



July 28 – August 2
PHOENIX, ARIZONA



Recommendation: 2026–2028 Budget Proposal

Background

The materials printed on the pages that follow provide information on the 2026–2028 budget proposal. They include:

- A narrative description of the 2026–2028 budget proposal and of the process by which this budget was developed.
- The 2026–2028 income proposal, which provides projections of all income available to support the churchwide organization current fund and ELCA World Hunger budgets in the coming triennium.
- The 2026 expense proposal:
 1. Distribution by churchwide unit.
 2. A summary of programs and services by churchwide unit and office.
- A series of charts to illustrate data related to the 2026 budget proposal.

At its April 2025 meeting, the Church Council reviewed the 2026–2028 budget proposal, which was developed by the Office of the Presiding Bishop. The council voted [CC25.04.18] to make the following recommendation to the 2025 Churchwide Assembly:

Recommended for assembly action:

2026 Budget Proposal

To approve a 2026 current fund spending authorization of \$61,500,000;

To approve a 2026 ELCA World Hunger spending authorization of \$21,550,000; and

To authorize the Church Council to revise the spending authorizations after periodic review of revised income estimates.

2027 Budget Proposal

To approve a 2027 current fund income proposal of \$56,915,000;

To approve a 2027 ELCA World Hunger income proposal of \$21,300,000; and

To authorize the Church Council to establish a spending authorization after periodic review of revised income estimates.

2028 Budget Proposal

To approve a 2028 current fund income proposal of \$56,320,000;

To approve a 2028 ELCA World Hunger income proposal of \$21,050,000; and

To authorize the Church Council to establish a spending authorization after periodic review of revised income estimates.

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Introduction

1. Process

The Office of the Presiding Bishop has responsibility to provide for the preparation of the budget of the churchwide organization. In fulfilling this responsibility, the office works with the Budget and Finance Committee of the Church Council and the churchwide organization’s Administrative Team, and consults with the Conference of Bishops when appropriate. The Administrative Team is composed of the presiding bishop, secretary, treasurer, and executive for administration, along with the executive directors of the churchwide units. (ELCA bylaw 15.11.02.) Under provisions in this section of the constitution, during the last triennium, the presiding bishop also appointed to the administrative team the executive for development and the executive for people and diversity, equity, and inclusion.

The authority for the budget development process is described in this church’s *Constitution, Bylaws, and Continuing Resolutions*. The following references are from those documents.

The appropriate roles of participants in the budget development process are:

- The presiding bishop provides for preparation of the budget (13.21.f)
 - The executive for administration, under the direction of the presiding bishop, develops the budget, reports to the Church Council and Churchwide Assembly through the Budget and Finance Committee (15.12.A25.d)
- The Church Council, upon recommendation of the presiding bishop, submits budget proposals to the Churchwide Assembly and approves expenditure authorizations (14.21.05.)
 - The Budget and Finance Committee presents budgets to Church Council for consideration by the Churchwide Assembly (14.41.A15.)
- The Churchwide Assembly adopts a budget for the churchwide organization (12.21.e.)
- The Administrative Team provides common counsel and coordination (15.11.02.)
- The Office of the Treasurer estimates income and provides advice (11.41.03.)

2. Budgeting Principles

The budgeting process and the people who participate in it are guided by two key principles of organization:

- 5.01.h. Leaders in this church should demonstrate that they are servants by their words, lifestyle, and manner of leadership. Leaders in this church will recognize their accountability to the Triune God, to the whole Church, to each other, and to the organization of this church in which they have been asked to serve.
- 5.01.i. As a steward of the resources that God has provided, this church shall organize itself to make the most effective use of its resources to accomplish its mission.

3. Constitutional Directives

The churchwide organization aligns its work with the purposes described in our Constitution 11.21.

- a. Undergird the worship life of this church as the Word of God is preached and the sacraments are administered.
- b. Provide resources to equip members to worship, learn, serve, and witness in their ministry in daily life.
- c. Support and establish policy for this church's mission and coordinate planning and evaluation for that mission throughout the world, including participation with other churches.
- d. Witness to the Word of God in Christ by united efforts in proclaiming the Gospel, responding to human need, caring for the sick and suffering, working for justice and peace, and providing guidance to members on social matters.
- e. Foster interdependent relationships among congregations, synods, and the churchwide organization to implement the mission of this whole church.
- f. Provide for the rostered ministries for this church.
- g. Oversee and establish policy for this church's relationship to seminaries, colleges, universities, schools, and other education endeavors, and provide support as appropriate.
- h. Establish and reflect this church's ecumenical stance and its relationship to other churches, and direct this church's policy for relationship with persons of other faiths.
- i. Develop and administer policies for this church's relationship to social ministry organizations and cooperate with public and private agencies that enhance human dignity and justice.
- j. Determine and implement policy for this church's relationship to governments.
- k. Provide for a comprehensive financial support system for this church's mission and for the administration of financial resources necessary for fulfillment of the particular responsibilities of the churchwide organization.
- l. Provide planned giving opportunities for the financial support of this church, its congregations, synods, agencies, and institutions through the establishment of a foundation.
- m. Provide pension and other benefits plans for this church.
- n. Provide a church publishing house.
- o. Provide archives for the retention of its valuable records, and coordinate archival activity in the synods, regions, institutions, and agencies of this church.
- p. Provide and monitor a system of discipline, appeals, and adjudication.
- q. Establish and operate other programs and activities, as determined by this church, on behalf of and in support of the congregations and synods of this church.

Considerations that Shape this Proposal

The churchwide organization considers current and relevant mission opportunities and challenges. Our aim is to share the Gospel of Jesus Christ in the church and world. Our vision is *"A world experiencing the difference God's grace and love in Christ make for all people and creation."* **God's Love Made Real.**

We are thankful for the generosity of our members that supports the mission and ministry of this church. Our partnership with synods is an important relationship that continues to serve this church. The reality is that today's social and political environment creates new opportunities and challenges. Our major revenue stream, Mission Support, continues to decline year-over-year. This has caused shifts in how we serve this church and the world. Our goal is to achieve sustainable spending levels, while ensuring the purposes of the organization are carried out with the best stewardship possible. Our goal is to allocate resources across the organization using the following distribution:

- Seventy percent (70%) allotted to organization-wide alignment and goals that are reflective of historical spending commitments, focusing on core operations and infrastructure.
- Twenty percent (20%) allotted to strengthen effective programs that are growing.
- Ten percent (10%) allotted to new and emerging initiatives.

The churchwide organization has intentionally established and funded an Innovation Unit to pursue new and creative ideas for ministry within the organization and across this church. We also are pursuing major donors and external grants for extra-budgetary funding that allows us to experiment with new ministry settings, learn from research, and expand partnerships with synods.

Included in the following pages are the summary of ministries of the churchwide organization and the income and expenditure proposals, followed by a spending plan for 2026.

The Rev. M. Wyvetta Bullock, *executive for administration*

2026–2028 Income Proposal

	<u>2026</u>	<u>2027</u>	<u>2028</u>
	Estimates	Estimates	Estimates
CURRENT FUNDS			
UNRESTRICTED			
Mission Support	\$ 32,100,000	\$ 30,600,000	\$ 29,200,000
Direct Gifts, incl. Missionaries, YAGM, and Temp Restricted	8,250,000	8,500,000	8,750,000
Investment Income	4,000,000	4,000,000	4,000,000
Bequests and Trusts	3,600,000	4,000,000	4,500,000
Endowment	3,650,000	3,700,000	3,750,000
Rent	1,000,000	865,000	870,000
Service Level Agreements/Other	3,100,000	3,100,000	3,100,000
Total Unrestricted and Temporarily Restricted Income Funds	55,700,000	54,765,000	54,170,000
Other Fund Sources			
Designated Funds Released	3,082,936	-	-
Restricted Funds Released	650,000	650,000	650,000
Endowment Withdrawals	2,000,000	1,500,000	1,500,000
Total Other	5,732,936	2,150,000	2,150,000
Total Unrestricted Income	\$ 61,432,936	\$ 56,915,000	\$ 56,320,000
ELCA World Hunger			
Direct Gifts	18,750,000	18,500,000	18,250,000
Endowment	1,000,000	1,000,000	1,000,000
Bequests and Misc.	1,800,000	1,800,000	1,800,000
Total ELCA World Hunger	21,550,000	21,300,000	21,050,000
TOTAL INCOME	<u>\$ 82,982,936</u>	<u>\$ 78,215,000</u>	<u>\$ 77,370,000</u>

Summary of 2026–2028 Income Proposal

The Office of the Treasurer provides estimates of income for each fiscal year, based on consultations with synods and appropriate churchwide units and ministry partners. Revised income estimates during the year influence the spending authorization approved and are reviewed by the Church Council with the goal of establishing a breakeven budget, where expenses are equal to income.

