

United Methodist Communications

2026 Agency/Fund Spending Plan Informational Narrative

A. Priorities, Programs/Initiatives, Outcomes

1. Share the priorities of your agency/fund for 2026. Highlight how these priorities have changed from previous years, with the rationale for these changes (e.g., opportunities, challenges).

United Methodist Communications (UMCom) continues to embrace our mission, as affirmed by the General Commission on Communications (the “UMCom Board”), of engaging The United Methodist Church through Christ-centered communications.

UMCom remains focused on denominational communications needs as we support the current and emerging communications needs of The United Methodist Church. We do so, following our strategic goals adopted in 2025 for the quadrennium:

- Engage people with the story of God's work in the world through The UMC
- Foster partnerships throughout the denomination to create a stronger voice for The UMC
- Drive technology innovation to reach people where they are
- Nurture our people and demonstrate good stewardship

The agency's work is structured into three overarching ministry areas:

- Communications & Marketing
 - Denominational Content
 - Public Relations
 - Marketing
 - Promotion of Giving
 - Creative Strategy
- Partnerships, News & Production
 - UM News
 - Agency Partnerships
 - Central Conference Partnerships
 - Denominational Partnerships
 - Production
- Operations, Infrastructure & Innovation
 - Denominational communications infrastructure
 - Contextual communications technology for regional ministry
 - Innovating processes, culture, learning and technologies

2. Related to your 2026 priorities – highlight and explain any program/initiatives that will be launched, expanded, deprioritized, and/or discontinued in 2027.

UMCom is dedicated to creating and sharing stories and messaging that highlights God's mission and ministry through The United Methodist Church. Though the topics and needs may shift over time, our commitment to worldwide denominational communications remains as we head into 2026 and 2027.

In 2025, UMCCom supported the denomination-wide launch of The UMC's new vision. Through webinars, resources, content and event presence, UMCCom is helping the denomination become aware of and engage with the new vision. Heading into 2026, communication and marketing campaigns will have a heavy focus on increasing awareness and adoption of the new vision to guide mission and ministry.

Also in 2025, UMCCom launched *United in Impact*, the denomination's new thematic campaign to highlight and promote all giving efforts. By providing training events for Annual and Central Conference communicators, creating customized global resources, and driving digital promotions, UMCCom will continue to equip Annual Conferences and local churches to observe, celebrate, and strengthen denominational giving opportunities throughout this quadrennium. UMCCom remains committed to expanding communications support for denominational partners in 2026 and 2027 ensuring agencies and bodies across The UMC can effectively reach members and leaders with their messaging, programs, and services. UMCCom will continue building and maintaining the denomination's communication infrastructure -- including databases, websites, and marketing systems -- while streamlining messaging and amplifying partner voices to connect with local churches across the world.

As methods of producing, delivering and receiving content continues to evolve, UMCCom is committed to ensuring that The United Methodist Church remains present and engaged on existing and emerging communication platforms. Our focus is on tailoring communication to the unique needs, roles, and interests of people across The UMC. Leveraging our expertise, we will deliver relevant, personalized experiences-- supported by multi-lingual content, resources, and tools such as an updated User Preference Center

Throughout 2025, the agency has invested in internal systems for project management and data asset management that support our communication campaigns. We have just introduced the Asana task management system across the agency to aid in streamlining processes and communications. Looking ahead to 2026, our focus will turn to innovation in external communications, exploring opportunities such as a data sharing platform, a United Methodist-specific large language model (LLM) AI web tool, and expansion into new communication platforms.

Possibilities for 2026 include launching high-quality communications training partnerships with UM universities in Africa and the Philippines. The agency is also exploring ways to respond to requests for a central conference membership management system, expand the UM podcast network hub, and deepen collaboration with the United Methodist Broadcast Network to grow broadcast efforts in ways that are globally relevant.

We continue to focus on effective use of resources. Although we have discontinued or shifted some of our services in recent years, UMCCom continues to listen to local churches and ministry partners to reimagine ways to best meet the needs of today's UMC. For instance, while we've moved away from regional and nationwide traditional seeker advertising campaigns for outreach and evangelism, we have provided grants to conferences to reach their communities, including billboards and signage. We've found that even smaller dollar campaigns can yield a great return on investment for elevating awareness of the UMC, especially in areas where the Church is experiencing rapid growth.

3. Share the methods your agency/fund is using to evaluate outcomes, detailing the frequency of this feedback and how mid-point corrections are made.

United Methodist Communications continually tracks metrics across our work in support of The UMC. We set goals for all of our communications, and by using a real-time reporting dashboard, we adapt to grow the engagement and reach of our resources and services. Reviewing monthly business intelligence analysis reports has been vital for ensuring effectiveness and reach.

To hone our work, UMCCom continues to have a feedback loop from our data. Each team sets key performance indicators (KPIs) to measure their progress toward strategic goals. By implementing key learning indicators (KLIs), teams ensure a strong learning organization, innovating how we deliver relevant and personalized experiences for our constituents. We also do research on an as-needed basis to learn about our different constituents, their behavior, and needs which helps us to set appropriate goals.

UMCom produces two reports each year: an annual report to share the highlights of our work and a more detailed year-end evaluation report with metrics that are reviewed and approved by UMCom's board.

B. Staffing

1. Have there been any changes or – did dropping the number affect the “diversity” on your staff? Share the number of staff for each year from 2024 to 2025, detailed by gender (female, male, and non-binary) and race (Hispanic, Latino, White, Black, Native Hawaiian/Other Pacific Islander, Asian, American Indian/Alaskan Native, Two or More Races). Explain the factors which have affected these staff totals and demographics. (Complete Appendix 1 that follows.)

Since 2016, UMCom reduced headcount from 109 to 62 staff members entirely through voluntary and natural attrition. In 2024 we offered an early retirement option to eligible parties and voluntary buyout packages to all staff; 24 accepted one of these options. These shifts helped align UMCom's ministry to new budget realities for 2025 and beyond. There are no plans for additional staff reductions based on resources provided in this quadrennial budget. As we continue to adapt, new hires in particular roles are helping to address our structural needs and skill gaps. UMCom has added staff across Africa and the Philippines to ensure a global presence to support communication needs.

The voluntary departures in 2024 affected UMCom's diversity mix in the short term. However, our subsequent move toward a more globally reflective team has brought us back toward our diversity goals. UMCom remains committed to increasing diversity by encouraging a diverse applicant pool.

As of August 11, 2025, United Methodist Communications **has 62 staff** (54 US, 8 International) with the following demographics:

- 48.39% female, 50% male, 1.61% non-binary
- 6.45% Hispanic, 9.68% Filipino 62.90% Caucasian, 9.69% African American, 4.83% African, 1.61% Native Hawaiian/Other Pacific Islander, 3.23% Asian American, 0% American Indian/Alaskan Native, and 1.61% Indian/South Asian.

