



COMMUNICATIONS

United Methodist Communications

THE UNITED METHODIST CHURCH

*Communicating all
the good we can.*

United Methodist Communications 2025 Agency/Fund Spending Plan Informational Narrative

A. Priorities, Programs/Initiatives, Outcomes

1. Share the priorities of your agency/fund for 2025. Highlight how these priorities have changed from previous years, with the rationale for these changes (e.g., opportunities, challenges).

United Methodist Communications (UMCom) has embraced an updated mission statement of engaging The United Methodist Church through Christ-centered communications that will guide us into 2025 and beyond.

As affirmed by the General Commission on Communications (the “UMCom Board”), UMCom is forging forward into the next expression of The United Methodist Church with revamped strategic goals for the new quadrennium. UMCom endeavors to:

- 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 has been restructured into three overarching ministry areas to accomplish the goals:

- 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 2025 priorities – highlight and explain any program/initiatives that will be launched, expanded, deprioritized, and/or discontinued in 2026.

In light of a budget reduction of over 50%, UMCom is realigning to assist denominational communications where today's worldwide Church needs it most. UMCom plans to prioritize innovation to present services customized to the unique needs, roles and interests of those within The UMC.

When reviewing the existing portfolio of work during strategic planning for the new quadrennium, it was clear that nearly all work must continue to change moving forward—in how it is delivered, produced and/or received. As we move into 2025, a more focused approach to resources and services will be in effect.

From 2025 through 2028, we will round out our commitments to worldwide church mapping and web hosting. We will also review the use and needs of our current facilities.

Fueled by the knowledge from extensive research, by the end of 2024, we will have stopped or shifted several offerings that stakeholders deemed less of a priority than other services. We are reimagining our approach to local church services, research, training and seeker advertising.

UMCom seeks to be good stewards of overall church funds by eliminating duplicate services. As other agencies began to expand into areas outside of their core focus, our restructuring work included identifying areas of redundancies and how we might shift to best meet the needs of the future Church. UMCom is working to eliminate duplication as it best serves the members in the pew. For example, GCFA added communication services targeted to local churches and communication training services, duplicating many of UMCom's established local church services and resources. We are moving away from our current local church support methods to avoid duplication of church dollars and manpower since we were only ever able to serve a limited number of churches.

Instead, UMCom is changing our local church perspective to enable their success on a broader scale by developing a local church platform with a campaign sharing tool and hosting local church leader panels. We will also be partnering to provide preferred communication vendors to local churches needing support services. Instead of duplication, we will point churches to our fellow ministry partners, vendors and other resources to aid them in quickly connecting with the tools that they need.

UMCom has also eliminated seeker advertising campaigns as part of the restructuring, as this was our largest expense item and one questioned through research. By freeing up funds from national ads and seeker marketing, we can better equip local churches on a denominational level to communicate with and do outreach to their communities.

New and expanded priorities have emerged for UMCom in support of the goals listed in **A1** and in support of our changing denomination. **Moving forward, we are focused solely on serving The United Methodist Church.**

Though we've consistently served for and with other ministry partners, we are restructuring our partnership work further to strengthen our role as a denominational leader in ensuring that all denominational agencies and bodies are able to effectively reach members and leaders across The United Methodist Church. We will continue to partner to build a denominational communication infrastructure and communication channels to streamline messaging and amplify voice for all denominational partners.

UMCom is committed to ensuring that The United Methodist Church remains present and engaged in existing and emerging communication platforms. We will utilize our communications skills and resources to deliver relevant and personalized experiences for our members, including an updated user preference center.

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 our agency.

Using this data, the agency 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 UMC's board.

To hone our work, UMC continues to have a feedback loop from our data. Each team will set key performance indicators (KPIs) to measure their progress toward their strategic goals. In the new quad, teams will begin implementing key learning indicators (KLIs) to ensure a strong learning organization innovating how we deliver relevant and personalized experiences for our constituents.

B. Staffing

1. Share the number of staff for each year from 2020 to 2024, detailed by gender 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.

Feedback from employee roundtables during our strategic planning reinforced that UMC employees value our agency culture. They appreciate the core values of the agency – integrity, respect, creativity, empowerment, and wholeness.

Since 2016, UMC has reduced headcount from 109 to 54 staff members entirely through voluntary and natural attrition. As part of our restructuring for the new quadrennium, UMC offered an early retirement option to eligible parties and voluntary buyout packages to all staff. In total, 24 staff decided to leave the agency due to uncertainties stemming from over a 50% reduction in budget and other changes within the Church. These voluntary departures helped align UMC's ministry to new budget realities, while giving these individuals security during uncertain times. There are no plans for additional staff reductions due to the strategic reorganization.

That said, the voluntary separations and retirements, to be completed at year's end, have had and will significantly impact the current and anticipated diversity mix of our staff in the near-term.

