

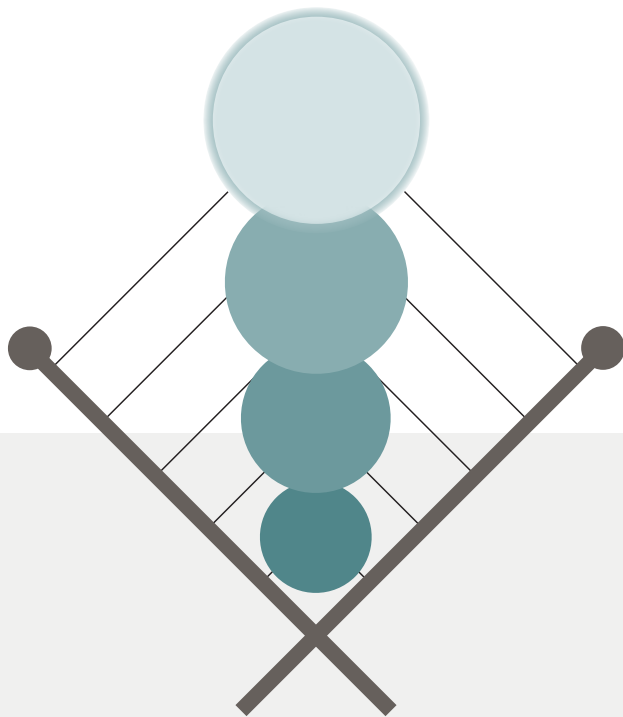


United Church of God,
an International Association

A SCRIPTURE-CENTRIC

Strategic Plan • Operation Plan • Budget

For “the Work” of God



2025–2026

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STRATEGIC PLAN

2025–2026

FROM THE CHAIRMAN

Greetings fellow elders,

We mark our 30th anniversary this Pentecost! Who could have imagined back in 1995 we would still be here and how dramatically changed the world would be? For me personally having just turned 59 years old, I have now been part of the United Church of God longer than I was part of our previous association. My adult children have no memory of a time before the United Church of God was established.

In the early years of the General Conference of Elders, Chairman Bob Dick said in a sermon, “We must be a work before we can do a work.” This phrase recalls for me the parable of the faithful and evil servant at the end of Matthew 24, and I ask myself, Will I be a wise and faithful servant, found doing my Master’s work at His coming?

Being found doing certainly involves the contents of the pages that follow—the Strategic Plan, Operation Plan and Budget—but it must also involve “being,” being transformed by the renewing of our minds (Romans 12:2), being kind to one another, tenderhearted and forgiving one another (Ephesian 4:32) and being anxious for nothing, but in everything by prayer and supplication with thanksgiving, letting our requests be made known to God.

When this kind of transformation occurs within each of us, we become the salt of the earth and lights to the world and all the data-driven, strategic outcomes and other necessary “corporate speak” we use in our plans take on a meaning beyond numbers, graphs and charts. It becomes about lives changed, disciples made and a mission accomplished—all beginning with our own lives.

Our elder brother, Jesus Christ, speaking to his original 12 disciples, says in Luke 12:32: “Do not fear, little flock, for it is your Father’s good pleasure to give you the kingdom.” We are a little flock; we are a small church. Let us embrace being small. Small means we are tightly connected, nimble, flexible and adaptive. Small is careful with resources. Small

should be humble and dependent on our heavenly Father, knowing how weak we are on our own. Let us be the biggest small Church that our Elder Brother desires us to be.

This year, as in prior years, we have followed our standard processes in bringing this Strategic Plan, Operation Plan and Budget to you. We are in the third year of our three-year Strategic Plan and so it is unchanged. The administration carefully updated our operation plans, and all was reviewed and approved by the Council.

Financially, we are blessed with above budget income and below budget expenses. Last year we put forward a plan which contemplated drawing down over \$900,000 from our reserves to increase our reach and impact—reserves which had been built over years of careful stewardship. As of this writing, we are on track to end the fiscal year with a surplus, not touching prior year reserves.

And so, this year, we again put forward a budget that contemplates drawing on reserves to preach even more powerfully and to care for those God has called to His *great work*. As prior Chairman Martin wrote last year, “If we can occasionally budget from this growing reserve, it will enable the Church to do more.” I encourage you to read the letter from our treasurer, Barry Korthuis, on page 28 for a further explanation.

Please take the time to carefully review the material in this booklet. We benefit from a legacy of faith and service on the part of a generation of men and woman who have brought us to this 30th anniversary meeting of the General Conference of Elders. We will hear them, learn from them and with eyes on our Heavenly Father and our soon coming King, Jesus the Christ, we will step forward in faith to do this Work.

In Christ’s service,

A handwritten signature in black ink that reads "Timothy Pebworth". The signature is written in a cursive, flowing style with a long horizontal stroke at the end.

Tim Pebworth



United Church of God
an International Association

VISION

A Church led by God's Holy Spirit, joined and knit together by what every member supplies, with all doing their share and growing in love to fulfill God's great purpose for humanity to bring many children to glory (Ephesians 4:16; Hebrews 2:10).

MISSION

The mission of the United Church of God, an International Association (UCGIA), is to preach the gospel of Jesus Christ and the Kingdom of God in all the world, make disciples in all nations and care for those disciples.

GUIDING PRINCIPLES

We believe our Father has called us into a relationship with Him and one another through Jesus Christ. We believe the immutable Word of God shows how to build loving relationships (1 John 1:3) to become conformed to the image of Jesus Christ.

- *Therefore* we will strive to live by every word of God, led by His Holy Spirit, enabling these relationships to grow and flourish in humility.

We believe God the Father, through Jesus Christ, is building His Church, which is built on the foundation of the apostles and prophets, Jesus Christ Himself being the chief cornerstone, and we, also, as living stones are being built into a spiritual house (Matthew 16:18; 1 Corinthians 3:9; 1 Peter 2:5).

