

ENGLISH DISTRICT BOARD OF DIRECTORS MEETING

August 10, 2024

Meeting Location:

Peace Lutheran Church, 1985 Rossini Boulevard, Windsor, ON N8W 4P6.

Attendance: Voting Members - Rev. Todd Arnold, Mr. Christopher Cassel, Ms. Carol George, Mr. Thomas Habitz, Rev. Robert Kieselowsky, Mr. Rod Lane, Mr. Terry Leu, Rev. Jeffrey Miskus (*Pres.*), Mrs. Kristin Wellik (*via telecommunication*), Rev. Luke Zimmerman. **Non-Voting Members** - Rev. Zachary Marklevitz, Mrs. Sally Naglich, Rev. Robert Rogers, Rev. Douglas Spittel, Mr. Jim Thielen. **Staff** - Mr. Albert Amling, Mr. Ronald Grimm, Rev. Derek Mathers.

Not Attending: Mr. Thomas Honebrink, Rev. Michael Morehouse, Mr. Keith Vieregge.

Call to Order: Chairman Terry Leu called the meeting to order at 9:05am.

1. Opening Devotions

Rev. Douglas Spittel led opening devotions, utilizing the brief Morning Prayer order from *Hymnal Supplement 98*. The Scripture Reading was from 1 Corinthians 4; a brief spiritual writing concerning the preaching of Law and Gospel from Martin Luther was also read.

2. Roll Call and Determination of Quorum

Secretary Luke Zimmerman called the roll of members, determining that a quorum of voting members was present.

3. Introduction of Rev. Zachary Marklevitz, Appointed Vice-President for Lake Erie Region

Chairman Leu introduced Rev. Zachary Marklevitz, pastor of Grace - Wyoming, MI, as the appointed Vice-President for the Lake Erie Region to serve through the end of the triennium. Chairman Leu invited Rev. Zachary Marklevitz to introduce himself to the Board.

4. Approval of April 2024 Meeting Minutes

Secretary Zimmerman presented the draft minutes from the Board's meeting of April 29-30, 2024 for approval. Motion: *"To approve the minutes as presented."* Motion carried.

5. Approval of May 2024 Meeting Minutes

Secretary Zimmerman presented the draft minutes from the Board's teleconference meeting of May 23, 2024 for approval. Motion: *"To approve the minutes as presented."* Motion carried.

6. Approval of June 6, 2024 Meeting Minutes

Secretary Zimmerman presented the draft minutes from the Board's teleconference meeting of June 6, 2024 for approval. Motion: *"To approve the minutes as presented."* Motion carried.

7. Approval of June 27, 2024 Meeting Minutes

Secretary Zimmerman presented the draft minutes from the Board's teleconference meeting of June 27, 2024 for approval. Motion: *"To approve the minutes."* Motion carried.

8. Review of Prior Meetings

Chairman Leu initiated a discussion of the Board's prior meetings for comment by members. Board members noted that they wished to have the opportunity to interact with congregational leaders to learn more about the school ministry at Advent - Zionsville, IN where the April 2024 meeting was held. Chairman Leu thanked Board members for being available to meet in several teleconferences during the presidential transition period.

9. District President's Report

President Miskus began his report by reflecting on his past experiences at Peace - Windsor, ON where the August 2024 meeting was held, including his confirmation and wedding.

President Miskus introduced his vision for the year in his tenure as Bishop: "Living the Baptized Life in Christ," which is based on the text of Galatians 2:20, augmented by the statements in Romans 6:3-7. This vision emphasizes how the reality of being joined to Christ's death and resurrection in Holy Baptism that brings new life is to be carried out by the members of the District: *"My vision for the English District is that the pastors and congregations are living out their baptized lives in Christ."*

President Miskus' report highlighted various areas of focus during the last two months that will continue into the next few months:

- Prayer and Devotional Study
- Holding 45-minute teleconference meetings with every active pastor of the District.
- Meeting with Vice-Presidents and Circuit Visitors about vacancies and calling congregations.
- Scheduling a teleconference meeting in September for orientation of new members of the District.
- Conducting interviews with members of District congregations who are considering enrolling at the seminaries of the Synod.
- Developing plans to hold regular teleconference meetings with the Vice-Presidents of the District.
- Conferring with Synod President Matthew Harrison and Synod Secretary John Sias to learn the required activities of a District President and processes used by the Synod.
- Reviewing restricted files to become aware of matters that may need his attention as District President.
- Beginning the process of organizing the District Convention that is scheduled for June 2026 and is tentatively planned to be held at Concordia University Ann Arbor in collaboration with the Michigan District.
- Preparing attendance plans for each of the four regional conferences scheduled for September/October 2025.
- Dealing with conflict/counsel matters that require direct interaction beyond that of the Circuit Visitors and Vice-Presidents.