	Females		Males		Non-binary	
	2025 as of Aug.	2024 year start	2025 as of Aug.	2024 year start	2025 as of Aug.	2024 year start
Hispanic	2	4	2	2	0	0
Filipino	1	1	4	1	1	0
Caucasian	19	26	20	27	0	0
African American	5	11	1	4	0	0
African	1	0	2	2		
Native/ Hawaiian/ Other Pacific Islander	1	1	0	0	0	0
Asian American	0	0	2	3	0	0
American Indian/ Alaskan Native	0	0	0	0	0	0
Indian/South Asian	1	1	0	0	0	0

Totals	2025 as of Aug.	2025 Start of year*	2024 as of Aug. 2**	2024 Start of year***
Females	30	29	44	44
Males	31	30	37	39
Non-binary	1	1	0	0
Combined Total Staff	62	60	81	83

*Reflects staff after the 2024 departures due to voluntary buyout packages and planned retirements happened

**Staff numbers as of Aug. 2, 2024, when staff who accepted voluntary buyout packages changed work status

***Staffing numbers at the beginning of 2024, before voluntary terminations, buyouts or retirements

2. Explain any adaptations you have used to staff your agency/fund going into 2026, such as collaborations with other agencies/funds or the use of consultants.

In a spirit of stewardship, UMCCom has continued to evaluate where costs can be minimized, while ensuring we have diverse talents represented to enable our work for the church. We've built a network of correspondents and contractors to augment the work of our staff to reach our goals and support projects. Much like our staff shift toward a global workforce, contractors from outside of the U.S. have helped us to reflect the global nature of The UMC. Partnerships with general agencies and churchwide bodies are an integral part of UMCCom's strategic plan and structure. Our agency has designated specific UMCCom staff members to provide resources and to support partners in communicating to constituents across the church. You can read more about our increased partner commitment in 2025 and beyond as laid out in our answer to question **D2**.

UMCCom also partners with GBGM's HR staff to support UMCCom staff in our Philippines office and studio.

C. Financial Sustainability

1. Share the operating reserve policy of your agency/fund. (For example: Unrestricted undesignated net assets that are 6-12 months of budgeted operating expenses.)

UMCCom uses an operating reserve policy based on unrestricted, undesignated net assets that are 12 -18 months of the average of the last two years' board approved budgeted operating expenses. * See **Exhibit A** for details on the UMCCom Reserves Policy.

2. Share how your 2025 end of year and 2026 forecasted end of year compared to your reserve policy. (For example: The 2025 end of year balance is \$12m, with our reserve policy requiring \$5-10m, so we finished \$2m above required reserves. [Continued for 2026 forecasted end of year.])

UMCCom projects to have \$22.7M in undesignated and unrestricted reserves at end end of 2025 which is within the range of \$19.4M (12 months expenses) and \$29.2M (18 months of expenses). With the 2026 Spending Plan, UMCCom projects to stay within the 12 to 18 month range. *Note about #1 and #2: We're in policy regarding UMCCom. Our foundation reserves are kept separate in our financial records, and we're discussing with our board on how best to manage this going forward.

3. Share your agency/fund's plans to raise additional funds beyond apportionments.

The majority of UMCCom's work (more than 86% of annual budget) is supported by denominational receipts from World Service Funds and Benefit Trust funds. UMCCom does not charge for use of our content, resources and communications channels; rather than taking a transactional approach, we see our work through a lens of partnership in ministry. In recent years, UMCCom has examined and pursued various opportunities to increase revenue. However, external revenue sources are limited. Our primary opportunities are focused on production revenue, advertising revenue through our communications platforms, and traditional fundraising work supported by our development lead. See **Exhibit B**.

D. Partnerships

1. Explain how your agency/fund will partner with annual conferences related to disciplinary mandates, other essential ministries, and administrative ministries.

United Methodist Communications works to support, inform and equip annual conferences throughout the U.S. and Central Conferences as we partner in ministry. Coordination with annual conference communicators includes a monthly communicator meeting, and regular email updates. UMCCom supplies annual conferences with resources for contextual adaptation (such as the new denominational vision rollout, #BeUMC campaign, regionalization information, etc.), media pitching and consultation, crisis communications consultation. Through our communication channels, UMCCom shares stories from within conferences to a broader audience and amplifies disaster communications when tragedy strikes.

Though many staff support UCom's work with conferences, a staff member on our relationship team is designated as the agency's official liaison for U.S. Conferences. Similarly, a central conference partnership team is specifically dedicated to managing communications with and addressing the needs of the Central Conferences.

In the Central Conferences, UCom collaborates with church leaders to align our ministries and implement modern-day communication solutions that expand the Church's reach using relevant local communication mediums. We engage regularly with communicators to build relationships, assess needs and provide resources that strengthen their efforts, and ensure accurate information from their areas is available to leaders and members alike. This extends to ensuring internet connectivity for the episcopal offices across Africa and assisting with messaging platforms. To support conference messaging, UCom also creates original resources for the current denominational campaigns - such as the vision campaign and the *United in Impact* - in French, Portuguese, Spanish, and Korean. In-country staff (consisting of partnership liaisons and news correspondents) allow us to be responsive in real time to the needs of the church across the world.

UCom has supported communication training in partnership with conferences. Although we'd done regional trainings in the Central Conferences previously, UCom brought together communications staff from across the African continent for a multi-day training event in Tanzania in 2024. This event has led to increased engagement and coordination after the 80+ communicators learned about news reporting, crisis communications, social media, and other communications initiatives. In 2025, UCom held a communication training in Senegal for West African communicators and shared trainings/presentations at the African Colleges of Bishops. In partnership with GCFA, training was also provided at Africa University to deepen understanding of the denominational funds and to encourage greater participation in them. Trainings were also held for communicators across the three episcopal areas in the Philippines. UCom has also partnered with communicators in Nigeria and Liberia to support message development during a challenging period of misinformation and disinformation, helping to redirect media attention toward positive stories of the church's mission and ministry. With relationships from these training events, UCom has continued to keep conference communicators updated about denominational priorities, campaigns, and news.

In collaboration with the Council of Bishops and the Connectional Table, UCom also led an in-depth training on legislation around regionalization, while helping to debunk misinformation. The nearly 100 participants represented a mix of communicators and other church leaders.

In 2026, UCom will be expanding our ongoing training commitment with new partnerships with Africa University and Wesley University in the Philippines. These programs will develop certified communicators to enable communications ministries across annual conferences and districts.

2. Highlight any other partnerships – including with other agencies/funds – related to disciplinary mandates, other essential ministries, and administrative ministries.

As noted in **A1**, one of our strategic goals is to foster partnerships throughout the denomination to create a stronger voice for The UMC. To facilitate this, UCom has teams devoted purely to partnerships.