- *Therefore* as members of the household of God, we grow together into a holy temple for a dwelling place of God in the Spirit (Ephesians 2:19-22).

We believe God's plan of salvation includes every individual who yields to Him and Jesus Christ (1 Timothy 2:4). His plan includes the calling and perfecting of those who are being converted now as well as those to be converted in the ages to come.

- *Therefore* it is the duty of the Church to proclaim a message of hope and a call to repentance, to observe all things Christ has commanded, and to prepare members of the Body of Christ for service.

We believe all humanity will ultimately have the opportunity to learn of Jesus Christ's life, death and resurrection and the good news of the Kingdom of God. We believe the plan of God provides every individual an opportunity to become part of His family (Acts 10:34-35).

- *Therefore*, in order to maximize the effectiveness of the gospel message, we endeavor to reach all people in a way they can understand with a combination of doctrine, prophecy and Christian living—recognizing that any lasting fruit is produced by the power of God's Holy Spirit.

We believe humanity is in urgent need of the gospel message in advance of the events surrounding Christ's return. We believe Jesus commissioned His Church to declare what is to come, to warn of the consequences of sin, to preach repentance and to proclaim the hope of eternal salvation (Matthew 24:13-14, 21; 28:18-20).

- *Therefore*, we take very seriously the Church's responsibility to boldly preach the gospel to this world with zeal and a sense of urgency (John 9:4).

POSITIONING STATEMENTS

We believe building meaningful, godly relationships is taught in Scripture. *Therefore* we must:

- Become unified in God and Christ through the Holy Spirit.
- Love God and keep His commandments.
- Love one another as Christ loves us.
- Promote and practice a ministry of reconciliation.
- Teach and live Christ-like service.
- Speak the truth openly in godly love.
- Foster godly relationships among all.

We believe we are to strive to attain the measure of the stature of the fullness of Christ, to develop leadership for the Church and to prepare a people for works of service. *Therefore* we must:

- Provide in-depth biblical teaching.
- Answer the great questions of life—does God exist, who is God, what is God, what is His purpose, who is man, what is man, and what is man's purpose?
- Develop training and educational programs for ministry, members and youth.
- Provide the necessary facilities for our local congregations, and for training and education purposes.
- Implement the best training and education programs.

We believe Christ commissions us to preach the gospel in all the world. *Therefore* we must:

- Engage the entire Church in fulfilling its mission to preach the gospel.
- Encourage members to be like Christ and be lights in the world.
- Apply the most appropriate methods to reach and engage various audiences.
- Employ the most effective media technology to deliver a relevant, inspiring, transforming message to the world.
- Apply the Media Guiding Principles (see back cover).

THE EPHESIAN FRAMEWORK

The Ephesian Framework is a view into the work God did through Paul in the city of Ephesus during a three-year ministry. Paul had his most productive years of ministry while at Ephesus. When he wrote to the members there years later, he explained how he ministered to the Church and to the world.

He describes the terms of engagement and exhortation that lead to commitment and conviction. He defines steps to equip the disciples for courageous service. He shows how the body of the Church is guided by truth in love and led by the Holy Spirit defining a lifelong path of conversion that grows up in all things into Him who is the head—Christ.

At Ephesus, Paul engaged the pagan culture of the first century with the foundational truth of God the Father's purpose to unify all creation in Christ—both in heaven and on earth. The Father and Christ are the foundation of all spiritual blessings, and those who turned from their futile walk along the path of empty idols could have a new life, filled with the riches of His grace.

Building on the foundation of Christ, Paul constructs vital pillars of unity of spirit and unity of faith in the bond of peace to create a new reality. Gone was a world based on gods who were no gods. Demolished were the walls which defined the deadly course of the world. Broken were the gates that opened into the chasm of hell and death.

“The word of the Lord grew mightily and prevailed” against the powers of darkness, just as Christ predicted (Matthew 16:18; Acts 19:20). At Ephesus, Paul worked, preached and turned back the dark powers of the world—the light of the gospel shone bright.

The Ephesian Framework is designed to align the United Church of God with these spiritual concepts. If these are before us we can expect to be effective in the work God has given us. We can expect to bear fruit for the Kingdom of God.

May we personally embrace Paul's prayer in his letter to the Ephesians that describes our innermost needs as we seek unity of spirit and unity of faith in the bond of peace:

“For this reason [we] bow [our] knees to the Father of our Lord Jesus Christ, from whom the whole family in heaven and earth is named, that He would grant [us], according to the riches of His glory, to be strengthened with might through His Spirit in the inner man, that Christ may dwell in [our] hearts through faith; that [we], being rooted and grounded in love, may be able to comprehend with all the saints what is the width and length and depth and height—to know the love of Christ which passes knowledge; that [we] may be filled with all the fullness of God. Now to Him who is able to do exceedingly abundantly above all that we ask or think, according to the power that works in us, to Him be glory in the church by Christ Jesus to all generations, forever and ever. Amen.” (Ephesians 3:14-21).

This prayer is for power and strength to both be and to do a work. It encompasses elements of God's work to bring many children to glory. With this prayer guiding our operations, we can expect God to be pleased to use us as instruments in the Body of Christ.

