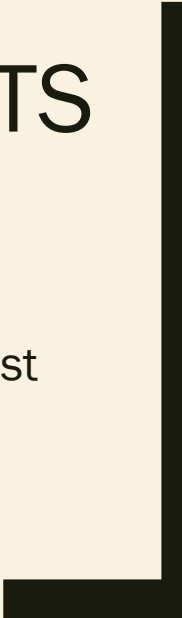




BUDGETS

For Adventist
Church
Leaders



The Budget Is the Church's dream with price tags attached.

“...if there is a prophet among you, /, the Lord, make myself known to him in a vision”

Numbers 12:6

- Budgets are not just spreadsheets crafted to match income & expense.
- A better vision is to demonstrate how each the whole budget addresses the **mission** of the church.
- The craft is in the Process and Product more than the Price.
- Our commitment should reflect our **values**, priorities and motivate **vitality**.
- Develop a sense of the desirable future and who we are to become

The Budget is an expression of prophetic **Foresight**:

A prudent man foresees evil and hides himself, but the simple pass on and are punished.

Proverbs 22:3

- The creation of a budget is a journey into the foreseeable faith filled future.
- A living experience, into, through and toward the future requires something of the prophetic.
- Prophets were not random predictors of events. They knew God's ways, purposes and expectations.
- They foresaw pitfalls, plotting a careful path to the future.
- Foresight is a developed skill, that leaders should understand and foster.
- They will be conscious of long term consequences.

The Budget is a statement of Mission

O Jerusalem, you who bring good tidings, lift up your voice with strength, ... be not afraid; say to the cities ..., "behold your God!" Isaiah 40:9

- Mission arises from the imperative to preach the gospel of Jesus Christ and prepare a people ready for His return.
- On route - we are called to practice mercy, do justice and walk humbly with our God.
- We are called to worship the creator, to offer havens of safety in the face of a conflicted world in which we exercise the patience of the saints while living in rhythm with God, respecting the commandments of Jesus.
- Every line of the Budget should be linked to the missional purpose.
- The Budget presentation is to make clear this expression.

The Budget reflects our Values

But also for this very reason, giving all diligence, add to your faith virtue, to virtue knowledge. 2 Peter 1:5

- The budget reveals the value we place on people, property and programs.
- Every department or function expresses a unique suite of values.
- The budget holder should be able to articulate the values that underpin his/her service.
- Every Church or Conference will have a different value mix, which should be understood, developed and enriched,
- When the core values are collectively expressed our budgets will reflect a wealth of purpose.

The Architecture of our Budget showcases priority

...the first *covenant* had ordinances of divine service and the earthly sanctuary. For a tabernacle was prepared Hebrews 9:1,2

- Budgets have elements and style.
- The time assigned and order in which are presented reflects the value assigned to each.
- The detail we offer, symbolises our priorities.
- (What does a focus on salaries and benefits say to those served?)
- Budgets can be expressed in terms of purchases, projects, events, personnel and overheads or:
 - expressed in terms of missional outcomes and value expression.

The Budget describes our **Plans**

The **plans** of the diligent *lead* surely to plenty,
But *those of everyone who is hasty*, surely to
poverty. Proverbs 21:5.

- Plans reflect forethought in ways that can be understood and envisaged by stakeholders. They should ask:
- How can I join in?
- Plans timetable events, programs, personnel and expected outcomes.
- Plans integrate the strategic priorities of the Church with those of the Conference, Union and World Church.
- Plans give confidence that budget holders are able to execute their program with fiscal efficiency and economy.

Budgets invite Ownership

David said to Saul, “I cannot walk with these, for I have not tested *them*.” So David took them off.

1 Samuel 17:39

- The Vision, Mission, Values and Plans must be embraced by those expected to implement them.
- Donors should have opportunity to take ownership of the budget.
- Those served should be able to celebrate the wealth of the budget instrument as if it were their own.
- A budget that has been negotiated and understood reduces friction in management.
- Separate ownership from possessiveness & tradition.

A Balanced Budget

And we know that **all things work together** for good to those who love God, to those who are the called according to *His* purpose.

Romans 8:28

- “Balance” goes beyond matching Income and Expense.
- Mission Based Budgets – balance the variety of requirements with resources.
- Balance comes from matching current generational needs with those of the future.
- Balance comes from keeping our heads above our feet, with our feet on the ground.
- Opposite extremes do not constitute Balance.