- Each member of our **agency partnerships** team specializes in the partnership development and management of dedicated agencies and ministry partners, including: GCAH, GCSRW, Discipleship Ministries, SBC21, GCORR, GBCS, GCFA, UM Men, United Women in Faith, Wespeth, UMCOR, GBGM and GBHEM.
 - Examples of this partnership in action includes rollout of a new joint privacy policy and engagement of a shared data privacy officer (DPO) covering the communication work of UCom, GBGM, GBHEM, Discipleship Ministries, GCAH, GCSRW, UM Men, and Connectional Table.

• Our **denominational partnerships** team oversees communications partnerships with U.S. annual conferences, the Connectional Table, the Council of Bishops, the Judicial Council, and the Standing Committee while also guiding communications work with ethnic caucuses, including Hispanic/Latino and Asian groups. Our public relations lead also serves as the publicity director for the Commission on the General Conference.

- Examples of this partnership in action include our work with the Connectional Table and Council of bishops on the new vision and preparations for the 2026 leadership gathering, and 2028 General Conference logo creation and PR updates.

UMCom currently supports all communication work for GCSRW, GCAH, and CT, including website and social media strategy. We also have integrated CRM databases with UMM and GCORR, with integration currently underway with GBGM, GBHEM, and GBOD.

The denominational ResourceUMC.org website, hosted by UMCom, serves as a portal to access information from across the connection. It hosts the official web pages of GCSRW, GCAH, UMCom, the Connectional Table and the Commission on the General Conference. UMCom has also reached understandings with GBGM and GBHEM to work toward website integration over time. All other agencies and church bodies have dedicated sections on ResourceUMC.org, with content managed by UMCom.

The UMCom production team regularly works with church partners on varied projects. Additionally, the UMCom Public Relations team is available to assist church entities across the connection on pitch strategies, crisis prevention, publicity response strategies, and media training.

UMCom continues to partner with and participate in associations that bring together communications expertise. These include the United Methodist Association of Communicators (UMAC) in the U.S. and the United Methodist Broadcast Network in the Central Conferences.

Finally, UMCom continues to offer available space at no cost to other agencies looking to relocate. Currently, UMCom provides space in our Nashville office, located at 810 12th Avenue South, for the ministry needs of United Methodist Men and the United Methodist Publishing House.

There is beauty in tapping into the power of The UMC connection as we join as people of God who identify as United Methodists. Together, we can accomplish more than we could apart. We believe that UMCom's concentrated focus on partnerships serves as a living example of the fruits of the connection.

3. How is your agency collaborating with other agencies to obtain grants or for fundraising that could help reduce costs related to it?

UMCom's Connectional Giving team works closely in partnership with other boards and agencies such as GBGM, GBHEM, GBCS, GCFA etc. to promote all denominational giving opportunities. These partnerships ensure alignment of messaging and promotional efforts.

Currently, no other joint fundraising campaigns or grant projects are planned. However, UMCom has suggested several innovative ideas to sister agencies like GCSRW and GCAH about options for collaboration around themed days and important Methodist holidays and events that could tie to giving opportunities.

UMCom is working intentionally to cultivate relationships with grantmaking organizations and generate impactful grant proposals in line with the missional goals of both the agency and denomination. Our team is working with peers at other agencies to identify areas of synergy around pressing issues that may lead to consideration of joint submissions to high-level grant programs (e.g., The Lilly Endowment, the Henry Luce Foundation, the John Templeton Foundation) for whom collaboration and sustainability are key decision-making metrics.

4. Some agencies have indicated that not all annual conferences are willing to partner with general agencies. Has your agency experienced successful efforts at such partnerships? Please list any suggestions as to how our work with Directors of Connectional Ministries might enhance these connections.

UMCom has worked diligently to build relationships with annual conference partners. We host monthly AC communicator meetings to enable coordination and connection in messaging and content. These calls offer opportunities for conference communicators to share what's happening in their areas and to learn about denominational Church campaigns from UMCom and other agencies. This ongoing conversation is helping to increase partnership opportunities, with UMCom receiving invitations to present workshops and training at conference events and meetings.

During natural disasters, UMCom has partnered with Annual Conferences to provide news coverage, highlight their relief efforts, and support fundraising through geo-targeted campaigns. UMCom has also provided grants to some Annual Conferences to enhance their outreach campaigns.

Additionally, our public relations team coordinates with conferences to support their external voice. Although we have seen increased outreach from conferences for review of sensitive messaging and consultation on crisis communications situations, one area for growth remains: they rarely share stories of faith in action that can be amplified through UMCom's publicity efforts to show the good work of God through The UMC in the world. UMCom will continue to reinforce to conferences that the agency can be a partner in proactive sharing of positive ministries, not just support in times of crisis.

5. Several agencies have applied for grants or raised funds. Can agencies collaborate on their efforts to minimize costs and share resources when writing grant applications?

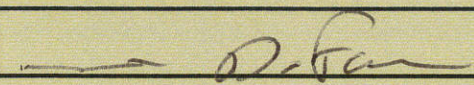
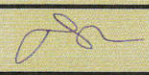
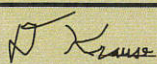
Currently, UMCom partners with a grant writing contractor to help formulate and synthesize various ideas regarding communication-specific goals. That said, there is an opportunity for agencies to share resources and combine efforts when pursuing grant opportunities and completing applications. When multiple agencies pursue similar grant lines (e.g. health communication, digital literacy, disaster messaging), UMCom sees great opportunity in forming interagency proposal teams. Shared data collection, proposal templates, and aligned project narratives reduce time and cost, while enhancing coherence and scale in the eyes of prospective funders.

UMCom's denominational and agency-partnership teams could potentially act as a catalytic hub coordinating multi-agency teams for joint grant writing or donor engagement in the future if joint grant opportunities arise. With the right permissions and data governance structures, agencies could better share communications, and reduce content duplication in grant prospecting and narrative writing.

6. Can the agencies collectively explore how some of our UMC Foundations and related UMC non-profits, who are experienced in grant writing and donor development, can share strategies and create synergies around these efforts?

UMCom is open to collaboration and learning from any Foundations and non-profits who might assist with grant writing and overall donor development. Our limitation on development has been the lack of the proximity and urgency in appeals – people are drawn to support local church ministries more than the work of an agency that is several layers removed from them via church structure. Additionally, when presented alongside appeals from other church bodies to directly save lives and respond to natural disasters, it is difficult to connect with the limited audience who feels compelled to donate to communication causes.

It will be essential to have a collaborative mindset with partners as fundraising is a complicated and competitive venture. Success of collective efforts will be contingent upon having the right request at the right time, with the right people, while identifying the right audience.