VISION

Be Like Him

EDIFY

*with TRUTH in LOVE
to deepen*

CONVERSION

EQUIP

*with TRUTH in LOVE
to build*

COURAGE

ENGAGE

*with TRUTH in LOVE
to foster*

COMMITMENT

EXHORT

*with TRUTH in LOVE
to engender*

CONVICTION

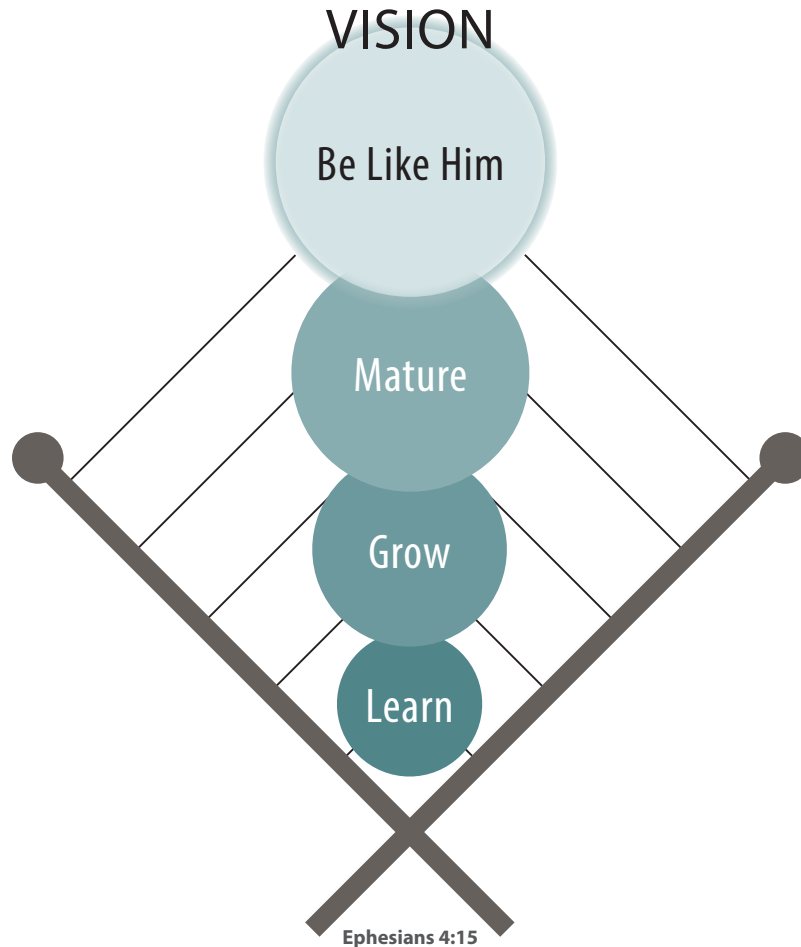
UNITY *of the* SPIRIT

in the bond of peace...
till we all come to the

UNITY *of the* FAITH

"Built on the foundation of the apostles and prophets, Jesus Christ Himself being the chief cornerstone, in whom the whole building, being fitted together, grows into a holy temple in the Lord, in whom you also are being built together for a dwelling place of God in the spirit" (Ephesians 2:20-22).

TRUTH *in* LOVE: MAPPING THE



"Speaking the Truth in Love, [we] grow up in all things into Him who is the head, Christ" (Ephesians 4:15).

Truth in Love provides a roadmap to our vision. When we know the *Truth* of God's Word and practice the *Love* of God by keeping His commandments, it becomes a *Way of Life* where every part of the Body can do its share and grow to the *Measure* and stature of the fullness of Christ.

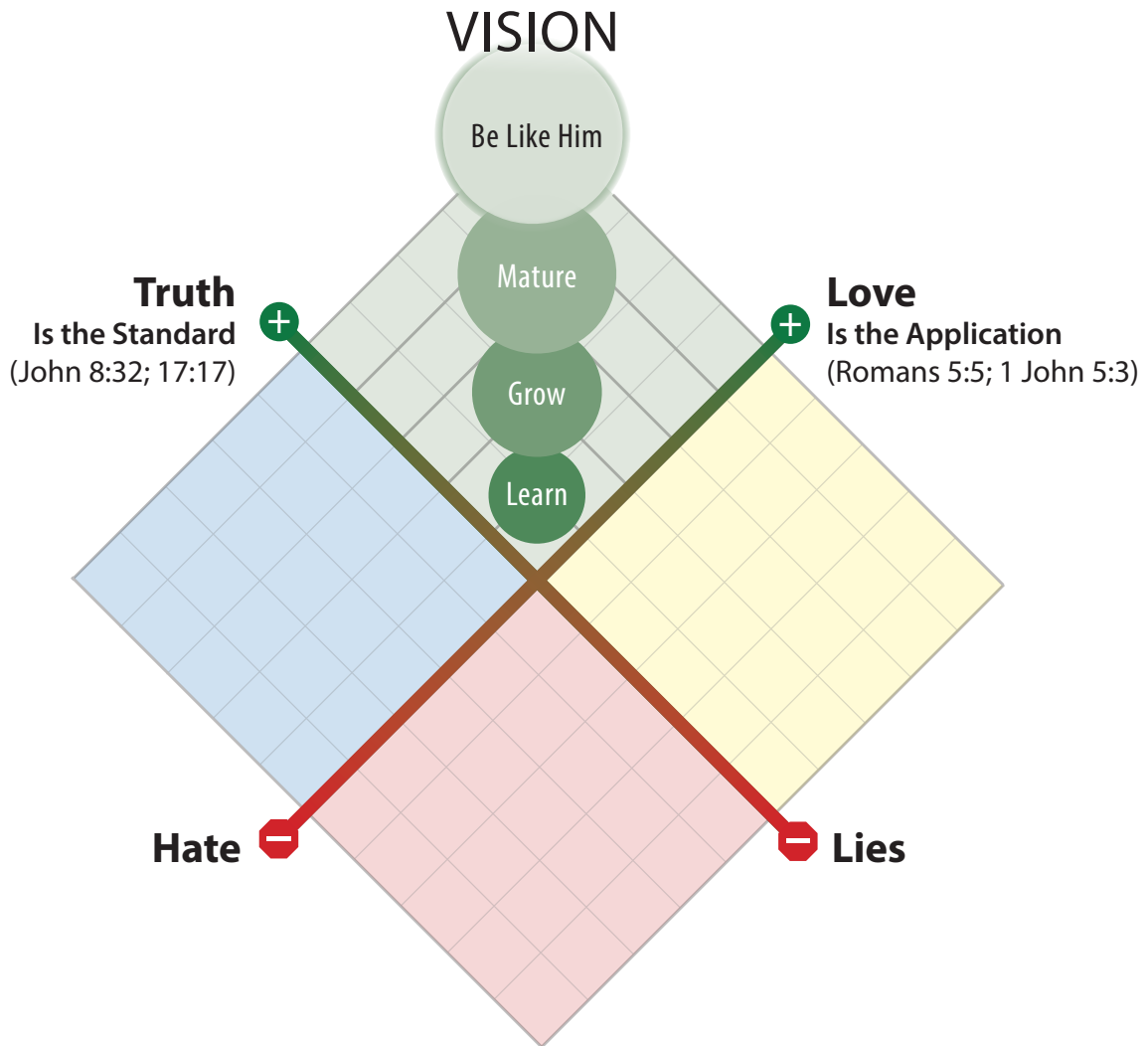
Truth in Love informs us how to carry out our mission. The gospel of Jesus Christ and the Kingdom of God must be *truthfully* and urgently proclaimed in a manner consistent with the *Love* God demonstrates to the world through the giving of His Son and all His other gracious gifts.

