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Abstract:

This research began as a colleague and I were interested in working together to produce a book on the history of philanthropy in Atlanta. In exploring a chronology and topics for the research, Alicia Philipp suggested an alternative approach. She mentioned three important themes in the city's patterns of giving—faith, entrepreneurs, and family as major, and obviously interrelated, components of Atlanta's philanthropy. This helped to refine our thinking and seemed to offer a way of building on earlier work done on the role of Mr. Tom Cousins and the redevelopment of the East Lake neighborhood. As a way of advancing the research, the present paper on faith and philanthropy is a way of building on this suggestion and beginning what is likely to become part of a larger project on the history of philanthropy in Atlanta.

This research began as a colleague and I were interested in working together to produce a book on the history of philanthropy in Atlanta. In exploring a chronology and topics for the research, Alicia Philipp suggested an alternative approach. She mentioned three important themes in the city's patterns of giving—faith, entrepreneurs, and family as major, and obviously interrelated, components of Atlanta's philanthropy. This helped to refine our thinking and seemed to offer a way of building on earlier work done on the role of Mr. Tom Cousins and the redevelopment of the East Lake neighborhood. As a way of advancing the research, the present paper on faith and philanthropy is a way of building on this suggestion and beginning what is likely to become part of a larger project on the history of philanthropy in Atlanta.¹

Faith as a Motivation for Giving

For many people giving is a response to their faith. This means that in some way they have attempted to answer a fundamental question, what does my faith teach about charity? There are obviously many types and expressions of faith that inspire people throughout the world to give. Even though I represent the campus of a state university, full disclosure requires me to acknowledge my own perspective and participation in this issue of faith. I am an ordained minister representing a branch of Protestant Christianity. During the last three years, I have shared the role of a Professor of Urban Policy Studies,

¹ I wish to acknowledge the assistance of colleagues within the Nonprofit Studies Program as well as the collaboration of members of our Advisory Committee, Alicia Philipp and Pattie Johnson of the Foundation Center, which sponsored a forum on this topic that brought Ambassador James Joseph to our campus in the fall 2005. What a great and timely gift it was to me to hear the Ambassador speak on “Faith and Philanthropy,” and, then, to discover the wisdom found in his writings. Finally, I would want to thank Gardner Neely of the AYSPS, for his research assistance.

Georgia State University with that of a faculty member at Columbia Theological Seminary. I mention this arrangement because, in a confessional mood, I must say that one aspect of this relationship has caused me a great deal of difficulty. Long years of silence on the state university campus concerning matters of faith have made me uncomfortable using this particular “f-word,” even when I am in my other job.

To ease my way into situations where I must use the language of faith on the other campus, I have adopted a formula that takes me back to my early career as a church pastor. You begin with a passage of scripture, then, provide an illumination of that from a famous authority (usually John Calvin). To honor that approach today, I begin with two quotations from Calvin’s *Commentaries on the Scriptures*, where he reminds us of the need to aid our fellow human beings and thereby to improve society. Calvin cautions us not to isolate ourselves from the needs of those at the margins of society or become victims of what he calls the “carnal confidence” that “creeps upon the saints” in prosperity, rendering them complacent toward their own faults and insensitive to the wrongs endured by others (On Psalm 30:6). Instead, as Calvin comments on Job 36:6-14, he says: “To prove ourselves to be God’s children let us beware that we lend our helping hand to such as are wrongfully persecuted, and that according to the ability that God giveth us we do succor such as are trodden under foot.” (quoted in McNeill 1967, 425)

As scripture, let us take our text from the *Qur’an* on the duty of *Zakat*, which means charity or alms-giving by the faithful: "And what you give in usury, so that it may increase through (other) people's wealth it does not increase with Allah, but what you give in *Zakat*, seeking Allah's Pleasure, then it is those who shall gain reward manifold..." (30:39). This is an annual requirement described as one of the basic pillars of Islam that