President Miskus also informed the Board about his recent travels as District President and travels that have been booked for Fall 2025. The process of arranging travel involves District Staff work.

President Miskus updated the Board about the immigration clearances that have been granted. He has received his R1 (Religious Worker) visa through the United States Consulate in Toronto. This permits him to be a compensated worker in the United States. He is applying to obtain a Social Security Number. He is also working with an immigration attorney, so that he can rent an apartment near the District Office.

President Miskus raised an issue about his compensation package, which the Board would take up later in the meeting. This may involve changing elections concerning various insurance coverages.

President Miskus stated that he has begun moving into his office at the District Office building. He is also holding weekly meetings with District Staff.

President Miskus updated the Board about the Arizona Campus Christian Center court ruling, which has awarded \$850,000 to the District. The question is how to receive this award without bankrupting the Wesley Foundation/United Methodist Church entities, as it appears that they will not have the ability to make a one-time payment of that award. He has asked Dr. Jamison Hardy to continue to work on this case as a consultant due to his knowledge and involvement with this matter. However, all decisions will be made by the Board of Directors.

President Miskus informed the Board about the status of the English District/SELC District LCEF Vice-President vacancy. He shared his opinion that this position need not be filled by an ordained clergyman. The goal from LCEF is to find someone with lending experience who understands how to structure loans creatively. He outlined the three-step hiring process being used by LCEF; interviews are expected to be held by the end of August 2024.

President Miskus announced the two recipients of 1-1-1 Funds from the September 2024–August 2025 collection period:

- Pittsburgh Lutheran Deaf Ministry based at First Trinity – Pittsburgh, PA
- Montreal Foro based at Ascension – Montreal, QC

Board members raised several questions about 1-1-1 Mission Funding both within the Synod and within District congregations. One question was asked about how well the Synod has taken up the 1-1-1 concept that the District modeled, as this seems not to be well established within the Synod. Another question was asked about how to reinvigorate the 1-1-1 concept within the District; some suggestions were put forward including a District-wide publicity of the concept.

X. Executive Session 1

The Board entered into Executive Session at 9:55am to discuss a personnel matter. The Board exited Executive Session at 10:10am.

10. District Staff Reports

Mr. Albert Amling, District Education Executive, noted that he has started his third year in this role. He is receiving more interaction from District members. He highlighted that the English District will share approximately \$62,000 in scholarship grants to 23 future church workers in our Synod. An area where all District congregations can be active is by participating in the Set Apart to Serve Initiative, an effort to identify future church workers. Two target populations are youth members of the congregation and teachers in the public education system. A Board member asked about any potential avenue for developing networking/resources for home school groups/co-operatives tied to District congregations

and if the Synod is exploring this area of Lutheran education: Mr. Amling indicated that he would work with home school groups if they pursued interacting with him; another Board member recommended Wittenberg Academy, an LCMS RSO. Mr. Amling also reported that three congregations have recently received NLSA Accreditation: West Portal – San Francisco, CA; Redeemer – Fort Wayne, IN; Advent – Zionsville, IN. This brings the total number within the District to eight.

Rev. Derek Mathers, District Mission Executive, informed the Board that the Synod has hired another person to work with Church Planting Simplified (CPS) matters. Materials provided to congregations involved with the Church Planting Simplified process now reach across three tiers; the goal is to have materials developed for all six tiers. The District continues to be one of a few moving intentionally forward with CPS, which allows us to assist our new missions to access up to \$100,000 grant for each of our new missions. The Mission Action Team continues to look for opportunities to meet with groups of laypeople across the regions of our District to share these tools for expanding the Kingdom of God. Rev. Mathers also highlighted that the emphasis on the work of the Ministerial Health Commission (MHC) has begun to bear fruit in the past year. Much more contact is being made by the MHC with commissioned church workers than in the past. President Miskus informed the Board that Rev. Mathers commemorated 40 years of ordained service on August 5, 2024.