Truth has both breadth and depth that spans the entirety of God's Word and is personified by Jesus Christ. The *Love* of God is keeping His commandments in spirit and intent because it expresses the essence of God's character in action.

Truth in Love summarizes the *Way* to live the faith once delivered because Jesus said He is the *Way*, the *Truth* and the *Life*.

*(1 John 5:3; 2 Corinthians 3:3; Ephesians 4:11-16; Mark 1:14-15; John 3:16;
James 1:17; Psalm 119:160; John 1:14; 17:17; 14:6)*

WAY TO THE FULLNESS OF CHRIST



"But to each one of us grace was given according to the measure of Christ's gift" (Ephesians 4:7).

Measurement is fundamental to the Ephesian framework. The word "measure," or *metron* in Greek, is used three times in Ephesians chapter four. First, to demonstrate the immeasurable gift of Christ's grace (verse 7). Second, to set the standard by which to measure—Christ (verse 13). Third, to show the outcome of Truth in Love in the Body of Christ. Where the "effectual working in the measure of every part, maketh increase of the body unto the edifying of itself in love" (verse 16, AV).

Alignment with Truth applied in Love generates positive fruits that align with the nature and fullness of Christ. Denying the Truth in enmity towards God produces negative results that alienate us from Christ.

We as a Church, and as individuals, should always be measuring ourselves by the standard of Christ.

STRATEGIC DIRECTIVES

“Trust in the LORD with all your heart, And lean not on your own understanding; in all your ways acknowledge Him, and He shall direct your paths” (Proverbs 3:5-6).

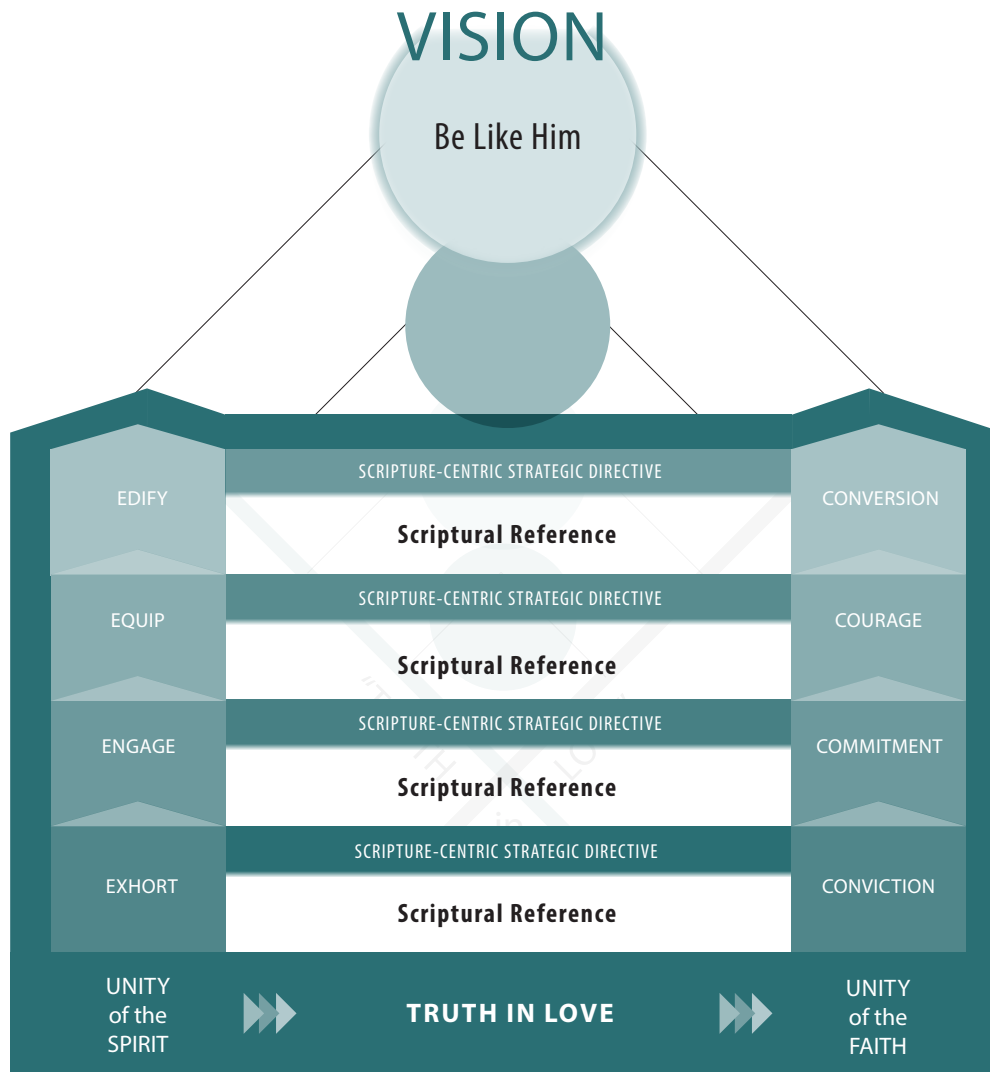


Figure 1 – Strategic Directives

The Strategic Plan of the Council of Elders focuses on the *path* to our Vision as described in Ephesians: “But, speaking the truth in love, may grow up in all things into Him who is the head—Christ—from whom the whole body, joined and knit together by what every joint supplies, according to the effective working by which every part does its share, causes growth of the body for the edifying of itself in love” (Ephesians 4:15-16).

