

FIRST FRUITS



TRANSFORMING YOUR CONGREGATION TO PRACTICE FIRSTFRUITS

In *Becoming a Healthy Church*, Stephen A. Macchia outlines 10 characteristics, or principles, every church should cultivate. Characteristic #10 is that “the healthy church teaches its members that they are stewards of their God-given resources and challenges them to sacrificial generosity in sharing with others.” George Barna identifies 9 habits of highly effective churches (*The Habits of Highly Effective Churches*) and habit #7 is that “highly effective churches utilize holistic stewardship practices.” **Healthy and effective churches teach AND practice Biblical stewardship.**

One of the best methods to teach a desired behavior, is to model it. Linking a Firstfruits Sunday with an intentional leadership decision to redesign the method used to formulate the church budget and planning for external ministry support, is an ideal method to model firstfruits giving. A firstfruits Sunday may be a spring-board to cause leadership to re-evaluate how the church finances are structured. And, redesigning the church budget, may lead church members to reconsider this ancient, yet powerful, Biblical principal of firstfruits. Either way, a culture of generosity will be cultivated and God will be honored.

The following is an attempt to explain how a congregation may be transformed by practicing firstfruits at the corporate level.

Introduction

Firstfruits. An intriguing idea...but how does this concept apply to the congregation?

Early in their development, the people of God received instructions from God, delivered by Moses, to practice firstfruits giving. The name *firstfruits* means that we are to give to God from the first and the very best of what we receive. God’s people were asked to bring the first and best offspring of their cattle and flocks and of their crops of vegetables, fruits and grains as an act of worship. Firstfruits giving recognizes that God is the giver of all good gifts. We can take no credit for how we have been blessed; even our ability to earn money is a gift from God, and God never stops giving.

More than any other issue, Jesus addressed the importance of being generous givers. In a culture where the desire for wealth is idolatrous, being generous with our firstfruits is critical to our own spiritual wellness and discipleship. To we who have been richly blessed, Jesus’ words “to whom much is given much is expected” need to be heard. Likewise, his statement “for where your

treasure is there also will be your heart” is key to our formation. In other words, giving generously forges faith in us and causes us to fall more deeply in love with Jesus. As individuals, firstfruits giving means that the first check we write each month or each week is to go to God’s mission through the church.

So, what does all of this have to do with congregations? Households, congregations and institutions are only temporary caretakers of financial resources. They should be an example of generosity, even as they care for their own well being (Leviticus 1-7; Acts 4:1-37; Acts 6:1-7).

“A church that practices firstfruits giving supports individuals who are asked to practice firstfruits giving. Churches that wait until all local bills are covered before contributing to kingdom work beyond themselves teach church members to do the same with their income. You cannot expect individuals to live a firstfruits lifestyle if the local congregation is not willing to do so!” (Teaching a Christian View of Money, p. 112)

After all, aren’t many of our churches guilty of focusing more on local priorities rather than being generous to a world in need? Don’t most of our churches give to the extended ministries of our conference and denomination only after local needs have been met? How can we expect our congregants to live a life of generosity and faithful giving when we don’t model this concept as an organization?

Many congregations struggle to be a corporate example of firstfruits giving. Almost every congregation says something about individuals giving their money, time, and talents to God. They state these gifts should be the first and best, not the blemished and leftover. But too few congregations corporately practice what they preach. They wait to send money to mission agencies until they know they can pay the light bill and the pastor’s salary – a practice they would not want individual members to follow with household finances. This means the congregation’s generosity comes as a leftover, sometimes after the last month of the fiscal year. The first and best are not given in love, but kept back in case things do not pan out until December.

Few church attendees can articulate this lack of firstfruits modeling, but most feel the effects of the institution’s stewardship practice. The theology played out in congregational financial management speaks as loudly as any sermon.

So what can our congregations do differently to practice firstfruits giving in the church? The following four-step process for creating a church spending plan that incorporates firstfruits giving was outlined by Mark L. Vincent in *Teaching A Christian View of Money*.

Step 1 – Estimate congregation giving.