Mr. Ronald Grimm emphasized three aspects of his written report:

- (1) He has met his goal for the fiscal year (July 1, 2023–June 30, 2024) as established by the LCMS Foundation.
- (2) Nine total gift plans have been completed during the fiscal year; two other gift plans connected to the District have been developed by other planners.
- (3) Three testamentary gifts have been designated for the English District Endowment Fund with an estimated value of just over \$1 million.

11. District Constitution Committee Report

Secretary Zimmerman submitted the report of the District Constitution Committee, which advised the Board to approve the revised governing documents from St. John – Clarksburg, WV; Mount Olive – Tucson, AZ; and Redeemer – Lincoln, NE. Motion: *“To approve the revisions to the governing documents of St. John – Clarksburg, WV; Mount Olive – Tucson, AZ; and Redeemer – Lincoln, NE.”* Motion carried.

12. Synod Visitation Questionnaire Discussion

President Miskus introduced the matter of Synod Visitation that will take place at the November 2024 Board of Directors meeting. A questionnaire was sent to him to complete prior to the visitation [see *Attachment A*]. That questionnaire also solicited input from others who would participate in the visitation, namely, the Board of Directors. He sought commentary from Board members to the various questions included on the survey. An extended discussion in which Board members offered observations and opinions to the questionnaire for President Miskus to incorporate in his response.

13. Recess & Lunch

Chairman Leu declared the meeting to be in recess until 1:00pm.

Representatives from Canada–West Circuit congregations were present to discuss their parish settings and work with Board members. Rev. James Leistico provided Board members with a tour of the

congregation's facilities and discussed ministry work that the congregation conducts among its neighbors.

Chairman Leu reconvened the meeting at 1:40pm.

14. Afternoon Devotions

Rev. Douglas Spittel led devotions, utilizing the brief Noonday order from *Hymnal Supplement 98*.

15. Synod Visitation Questionnaire Discussion (continued)

After the meeting reconvened, Board members continued to offer further comments about topics mentioned in the visitation questionnaire. A question was raised concerning how well the District is carrying out resolutions adopted by the Synod Convention. Another question was whether the District should be more proactive in sending resolutions to the Synod Convention for consideration.

16. District Treasurer's Report

Treasurer Sally Naglich presented the Statements of Financial Position as of June 30, 2024, and 2023, and the Statements of Activities for the five months ended June 30, 2024. The Statements of Financial Position are a snapshot of the assets and liabilities of the district on June 30, 2024 compared to June 30, 2023. The U.S. statement shows that Total Assets have increased by \$260,372 in the last year due to recording the property received upon dissolution of Nazareth, Buffalo, NY. Liabilities on the U.S. books have decreased by \$117,522 from the prior year due to monthly loan payments made to LCEF for the amount that was borrowed in order to loan funds to the Canada Corporation and the reduction in the inter-company liability as funds were transferred to Canada Corporation. The Net Assets section of the statement reflects a \$140,978 decrease in Change in Net Assets. These amounts are reflected on the Statement of Activities-U.S. in the Year to Date (left) column. Congregational support is coming in close to budgeted amounts and investments return is showing gains for these five (5) months. Expenditures areas that are running higher than budgeted amounts are ministry grants and church worker debt reduction grants. The statements for Canada show a \$75,846 increase in total assets and a \$22,974 increase in liabilities. Congregational activity in Canada is consistent to the prior year and to budget. The statements for the Canadian Church Extension Fund show a decrease in Net Assets due to the exchange rate calculations and the administration expense paid to the U.S. which was transferred in June. This charge is an amount calculated as 1% of assets.

During her report, Treasurer Naglich updated the Board that the tenants in the former Nazareth property in Buffalo, NY vacated the property on July 31. When the tenants removed a stove from the house, a gas leak was caused. This has led to numerous violations identified by the gas company, as well as some other damages to be fixed. Other costs have been incurred due to clean up following the departure of the tenants.

Motion: *"To accept the Treasurer's Report."* Motion carried.

17. Granting of Temporary Countersigning Authority

Treasurer Naglich informed the Board that President Miskus needs to obtain a Social Security Number to be added as a signer for checks, drafts, and orders for payment of money. A resolution was drafted to designate the District Secretary as a signer until the District President can obtain a Social Security Number. During discussion, a suggestion was made that having a third signer being permanently

authorized may be beneficial; that issue may be revisited in future meetings by the Board. Motion: ***“To adopt the resolution: ‘To Grant Temporary Countersigning Authority.’”*** [See Attachment B] Motion carried.