As of September 23, 2024, United Methodist Communications has **63 staff: 52% female, 48% male, 65% Caucasian, 17% African-American, 12% Asian-American and 6% Hispanic.**

	Females						Males					
	*2025 start	**2024 Aug. 2	2023	2022	2021	2020	*2025 start	**2024 Aug. 2	2023	2022	2021	2020
Hispanic	2	2	4	3	3	4	3	2	2	2	3	2
White	19	19	24	24	35	36	19	22	25	35	32	32
Black	5	9	11	4	5	9	1	2	6	5	5	5
Asian-American	3	3	3	3	3	2	4	4	4	4	4	3
Two or More Races												
Totals	29	33	42	34	46	51	27	30	37	46	41	42

	*2025 start	**2024 Aug. 2	2023	2022	2021	2020
Combined Total Staff	56	63	79	80	87	92

*Known/anticipated staff starting in 2025 after planned 2024 retirements take effect

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

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

In 2025, new staff hires may occur as we lean into our new strategic focus, adjust to new budgets and identify innovation needs. UCom remains committed to increasing diversity back to previous levels in filling future job vacancies.

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

As we engage in and expand our efforts in partnerships with other general agencies and churchwide bodies, UCom has designated specific UCom staff members to provide resources to help partners communicate to constituents across the church. We'll be increasing support of our partnerships in 2025 and have laid out details in our answer to question **D2**.

Partnerships currently include dedicated part-time staff members to support both the Commission on the Status and Role of Women and the General Commission on Archives and History. By the end of 2025, UCom will have staff supporting all agencies and denominational bodies in similar capacities. In addition, UCom is working with other agencies on approaches to shared staffing. For example, a staff member is appointed full-time to provide social media support to the General Board of Global Ministries (GBGM), the United Methodist Committee on Relief (UMCOR) and the General Board of Higher Education and Ministry (GBHEM). Our in-house publicity serves as the staff publicist for the Commission on the General Conference, assists with the PR needs for the Connectional Table, The Global AIDS Committee, The United Methodist Interagency Just and Equitable Net-Zero Coalition and the Sand Creek Massacre Response Task Force and is available to assist others across the connection.

Due to increased reduction in headcount, teams will strategically utilize outside experts to assist on specialized projects and support work on an as-needed basis both in the United States and the Central Conferences. The work will represent tasks that had traditionally been done in-house with UCom staff since 2018 and new innovation ventures. UCom also maintains a global network of employees and correspondents to support our work. This includes two staff persons in the Philippines and contractors across all Central Conferences. Through a new employer of record agency, UCom will bring more contractors onboard as staff in the Central Conferences during 2025.

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.)

UCom's 2025 budget provides funding to our identified essential work areas for meeting current UMC needs and planning for the future. Because of World Service budget reductions, we will be unable to retain pre-General Conference ministry levels. UCom had previously supplemented fund receipts with our reserves to reduce our work gradually. As world service receipts reduce, reserves may be used to augment funding for communications ministry.

United Methodist Communications will maintain liquid assets as an Operating Reserve. UCom also seeks to maintain Operating Reserve balances to protect the agency from risks negatively impacting its mission that may adversely affect the organization's financial status and overall ability to maintain operations during short-term periods of volatility. See **Exhibit A** for details of the UCom Reserves Policy.

2. Share how your 2024 end of year and 2025 forecasted end of year compared to your reserve policy. (For example: The 2024 end of year balance is \$12m, with our reserve policy requiring \$5-10m, so we finished \$2m above required reserves. [Continued for 2025 forecasted end of year.]

Currently, our reserve policy requires a \$22.4M reserve minimum (12 months of average expenses based on the average of budgeted expenses for FY23 and FY24) that is not to exceed \$33.6M (18 months of average expenses budgeted). We complied with the reserves policy on 12/31/2023 with \$29.9M in unrestricted and undesignated reserves. We project to remain within the policy on 12/31/2024 and 12/31/2025 with \$27.3M and \$26.7M in unrestricted and undesignated reserves, respectively.

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

The majority of UCom's work (more than 86% of annual budget) is supported by denominational receipts from World Service Funds and Benefit Trust funds. UCom does not charge for shared services as we see our communications work for the denomination as the core mission funded by denominational receipts. Rather than taking a transactional approach, we see our work through a lens of partnership in ministry.

In recent years, UCom has examined and pursued various opportunities to increase revenue. After evaluating our strategic planning findings, we have decided that external revenue sources are limited. Our primary opportunities lie in production revenue, in advertising revenue through our communications platforms, and in traditional fundraising work, for which we have a Director of Development.

Though behind the scenes, our production work continues to provide additional funding. 2023 Kingswood Productions generated around \$140,000 in revenue for communication ministry work by providing production services to 20+ outside organizations, including Vanderbilt, Nashville Ballet, and Harper Collins Publishing. In 2024, revenue will be lower, particularly given time commitments to the 2020/2024 General Conference. However, we're working to garner other new opportunities as we head into 2025.