Name of Agency:	United Methodist Communications	
President:	Bishop Robert Farr	
Officer of Agency (signature):		
Treasurer:	Danny Mai	
Treasurer Signature		09/29/25
General Secretary:	Dan Krause	
General Secretary (signature):		09/29/25
Date submitted:		

**United Methodist Communications
2026 General Agency Spending Plans
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
World Service	65.0%	
Benefit Trust	21.0%	
	0.0%	
	0.0%	Note: %'s based on Operating Revenue (excludes Unrealized Inv gains and draw from Reserves)
	0.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total	\$ -	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	80.0%	70-80%	
Africa University	0.0%		
Black College	0.0%		
Ministerial Education	0.0%		
General Administration	0.0%		
\$ Impact of a 1% lower payment rate	\$ -		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%		**Pending ap
Retiree Health	0.0%		**Pending ap
Salaries	5.0%		
Other	0.0%		

Investment Assumptions		Agency Comment
Rate of Return on LT investments	6.0%	
Impact of each 1 Percentage point variance	\$ -	

Capital Expenditures	Amount	Agency Comment
Technology	\$ 150,000	
Production equipment	\$ 100,000	
Software implementation	\$ 400,000	
Total	\$ 650,000	

	GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	0.0%	

Change in Staff Headcount	+ 2	Comments:
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	38%
Program	16%
Group Insurance	7%
Promotional materials	5%
Total	66.0%

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
Total	\$ -

Name of Agency:	United Methodist Communications
President:	Bishop Robert Farr
Officer of Agency (signature):	
Treasurer:	Danny Mai
Treasurer Signature	
General Secretary:	Dan Krause
General Secretary (signature):	
Date submitted:	

United Methodist Communications
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	\$ 318,468	\$ 198,867	\$ 198,867	\$ -	\$ 192,038	\$ (6,829)
2 World Service On Ratio	\$ 10,865,648	\$ 7,552,032	\$ 7,107,795	(444,237)	\$ 6,875,828	(231,967)
3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
Total Apportioned Funds	\$ 11,184,116	\$ 7,750,899	\$ 7,306,662	\$ (444,237)	\$ 7,067,866	\$ (238,796)
Special Sunday Offerings:						
9 Human Relations Sunday	\$ 51,996	\$ 52,000	\$ 52,000	\$ -	\$ 52,000	\$ -
10 One Great Hour of Sharing	\$ 104,004	\$ 104,000	\$ 104,000	\$ -	\$ 104,000	-
11 United Methodist Student Day	\$ 47,004	\$ 47,000	\$ 47,000	\$ -	\$ 47,000	-
12 World Communion Sunday	\$ 62,004	\$ 62,000	\$ 62,000	\$ -	\$ 62,000	-
13 Peace with Justice Sunday	\$ 47,004	\$ 47,000	\$ 47,000	\$ -	\$ 47,000	-
14 Native American Ministries Sunday	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	\$ 39,000	-
Total Special Sunday Offerings	\$ 351,012	\$ 351,000	\$ 351,000	\$ -	\$ 351,000	\$ -
Other General Funds:						
15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund	\$ -	\$ -	\$ -	-	\$ -	-
17 Special Appeals	\$ -	\$ -	\$ -	-	\$ -	-
18 General Advance Specials	\$ 297,504	\$ 236,810	\$ 236,810	-	\$ 236,810	-
19 World Service Contingency Grants	\$ -	\$ -	\$ -	-	\$ -	-
Total Other General Funds	\$ 297,504	\$ 236,810	\$ 236,810	\$ -	\$ 236,810	\$ -
Other Income:						
404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ 68,332	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	-
420 Special Gifts/Contributions	\$ 70,181	\$ 152,250	\$ 60,500	\$ (91,750)	\$ 155,500	95,000
425 Grants	\$ -	\$ 250,000	\$ 10,000	\$ (240,000)	\$ 100,000	90,000
430 Dividends & Interest (from operations)	\$ -	\$ -	\$ -	\$ -	\$ -	-
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ (15,688)	\$ 21,000	\$ 21,000	\$ -	\$ 20,000	(1,000)
450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
455 Legacies & Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ 3,868,076	\$ 2,267,000	\$ 2,267,000	\$ -	\$ 2,267,000	-
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
459 Receipts from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Benefit Trust Income	\$ 2,095,750	\$ 2,220,641	\$ 2,203,000	\$ (17,641)	\$ 2,203,000	-
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ 543,805	\$ 374,897	\$ 364,000	\$ (10,897)	\$ 303,000	(61,000)
480 Contra Income	\$ (66,618)	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	\$ 84,000	-
Total Other Income	\$ 6,647,838	\$ 5,394,788	\$ 5,034,500	\$ (360,288)	\$ 5,157,500	\$ 123,000
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 864,193	583,735	(44,647)	(628,382)	1,304,230	1,348,877
611 Temporarily Restricted (Increase to)/Use of reserves	\$ 1,681,157	\$ 1,300,000	\$ 1,300,000	-	\$ 1,300,000	-
Total Use of Reserves	\$ 2,545,350	\$ 1,883,735	\$ 1,255,354	\$ (628,382)	\$ 2,604,230	\$ 1,348,877

United Methodist Communications
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Total Income	\$ 21,025,820	\$ 15,617,232	\$ 14,184,326	\$ (1,432,907)	\$ 15,417,406	\$ 1,233,081

