



The Network of Camps and Retreat Centers
Affiliated with The Evangelical Lutheran Church in America

2026 LOM BUDGET NARRATIVE

With this proposal of the 2026 LOM Budget, we give thanks for the organizational members of LOM and all of the individual members. LOM is all about the amazing ministries throughout this exciting network and what we can do together to assure strength and vitality for every one of our members. In LOM we find the resources we need because of what each of us can share – our expertise, our experience, our financial support – so that outdoor ministry everywhere throughout the ELCA can be strong, resilient, robust, relevant, and vibrant. The impact of our work together through LOM is prolific. The sustainability of our ministries has been unquestionably demonstrated during these past few years. The power of our ministries is manifested in the stories of faith which abound, at the same time that the challenges continue to be profound. During this next year of leadership transition for LOM, it's more important than ever for the community we know and love as LOM to have the capacity to be there for each other. This budget is intended to be realistically bold in order for LOM to maintain and grow this capacity. It takes into consideration LOM's remarkable history of extraordinary leadership provided by the members of this network.

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

This budget is predicated on the confidence that our member organizations will provide financial support of LOM that grows in a way that's commensurate to the ambitious plans for LOM to continue to grow in our capacity to live into our mission together. Revenue projections, therefore, reflect cautious optimism while we keep expenses at a prudent level. We expect the priorities of LOM, as articulated in our strategic plan, to be as follows:

- Advocate for Outdoor Ministries
- Facilitate Connections Among Ministry Leaders
- Support LOM Member Organizations and Leadership
- Expand the Mission Capacity of the LOM Organization

This budget will require disciplined management and restraint with expenditures in order for LOM to have a balanced budget in 2026.

This narrative will provide further details and clarification regarding several budget line items. The accompanying budget proposal worksheet provides opportunities for comparison to income and expenses for 2024 and projections to the end of 2025.

INCOME

Curriculum Sales: \$ 23,325 Revenue Budget 2026

This 2026 revenue projection is based on covering the costs of producing the 2027 curriculum in 2026. (see Appendix A – Curriculum Budget Proposal). For 2025, we are projecting a loss of \$7,000 in net revenues. In order to produce a Curriculum in 2026, for 2027, we are proposing a streamlined version of what we have been in the practice of producing. This will mean that the 2027 Curriculum will not have the following sections –

- Preschool and Special Needs Bible Study, Crafts and Games
- Adult Bible Study
- Large Group Worship
- Group Building Activities

It will also involve a minor reduction in some of the production costs.

The cost of the 2027 curriculum will therefore, decrease as follows -

Curriculum full package (LOM Members): \$470 to \$450

Curriculum full package (non-LOM Members): \$545 to \$525

Development bundle: \$200 to \$200

Youth Ministry bundle: \$300 to \$300

Supplement bundle: \$240 to \$240

VBS bundle: \$300 to \$300

Investment/Interest: \$3,450 Revenue Budget 2026

With the principal amount of \$72,500, a 2-year CD, 4.76% APY, reached maturity on September 12, 2025. At maturity, a new 3-year CD in the amount of \$79,713.13 was secured with a 4.33% APY.

Contributions - Individuals: \$80,000 Revenue Budget for 2026

This is our forecast based on the projection for 2025 and anticipating a growing response to telling the story of how important LOM has been for the ministry of so many outdoor ministry organizations.

Contributions – Business: \$1,600 Revenue Budget 2026

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 2026

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. We feel a 3% growth from 2025 to 2026 in contributions from member organizations is reasonable in light of the expansion of capacity inherent in the current strategic plan and we ask our member organizations to consider a similar increase in their annual financial contribution to LOM.

Contributions – Grants: \$4,000 Revenue Budget 2026

We anticipate income 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: \$15,000 Revenue Budget in 2026

The ELCA has maintained its commitment to provide operational support funds in the amount of \$10,000 per year from the ELCA operating budget, for which we are very grateful. In 2025, \$10,000 in this line came as a contribution from the ELCA’s operations budget plus \$5,000 came from earnings on the endowment held by the ELCA.

We have requested that the ELCA increase its annual financial support of LOM by increasing this support from their operating budget to \$15,000/year in 2026. While they are considering this request, we have been assured that there is an amount in the income account of the ELCA Endowment for Outdoor Ministries that will be sufficient to cover this increase of \$5,000 in 2026. Thus, \$15,000 from ELCA operating funds unless \$5,000 from the ELCA Endowment for Outdoor Ministries is necessary.