18. Canada Corporation Report

Mr. Jim Thielen, Chairman of the Canada Corporation, informed the Board about the status of the loan issued to Hope - Kitchener, ON. On July 26, 2024, the Canada Corporation granted the congregation the ability to make interest-only payments for a three month period (August–October 2024). The Canada Corporation is evaluating how best to maximize the value of the property for sale; the greatest way to do so would be to have the property rezoned prior to sale.

Mr. Thielen also provided an update that the Canada Corporation reset the interest rate on the loan to Peace - Windsor, ON from 4.375% to 4.875%. This annual reset is part of the parameters of the loan.

Mr. Thielen reported on the redemption of investor certificates for Canada Corporation. As of August 1, 2024, 41 certificates have been redeemed at a total value of \$511,326.47. A further 56 certificates remain to be redeemed at a total value of \$13,203.11.

Mr. Thielen further informed the Board that necessary bylaw changes to implement the LCEF's acquisition of the Canada Corporation have yet to be approved by the LCMS Commission on Constitutional Matters. This was not done at the LCMS CCM's meeting on August 8-9, 2024. He shared that LCEF CEO Bart Day has stated that LCEF is committed to moving Canada Corporation ahead either under its wing or refilling and providing the necessary capital moving ahead. The 2026 Synod Convention may need to change the bylaws concerning corporate entities and agencies of the Synod and how they align and comport with the bylaws. That hurdle remains with Canada Corporation and LCEF. As an agency, Canada Corporation cannot comply with the bylaws and be under the control of LCEF since it is a foreign entity.

19. District Endowment Fund Report

Chairman Leu introduced a grant request from Christ - Aurora, ON for the Persian Fellowship organized by the congregation. The request had received approval from the Endowment Fund Board of Managers. Motion: ***“To ratify the grant request from Christ - Aurora, ON approved by the Endowment Fund Board of Managers.”*** Motion carried.

20. Appointment of Member to Committee on Nominations (Ordained–Eastern Region)

Secretary Zimmerman informed the Board that the Ordained–Eastern Region position on the Committee on Nominations was vacated due to Rev. Brian Westgate's departure from the District. District Bylaw 6.2.4 defines the appointment process for such a vacancy: *“A vacancy on the Committee on Nominations shall be filled by voting members of the Board of Directors, in consultation with the Committee on Nominations.”* Consultation with the Committee on Nominations identified potential candidates to fill the position. The Committee on Nominations has recommended that the Board appoint Rev. Robert Kieselowsky to fill this vacancy. Rev. Kieselowsky had been elected to the Committee on Nominations for the 2022 District Convention and is willing to serve for the upcoming convention cycle. Motion: ***“To appoint Rev. Robert Kieselowsky to the Committee on Nominations (Ordained–Eastern Region).”*** Motion carried.

21. Presidential Compensation Review

Mr. Thomas Habitz updated the Board about the Presidential Compensation Review Task Force's work. The Task Force identified various aspects of compensation for the District President beyond the standard salary and insurance matters (e.g. *District automobile for personal uses, mobile phone reimbursement, earmarked money for spouse travel, moving costs, etc.*). It also noted the question about the employment status of the District President, whether the District President is considered self-employed or not; this has various taxation implications. A third issue is tied to the insurance coverages. The Task Force would like to investigate compensation matters further and bring recommendations to the Board for potential action at its November 2024 meeting.

President Miskus also identified an issue about certain health benefits that may need to be determined in future months by the Board.

22. Corporate Operations Manual Review

Chairman Leu raised the matter of *Corporate Operations Manual* review and revision that stemmed from the Presidential transition. A task force to review the *Corporation Operations Manual* to determine what items will need to be revised was to be appointed. Mr. Chris Cassel, Mr. Rod Lane and Mrs. Kristin Wellik were appointed to serve on the task force.

23. FYE January 31, 2026 Ministry Plan – Preliminary Presentation

President Miskus and Treasurer Naglich presented a preliminary Ministry Plan for the Fiscal Year Ending January 31, 2026 [See *Attachment C*]. Prior to discussion about the plan itself, a set of assumptions used to develop the Ministry Plan was shared with the Board [See *Attachment D*]. Board members offered numerous comments about the preliminary Ministry Plan, including the assumptions made and the anticipated line item income/expenditures, as well as evaluating the forecasted budgetary information for the Fiscal Year Ending January 31, 2025.

