

For several weeks now, our Church has been pointing toward this day. Today is Consecration Sunday. You have received a series of letters, and there have been articles in the newsletter reminding you that today you will be asked to fill out an Estimate of Giving card. At the end of this worship service, as an act of dedication, I will ask you to bring your Card forward and place it on the communion railing, dedicating not only your financial resources, but also yourselves to God.

Years ago, I heard an old story about Farmer Brown's cow. A neighbor stopped by Farmer Brown's farm one day. Upon admiring his cow, the neighbor asked, *"How much milk does she give?"* Farmer Brown thought for a moment and then replied, *"She doesn't give anything. However, if I can hem her up in the barn, I can manage to get 20 quarts a day."*

Often times when the topic of stewardship comes up in the church, many of us feel as though the pastor is trying to "hem us up" and squeeze something out of us. But that is certainly not my approach to stewardship. The text from our Scripture lesson today is very clear and specific. In verse 7, Paul says: *"You must each decide in your heart how much to give. And don't give reluctantly or in response to pressure. For God loves a person who gives cheerfully."* You consider your gift. You decide. You must make up your mind.

But I believe each of us, as disciples of Jesus Christ, wants some ADVICE as to what is appropriate in his or her giving. And the church can help in this regard. The church should not dictate, but help. And Scripture helps. The gospel nurtures a giving lifestyle.

So, the question for this day is a very simple one: How do I make up my mind as a Christian, as a follower of Jesus Christ, about the amount of money to give?

First, as a disciple, we must PRAY about it. Seek the Spirit and advice of God. This is

what a growing disciple does. A preacher wrote in his newsletter that spiritual development takes place when we follow the two P's. We PRAY, and then PAY ATTENTION to what God seems to be saying. A stewardship crusade is not about fund raising; it is about FAITH RAISING. Our financial process in the church is a faith development process.

A small boy wrote a note to his pastor: It read:

*Dear Pastor:*

*I'm sorry I can't leave more money in the offering plate on Sunday, but my father didn't give me a raise in my allowance. Could you give a sermon about a raise in my allowance? It would help the church get more money!*

A true church stewardship campaign is not about the church getting more money for the budget. Rather, IT IS ABOUT MORE FAITH. IT IS ABOUT MORE PRAYING AND MORE LISTENING TO THE SPIRIT OF GOD. Praying and listening: that is the primary goal, but within this primary guideline, the Bible provides at least TWO OTHER GUIDELINES for Christian growth and giving.

The first is the PRINCIPLE OF PROPORTIONALITY. Each Christian is to give in proportion to what he or she has. The Bible seems to say, *"Give a proportion of income, not just a dollar figure."*

A man had a conversation with his pastor. He was considering what his gift to the church might be in the coming year. *"Pastor,"* he said, *"I've been considering a gift of \$25 per week. Do you think that's in the ballpark?"*

*"What do you mean by ballpark?"* was the pastor's reply.

*"Well, is my gift pretty much in the ballpark of what others are giving?"* he questioned.

*"You're asking the wrong question,"* said his pastor. *"The question is not whether your gift is in the ballpark in relation to others' gifts. Rather, the question is directed to God: "God, is this gift in the ballpark for what I should be giving?"*

Perhaps some statistics will help. A study was recently released giving us the *“Effective Buying Income”* or EBI for the various states. The EBI is that income that is available after all taxes are paid. You might have heard it called *“disposable income.”* The statistics showed the *“median”* EBI, meaning that there are as many households above the number as there are below, the median EBI for the State of Alabama for the year 2004 was just under \$32,000. Using those figures, we could say that a proportional tithe of the EBI is \$3,200. So, if I give \$3,200 a year to the church, I am in the ballpark for the average of a tithe of the Effective Buying Income.

But that is an incorrect basis for my decision! Some can give much more and some less. The right question for a disciple of Jesus is, *“God, what proportion of what I have do You want ME to give?”* The question is not, *“What is the person sitting next to me giving?”* or *“What is that person in the choir giving?”* The question is an absolutely personal one: *“Lord, what do you want me to give?”*

The other principle for us to consider is the PRINCIPLE OF TITHING. There are only a few things that can be said about tithing, and you have probably heard them all. In one of the periodicals that I receive, there was a cartoon that had two church ushers standing at the back of the church after receiving the offering one Sunday morning. One usher is whispering to the other, *“Word has it that if the offerings don’t pick up, the pastor is going to preach the mother of all tithing sermons.”*

Well, I’m not sure what the *“mother of all tithing sermons”* would sound like. I only know that tithing is not a way for the church to pick up a few extra bucks in the offering plate. Tithing is a biblical tool for guidance in discipleship. Tithing is the proportional goal for a disciple.