Any reasonable budget or spending plan begins with some assumptions for income. If these aren’t realistic, the entire process is suspect. Ask yourself; does our congregation estimate what



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we will give or what the church needs? Estimating giving may be done as simply as taking last year's income and making adjustments for the economy, growth or decline in attendance, and the impact of new initiatives or teaching. On the other hand, it may be as involved as collecting pledges. Best practice is for each congregant to have the opportunity to answer the question, "what do you plan to give next year from your first and best in response/worship to God?" The method is up to the local church, but the starting point is crucial to establishing a spending plan with integrity.

Step 2 – Set percentages for distribution according to congregational mission.

Generally, a congregation dispenses money in each of three categories:

1. Firstfruits (what a congregation gives away for joint ministry and service for the surrounding community and around the world).
2. Facilities and programs (maintaining a center for worship and local operations);
3. Staff (all related costs of being generous with those called to serve the church);

Beginning the budget process by focusing on these broad strokes will help you stay focused on the mission God has given the local church. Sometimes, moving into the line-item detail too quickly, causes us to get bogged down in the details and unable to see the big picture. How a church portions out its money is based on a congregation's size, obligations it carries over from one year to the next, and its definition of mission. Step 2 allows a congregation to set goals for the percentages they want to give to each area, in order to fulfill their mission. Lyle Schaller, church consultant and author, has observed that healthy congregations tend to fall within the following ranges for dispensing their funds:

1. Firstfruits: 15 – 50 percent of spending plan.
2. Local ministry/operations: 10 – 25 percent of spending plan.
3. Staff: 40 – 60 percent of spending plan.

Step 3 – Link distribution percentages with congregational vision for the next year.

The church can now allocate financial resources to the line items within each of the categories, in accordance with the mission and goals of the congregation. You may restate your spending plan in a manner that connects spending with the congregational mission. I like to call this a narrative spending plan. In this spending plan, the expenses are restated to match the church mission statement.

Perhaps the church's mission statement is as follows:

1. Proclaim the reign of God in worship.
2. Proclaim the reign of God through ministry.
3. Proclaim the reign of God through community life.



Sample congregational narrative spending plan:

Our mission is to proclaim the reign of God in our worship, in our engagement in mission, and in our community life. We will strengthen our discipleship to this task this next year by:

1. *Proclaiming the reign of God in our worship through planning and hosting as many as 65 worship events.*

We will use \$75,000 in doing so. This includes some of the expenses to maintain a gathering place for worship, supplies, compensation for time spent to develop messages from Scripture for our spiritual growth, administration, and miscellaneous expenses when we host a wedding or a funeral.

2. *Proclaiming the reign of God by engaging in mission through nine ministry organizations. People from our church are connected to these ministries and we choose to invest in their efforts. These ministries include:*

- a. Church planting.
- b. Our connections to district and denominational resources.
- c. Our support of missions.
- d. The food pantry.
- e. Community church services.
- f. Rescue mission.
- g. Church-related schools.

Our donations to the above-listed organizations and the costs for mission education means we will use \$77,000 of collected money for this end. This \$77,000 represents our corporate firstfruits giving to extend God's kingdom around the world. It is 38.5 percent of each dollar you have estimated you will give next year, and that percentage will be set aside from every dollar collected during our worship services.

3. *Proclaiming the reign of God through our community life.*

This includes the pastoral care we provide for members and friends of the community, Christian education, our fellowship dinners, a significant portion of our pastor's ministry and administrative time, the work of the trustees, fellowship committee, Sunday school superintendents, and a share of maintaining the building in which we meet. We expect to use \$48,000 for these things.

We hope to receive more than the \$200,000 we collectively estimated we would give in worship this next year. When and if this happens, we look forward to extending even more generosity than we dreamed.



With this approach, the church may create an almost unlimited potential for being generous. Perhaps the following will illustrate:

If a church plans to spend \$100,000:

- 25% (\$25,000) has already been earmarked for needy people in the community and around the world. The rest is divided between local operations and staff compensation.
- 25 cents of each dollar collected is earmarked immediately. The remaining 75 cents is used as needed.