Temporarily restricted income sources are applied to planned expenditures in unit budgets that qualify for funding from these sources. Temporarily restricted income exceeding approved expenditures is applied to expenditures in subsequent years. Designated and restricted funds are released to match the expense in the year the intent is satisfied.

ELCA World Hunger spending is based on projected receipts with restricted expenditures approved to and allocated between domestic and international spending.

Income estimates—Current (Unrestricted) Fund

The current fund income proposal for 2026 of \$61.4 million is \$3.9 million less than the 2025 income estimate approved by the Church Council, reflecting decreases in Mission Support and utilization of designated funds and endowment withdrawals which will not be available in 2026.

Because of the generosity of our congregations and synods, Mission Support shared through synods continues to be the primary source of income in support of the ministry financed by current fund operations. Over \$82 million in Mission Support received by congregations is shared with synods and the churchwide organization annually, reflecting an average of approximately 5.0 percent of the total Mission Support received by congregations. Over the past three years, Mission Support received by the churchwide organization has declined annually by an average of \$1.8 million or 4.6 percent. In the triennium budget, Mission Support as a percentage of total revenues is projected to decrease from an actual 56.2 percent in FY2024 to 51.8 percent of total current operating income in FY2028. However, as people of faith, we know that God will provide and celebrate the faithful stewardship practiced by our congregations and synods, as well as the other revenue streams which continue to support our work.

- The proposed budgets for 2026–2028 reflect a decline in Mission Support of 4.3 percent–4.7 percent annually, based on recent trends and intents submitted by the synods. As fewer dollars are received by congregations, a greater percentage must be retained by congregations to support their ministries; as fewer dollars are passed on to synods, a greater percentage of dollars received must be retained by the synod to support their ministries; as fewer dollars are passed along to the churchwide organization, the churchwide organization must find ways to replace this lost income and/or continue to reassess what work/programs must be done by the churchwide organization and how that work can be done most effectively.
- Direct Gifts—One of the ways the churchwide organization can offset the impact of Mission Support declines is through annual gifts given by members, congregations, and synods. The development team of the churchwide organization shares stories with members and congregations about the priorities of this church and the work that the churchwide organization does in support of these priorities, generating gifts in support of unrestricted “where needed most,” temporarily restricted programs such as missionaries or Young Adults in Global Mission, or other restricted programs. In addition, synods share special gifts as well as gifts generated by the sale of property in conjunction with the closing of congregations. Direct gift income is increasing slightly based on plans of the Development team. The 3-year average is \$7.8 million. This represents a slight increase in recent trends. Growth of these gifts remains an opportunity for growth to support the work of the churchwide organization, but the budget also reflects a conservative posture given current underlying economic uncertainty.
- Investment income—During the past three years, the churchwide organization significantly outperformed the investment income budget in 2023 and 2024 but was significantly below plan in 2022. This favorability of investment income relative to budget has enabled the churchwide organization to maintain spending without utilizing other sources of non-recurring income (utilization of Church Council designated fund for budget support and withdrawal from non-permanently restricted endowments). The proposed budget is more aggressive than the previous year’s budget but does not reflect the higher-than-normal market performance of the past two years. The budget reflects an average return of approximately three percent based on the level of investable assets and compliance with investment policies of the ELCA.
- Bequest and trust income—As this category is highly unpredictable, the budget reflects the 10-year average of \$3.66 million. The amount increases in 2027 and 2028, reflecting the continued aging of our membership and the period of the greatest transfer of wealth. Should total unrestricted revenues exceed the budget, based on existing

policies, excess bequest income is contributed to the Mission Development Fund endowment, in support of new and innovative ministry ideas and churchwide priorities.

- Endowment income represents a 4.0 percent distribution from endowments in the Ministry Growth Fund of the ELCA Foundation, based on the current distribution rate and projected net endowment asset growth.
- Rent—This represents income from tenants who rent space in the Lutheran Center. While some organizations have required employees to return to the office post-COVID, some existing tenants have reduced space and there has not been significant new tenant activity in recent years. The proposed budget reflects current occupancy to be conservative; however, the churchwide organization has engaged a broker and continues to aggressively market the space.
- Mission Investment Fund—This represents a generous grant from this separately incorporated ministry in support of new-start activities.
- Designated Funds Released and Endowment Withdrawals—In 2018, the churchwide organization established a Church Council designated fund in support of projected revenue shortfalls in future years. This budget assumes this fund will be fully utilized in 2025 and 2026. Endowments which are not permanently restricted and where donor intent allows, will be reviewed for opportunities to support churchwide organization ministries if current funding is not sufficient. These opportunities are non-recurring and limited but can be used to provide budgetary support as the churchwide organization realigns spending based on projected declining revenue streams. See further discussion in the spending proposal below.

ELCA World Hunger

Direct gifts in ELCA World Hunger represent gifts received from synods, congregations, and individuals in support of the ELCA World Hunger restricted fund. These monies are generally raised and spent in the same year; however, a fund balance of approximately \$3.0 million is maintained to support the disproportionate timing of receipt of revenues versus the more consistent timing of expenditures. Historically, over 50 percent of the annual revenue was received in the last quarter of the year. Direct giving to ELCA World Hunger has been trending downward steadily, averaging -2.3 percent over the past five years. This trend is attributable to a record-breaking bequest in one year as well as decreased giving from annual donors (those who receive mailed and emailed communications) and declining worship attendance. ELCA World Hunger gifts are largely driven by thousands of small gifts rather than major gifts. Total revenue estimates show modest declines of 1.2 percent annually.

2026 Expense Proposal

2026 Expense Proposal
(with 2025 Comparison)

	2025			2026		
	Current Fund	World Hunger	Total	Current Fund	World Hunger	Total
Christian Community & Leadership	\$ 20,750,881		\$ 20,750,881	\$19,477,755		\$19,477,755
Service & Justice	11,355,640	21,058,000	32,413,640	10,658,939	21,550,000	32,208,939
Innovation	1,704,646		1,704,646	1,600,061		1,600,061
Office of the Presiding Bishop	8,097,653		8,097,653	7,449,065		7,449,065
Office of the Secretary	5,648,178		5,648,178	5,301,646		5,301,646
Office of the Treasurer	12,065,872		12,065,872	11,477,370		11,477,370
General Treasury	3,536,365		3,536,365	3,319,399		3,319,399
Depreciation	2,215,765		2,215,765	2,215,765		2,215,765
TOTAL	\$65,375,000	\$21,058,000	\$86,433,000	\$61,500,000	\$21,550,000	\$83,050,000

Summary of 2026 Spending Authorization

The proposed fiscal year 2026 fiscal spending authorization totals \$83,050,000. The exhibit displays the total proposal divided into current fund and ELCA World Hunger fund. Current fund spending is \$67,000 higher than the proposed income of \$61.4 million (this means the budget reflects a small deficit) and reflects the unrestricted spending allocation by unit/office of the churchwide organization, proportionate to budgeted 2025 spending. As detailed planning is completed, this allocation may shift between units/offices; however, any change in the total spending authorization approved by the Churchwide Assembly would require Church Council approval. World Hunger funds are accounted for separately since the income is restricted for this purpose.

Our goal is to support our ministries and programs so that they may be effective and to spend within our generated revenue in any given year. The proposed 2026 current fund spending authorization reflects a 5.9 percent decrease over the 2025 spending authorization. However, it is important to note that actual spending was \$62.3 million and \$62.5 million in 2023 and 2024 respectively. In addition, only \$63.975 million of the approved \$65.375 million spending authorization was allocated to units and offices, leaving \$1.4 million in General Treasury to be allocated, should it become necessary. Historically, budgets have anticipated full staffing levels and therefore, staff vacancies contribute to underspending. The above measures were steps to begin operating on reduced budgets. However, a review of the 2027 and 2028 revenue projections does signal that changes will be necessary in order to achieve breakeven operating budgets. Over the history of the ELCA, the churchwide organization has made these types of changes. And we have been blessed. During the next triennium, continued efforts to identify new revenue streams as well as more intentional actions toward redefining the work of the churchwide organization will be necessary. Several data points will be used to inform these decisions: 1) Evaluation of current priorities and performance against metrics; 2) Recommendations from our Research and Evaluation team and the Barna Fuller research project conducted since 2023; and 3) The vision of a newly elected presiding bishop. Strategic and informed implementation of these changes will begin in 2026 during the development of a new strategic plan, but it is not likely this will be fully completed until 2027. As a result, the proposed 2026 spending authorization reflects the need to balance against continued revenue declines and the likelihood that some reserves set up over the past six years will be fully utilized in 2025 and 2026. The current administrative team is working on recommendations to share with new leadership to provide options for the proposed 2026 spending authorization.

