



Westwood Lutheran Church Town Meeting

January 29, 2021

10:00 AM



Westwood Lutheran Church 2020 Financial Results

Dave Hill, Treasurer

2020 Financial Report: Operating Funds

	General Operating Fund		Early Childhood Center	
Annual Giving	\$1,487,000	Budget comparison \$126,000 under before PPP \$83,000 over After PPP Compared to <u>2019</u> 5% decrease before PPP 8 % increase after		\$110,000 below budget with PPP
Tuition			\$1,163,000	
Other Receipts	92,000		149,000	Same level as 2019 with PPP
PPP Grant	208,000		243,000	
TOTAL RECEIPTS	\$1,787,000		\$1,555,000	

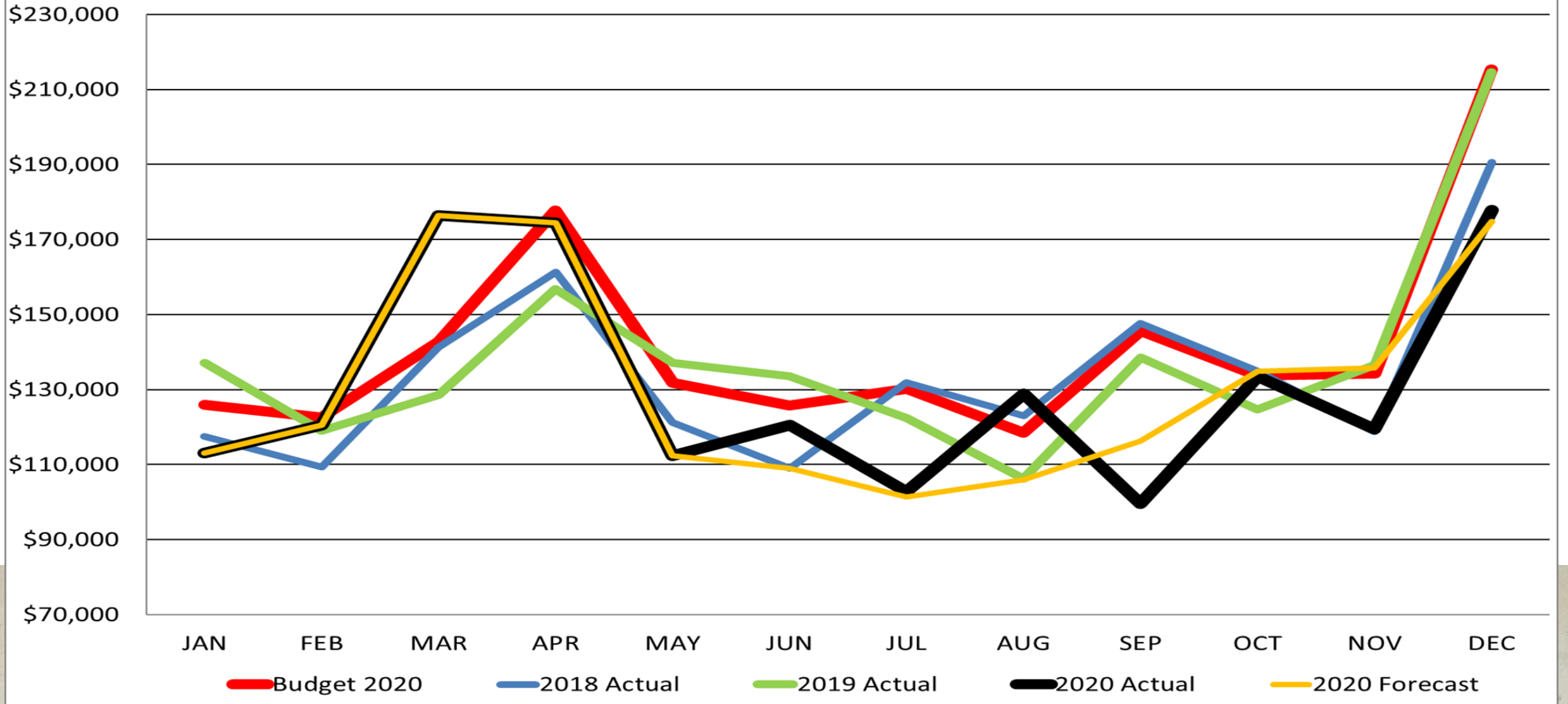
	Actual	Forecast	Variance
Annual Giving	\$1,487,000		
Other Receipts	92,000		
TOTAL	\$1,579,000	\$1,575,000	\$4,000 .3%