could be described as a tithe in other faiths. The requirements of *Zakat* are roughly 2.5 percent of one's savings and valuables per year. This money is distributed among eight categories of people including those who have no material possessions nor means of livelihood, those with insufficient means to meet basic needs, and those stranded on a journey. The *Zakat* is a basic requirement for the faithful, and other donations are made throughout the Islamic year. For example, a recent local news story reported that the Atlanta Islamic community, including more than ten area mosques and organizations, planned to donate up to 2,000 pounds of grain-fed bison to the Atlanta Community Food Bank as part of the celebration of *Eid al-Adha*. This holiday commemorates the sacrifice of Abraham as told in the *Qur'an*, a story that is shared by all three Abrahamic faiths. The celebration requires the faithful to share the sacrifice of domestic animals, giving one portion of the meat to the poor, one to neighbors and friends, and one portion that is retained for the family. "Our faith teaches us how to be compassionate with others," a local Muslim community leader was quoted as saying. He added, "We would like to take the *Eid al-Adha* holiday to help the most needy in our community." ("Muslims Donate Bison to Atlanta Food Bank" 2006)

Faith and giving have a close relationship in all three of the Abrahamic religions. In the Hebrew Bible, the two great commandments are heard again and again: first, "love thy God with thy whole heart and thy whole mind"; and second, "love thy neighbor as thyself." This is why a majority of Americans give, as a way of carrying out the loving of the other in the same way as I love myself and those for whom I am responsible. In the Talmudic literature of the Jewish faith, "the "other" is defined not just as family or fellow Jews, but also as all others. This is a call to give that is thousands of years old. In

contemporary American society, those who have the most strongly held Jewish identity tend to give their money and time to both Jewish and non-Jewish charities, in contrast to those with less strongly held Jewish identity (Rimor and Tobin 1990).

In the Christian Bible, a lawyer says to Jesus, “I want to be a good person. What should I do?” Jesus simply quotes the two great commandments, the second of which is to love thy neighbor as thyself. In reply, the lawyer asks, “Who is my neighbor?” Jesus answers with the parable of the Good Samaritan, a story that everyone understands because it tells of the care and money given by someone of a different race, religion, and ethnicity. But, it is also the story of faith being the reason the Samaritan gives to help a fellow human being.

In the Hindu tradition, the call to generosity is found in the doctrine of *ahimsa*—the concept of loving and caring for all living things as we wish to be cared for. In the words of Gandhi, “Literally speaking, *ahimsa* means non-violence. But to me it has much higher, infinitely higher meaning. It means that you may not offend anybody; you may not harbor uncharitable thought, even in connection with those you consider your enemies. To one who follows this doctrine, there are no enemies. A man who believes in the efficacy of this doctrine finds in the ultimate stage, when he is about to reach the goal, the whole world at his feet. If you express your love- *Ahimsa*-in such a manner that it impresses itself indelibly upon your so called enemy, he must return that love.” The goal is to overcome *Himsa* or violence in the world. To fail to relieve another's pain, or even to neglect to go to the person in distress is a sort of *Himsa* (www.kamat.com/mmgandhi/ahimsa.htm). Hindu texts call specifically for measures of generosity, tenderness, and caring. Mahatma Gandhi's understanding of *ahimsa* emerged

from his Hindu faith, which influenced Martin Luther King, Jr.'s concept of non-violence. Hinduism is now present and enriches both Atlanta and the nation as part of the legacy of the civil rights movement and in the words of Dr. King (Gaudiani 2002).

According to Gaudiani, the great texts of both Buddhism and Confucianism describe the Eastern tradition that focuses on the development of the self within the community. According to the tenants of Confucianism, the only way in which I can find or know myself is to see myself reflected by the others to whom I am in service. To the degree that I curtail my generosity, my relational giving, my presence, and my support, I am unable to understand who I am in the world. My self-knowledge is limited by the boundaries of my willingness to be generous toward others.

Likewise, in Buddhism the self is in a dynamic tension between the call to be contemplative and the call to lead the world, between the call to focus on the inward self and the call to community service through public policy and action (Gaudiani 2002). This is similar to the alternation between contemplation and action in the Christian mysticism of persons such as the medieval saint and church leader, Bernard of Clairvaux.

