



**The United Church
of Canada
General Council**

GCE45 GS18 Approval of 2026-2028 Triennial Operating Budget for November 2025

True Document Date: November 14, 2025

1. What is the issue?

The operating budget establishes parameters for the allocation of financial resources across various functions, including denominational governance, shared services, program work supported by Mission and Service, and corporate functions serving the General Council Office, Regional Council offices, and all pastoral charges and communities of faith. As a cornerstone of effective financial planning, the budget must be developed with a strategic lens and guided by the energy and direction endorsed by the church.

The Budget Principles and Assumptions approved by the Executive of the General Council at its September meeting provide the essential foundation for preparing the operating budget of the General Council Office of The United Church of Canada. The proposed 2026–2028 triennial budget has been developed in alignment with these approved principles and assumptions.

The General Council Office of the United Church of Canada has historically relied on cost reduction and reserve funding to cover annual budgets, as Mission and Service revenues have continued to decline. As the church celebrates its 100th anniversary, it stands at a pivotal moment. The 2023-2025 strategic plan has created momentum by fostering a strategic mindset and encouraging data-informed decision-making. It also led to the formation of the Growth Department of regionally deployed staff, and a denominational public outreach strategy.

The unfavourable trend in membership, declining Mission and Service contributions, rising inflationary pressures, and emerging priorities from General Council 45 have made the budgeting exercise increasingly challenging. The fundamental question before the Executive is: how should the Church prioritize the increasing number of competing priorities? This proposed budget seeks to offer a balanced approach - maintaining financial austerity while shifting from a reactive budgeting model that merely reflects decline, to a proactive strategy that invests in growth.

2. Why is the issue important?

The adoption of a triennium budgeting framework represents a significant step toward strengthening long-term financial planning and supporting the organization's strategic objectives. By taking a multi-year approach, the triennium budget provides greater stability and predictability for program planning and resource allocation. It allows leadership to view financial decisions in a broader context, ensuring that priorities and initiatives are aligned with long-term goals rather than being limited to a single-year perspective.

The 2026-2028 budget aims to prioritize resources in line with strategic goals while optimizing core costs to support long-term sustainability. Recognizing the challenges of declining revenue and inflation, the budget reflects a proactive stance - balancing financial discipline with targeted investment in growth. Staffing decisions will consider retirements, succession planning, activity changes, and business continuity, ensuring resources are faithfully aligned with strategic outcomes.

While the triennium budget establishes a three-year financial framework, it remains flexible and responsive to changing circumstances. The budgets for 2027 and 2028 will be revisited and refined in the next budget cycle based on the actual financial results from 2026, as well as any updated assumptions and policies.

3. How might the Executive of the General Council respond to this issue?

The General Secretary recommends

That the General Council Executive approve the 2026-2028 Triennial Operating Budget as presented, which has been developed in accordance with the budget principles and assumptions approved at the September GCE meeting.

It is further noted that this approved budget does not include financial provisions for proposals that were introduced and supported in the course of the GC45 meeting. The costs and funding requirements associated with those proposals will be assessed and determined by the General Secretary.

4. For the body transmitting this proposal to the General Council Executive:

The Finance Advisory Committee has reviewed the proposal and transmits it with a recommendation for approval. The Committee emphasizes that it must be recognized we are operating in an overall environment of declining revenue. Additionally, our revenue streams are not immune to inflationary pressures. The Committee also highlighted the importance of closely monitoring new costs arising from General Council 45, as well as maintaining ongoing oversight of the operating reserve and investment market conditions throughout the triennium. If there are material deviations from the established economic assumptions, appropriate adjustments should be made.

Document Type: [Proposal](#)

General Council: [GC45](#)

Originating Body: [General Secretary](#)