	Actual	Forecast	Variance
Receipts	\$1,312,000	\$1,244,000	\$68,000 5%

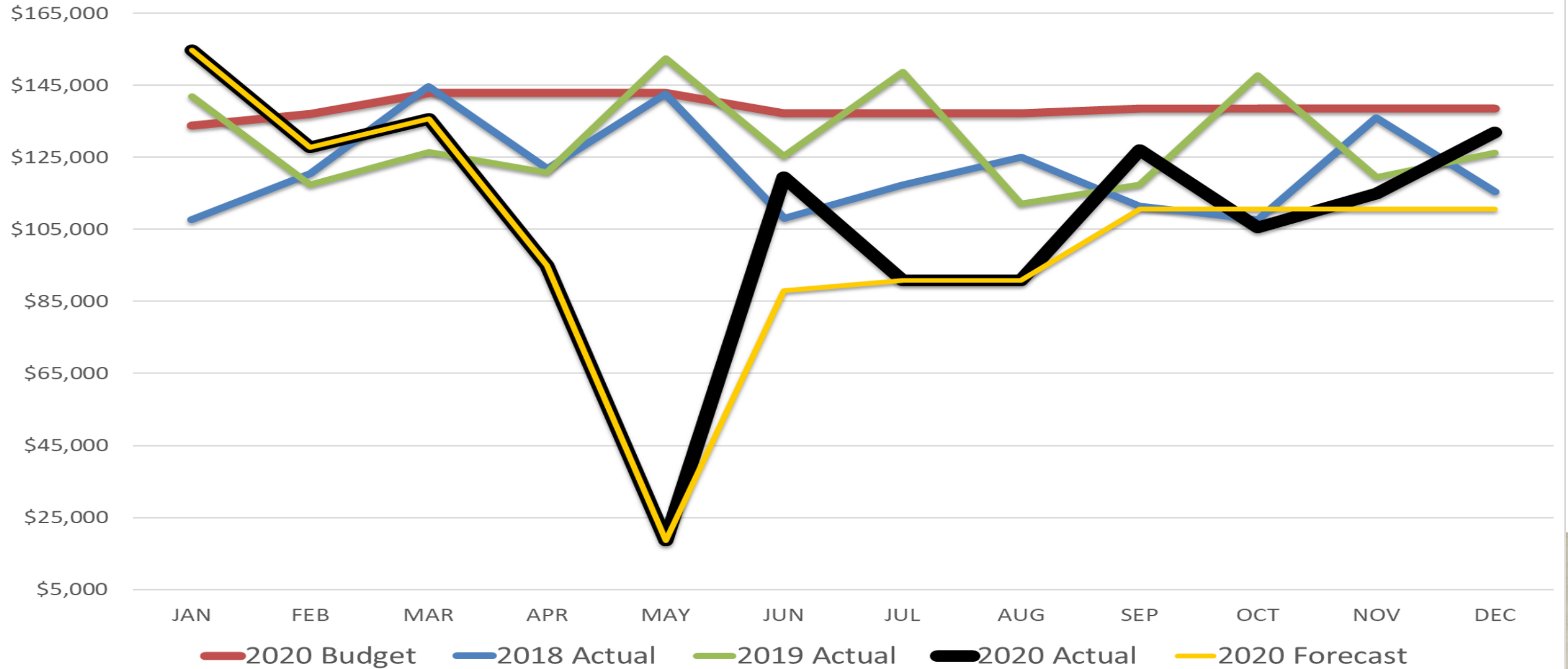
PPP = Paycheck Protection Program



**Westwood Lutheran Church
General Fund: Total Church Receipts
Monthly Trend**



Westwood Lutheran Church
WECC Fund: Total Receipts
Monthly Trend



Highlights

General Operating Fund

- 631 households contributed
- 84% of pledging households met or exceeded their pledge commitments
- Contributions exceeding pledge offset others' pledge balances



Households Contributing

	#	%
Exceeded pledge	138	36
Met pledge	183	48
Paid partial pledge	55	14
No gift against pledge	7	2
Pledging Households	383	100
Gift with no pledge	248	
Total Households	631	(100)



Highlights

Early Childhood Center

- Families paid \$330 - \$410 weekly for tuition, even when center was closed
- Families & members contributed gifts of \$61,000 to support the center
- Families contributed to All Are Welcome Appeal & for bipolar ionization equipment in building
- \$61,000 received from state program targeted to keep early childhood education centers open

Student Enrollment

	2020 Budget	High	Low	December
Infants	15	15	0	13
Toddlers	27	28	0	17
Pre-school	15	14	0	10
PreK/K	33	35	0	28
TOTAL FTE's	90	92	0	68



