2027 LOM BUDGET NARRATIVE

This proposal of the 2027 LOM Budget is based on significant and diligent work throughout the years. LOM is in a position of strength, but relies heavily on the network to keep moving this important work forward. Thanks to all who help to do this work - from Committees, to Conference Planning, to the Board of Directors, to individual meetings, financial contributions from member organizations, and supporting one another directly across this network. I'm amazed by the breadth and depth of work that happens across LOM. As you know well,

> ***Lutheran Outdoor Ministries encourages, educates, equips and empowers bold and faithful outdoor ministry leaders for service in the Church and the world.***

The overall aim in preparing this budget is to balance the work that LOM has historically done, with some of the new priorities that are arising out of LOM's Strategic Priorities. This budget relies on member organizations continuing to contribute to LOM through annual gifts from member organizations, however we are not growing that expectation this year and it continues to sit a little lower than it did in previous years. Rather, LOM believes that there are ways to raise money from individuals outside of the network itself. You will see another increase in our individual giving this year, with a hope to continue to raise funds and support from individuals. While this is a bold decision, I believe that it is the best way for LOM to position itself in the future. Our strategic priorities speak to that well, they are:

- Organization and Infrastructure
- Activation of LOM
- Leverage and Collaboration
- Education
- Diversification of Revenue

As always, this budget will require disciplined management and restraint with expenditures in order for LOM to have a balanced budget.

This narrative will assist in providing details and clarification regarding several budget line items.

INCOME

Curriculum Sales: $24,900 Revenue Budget 2027

LOM has seen a decrease in revenue from Curriculum sales over the past many years, however, trends suggest higher participation in the Curriculum during Youth Gathering Years. The Imagine More Curriculum has been produced, and aligns with the Youth Gathering theme. The benefit of using the Imagine More Curriculum is that you can have synergy in terms of messaging, themes, and even images, compared to the congregations that are participating in the Youth Gathering. There were no changes to Curriculum prices this year:

Curriculum full package (LOM Members): $450
Curriculum full package (non-LOM Members): $545
Development bundle: $200
Youth Ministry bundle: $300
Supplement bundle: $240
VBS bundle: $300

Investment/Interest: **$0.00 Revenue Budget 2027**

In 2025, LOM interest was high due to the Thrivent merger. We do not anticipate revenue from investment and interest in 2027.

Contributions - Individuals: **$85,000 Revenue Budget for 2027**

As discussed in the cover page, LOM has the opportunity to share the message about LOM to folks outside of the network. This is an increase of $5,000 compared to the 2026 budget, and reflects a desire to invite more people into this work through major gift fundraising.

Contributions – Business: **$1,600 Revenue Budget 2027**

This is primarily anticipating the proceeds from the endowment fund established by GSB and administered by the ELCA Foundation.

Contributions – Camp Organizations: **$75,000 Revenue Budget 2027**

We are grateful for the organizations that are coming forward and making contributions to LOM, and by those who are gradually increasing their annual contribution. In 2026 we scaled back to $75,000, and desire to stay at that level in 2027 again. We understand the constraints and limitations that many organizations feel, and yet, hope that as an entire network we can continue to see continued support through organization contributions.

Contributions – Grants: **$4,000 Revenue Budget 2025**

We anticipate grants from earnings on the endowment held by the ELCA for outdoor ministries to underwrite these items:
$2,500 – LOM Diversity Grant
$1,500 – LOM Innovative Program Award

Contributions ELCA: **$10,000 Revenue Budget in 2027**

The ELCA has maintained its commitment to provide operational support funds in the amount of $10,000 per year, for which we are very grateful.

While LOM has received up to $15,000 from the ELCA each year, we'd prefer to stay within our budgeted allotment (knowing that there is a possibility to draw an additional $5,000 from the ELCA if needed).

Contributions – Congregations and other Organizations: **$9,000 Revenue Budget in 2027**

Many of these contributions are generated by individuals who assign their Thrivent Choice Dollars to LOM, from synods who tithe to LOM, and from congregations who make contributions in support of LOM. There is more possibility here, which we want to try to focus on in 2027.