Living the Truth in Love describes how believers grow in the nature of Jesus Christ. As God’s Holy Spirit leads them to understand and lovingly apply the depth of God’s Word, they grow “to the measure of the stature of the fullness of Christ” (Ephesians 4:13). *Truth in Love* is at the heart of the faith once delivered and may well be the critical essence of the United Church of God (John 6:63; 8:32; 14:4; 16:13; 17:17; 1 Corinthians 2:10; 1 John 5:3; Ephesians 4:1-16; Psalm 119:160; Jude 3).

Living the Truth in Love should be the objective of every member, the challenge heralded by every proclamation and the return sought by every investment of God’s resources. To that end, we offer the following Strategic Directives:

ORGANIZATIONAL STEWARDSHIP

BE ACCOUNTABLE TO THE WORD OF GOD
"Man shall not live by bread alone, but by every word that proceeds from the mouth of God . . . All Scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness, that the man of God may be complete, thoroughly equipped for every good work" (Matthew 4:4; Deuteronomy 8:3; 2 Timothy 3:16).
SERVE ONE ANOTHER
"Whoever desires to become great among you, let him be your servant. And whoever desires to be first among you, let him be your slave - just as the Son of Man did not come to be served, but to serve , and to give His life a ransom for many" (Matthew 20:28-27).
FAITHFULLY COORDINATE GOD'S GIFTS
"As each one has received a gift, minister it to one another, as good stewards of the manifold grace of God" (1 Peter 4:10).
ENSURE RETURN ON GOD'S INVESTMENT
"If you have not been faithful in the unrighteous mammon, who will commit to your trust the true riches? " (Luke 16:11)

CONGREGATIONAL CARE

GROW OUR LOVING APPLICATION OF TRUTH
"Therefore, leaving the discussion of the elementary principles of Christ, let us go on to perfection " (Hebrews 6:1).
INCREASE OUR BIBLICAL SKILL
"All Scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness , that the man of God may be complete, thoroughly equipped for every good work" (2 Timothy 3:16,17).
MODEL OUR WALK IN THE WORD OF GOD
Take my yoke upon you and learn from Me , for I am gentle and lowly in heart, and you will find rest for your souls. For my yoke is easy and My burden is light. Imitate me as I imitate Christ " (Matthew 11:29-30; 1 Corinthians 11:1).
PREACH THE DEPTH OF GOD'S WORD WITH CLARITY AND CONVICTION
" Preach the Word! Be ready in season and out of season. Convince, rebuke, exhort , with all longsuffering and teaching" (2 Timothy 4:2).

PUBLIC PROCLAMATION

SHOW HOW THE WORD OF GOD WORKS
"When you received the word of God which you heard from us, you welcomed it not as the word of men, but as it is in truth, the word of God, which also effectively works in you who believe " (1 Thessalonians 2:13).
PROCLAIM THE DEPTH OF THE WORD OF GOD WITH URGENCY AND HOPE
"Therefore, laying aside all malice, all deceit, hypocrisy, envy, and all evil speaking, as newborn babes, desire the pure milk of the word, that you may grow thereby " (1 Peter 2:1-2).
ENCOURAGE A RELATIONSHIP WITH GOD THROUGH HIS WORD
" Come now, and let us reason together; " Says the LORD, "Though your sins are like scarlet, They shall be as white as snow; Though they are red like crimson, They shall be as wool" (Isaiah 1:18).
FOCUS ON THE BASICS OF GOD'S WORD
"Preach the Gospel of the Kingdom of God, and say, "The time is fulfilled and the kingdom of God is at hand. Repent, and believe in the gospel " (Mark 1:14-15).

OPERATION PLAN

for “the Work”

2025–2026

FROM THE PRESIDENT

Greetings fellow elders and wives,

Following this letter, you will find the Operation Plan for the United Church of God for fiscal year 2025-2026. This plan builds off the Strategic Plan and directives provided by the Council of Elders. It also builds upon the vast experience and understanding of God's work and commission to His Church as we had the opportunity of visiting, meeting and getting to know members, elders and the work around the world.

The planning and budgeting process is a valuable time for the administration and Council to review where we are in seeking and doing God's will and work—while keeping with the Church's adopted philosophy, vision and mission. As we engage in this annual process, we are reminded of 2 Corinthians 13:5, "Examine yourselves as to whether you are in the faith." We are also mindful of the time of year we are in as we complete this process—the annual Passover service where we submit and commit to Christ in humility and selfless service.

As this Operation Plan is presented in the following pages, please know it was prepared after consistently seeking God's will and direction in all we do. It was formally and unanimously adopted by the Council of Elders at their February 2025 meeting, after being developed by our administration operation managers (Ministerial and Member Services, Media and Communications Services, and Financial Services) and me, as well as by others on the administrative staff.

The Operation Plan is presented in three parts—Organizational Stewardship, Ministerial and Member Services (MMS), and Media and Communication Services (MCS). Let me briefly explain the Organizational Stewardship plan.

Organizational Stewardship

The Organizational Stewardship (OS) Operation Plan represents the focus and responsibility of the administrative arm of the organization. Much of what is in this section is pertinent to the activities of the president and his staff, who

are responsible to oversee and direct the operation of the organization (UCGIA) toward the accomplishment of its stated goals and mission.

Of course, it is Jesus Christ who is the Head of the Church, and we rely on Him to provide the direction, guidance, discernment and wisdom to lead us to the goals He wants us to accomplish. That thought is always on our mind and in our heart as we work in His Work each day. Even though that may not be repeated in every aspect of this letter, all the glory goes to God for whatever is accomplished and should be understood it is part of every aspect of this Operation Plan.