Budgets acknowledge Risk

For which of you, intending to build a tower, does not sit down first and count the cost, whether he has *enough* to finish *it*—lest, after he has laid the foundation, and is not able to finish, all who see *it* begin to mock him, saying, ‘This man began to build and was not able to finish’? Luke 14:28

- In Project funding, provision is made prior to the onset of the project
- In Operating Budgets, expense must be tailored to estimates of income.
- Budgets mitigate risk through detail, they optimise the known and minimise unknowable. Detail matters.
- In a voluntary organisation, funding is not contract based. No-one is obliged to offer fiscal certainty to our projects.
- Budgets build covenant, they limit reputational risk.

A Budget reflects Prudence

I, wisdom, dwell together with prudence and find out knowledge *and* discretion. Proverbs 8:12

- A vision-based budget, has a clear picture of a desired future
- It is not an aspirational wish list.
- Estimates and calculations include provision for uncertainty.
- Prudence should be proportional and transparent.
- Realism includes truth and integrity in expression, to the avoidance of spiritual presumption.
- Presumptive budgets unfairly exploit donors with burdensome expectations.
- Charitable enthusiasm is not a reason for sanctified extravagance.

A Budget projects **Focus**

..but **one thing / do**, forgetting those things which are behind and reaching forward to those things which are ahead, I press toward the goal for the prize of the upward call of God in Christ Jesus. Philippians 3:13,14

- Adventism has a very broad kingdom view. It is possible to take a church in many directions delivering mediocrity.
- Hard choices have to be made.
- Clarity of mission and purpose, enables budget holders and budget evaluators the opportunity to determine whether an expense is consistent with said objectives.
- People have egos, passion for travel, technology fads, hobby horses, which serve as motivators, but these are often detractions.
- Stick to the knitting.

A Budget is an Investment

Elijah said to her, “Do not fear; go *and* do as you have said, but **make me a small cake** from it first, and bring *it* to me; and afterward make *some* for yourself and your son. For thus says the Lord God of Israel: ‘The bin of flour shall not be used up, nor shall the jar of oil run dry, until the day the Lord sends rain on the earth.’ 1 Kings 17:13,14

- Supporters see themselves as investors who seek growth in the cause they espouse.
- Maintain the flow of investment, and accounting for to create an upward virtuous cycle.
- ‘Ramming’ budgets through is counter productive. Get involvement..
- Ensure that the local church investor can connect.
- Tight fist ed budget managers risk stifling the generosity of investors. They can go it alone!

Budgets represent **Power**

...perilous times will come: For men will be **lovers of themselves, lovers of money**, boasters, proud, ... unthankful, unholy, unloving, unforgiving, slanderers, without self-control, brutal, despisers of good, traitors, headstrong, haughty, lovers of pleasure rather than lovers of God, **having a form of godliness but denying its power**. And from such people turn away! 2 Timothy 3:1-5

- Personal ego's are associated with budgets! (Painful but true!)
- Budget holders can become competitive and possessive.
- Their control of money is associated with their sense of power.
- Attention to mission and values subrogates personal obsession in favour of collaboration.
- Beware the leader obsessed with their personal legacy.

Budgets offer **Transparency** and Openness.

..let your light shine before others, that they may see your good deeds and glorify your Father in heaven. Matthew 5:16

Collaborative and participative organisations benefit from transparency since this contributes to trust, in the leaders of the enterprise and in the organization.

(Commercial practice tends to conceal cost structure to maintain competitive advantage, strategic stealth and power over employees and customers.)

Overheads and necessary programs may well be criticised but -

Take credit for openness while defending the essential.

Be more transparent than competitors.

Budgets affirm **Systems**

For this cause left I you n Crete, to set in order the things that are wanting... Titus 1:5

- The presentation of a well-constructed budget illustrates the efficacy of systems to deliver and monitor the financial plan being presented.
- The budget reveals:
 - recent stewardship,
 - the scope of projections
 - the credibility of holders to deliver.
- The budget elucidates the balance between core workers, administrative support and oversight leaders.
- The budget manages conflicts of interest, separation of duties and the independence of audit trails by independent agencies.