All of these varied faith traditions are present among the residents of Atlanta to draw inspiration for philanthropic activities. These ideas blend with the vision offered by John Winthrop's Model of Christian Charity, in which he envisioned a city upon a hill in the new world, where "we delight in each other, seek to make other's condition our own, rejoice together, labor and suffer together, always having before our eyes our community as members of the same body." (quoted in Joseph 1995, 19) As compelling as this vision of a city upon a hill might be, the fact is that America is not one community where all are members of the same body. Most cities in this country, including Atlanta, are more

diverse today than they have ever been at any point in their history. We are no longer bound together by a myth of our society being a melting pot, in which we all blend together as one community, “as members of the same body.” Yet, the ideal of multiculturalism, if it requires that each group be valued equally with all others, may be missing the point and leading us toward a Babel of conflicting voices. Ambassador James Joseph suggests that what is needed is a mutual respect for the many cultural traditions in our society and a common appreciation of the value of benevolence which all share. He suggests that we should look to the traditions of faith and philanthropy shared within many of the diverse groups in our midst as a basis for appreciating the best in each. While he sees this in all of the groups discussed previously, Joseph reminds us of the close connection between faith and philanthropy within the African-American church. He says that the rivers of compassion run deep within the black church such as the one in the bayou region of Louisiana where he grew up. Joseph put it simply in these words, “When we were hungry, we shared with each other. When we were sick, we cared for each other.” The tradition of neighbors helping neighbors was just as strong within minority communities as in the frontier tradition of the community barn-raising with the same process at work where one learns that when you are involved with the needs of others, it is an act in which both the giver and the receiver benefit, and both those who help and those who are helped are changed (Joseph, 2005). Among all the groups in our society and in Atlanta, faith provides a strong motivation for giving.

Levels of Faith-Based Giving

From gifts of meat, time, materials, and money--the amounts and forms in which people give as a response to their faith vary widely. Each of the individuals who give has answered the question with which we began, what does my faith teach about charity? This section discusses the issue of how much people give in response to their religion. The most obvious way in which individuals connect their faith and their giving is through contributions of time or money to their religious congregation, which might be a temple, mosque, synagogue, or church. Most congregations depend heavily on individual donations as their largest source of support. According to a recent survey of congregations in the U.S., three quarters of congregations receive at least 90 percent of their income from individual donations. Although there appears to be a long-term trend of declining levels of participation in congregations, the amount of money received by American congregations has increased, suggesting that the per capita giving by those who do participate has increased (Chaves 2004). This is documented in the Annual Report on Philanthropy in the USA which found that the amount given to religious organizations reached an estimated \$88.30 billion in 2004 and represented 35.5 percent of all charitable giving (more than twice the 13.6 percent or \$33.84 given to the next largest category, educational institutions). (Giving USA 2005, 16)

A significant trend to note is that congregations have been using more and more of their income on their local operations. Between 1968 and 1998, the percentage of congregations' income spent on maintaining the local operation rose from 79 percent to 84 percent. During this thirty-year period, salaries, benefits (such as health insurance), and energy have all increased, requiring congregations to spend more to maintain their local operations. Other sources of financial support for congregations include income

from the sale or rent of buildings, denominational support, contributions from foundations, and government funding (Chaves 2004 37-38).

With such a large percentage of most congregational budgets going to local operations, how much do religious congregations contribute to social services in the communities where they operate? According to Chaves' research, only 57 percent of the congregations in America engage in any social service activities. Among those who do participate in social services, most congregations in the survey engage in one or two programs at most. Food donations are the most common with 32 percent of congregations supporting this type of program, followed by housing (18 percent), programs for children (16 percent), and clothing (11 percent). While there are congregations that are intensively engaged in social service programs, these are exceptions. Only 6 percent of all congregations have a staff person who gives as much as one-fourth of his or her time to social service projects. The median dollar amount spent on social services by these congregations is \$1,200 per year, or less than 3 percent of the average congregation's annual budget (Chaves 2004, 48-50).

The type of congregation most likely to be deeply engaged in social service activities is a middle-class congregation located in a poorer neighborhood. Chaves notes that the special social service engagement of downtown congregations whose members commute from the suburbs is a familiar pattern in most cities (2004, 53). In Atlanta, this type congregation would include the Shrine of the Immaculate Conception, Trinity United Methodist Church, and Central Presbyterian Church. These capitol-area congregations have memberships that commute to worship, but also share a long history

of social service involvement. Their extensive social service activities connect these congregations with the surrounding community.