As aforementioned, this year's plan was developed based on the foundation of the prior year's plan, supplemented and amended as the greater and worldwide efforts of the Church became recognized. In addition to worldwide needs, it became apparent we have much to learn and do in the area of "making disciples"—which Christ commands His Church to do "in all nations." Thus, the Organizational Stewardship plan addresses every area of the work and the responsibility of all to lead the Church and to use the physical and financial resources God provides in a united manner—all focused and part of fulfilling the totality of Christ's commission and vision.

As we continue to know and understand God's work, we continue to "be diligent to know the state of [our] flocks and attend to [our] herds," as the Bible recites in Proverbs 27:23. Accordingly, the Organizational Stewardship plan focuses on the following two primary elements:

1. Preach the gospel and make disciples in all nations. As we have had the opportunity to visit many international areas over the past year, we see the energy, zeal and commitment of God's people to do His will and to participate in this effort. We are heartened as we see God at work in calling people from nations where there had been no members before. He is doing His work, and, following the example of Paul as he visited new and unfamiliar Gentile areas, we strive to better understand the needs of our worldwide brethren to fulfill their needs and to preach the gospel in a manner that

will reach that population. Incumbent with that, we need to learn how to use our resources in “making disciples.” This next fiscal year is to focus on that and the determination of more up-to-date statistical data in determining how effective our efforts have been.

Related to this, during fiscal year 2024-2025 we sought and tried new ways of communicating a warning message to the world. Shorter, more direct and bold *Biblical Worldview* video messages, Facebook and Instagram focus, and “shorts” and “reels” were introduced—resulting in thousands of new subscribers to our YouTube channels and followers on social media outlets.

2. Understanding the world in which we live and uniting the Church. The world is a complex place, as is America. We have people who come from different backgrounds, live in different environments, consume media in differing ways depending on their age groups, and have more media capabilities and options than ever before in history. Adding to needing to understanding all that, and the peoples God calls around the world, we have the advent of Artificial Intelligence (A.I.) and all the advantages and opportunities it provides in helping us do our part in preaching the gospel. Our UCG.org website is a key proclamation effort to the world, as many from foreign nations find God through that site. It needs to be robust, vibrant, appealing and with clear answers to people who are seeking biblical knowledge. Over the next year that needs to be a focus.

All these tools can be effective, but we must work together submitting to one another in love and humility, dedicated to the task God has given us. Christ’s will is that we become “one.” We must strive for that unity if we truly do seek His Kingdom.

Conclusion

We live in a world that is quickly changing. Many are looking to the Bible and we need to become the place they turn to for truth, as we give them the “reason for the hope that lies within us.”

The time is now for everyone in God’s Church around

the world to be committed to building the individual and collective temples to which Christ will return. Let us all be united and focused on accomplishing His will in our lives, and earnestly and wholeheartedly “being about our Father’s business.”

As you read through this 2025-2026 Operation Plan, please always feel free to ask questions, make suggestions or offer assistance if you have experience in areas in which we can use some help. And please join us in asking God to always provide the direction, guidance and humility we need in serving Him. May His will be done, and may all we do bring glory to His name.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Shabi", with a stylized flourish at the end.

Rick Shabi



VISION

Be Like Him

Mature

Grow

Learn

EDIFY

STRATEGIC
DIRECTIVE

EQUIP

STRATEGIC
DIRECTIVE

ENGAGE

STRATEGIC
DIRECTIVE

EXHORT

STRATEGIC
DIRECTIVE

CONVERSION

Members

COURAGE

Disciples

COMMITMENT

Followers

CONVICTION

Hearers

UNITY
of the
SPIRIT

Initiatives

"The Work"

Resources

Results

Outcome
(Fruits)

UNITY
of the
FAITH

TRUTH IN LOVE

"THE WORK"

Public Proclamation • Congregational Care • Organizational Stewardship

SCRIPTURE-CENTRIC

OPERATION PLAN



OPERATION PLANNING

Doing “The Work”

*“As they ministered to the Lord and fasted, the Holy Spirit said, ‘Now separate to Me Barnabas and Saul for **the Work** to which I have called them’” (Acts 13:2).*

It is the responsibility of the Council of Elders to align strategy with the Vision and define the “work we are to be” in the Strategic Plan. It is the responsibility of the administration to organize “work we are to do” in the Operation Plan.

The Operation Plan turns *strategy* into *action*. In this plan, the scriptural pillar, Unity of the Faith, provides strategic directives and combined with Unity of the Spirit becomes a Ladder of Engagement where the *called* mature from just hearing to becoming members of the household of God.

Truth in Love takes on the active form to become an outcome-based process that turns initiatives into results. This plan includes defined outcomes for each of the strategic initiatives to help define the success of the initiative and provide meaningful evaluation criteria for periodic review.

This Scripture-centric framework provides an *operation plan overview* to effectively organize, direct and manage “the Work” that God has called us to do as outlined more fully in the following pages.

Key for the Following Six Pages

ABC	Ambassador Bible College
BRT	Building Reveiw Team
COE	Council of Elders
CRM	Customer Relationship Management
IESC	International Education and Services Coordinator
HR	Human Resources
IT	Information Technology
LOH	Light of Hope
MCS	Media and Communications Services
MMS	Ministerial and Member Services
Pres.	President
RP	Regional Pastors
SEO	Search Engine Optimization
SPF	Strategic Planning and Finance Committee
UYA	United Young Adults

