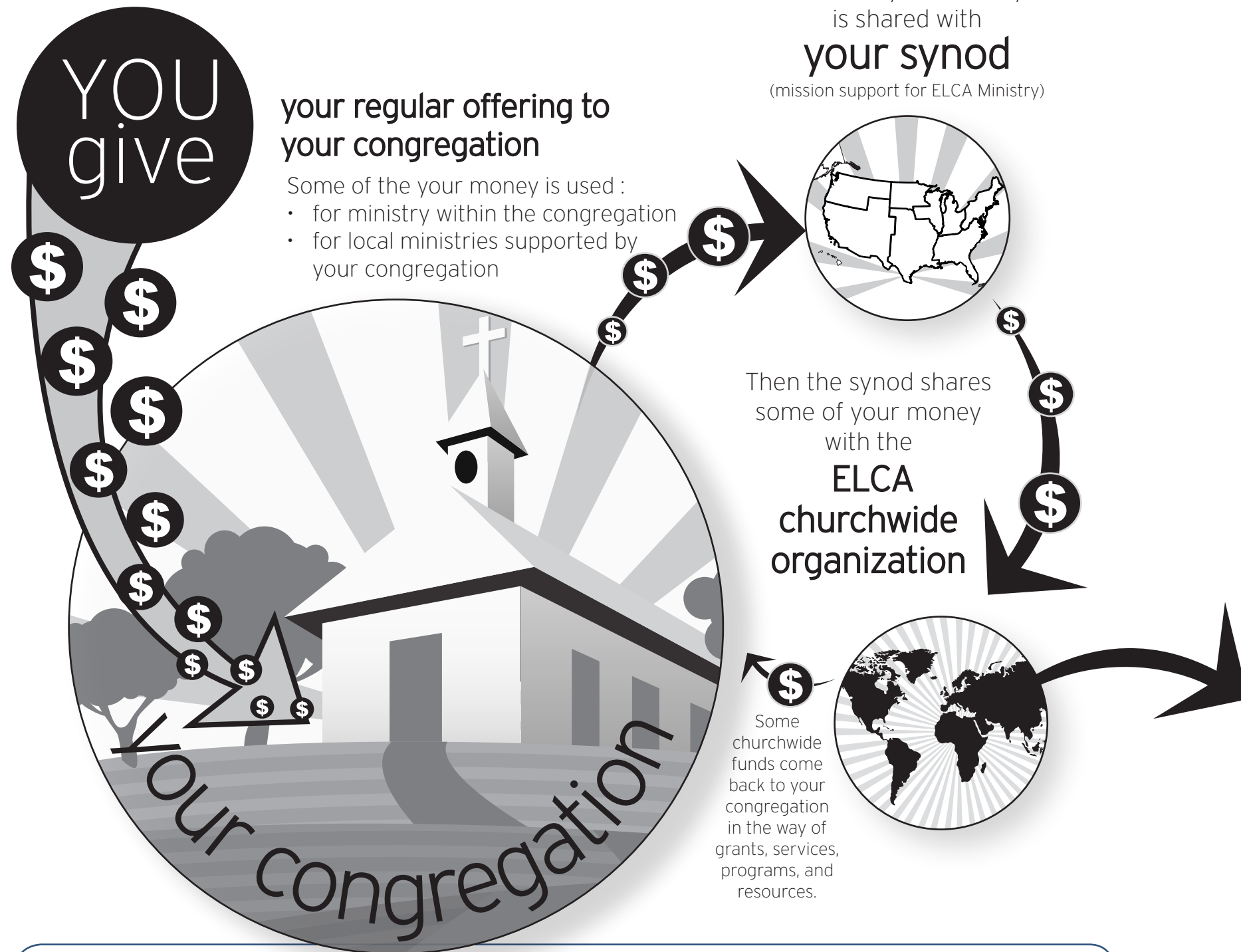
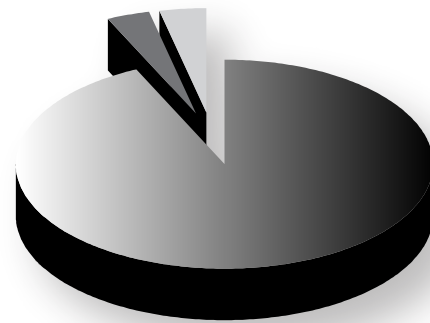


Where Your Offering Goes...



In 2005, your congregation and 10,549 others gave **\$1.85 billion** to support God's mission and ministry through the Evangelical Lutheran Church in America.

- \$65,474,161 (3.54%) shared with the churchwide organization
- \$64,839,041 (3.51%) shared with the synods
- \$1,716,255,202 (92.94%) Congregations Local Mission & Ministry



When we work in partnership and share our contributions, we accomplish great things together!

We Bring Our Offering

It's an act of worship. Like the ancient people of God in the Old Testament, we bring into our congregation the "first fruits" of our labor. As they brought grain and animals, today we bring money to offer, and we make our offering right in the middle of the worship service.