Central Presbyterian Church provides an interesting case study of a congregation that is deeply involved in giving to the community through its social service activities. In addition to its child care center, the congregation has also sponsored a baby clinic to provide health care for low-income families, a night shelter, soup kitchen, and an Outreach and Advocacy Center that is regarded as a major focus of the church's ministry. The Outreach Program uses paid staff members who coordinate volunteer efforts to provide a comprehensive array of services to the homeless including foot care, clothing, food, securing identification cards, transportation assistance, and employment aid. The Advocacy Program attempts to influence policies by state and local governments as well as nonprofit groups that affect children, the poor, and homeless. Members of Central Presbyterian Church are proud that the congregation stayed in its location downtown as they continue their deep involvement in providing social services to the people in the area.

A report by the Independent Sector showed that the members who give to congregations are more likely than nonmembers to give both time and money to other types of charitable activities. The findings indicate that the beliefs, values, attitudes, and commitments of those who contribute to religion translate into high levels of generosity to other causes as well. The recipients of these gifts are nonprofit organizations engaged in a variety of areas such as health, education, youth development, and the environment. Some of these nonprofits are groups that are sponsored by, associated with, or part of a

religious body such as the Catholic Charities, Episcopal Charities, the United Jewish Appeal, or church-sponsored hospitals or schools (2002).

Those who give to congregations represent about 60 percent of all households in the U.S., but these individuals not only support their churches, temples, synagogues, and mosques. Among the households that give to their congregations more than 85 percent also support nonprofit organizations, providing three-quarters of the philanthropic support that those nonprofits receive. Overall, religion-giving households give 87.5 percent of all charitable contributions, averaging over \$2,100 in annual contributions to all causes. The connection between faith and philanthropy is so strong that those who give to congregations are dramatically more generous than others. Those who give to both congregations and other nonprofits give nearly four times as much as those who only give to nonprofit organizations (Independent Sector 2002). This suggests that even though the average congregation does not provide much social service support for the community in which it is located, the individual households who belong to congregations are the backbone of financial support for nonprofit agencies.

Those who are members of congregations act on their faith by giving generously to nonprofits engaged in a variety of activities. In all categories from adult recreation; arts, culture, and the humanities; education; the environment; health; human services; international programs; youth development; foundations; and nonprofits that benefit the public and society as a whole (see table), the contributions of those who are part of congregations represent a majority of the funds received by the nonprofit organizations.

[Insert Table About Here]

The Independent Sector report shows that this pattern of giving by participants in religious organizations is true in all income categories and in every region of the country. The average annual contribution by those who give to mosques, churches, synagogues, and temples is more than the average by individuals who only give to nonprofit groups. A similar pattern was found among volunteers with people who volunteer with both religious congregations and nonprofits more generous with their time than those who volunteer with either kind alone. The group of people who volunteer for both congregations and nonprofits is relatively small, representing only 8.6 percent of the population. Yet, these individuals represent over 30 percent of all volunteering hours. All of this evidence shows how strongly faith influences philanthropy as those who are members of congregations are most likely to give both their time and money to both faith groups and other kinds of nonprofits (2002).

This strong connection between faith and giving has been confirmed in research focused on philanthropy in Atlanta conducted by my colleagues in the AYSPS. The 2001 study entitled “The Power of One” found that 60 percent of respondents to a survey of metro-area residents donated to religious organizations. These individuals were also more likely to volunteer their time than others (Van Slyke and Brooks 2001). A related study on Social Capital (also supported by the Community Foundation) found that Atlanta residents had higher levels of volunteering and giving than national averages (Horne 2001).

Subsequent analysis of the data from these studies has focused on patterns of giving and volunteering among African-American residents of the Atlanta area. This research found that Atlanta’s black residents give at almost the same levels as whites, but

are more likely to be involved in informal giving and volunteering than whites. The study also demonstrated that African Americans who had higher levels of religiosity measured by church attendance were more likely to give than those who were less religious (Van Slyke, Johnson and Ashley 2004). A more extensive follow-up study stated that African Americans in the Atlanta area “are inspired and guided by their spiritual values and tend to provide strong support for faith-related charitable programs.” These values inspire both giving and volunteering to their churches or through causes promoted by their congregations (The Community Foundation for Greater Atlanta, Inc. 2005, 2).