The Office of the Treasurer carefully monitors the balance of actual revenues and expenditures vis-à-vis the budget in any given year and communicates with the administrative team and the Executive Committee of the Church Council. Should any changes to the proposed spending for 2026 be warranted based on 2025 actual results, a request for revision will be presented to the Church Council in November 2025, at the recommendation of the Office of the Presiding Bishop.

It is important to note that the current fund expense proposal does not represent the entirety of the work of the churchwide organization. In 2024, total spending of the churchwide organization was nearly \$128 million as follows:

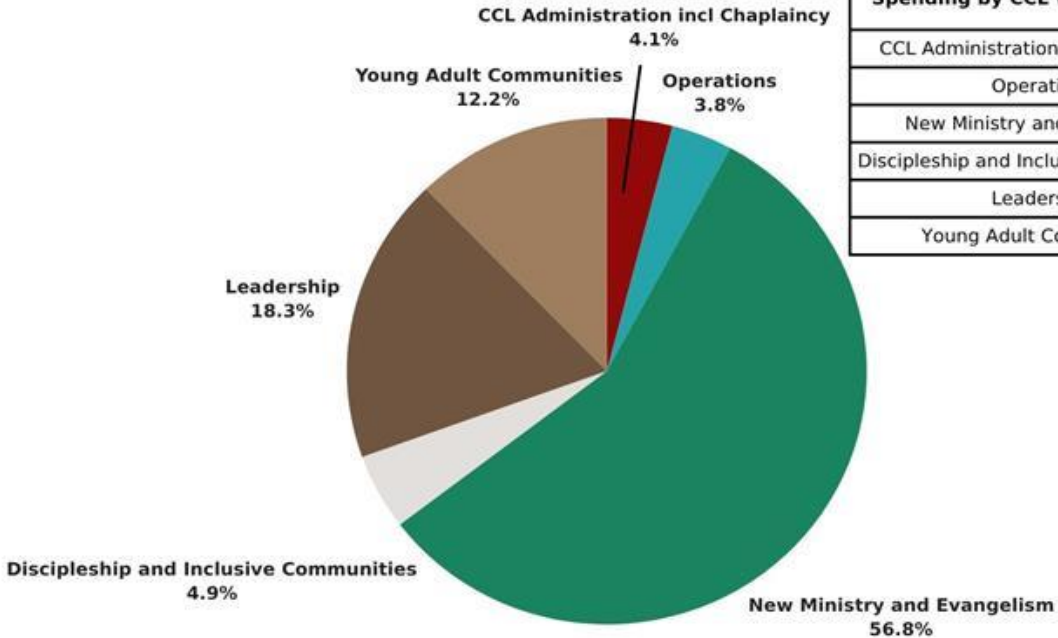
Current Fund (Unrestricted)	\$62,476,000
Designated Funds	9,222,000
World Hunger	24,463,000
Restricted Funds, excluding World Hunger	28,140,000
Investments held in Perpetuity	<u>3,448,000</u>
Total 2024 Spending	\$127,749,000

This means that the budgets detailed in the narratives by unit/office which follow represent just under 70 percent of the work that is done by the churchwide organization and that slightly more than 30 percent of ministry is not described in detail. The following sections provide a summary of expenses by programmatic areas and offices.

In addition, Section II of this *Bulletin of Reports* includes more details and a description of current highlights from each office of the churchwide organization. Section III of this *Bulletin of Reports* includes more details and a description of current highlights from each unit of the churchwide organization.

Christian Community and Leadership (CCL)

2026: CCL Budget by Working Group



Spending by CCL Working Group	2026 Budget
CCL Administration incl Chaplaincy	\$792,314
Operations	\$741,652
New Ministry and Evangelism	\$11,056,389
Discipleship and Inclusive Communities	\$946,113
Leadership	\$3,555,876
Young Adult Communities	\$2,385,407

2026 SPEND ALLOCATION: \$19,477,755

CCL Administration, Chaplaincy, and Misconduct Prevention\$792,314

The purpose of the Christian Community and Leadership Home Area of the churchwide organization of the ELCA is to recruit, train, and send leaders to establish and grow Christian communities. This area transforms the generous gifts of the wider church into thriving faith communities that disciple individuals and form leaders.

In the administration team, CCL creates and maintains a vision for this area of work. It also houses the required Ecclesiastical Endorser so that rostered leaders in the ELCA can serve as federal chaplains for the United States military. Additionally, the national misconduct prevention office in this area supports synod offices and victims at times of misconduct and provides resources to create a culture where misconduct does not manifest.

CCL Operations and Coaching\$741,653

CCL Operations provides the structure and support for the ministries housed in the CCL home area. This area is responsible for administrative structure within CCL and maintaining working relationships within the rest of the churchwide organization, Church Council, Conference of Bishops, and the wider ecology of the ELCA. Additionally, ELCA Coaching manages a database of nearly 1,000 coaches throughout the ELCA and directly supports 47 synods.

New Ministry Development and Evangelism

Directors for Evangelical Mission \$11,056,389

As a part of the *Evangelical* Lutheran Church in America, CCL hosts the only working team that holds the banner of evangelism for the denomination. This team is responsible for the creation and health of new-start ministries (Synod-Authorized Worshipping Communities and Synod-Authorized Outreach Ministries), improving the vitality of congregations, experimenting with new communities, sustaining vital congregations, and training evangelists. Additionally, our synod deployed staff, the Directors for Evangelical Mission, reside in this area stewarding grants, building communities, and working on behalf of the churchwide organization in their territory.

Discipleship and Inclusive Communities \$946,114

This area holds the flagship ministry of the churchwide organization, the ELCA Youth Gathering. This event is evolving from “a moment” to “a movement” as CCL offers Gathering Expeditions this fall and looks for ways for the ministry to be always on, supporting the faith formation of youth, their parents, and youth ministers. The Youth Gathering will be the impact event connecting to children’s ministries, other youth ministries, camps, campus ministries, and other young adult faith development. Also in this area, we steward ministries for those with disabilities, economically diverse communities, and community organizing for the denomination.

Leadership \$3,555,877

Most notably, the Leadership Team shapes and forms rostered leaders for service in and to the ELCA through Candidacy staff. CCL also relates to and supports our seven seminaries, 27 colleges and universities, lay schools, and synod-authorized ministers. The Fund for Leaders continues to support the leadership needs of the wider church by offering discernment cohorts, the ELCA Leadership Network, and continuing to fund tuition for future leaders.