United Methodist Communications
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 350,306	\$ 40,000	\$ 55,000	\$ 15,000	\$ 85,000	\$ 30,000
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	-
53 Program	\$ 2,194,533	\$ 2,888,043	\$ 1,883,290	\$ (1,004,753)	\$ 2,812,600	929,310
54 Research and Program Development	\$ 59,308	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 7,741,101	\$ 5,880,530	\$ 5,580,530	\$ (300,000)	\$ 5,941,547	361,017
Retirement Severance	\$ 2,030,338	\$ -	\$ -	\$ -	\$ -	-
56 Pension Expense	\$ 789,391	\$ 544,144	\$ 560,696	\$ 16,552	\$ 563,795	3,100
57 Employer's Payroll Taxes	\$ 525,779	\$ 380,804	\$ 364,252	\$ (16,552)	\$ 378,257	14,005
58 Retiree Insurance	\$ 208,186	\$ 310,810	\$ 276,088	\$ (34,722)	\$ 276,088	-
59 Group Insurance & Hospitalization	\$ 1,116,835	\$ 931,382	\$ 931,832	\$ 450	\$ 992,013	60,181
60 Continuing Education	\$ 80,561	\$ 42,500	\$ 42,500	\$ -	\$ 50,000	7,500
61 Moving Expense/Other-Staff Events/Recruiting	\$ 52,933	\$ 43,000	\$ 40,000	\$ (3,000)	\$ 42,000	2,000
62 Rent	\$ 8,356	\$ -	\$ -	\$ -	\$ -	-
63 Building Management Expense	\$ 306,625	\$ 315,765	\$ 315,765	\$ -	\$ 338,218	22,453
64 Utilities	\$ 93,245	\$ 91,000	\$ 91,000	\$ -	\$ 91,000	-
65 Telephone & Internet	\$ 46,331	\$ 172,420	\$ 162,700	\$ (9,720)	\$ 142,700	(20,000)
66 Postage & Freight	\$ 25,999	\$ 61,500	\$ 3,800	\$ (57,700)	\$ 5,000	1,200
67 Printing & Duplication	\$ -	\$ -	\$ -	\$ -	\$ -	-
68 Office Supplies	\$ 116,595	\$ 72,850	\$ 73,020	\$ 170	\$ 79,320	6,300
69 Dues & Subscriptions	\$ 26,428	\$ 28,850	\$ 24,440	\$ (4,410)	\$ 40,686	16,246
70 Equipment (items not capitalized)	\$ 74,420	\$ 26,500	\$ 24,000	\$ (2,500)	\$ 26,500	2,500
71 Equipment & Software Repair & Maintenance	\$ 35,607	\$ 45,000	\$ 44,000	\$ (1,000)	\$ 42,000	(2,000)
72 Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	-
73 Building Repair/Maint/Leasehold Imp	\$ -	\$ -	\$ -	\$ -	\$ -	-
74 Other Office Expense	\$ 28,676	\$ 25,250	\$ 25,735	\$ 485	\$ 25,250	(485)
75 Depreciation Expense	\$ 270,731	\$ 490,000	\$ 490,000	\$ -	\$ 490,000	-
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
78 Legal Fees	\$ 23,978	\$ 18,500	\$ 15,000	\$ (3,500)	\$ 19,000	4,000
79 Consultant Fees	\$ 160,779	\$ -	\$ 58,783	\$ 58,783	\$ -	(58,783)
80 Independent Contractors	\$ 1,374,717	\$ 1,216,600	\$ 1,271,710	\$ 55,110	\$ 1,103,000	(168,710)
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
83 Services Rendered by Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
84 Meeting Expense	\$ 618,813	\$ 48,000	\$ 28,000	\$ (20,000)	\$ 38,000	10,000
85 Travel - Staff	\$ 900,497	\$ 716,207	\$ 655,108	\$ (61,099)	\$ 681,684	26,576
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials	\$ 1,396,838	\$ 786,677	\$ 786,677	\$ -	\$ 779,848	(6,829)
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-
90 Special Promotion	\$ 4,890	\$ 65,000	\$ 20,000	\$ (45,000)	\$ 40,000	20,000
91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	\$ 171	\$ 3,400	\$ 2,400	\$ (1,000)	\$ 3,400	1,000
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ 306,112	\$ 340,000	\$ 340,000	\$ -	\$ 280,000	(60,000)
97 Software Purchases & Support	\$ 56,742	\$ 29,500	\$ 15,000	\$ (14,500)	\$ 47,500	32,500
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-

United Methodist Communications
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Total Expenditures	\$ 21,025,820	\$ 15,617,232	\$ 14,184,326	\$ (1,432,907)	\$ 15,417,406	\$ 1,233,081
'Surplus / (Deficit) (S/B \$0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

United Methodist Communications
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	-
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

United Methodist Communications
2026 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue:						
Apportioned Funds	\$ 11,184,116	\$ 7,750,899	\$ 7,306,662	\$ (444,237)	\$ 7,067,866	\$ (238,796)
Special Sunday Offerings	\$ 351,012	\$ 351,000	\$ 351,000	\$ -	\$ 351,000	\$ -
Other General Funds	\$ 297,504	\$ 236,810	\$ 236,810	\$ -	\$ 236,810	\$ -
Other Income	\$ 6,647,838	\$ 5,394,788	\$ 5,034,500	\$ (360,288)	\$ 5,157,500	\$ 123,000
Total before Reserves	\$ 18,480,470	\$ 13,733,497	\$ 12,928,972	\$ (804,525)	\$ 12,813,176	\$ (115,796)
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ 864,193	\$ 583,735	\$ (44,647)	\$ (628,382)	\$ 1,304,230	\$ 1,348,877
Temporarily Restricted (Increase to)/Use of reserves	\$ 1,681,157	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -
Total Revenue	\$ 21,025,820	\$ 15,617,232	\$ 14,184,326	\$ (1,432,907)	\$ 15,417,406	\$ 1,233,081
Expenditures:						
Distribution & Grants	\$ 350,306	\$ 43,000	\$ 58,000	\$ 15,000	\$ 88,000	\$ 30,000
Program, Research and Prog Develop.	\$ 2,253,841	\$ 2,888,043	\$ 1,883,290	\$ (1,004,753)	\$ 2,812,600	\$ 929,310
Salaries and Benefits	\$ 12,545,124	\$ 8,133,170	\$ 7,795,898	\$ (337,273)	\$ 8,243,700	\$ 447,803
Building Management	\$ 408,226	\$ 406,765	\$ 406,765	\$ -	\$ 429,218	\$ 22,453
Equip., Supplies, Postage & Printing, Teleph.	\$ 354,055	\$ 432,370	\$ 357,695	\$ (74,675)	\$ 361,456	\$ 3,761
Audit, Legal, Consultants & Ind. Contractors	\$ 1,559,474	\$ 1,235,100	\$ 1,345,493	\$ 110,393	\$ 1,122,000	\$ (223,493)
Meeting & Staff Travel	\$ 1,519,310	\$ 764,207	\$ 683,108	\$ (81,099)	\$ 719,684	\$ 36,576
Promo & Info Mat'ls (resale and not)	\$ 1,401,728	\$ 851,677	\$ 806,677	\$ (45,000)	\$ 819,848	\$ 13,171
Information Technology	\$ 362,854	\$ 369,500	\$ 355,000	\$ (14,500)	\$ 327,500	\$ (27,500)
Insurance & Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ 270,731	\$ 490,000	\$ 490,000	\$ -	\$ 490,000	\$ -
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 171	\$ 3,400	\$ 2,400	\$ (1,000)	\$ 3,400	\$ 1,000
Total Expenditures	\$ 21,025,820	\$ 15,617,232	\$ 14,184,326	\$ (1,432,907)	\$ 15,417,406	\$ 1,233,081
Net Income (S/B \$0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**United Methodist Communications
2026 General Agency Spending Plans
Spending by Program Functions**

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Administrative	\$ 7,087,850	\$ 5,254,697	\$ 4,781,567	(473,130)	\$ 5,197,241	415,674
Communication Activities	\$ 12,156,051	\$ 9,041,480	\$ 8,200,650	(840,830)	\$ 8,913,554	712,904
Connectional Giving Interpretation	\$ 1,781,919	\$ 1,321,056	\$ 1,202,109	(118,947)	\$ 1,306,611	104,502
Program 4	\$ -		\$ -	-	\$ -	-
Program 5	\$ -	\$ -	\$ -	-	\$ -	-
Program 6	\$ -	\$ -	\$ -	-	\$ -	-
Program 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 21,025,820	\$ 15,617,232	\$ 14,184,326	\$ (1,432,906)	\$ 15,417,406	\$ 1,233,080