Legal Issues in Faith-Based Giving

The First Amendment to the U.S. Constitution states that “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof. . . .” On the basis of these two clauses in the Constitution, most types of donations to religious groups are exempt from taxation and the property of congregations and other religious organizations may not be taxed. The first clause known as the “establishment clause” was designed to prevent the designation of a particular religious group as a state church such as those in most European nations and within colonies such as Massachusetts where the Congregational Church was officially recognized at the state-supported church. Indeed, throughout most of human history, religious organizations have been exempt from taxation simply because they were agencies of the state. After the American Revolution and the adoption of the Constitution, states gradually dis-established their churches, but continued to exempt donations and property of religious organizations since

these groups provided benefits to the community such as charitable activities. The important issue is that the establishment clause of the Constitution serves to prevent government from supporting religion.

It is the free exercise clause of the Constitution that serves to prevent religious groups from having to pay taxes on donations or property in order to support the state. The tax-exempt status of religious groups encourages contributions to support faith-based organizations and their activities. While this policy of tax exemptions for congregations and their subsidiaries seems clear-cut, in practice there are many areas of controversy that are beyond the scope of this research (For a summary of the literature, see Brody 2002).

Faith-Based Nonprofits

Since gifts of money or property to religious groups are exempt from taxes, faith-based groups have established a wide array of institutions and organizations such as schools, universities, and hospitals. There are many other types of faith-based nonprofit organizations that receive tax-exempt donations from individuals. Examples in the Atlanta area would include the Atlanta Union Mission and the vast array of the organizations providing food, shelter, counseling, and other services to the homeless, would also be among the faith-based organizations. Local affiliates of national groups such as the YMCA, YWCA, and the Salvation Army could also be classified according to the emphasis of their founders on their charitable activities as an extension of their religious faith (see Zald 1970 for a description of the early years of the YMCA and its faith-based mission).

There are other types of faith-based nonprofit organizations that reflect the connection between religion and philanthropy. Some of these are denominational or judicatory agencies such as the Jewish Federation of Greater Atlanta, the St. Vincent de Paul Society of Atlanta, and the Wesley Community Centers. These three nonprofit groups have been serving needy residents of Atlanta for more than a century. While most of the support for these comes from the Jewish community, Roman Catholics, and members of the United Methodist Church respectively, many of their services benefit the community as a whole. Other denominations such as the Home Mission Board of the Southern Baptist Convention, Episcopal Relief and Development of the Episcopal Diocese of Atlanta, and the Lutheran Services of Georgia (LSG) are more recent additions to the array of faith-based nonprofits in the city. While there are not large numbers of Lutherans in Atlanta, the LSG adds to its resources by forming a variety of partnerships for the provision of human services. The LSG partners with Lutheran congregations, government agencies and local communities to offer programs for adoption, disaster response, employment services, family and children services, foster care, and refugee resettlement. The LSG is also in partnership with Lutheran Services in America which is the largest nonprofit social ministry in the U.S. (www.lsga.org). The formation of public-private partnerships is one of the important ways that many faith-based nonprofits increase their ability to provide services.

Atlanta is also home to a variety of other faith-based nonprofits that operate across denominational lines. For example, the Faith Alliance of Metro Atlanta is an interfaith organization to promote cooperation and understanding among all religious groups in the area. Other examples of interfaith organizations are the Regional Council

of Churches of Atlanta and Faith And The City. Also included in this category would be the Concerned Black Clergy and the FCS Urban Ministry.

Many local congregations also sponsor separate, tax-exempt nonprofit organizations. One example is the Providence Missionary Baptist Church which established the Providence Learning Center and Development Corporation. The Providence nonprofit operates five community-based initiatives that focus on services to families and children. These are the Fathers' Resource Center, the Can You Soar? Program, the Changed Lives Program, Saturday School, and the After School Program (www.providencemissionarybaptistchurch.org). When refugees from Hurricane Katrina arrived in Atlanta, Providence Missionary Baptist Church joined with other groups, including the Regional Council of Churches of Atlanta, to provide services for these people.

