

First United Methodist Church of Austin

Summary Budget Variance

Month Ending April 30, 2017

Red Denotes Concern

Category	Month			Year-to-date			Note
	Actual	Budget	Variance	Actual	Budget	Variance	
Revenues:							
PLEDGED GIVING	\$ 119,482	\$ 130,000	\$ (10,518)	\$ 489,173	\$ 480,000	\$ 9,173	
NON-PLEDGED IDENTIFIED GIVING	40,376	12,800	27,576	66,209	50,200	16,009	①
UNIDENTIFIED GIVING	4,115	4,310	(195)	11,215	11,110	105	②
BUILDING USE FEES	2,555	3,500	(945)	17,199	13,000	4,199	
PROGRAM INCOME	4,950	950	4,000	10,346	4,525	5,821	
MISCELLANEOUS INCOME	3,928	2,300	1,628	19,161	11,800	7,361	③
Total Revenue	\$ 175,406	\$ 153,860	\$ 21,546	\$ 613,304	\$ 570,635	\$ 42,669	
Expenses:							
SALARIES	\$ 63,017	\$ 66,579	\$ 3,562	\$ 239,043	\$ 254,656	\$ 15,613	
BENEFITS	16,578	16,819	240	67,641	67,274	(366)	
TOTAL COMPENSATION	\$ 79,595	\$ 83,398	\$ 3,802	\$ 306,684	\$ 321,931	\$ 15,247	
APPORTIONMENTS	2,280	17,790	15,510	55,649	71,159	15,510	④
MISSIONS EXPENSES	343	367	24	1,608	1,468	(140)	
PROGRAM EXPENSES	8,180	5,745	(2,435)	25,209	25,905	696	
ADMINISTRATIVE EXPENSES	586	3,399	2,813	10,984	12,746	1,762	
CONTRACTS/INSURANCE	24,153	17,088	(7,064)	73,289	70,353	(2,936)	
MAINTENANCE	22,750	13,217	(9,533)	69,288	52,619	(16,669)	
UTILITIES	10,678	14,305	3,627	45,626	59,225	13,599	
TRANSFERS	(3,684)	(3,684)	-	(11,406)	(15,326)	(3,920)	⑤
Total Expenses	\$ 144,880	\$ 151,625	\$ 6,745	\$ 576,931	\$ 600,080	\$ 23,149	
Net Income	\$ 30,526	\$ 2,235	\$ 28,291	\$ 36,373	\$ (29,445)	\$ 65,818	

Notes :

- ① Includes Nonpledged Identified Giving and Holiday Offerings
- ② Includes Sunday School Offering and Cash Plate Offerings
- ③ Includes Interest, Juanita Morris Trust proceeds, and Miscellaneous Income
- ④ Apportionment payments are budgeted at 1/12th on a month-by-month basis.
- ⑤ Transfers are from Designated, Fixed Assets, PreSchool, or Endowment Funds.

First United Methodist Church of Austin
 Summary Comparison 2016 vs 2017 Statement of Revenues and Expenses
 Four Month Period Ending April 30

Red Denotes Concern

Category	April			YTD April (4 Months)			Note
	Actual-2016	Actual-2017	Change	Actual-2016	Actual-2017	Change	
Revenues:							
PLEGGED GIVING	\$97,767	\$ 119,482	\$ 21,716	\$ 490,552	\$ 489,173	\$ (1,379)	
NON-PLEGGED IDENTIFIED GIVING	5,104	40,376	35,272	38,849	66,209	27,360	①
UNIDENTIFIED GIVING	2,322	4,115	1,793	11,422	11,215	(207)	②
BUILDING USE FEES	4,251	2,555	(1,696)	11,972	17,199	5,227	
PROGRAM INCOME	2,577	4,950	2,373	7,421	10,346	2,925	
MISCELLANEOUS INCOME	5,340	3,928	(1,412)	15,888	19,161	3,273	③
Total Revenue	\$ 117,360	\$ 175,406	\$ 58,046	\$ 576,104	\$ 613,304	\$ 37,200	
Expenses:							
SALARIES	\$ 58,494	\$ 63,017	\$ 4,523	\$ 233,334	\$239,043	\$ 5,709	
BENEFITS	15,519	16,578	1,059	58,993	67,641	8,648	
TOTAL COMPENSATION	\$ 74,013	\$ 79,595	\$ 5,582	\$ 292,327	\$ 306,684	\$ 14,357	
APPORTIONMENTS	2,876	2,280	(596)	89,240	55,649	(33,591)	④
MISSIONS EXPENSES	-	343	343	891	1,608	717	
PROGRAM EXPENSES	4,205	8,180	3,974	22,128	25,209	3,081	
ADMINISTRATIVE EXPENSES	2,661	586	(2,074)	12,342	10,984	(1,358)	
CONTRACTS/INSURANCE	22,544	24,153	1,609	62,969	73,289	10,320	
MAINTENANCE	10,411	22,750	12,339	37,172	69,288	32,117	
UTILITIES	13,724	10,678	(3,046)	50,039	45,626	(4,413)	
TRANSFERS	(688)	(3,684)	2,996	(12,960)	(11,406)	1,554	⑤
Total Expenses	\$ 129,746	\$ 144,880	\$ 15,134	\$ 554,147	\$ 576,931	\$ 22,784	
Net Income	\$ (12,386)	\$ 30,526	\$ 42,912	\$ 21,957	\$ 36,373	\$ 14,416	

Notes:

- ① Includes Nonpledged Identified Giving and Holiday Offerings
- ② Includes Sunday School Offering and Cash Plate Offerings
- ③ Includes Interest, Juanita Morris Trust proceeds, and Miscellaneous Income
- ④ Apportionment payments are budgeted at 1/12th on a month-by-month basis.
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Comments on Notable Items:

General Notes: Prepaid Pledges collected in 2016 to support 2017 operations totaled \$149.1k.

One-twelfth of this amount is recognized as Pledged Giving during each month of 2017.

Tom Mays, Business Administrator 5/3/17

Month-End Cash Balances in Operating & Fixed Asset Funds First United Methodist Church of Austin