United Methodist Communications 2026 General Agency Spending Plans Distributions & Grants Detail to UMC

[illegible]

**United Methodist Communications
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Stoody/West/Perryman Scholarship	3000	3,000	0
Total	\$3,000	\$3,000	\$0

United Methodist Communications 2026 General Agency Spending Plans Consultant Fees Details

[illegible]

**United Methodist Communications
2026 General Agency Spending Plans
Contractor Details**

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
EKSource	Technology	642,531	551,064
TRUSOLUTIONS	Technology	136,719	72,001
SkyLine	Production		83,102
JAMES PATTERSON	News	59,264	73,902
SIPPCO, LLC	Facilities	70,373	23,894
STEADYSTREAM	News	15,352	54,316
ATLAS TECHNOLOGY	Central Conference	6,646	39,765
Mike Dubose	News	21,225	30,219
Ben Collins	Development	34,050	29,010
Sunny Kim	News	9,874	28,970
Picnic Table	Production		28,651
Sam Hodges	News	532	28,140
Harry leake	Production	0	26,905
Austin Bischoff	Technology	6,262	22,740
GBOGM	News	2,140	20,760
E CHIKWANAH	News	24,975	20,617
Diane Degnan	PR	0	21,088
L. Yanez	News	1,711	17,054
Fred QUINTANILLA	Technology	0	16,260
P JEFFREY	News	4,046	14,062
GCFA - IT	Technology	11,307	14,044
LAKE DIGITAL	Advertising	0	11,675
J Penrod	News		9,656
IBROUNE	News		9,513
M CASTEEL	Technology	7,933	9,500
S HARRISON	Administration	0	9,485
H Casanova	Production	10,530	9,214
T CHADRACK	News	21,663	8,070
M PADILLA	News	0	7,800
V WALLACE	News	1,595	5,863
N KOESTEL	Creative	5,200	5,000
B DIANE MICHELINE	News	0	4,573
M MELCHIORRE		400	9,469
GCFA - Acctng	Accounting	2,720	4,118
VRC	Technology	0	3,825
T MAKUNIKE	News	0	3,680
G MANGIDUYOS	News	0	3,275
I CHO	News	1,047	2,599
B DUNLAPBERG	News	1,782	2,498
J COLEMAN	News	11,497	2,253
K GILBERT	News	7,467	1,600
John Fusco	Technology	28,256	0
Debbie Wamsley	Production	22,427	0
BlueSky Media	Production	13,019	0
CatDigital	Production	9,333	0
S Mayfield	Technology	9,295	0
Other	Various	24,820	34,487
Deb Jemison	Administration	9,333	
SHWANG	Production	8,881	
LGLASS	News	8,160	
ENHANTUMBO	News	7,540	
NNDALAMBA	News	6,000	
TTANTON	News	5,806	
Total		\$1,271,710	\$1,374,717

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

Purpose
The purpose of this tool is to be an information gathering tool to provide information to the General Council on Finance & Administration regarding the reserves (i.e., Net Assets) held by each agency of the United Methodist Church.
Instructions
Please follow the instructions provided below for each spreadsheet in this workbook. In addition, specific instructions/directions are provided on each worksheet as necessary.
Reserve Summary
Data should not be directly input on the Reserve Summary spreadsheet. All information on this spreadsheet is automatically accumulated from the other spreadsheets as referenced on the Reserve Summary.
A - Non-Liquid Assets
Using the green shaded cells, enter any assets that are not readily convertible to cash (e.g., fixed assets). Asset changes for each year in the quadrennium should be estimated and input into the related "Anticipated Changes in Assets" rows.
B - Temp Restricted Funds
Enter any temporarily restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received, and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
C - Perm Restricted Funds
Enter any permanently restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
D - Board Designated Funds
Enter any Board designated assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year designated and year expected to be fully utilized in the related rows. Estimated asset changes for each year should be estimated and input in the related "Anticipated Changes in Assets" (New Designations and use of Funds) rows.
E - Unrestricted Funds
Enter funds that are undesignated and unrestricted. In addition, provide any anticipated changes to the fund balances for each year in the related "Anticipated New Board Designations of Assets" row. Data should not be directly input on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Total Net Assets	\$ 44,263,595	\$ 42,379,860	\$ 43,008,242	\$ 40,404,011
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 5,492,783	\$ 4,192,783	\$ 4,192,783	\$ 2,892,783
Permanently Restricted Funds - See Worksheet C	\$ 543,509	\$ 543,509	\$ 543,509	\$ 543,509
Total Restricted Net Assets	\$ 6,036,292	\$ 4,736,292	\$ 4,736,292	\$ 3,436,292
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 9,449,062	\$ 9,449,062	\$ 9,449,062	\$ 9,449,062
Unrestricted Undesignated - See Worksheet E	\$ 28,778,241	\$ 28,194,506	\$ 28,822,888	\$ 27,518,657
Total Unrestricted Net Assets	\$ 38,227,303	\$ 37,643,568	\$ 38,271,950	\$ 36,967,719
Assets not readily convertible to cash - See Worksheet A	\$ 3,537,970	\$ -	\$ 3,297,970	\$ 3,457,970
Available Unrestricted Net Assets	\$ 34,689,333	\$ 37,643,568	\$ 34,973,980	\$ 33,509,749

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Assets	\$ 2,688,040	\$ -	\$ 2,448,040	\$ 2,608,040
Inventory	\$ 2,108	\$ -	\$ 2,108	\$ 2,108
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ 198,651	\$ -	\$ 198,651	\$ 198,651
Other - Prepaid Expense and Other Assets	\$ 649,171		\$ 649,171	\$ 649,171
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 3,537,970	\$ -	\$ 3,297,970	\$ 3,457,970
Change in Assets Not Readily Convertible to Cash		\$ (240,000)	\$ (240,000)	\$ 160,000

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	\$ 1,158,139	\$ 250,000	\$ 250,000	\$ 650,000
Fixed Asset Depreciation	\$ (270,731)	\$ (490,000)	\$ (490,000)	\$ (490,000)
Other - Inventory - Write down	\$ -	\$ -	\$ -	\$ -
Change in value of Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -			
Other - Prepaid Expense and Other Assets	\$ -			
Other - Please Describe	\$ -			
Change in Assets Not Readily Convertible to Cash		\$ (240,000)	\$ (240,000)	\$ 160,000
Check Figures		\$ -	\$ -	\$ -