ORGANIZATIONAL STEWARDSHIP

EDIFY	"Man shall not live by bread alone, but by every word that proceeds from the mouth of God... All Scripture is given by inspiration of God, and is profitable for doctrine, for reproof, for correction, for instruction in righteousness, that the man of God may be complete, thoroughly equipped for every good work" (Matthew 4:4; 2 Timothy 3:16–17).	STRATEGIC DIRECTIVES	
		BE ACCOUNTABLE TO THE WORD OF GOD	
		"Now I plead with you that you all speak the same thing, that there be no divisions" (1 Corinthians 1:10).	Continue and expland "Speaking the Same Thing" initiative so all are "in the same mind and the same judgment."
		"These all died in faith...and confessed that they were strangers and pilgrims on the earth" (Hebrews 11:13).	Continue and expland online training of ministry and members to focus on living way of God's Kingdom now.
		"That utterance may be given to me...to make known the mystery of the gospel" (Ephesians 6:19).	Quarterly sermon messages from home office in effort to unify and be of "one accord."
EQUIP	"Whoever desires to become great among you, let him be your servant. And whoever desires to be first among you, let him be your slave—just as the Son of Man did not come to be served, but to serve " (Matthew 20:27-28).	"Be diligent to present yourself approved to God...rightly dividing the word of truth" (2 Timothy 2:15).	Revamp and promote Bible Correspondence Course and offer to public, plus home office Bible studies and ABC classes.
		"And he went into the synagogue and spoke boldly... concerning the things of the kingdom of God" (Acts 19:8).	Intense local gospel preaching efforts on all media in select areas with Church-owned buildings.
		SERVE ONE ANOTHER	
		"That they all may be one, as You, Father, are in Me, and I in You; that they also may be one in Us" (John 17:21).	Regular staff and management programs to promote unity, "can-do" culture and commitment to Commission.
		"Whom will he teach knowledge? And whom will he make to understand the message?...For precept must be upon precept, precept upon precept, line upon line, line upon line, here a little, there a little" (Isaiah 28:9–10).	Improve website to better serve public seeking truth.
ENGAGE	"As each one has received a gift , minister it to one another, as good stewards of the manifold grace of God" (1 Peter 4:10).	"And you shall be witnesses to Me in Jerusalem, and in all Judea and Samaria, and to the end of the earth" (Acts 1:8).	On-line streaming from home office video studio, Q&As, domestic and international coverage.
		"I have become all things to all men, that I might by all means save some" (1 Corinthians 9:22).	Conduct focus groups with all generations, subscribers and age groups to detemine how to best meet needs of all.
		"Let each of you look out not only for his own interests, but also for the interests of others" (Philippians 2:4).	Educate in generational styles of communication, develop documentaries, podcasts, etc.
		FAITHFULLY COORDINATE GOD'S GIFTS	
		"You shall not muzzle an ox while it treads out the grain,' and, 'The laborer is worthy of his wages'" (1 Timothy 5:18).	Implement and refine performance review evaluation process and merit-based compensation system.
EXHORT	"If you have not been faithful in the unrighteous mammon, who will commit to your trust the true riches? " (Luke 16:11).	"Go therefore and make disciples of all the nations, baptizing them" (Matthew 28:19).	Develop online monthly newsletter, email functions as part of making disciples effort.
		"And the gospel must first be preached to all the nations" (Mark 13:10).	Develop a separate team of international team of writers and marketing expertise to serve international areas .
		"The whole body, joined and knit together by what every joint supplies...causes growth of the body" (Ephesians 4:16".	Develop networks of volunteers and contractors to assist in development of educational and media programs.
		"Therefore...exhort the brethren...and prepare your generous gift beforehand" (2 Corinthians 9:1–5).	Expand, encourage and support local congregation initiatives based on skills and talents there.
		"The plans of the diligent lead surely to plenty, but those of everyone who is hasty, surely to poverty" (Proverbs 21:5).	Properly account for, report and allocate funds; analyze financial results and compare to budget.
ENSURE A RETURN ON GOD'S INVESTMENT			
		"Who then is that faithful and wise steward, whom his master will make ruler over his household?" (Luke 12:42).	Continually review and upgrade websites with current information, revised FAQ's and SEO to maximize exposure.
		"I have become all things to all men, that I might by all means save some" (1 Corinthians 9:22).	Continually develop and refine user journeys and CRM as part of making disciples.
		"The plans of the diligent lead surely to plenty, but those of everyone who is hasty, surely to poverty" (Proverbs 21:5).	Develop international marketing plans, types and staff, working with international areas, based on trips taken.
		"Give an account of your stewardship" (Luke 16:2).	Develop and review Key Performance Indicators and statistics and review all programs for efficiency and effectiveness.
		"Is it time for you yourselves to dwell in your paneled houses, and this temple to lie in ruins?"(Haggai 1:4).	Proper, safe financially responsible meeting places for services in all congregations.
UNITY of the SPIRIT		Initiatives	"The Work"
		Scripture-centric Initiatives selected to implement Strategic Directives.	Programs designed to carry out the Operational Initiatives.
TRUTH			