Likewise, the city's oldest African-American congregation, Big Bethel African Methodist Episcopal Church, is deeply engaged in service to the community through a nonprofit corporation. In this case the congregation's nonprofit corporation has formed a partnership with a for-profit developer to rebuild the historic Auburn Avenue area of the city where the church is located. The \$45 million Renaissance Walk project will preserve many of the historic structures on the street and construct new mixed-use development with condominiums and lofts as well as commercial space in an effort to restore "Sweet Auburn" to its former glory (Post 2006).

Another example of a congregational faith-based tax-exempt nonprofit organization is the Bishop Eddie Long Ministries Inc. which was formed in 1995 with a mission to help the needy and spread the gospel. Like some other nonprofits, this charity

is one of at least twenty nonprofit and for-profit organizations established by Bishop Eddie Long since 1987. What is unusual about this particular charity is that it is part of an African-American megachurch with 25,000 members known as the New Birth Missionary Baptist Church. According to the 990 forms filed by the Bishop Eddie Long Ministries between 1997 and 2000, the charity provided \$3.07 million in compensation to Bishop Eddie Long. Included in this compensation during the four-year period were a \$1.4 million six-bedroom, nine-bath home on twenty acres in Lithonia, use of a \$350,000 Bentley automobile, and more than \$1 million in salary. While faith-based nonprofits are exempt from state and federal income taxes, the Internal Revenue Service requires that the benefits paid by these organizations to executives may not be excessive. There are also reporting requirements and Board oversight that may have been neglected or ignored by the charity. Members of the church seem content to follow the leadership of Bishop Long, who defends the compensation from the charity as appropriate saying, “Jesus wasn’t poor.” (Blake 2005). Bishop Long’s case may be an exaggerated example of the abuse of the tax-exempt status of faith-based nonprofits, but it is by no means the only instance at the local or national level. According to John Blake, many of the very large churches in Atlanta have ministers who preach the same “gospel of wealth” evident in Bishop Long’s statement (personal communication with John Blake, 5 January 2006).

Faith-Based Foundations

Another way in which the tax-exempt status of faith-based groups has been used is the establishment of foundations. One example of a nonprofit, faith-based tax-exempt foundation is the J. Bulow Campbell Foundation. Taking his values from the Calvinism of the Presbyterian Church, Campbell joined the Central Presbyterian Church after

graduating from college, serving the congregation as a lay leader, Sunday School teacher, and devoted supporter of Central's programs such as its health clinic. He amassed considerable wealth in the coal business and through investments in local corporations such as the Coca-Cola Company and the Trust Company of Georgia. The foundation's website describes Campbell as an "Atlanta businessman, civic leader, Southern Presbyterian layman and Christian philanthropist." (www.jbcf.org) Prior to his death in 1940, Campbell served as a trustee, advisor, and donor to Berry College, Agnes Scott College, the Rabun Gap-Nacoochee School, and others.

Campbell was especially interested in promoting the ministry of the Presbyterian Church through Columbia Theological Seminary. Campbell helped bring the fledgling seminary from South Carolina to the Atlanta area, providing land and buildings for the institution's permanent home in Decatur. (The administrative building and library are both named for members of the Campbell family.) During the Great Depression, Campbell made sure the institution remained open, and upon his death, made a major bequest to the seminary that forms an important part of the school's endowment. At the time of its establishment, the Campbell Foundation had assets of around \$6 million, but these have grown in value to approximately \$600 million in 2005 (Zainaldin 2005 and Erskine Clarke, personal communication 15 February 2006). These assets place the J. Bulow Campbell Foundation among the top five foundations in Georgia (www.tgci.com/grants/Georgia/foundations.asp). The priorities of the foundation reflect Campbell's faith perspective providing support for education, youth development, the arts, and Christian agencies of the Presbyterian Church. Gifts by the foundation are made

without public announcement, reflecting Campbell's desire for anonymity in his philanthropy (www.jbcf.org).