We have seen significant success generating additional income to fuel ministry for the agency through ad placements in e-newsletters and on our websites. In 2023, our gross ad sales were almost \$350,000, a growth of 2.5% over 2022. As of August 21, we have already received placements for 2024 totaling over \$330,000. We're projecting that we'll end the year around \$370,000, putting us on track for over a 9% growth over 2023. This growth was bolstered by General Conference related advertising, including the livestream of the event. In 2025, we expect revenue to level off given reduced denominational funds to support marketing and content that draws people to our sites, newsletters and podcasts.

In addition, UCom has embedded fundraising and other non-profit practices that make it easier for people to support our work financially while also pursuing grant opportunities. In 2023, these dedicated efforts resulted in 472 new donors, 23 new monthly supporters, a 250% increase in major gift donations, around 180% increase in the number of reactivated donors and successful drives surrounding the work of UM News and GivingTuesday. It's important to note that fundraising for communication (which supports ministry from behind the scenes) is difficult, as it does not create the same emotional appeal as causes directly helping those in need (e.g., disaster relief, community development, health and human services). Also, changes to email laws regarding message consistency impact our ability to do increased fundraising outreach without impacting our overall lists.

Previous revenue-generating efforts pursued, such as web hosting, will taper off and be sunset by the end of 2028 as the revenue was insignificant and the work to support them was distracting from our key strategic communication ministries.

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. as we partner in ministry. Efforts surrounding this relationship building and partnership included monthly communicator meetings and regular email updates, disaster communications support, event representation and sourcing, supplying resources for annual conference use or adaptation (such as the #BeUMC campaign, regionalization information and legislation explainers), media pitching and consultation, crisis communications consultation, and sharing stories from within conferences to broader audiences.

In 2023, UMCCom attended 18 U.S. annual conference meetings and 17 agency-wide events and sponsored/resourced four others. Our agency also distributed resource support to assist local churches and annual conferences with communication needs.

In the Central Conferences, UMCCom 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 work closely with church leaders and communicators to engage in partnerships, nurture relationships, assess existing needs, and increase awareness of services provided by United Methodist Communications. Monthly, our team meets with Central Conference communicators to stay informed on happenings within their areas and to identify needs that we can resource to assist their efforts and ensure accurate information is available to leaders and members alike.

In 2023, UMCCom provided training collectively to 213 Central Conference trainees, including the largest gathering of communicators from across the Philippines. Other support included providing equipment upgrades and Internet connectivity to episcopal offices across Africa, working with conferences to map churches for inclusion in Find-a-Church and partnering on global evangelism advertising with several episcopal areas, including: South Congo, Zimbabwe, Baguio and Manila in the Philippines, and North Katanga, DRC. In 2025 and beyond, we remain committed to equipping and training conference communicators and their leaders to knowledgeably serve their areas while also learning from them about contextual successes they are having. UMCCom is hosting a special training event for African communicators in October 2024.

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. As we transition to our new structure in 2025, we are excited to have teams devoted purely to partnerships.

- Our **agency partnerships** will be a team of six employees, each specializing in the partnership development and management of dedicated agencies/official entities and other partners, including: GCAH, GCSRW, Discipleship Ministries, SBC21, GBGM, GBHEM, GCORR, GBCS, GCFA, UM Men, United Women in Faith, UMCOR, GBGM and GBHEM.
- Our **denominational partnerships** will be a team of four overseeing communications partnerships with U.S. annual conferences, the Connectional Table, the Council of Bishops, the Judicial Council, and the Standing Committee. Team members will also guide communications work with ethnic caucuses, including Hispanic/Latino and Asian groups.
- Our **Central Conferences partnerships** will be a team of three overseeing communication with central conference communicators, with work that encompasses multilingual (Francophone, Lusophone, and Anglophone) content.

During the transition, we continue to forge forward with ongoing partnership work for coordinated communications. UMCom currently supports all communication work for GCSRW, GCAH, and CT. We also have integrated CRM databases with UMM and GCORR, with integration currently underway with GBGM, GBHEM, and GBOD.

Our ResourceUMC.org website hosts the official web pages GCSRW, GCAH, the Connectional Table and the Commission on the General Conference. UMCom has reached understandings with GBGM and GBHEM to work toward website integration over time

As is our practice with annual conference and central conference communicators, UMCom conducts regular meetings with agency communicators to help coordinate and align communication efforts.

We also currently assist many denominational partners, including the Connectional Table, the Council of Bishops, and the Judicial Council, to support their public relations and communications needs. Some recent examples of this support include:

- Working with the President of the Council of Bishops to ensure that the Church's narrative is included in secular media and in internal channels throughout the connection
- Working with the Connectional Table to develop and disseminate educational resources on regionalization
- Press releases and messaging providing updates regarding General Conference (Work is already in motion to build a proactive communications strategy with the incoming Secretary of the General Conference)

As needs arise, UMCom currently provides guidance and supports the communication needs of other entities such as the United Methodist Interagency Just and Equitable Net-Zero Coalition (of which UMCom is a part), Strengthening the Black Church in the 21st Century (Discipleship Ministries). Our production team also worked with 13+ church partners on varied projects in 2023. Year-round the Public Information team is available to assist church entities across the connection on pitch strategies, crisis prevention and publicity response strategies and training.