Young Adult Communities \$2,385,408

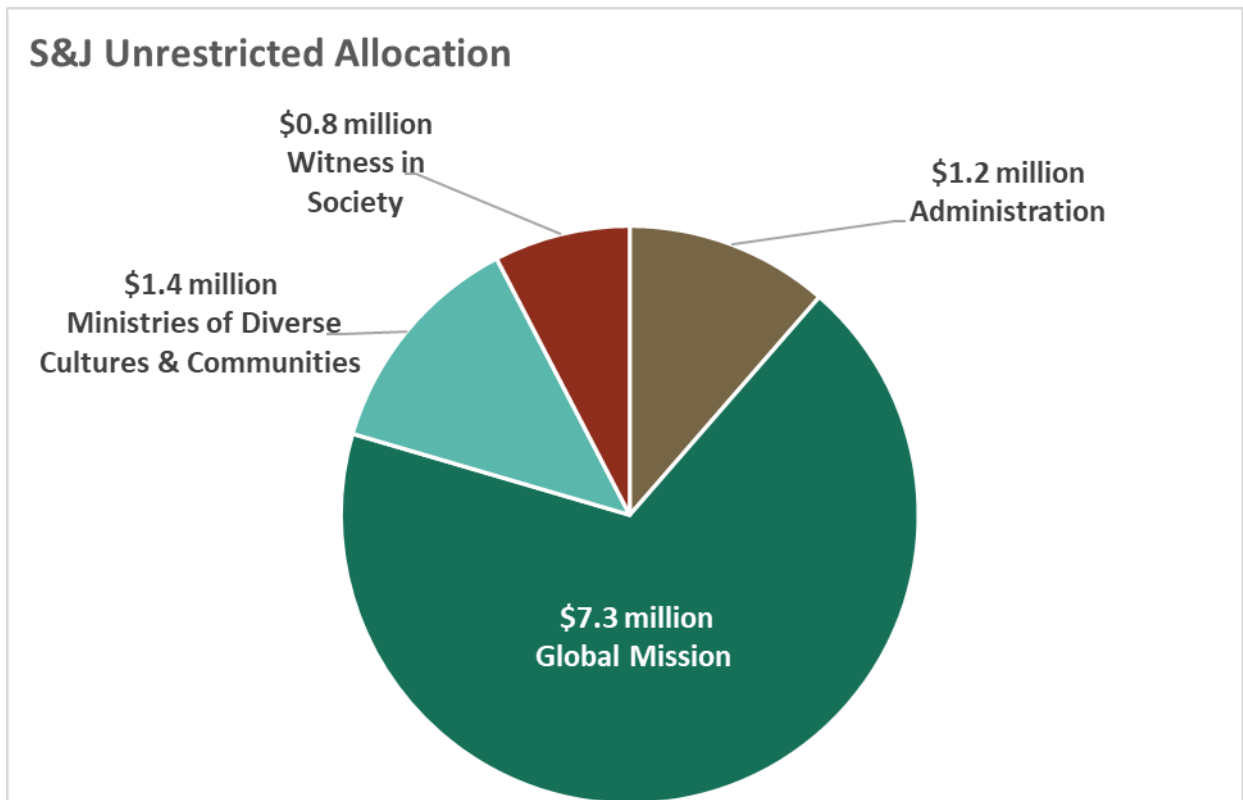
Ministries to young adults have been booming since the pandemic. Now post-pandemic, CCL has planted dozens of Gather Communities, regional young adult faith groups to encourage and grow the witness of the ELCA’s young adults. Young Adults in Global Mission (YAGM) continue to be sent out as international volunteers supporting the needs of partner Lutheran churches for one year of service. CCL continues to support international Lutheran World Federation partners through scholarships both domestically and in home countries. LuMin (Lutheran Campus Ministries) ministers to 11,000 young adults annually as a Lutheran faith presence at secular institutions.

(99.5 Full Time Equivalent Staff funded)

Service and Justice

Four teams support the Service and Justice Unit to foster and facilitate service and promote efforts to call and act for justice: Building Resilient Communities, Global Mission, Ministries of Diverse Cultures and Communities, Witness in Society. Administration oversees the vision and work of the teams, strategic priorities, personnel and budget, and coordinates partnerships with The Lutheran World Federation, Lutheran Services in America, Lutheran World Relief, Global Refuge, the Deaconess Community, and ecumenical partners.

Service and Justice is embedded and embodied in the ELCA ecosystem, living out Christ’s love through service, advocacy, and faithful commitment to justice and mercy for all. We are called to be church together, active in love with the most vulnerable among us.



Administration \$1,214,691

Administration oversees the vision and work of the teams, strategic priorities, personnel and budget, and coordinates partnerships with Lutheran World Federation, Lutheran Services in America, Lutheran World Relief, Global Refuge, the Deaconess Community, and ecumenical partners.

Global Mission \$7,262,379

The Global Mission team guides the foundation that propels and sustains our global church-to-church relationships and mutual endeavors for evangelical witness in the life and ministry of companions and the ELCA.

Accompaniment is at the heart of our Lutheran identity, and our commitment is to be present. Today, 111 mission personnel are present in the ecclesial life of 33 companions and partners, embodying accompaniment and mission.

Future priorities include theological and leadership formation with companions and partners to explore new approaches, strengthen networks, and develop strategies to equip leaders in diverse and evolving ministries rooted in Lutheran identity. Global Mission leads the ELCA initiative “SUMUD For Justice in Palestine and Israel”.

Ministries of Diverse Cultures and Communities \$1,368,946

The **Ministries of Diverse Cultures and Communities (MDCC)** team calls the ELCA to be accountable to its stated commitments to diversity and the radical inclusivity of the gospel. MDCC team members provide consultation, programming, and resources toward the goal of full partnership and participation of African Descent, African National, Arab and Middle Eastern, Asian and Pacific Islander, Indigenous, and Latino people in the life of this church.

African Descent is the largest ethnic-specific ministry in the ELCA, consisting of over 200 congregations nationwide including 40 new churches, over 300 rostered leaders, and more than 50 candidates for ministry.

African Nationals Ministries works with 91 ELCA congregations. ELCA African National communities are located overwhelmingly in urban settings and are growing.

Arab and Middle Eastern Ministries encompass the ministries of three ELCA congregations (in Dearborn, Mich.; Brooklyn, N.Y.; and Sacramento, Calif.), 10 rostered ministers, and nearly 3,000 individuals of Middle Eastern heritage embedded in the life and witness across the ELCA.

Asian and Pacific Islander Ministries brings together 20,000 Lutherans from Asian and Pacific Islander backgrounds. 30 percent of these API Lutherans worship in API-specific communities, and 70 percent belong to 2,500 non-API congregations. The API community includes 128 active rostered ministers—47 women and 81 men—as well as 9 teaching professors and 18 seminarians pursuing ELCA rostered ministry.

Indigenous Ministries and Tribal Relations includes 24 ministries on tribal lands across 11 U.S. states, in both urban and rural areas. These ministries play important roles in their communities, serving as community centers, cultural gathering places, centers for faith life and essential service providers.

Latino Ministries works with a network of 32,000 people with Latin American roots in 160 ELCA congregations. The network has 120 rostered leaders and includes people with backgrounds in Mexico, Puerto Rico, El Salvador, Colombia, Peru, and other areas of Central America.

Witness in Society (WiS)\$812,924

The Witness in Society team leads the ELCA’s advocacy in the public sphere, advancing justice and shining a light on peace and dignity. To shape this church’s priorities from a faith foundation, the Witness in Society team listens to church members in communities across the U.S. and with partners around the world anchoring public policy priorities in ministry experience. Informed by social teachings of the ELCA, advocacy activity is coordinated from the federal hub in Washington, D.C., alongside the Lutheran Office for World Community at the United Nations in New York City; Lutheran state public policy offices (SPPOs) in California, Minnesota, Pennsylvania, Wisconsin, and 15 additional affiliated state partners; and the Corporate Social Responsibility program that aligns advocacy, churchwide standards, and values for Portico’s shareholder advocacy, in areas such as climate, human rights, and artificial intelligence (AI).

Building Resilient Communities (Restricted).....\$21,550,000

World Hunger

2024 launched the 50th anniversary of **ELCA World Hunger!** We will continue to address the root causes of hunger and poverty around the world for the next 50 years. We currently support over 200 projects in 62 countries.

Sustainable development encompasses the critical, long-term work of ELCA World Hunger in restoring dignity and wholeness to communities that have been marginalized by systemic injustice, conflict, and climate challenge.

In 2024, 188 ministries across 55 synods and 40 states and Puerto Rico received nearly \$2.7 million in Domestic Hunger Grants, including 33 Daily Bread Grants for congregations’ food ministries to supplement meals for K-12 students after school. Additionally, a multi-year grant supports programs at Pine Ridge in South Dakota.

AMMPARO—Accompanying Migrants with Protection, Advocacy, Representation and Opportunities—is the ELCA global migration strategy. This holistic, whole-church strategy accompanies migrants in countries of origin and return, transit and return, countries of contention and destination, both internationally through companions and domestically through ELCA partners. AMMPARO’s international engagement includes 22 programs in 21 countries worldwide encompassing activity in Europe, the Middle East, Asia Pacific, and Africa. The U.S. network includes a total of 266 welcoming and sanctuary congregations and 35 synod AMMPARO or immigration task forces with activity in 59 synods across all nine ELCA regions.