Business/Ministry Partner Memberships: $1,600 Revenue Budget in 2027

This is revenue derived from Business Members and Ministry Partner Members that have not been enlisted as Exhibitors at the LOM Annual Conference. This keeps the fees the same as 2026:
Business Members: $400
Ministry Partner Members: $200

Fall Conference: **$96,400 Revenue Budget 2027**

In 2027, all conference expenses will be covered by registration fees, scholarship funds, and a portion of the Major Sponsor fees. The intention with our location in 2027 is again to try to create an event that has various levels of costs to try to make it more accessible to folks across the network.
57 double occupancy participants @ $700 = $39,900
26 single occupancy participants @ $800 = $20,800
24 Quad occupancy participants @ $500 = $12,000
30 Quad+ occupancy participants @ $400 = $12,000
5 Major Sponsors @ $1,500 = $7,500
Late fees = $300
$96,400 total

Fall Conference Exhibitors: $8,000 Revenue Budget 2027

6 Business Partners @ $600 = $3,600
11 Ministry Partners @ $400 = $4,400

Conference Sponsorships: $13,250 Revenue Budget 2027 ($7,500 underwritten conference expenses, the rest as a separate budget line item)

This reflects a hope that our Major Sponsors will return in 2027, and that we will be able to identify a new major sponsor as well.

$6,000 Mission Investment Fund (MIF)
$3,000 Gronlund, Sayther, Brunkow (GSB)
$3,000 Seminaries of the ELCA
$3,000 ELCA Foundation

$3,000 Portico
$3,000 From new sponsor
$21,000 Total - $7,500 as conference income to cover conference expenses

BTE/LTE Income: **$32,950 Revenue Budget 2027**

Projection for LTE in 2027:
6 single occupancy participants @ $1,000
12 double occupancy participants @ $850: $10,200
8 double rustic occupancy participants @ $650: $5,200
16 quad rustic occupancy participants @ $550: $8,800
Ground transportation shuttles: $450
Inclusion Grant: $2,000
$32,950 total

Executive Director Gathering: **$14,020 Revenue Budget 2027**

10 double occupancy participants @ $500 = $5,000
12 single occupancy @ $550 = $6,600
Ground transportation = $420
Scholarship = $2,000
$14,020 total

Special Events: Auction: $25,000 in 2027

The auction remains an important part of LOM - both in terms of a fun event for LOM Conference participants, and in terms of revenue generation. There will be a renewed intention to consider ways to expand the reach of the auction beyond just our LOM conference participants.

Total Inclusion! Funded Line Item: $16,500 Revenue Budget 2027

The Total Inclusion! Cycle 3 grant includes $33,000/year for “indirect costs.” This amount will be shared equally each year between the ELCA and LOM.

EXPENSES

Curriculum Development: **$24,900 in 2027**
The details of the curriculum budget are found in Appendix A.

Contracted Staff Services: **includes Curriculum development (above) and Contract Staff Services at the Conference (below) $57,808 in 2027**
This line includes the contracted compensation for the LOM Curriculum Development, the LOM Administrator, LOM Bookkeeper, a Website Coordinator, and Conference Support at the LOM Conference.

Travel: $7,000 in 2027
We anticipate travel for the Director and the Associate Director to be similar to 2026. The intention with travel will be to leverage moments when many different LOM staff are present - at the Extravaganza, the ACA Conference, Association for Christian Fundraising Conference, and on the recruiting trail.

Strategic Planning Process: $0 in 2027

Fall Conference Expense: $90,000 in 2027
The Annual Conference Registration Fees have been determined with the following considerations.

Expenses for the conference – rooms, meals, deserts, evening hospitality, program, honorariums, speaker and workshop fees, meeting rooms, ground transportation, gifts for speakers, etc, etc, etc – will be included as Conference expenses. Anything that's important for the success of the event. These will all be considered when determining participant registration fees.

Expenses incurred by the Conference Planning Team are essential to the success of the Conference and therefore will be used when figuring the fee to charge participants.

Only things that would be nice but not crucial to the success of the event will be on the list of added sponsorship opportunity options. These will not be used in determining participant fees because we'll only provide them if somebody decides to pay for them.

Other expenses associated with the Conference but not to be considered when determining participant fees because they will be booked to other lines in the LOM budget include:

- All costs associated with LOM Board members participating in the Conference. These expenses will be booked to Organizational Meeting Expenses.
- All costs associated with LOM Contract Staff participating in the Conference. These expenses will be booked to Conference Support.
- All costs associated with Territory Coordinators participating in the Conference. These expenses will be booked to Conference Support.
- All costs associated with participants from a "Conference Swap" organization participating in the Conference. These expenses will be booked to Collaborative Meetings.