Budgets reflect **Responsibility**

For in this trusted office were four chief gatekeepers; with charge over the chambers and treasuries of the house of God ..they had the responsibility..1 Chronicles 9:26,27

- The Administration of God's resources, is an onerous responsibility.
- Budget approval spreads responsibility to the shoulders of trustees.
- It embraces responsibility for:
 - the welfare of people
 - the purchase and maintenance of property
 - the provision of future pensions
 - the provision of taxes to society
 - the spiritual development of members

Budgets are an opportunity for Creativity

Now when they bring you to the synagogues and magistrates and authorities, do not worry about how or what you should answer, or what you should say. For **the Holy Spirit will teach you in that very hour** what you ought to say.” Luke 12:11

- Conversations in the development and presentation of budgets are an opportunity for renewal, to do new things, to express things differently, to engage in new areas previously not available.
- It enables us to ask ‘what if’?
- To ask where God is directing us?
- To ask where people are calling us?
- To tell a memorable stories
- To touch warm hearts, beyond the coldness of numbers.

The Budget reflects **Generosity**

I thought it necessary to exhort the brethren to prepare your, generous gift beforehand, that it may be ready **as a matter of generosity and not as a grudging obligation.** 2 Corinthians 9:5

- Budgets anticipate the generosity of donors and investors
- It avoids attributing blame to the limitations of those who give.
- It works within their possibility space.
- The Budget primes the heart of the Gift Economy and invigorates the cycle of giving.
- The Gift Economy begins with the recognition that our world, our lives, our future have been given to us by a loving God.
- The receipt of a gift obligates the transfer of the spirit of the gift to others.

Budgets Communicate

Go, tell His disciples, and Peter, that He is going before you into Galilee; there you will see Him..." Mark 16:7

- Design the Budget to inspire participation, to bring unity of spirit and collaborative action.
- Budget documents are too often cloistered in the administrative, committee or lost in the cyber space.
- Gone are the days when donors are blind to the destination of their stewardship.
- Fair budgets inspire fair minded people to continue their stewardship and participate with consent.
- They enable donors to gauge their need to support a program they own.

Budgets Inspire

And they said to one another, “**Did not our heart burn within us** while He talked with us on the road, and while He opened the Scriptures to us?” Luke 24:32

- The Budget concentrates on what we can do, what we can achieve, it recognises the things we can do without money.
- There may be times when economic circumstances predicate a defensive budget with programs, expansions and aspirations we cannot afford.
- Programs depend on the voluntary participation – keep the narrative positive.
- The budget should reflect breadth of mission, the moral force of the values and outcomes that motivate vibrancy.
- It needs to touch the heart.

Budgets reflect **Aspiration**

“A Budget is the way we live within our yearnings”

But seek ye first the kingdom of God, and His righteousness; and all these things shall be added unto you. **Matthew 6:33**

- Budget holders sometimes have dramatic ‘wish lists’ – desires beyond reality – prioritisation is key to budget management.
- Compulsive undeveloped ideas, unworkable expense programs are threats to wise management.
- The Budget is a financial plan that coordinates aspiration to moderate the pace of expenditure within the flow of income.
- Its rhythmic form yields a form of harmony.

Budgets invite **Buy-in**

So when ... they came to Antioch; and ... gathered the multitude together, they delivered the letter.

When they had read it, they rejoiced over its encouragement. Acts 15:30,31

- Plans needs to be acted upon.
- By the budget holder and everyone in the participation chain.
- To drive this, budgets should include motivational stories and imagery for understanding.
- Donors are not motivated by organisational structures, formulas or guilt.
- They are inspired by **what 'we' can achieve together.**
- They crave ownership.

Budgets are Reviewable

After a long time **the lord of those servants came and settled accounts with them.**... *'Well done, good and faithful servant; Matthew 25:19-21*

“Some people go over their budget every month very carefully, others just go over their Budget!”

- “An attribute of Servant Leaders is their desire to be voluntarily accountable.”
- They share progress reports throughout the fiscal year with unforced regularity.
- Trustees need to know ‘where they are’. They gain confidence from the delivery as much as content.
- Progress reports build Trust, the more so when trends reflect adherence to the plan.

The Budget as **Backstop**

For which of you, desiring to build a tower, does not first sit down and count the cost, whether he has enough to complete it? Luke 14:28

“The Budget is being concerned before we spend rather than after we are spent.”

- Recovery from a deficit involves painful cut backs of personnel and programs.
- 1 Dollar to be recovered represents 2 Dollars of pain!
- Constraining the desire of current workers is less painful long-term than apologizing for the disillusionment of dismissed workers.
- Don't duck deep conversations.
- Pulling the plug on redundant but cherished programs may be necessary.
- Don't deny the consequences.

Budgets are the story of God's providence

Oh, give thanks to the LORD!

Call upon His name;

Make known His deeds among the peoples!

Talk of all His wondrous works!