We continue 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 Conference.

Finally, UMCom continues to offer available space at no cost to other agencies looking to relocate. Currently, UMCom provides space in our 810 12th Avenue South building 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 together as people of God who identify as United Methodists. Together, we can accomplish more than we could apart. We believe that our concentrated focus on partnerships will be a living example of the truth of that statement.

We pray that God will bless these growing partnerships as fueled by the truth of the Bible in that: *"For where two or three are gathered in my name, I am there among them."* - Matthew 18:20, NRSVUE

As we move into this new season in the Church, and as we've planned for the quadrennium, we hold fast to the truth found in Proverbs 3:5-6, NIV: *Trust in the Lord with all your heart and lean not on your own understanding; in all your ways submit to God, and God will make your paths straight.*

**United Methodist Communications
2025 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 On Ratio	66.0%	Change in apportionments
Benefit Trust	18.0%	
	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	85.0%	75-85%	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	75-85%	
\$ Impact of a 1% lower payment rate	\$ -		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	11.0%	10-15%	
Retiree Health	20.0%	10-15%	Significant increase in number of retirees
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
Building Renovations	\$ -	
Production equipment	\$ 100,000	
Technology equipment	\$ 150,000	
Total	\$ 250,000	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	-2.0%	Estimating 27%-30% increase	25% decrease in headcount offsets increase in increase in BT disbursement

Change in Staff Headcount	19 positions (25%)	Comments:	From 79 to 60 positions, decrease included Voluntary (12) Retirements (13)
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	38.0%
Program	13.0%
Independent Contractors	10.0%
Group Insurance	6.0%
Software Purchases	5.0%
Promotional Material	5.0%
Total	77.0%

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

United Methodist Communications
2025 General Agency Spending Plans
Key Assumptions

	\$	-
Total	\$	-

United Methodist Communications
2025 General Agency Spending Plans
Detailed P & L

3rd Segment Account Code	Revenue / Expense Items	2023	2024			2025	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
	Revenue						
	Apportioned Funds:						
40000	1 World Service Fixed Charges	\$ 352,572	\$ 318,462	\$ 318,462	\$ -	\$ 198,517	\$ (119,945)
40100-40199	2 World Service On Ratio	\$ 12,463,359	\$ 11,994,414	\$ 10,843,122	(1,151,292)	\$ 7,552,032	(3,291,090)
40015	3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
40020	4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
40025	5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
40030	6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
40035	7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
40300	8 Prior Quadrennium	\$ -	\$ -	\$ -	-	\$ -	-
	Total Apportioned Funds	\$ 12,815,931	\$ 12,312,876	\$ 11,161,584	\$ (1,151,292)	\$ 7,750,549	\$ (3,411,035)
	Special Sunday Offerings:						
40040	9 Human Relations Sunday	\$ 51,996	\$ 52,000	\$ 52,000	\$ -	\$ 52,000	\$ -
40045	10 One Great Hour of Sharing	\$ 104,004	\$ 104,000	\$ 104,000	\$ -	\$ 104,000	-
40050	11 United Methodist Student Day	\$ 47,004	\$ 47,000	\$ 47,000	\$ -	\$ 47,000	-
40055	12 World Communion Sunday	\$ 62,004	\$ 62,000	\$ 62,000	\$ -	\$ 62,000	-
40060	13 Peace with Justice Sunday	\$ 47,004	\$ 47,000	\$ 47,000	\$ -	\$ 47,000	-
40065	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:						
40070	15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40075	16 Youth Service Fund	\$ -	\$ -	\$ -	-	\$ -	-
40080	17 Special Appeals	\$ -	\$ -	\$ -	-	\$ -	-
40085	18 General Advance Specials	\$ 297,504	\$ 297,500	\$ 297,500	-	\$ 236,810	(60,690)
40090	19 World Service Contingency Grants	\$ -	\$ -	\$ -	-	\$ -	-
	Total Other General Funds	\$ 297,504	\$ 297,500	\$ 297,500	\$ -	\$ 236,810	\$ (60,690)

United Methodist Communications
2025 General Agency Spending Plans
Detailed P & L

