann Moore

Published Dec. 20, 2017

ST. PETERSBURG — Christ United Methodist Church, whose illuminated cross rises next to City Hall, is poised to capitalize on downtown's development boom.

It has put its parking lot up for sale. The church, which has embarked on an ambitious rebirth strategy following the arrival of a new pastor 17 months ago, says the property at First Avenue N and Fifth Street is drawing widespread interest.

Jon Wittner, managing director for KW Commercial Tampa Bay, which has the listing, said nearby properties are selling for \$6 million to \$9 million an acre.

"I think that we will fall somewhere in there," he said of the prime 0.65 acre-lot.

Putting a slice of its property on the market has been a crucial step for Christ Church, which is how it is known. One of two Methodist congregations within blocks, the church has struggled in recent years. Its 1,000-seat sanctuary welcomes only a few hundred for Sunday worship and the congregation, which had not been able to afford a full-time pastor, was forced to dip into its

endowment. But members of the more than century-old church have resisted talk of closure, convinced that it has much to offer in a burgeoning downtown.

That certainty has been bolstered with the arrival of the Rev. Jacqueline Jones-Smith, who was hired in July 2016. Visiting from Maryland, the former lawyer and chairman and commissioner of the U.S. Consumer Product Safety Commission was recruited on the spot. She is the church's first African-American pastor.

To combat Christ Church's challenges, Jones-Smith marshaled the expertise of her husband, Joshua I. Smith, a businessman who served on such boards as FedEx Corp., Caterpillar, Allstate Insurance and the U.S. Chamber of Commerce. He now chairs the church's new business development group.

"I knew what I needed was thinking out of the box," Jones-Smith said of the business group she conceived. "I needed a group that could not only create a box, but could build a box."

"Originally, we talked about the underutilized facility of the church itself," said Bob Stewart, a former Pinellas County Commissioner and St. Petersburg City Council member.

"We were talking about bringing in entrepreneurial operations and nonprofits, but quickly, we started to focus on the 28,000 square feet across the street and saw that as a tremendous source for the church to become financially viable and offer more programs."

Smith, who owned his own company and was chairman of the U.S. Commission on Minority Business Development under President George H.W. Bush, said he was astonished to learn that the congregation had considered establishing an urban garden on the choice property.

"They are right in downtown St. Petersburg. And it's not that I don't think that urban gardens serve a purpose," he said. "The more I looked into it, the more I realized that it's a very valuable piece of property."

Others tapped for the business group were Mark Buehrle, a retired bank executive, Jim Norred, with more than 35 years of experience in sales management,

corporate sales training and marketing, and the Rev. Tom Gregory, a CPA and pastor emeritus.

The goal "is to leverage our assets so we can make some investments into ministries," Jones-Smith said.

Her plans include introducing midweek meditation in the church's Mediterranean-style courtyard aimed at drawing office workers and other potential worshipers. Jones-Smith said she also wants to revive and expand an after-school arts program called JAM, or Jesus, the Arts and Me.

She has already boosted the church's laundry ministry. Once a month, volunteers visit coin laundries to offer rolls of quarters, soap, dryer sheets, prayers and a low-key invitation to Christ Church.

Rena Bailey was doing four loads of laundry at the 24-hour, open-air Quick Way Laundry at 3013 Lown St. N, when Doug O'Dowd, his wife, Cecelia Messina, and John Thigpen-Krapps, the church's director of youth programs, approached her recently.

"Oh, my God! God is good," Bailey said of the quarters they dispensed. A resident aide and med-tech, she said she is able to do laundry every two weeks, when she gets paid.

"It's not just the laundry," said O'Dowd, who makes it a point to buy laundry baskets to distribute. "It's about knowing that someone cares about them."

That day, Messina's Spanish and Thigpen-Krapps' packages of bubbles and candy canes were welcomed by children at the Coin Laundry at 3754 28th St. N.

The quarters were "a blessing," said Sharielka Akins, 35, who has been caring for her sister's four young daughters since September. "I was about to cry."

For James Gamble, 24, a cook at the Hilton St. Petersburg Bayfront, Christ Church members brought a much-needed relief.

"I was coming with my last \$30 to wash my daughter's and my fiancée's clothes," he said. "I'm still speechless. I'm very thankful for it."

The church's effort to expand its reach into the broader community has led it to join the St. Petersburg Area Chamber of Commerce. Jones-Smith and her husband

also visited City Hall to share Christ Church's plans to sell its parking lot.

The city is "just terribly impressed with the way the church leadership has gone about this," said development administrator Alan DeLisle. "We're eager to understand what the vision is going to be for that site."

Ideas being proffered include condos, apartments, affordable housing and mixed-use development with a restaurant on the ground floor, Wittner said. "It's not the deepest site, but deep enough to still do a great project," he said of the 280-by-100-foot property, which he described as offering high density zoning that would permit a building as tall as 450 feet.

"There is a lot of demand for quality project sites," he said. "This one is in the heart of the most beautiful pre-modern architecture of the city. We feel it is a real special location."

Offers will be accepted until Jan. 15, he said.

Any deal would include allowing ongoing parking for the church, which also wants to lease some of its 50,000 square feet of building space.

"We're thinking that we have anywhere of 15,000 square feet we can lease out to different parties and we feel if we get a return on the assets we already have and the property, the church could have a sound financial future," Smith said.

"I just believe they're being very cutting edge and they are getting ahead of the curve," DeLisle said. "And it's where they need to be in this day and age."

Renderings are not yet available, DeNunzio said.



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