2020 Financial Report: Operating Funds

	General Operating Fund		Early Childhood Center	
TOTAL RECEIPTS	\$1,787,000		\$1,555,000	
	Amount	Compared to Budget	Amount	Compared to Budget
Salaries & Benefits	\$1,008,000	(\$68,000)	\$1,271,000	(\$153,000)
Outreach	162,000	(21,000)		
Administration	100,000	(3,000)	79,000	(9,000)
Building & Grounds	122,000	(53,000)		
Program	34,000	(4,000)	65,000	(28,000)
TOTAL EXPENSES	\$1,426,000	(\$149,000) (9%)	\$1,415,000	(\$190,000) (12%)
Transfers to Capital Fund	(140,000)		(87,000)	
Net Change for Period	\$221,000		\$53,000	
Net Assets – Fund Balance	\$233,000		\$101,000	



2020 Financial Report: Other Funds

	Capital Fund	ALL ARE WELCOME	Designated Fund
Contributions	\$38,000	\$192,000	\$58,000
Memorials	11,000		2,000
Grants & Other	19,000	27,000	18,000
TOTAL RECEIPTS	\$68,000	\$219,000	\$78,000
Debt Payments	(100,000)	(318,000)	0
Expenses	(104,000)	(18,000)	98,000
Transfers from Operating Funds	177,000	50,000	0
Net Change for Period	\$41,000	(\$67,000)	(\$20,000)
Net Assets – Fund Balance	\$205,000	\$220,000	\$195,000



2020 Financial Report: Other Funds

	Capital Fund	ALL ARE WELCOME	Designated Fund
HIGHLIGHTS	<ul style="list-style-type: none"> • Designated gift to fund balance of narthex doors • Designated gift funded automated doors in narthex bathrooms • Memorial gift funded courtyard bench • Significant unplanned capital expenditures related to COVID <ul style="list-style-type: none"> • Sanctuary HD cameras • HVAC systems: added bipolar ionization equipment • Westwood Foundation helped fund special needs related to COVID • Additional transfer of \$50,000 from General Fund to partially fund COVID equipment • Payments for narthex doors to occur in 2021 	<ul style="list-style-type: none"> • Contributions exceeded \$188,000 goal • Debt payments included additional \$150,000 paydown • Westwood Foundation provided additional funding for sanctuary AV equipment • Early Childhood Center met \$50,000 fund transfer • Remaining 18 months of appeal – 2021-2022 <ul style="list-style-type: none"> • Gifts needed = \$275,000 • Balance of pledge commitments = \$210,000 	<ul style="list-style-type: none"> • 81 households contributed \$23,000 toward Cause of the Month • 51 households contributed \$22,000 to Help Our City • Funding supported Rise Early start up





2020: Extraordinary...

- Challenges
- Generosity
- Government Support
- Patience & Perseverance
- Work Effort
- Faith



Chat Box

Questions,
Comments,
Observations...



Westwood Lutheran Church 2021 Budget



Westwood Lutheran Church Strategic Initiatives

Jason Van Hunnik, Executive Pastor

Introduction from online Annual Report
www.westwood.church

YOU
are my
Beloved
care of self : care of others

EPIPHANY 2021

Strategic Initiative #1: Vocation - Individual

- As individuals, people have expressed **that there is more to do/learn**. We've looked at the faith and work connection in past Affinity groups as we explored our vocations as workers in the world; we've looked at our roles in our family; and we've explored our vocation as citizens and our voice in the public realm in the pre-election season.
- As we move through this year where the Coronavirus is reshaping so much of life and ministry, **we will maintain a focus on our role as care-givers and God-bearers as we tend to those in our church and community who are most vulnerable and in need.**



**RACIAL JUSTICE
& EQUITY**
at Westwood



RISE EARLY
LEARNING CENTER

Strategic Initiative #2: Vocation - Corporate

- Areas that we lift-up as our shared vocations as a congregation: **Race, Housing/Childcare, LGBTQIA & Inter-Faith.**
- We will live these out through a community inter-faith prayer vigil in the election season, by continuing our 2021 Lent series, continuing our **conversations on Race** in this year where our country's systemic racism has taken center stage.
- We will continue to build support for our **2022 Prayer of Good Courage** project and the issues around housing and childcare and sustain the energies around our Reconciling in Christ status.
- Our goal is **to be IN our community** in many and various ways, while also cementing our congregation as a place of faithful innovation and imagination.