Glory in His holy name; Let the hearts of those rejoice who seek the LORD! Seek the LORD and His strength; Seek His face evermore!

Remember His marvelous works which He has done, His wonders, and the judgments of His mouth,

O seed of Abraham His servant, You children of Jacob, His chosen ones! He *is* the LORD our God;

His judgments *are* in all the earth.

Psalm 105

Budgets are the story of God's Greatness

Tell out, my soul, the greatness of the Lord!
Unnumbered blessings give my spirit voice;
tender to me the promise of his word;
in God my Savior shall my heart rejoice.

Tell out, my soul, the greatness of his Name!
Make known his might, the deeds his arm has
done;
his mercy sure, from age to age to same;
his holy Name—the Lord, the Mighty One.

Tell out, my soul, the greatness of his might!
Powers and dominions lay their glory by.
Proud hearts and stubborn wills are put to
flight,
the hungry fed, the humble lifted high.

Tell out, my soul, the glories of his word!
Firm is his promise, and his mercy sure.
Tell out, my soul, the greatness of the Lord
to children's children and for evermore!

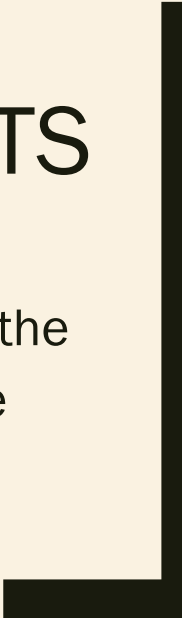
Hymn based on Luke 1:46-55

by Timothy Dudley-Smith



BUDGETS

Dealing with the
Down Side



Budgetitis: a disease caught by budget holders and treasurers

The ground of a certain rich man yielded an abundant harvest. He thought to himself, 'What shall I do? I have no place to store my crops.' Then he said, 'This is what I'll do. I will tear down my barns and build bigger ones, and there I will store my surplus grain. Luke 12:16-18

- Symptoms include:
- Surplus is more important than mission.
- Questions about work and method are considered intrusive.
- Departments evade collaboration.
- People talk about 'my ministry'
- Budget holding becomes a reflection of ego.
- Game playing to maximise budget ranking
- Conflicts of interest – people have a personal stake in a program.

Causes of Budgetitis

- By focussing on tasks and goals alone an Executive can, over time, damage performance.
- Ambitious achievers tend to use **command** and **coerce drivers**. This creates fear, unquestioning compliance and stifles subordinates.
- Whereas **coaching** and **collaborate behaviour** enhances relationships, infuses shared ownership, develops skills and contributes to passion for the cause.

Causes of Budgetitis

- Results based managers frequently use shortcuts and forget to communicate crucial information and are oblivious to the concerns of others.
- Budgets create a paced framework rather than an ambitious race track.
- They contribute sustainability toward the development of a cause.
- Do not confuse 'faith' with presumptive ambition.

Remedial care for Budgetitis

- Engage in a spiritual visionary endeavour,
- Don't allow budget holders to become one-sided performers.
- Create opportunities for regular accountability.
- Facilitate socialised power rather than personalised power.
- Become joint owners – don't allow budget controllers to become sole authorities – engage their skills.
- Have clear balanced strategic intent including fiscal goals.
- Don't allow accumulation to be the default purpose, have a clear reserve policy.
- Develop a refined sense of Stewardship: Honour what has been given, use power with a sense of grace, serve purposes greater than yourself (Peter Block)

Tight Fistedness

He who received one talent went and dug in the ground and hid his masters money.

...

Master I knew you to be a hard man, reaping where you did not sow...

Matthew 25 18 & 24

- Understand your budget as dynamic flow rather than a quantum to be grasped.
- Treasurers are often tempted to build their own prowess by squirreling away reserves. While this can be prudent, when abused it acts as a brake on the generosity of donors.
- “Why should I sacrifice for an organisation that boasts surplus”

Generosity is a choice

The bin of flour was not used up, nor did the jar of oil run dry, according to the word of the LORD which He spoke by Elijah. 1 Kings 17:16

- “Money flows through our lives like water – at times plentiful, at times a trickle. Each of us is a glass with limited capacity... some are larger, some smaller, but with capacity to receive more than we need when we allow it. When we make an offering, the glass will be filled again and again and again.

“Suze Orman, The 9 Steps to Financial Freedom

BUDGETS

The sum of the whole is greater than the sum of the parts.

Determine what is best for the whole!