When the church actually collects \$100,000:

- \$25,000 is already distributed to its promised extended ministries.
- \$75,000 is raised for local operations and staff compensation.
- Whatever other money is collected on top of the \$100,000 can be given totally to extended ministries of the congregation as an additional firstfruits gift.

A church experiences unlimited potential for generosity because:

- 25% of the regular offering is always given away as a firstfruits gift.
- Once the entire estimate is collected, all giving can be designated to additional special ministry projects.
- People have more freedom to do all their giving in worship with the local congregation.

Step 4 – Follow through

A change of this magnitude will take some time to incorporate it well. It contains a new philosophy and terminology. This methodology calls for more integrity in ministry. As leadership, you'll need to be patient and loving, yet persuasive. You'll have to commit to the three to five year journey it takes to make this a permanent and helpful change.

Reserve Fund

Many congregations that have implemented a firstfruits approach to the congregational spending plan, have found it extremely helpful to establish a Reserve Fund. Just as a family with an emergency savings finds it easier to give of their first and best, so a congregation that has some cushion will find it easier to maintain a firstfruits spending plan. In addition, having a Reserve Fund takes the pressure off of the Staff.

The Staff find themselves in the tenuous position as the only ones who are really taking a risk when the congregation shifts to a firstfruits spending plan. They are the ones putting their jobs on the line when the church chooses to send a portion into ministry off the top. Having a Reserve Fund in place, eases the pressure for them and gives them confidence during the lean months of revenue every church faces.



Congregations should build and preserve a cash reserve of approximately six weeks of operating income in order to manage the ebbs and flows of income and expenses.

Conclusion

Some may still be wondering why a church should practice firstfruits. A church “is” ministry and is the recipient of worshipful giving. Why should they feel obligated to distribute resources to other ministries? Three quick closing comments to address this issue:

1. It is healthy for every person and organization to live with our hands open, instead of closed. The difference between the Sea of Galilee and the Dead Sea (besides 65 miles!) is that the Sea of Galilee has an outlet! According to Terry Austin of The Austin Group, 97% of church receipts is spent on the people who give it! Something’s not right!
2. Numbers 18:25-29 provides an interesting example of firstfruits giving by the local church: “The LORD said to Moses, “Speak to the Levites and say to them: ‘When you receive from the Israelites the tithe I give you as your inheritance, you must present a tenth of that tithe as the Lord’s offering. Your offering will be reckoned to you as grain from the threshing floor or juice from the winepress. In this way you also will present an offering to the Lord from all the tithes you receive from the Israelites. From these tithes you must give the Lord’s portion to Aaron the priest. You must present as the Lord’s portion the best and holiest part of everything given to you.” The Levites represented the local church structure in the day, there were no buildings, no programs to speak of. But even the Levites were instructed to give from what they received. Another example comes to us from 2 Corinthians 8 and 9 where Paul challenges the churches to express their generosity to one another. He concludes by noting that their expression of gratitude and worship will direct praise to God.
3. Finally, A church that practices firstfruits giving supports individuals and households who practice firstfruits giving. Churches that wait until all local bills are covered before contributing to kingdom work beyond themselves teach church members to do the same with their income. It’s time we practice what we preach – let’s all strive to live a firstfruits lifestyle, both corporately and individually!

Lest you think this all sounds good on paper, but it isn’t actually possible, Exhibit 1 is an actual testimony from Parkview MB Church, describing their transformation from a church spending the bulk of its resources on itself, to a church that practices firstfruits.

If you are motivated to share this information with your leadership team, you may want to use the PowerPoints available at www.mbfoundation.com/firstfruits. These PowerPoints (Exhibit 2) will be a valuable resource as you explain the benefits of a church that models firstfruits and how to make the transformation happen.



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For further assistance, please contact MB Foundation to visit with your leadership team, communicate these concepts, or help you walk through the necessary steps towards implementation.

May God bless your efforts to practice and teach firstfruits!



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