Courageous Living Generous Giving

Strategic Initiative #3: Finances & Leadership

- Building capacity means **more fully stewarding all that God has given us**---our time, our talents and our financial resources so that we might more fully respond to God's call to us.
- In order to fully fund our annual ministries, successfully complete our All Are Welcome Appeal, and look toward the 2022 Appeal, it is critical that Westwood **continues to build greater capacity in the area of financial stewardship**; and in order to lead and live out all the ministries we are called to, we also need to build greater capacity in the area of leadership, particularly lay leadership in our congregation.

A challenge noted is that we cannot sustain everything we are doing and feel called to do without capacity built in both finances and lay leadership. With increased needs around technology and online ministries now, we realize we will need to prioritize differently, set aside some things, delay other things, empower lay people differently and use staff time in new ways.



Westwood Lutheran Church

2021 Resource Planning

Tania Haber, Senior Pastor



2021 Resource Planning

- Use available dollars to meet increased technology needs
 - ongoing online worship production
 - live-streaming funerals/weddings/worship
 - outsourcing some IT support
- We have a new and bigger online “audience”
 - How do we continue to reach them, engage them?
 - New questions!



2021 Resource Planning: Staffing

COMMUNICATIONS

- Dannica – Communications Leadership
- Bekah – returning to cover Senior High through May
- Solution Builders covering some of Jeff's IT position
- More office staff/time/tech expertise needed going forward



2021 Resource Planning: Staffing

WORSHIP

- Part time sanctuary tech staff – new & permanent
- Part time Organist on contract
- Worship Volunteer Coordinator



2021 Resource Planning: Staffing

PASTORAL STAFFING

- Seminary intern
 - 20 hr/week internship over 2 years
 - 20 hr/week Senior High/Family program areas
- Tania sabbatical in 2021



Westwood Lutheran Church

2021 Budget Plan

Greg Brandt, FMAG Chair



TOTAL	2020	2021	Variance	% Variance
Households	383	382	(1)	(0%)
Pledges	\$1,187,000	\$1,194,000	\$7,000	1%
Average Pledge	\$3,098	\$3,126	\$28	1%

2021 pledge compared to 2020	#	%	Amount	
Increased	160	42	\$667,000	12%
Same	129	34	\$304,000	0%
Decreased	39	10	\$120,000	(16%)
New*	54	14	\$103,000	
Pledging Households	382	100	\$1,194,000	
2020 Pledge without 2021 Pledge	59			
Overall Westwood Households	~1,000			



2021 Budget: General Fund

	2020 Actual	2021 Budget	Variance	% Variance	HIGHLIGHTS
Annual Giving	\$1,487,000	\$1,473,000	(\$14,000)	(1%)	<ul style="list-style-type: none"> \$200,000 non-pledge giving \$80,000 stretch
Other Receipts	92,000	90,000	(\$2,000)	(3%)	<ul style="list-style-type: none"> Resume worship activity in sanctuary in fall Resume Community Meal program in fall
TOTAL RECEIPTS	\$1,579,000	\$1,563,000	(\$16,000)	(1%)	
PPP1 Grant	\$208,000				



2021 Budget: General Fund

General Operating Fund	2020 Actual	2021 Budget	
TOTAL RECEIPTS	\$1,579,000	\$1,563,000	(\$16,000)
PPP Grant	208,000		
		Amount	Compared to 2020
Salaries & Benefits	\$1,008,000	\$989,000	(\$19,000)
Outreach	162,000	165,000	3,000
Administration	100,000	115,000	15,000
Building & Grounds	122,000	127,000	5,000
Program	34,000	60,000	26,000
TOTAL EXPENSES	\$1,426,000	\$1,456,000	\$30,000 2%
Transfers to Capital Fund	(140,000)	(100,000)	(40,000)
Additional Transfer for AAW	0	(30,000)	30,000
Net Change for Period	\$221,000	(\$23,000)	(\$244,000)
Net Assets – Fund Balance	\$233,000	\$210,000	



2021 Budget: General Fund

Operating Expenses	Highlights
Salaries & Benefits	<ul style="list-style-type: none">• Before & After COVID plans• Details covered earlier• 2% June 1 pay adjustment• No major benefit changes• Benefit renewal increases ranged from 0-5%
Outreach	<ul style="list-style-type: none">• 10.5% of Faith Giving• In addition to Community Meal Expenses
Administration	<ul style="list-style-type: none">• Full year of IT support contract
Building & Grounds	<ul style="list-style-type: none">• Full year of “normal” utilities• “Normal” year for snow removal• Level maintenance & repairs
Program	<ul style="list-style-type: none">• Fall kickoff for onsite program activities• Support for operating AV systems• Organist