Here in the pages of "Making Christ Known" we learn about the work that is done by dollars shared for ELCA ministry, across the country, and around the world. It is important to know what our offered dollars do, and it is important for the entities that receive those dollars—new congregations in the U.S., global mission, education ministries—to report and celebrate their work.

In prayerful reflection, however, let us first think about where those dollars come from, about how and why those dollars have been offered.

We make our offering as an act of worship. Like our Old Testament ancestors, in our worship we seek to love and honor God. We express our love and devotion by sacrificing something of value.

We make our offering as an act of liberation. We know the temptation only too well, of permitting money to hold sway over our lives. In the face of that temptation, we nevertheless break the hold of money and release it—lightly, freely, with joy. We are not those who seek to die with the most toys. We are free from that.

We make our offering as an act of community. This is about ministry that is beyond me, ministry that is shared with all the people of God. My offering is released into the care of the wider congregation, and so my offering becomes part of our ministry, an expression that my identity is now part of the Church.

Finally, and most importantly, **we make our offering in imitation of Christ.** We are generous because Christ is generous, in his work and in laying down his life, and we want to be like him. We bear the baptismal cross on our foreheads, in memory and in imitation of the cross that Christ bore. Even so we bring our generous offering, in memory and in imitation of the generous offering that Christ is.

Into the thousands of congregations across the ELCA we bring money to offer. Where does the money go? The offering dollars will do great things in a new mission in suburban Atlanta, in a medical clinic in Liberia, in a seminary in California.

Yet, before the dollars ever get there, the offering dollars have already done great things. Offering, the act itself, has already worked its inspiring and life-transforming power. Our offering proclaims to all who care to know: we follow Christ.

81.3% of the total churchwide current fund budget is supported by mission support originating from congregational giving to synods for synodical and churchwide work. **Every \$100 of the mission support received by the churchwide organization supports the following types of mission in the following amounts:**

NEW CONGREGATIONS

\$21.18 develops new congregations not yet organized, and encourages existing congregations intentionally focused on outreach.

GLOBAL PARTNER CHURCHES

\$19.65 funds global partner churches in 60 countries, over 300 missionaries and overseas volunteers and the work of the Lutheran World Federation.

LEADERSHIP DEVELOPMENT

\$12.64 supports leadership development through eight ELCA seminaries, 28 church colleges and universities, nearly 200 campus ministries and schools, and scholarships.

DEVELOPMENT SERVICES

\$7.08 funds development services which assists members in their support of ministry today and into the future with their accumulated wealth; provides the stewardship ministry and education of all our members.

DOMESTIC SOCIAL JUSTICE AND ADVOCACY EDUCATION

\$6.12 funds this ministry, including advocacy with the United Nations, federal and state governments and corporate decision makers, community development, support of Lutheran Services of America, and efforts toward full participation within the church of people of color and women.

DOMESTIC WITNESS, WORSHIP, AND EVANGELISM

\$5.67 supports this ministry through public media news service, media relations, ELCA Resource Information Service, churchwide interpretation, congregational renewal, resource development, programs for youth and outdoor ministries, and Lutheran Youth Organization.

BUILDING SERVICES

\$5.08 provides for all centralized building services and contracted services, facilities, debt service, building service personnel, maintenance and capital improvements for the Lutheran Center and affiliated offices (including ELCA Archives, Lutheran Office for Governmental Affairs in Washington, D.C., Lutheran Office for World Community in New York City).

MANAGEMENT

\$4.83 provides for the management of the churchwide units; budget development, strategic planning; depreciation of property, equipment improvements, and insurance program.

ELCA'S OFFICIAL ROSTERS

\$4.43 maintains ELCA's official rosters and records, publishes official documents, provides legal counsel, manages Churchwide Assemblies and Church Council meetings, and preserves official church archives.

HEALTH CARE

\$3.47 subsidizes health care premiums of retired church workers. This includes clergy, missionaries,

and lay church workers, as well as low income retirees and their survivors whose minimal pensions place them below the poverty level.

LEADERS FOR MINISTRY

\$3.08 supports the work of synods and regions as they recruit, prepare, and place leaders for ministry, including coordinating the first call process and mobility of clergy; the work of the Conference of Bishops and regional coordinators.

INFORMATION TECHNOLOGY SYSTEM

\$2.67 makes possible the churchwide information technology system, including accounting system, banking system, and Web management.

RESEARCH AND EVALUATION

\$2.00 conducts research and evaluation on behalf of the churchwide organization and its units, synods, and regions; provides unit reviews and evaluations; human resource services offer recruitment, staffing performance appraisal and training of churchwide staff.

ECUMENICAL

\$1.92 provides financial and personnel support to ecumenical organizations; membership in national and interchurch agencies; arranges for ecumenical dialogues and interfaith conversations.

STRATEGIC INITIATIVE FUND

\$0.18 supports new projects that relate to the strategic directions and goals as they are identified.

*Source: 2005 Congregational Report Forms and 2007 Churchwide Operating Budget

For more information about the current ELCA churchwide spending allocation, see the current *ELCA Yearbook* or visit www.elca.org/treasurer/

Thank You!