As you may know, the Old Testament is rather hard-nosed about tithing. In Leviticus 27:30 it says, *“One tenth (tithe) of the produce of the land, whether grain from the fields or fruit from the trees, belongs to the Lord and must be set apart to him as holy.”* And the prophet Malachi said *“Bring all the tithes into the storehouse so there will be enough,”* (Malachi 3:10). Tithing was required by church law as the minimum gift to God. Tithing was the STARTING POINT for giving. “Offerings” were the gifts given after the tithe was already given.

In the New Testament, the picture changes slightly, but in an important way. TITHING IS STILL ASSUMED. Speaking to the Pharisees in Luke 11:42, Jesus says, *“What sorrow awaits you Pharisees! For you are careful to tithe even the tiniest income from your herb gardens, but you ignore justice and the love of God. You should tithe, yes, but do not neglect the more important things”.*

I think it is biblical to say that Jesus saw tithing as a continuing standard of practice for the disciple. The difference in the New Testament is that tithing is not a law or a rule. Rather, TITHING BECOMES A SPIRITUAL DISCIPLINE around the principle of proportionality. Tithing is a part of THE SPIRITUAL GOAL TOWARD WHICH WE GROW AS DISCIPLES OF JESUS CHRIST.

Most of you will know the name of the professional football player Barry Sanders. After an outstanding collegiate career at Oklahoma State, where he won the Heisman Trophy, Sanders signed an astounding contract with Detroit for about \$6.5 million over five years, an unheard of amount of money for a football player to make in 1989. He received a \$2.1 million signing bonus and immediately wrote out a check for his tithe, 10 percent, to Paradise Baptist Church -- \$210,000. One of eleven children, Barry Sanders learned the

principle of tithing as a proportional gift from his mother. From childhood, he had received guidance on how to *"make up his mind"* regarding what to give. For disciples, the tithe is the standard of giving.

Or listen to another story told by John Ed Mathison of Frazer United Methodist in Montgomery, AL. A faithful woman in his congregation was known as Aunt Jane. Aunt Jane had been a member for many years and was a beautiful Christian soul. One day the phone rang in the office and John Ed happened to answer it. It was Aunt Jane. *"I want to talk to the financial secretary, please,"* she said.

*"He's not in the office right now,"* said John Ed. *"Can I help you?"*

*"Well, I hate to bother you with this, Rev. Mathison, but would you please give him a message that effective immediately, my pledge to the church will go up by \$1.70 per month?"*

*"Sure, I'll tell him,"* came the reply. *"But may I ask why \$1.70?"*

*"Because,"* replied Aunt Jane, *"my social security check just went up by \$17 per month."*

Whether you are Barry Sanders with a \$2.1 million signing bonus or Aunt Jane with a \$17 increase in your monthly Social Security check, the spiritual principle of tithing still applies.

Let me tell you another story, a different kind of story. It is reportedly a true story out of the rural Midwest. The small church had just received the resignation of the church's treasurer. The nominating committee recommended the name of a man who was the owner of the local grain elevator and a highly respected person in that congregation and community. When they asked him to serve as church treasurer, he said that he would serve under two conditions: 1) That no financial questions would be asked, and; 2) that no financial reports

would be required for one year. The request was somewhat hard to swallow, but the people agreed. He was, after all, a highly respected man and a loyal member of the congregation.

At the end of the year, the financial report was finally given. The people could hardly believe what they heard. The final payments on their building debt had been paid in full. All current bills were paid in full, something that was not frequently the case. All conference apportionments had been paid in full for the first time in ten years. And there was \$12,000 in the bank after all commitments were paid.

*"How did you do it,"* the people asked.

*"It was easy,"* he replied. *"Most of you do business with my grain elevator. I simply kept 10 percent of your sales and gave it to the church in your name. You never missed it!"*

Now that is a great story. But there is SOMETHING WRONG with the story, isn't there? The problem is that someone else decided what to give for the people! There's no spiritual growth in that. Yes, the bills got paid, but there was no commitment there. *"Each of you must give,"* says Paul, *"as each of you has made up your mind."*

God wants us to grow in trust. GOD WANTS US TO LEARN TO GIVE. God wants us to MOVE TOWARD A TITHE. If you are currently giving at 5 percent of income, can you increase it to 6 or 7 percent? If you are giving at 1 percent, could you increase it to 3 percent and pray that God will help you grow toward the tithe in the coming months?

Growth is the hope in the heart of God for you and me. The question for each of us to ask is this: What is the next rung on the spiritual ladder for me? Tithing is not a tax. It is an EXPRESSION OF TRUST. Discipleship is a decision to move toward the goal of tithing, to risk becoming a giving, proportionately giving, tithing person. And that is the Sermon on the A-Mount.