2021 Budget: Early Childhood Education

Revenue			Enrollment	2020 Budget	2020 Dec	2021 Budget
Tuition	\$1,389,000	<ul style="list-style-type: none"> • 2 FTE increase in enrollment • 7% tuition increase as of 01/01/2021 • Tuition rates in mid-range of market 	Infants	15	13	15
Other Receipts	54,000		Toddlers	27	17	17
			Pre-school	15	10	10
			PreK/K	33	28	28
TOTAL RECEIPTS	\$1,443,000		TOTAL FTE's	90	68	70



2021 Budget: Early Childhood Education

	2020 Actual	2021 Budget	
TOTAL RECEIPTS	*\$1,555,000	\$1,443,000	
	Amount	Amount	Compared to 2020
Salaries & Benefits	\$1,270,000	\$1,263,000	(\$7,000)
Operating	79,000	94,000	15,000
Food Service	46,000	53,000	7,000
Program	19,000	24,000	5,000
TOTAL EXPENSES	\$1,415,000	\$1,434,000	\$19,000 1%
Transfers to Capital Fund	(87,000)	(37,000)	
Net Change for Period	\$53,000	(\$29,000)	
Net Assets – Fund Balance	\$101,000	\$73,000	



2021 Budget: Early Childhood Education

	Highlights
Salaries & Benefits	<ul style="list-style-type: none">• Maintaining staff for 70 FTE's throughout the year• Maintaining current operating hours which requires less staffing• 2% pay adjustment January 1• Lots of unknowns regarding increasing
Operating	<ul style="list-style-type: none">• Curriculum, licensing, toys, childcare supplies• Slight step up for full year
Food Service	<ul style="list-style-type: none">• Adjusted for 70 FTE enrollment• 12 full months• Continue food rebate applications (in receipts)
Program	<ul style="list-style-type: none">• Full year of IT Support contract• Full year of cleaning contract



2021 Budget: Capital Funds

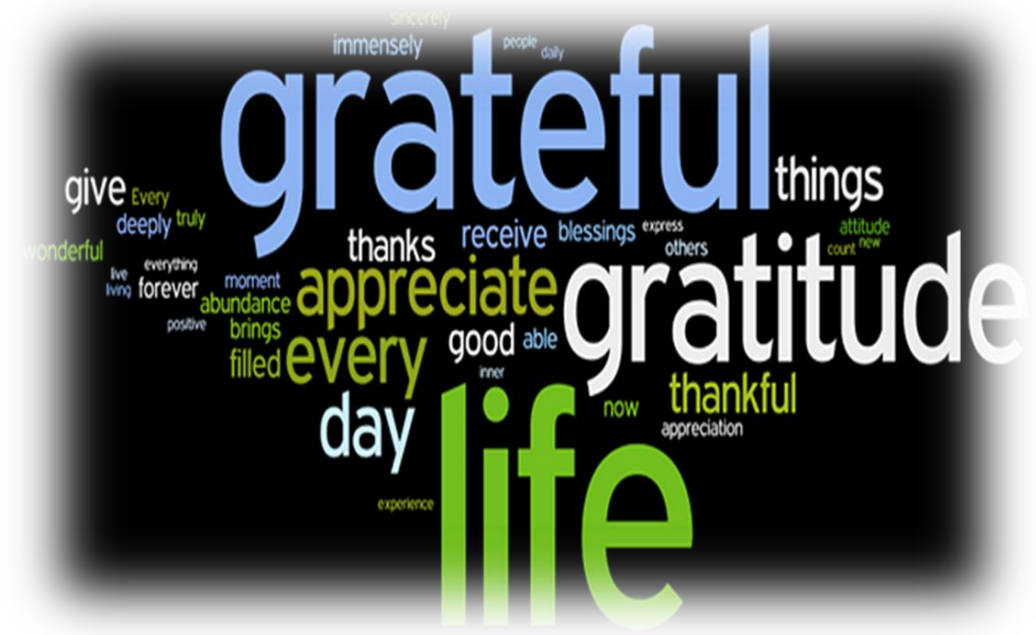
	Base Capital	ALL ARE WELCOME CAMPAIGN	TOTAL
Beginning Fund Balance	\$205,000	\$220,000	\$425,000
Contributions	12,000	175,000	187,000
Grants, Memorials, Other	0	2,000	2,000
TOTAL REVENUES	12,000	177,000	189,000
Debt Payments	(114,000)	(345,000)	459,000
Capital Expenditures	190,000	0	190,000
Change in Net Assets	(292,000)	(168,000)	(460,000)
Transfers from Operating Funds	137,000	30,000	167,000
Net Change for Period	(155,000)	(138,000)	(293,000)
Net Assets – Fund Balance	\$50,000	\$82,000	\$132,000





Chat Box

Questions,
Comments,
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Thank you!