BUDGETS

Ask not for a
bigger slice of pie

Ask how to make
the pie bigger

BUDGETS

An hour spent on
income motivation
yields more than an
hour of cost control.

Its also more
pleasant.

BUDGETS

Pennies from
heaven?

It is for us to pick
them up.

Approach to Tithe Sharing

- Appropriations given, or Tithe Sharing is often considered a form of 'levy',
- An imposition.
- Be sensitive to cynicism.
- Central Services are often not regarded as value for money
- Yes, call agencies to account while:
- Ensuring that shared services are explained, justified celebrated.
- Donors need to find pride in the World-Wide enterprise, institutions.
- The purpose of the General Conference, Division, Unions, Conference, Churches, Colleges, Schools and Publishing Houses need to be understood and illustrated as part of the shared mission.

Stewardship of Received Funds.

- Appropriations received from other parts have been given by Real people!
- You are still accountable to them
- Respect for these resources needs to be as great or greater than locally earned donations.
- They are not 'easy come', 'easy go'.
- Not funds to back projects you might not sanction were they to be earned from primary resources.
- The honest Treasurer has regard for every donor, seen and unseen.
- Taking responsibility for the Master who has travelled to a 'far country' is the essence of responsibility.

Restricted funds and Funds held in Trust

- Funds given by donors:
 - for a particular purpose,
 - in response to a particular appeal
 - defined by a particular policy
- Honour the spirit of the donor
- Use for the purpose stated in preference to unallocated funds
- Should be held in Cash or invested where possible.
- The general Budget should not depend on cash reserves of restricted funds.
- It is a matter of trust.

A thick black L-shaped frame surrounds the text. It starts with a vertical line on the left, a horizontal line at the top, a vertical line on the right, and a horizontal line at the bottom.

BUDGETS

Platforms to
Make Planning
And Presentation
Meaningful

Cost + Budgeting?

Uses prior year/s as a template for action.

It presumes consistency from one year to the next.

It estimates inflation for most elements.

It accounts for known increases like salaries and utilities.

This is an essential part of a purely accounting approach for a routine bureaucracy.

However change must happen.

Offers no motivation or buy in for donors other than the status quo in giving.

Zero Based Budgeting?

Zero based budget assumes no right to continuity from the past.

Every cost, and program has to justify its place in the cost structure from scratch.

For the ongoing organisation, this may be a radical, if not extreme approach.

Never-the-less cherished programs, departments need to be challenged as to their right to exist.

They should demonstrate their contribution and value.

Nobody should become presumptive about their right to exist.

Keep asking – “why are we doing this?”

What is a Mission Based Budget?

Brethren, I count not myself to have apprehended: but **this one thing I do**, forgetting those things which are behind, and reaching forth unto those things which are before Philippians 3:13

To the Jews I became like a Jew, to win the Jews. To those under the law I became like one under the law (though I myself am not under the law), so as to win those under the law. 1 Corinthians 9:20

- The Seventh-day Adventist Church has an overarching mission, the short hand for which is ‘the three Angels message’.
- Everything we do must point toward this pole.
- Yet we must balance single mindedness with adaptability & diversity.
- The world church seeks to reach peoples of every kind, every demographic, with every need.
- Mission Based Budgets recognise that an organisation has **multiple mission objects**.

Characteristics of a Mission Based Budget

- Describes:

where our treasure is.....thus our heart

- Asks:

where God is leading at this moment?

- Points:

toward God's program, not ours

- Protects:

us from ego driven agendas

- Prioritizes:

our dreams ahead of our memories

- Invites the:

mission aligned, onto the field of play

- Inspires:

investors to support the mission

- Accounts for the:

outcome of our actions & spending

The literature on Mission Based Budgets usually relates to health institutions with multiple competing priorities.

- An **Adventist** University Teaching Hospital must do justice to being Adventist – it must apply resources to representing the Adventist, moral and ethical picture.
- As a **University** – the advancement of knowledge through Academic research must be funded.
- **Teaching** – Academics often love their research more than their students. Teaching and mentoring students who pay high fees for their professional development must get their slice.
- **Hospital** – the care, treatment and healing of patients.
- The Budget must demonstrate that justice is done to each of these objectives. While there will be cross subsidisation through common purpose, each stakeholder will be demonstrably satisfied.
- Church departments will argue that they are the ‘right hand of the message’ – in practice every service, function, department must justify its expense requirements in terms of the mission.

The mission of a 'Conference'?