Contributions – Congregations and other Organizations: \$17,000 Revenue Budget in 2026

Many of these contributions are generated by individuals who assign their Thrivent Choice Dollars to LOM. This increased significantly in 2024 and 2025 because an individual has begun to direct Thrivent Charitable dollars in the amount of \$10,000/year, but it might have to decrease to \$5,000 in 2026. In addition, a significant amount of these contributions is from synods.

Business/Ministry Partner Memberships: \$1,600 Revenue Budget in 2026

This is revenue derived from Business Members and Ministry Partner Members that have not been enlisted as Exhibitors at the LOM Annual Conference. This anticipates an increase in fees:

Business Members: \$300 to \$400

Ministry Partner Members: \$150 to \$200

Fall Conference: \$89,400 Revenue Budget 2026

In 2026, all conference expenses will be covered by registration fees, scholarship funds, and a portion of the Major Sponsor fees.

70 double occupancy participants @ \$700 =	\$49,000
25 single occupancy participants @ \$800 =	\$20,000
21 triple occupancy participants @ \$600 =	\$12,600
5 Major Sponsors @ \$1,500 =	\$7,500
Late fees	= <u>\$300</u>
TOTAL =	\$89,400

Fall Conference Exhibitors: \$10,800 Revenue Budget 2026

10 Business Partners @ \$800 = \$8,000

7 Ministry Partners @ \$400 = \$2,800

Conference Sponsorships: \$7,250 Revenue Budget 2026 (50% to underwrite conference expenses, 50% as this separate budget line item

This reflects our hope that the Major Sponsors will return in 2026.

\$3,000 Mission Investment Fund (MIF)

3,000 Gronlund, Sayther, Brunkow (GSB)

2,500 Seminaries of the ELCA

3,000 ELCA Foundation

3,000 Portico

\$14,500 Total - \$7,250 as conference income to cover conference expenses

BTE/LTE Income: \$25,600 Revenue Budget 2026

Projection for LTE in 2026: 7 participants, single occupancy, @ \$1,050 = \$7,350; 20 participants @ \$850 = \$17,000; plus 1 commuter @ \$500; plus ground transportation shuttles = \$750 for a total of \$25,600.

Interim Executive Director School: \$14,000 Revenue Budget 2026

This event, most recently held as an event of the Outdoor Ministries Connection (OMC) in September, 2022, is planned to take place once in every 3-5 years. This assumes that it will be an LOM event with invitations extended to our OMC colleagues.

10 single occupancy participants @ \$1,400 = \$14,000.

Special Events: Auction: \$25,000 in 2026

Try as we might in our attempt to have the Auction proceeds go less to operating expenses and more toward special projects such as the reserved funds for event scholarships, we aren't confident in our ability to generate enough income to do so in 2026. Anticipating expenses of \$2,500, the auction income for the operating budget will cover these expenses plus contribute \$25,000 of income to the operating budget.

Total Inclusion! Funded Line Item: \$16,500 for 2026

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

EXPENSES

Curriculum Development: \$24,475 in 2026

For 2027, we are proposing a streamlined version of what we have been in the practice of producing. This will mean that the 2027 Curriculum will not have the following sections –

- Adult Bible Study
- Large Group Worship
- Group Building Activities (to be included as part of age-group chapters)

It will also involve a minor reduction in some of the production costs.

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) \$89,679 in 2026

- Curriculum Development: see Appendix A
- Educational Events Coordinator: \$8,100 is for the full year. Tom Powell has been contracted for 2026 to coordinate all LOM events, primarily the Annual Conference and LTE.
- LOM Admin Contractor: \$11,820. Jon Skogen has agreed to extend his current contract through June, 2026.
- Bookkeeper: \$12,144. Ginger Brownell has agreed to stay through at least the end of 2026. This amount assumes a 3% COL increase.
- Communications Coordinator & News Editor: \$4,140. This reflects the hope that Tom Reddinger and Rod Boriack will agree to extend their contracts through June, 2026.
- Recommendation for a part-time Associate Executive Director: \$23,000. This is predicated on service beginning July, 2026, and combining, at the outset, the independent contract positions of Administrator (\$11,500), Communications & News Editor (\$4,000) and derive an additional \$7,500 from the Total Inclusion! Cycle 3 grant, indirect cost reimbursement for a total of \$23,000 for the second half of 2026.
- In 2027, the Associate Executive Director position could be increased for the full year by combining: Communications/News (\$8,000), Administrator (\$23,500), Events Coordinator (\$8,000), and Total Inclusion! Indirect Costs Reimbursement (\$16,500) = \$56,000 TOTAL in 2027.