3rd Segment Account Code	Revenue / Expense Items	2023	2024			2025	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
	Other Income:						
40400-40999	404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41000-41999	410 Sale/Rental of Films and AV	\$ 30,219	\$ 30,000	\$ 25,000	\$ (5,000)	\$ 25,000	-
42000-42499	420 Special Gifts/Contributions	\$ 15,917	\$ 150,000	\$ 63,000	\$ (87,000)	\$ 152,250	89,250
42500-42999	425 Grants	\$ -	\$ 250,000	\$ 20,000	\$ (230,000)	\$ 250,000	230,000
43000-44999	430 Dividends & Interest (from operations)	\$ -	\$ -	\$ -	\$ -	\$ -	-
43000-44999	449 Dividends & Interest (from long term investment per spending policy or plan)	\$ 18,389	\$ 20,000	\$ 12,424	\$ (7,576)	\$ 10,000	(2,424)
45000-45499	450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
45500-45599	455 Legacies & Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	-
45600-45799	456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ 6,636,789	\$ 2,265,000	\$ 2,265,000	\$ -	\$ 2,278,000	13,000
45800-45899	458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
45900-45999	459 Receipts from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
46000-46099	460 Benefit Trust Income	\$ 2,099,878	\$ 2,083,637	\$ 2,100,000	\$ 16,363	\$ 2,058,000	(42,000)
46100-46199	461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
47000-47998	470 Miscellaneous Income	\$ 601,805	\$ 552,000	\$ 621,333	\$ 69,333	\$ 563,500	(57,833)
48000-48999	480 Contra Income	\$ (66,709)	\$ (21,000)	\$ (52,000)	\$ (31,000)	\$ (55,000)	(3,000)
49002	490 Building Rental Income	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	\$ 84,000	-
	Total Other Income	\$ 9,420,288	\$ 5,413,637	\$ 5,138,757	\$ (274,880)	\$ 5,365,750	\$ 226,993
	610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (1,882,657)	2,839,967	2,417,322	(422,646)	583,736	(1,833,586)
	611 Temporarily Restricted (Increase to)/Use of reserves	\$ 982,660	\$ 1,300,000	\$ 1,300,000	-	\$ 1,300,000	-
	Total Use of Reserves	\$ (899,997)	\$ 4,139,967	\$ 3,717,322	\$ (422,646)	\$ 1,883,736	\$ (1,833,586)
	Total Income	\$ 21,984,738	\$ 22,514,980	\$ 20,666,163	\$ (1,848,817)	\$ 15,587,845	\$ (5,078,318)

United Methodist Communications
2025 General Agency Spending Plans
Detailed P & L

3rd Segment Account Code	Revenue / Expense Items	2023	2024			2025	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
	Expenditures:						
51000-51199	50 Distribution & Grants - UMC	\$ 522,710	\$ 560,000	\$ 415,000	\$ (145,000)	\$ 40,000	\$ (375,000)
52901-52999	51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
51200-51399	52 Grants - Outside UMC	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	-
51400-51799	53 Program	\$ 6,380,711	\$ 6,224,450	\$ 2,412,976	\$ (3,811,474)	\$ 1,979,155	(433,821)
51900-51997	54 Research and Program Development	\$ 61,171	\$ 125,000	\$ 105,000	\$ (20,000)	\$ 105,000	-
52010-52100	55 Salaries	\$ 7,595,006	\$ 7,763,704	\$ 7,598,300	\$ (165,404)	\$ 5,912,732	(1,685,568)
	Retirement Severance			\$ 2,033,000	\$ 2,033,000	\$ -	(2,033,000)
52200-52250	56 Pension Expense	\$ 765,680	\$ 781,436	\$ 769,374	\$ (12,062)	\$ 539,427	(229,947)
52400-52401	57 Employer's Payroll Taxes	\$ 521,669	\$ 546,311	\$ 544,348	\$ (1,963)	\$ 398,082	(146,266)
52500	58 Retiree Insurance	\$ 258,419	\$ 310,362	\$ 258,000	\$ (52,362)	\$ 310,362	52,362
52600	59 Group Insurance & Hospitalization	\$ 1,122,892	\$ 1,208,924	\$ 1,172,479	\$ (36,445)	\$ 914,069	(258,410)
52300	60 Continuing Education	\$ 58,518	\$ 100,000	\$ 58,000	\$ (42,000)	\$ 140,000	82,000
527*/528*/54710	61 Moving Expense/Other-Staff Events/Recruiting	\$ 61,785	\$ 54,210	\$ 85,500	\$ 31,290	\$ 38,421	(47,079)
53000-53099	62 Rent	\$ 6,136	\$ 6,500	\$ 33,000	\$ 26,500	\$ 20,000	(13,000)
53150-53199	63 Building Management Expense	\$ 360,426	\$ 212,333	\$ 277,935	\$ 65,602	\$ 230,293	(47,642)
53200-53299	64 Utilities	\$ 94,615	\$ 108,000	\$ 94,615	\$ (13,385)	\$ 97,850	3,235
53300-53499	65 Telephone & Internet	\$ 104,983	\$ 81,490	\$ 79,573	\$ (1,917)	\$ 74,500	(5,073)
53600-53699	66 Postage & Freight	\$ 53,961	\$ 51,925	\$ 28,207	\$ (23,718)	\$ 17,900	(10,307)
53700-53799	67 Printing & Duplication	\$ 1,577	\$ 117	\$ 440	\$ 323	\$ -	(440)
53800-53899	68 Office Supplies	\$ 25,151	\$ 85,035	\$ 133,872	\$ 48,837	\$ 121,799	(12,073)
53900-53999	69 Dues & Subscriptions	\$ 26,207	\$ 23,710	\$ 21,850	\$ (1,860)	\$ 17,962	(3,888)
54100-54199	70 Equipment (items not capitalized)	\$ 68,880	\$ 43,050	\$ 63,219	\$ 20,169	\$ 60,611	(2,608)
541*/542*/544*/545*	71 Equipment & Software Repair & Maintenance	\$ 53,345	\$ 37,038	\$ 25,628	\$ (11,410)	\$ 30,000	4,372
54300-54399	72 Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	-
53150-53199	73 Building Repair/Maint/Leasehold Imp	\$ -	\$ -	\$ -	\$ -	\$ -	-
58000-58099	74 Other Office Expense	\$ 25,602	\$ 25,450	\$ 25,245	\$ (205)	\$ 22,130	(3,115)
68100-68800	75 Depreciation Expense	\$ 140,493	\$ 289,533	\$ 289,533	\$ -	\$ 450,000	160,467
58000-58099	76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
54900-54999	77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
55000-55099	78 Legal Fees	\$ 5,459	\$ 13,500	\$ 39,996	\$ 26,496	\$ 18,500	(21,496)
54700-54899	79 Consultant Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
52900	80 Independent Contractors	\$ 1,117,470	\$ 945,300	\$ 1,029,932	\$ 84,632	\$ 1,503,200	473,268
55200-55299	81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
54000-54099	82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
56000-56099	83 Services Rendered by Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
56200-56299	84 Meeting Expense	\$ 32,451	\$ 499,000	\$ 717,500	\$ 218,500	\$ 45,000	(672,500)
56400-56499	85 Travel - Staff	\$ 774,144	\$ 627,741	\$ 592,041	\$ (35,700)	\$ 530,000	(62,041)