Lutheran Disaster Response

Lutheran Disaster Response (LDR) has provided more than \$51 million in humanitarian assistance from 2022 through 2024, responding to hurricanes, wildfires, tornadoes, flooding, volcanic eruptions, drought, war and conflict, water access challenges, and disease outbreaks. In 2024 alone, LDR supported work in 36 U.S. states

and territories, primarily through synods, and 54 countries outside the U.S. Learn more about LDR’s recent work in *Thrive*.

In addition to accompanying partners with grants and technical assistance, LDR continues to nurture its Community of Practice, a network of disaster professionals and volunteers actively engaged in disaster work in synods, social ministry organizations, Indigenous organizations, and community-based groups from across the ELCA, at LDR Training.

Service and Justice

UNRESTRICTED ALLOCATION\$10,658,939

WORLD HUNGER ALLOCATION.....21,550,000

TOTAL ALLOCATION.....\$32,208,939

(69 staff and 65 missionaries funded)

Innovation

The Innovation Unit provides a space for this church to generate ideas, unleash creativity, and create positive change in the world God loves. In 2026 and beyond, the Innovation Unit will continue to focus on transformational listening as a powerful approach this church can take to imagine new forms of ministry, engage new people, and improve existing systems and processes. This is achieved through granting, development of resources, facilitation of workshops, and utilizing tools and processes that help this church explore new ways to experience and share community, justice, and God’s love. The ELCA Constitution (16.12.B20.) specifies that this unit:

- a. provides, manages, and designs experiments and processes (including related goals, metrics, and measurement) to assist this church in the development and evaluation of new and existing programs and initiatives.
- b. is responsible for leadership development through teaching and promoting innovation culture, skills, and tools within the churchwide organization and throughout this church; and
- c. equips the churchwide organization and this church to conduct relevant research, data collection, analysis, and evaluation to make data-informed decisions.

Current Program Proposals

Innovation Administration\$370,727

The Innovation Administration team coordinates and directs the work of the Innovation unit, developing goals and plans for the unit, organizing all aspects of team life and structure, and representing the unit in various churchwide and ecumenical relationships. This budget encompasses all the costs necessary for the Innovation unit to operate on a day-to-day basis. This includes the budget for administrative staffing, staff travel, ministry tools, and a limited amount to enable the unit to conduct special or timely projects.

Innovation and Ideas\$630,627

The Innovation and Ideas team leads and learns alongside congregations, synods, and ministries throughout this church. They walk alongside ministry leaders as they bring ideas to life. The budget for this team includes costs for staffing, grants to spark innovation in ministries across this church, and funding to coordinate events (the Innovation Leadership Academy) that provide training and equipping with a particular focus on transformational listening, idea development, and evaluation practices.

Organizational Innovation\$598,707

The Organizational Innovation team primarily partners alongside other churchwide organization units and teams. They provide facilitation, training, and support that help teams and individual staff across the organization try something new while centering on and considering the experiences of constituents who will be served by the churchwide organization (e.g., Congregational Leaders). The budget for this team supports staffing, digital tools that enable the churchwide organization to listen effectively to those it serves, research studies, user research, and staff training focused on transformational listening, facilitation, and evaluation.

Innovation

TOTAL UNRESTRICTED FUND ALLOCATION\$1,600,061

(9 staff funded)

Office of the Presiding Bishop

The responsibilities assigned to the Office of the Presiding Bishop are enumerated in chapter 13 (Officers of this church) and chapter 15 (Churchwide Offices and Administration) in the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*.

Office of the Presiding Bishop \$1,168,858

Provides leadership for the life and witness of this church; oversees, supervises, and coordinates the work of the churchwide organization; provides leadership and pastoral care for the bishops of synods; ecumenical leadership and representation for this church; provides for serving the theological work of this church; provides for this church's justice for women and racial justice program; coordinates churchwide strategic planning and oversees the process for developing and executing strategic goals; oversees churchwide strategic communications; oversees the human resource personnel policies and procedures, including the implementation of the churchwide organization's commitment to diversity, equity, inclusion, and accessibility, and supports this work in the wider church. In addition, the Office of the Presiding Bishop supports the worship ministry of this church by overseeing the development and review of worship resources intended for use throughout this church; provides for the planning, coordination, and management of the execution of this church's fundraising efforts and donor communications; and supervises the Vision Team as it focuses on the church we are becoming.

Ecumenical and Inter-religious Relations \$966,591

As detailed in chapter 15, the responsibility for ecumenical and inter-religious relations is exercised by the Office of the Presiding Bishop and is overseen by an appointed executive. The work of the executive and staff (1.5 FTE) serves to uphold the ecumenical vision and inter-religious commitments of this church and to advise the presiding bishop in carrying out the presiding bishop's role as chief ecumenical and inter-religious officer. The team convenes and/or participates in ecumenical, inter-Lutheran, and inter-religious dialogues and initiatives, and administers and supports this church's membership in inter-Lutheran, ecumenical, and inter-religious organizations, such as The Lutheran World Federation, the World Council of Churches, and the Parliament of the World's Religions. The team also guides the pursuit and reception of theological agreements, encourages the study of theological topics of mutual concern, and deepens and expands this church's ecumenical and inter-religious partnerships to promote Christian unity and serve the common good. Through networks and formation opportunities, the team supports synods and congregations as they engage in this work locally and regionally. Areas of focus for the future include seeking breakthroughs in our ecumenical dialogues with Roman Catholics in the U.S. and the Christian Church (Disciples of Christ); strengthening relationships with the Historic Black Churches, especially through common action locally and through conciliar bodies; and living out our inter-religious commitments in collective response to the most pressing needs in our society and world.

Theological Discernment..... \$981,613

As detailed in chapter 15, the responsibility for theological discernment is exercised by the Office of the Presiding Bishop and is overseen by an appointed executive. The work of the executive and staff (6.5 FTE) serves to promote, coordinate, and facilitate this church's message and its theological foundations in collaboration with all who share in the responsibilities to be teachers of the faith in this church, including the Conference of Bishops, seminary faculties, teaching theologians, theological networks, the publishing ministry, and all rostered leaders. This includes upholding this church's commitments to advance theological ethics and to address issues including patriarchy and white supremacy, economic injustice, sexism, and gender injustice. Areas of focus for the future include supporting the substantive reconsideration of the social statement, "*Human Sexuality: Gift and Trust*"; developing social messages as determined by the Church Council; fostering engagement with and action on this church's commitments to gender justice and women's empowerment in cooperation with The Lutheran World Federation; strengthening support for intersectional theological initiatives and scholarship from historically minoritized communities; holding the first-ever gathering of synod racial justice leaders; and planning for the 500th anniversary of the Augsburg Confession.

Human Resources \$1,648,480

The Office of the Presiding Bishop is responsible for administration of the human resources function of the churchwide organization, including employee relations, leadership development, recruitment, staffing, compensation, benefits, payroll, performance management, personnel policies, and the ELCA's diversity initiatives and strategies toward creating and maintaining a diverse and inclusive organization.

Strategic Communications.....\$1,307,561

Excludes support from restricted and designated funds of \$596,652

Strategic Communications is a team within the Office of the Presiding Bishop responsible for planning and implementing effective internal and external communication strategies, public relations, video production, marketing, social media, and other online strategies for the churchwide expression of the ELCA. The team also works directly with synod communicators and provides support for congregational leaders as needed. The team is responsible for creating unified storytelling through all types of media and oversees *Living Lutheran* print and digital communications.

Strategic Communications:

- Develops strategies for interpreting the work of the ELCA and coordinating messages from the churchwide organization.
- Oversees the considerable digital footprint of the churchwide organization, in partnership with information technology, including 2025 efforts to redesign both ELCA.org and LivingLutheran.org.
- Creates and manages content for many different channels in print and online, including *Living Lutheran* print magazine and website, *Seeds Monthly*, and more.
- Supports the public voice of the presiding bishop.
- Strategizes around media engagement and public relations, video production, social media, marketing, data and analytics, and content strategy.
- Provides counsel to ELCA ministries and partners outside of the churchwide organization on strategic and crisis communications.
- Leads efforts with synodical and congregational engagement with “God’s work. Our hands.” Sunday.
- Tells the story of the ELCA to all expressions of this church as well as the public.
- Coordinates emails and other communications with Development.
- Partners with ELCA units in telling stories, marketing, and facilitating user testing and innovation.
- Translates some work of this church into Spanish.