There are a few sources of Conference income when determining the participant fees for the Conference:

- Business & Ministry Partner Exhibitors. These fees should cover, at minimum, the cost of providing exhibit space, tables, etc. Anything over and above these expenses should be used to keep the participant fees as low as possible. The full amount of the fee will be used as conference income, even though we provide exhibitors with a free Business or Ministry Partner Membership in LOM for the ensuing year. This has been the case for the past several conferences.
- Sponsored items from the list of additional sponsorship opportunities. These opportunities will only be provided if they are indeed sponsored. They won't, therefore, be figured into the determination of participant fees.
- Major Sponsors of the Conference - half of the minimum fee for sponsorship will be used in determining the participant fees. The other half will be a "safety net" in case unforeseen circumstances cause expenses for the Conference to exceed income for the Conference.
- Major Sponsors who contribute more than the minimum amount - If they choose an item from the additional list of sponsorship opportunities, that amount will be used to pay for the item they have chosen. If they simply decide to contribute more than the minimum without choosing a particular additional item, the full amount of their overage will become part of the "safety net".

BTE/LTE General Expense: **$25,208 in 2025**

This is based on the room and meal rates at LOMIK, for participants and faculty, supplies, and airport shuttle fees. Considerable savings have been figured, once again this year, into the LTE Expenses by considering the in-person meeting of the LTE Committee as an Organizational Meeting Expense. An additional expense, estimated at $2,000 will be covered by an equal amount from the Total Inclusion! Capacity Building Reserve Fund.

Compass Points: **$1,500 for 2027**

$350 for an LOM representative from the Education Committee to be at the Coordinating Council Meeting + $500 airfare for the representative + $10 for each of 65 Contributing Organizational Members of LOM $650 = $1,500 Total.

Executive Directors Gathering: $12,307 in 2027

The projected cost of room and meals plus all program expenses.

Scholarship: $3,000 in 2027

We would like to budget some scholarship into the budget for 2027. We expect to give significantly more scholarship than this (through channels used in previous years), however we want to be sure that we are ensuring that there is at least some scholarship budgeted into our operating budget for 2027.

Collaborative Meetings and Projects: **$6,800 in 2025**

This line includes expenses for 2 LOM Representatives (executive director and Board president or designee) at the annual Council Meeting of the Outdoor Ministries Connection, $300 each for room &

board, $500 each for airfare = $1,600.

In addition, $1,200 for LOM participation with our colleagues in the Outdoor Ministries Connection (OMC) in the next scheduled survey of church camps.

We currently have two ministry partners with whom we have a conference swap arrangement - the ELCA Youth Ministry Network (their conference is the Youth Ministry Network Extravaganza) and the Evangelical Lutheran Education Association (ELEA) conference. We have budgeted $1,000 to assist in expenses for representatives to be present at these conferences.

$3,000 will be used to help get some of the LTE Committee to the LOM Conference Planning Meeting in February, 2027.

Organizational Meeting Expenses: **$15,500 for 2027**

LOM Board at Annual Conference: $1,000 single room & meals at the LOM Annual Conference + 1 additional night for the Board Meeting for 11 members = $11,000. Plus $500 airfare for each 9 Board members = $4,500. Total for Board = $15,500.

Membership Benefits: $1,200 in 2027

This is the fee LOM pays as our share of the vendor discount program in which we participate with other church camp associations. https://www.lomnetwork.org/partners/vendor-discounts/

Promotional Expense: **$250 in 2027**

$250 for exhibit supplies at the ELCA Youth Ministry Network Extravaganza and other events.

Development Expense: **$2,000 in 2027**

Email to regular donors asking them to consider monthly automatic withdrawal donations.
March: Email to all current and prospective donors, segmented.
November: Direct Mail to current and prospective donors, segmented: $2,000

Legal/Audit Expense: **$3,500 in 2027**

$3,200: Financial Review of the year 2026
$300: Preparation of 990 Form for 2026
$3,500 total

Licenses and Website Expenses: **$3,190 in 2027**

Significant savings are proposed in 2027 by moving our CRM to Zeffy.com. The hope with this transition will be that we can consolidate many of our different tech solutions all under one umbrella.

$200 ZOOM annual subscription
$1,085 QuickBooks Annual Fee
$50 QuickBooks 1099 Processing Fee
$1,380 QuickBooks payroll service fees (12@$115)
$475 PayPal
$3,190 total

Special Events: Auction Expense: $0.00 in 2027

With the proposed transition to Zeffy, we want to move away from OneCause. While they have great auction software, the intention is to try to create an auction within Zeffy so that it can save money and have synergy across all of our platforms. The costs associated with the auction (drinks and food) are included in the LOM Conference.

Insurance Expense: $1,300 in 2025

Current general liability policy from Church Mutual.

Recognitions: **$6,000 in 2025**

$2,000 projected to honor milestones and achievement/participation.

In addition, we anticipate the below items, to be covered by anticipated grants from earnings on the endowment held by the ELCA for outdoor ministries (see the Income line for Contributions – Grants):

$2,500 – LOM Diversity Grant

$1,500 – LOM Innovative Program Award