Contract Services Conference Staff Support at the LOM Annual Conference: \$6,000 in 2026

This is the amount that the Events Coordinator and Communications Coordinator/Associate Executive Director are reimbursed for their expenses to participate in the LOM Annual Conference, including their room & board at the single occupancy rate at the conference and airfare as necessary. Also, up to \$1,000 reimbursement for each of the four Territory Coordinators.

Director Travel: \$15,000 in 2026

We are assuming that the amount of executive director travel in 2026 will be similar to what it was during the first few years that Don Johson was visiting camps and getting familiar with sites and staff.

Strategic Planning Process: \$0 in 2026

The work of implementing the Strategic Plan continues in full swing! Most notable in 2025 was the completion and approval of an extensive communications and marketing plan. The cost of the contract with Tic-Tac-Toe Marketing was covered by reserve funds. Intertwined throughout the Strategic Plan are goals and objectives related to diversity, equity and inclusion. Some of these initiatives were underwritten with funds from the second Total Inclusion! grant and from the Total Inclusion! Capacity Building reserve fund that was established with proceeds from unexpended funds of the first Total Inclusion! grant. The LOM Leadership Summit was one of these endeavors. We are now grateful that a similar grant has been awarded for a third cycle of Total Inclusion!

Fall Conference Expense: \$83,500 in 2026

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. This will include \$2,000 for the Whova Conference App.

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.

Auction expenses – room fee, IT fees, refreshments, etc. will not be figured into the determination of participant fees. They will be charged to the auction expense line item in the LOM budget.

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 –

- 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 Contract Services Staff Support.
- All costs associated with Territory Coordinators participating in the Conference. These expenses will be booked to Contract Services Staff 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: \$25,600 in 2026

This is based on the room and meal rates at Lutherhill (TX), 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 annual 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.

Interim Executive Director School: \$14,000 Expense Budget 2026

\$7,280: 13 single occupancy @ \$560
\$4,500: 3 stipends @ \$1,500
\$ 420: Contingency
\$1,800: travel for 2 trainers, 1 chaplain/host
\$14,000 TOTAL

Executive Directors Gathering: \$0 in 2026

There is not currently an Executive Directors Gathering scheduled during 2026.

Compass Points: \$1,500 for 2026

\$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.

Conference Swap Exhibitors: \$2,275 for 2026

We currently have two ministry partners with whom we have such an arrangement – the ELCA Youth Ministry Network (their conference is the YM Extravaganza) - LOM can have two representatives with full credentials at the E, in addition to our exhibit space. The cost of hotel lodging for three nights plus airfare reimbursement approximately \$1,000/person. We also have such an arrangement with the Evangelical Lutheran Education Association (ELEA). We try to find an LOM representative who lives near the location of their annual conference. Hotel room for one night, meals, and travel = \$275.

Collaborative Meetings and Projects: \$11,975 in 2026

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 (OMC), \$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.

OMC is proposing to have a lawyer prepare documents and develop a process for becoming legally incorporated. The LOM share of this total expense of \$5,500 is \$1,375.

The OMC Educational Summit is scheduled for April 13-16, 2026, at the Dayspring Episcopal Center, Parrish, FL. The cost of airfare for LOM Executive Director and Board President + 6 members of the LTE Committee: Airfare 6@\$600 for \$3,600 + Room & Board 6@\$700 for \$4,200 = \$7,800.

Organizational Meeting Expenses: \$17,000 for 2026

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 of 9 Board members = \$4,500. Total for Board = \$15,500.

LTE Committee Think Tank immediately following the Education Summit: 2 additional airfare @ \$500 for \$1,000 + room & board 2@\$250 for \$500 = \$1,500

Membership Benefits: \$1,200 in 2026

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 2026

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

Development Expense: \$2,500 in 2026

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: \$2,500

Licenses and Website Expenses: \$5,530 in 2026

\$1275 DonorSnap (Financial Development Software)
\$200 ZOOM annual subscription
\$105 Slack (\$8.75/mo)
\$960 MailChimp list in excess of 2,500 (12 months @ \$80/month)
\$1085 QuickBooks Annual Fee
\$50 QuickBooks 1099 Processing Fee
\$1,380 QuickBooks payroll service fees (12@\$115)
\$475 PayPal
\$5,530

Special Events: Auction Expense: \$2,200 in 2026

\$2,305 OneCause Auction Software
(\$1,000) Access to OneCause granted to 2 LOM Member Organizations @ \$500 each
\$895 Snacks, beverages, function room rental
\$2,200

Insurance Expense: \$1,300 in 2026

Current general liability policy from Church Mutual.

Recognitions: \$7,000 in 2026

\$3,000 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

Legal/Audit Expense: \$3,200 in 2026

\$2,800: Financial Review of the year 2024
400: Preparation of 990 Form for 2021
\$3,200