United Methodist Communications
2025 General Agency Spending Plans
Detailed P & L

3rd Segment Account Code	Revenue / Expense Items	2023	2024			2025	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
50000-50999	86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
55500-55599	87 Promotional & Informational Materials (not for resale)	\$ 1,387,269	\$ 966,961	\$ 966,962	\$ 1	\$ 786,327	(180,635)
50000-50999	88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
56100-56199	89 All Other Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	-
55400-55499	90 Special Promotion	\$ -	\$ 22,500	\$ 17,500	\$ (5,000)	\$ 65,000	47,500
69500-69599	91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
55300-55399	92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
55800-55899	93 Allowance for Uncollectible Accounts	\$ 11,351	\$ -	\$ -	\$ -	\$ -	-
58000-58099	94 Miscellaneous	\$ 148	\$ 3,400	\$ 4,298	\$ 898	\$ 3,401	(897)
68000	95 Gain/loss on Disposal of Assets	\$ (40,735)	\$ -	\$ -	\$ -	\$ -	-
54400-54499	96 Computer Hardware Maintenance	\$ 260,047	\$ 260,000	\$ 260,000	\$ -	\$ 322,719	62,719
54500-54599	97 Software Purchases & Support	\$ 127,197	\$ 535,000	\$ 509,839	\$ (25,161)	\$ 790,405	280,566
54600-54699	98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
59900-59999	99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
59500	100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Expenditures	\$ 21,984,738	\$ 22,514,980	\$ 20,666,163	\$ (1,848,817)	\$ 15,587,845	\$ (5,078,318)
	'Surplus / (Deficit) (S/B \$0)	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
	NON-OPERATING REVENUE & EXPENDITURES						
69000-69499	650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49000-49999	655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	-
69000-69499	660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