- The constituents of a Conference is not members, departments, or institutions.
- It is not a coalition of Pastors, not a corporate directing agency, not a pawn in the machination of Unions, Divisions and World Church.
- **Conferences exist to serve Churches.**
- MBB for a Conference will evaluate its contribution in terms of value to local church community growth.
- Members, lay leaders, yet to become members, youth and public, Pastors, Functional departments, regional organisations, educational providers.
- When the Budget is composed, the Treasurer will ask:
- “Have our constituent churches been served, will they grow, will they rejoice in the Lord and form the communities that God desires?”

Values Based Budgets

Every department motivates its claim in terms of operational values.

- A multifaceted, diverse church will embrace dozens of streams of thought and practices that reflect on their salvation landscape.
- Value can be harvested when each service of the church can clearly articulate what they really prize.
- The cause should be clear and readily embraceable.
- Donors do not contribute for the sake of general morality, they will sacrifice for causes they really believe in.
- Stewardship programs will make these virtues clear such that they have a voluntary buy in.

Are our means compatible with our valued purposes?

Value statements define the operating ethic in every department.

- Is Fear based theology compatible with our value portfolio?
- When does Stewardship become exploitative?
- Should we put people in debt to sell our events or products?
- Can secular socialisation be accommodated in Youth programs?
- Do we advocate extreme health fads?
- Do we lay guilt on the use of various foods?
- Are our personal ministries inclusive?
- Do we value all kinds of families?
- Are our Data holding practices consistent with law, human rights, secure and discrete?
- Is our Treasury operation, Competent, Open, Reliable and Equitable. Do we contribute the right amount of tax, at the right time?

Impact of Values Based Budgets

- Most Directors will find the approach perplexing to start with.
- The purpose of the Budget Process is to develop deep thought and consideration.
- Simply repeating 'what we did last year' is insufficient, equally change for its own sake might be counter productive.
- Directors must ask themselves what value activities and programs bring and develop.
- If we are unable to describe and quantify values, it might be that there are none, and can be sacrificed for higher value returns from other activities.
- It places the onus on the Budget requester to prioritise the bids they make, rather than placing the onus on Administrators.
- Values connect to our emotional commitment beyond rational engagement.
- Most directors will end up proud of their engagement in the process.

Vitality, Vibrancy, Energy Based Budgets

- A Budget may be mission oriented
- A Department may be clear about its contribution to mission.
- We may have the best ethic, the best values.
- Values statements may be token platitudes.
- Yet:
- If there is no passion, energy, drive, the best of plans come to naught.
- Budget bidders must be able to articulate passion sufficient to inspire themselves, the committee, donors, actors, followers.

Cash Flow Budgets

- Where liquidity is low, limited inadequate.
- Expense / Outgoing needs to be paced to match incoming resources.
- An annual budget does not make all annual resources available in month 1.
- Create a spreadsheet to match:
 - Opening cash available
 - Income period 1 - 12
 - Outgoing period 1 - 12
 - If any period shows negative cash available: Reschedule, Plan, Borrow, Fund Raise, defer Account terms
- Keep funders in the loop
- Keep project managers in loop.

10 Budget Crushers

1. Relying on inappropriate data
2. Applying rigid and inappropriate formulae
3. Climates of fear, mistrust, secrecy & disrespect
4. Responsibility without Authority
5. Bailing out poor managers at the expense of good stewards
6. Managing while not leading
7. Self interest at the cost of the common good
8. Insisting on futile exercises
9. Spending budgets – to get them spent
10. Rewarding the profligate

10 Budget Builders

1. Demand good data, share it widely
2. Locate responsibility with authority
3. Incentivise productivity & efficiency
4. Incentivise collaboration
5. Incentivise a spirit of service
6. Incentivise responsible creativity
7. Learn where flexibility really exists
8. Lead with generosity
9. Put the common good ahead of personal gain
10. Give people a reason to be part of something good

PROJECTION

A robust projection record is key to budgetary trust.

Avoid both undue pessimism & optimism

Don't massage expected income to match desired expense

A Treasurer with unreliable projections will experience mistrust, interrogation, undue conflict and perpetual negotiation.

Tithe Forecasting Policy

- Average of the last three years or the last full year.
- Observations:
 - In a Growing or Declining situation neither give a fair projection.
 - Recessive projections will often provoke objections claiming lack of 'faith'.
 - Rolling projections smooth out variances by including twelve month periods with monthly or quarterly increments.
 - A robust mathematical approach usually trumps debate.
 - Don't assume linear trends, consider curves.