Development.....\$7,351,418

Less: Amount supported by Sustainable Fundraising Model..... (5,975,456)

Current Fund Development.....\$1,375,962

The Development team is responsible for cultivating, soliciting, and stewarding the financial resources for the ministries we share through the ELCA churchwide organization, including ELCA World Hunger and Lutheran Disaster Response. This work includes soliciting, encouraging, celebrating, and sharing the impact of approximately \$87 million given to the ELCA churchwide organization per year for fiscal years 2022–2024. The team is organized around four key focus areas:

- Congregation and Synod Support—Supports synods and congregations as they engage people to grow in their generosity, including through financial stewardship and Mission Support sharing.
- Transformation and Institutional Giving—Focuses on relationships with granting institutions to benefit the ministries of the churchwide organization and on providing grant-writing resources and best practices for ELCA synods, congregations, and ministries. Also works with transformational gifts that extend the work of the churchwide organization and help us innovate.
- Development Services—Provides resources to donors, constituents, and congregations by engaging with them directly through a call center, distributing resources, processing gifts, and managing constituents’ data.
- Annual Giving—Engages individuals and congregations in direct giving to the ELCA churchwide organization’s fundraising priorities.

These teams lead the organization in directing coordinated and strategic efforts for receiving Mission Support and gifts to the ELCA priority fundraising areas—ELCA World Hunger, Lutheran Disaster Response, Where Needed Most, and special initiatives—through major gifts, appeals, and collaborations with synods and congregations. Additionally, the Development team provides resources for synods, congregations, serving arms, and individual members in the areas of stewardship, impact storytelling, development, and grant-making best practices.

Office of the Presiding Bishop

TOTAL CURRENT FUND ALLOCATION\$7,449,065

(94 staff funded)

Office of the Secretary

The responsibilities of the Office of the Secretary are identified primarily in chapter 13 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. Functions and services that relate directly to one or more of these constitutional responsibilities are carried out by this office.

Office of the Secretary Administration.....\$608,126

Provides for minutes and records of the Churchwide Assembly, Church Council, Executive Committee, and Conference of Bishops; maintains rosters of ministers of Word and Sacrament and ministers of Word and Service, congregations, and synods; publication of official documents, policies, directory, and other informational and statistical material; staff services to the Nominating Committee and the nomination process of the Church Council, as well as for committees of the Church Council; research and preparation of amendments to this church's *Constitution, Bylaws, and Continuing Resolutions*; and interpretations of this church's policies, procedures, and *Constitution, Bylaws, and Continuing Resolutions*.

Churchwide Assembly.....\$835,680

Represents annual transfer to provide one-third of funding for the triennial Churchwide Assembly. Provides for travel, housing, and meal expenses of voting members, resource members, invited guests, and assembly staff; convention hall expenses, including rental of space and furniture as well as audiovisual, computer, and media services; worship needs, including instrument rental, guest musicians, and printing of service folders; publication of the Bulletin of Reports, on-site documents, and assembly minutes; and temporary personnel.

Governance\$250,957

Supports governance, planning, and execution of the Churchwide Assembly, staff support for committees of the assembly and the vice president, and staff services, planning, and execution for two annual meetings of the Church Council and monthly meetings of the Executive Committee.

Church Council.....\$233,107

Supports governance, travel, catering, and housing expenses for two in-person meetings per year.

Synod Relations\$291,724

Coordinates the relationships between the churchwide organization and synods, renders support and training for synod bishops and synod staff, and provides staff services for the Conference of Bishops.

Conference of Bishops\$330,605

Supports staffing, travel, catering, and housing expenses for two in-person meetings per year.

Legal and Risk Management\$1,804,403

Provides for staff of the general counsel, outside legal counsel, filings of legal documents and registrations, and purchase and administration of risk management/insurance.

Research and Evaluation\$378,814

Expands the capacity of the churchwide organization to support stakeholders across the ELCA by providing expert research services to inform leaders as they make decisions about policy and practice in the ELCA. Additionally, executes the Annual Congregation Report process.

Meeting Management.....\$354,371

Staff support for planning, registration, and execution of meetings of the Churchwide Assembly, Church Council, Conference of Bishops, unit meetings, and meetings in the Lutheran Center.

Archives\$213,859

Maintains physical and digital archives of the ELCA and predecessor bodies, provides staff services for archival research and public inquiries.

Office of the Secretary

TOTAL CURRENT FUND ALLOCATION\$5,301,646

(22 staff funded)

Office of the Treasurer

The responsibilities of the Office of the Treasurer are identified primarily in chapters 13 and 15 of the *Constitution, Bylaws, and Continuing Resolutions of the Evangelical Lutheran Church in America*. In summary, this office is responsible for managing and reporting on the financial resources of the churchwide organization and for the oversight of information technology services in support of the churchwide units. These include: establishment and maintenance of banking relationships; management of gifts and assets, including oversight and management of cash and operating investments; authority to borrow or to issue bonds, notes, or certificates; recommendation of an external auditor to the Church Council; oversight of internal audit procedures; provision of legal documents on financial and property matters; authority to purchase, mortgage, lease, or sell real property; provision for a common system of financial reporting from synods and regions; preparation of internal financial reports and external audited financial statements; and capital fund and loan management.

Financial Management **\$2,751,390**

Provides services for cash management and investments, accounts payable, financial systems development, grants management system, external audit, internal audit, budget development and review, and financial reporting. Provides for the recording of all monies received by the Evangelical Lutheran Church in America churchwide organization in accordance with the wishes of donors and generally accepted accounting principles and standards.

Building Management **\$2,211,896**

Manages and supports the operation of the Lutheran Center and Archives buildings, including maintenance, tenant leasing and building complex relations, mailroom, and oversight of the management and services of deployed sites in Washington, D.C., and New York City.

Information Technology and Digital Solutions **\$6,514,084**

Provides information technology and digital solutions, services and support to deepen the success and efficiency of the organization's programs and ministry. Provides applications, including enterprise systems, collaboration applications, digital systems, secure websites and web applications, mobile services, report development, and office technology; negotiates and maintains preferred vendor relationships; provides a robust, secure, reliable technology infrastructure for the organization. Develops, reviews, and monitors guidelines and policies for computer and information standards, security of electronic information, application development, and data storage and retrieval. Enables use of electronic technologies and digital solutions for churchwide staff to assist in support of congregations, synods, and related institutions and agencies of this church.

Office of the Treasurer

TOTAL CURRENT FUND ALLOCATION **\$11,477,370**

(60 staff funded)

Other Expenses

Certain expenses are not affiliated with any one unit, but rather are necessary expenses required for the organization as a whole. These are managed by the Office of the Treasurer.

Depreciation.....\$2,215,765
Funds depreciation of buildings, furniture, and other major capital purchases.

General Treasury.....\$3,319,399
Includes the net of income and expense related to the sustainable fundraising model, annualized funding for a centralized computer purchasing program, and digital subscriptions. Includes spending authorization that is not allocated to units/offices until needed.

TOTAL OTHER EXPENSES\$5,535,164

Grants Received from Other Institutions Expanding our Ministries (Examples of Restricted Funds)

Christian Community and Leadership

Compelling Preaching (2022–2027; Lilly Grant \$1,275,000)

This initiative examines how preachers from diverse ministry backgrounds can better listen to themselves, their community, and God. With that faithful listening transforming their proclamation, the Good News is received in a way that is community-centered, co-created, contextual, authentic, and relevant. Curriculum topics include community organizing, relationship building and healthy boundaries, and proclaiming prophetically.

Faith Formation Lab (2024–2029; Lilly Grant, \$1,000,000)

The Formation Co-Op is an initiative of the ELCA Youth Ministry Network, in partnership with the ELCA through five years of funding by the Lilly Foundation, that partners with congregations to explore innovative youth ministry practices to root young people in a lifelong and transformative faith in Jesus. This work is done in a collaborative community of co-learners and co-creators, sharing with and learning from each other. Each year a growing number of congregations are selected to be part of a cohort. Each congregation is supported by a Guide, who accompanies the Congregation Team over the course of two years, as they listen, learn, and experiment with new youth ministry practices in their congregations and communities. Most recently, the Formation Co-Op has been working with outdoor ministry centers to expand its reach and is sharing their learnings through regular podcast and webinar offerings.

