Dear Brothers and Sisters at Zion,

Grace, mercy, and peace be unto you and yours as we begin another year together at Zion!

As you look over the enclosed financial statement for 2016 you can see that God has blessed our congregation! We are only about $700 shy of our congregation’s General Fund Offering goal. Furthermore, we thank God that we have maintained a balanced budget for the last several years. Yet, God’s good use of us goes beyond simply balancing budgets. Living under the Gospel, there is no limit in God’s gifts to us for this life and the next. Likewise, our Heavenly Father would have each of us give Him our best, without limits, for the sake of each other and our neighbor.

Simply put, we believe it is time to refine our focus from *maintaining* a budget to *fulfilling* God’s work among us and elsewhere. We encourage Zion to look less *inwardly* at meeting a budget and look more *outwardly* to the needs of our fellow members and our neighbors. Certainly we want to continue to be frugal and responsible with what our Lord provides; but may God also guard us from becoming complacent as we look to the future.

Toward that aim we are going to consider the same emphasis as our national church body, the Lutheran Church-Missouri Synod. The emphasis WITNESS, MERCY, LIFE TOGETHER describes both God’s work for us and God’s work through us. In planning God’s work through us, we will weigh our priorities regarding:

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|  | **God’s work for us** | **God’s work through us** |
| **WITNESS** | God’s Word and Sacraments bear witness to Jesus Christ.  (1 John 5:7-8) | * Weekly reception of Jesus at worship. * Daily receiving from Christ in devotions & bible study. * Bear witness to Jesus in our vocations. |
| **MERCY** | ~ God in His mercy provides abundantly for all our needs of body and soul.  ~ Jesus shows compassion to us and serves us through the forgiveness of sins. His body and blood cleanse and heal us. | * We serve God in our neighbors through our offerings, showing compassion to them. * Our neighbors include Zion’s called workers & staff, whom we support to share God’s mercy through the forgiveness of sin. * Our neighbors include our Zion family, and others in our community, country, and the world. |
| **LIFE TOGETHER** | ~ Before He was crucified, Jesus prayed that the Church might be one (John 17:21, 23).  ~ God has called us into the fellowship of His Son (1 Cor. 1:9), that we might have fellowship with one another. | * We receive our ones in Christ from His altar. * As we are members of one Body, who is Christ, He uses us foster unity in Him. * Each of us, as members of His Body, are given different abilities to serve the Body. * We encourage one another in the Christian faith as we gather in God’s name (Hebrews 10:23-25). |

Each of us needs to continue to grow in receiving from God and giving to our neighbor. So as we gather for the Divine Service throughout this next month, we are asking you to set some specific goals and record those goals on cards that we will provide. Each bulletin will have two cards—one for you to keep and one to turn in. You do not need to include your name on the card you return. Each Sunday will look at a different aspect of our emphasis **WITNESS, MERCY, LIFE TOGETHER**.

The **WITNESS** goal card will focus on growth in our reception of God’s grace through faith via the means that He has instituted. The **MERCY** goal card will encourage growth in our giving to God in our neighbor via our prayers, our acts of kindness, and our offerings (please see a suggested formula below). The **LIFE TOGETHER** goal card will help us identify how God has gifted each member of the body of Christ with unique abilities and resources in serving one another. Then we will simply tally the cards we receive and report the results to the congregation in the Fellowship Hall during the Bible class hour on Celebration Sunday.

Before filling out the MERCY goal card we want to encourage you to plan ahead by looking through your budget and prayerfully determining the amount that you will give weekly or monthly to the Lord out of gratitude for all that He has given to you for Jesus’ sake. Fear, love, and trust in God above all things and write down your best estimate for the coming year. As we engage in **WITNESS, MERCY, LIFE TOGETHER**, remember: *“Many are the plans in the mind of a man, but it is the purpose of the Lord that will stand” (Proverbs 19:21).*

God’s peace be with you!

Pastor DeLoach & Pastor Gaunt

The Board of Stewardship of Zion Lutheran Church

**A Primer on Firstfruits % Giving**

“First fruits % giving” means we look at all the Lord provides for us, including our income, and decide what percentage we will give in support of God’s work at Zion and for the sake of the world. That becomes the top line in our budget and we give the first portion of our income by either putting it in the offering plate or electronic giving.

10% of our income is called a tithe, when means “a tenth.” That was the Old Testament requirement. Many people follow the 10-10-80 strategy: “10% is used for ministry first, 10% goes into savings, 80% is what we live on this month.” Having received the greatest gift of Jesus Christ, the tithe is considered a minimum for Christians.

One would expect that those living under the New Covenant would use their Christian freedom to give more than 10%. God desires ALL of his people to return some percentage of the income He provides them in order to show thankfulness and trust to God and mercy to our neighbor. As God’s children we show fervent love to our neighbor when we strive to arrange our finances so we can increase the percentage of our income, which we contribute as our offering, as God so allows.

For your personal use and records:

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| --- | --- | --- | --- | --- |
|  | **divided by** |  | **=** | **%** |
| **2016 Contributions** |  | **2016 Annual Ancome** |  | **2016 Firstfruits Giving %** |
|  |  |  |  |  |
|  | **multiplied by** |  | **=** |  |
| **2017 Projected Income** |  | **2017 Firstfruits Giving %** |  | **2017 Projected Contribution** |
|  |  |  |  |  |
|  | | **divided by 12** | **=** |  |
| **2017 Projected Contribution** | |  |  | **2017 Monthly Contribution** |