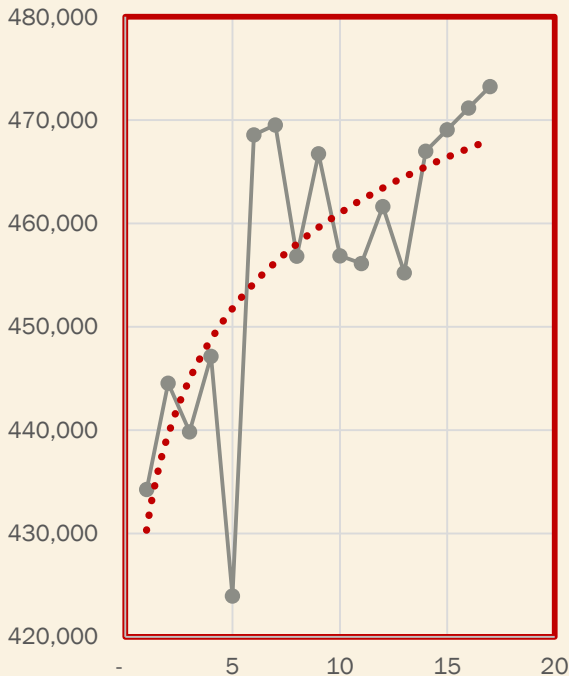
Tithe Projection

Rolling Tithe - Projection Method			
Quarter	12 Months		12 Month
Start	Period end		Rolling
001/2014	012/2014	1	434,280
004/2014	003/2015	2	444,550
007/2014	006/2015	3	439,830
010/2014	009/2015	4	447,160
001/2015	012/2015	5	423,950
002/2015	001/2016	6	468,590
003/2015	002/2016	7	469,530
004/2015	003/2016	8	456,860
005/2015	004/2016	9	466,770
006/2015	005/2016	10	456,890
007/2015	006/2016	11	456,120
008/2015	007/2016	12	461,650
009/2015	008/2016	13	455,220
010/2015	009/2016	14	467,008
011/2015	010/2016	15	469,092
012/2015	011/2016	16	471,177
001/2016	012/2016	17	473,262
			Projected
	=TREND(B\$6:B23,A\$6:A23,A24)		

Project the Tithe Graphically

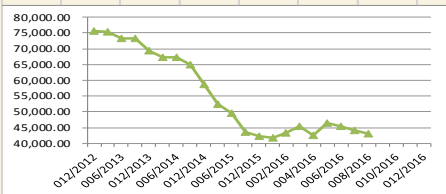
Choose Linear, Logarithmic or Polynomial Trend.

Rolling 12 Month by Quarters

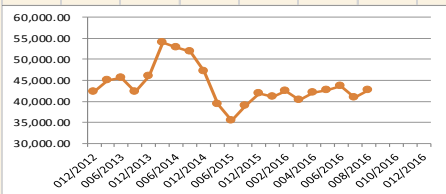


Examine the underlying data – which churches are growing / declining? Why?

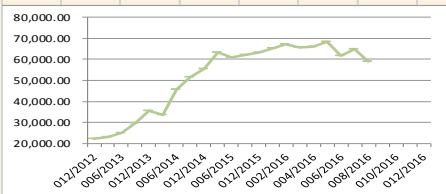
A Church



D Church



G Church



Maxwell's Demon:

Nobody has to show up at church

No-one is obliged to give 1 cent!

Everyone could go independent

- Thank Members regularly
- Don't blame Members for shortfalls
- Communicate with them consistently
- Don't wait for a crisis
- Maintain the momentum of regular incoming reports
- Report on what the church is delivering.
- Be alert for disruptive hygiene: conflict, dissatisfaction with service, breaches of integrity.

What do we do about Tithe Diversion?

■ Reasons:

- I send my tithe 'back home' they need it more.
- I send my tithe to a Conference that represents my belief and ethos
- I designate my tithe for local church application.
- I prefer giving to independents.

Policy:

Treasurers should not accept diverted Tithe but revert it to where the person receives service or holds membership.

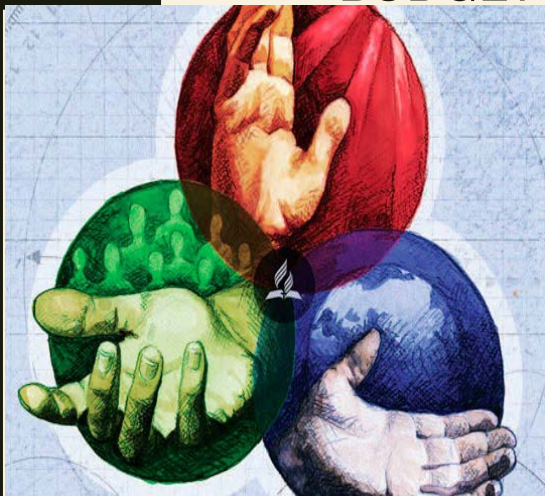
Practice:

Members will find ways to circumvent policy. Don't encourage them to be devious.