24. Review of District Board of Directors Flow Chart

Chairman Leu noted that the required actions listed on the Flow Chart of Repeated Activities for the Board had been completed.

25. Items for Next Meeting

Board members identified various items for the next meeting:

- Treasurer Task Force Recommendations
- Presidential Compensation Review: Benefits
- *Corporate Operations Manual* Review

26. Future Meetings

Dates and locations for future meetings were identified:

NOV 2-3, 2024 Mechanicsburg, PA

FEB 21-23, 2025 Tucson, AZ

27. Adjournment and Closing Prayer

Chairman Leu solicited a motion to adjourn the meeting. Motion: *"To adjourn the meeting."* Motion carried.

Vice-President Spittel conducted closing prayer, following the brief Early Evening order from *Hymnal Supplement 98*.

Submitted,

Rev. Luke Zimmerman
Secretary, English District–LCMS

ATTACHMENT A: LCMS DISTRICT VISITATION QUESTIONNAIRE

District Visitation Questionnaire *to be completed by the District President*

Dear President Miskus,

Thank you for helping us to prepare for the upcoming visitation by completing this questionnaire. We'd like to hear from you yourself for several reasons, including your uniquely broad perspective of your district and the Synod, the bylaw relationship between a district president and the Synod President, and the collegial rapport with which the Lord has blessed us on the COP. That said, we also encourage you to share this questionnaire with, and invite input from, the others who will be participating in the visitation since we commonly use some of these questions as discussion starters for our conversation together. After you have shared this questionnaire and received whatever input you deem appropriate, we ask that you, speaking for the district, answer these questions in your own voice. The customary 90-minute time allotment for the Synod visitors normally allows ample time for discussion after some introductory comments.

Synod and District Together

1. It's common for different people to have different things in mind when using the word "Synod." Please comment on your understanding of "Synod" and how this informs your view of the relationship between Synod and district.
2. The Synod Bylaws under "Section 4. District Organization, subsection 4.1 Governing Principles" begin:
"4.1.1 The Synod is not merely an advisory body in relation to a district, but establishes districts in order more effectively to achieve its objectives and carry on its activities.
4.1.1.1 *A district is the Synod itself performing the functions of the Synod. Resolutions of the Synod are binding upon the districts...*"
How do your district leaders understand these bylaws? And how do these bylaws influence the priorities of your district?
3. Thinking of our common work that is carried out by the national office on behalf of Synod, what are some aspects of our life together as the LCMS that you appreciate most?
4. Keeping in mind the different uses of the word Synod, what are some aspects of our life together as Synod that we together should work to improve?
5. Keeping in mind the doctrine of the two kingdoms, what comments or questions do you have for Synod leadership regarding the Church operating in the public square?
6. Please share your brief thoughts on how the Preamble, Articles I, II, and III of the [LCMS Constitution \(especially the Objectives\)](#) inform your leadership of your district.

District Challenges and Efforts

7. Please review the Synod's [mission priorities](#) that we together adopt in convention, then choose two or three of these priorities and share how your district is making these a priority.

8. What resolutions from the most recent Synod convention(s), come to mind as ones you are working to implement or highlight in your district? See attached *Convention Proceedings*, pp. 3-6 for a list of resolutions.
9. What are some of the most important issues that *your district* is currently facing and how might the national office assist you with these?
10. What are one or two of the most difficult situations or challenges that *you as district president* are dealing with? Are there ways in which the Office of the President or other Synod leadership could assist you with these?
11. How are you and the district promoting the church worker recruitment initiative [Set Apart to Serve](#)?
12. Briefly describe your approach to visitation in your district (Bylaw 4.4.4).

National and International Missions

13. What services of the [Office of National Mission](#) are most appreciated or used by your district, congregations, schools, and workers?
14. Are there new or additional services that you would like the Office of National Mission to consider
15. Is your district involved in mission (including mercy work or theological education) outside of the U.S?
 - a. If so, in what country(ies) or with what church body(ies) are you involved?
 - b. How do you coordinate this activity with the [Office of International Mission](#) and the Office of [Church Relations](#)?
16. Is your district leadership aware of the Synod's "[Short-Term Mission Work Best Practices](#)" (adopted 2020) and do you have a procedure for sharing this with your district congregations?