Curious Christian Children (2025–2030; Lilly Grant \$1,250,000)

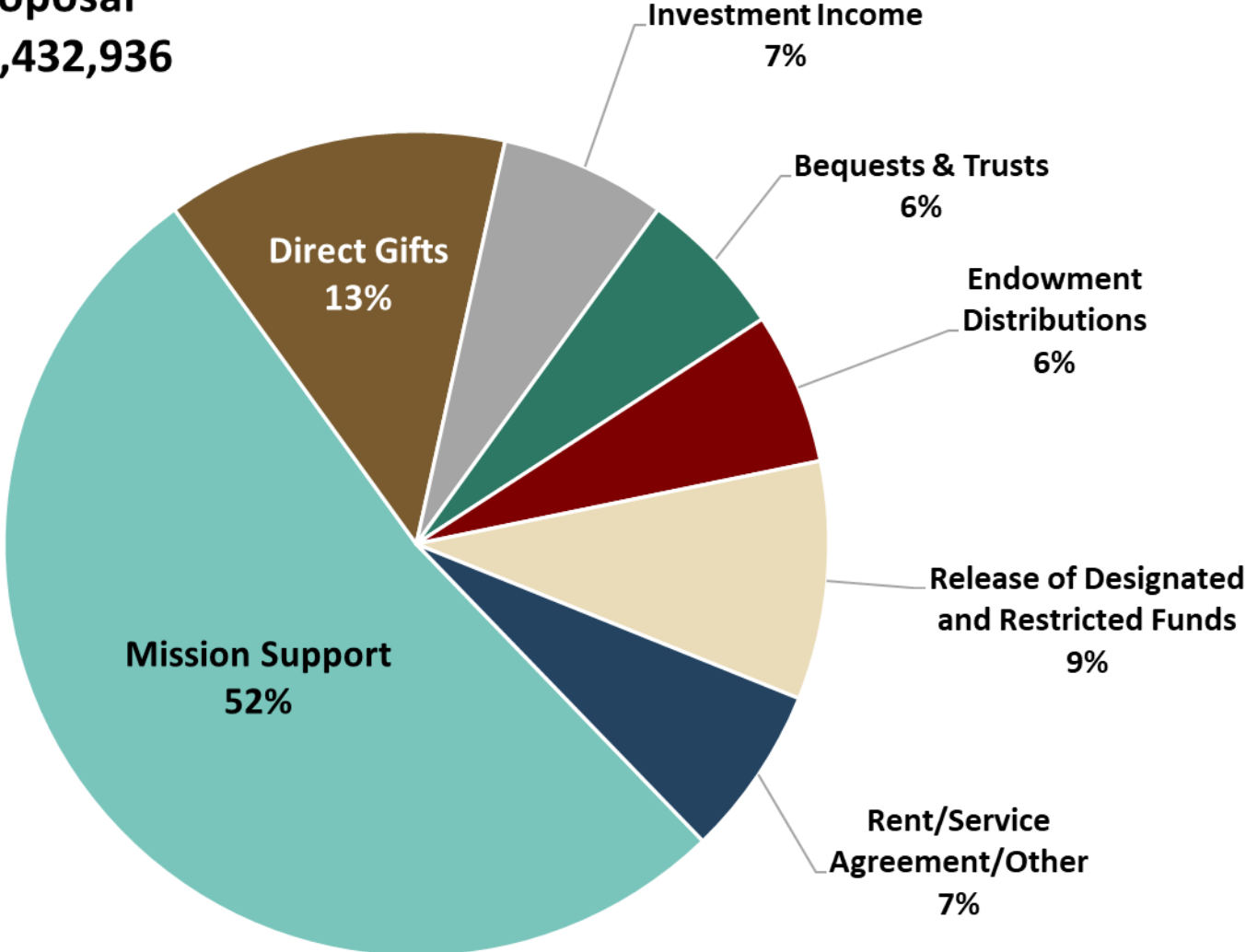
As a recipient of the Lilly grant “Nurturing Children Through Worship and Prayer,” multiple cohorts will include participants from Lutheran Outdoor Ministry, the Evangelical Lutheran Education Association, federal chaplaincy, and our congregation ministries to both experiment and enrich our worship and prayer practices to include children, especially those with disabilities. In the end more than 50 rostered leaders will be trained in universal design as it relates to ministry with children and free resources will be available for further training online so children will have more opportunities to experience the love of God.

Innovation

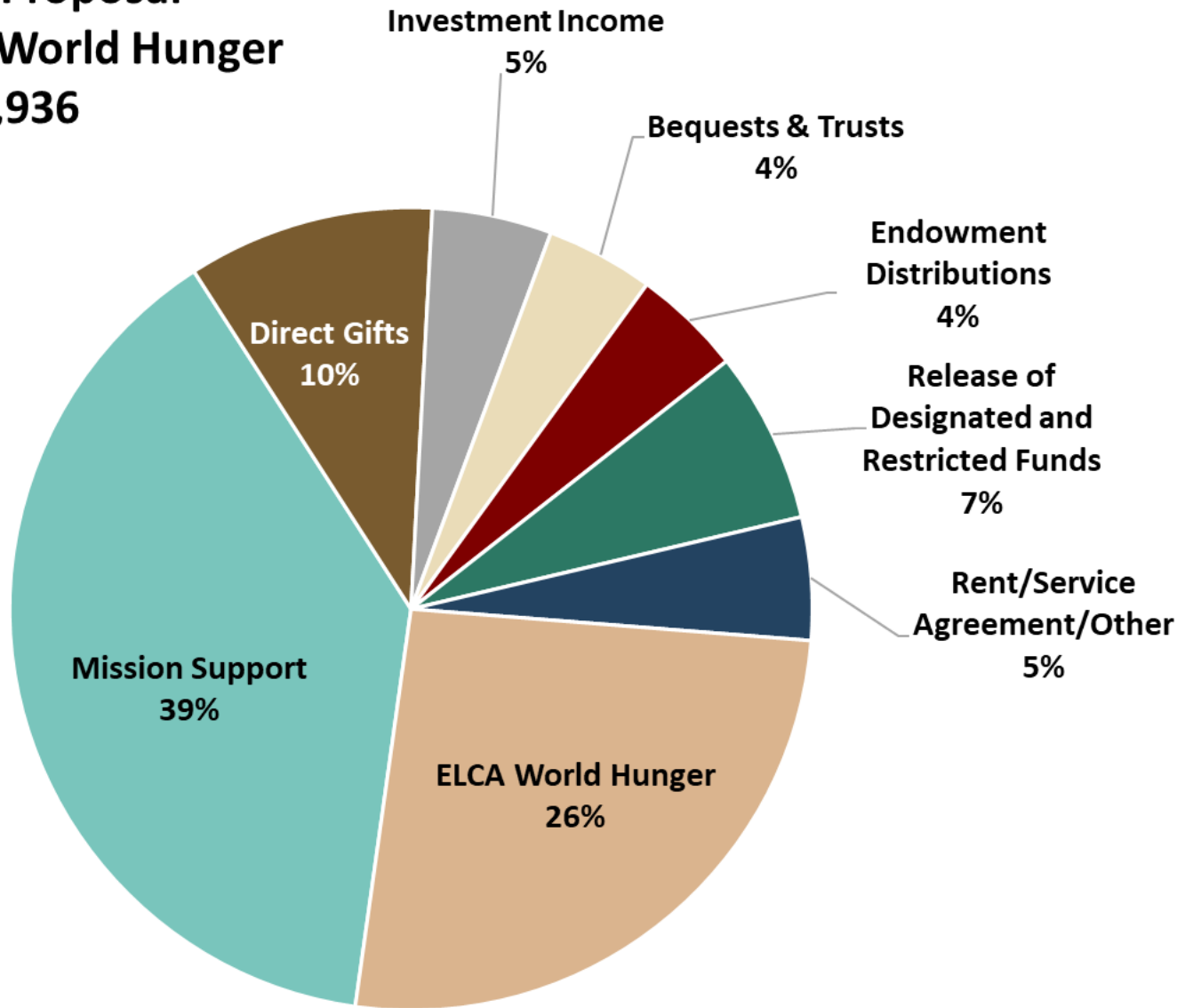
Congregations Lead Initiative (2025–2027; Lilly Grant \$477,280)

The amount above reflects income received from Lilly Endowment Inc. at the beginning of 2025 as part of the Thriving Congregations cohort. This income will be spent over three years ending Dec. 31, 2027. Through the Congregations Lead Initiative, the ELCA is equipping and inspiring congregations with innovation and design-thinking tools to spark a renewal of congregation ministry and community partnerships to create adaptable, relevant, and resilient faith communities. This initiative provides training in human-centered design to cohorts of congregations through synod partnerships, and helps congregations build skills and capacity around trying new things. As part of the programming, participants create and launch their own ministry experiments. The funding awarded in 2025 was a sustainability grant designed to transition the Congregations Lead Initiative into the regular programming of the Innovation Team and the work of the churchwide organization, following the initial program grant in 2021.