What do we do about Tithe Diversion?

- Response:
- Determine to be the most transparent engaging enterprise you can be.
- Determine to be the Conference people want to belong to & serve.
- Listen to criticism, hold town hall meetings to hear concerns.
- Respond to real and felt needs
- Engage new comers. Give them responsibility and ownership
- Be more open and transparent than independents.
- Tell stories of how God has blessed.
- Ensure that Pastoral service is effective and appreciated.
- Say thank you personally and often
- Stewardship begins at home with your own administration.

THEME BASED BUDGETS



Build a Budget around a unifying theme. Insist that Budget applicants define their narrative in terms of the Churches expressed theme



I WILL GO
STRATEGIC
FOCUS
2020 – 2025
GENERAL
CONFERENCE

I WILL GO

Involves all church members in reaching the world, inspired and equipped to use their God-given spiritual gifts in witness and service for Christ

GC MISSION OBJECTIVES

#1 To revive the concept of
worldwide mission

Sacrifice for mission involving
Pastors & Members
Young & Old

In a journey of discipleship

GC MISSION OBJECTIVES

#2 To strengthen and diversify
Adventist outreach in large
cities across the 10/40 window

Reach – unreached & under-
reached people groups

Reach – non Christian religions

GC MISSION OBJECTIVES

#3 To prioritise the development
of resources for mission to

non-Christian religions
and belief systems

GC MISSION OBJECTIVES

#4 To strengthen Adventist
Institutions in upholding

Freedom

Holistic Health

Hope through Jesus

Restoring people in the image of
God.

A thick black L-shaped graphic on the left side of the page, consisting of a vertical bar and a horizontal bar at the top.

GC SPIRITUAL GROWTH OBJECTIVES

#5 To Disciple:

Individuals &
Families

Into spirit-filled lives

A thick black L-shaped graphic on the right side of the page, consisting of a vertical bar and a horizontal bar at the bottom.

GC SPIRITUAL GROWTH OBJECTIVES

#6 To increase:

Accession

Retention

Reclamation

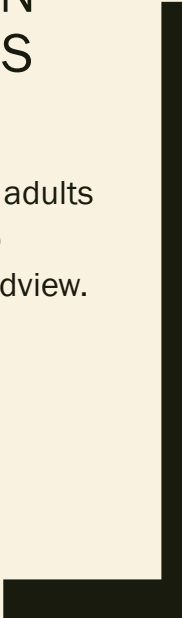
Participation

of Children, Youth, Young Adults

A thick black L-shaped graphic on the left side of the page, consisting of a vertical line and a horizontal line that meets at a top-left corner.

GC MISSION OBJECTIVES

#7 For youth and young adults
to place God first and to
exemplify a Biblical worldview.

A thick black L-shaped graphic on the right side of the page, consisting of a vertical line and a horizontal line that meets at a bottom-right corner.

GC LEADERSHIP OBJECTIVES

#8 To strengthen the
discipleship role of workers

Pastors

Leaders


Frontline

Give them growth opportunities

A thick black L-shaped graphic in the top-left corner, consisting of a vertical line extending down and a horizontal line extending right.

GC SPIRITUAL OBJECTIVES

#9 To Align world church resources with strategic objectives.

A thick black L-shaped graphic in the bottom-right corner, consisting of a vertical line extending up and a horizontal line extending left.

GC LEADERSHIP OBJECTIVES

#10 To enhance the:

Transparency

Accountability

Credibility

Of the Adventist Church

Its operations & mission

initiatives.

How do we respond?

- GC Makes high level – broad objectives – almost too woolly.
- The closer you get to the local church they become expressed more specifically and functionally.
- Who / which departments focus on each objective?
- What skills and resources do we have to implement?
- Which apply in our particular context?
- How are we accountable for each?
- Can the broad theme be translated into terms that make local sense?
- How do we make an individualistic theme group coordinated. (I will – We will)
- How do we move from ‘I will go’ to ‘Hear I am Lord, Send me’
- Gods mission rather than mine.