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

					Fund Information		
Temporarily Restricted Funds					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
Promotional Giving	\$ 760,806	\$ 760,806	\$ 760,806	\$ 760,806			
Communication	\$ 4,601,339	\$ 3,301,339	\$ 3,301,339	\$ 2,001,339			
Children's TV	\$ 130,638	\$ 130,638	\$ 130,638	\$ 130,638			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Temporarily Restricted Net Assets	\$ 5,492,783	\$ 4,192,783	\$ 4,192,783	\$ 2,892,783			
Change in Temporarily Restricted Net Assets		\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Promotional Giving	\$ -	\$ -	\$ -	\$ -			
Communication	\$ -	\$ -	\$ -	\$ -			
Children's TV	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Promotional Giving	\$ -	\$ -	\$ -	\$ -			
Communication	\$ -	\$ -	\$ -	\$ -			
Children's TV	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
Promotional Giving	\$ -	\$ -	\$ -	\$ -			
Communication	\$ -	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)			
Children's TV	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Change in Temporarily Restricted Net Assets		\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)			
Check Figures		\$ -	\$ -	\$ -			

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

					Fund Information	
Permanently Restricted Funds					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026		
UMCom Endowment	\$ 524,261	\$ 524,261	\$ 524,261	\$ 524,261		
UMCom Foundation Endowment	\$ 19,248	\$ 19,248	\$ 19,248	\$ 19,248		
Fund 3 - Please Describe			\$ -	\$ -		
Fund 4 - Please Describe			\$ -	\$ -		
Add Additional Lines as Necessary			\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ 543,509	\$ 543,509	\$ 543,509	\$ 543,509		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
UMCom Endowment		\$ -	\$ -	\$ -		
UMCom Foundation Endowment		\$ -	\$ -	\$ -		
Fund 3 - Please Describe		\$ -	\$ -	\$ -		
Fund 4 - Please Describe		\$ -	\$ -	\$ -		
Add Additional Lines as Necessary		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
UMCom Endowment	\$ -	\$ -	\$ -	\$ -		
UMCom Foundation Endowment	\$ -	\$ -	\$ -	\$ -		
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
UMCom Endowment	\$ -	\$ -	\$ -	\$ -		
UMCom Foundation Endowment	\$ -	\$ -	\$ -	\$ -		
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

					Designation Information		
Board Designated Funds					Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
Property strategy	\$ 1,434,778	\$ 1,434,778	\$ 1,434,778	\$ 1,434,778			
Emergency advertising communications for	\$ 1,977,000	\$ 1,977,000	\$ 1,977,000	\$ 1,977,000			
Public Relations and communications strate	\$ 2,217,738	\$ 2,217,738	\$ 2,217,738	\$ 2,217,738			
Global Communications Summit	\$ 367,684	\$ 367,684	\$ 367,684	\$ 367,684			
Migrate other boards and agencies into a d	\$ 723,349	\$ 723,349	\$ 723,349	\$ 723,349			
Foundation	\$ 1,628,513	\$ 1,628,513	\$ 1,628,513	\$ 1,628,513			
Retention - Severance agreements	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 9,449,062	\$ 9,449,062	\$ 9,449,062	\$ 9,449,062			
Change In Board Designated Funds	\$ 9,449,062	\$ 0	\$ -	\$ -			
	\$ -	\$ -					

Anticipated Changes in Board Designated	Enter New Designations as positive numbers						
Anticipated New Designations							
Property strategy	\$ -	\$ -	\$ -	\$ -			
Emergency advertising communications for unpredictable acts	\$ -	\$ -	\$ -	\$ -			
Public Relations and communications strategy	\$ -	\$ -	\$ -	\$ -			
Global Communications Summit	\$ -	\$ -	\$ -	\$ -			
Migrate other boards and agencies into a denomination CRM and CMS	\$ -	\$ -	\$ -	\$ -			
Foundation	\$ -	\$ -	\$ -	\$ -			
Retention - Severance agreements	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
Total New Designations		\$ -	\$ -	\$ -			
Anticipated Use of Funds:	Enter Use of Funds as negative numbers						
Property strategy	\$ -	\$ -	\$ -	\$ -			
Emergency advertising communications for unpredictable acts	\$ -	\$ -	\$ -	\$ -			
Public Relations and communications strategy	\$ -	\$ -	\$ -	\$ -			
Global Communications Summit	\$ -	\$ -	\$ -	\$ -			
Migrate other boards and agencies into a denomination CRM and CMS	\$ -	\$ -	\$ -	\$ -			
Foundation	\$ -	\$ (1,628,513)	\$ -	\$ -			
Retention - Severance agreements	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
Total Use of Funds		\$ (1,628,513)	\$ -	\$ -			
Change in Board Designated Funds		\$ (1,628,513)	\$ -	\$ -			
Check Figure		\$ 1,628,513	\$ -	\$ -			

United Methodist Communications
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated) Funds	\$ 28,778,241	\$ 28,194,506	\$ 28,822,888	\$ 27,518,657
Change in Unrestricted Funds-Increase/(Decrease)		\$ (583,735)	\$ 44,647	\$ (1,304,230)

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		\$ (583,735)	\$ 44,647	\$ (1,304,230)
Change in Unrestricted Funds		\$ (583,735)	\$ 44,647	\$ (1,304,230)
Check Figure		\$ -	\$ -	\$ -

Reserve Policy - United Methodist Communications

STATEMENT

United Methodist Communications (“UMCom”) will maintain liquid assets as an Operating Reserve. UMCom will seek to maintain Operating Reserve balances to protect the organization from risks negatively impacting its mission that may adversely impact the organization’s financial status and overall ability to maintain operations during short-term periods of volatility.

Planned additions or reductions to this Operating Reserve will be accounted for within the annual budget process, which is voted on and approved by UMCom’s Finance Committee and the full General Commission on Communications (“Board of Directors”). Operating Reserve increases or decreases may also result from investment earnings, variances between budgeted and actual operating results, or authorized unforeseen emergency uses as approved by UMCom’s General Secretary, Executive Director, Finance and Finance Committee Chair (as required by agency financial policies) and will be reported to UMCom’s Finance Committee and Board of Directors.

UMCom operating reserves for the work of the agency are held separate from reserves related to The United Methodist Foundation for Communications (“UMCom Foundation”) and Kingswood. Reserves held by the UMCom Foundation are all donor restricted funds for specific communications projects. Kingswood reserves are related to funds received through for-profit production projects done by Kingswood and do not include any funds UMCom has received from the World Service Fund or any other apportionment. The reserve balances for the UMCom Foundation and Kingswood are not covered by this reserve policy and are managed by the separate legal boards of the UMCom Foundation and Kingswood.

INVESTMENT

UMCom’s finance leadership and General Secretary shall evaluate the investment strategy and allocation of the Operating Reserve on an annual basis as part of the budget process. The strategy will be set based upon the target balance of the Operating Reserve and any planned usage of the Operating Reserve.

UMCom’s Executive Director, Finance will evaluate the short-term investment needs at least annually and will make recommendation to the General Secretary on the need to make transfers from/to short term investments with long term investments.