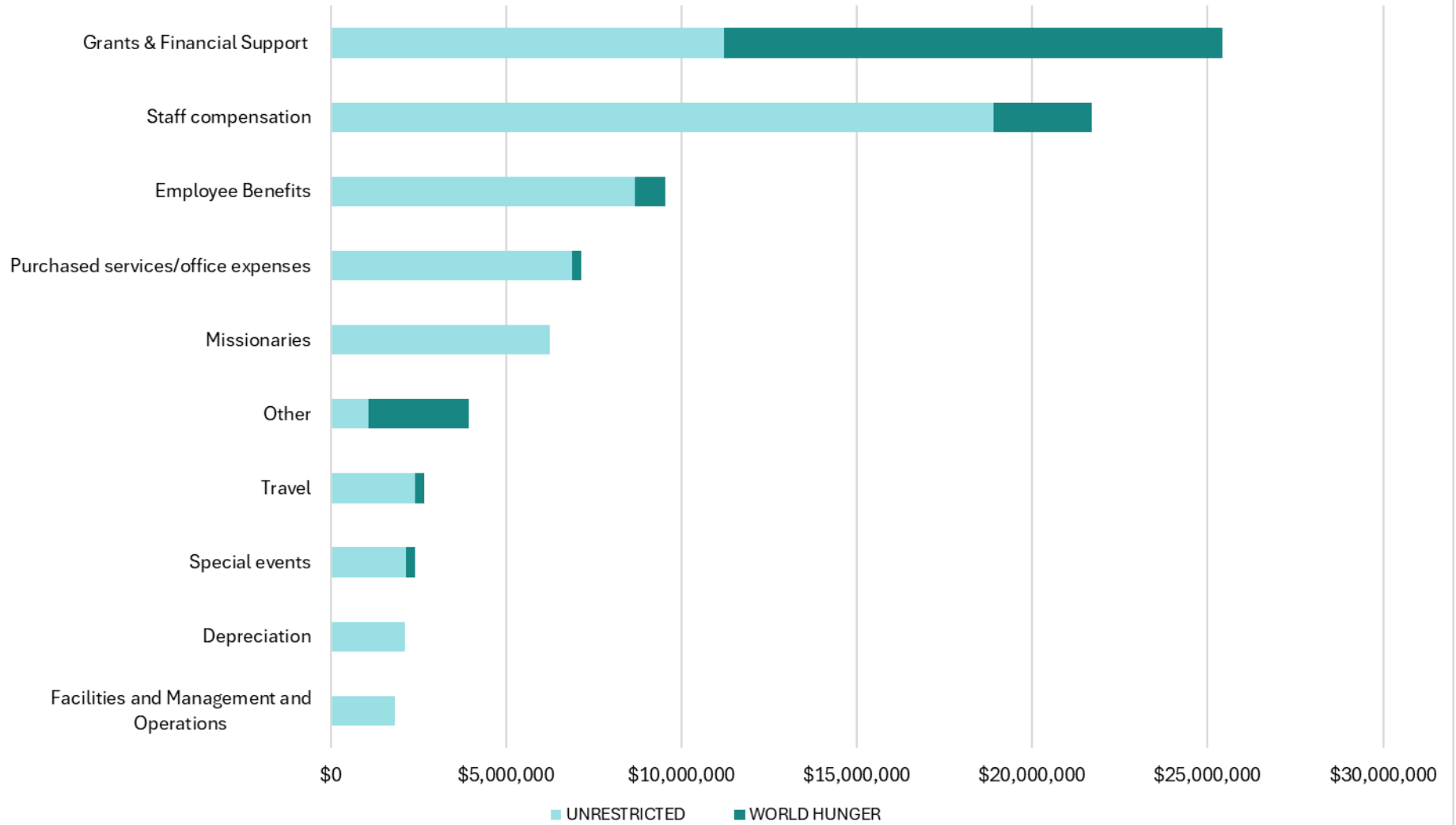
2026 Income Proposal
Current Fund \$61,432,936



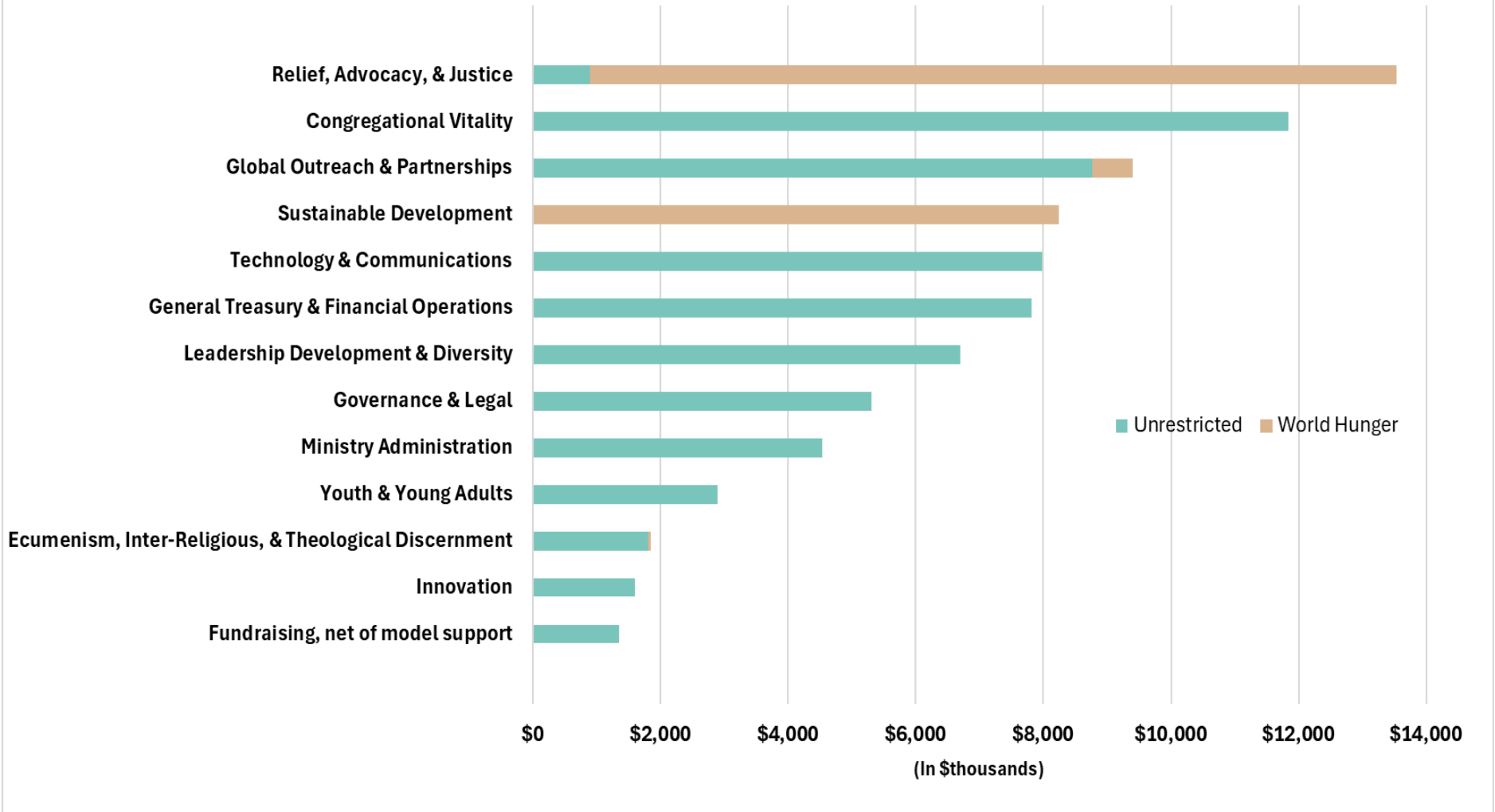
**2026 Income Proposal
Current Fund and World Hunger
\$82,982,936**



Total Spending Proposal by Expense Type \$83,050,000



2026 Expenses by Thematic Focus - Total Spend \$83,050,000



2024 Grant Spending (Actual) \$55,305,000