Financial

17. Please see the "[Financial Talking Points for District Visitations](#)" in Section 5 of the visitation book. Do you have any comments about this resource? Do you have any questions related to Synod finance, funding, or fund development?

Additional Questions and Comments for the Visitors

18. As we prepare for the visit, it's helpful for the visitors to be able to reflect on questions and comments in advance and even seek input from others in the national office for answering certain questions. What questions would you like the visitors to address as time allows?
19. What additional comments do you have?

ATTACHMENT B: RESOLUTION TO GRANT TEMPORARY COUNTERSIGNING AUTHORITY

TO GRANT TEMPORARY COUNTERSIGNING AUTHORITY FOR CHECKS, DRAFTS, AND ORDERS FOR PAYMENT OF MONEY

WHEREAS, English District Bylaw 9.5.1 states: *"All checks, drafts, and orders for payment of money shall be signed in the name of the District and may be countersigned by such officers or agents as the Board of Directors designates for that purpose or by the Treasurer alone."*; and

WHEREAS, English District Bylaw 9.5.2 states: *"When the execution of any contract, conveyance or other instrument has been authorized without specification of the executing officers, the President and the Secretary may execute the same in the name of and on behalf of the District and may affix the corporate seal thereto. The Board of Directors shall have power to designate the officers and agents who shall have authority to execute any instrument on behalf of the District."*; and

WHEREAS, The English District Board of Directors has authorized the District President to serve in that capacity; and

WHEREAS, The current District President cannot be added as a signer on bank accounts held by the District until obtaining necessary American governmental clearances; and

WHEREAS, Certain checks, drafts, and orders for payment of money by the District are to be countersigned; be it therefore

Resolved, That the English District Board of Directors designate the District Secretary as a second signer for checks, drafts, and orders for payment of money until such time as the District President can obtain necessary American governmental clearances to be a signer; and be it further

Resolved, That the District Treasurer notify the Board of Directors when the District President has been properly added as a signer for District bank accounts.