United Methodist Communications
2025 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue:						
Apportioned Funds	\$ 12,815,931	\$ 12,312,876	\$ 11,161,584	\$ (1,151,292)	\$ 7,750,549	\$ (3,411,035)
Special Sunday Offerings	\$ 351,012	\$ 351,000	\$ 351,000	\$ -	\$ 351,000	\$ -
Other General Funds	\$ 297,504	\$ 297,500	\$ 297,500	\$ -	\$ 236,810	\$ (60,690)
Other Income	\$ 9,420,288	\$ 5,413,637	\$ 5,138,757	\$ (274,880)	\$ 5,365,750	\$ 226,993
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (1,882,657)	\$ 2,839,967	\$ 2,417,322	\$ (422,646)	\$ 583,736	\$ (1,833,586)
Temporarily Restricted (Increase to)/Use of reserves	\$ 982,660	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -
Total Revenue	\$ 21,984,738	\$ 22,514,980	\$ 20,666,163	\$ (1,848,817)	\$ 15,587,845	\$ (5,078,318)
Expenditures:						
Distribution & Grants	\$ 522,710	\$ 563,000	\$ 418,000	\$ (145,000)	\$ 43,000	\$ (375,000)
Program, Research and Prog Develop.	\$ 6,441,882	\$ 6,349,450	\$ 2,517,976	\$ (3,831,474)	\$ 2,084,155	\$ (433,821)
Salaries and Benefits	\$ 10,383,969	\$ 10,764,947	\$ 12,519,001	\$ 1,754,054	\$ 8,253,093	\$ (4,265,908)
Building Management	\$ 461,177	\$ 326,833	\$ 405,550	\$ 78,717	\$ 348,143	\$ (57,407)
Equip., Supplies, Postage & Printing, Teleph.	\$ 359,706	\$ 347,815	\$ 378,034	\$ 30,219	\$ 344,902	\$ (33,132)
Audit, Legal, Consultants & Ind. Contractors	\$ 1,122,929	\$ 958,800	\$ 1,069,928	\$ 111,128	\$ 1,521,700	\$ 451,772
Meeting & Staff Travel	\$ 806,595	\$ 1,126,741	\$ 1,309,541	\$ 182,800	\$ 575,000	\$ (734,541)
Promo & Info Mat'ls (resale and not)	\$ 1,387,269	\$ 989,461	\$ 984,462	\$ (4,999)	\$ 851,327	\$ (133,135)
Information Technology	\$ 387,244	\$ 795,000	\$ 769,839	\$ (25,161)	\$ 1,113,124	\$ 343,285
Insurance & Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Depreciation	\$ 140,493	\$ 289,533	\$ 289,533	\$ -	\$ 450,000	\$ 160,467
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ (29,236)	\$ 3,400	\$ 4,298	\$ 898	\$ 3,401	\$ (897)
Total Expenditures	\$ 21,984,738	\$ 22,514,980	\$ 20,666,163	\$ (1,848,817)	\$ 15,587,845	\$ (5,078,318)
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
2025 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Administrative	\$ 3,786,956	\$4,140,499	\$ 3,677,818	(462,681)	\$ 2,761,700	(916,118)
Communication Activities	\$ 16,205,182	\$16,965,819	\$ 15,614,037	(1,351,782)	\$ 11,694,657	(3,919,380)
Connectional Giving Interpretation	\$ 1,992,605	\$1,408,662	\$ 1,374,308	(34,354)	\$ 1,131,488	(242,820)
Program 4	\$ -	\$ -	\$ -	-	\$ -	-
Program 5	\$ -	\$ -	\$ -	-	\$ -	-
Program 6	\$ -	\$ -	\$ -	-	\$ -	-
Program 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 21,984,743	\$ 22,514,980	\$ 20,666,163	\$ (1,848,817)	\$ 15,587,845	\$ (5,078,318)

**United Methodist Communications
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC**

[illegible]

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 2023	Budget 2024	Forecast 2024	Budget 2025
Total Net Assets	\$ 46,808,944	\$ 42,668,977	\$ 43,091,622	\$ 41,207,886
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 7,209,373	\$ 5,909,373	\$ 5,909,373	\$ 4,609,373
Permanently Restricted Funds - See Worksheet C	\$ 508,076	\$ 457,930	\$ 508,076	\$ 508,076
Total Restricted Net Assets	\$ 7,717,449	\$ 6,367,303	\$ 6,417,449	\$ 5,117,449
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 9,191,320	\$ 7,586,749	\$ 9,241,129	\$ 9,241,129
Unrestricted Undesignated - See Worksheet E	\$ 29,900,175	\$ 28,714,925	\$ 27,433,044	\$ 26,849,308
Total Unrestricted Net Assets	\$ 39,091,495	\$ 36,301,674	\$ 36,674,173	\$ 36,090,437
Assets not readily convertible to cash - See Worksheet A	\$ 2,347,271	\$ 2,967,075	\$ 2,057,738	\$ 1,607,738
Available Unrestricted Net Assets	\$ 36,744,224	\$ 33,334,599	\$ 34,616,435	\$ 34,482,699

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 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Assets	\$ 1,491,148	\$ 2,474,009	\$ 1,201,615	\$ 751,615
Inventory	\$ 887	\$ 4,227	\$ 887	\$ 887
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ 198,651	\$ 198,651	\$ 198,651	\$ 198,651
Other - Prepaid Expense and Other Assets	\$ 656,585	\$ 290,188	\$ 656,585	\$ 656,585
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 2,347,271	\$ 2,967,075	\$ 2,057,738	\$ 1,607,738
Change in Assets Not Readily Convertible to Cash		\$ 1,475,467	\$ (289,533)	\$ (450,000)

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Asset Purchases	\$ 715,535	\$ 1,765,000	\$ -	\$ -
Fixed Asset Depreciation	\$ (140,493)	\$ (289,533)	\$ (289,533)	\$ (450,000)
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		\$ 1,475,467	\$ (289,533)	\$ (450,000)
Check Figures		\$ -	\$ -	\$ -