Long-term investments will be evaluated on an annual basis by the Executive Director, Finance with the assistance of investment institutes to ensure investments are allocated appropriately with consideration for return on investment and investment security. Any recommendations for changes will be presented to the General Secretary and Finance Committee for approval.

TYPES OF RESERVES

The total balance in the UMCom Operating Reserve may be classified in the following accounts:

1. Unrestricted Reserves – General Operating Reserve

The General Operating Reserve fund consists of unrestricted funds. Income for this fund is derived from World Service on ratio receipts and long-term investment market gains less expenditures. General Operating Reserve funds can be reduced by capital investment or non-recurring operation purposes as planned within the annual UCom operating budget approved by the Board of Directors. General Operating Reserve funds may also increase or decrease from investment earnings, variances between budgeted and actual operating results, or authorized unforeseen emergency uses as approved by UCom's General Secretary, Executive Director, Finance and Finance Committee Chair (as required by agency financial policies) and will be reported to UCom's Finance Committee and Board of Directors.

2. Unrestricted Board Designated Reserves

Board designated reserves have been designated by the UCom Board for a particular purpose and may fall into one of the following categories:

- A. **General Board Designated Reserves.** These funds, reviewed annually with the Board of Directors, provide for a variety of board designations to meet anticipated future communication needs of the United Methodist Church or to fund the launch of anticipated UCom strategic initiatives.
- B. **The Promotional Resources Reserve.** These reserve funds were established by the Board of Directors to support prior claims resources. This fund serves as a cash flow reserve to fund start-up costs and early quadrennium expenditures of funds for prior claim promotional resources. In addition, if there is a deficit in a general fund prior claim fund at the end of the quadrennium, that deficit is underwritten by this reserve.
- C. **The Plant Reserve.** These reserve funds are used to show net worth in land, building, equipment and leasehold. Purchases are credited after accounting for any mortgages. Depreciation and any write-offs are debited.

3. Temporary Restricted Reserves

Temporary Restricted Reserves were given by a donor for a specific request. These funds include:

- A. **Promotional Resources Reserves.** These reserves provide for the cost of promotional resources related to a particular fund (Promotion of Giving, Special Sundays, and The Advance). They are covered by a fixed-charge line item in the budget of the respective funds. Throughout the quadrennium designated funds close to this reserve. A final accounting is made to GCFA at the end of the quadrennium.
- B. **World Service Special Gifts Reserve.** This reserve account includes funds not only designated for a specific purpose by the UCom Board of Directors, but also by GCOM and GCFA, per the current *Book of Discipline*.

4. Permanently Restricted Reserves

Permanently restricted reserves were given by a donor for a specific request, with the restriction that the principal must remain intact. These funds include:

- A. **Endowment Reserves.** These reserves are made up of the Children's TV and General Memorial Funds. This reserve is restricted by donor request. The Foundation for United Methodist Communications manages the distribution of investment income.

RESERVE POLICY

United Methodist Communications will strive to maintain an Operating Reserve of twelve months budgeted operating expenses (based on the average of the previous 2 years board-approved operating budgets) plus any Restricted Reserves and Board Designated Reserves ("Target Operating Reserve Minimum"). If the Operating Reserve drops below the Target Operating Reserve Minimum, the General Secretary and Executive Director, Finance shall develop a long term plan to increase the Operating Reserves to the Target Operating Reserve Minimum.

UMCom shall strive to maintain an Operating Reserve of no more than eighteen months of budgeted operating expenses (based on the average of the previous 2 years board-approved operating budgets) plus any Restricted Reserves and Board Designated Reserves ("Target Operating Reserve Maximum"). UMCom will annually approve a plan to return to target for any amount by which the Operating Reserve exceeds the Target Operating Reserve Maximum (Excess Reserves). The UMCom General Secretary and Executive Director, Finance shall evaluate whether any Excess Reserves are expected to be short-term due to planned use of funds or longer-term due to investment performance or other factors. UMCom will use Excess Reserves to fund capital or non-recurring costs or otherwise may elect to return Excess Reserves to the World Service Fund.

The Target Operating Reserve Minimum of 12 months and the Target Operating Reserve Maximum of 18 months have been set for business continuity in the event of unforeseen events up to the worst-case scenario that World Service funds were no longer available due to a future vote of General Conference, changes in apportioned giving, or other forces beyond UMCom's control. These levels allow UMCom the resources to reassess its strategy while covering contractual financial obligations, providing for an orderly shutdown of operations, and/or ensuring operations for a reasonable and clear period to communicate and explain information within the denomination and to the external world regarding the future of the Church and any changes to its structure and witness. Additionally, these levels allow for an inherent fluctuation in investment earnings and losses due to volatility in the financial marketplace.

Use of Operating Reserve

While the Operating Reserve is intended to be a reserve for operating capital, for anticipated future denominational and agency communications needs, and for emergency use, any unrestricted funds held in reserve may be used for capital or non-recurring operation purposes at the discretion of the General Secretary and Executive Director, Finance as planned within the annual UMCom

operating budget approved by the Board of Directors. Such use of funds should be for strategic initiatives as set by UCom's Board of Directors.

Accounting Procedures for Operating Reserve

Net income or expense on the total operating budget of UCom will close (be charged or credited) to the General Operating Reserve.

All accounts will close to the General Operating Reserve except:

- a. Net income or expense for Promotional Resources will close to the Promotional Resources Reserve
- b. Net income or expense for Endowments will close to the Endowment Reserve
- c. Plant Reserve will be adjusted for the net activity of fixed assets

Other monies paid to or from the General Operating Reserve must be budgeted, except for special procedures as provided by the UCom Board of Directors approved financial policies. Under these procedures, reserve expenditure may be approved by the General Secretary and Executive Director, Finance for up to \$100,000 for other than budgeted support. For amounts exceeding \$100,000 for other than budgeted support, expenditures must be approved by the General Secretary, the Executive Director, Finance, and the chairperson of the Finance Committee, and shall be reported to the next meeting of the Executive Committee of the Board of Directors.

Exhibit B

UMCom Revenue Outlets

Production services revenue

Behind the scenes, our production work continues to provide some additional funding, predominantly from external clients. Sources in 2024 generated around \$82,000 in revenue and we hope to stay near that trend.

Ad sales revenue

In 2025, we expected gross ad sales to level off given reduced denominational funds to support marketing and content that draws people to our sites, newsletters and podcasts. We're projecting that we'll end the year around \$286,000 in revenue.

Fundraising revenue

In 2025, UMCom emphasized a culture of philanthropy with our staff and partners. We've embedded fundraising and other non-profit practices that make it easier for people to support our work financially while also pursuing grant opportunities. We've generated \$32,500 so far this year, and what are we on target for \$65,00 by year end.

Note: Email laws regarding message consistency affect our ability to do increased fundraising outreach