As has been shown in the research on why people give, faith is often an important motivation. This is certainly true of the founder of Home Depot, Bernie Marcus and his family. They have created the Marcus Foundation which has supported several major initiatives in Atlanta, including the Marcus Jewish Community Center of Atlanta, the Marcus Institute for Development and Learning, Inc. and the Georgia Aquarium. While Marcus' gift of \$200 million to fund the aquarium is well known, the foundation's support of the Institute has resulted in the construction and operation of a facility to provide services for children with disabilities and learning problems. Marcus' faith as instilled to him by his mother has provided the inspiration for much of his philanthropy. In the Jewish tradition of *tzedakah*, which means righteousness, charity and justice, Marcus' philanthropy has included not only the Jewish community of Atlanta, but the entire city and state. He says the obligation to give back to the community is an expression of charity that was taught to him as he grew up in Newark, New Jersey as the son of struggling Jewish immigrants. He remembers an early life surrounded by a supportive, loving family that instilled a sense of hard work and charity (Tharpe 2005).

With the success of the chain of Home Depot stores that he co-founded, Marcus amassed the wealth to organize the foundation to focus on providing hope for children with disabilities and learning disorders. In 1990, Marcus began to fund a research unit of Emory University's Department of Pediatrics, which later grew to become the Marcus Institute. The Institute's facility on Briarcliff Road has received national recognition for its comprehensive work with children who have developmental disabilities. The Marcus

Institute continues its affiliation with Emory and has joined the Kennedy Krieger Institute of Baltimore to form a partnership that will lead toward a national network of developmental services. Part of the effort is to provide research, training, and education with caregivers, school and social services personnel, and the medical community. The Institute offers diagnosis, therapy, and care management for children and adolescents with developmental delay, autism, cerebral palsy, feeding disorders, learning disabilities, neurological disorders, behavioral disorders, and fetal alcohol syndrome (www.marcus.org). His gifts to the Jewish Foundation of Greater Atlanta have facilitated the construction of the Marcus Jewish Community Center with branches in Dunwoody and Cobb County (www.shalomatlanta.org). With recent gifts to build the Georgia Aquarium as well as continuing support for the Institute, Bernie Marcus and his wife, Billi, have been recognized by the *Chronicle of Philanthropy* as among the top charitable donors in the U.S. (2006).

In December 1993, Tom Cousins read an article in the *New York Times* which indicated that 70 percent of the prison population in State of New York came from eight NYC neighborhoods. He asked the chief of police in Atlanta if the same were true in the city and was told that the worst of them all was East Lake Meadows. Seven years earlier Cousins had formed the CF Foundation which he funded with stock from his real estate development firm. This foundation had a pattern of giving that was scattered, but his growing interest in the East Lake neighborhood led Cousins to focus his efforts toward a single objective (Davis 2004). The process by which Cousins moved to redevelop the East Lake neighborhood has been described as a combination of venture philanthropy and social entrepreneurship. While scholarly literature is still attempting to clarify the

meaning of these two terms, the concept of a venture philanthropist refers to a pattern of long-term, intense involvement by a donor in a particular nonprofit. Certainly the sustained commitment of both time and money by all the members of the Cousins family from 1993 to the present is a case study of venture philanthropy (Van Slyke and Newman 2006).

Within the emerging body of literature on the topic, Dees, Emerson, and Economy (2002, xxiii-xxviii) suggest that a social entrepreneur is one who develops a “strategic service vision, a competitive strategy, a strategy for building networks and partnerships, leads, retains, and rewards people, manages [their board] entrepreneurially, treats donors as investors, works with [different] communities, develops viable earned income strategies, considers the scale of the project and strategies for success, and is able to manage organizational change.” All of these qualities are evident in the leadership provided by Cousins in the redevelopment of the East Lake neighborhood. In the revitalization process, he was an entrepreneur and philanthropist who made a significant charitable investment designed to mitigate social need based on a theory of economic development, community revitalization, and comprehensive community support services, such as education, job training, child care, and other social services (Van Slyke and Newman 2006). One of the remarkable aspects of the redevelopment of East Lake was the array of public-private partnerships formed by the East Lake Community Foundation which has served as the major agency in the neighborhood revitalization process (Newman 2002). At least three of the partnerships are faith-based groups that provide a chaplaincy and strategic neighbors program in the community; a group of students from area seminaries under the Faith And The City program who live in the mixed-income

Villages of East Lake and provide volunteer service to the community; and the CommUnity Institute, an interfaith program housed in the Villages.