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

Temporarily Restricted Funds					Fund Information		
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Promotional Giving	\$ 1,190,661	\$ 1,190,661	\$ 1,190,661	\$ 1,190,661	Restricted funds coming from Connexion Ministries Foundation for the generalized purpose of communications.	2013	TBD, Significant portions with the next quad.
Communication	\$ 5,901,339	\$ 4,601,339	\$ 4,601,339	\$ 3,301,339			
Children's TV	\$ 117,373	\$ 117,373	\$ 117,373	\$ 117,373			
INM Pledges Receivable	\$ -	\$ -	\$ -	\$ -			
Endowments	\$ -	\$ -	\$ -	\$ -			
Total Temporarily Restricted Net Assets	\$ 7,209,373	\$ 5,909,373	\$ 5,909,373	\$ 4,609,373			
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	\$ -	\$ -	\$ -	\$ -			
INM Pledges Receivable	\$ -	\$ -	\$ -	\$ -			
Endowments	\$ -	\$ -	\$ -	\$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Promotional Giving	\$ -	\$ -	\$ -	\$ -			
Communication	\$ -	\$ -	\$ -	\$ -			
Children's TV	\$ -	\$ -	\$ -	\$ -			
INM Pledges Receivable	\$ -	\$ -	\$ -	\$ -			
Endowments	\$ -	\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
Promotional Giving	\$ -	\$ -	\$ -	\$ -			
Communication	\$ -	\$ (1,300,000)	\$ (1,300,000)	\$ (1,300,000)			
Children's TV	\$ -	\$ -	\$ -	\$ -			
INM Pledges Receivable	\$ -	\$ -	\$ -	\$ -			
Endowments	\$ -	\$ -	\$ -	\$ -			
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)

Permanently Restricted Funds					Fund Information	
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Assets	Year Received
UMCom Endowment	\$ 489,100	\$ 439,411	\$ 489,100	\$ 489,100		
UMCom Foundation Endowment	\$ 18,976	\$ 18,519	\$ 18,976	\$ 18,976		
Fund 3 - Please Describe			\$ -	\$ -		
Fund 4 - Please Describe			\$ -	\$ -		
Add Additional Lines as Necessary			\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ 508,076	\$ 457,930	\$ 508,076	\$ 508,076		
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

Board Designated Funds					Designation Information		
Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Property strategy	\$ 1,746,034	\$ 1,057,923	\$ 1,695,843	\$ 1,695,843			
Emergency advertising communications for unpredictable a	\$ 1,985,000	\$ 1,993,000	\$ 1,985,000	\$ 1,985,000			
Public Relations and communications strategy	\$ 2,312,738	\$ 2,407,313	\$ 2,312,738	\$ 2,312,738			
Global Communications Summit	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000			
Migrate other boards and agencies into a denomination CR	\$ 1,019,035	\$ -	\$ 19,035	\$ 19,035			
Foundation	\$ 1,628,513	\$ 1,628,513	\$ 1,628,513	\$ 1,628,513			
Retention - Severance agreements	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 9,191,320	\$ 7,586,749	\$ 9,241,129	\$ 9,241,129			
Change In Board Designated Funds		\$ (1,500,000)	\$ 49,809	\$ -			

Anticipated Changes in Board Designated Assets:	<i>Enter New Designations as positive numbers</i>						
Anticipated New Designations							
Property strategy	\$ -	\$ -	\$ -	\$ -			
Emergency advertising communications for unpredictable a	\$ -	\$ -	\$ -	\$ -			
Public Relations and communications strategy	\$ -	\$ -	\$ -	\$ -			
Global Communications Summit	\$ -	\$ -	\$ -	\$ -			
Migrate other boards and agencies into a denomination CR	\$ -	\$ -	\$ -	\$ -			
Foundation	\$ -	\$ -	\$ -	\$ -			
Retention - Severance agreements	\$ -	\$ -	\$ 1,100,000	\$ -			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total New Designations		\$ -	\$ 1,100,000	\$ -			
Anticipated Use of Funds:	<i>Enter Use of Funds as negative numbers</i>						
Property strategy	\$ -	\$ (500,000)	\$ (50,191)	\$ -			
Emergency advertising communications for unpredictable a	\$ -	\$ -	\$ -	\$ -			
Public Relations and communications strategy	\$ -	\$ -	\$ -	\$ -			
Global Communications Summit	\$ -	\$ -	\$ -	\$ -			
Migrate other boards and agencies into a denomination CR	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ -			
Foundation	\$ -	\$ -	\$ -	\$ -			
Retention - Severance agreements	\$ -	\$ -	\$ -	\$ -			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Use of Funds		\$ (1,500,000)	\$ (1,050,191)	\$ -			
Change in Board Designated Funds		\$ (1,500,000)	\$ 49,809	\$ -			
Check Figure		\$ -	\$ -	\$ -			

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

Fixed Assets	\$ 1,689,799
UMCOM	\$ 22,978,351
Foundation	\$ 5,232,025

Undesignated Unrestricted Funds

Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Unrestricted Undesignated Funds	\$ 29,900,175	\$ 28,714,925	\$ 27,433,044	\$ 26,849,308
Change in Unrestricted Funds-Increase/(Decrease)		\$ (1,339,967)	\$ (2,467,131)	\$ (583,736)

<u>Anticipated Changes in Net Assets:</u>				
		\$ -	\$ -	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (1,339,967)	\$ (2,467,131)	\$ (583,736)
Change in Unrestricted Funds		\$ (1,339,967)	\$ (2,467,131)	\$ (583,736)
Check Figure		\$ -	\$ -	\$ -