ATTACHMENT C: 2025-2026 PRELIMINARY MINISTRY PLAN

English District LCMS Ministry Plan

	1/31/2024 Approved	1/31/2024 Actual	1/31/2025 Approved	{6/30/2024} Forecasted	1/31/2026 Preliminary	
Income						
1 Support Congregations - Unrestricted	810,000.00	816,362.68	820,000.00	793,190.83	830,000.00	1
2 Support Congregations - Restricted	55,000.00	92,386.14	92,000.00	24,717.41	78,000.00	
3 Gifts/Bequests Indiv./Agcy - Unrestr.	40,000.00	107,606.12	25,000.00	12,002.54	15,000.00	3
4 Gifts/Bequests Indiv./Agcy - Restr.	142,880.00	133,829.93	111,102.00	64,550.80	75,000.00	3
5 Loan Interest	134,508.00	126,603.68	100,700.00	80,206.90	50,000.00	
6 Investment Income - Unrestricted	225,000.00	326,550.49	200,000.00	348,024.02	235,000.00	5
7 Investment Income - Restricted	20,000.00	29,907.05	20,000.00	34,690.85	25,000.00	5
8 Publications	11,650.00	18,906.30	18,900.00	17,653.75	17,500.00	
9 Convention/Conference Assessments	141,000.00	83,067.60	51,850.00	49,661.64	125,000.00	
10 Other	1,400.00	5,231.83	10,000.00	8,419.30	6,400.00	
11 Reimbursements/LCEF/CCEF/Other	20,000.00	20,175.22	50,000.00	17,829.45	30,000.00	
12 Dissolution/Sale of Assets	-	2,245,440.21	-	-	-	
13 Total Support/Revenue	1,601,438.00	4,006,067.25	1,499,552.00	1,450,947.50	1,486,900.00	
Expenses						
14 Synod	193,000.00	375,784.76	193,000.00	245,125.00	193,000.00	11
Missions						
17 Grants	248,000.00	503,749.77	416,191.79	409,500.00	271,500.00	9
18 Campus	81,000.00	81,000.00	83,000.00	83,000.00	77,000.00	
19 Human Care	5,500.00	1,033.33	5,500.00	5,500.00	5,000.00	
20 Schools	1,000.00	500.00	1,000.00	1,000.00	1,000.00	
21 Scholarships/Debt Reduction	40,000.00	41,550.00	40,000.00	108,400.00	50,000.00	
Ministry/Program						
23 Pres/Ecclesial	12,900.00	6,434.68	13,100.00	18,127.21	18,900.00	
Missions						
25 Congregational Services	2,450.00	2,328.65	2,400.00	2,230.92	12,400.00	
26 Schools	8,400.00	2,952.48	8,400.00	8,360.19	8,400.00	
27 Board of Directors	48,700.00	47,368.23	41,700.00	29,714.42	41,700.00	10
28 Conferences/Conventions	146,000.00	119,859.04	56,850.00	49,661.64	126,500.00	
29 Publications/Public Relations	15,000.00	18,901.91	21,900.00	23,802.14	22,000.00	
30 Fundraising	8,000.00	2,761.75	8,000.00	10,011.28	10,000.00	
31 Salaries/Benefits	585,060.39	595,684.74	594,981.43	627,938.94	591,200.06	6,7
32 Travel	67,100.00	86,049.46	68,600.00	94,426.59	74,600.00	
Administration						
34 President	3,875.00	3,871.02	3,950.00	8,157.24	3,950.00	
35 Missions	1,100.00	1,081.40	1,250.00	10,051.55	11,100.00	
Congregational Services						
37 Schools	1,810.00	1,451.72	2,035.00	2,075.53	2,185.00	
38 General/Finance	57,000.00	42,224.79	59,850.00	47,795.05	39,550.00	
39 Insurance/Prof. Services/Consulting	163,839.87	169,103.13	171,395.10	161,740.42	206,785.39	8
40 Equipment/Building	57,000.00	130,305.04	64,250.00	102,842.56	64,250.00	
41 Depreciation	20,328.00	26,717.07	26,347.00	25,519.84	22,789.00	
42 Loss on Sale of Asset	-	4,752.23	-	28,955.63	-	
43 Total Expenditures	1,767,063.26	2,265,465.20	1,883,700.32	2,103,936.17	1,853,809.45	
44						
45 Change in Net Assets	(165,625.26)	1,740,602.05	(384,148.32)	(652,988.67)	(366,909.45)	
Board Designated						
47 Endow Grants	100,000.00		39,000.00		80,000.00	2
48 LCMS Fdtn	50,000.00		50,000.00		55,000.00	2
49 Chicago Grants	10,000.00		10,000.00		10,000.00	2
50	<u>(5,625.26)</u>		<u>(285,148.32)</u>		<u>(221,909.45)</u>	
51 Board Designates additional amount						
52 Property Projects/Replacement			20000.00			

ATTACHMENT D: PRELIMINARY BUDGET ASSUMPTIONS FOR FISCAL YEAR ENDED JANUARY 31, 2026

English District Ministry Plan

Preliminary Budget Assumptions for Fiscal Year Ended January 31, 2026:

1. Congregational support is budgeted as prior year based on current support and conversations with congregations.
2. Existing Board Designated Funds are available for convention/conferences (\$131,900), technology and property maintenance (\$66,000), Endowment grants (\$241,000), and agreement with LCMS Foundation/gift planning position (\$55,000), Chicago grants (\$30,000).
3. Bequests and grants not yet received are not included as revenue. LCEF operating results will be included in November per letter received in September. Five-year average is considered in estimating other gift amounts.
4. The current year's forecast expenses include amounts from board designated funds. Convention/conferences (\$0), Endowment grants (\$80,000), property replacement (\$1,000) and agreement with LCMS Foundation/gift planning position (\$55,000) President salary (\$88,021).
5. Endowment Fund earns and contributes to ministry grants in the amount of \$260,000.
6. Salary increases have been included to bring employees' pay rates in alignment with cost-of- living adjustments over 3 years.
7. Health Insurance plan costs increased by 9.3%. An additional plan was added to provide coverage in Pennsylvania. There are now 4 employees that are insured through the plan.
8. Includes \$55,000 for amount to be paid to LCMS Foundation for Planned Giving Counselor. This will decrease the board designated corpus of the Endowment Fund.
9. Continued partnership with DRLM at amount of \$30,000 annually.
10. Four Board of Director meetings to be held at District congregations.
11. Retain current amount for Synod support of \$193,000.