There is a more important reason to include the East Lake Community Foundation and the redevelopment of the neighborhood in a discussion of faith-based foundations. Like Bernie Marcus and many other philanthropists, Tom Cousins' motivation for giving is spiritual, based upon his deeply rooted faith. He is a long-time member of North Avenue Presbyterian Church, and in describing why he chose to give so much of his personal fortune and time to the redevelopment of East Lake, Cousins quotes two verses of the New Testament: the blessing of those who feed the hungry, clothe the naked, visit the sick and those in prison, and provide welcome to strangers from Matthew 25:35-6 and "Every one to whom much is given, of him much will be required." (Luke 12:48) (Personal communication, 4 May 2004).

The success of the East Lake neighborhood revitalization has won awards and acclaim for Cousins, but his greatest pride is in showing the area to visitors so that other donors can imitate the process. Several similar projects are underway around the region, based not on a golf course as East Lake was, but whatever the central focus of the community happens to be. The East Lake Community Foundation is now focused on sharing their experience with groups in other locations throughout the U.S.

Conclusions and Implications

All of the major faith traditions provide a strong motivation for giving. As one comprehensive study of philanthropy expressed it, "Most Americans are philanthropic, volunteering their time and/or giving their money to charitable organizations. Religion is the area of giving that is central to the philanthropy of most people. . . ." (Brown 1999,

227) This has certainly been true in Atlanta, a city where matters of faith are taken seriously by many residents and where this devotion has been a wellspring of generosity. As has been shown, congregations are the recipients of much individual giving, with a large portion of that support going to maintain the institutions. There are congregations that are committed to devoting considerable time and money to social services. Other congregations form separate faith-based nonprofits in order to form partnerships with public and for-profit organizations to advance their goals of serving the community in a wide variety of activities. These include services to the homeless, health care, employment programs, advocacy for issues related to the organization's objectives, care for children, and community development.

Throughout Atlanta's history there have been individuals such as Robert Woodruff whose philanthropy expressed through several foundations has literally helped shape the city. The Woodruff Foundations as well as others such as the Tull Charitable Foundation, have similarities to the J. Bulow Campbell Foundation, and reflect the influence of faith. This is shown in many of the organizations to which gifts are made and in the motivations of the donors. It is the issue of the motivation of the donors that raises an important issue for further research. When is a philanthropist acting on the basis of faith? How do we assess the extent to which faith is a motivation for giving? In this research two criteria were used to make this determination. First, there are the comments of donors such as Bernie Marcus and Tom Cousins that faith was an important motive for their philanthropy. Next, there are individuals and foundations (for example, the J. Bulow Campbell Foundation) that give to faith-based organizations. The second criterion leads to a related question of defining what is the role of **faith** in faith-based

nonprofit organizations. The Roundtable on Religion and Social Welfare Policy is attempting this task of measuring the integration of faith into faith-based organizations and their provision of social services. Their “Faith Integration Scale” is a promising tool that may guide future research on the role of faith in faith-based organizations (www.religionandsocialpolicy.org). In the interim, researchers can only look at the motives of the giver and the recipients of gifts in attempting to assess the role of faith in philanthropy. Using these criteria as a guide, one may conclude that faith is an important component of philanthropy in Atlanta.

Annual Contributions to
Nonprofits
(source: Independent Sector 2002)

	Average Annual Gifts by Donors to Congregations	Average Annual Gifts by Donors to NPs only	% of Total Received from Donors to Congregations
Recreation (for adults)	\$428	\$237	81
Arts, Culture, & Humanities	249	200	74.2
Education	563	380	77.8
Environment	183	203	61
Health	249	165	78
Human Services	336	340	69
International Programs	266	196	86.2
Other	443	341	68.4
Private & Community Foundations	241	231	69.1
Public or Societal Benefit	295	143	83
Youth Development	257	248	67.4

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K. L. Kamat's Potpourri. www.kamat.com/mmgandhi/ahimsa.htm

Lutheran Services of Georgia. www.lsga.org

Marcus Institute. www.marcus.org

Providence Missionary Baptist Church. www.providencemissionarybaptistchurch.org

Roundtable on Religion and Social Welfare Policy. www.religionandsocialpolicy.org

The Grantsmanship Center Inc. www.tgci.com/grants/Georgia/foundations.asp

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