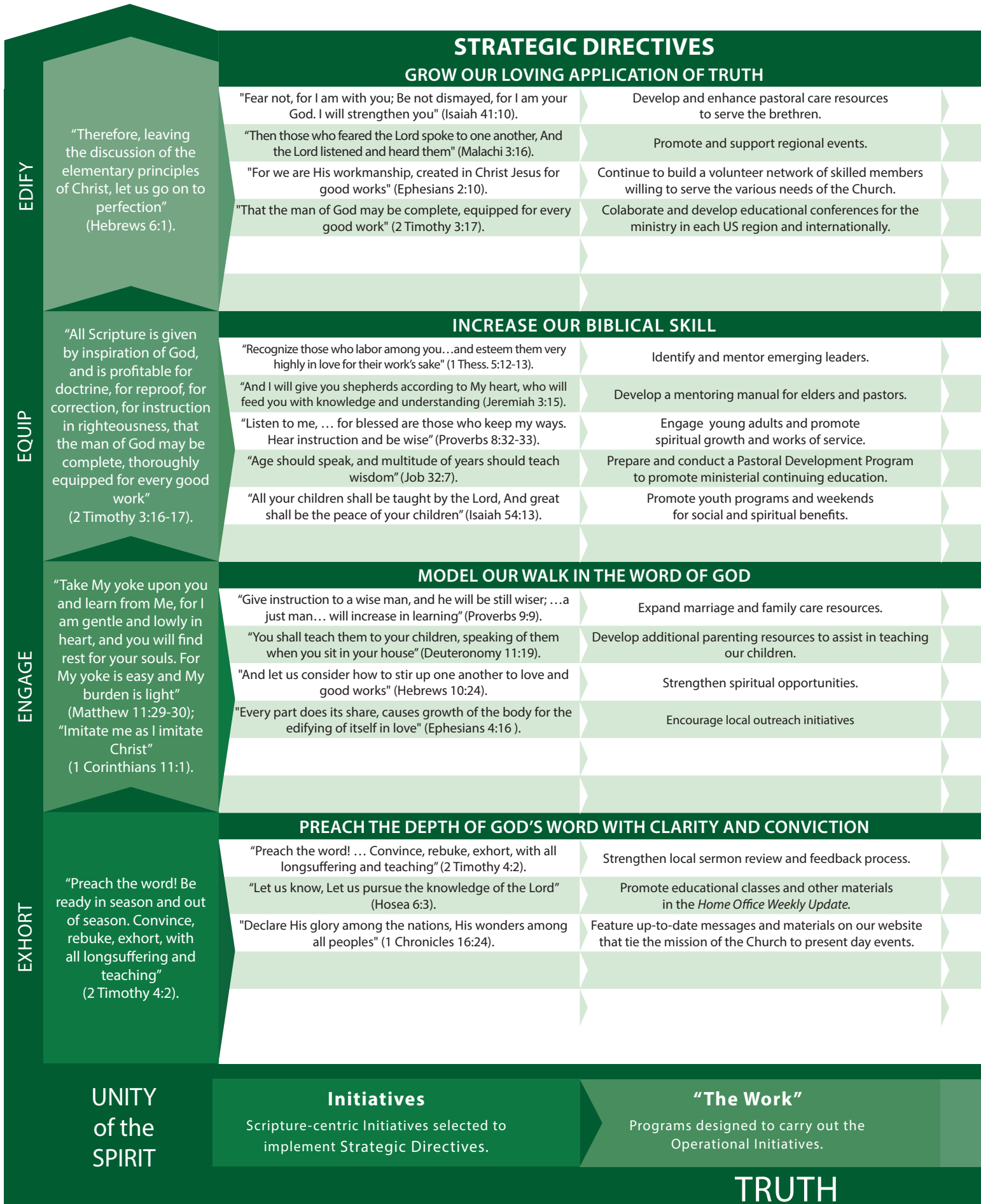
OPERATION PLAN OVERVIEW for “the Work”

ORGANIZATIONAL STEWARDSHIP & ADMINISTRATION (OSA)

STAFF	GLOBAL METRIC	OUTPUTS		INITIAL PROGRAM FRUIT (OUTCOME)	CONVERSION	Global UCG Attendance Current 15,449 Prior 13,039 Festival Attendance Worldwide
		2025 Q3, Q4	2026 Q1, Q2			
Pres., MMS, IESC	Training Sessions	3	3	UCG congregations around the world preach the same thing.		
All	Sessions per year	3	3	Members around the world realize they are citizens of heaven.		
Pres.	Sermons sent	2	2	Growth in the grace and knowledge of Jesus Christ.		
MMS	Lessons completed	6 lessons	Weekly classes and Bible studies	Readers interacted with the Bible.		
Marketing	Number of contacts	3 areas	3 areas	Determined if God is calling in that area.		
METRIC		2025 Q3, Q4	2026 Q1, Q2	INITIAL PROGRAM FRUIT (OUTCOME)	COURAGE	Congregations U.S. 185 Int'l 244 Congregations and Bible study groups
HR	Number of sessions	3	3	Developed unity in work and beliefs.		
IT, Focus groups	Number of visits	TBD	TBD	Made truth widely available to those God will call.		
Pres., IESC, MMS	Number of sessions	2	2	Continued education in the doctrine of the Church.		
MMS, Marketing	Online & in-person groups	Ongoing, see MMS	Ongoing, see MMS	Understood and provided needs to each generation.		
CRM, Marketing	Number podcasts, documentaries	2	2	Reached all age groups more effectively.		
HR	Evaluations performed	70	70	Employee satisfaction and productivity.	COMMITMENT	Followers Current 12,448 Prior 13,334 U.S. donors and coworkers
Pres., Marketing	Number of issues	3	6	Reached audience with more timely articles.		
Pres., MMS, IESC, Mktg.	Number hired or volunteer	3	3	Articles are pertinent to each area of the world.		
MMS, Marketing	Networks and tasks	Projects needed	Projects needed	Engaged all the gifts and talents God has given His people.		
Pres., MMS, HR, RP	Projects initiated	TBD	TBD	Word of mouth spreading the gospel increased.		
Finance	Financial reports	6	6	Transparency in our stewardship of funds God provided.		
METRIC		2025 Q3, Q4	2026 Q1, Q2	INITIAL PROGRAM FRUIT (OUTCOME)	CONVICTION	Hearers Current 353,749 Prior 311,421 U.S. BT subscribers
SEO, Marketing	Changes implemented	Compare clicks	Compare clicks	UCG.org is the place people come to for biblical truth.		
CRM, Marketing	Reports to be developed	Ongoing	Ongoing	We are what people need us to be to lead them to Christ.		
IESC, MCS	Strategic Plan	Report to COE	Report to COE	Meet the needs of all areas of world.		
Pres., Marketing	Monthly or more frequently reports	Report to COE	Report to COE	Good information available on which to make decisions and changes in programs.		
BRT, RP	RP reports	Ongoing	Ongoing	Brethren meet together in safety and peace.		
Resources		Results		Initial Program Fruit (Outcome)	UNITY of the FAITH	
Inputs of Money, Staff and Volunteers.		Direct Outputs of "The Work" e.g. Number of Viewers, Booklets, Classes, Camps, etc.		New knowledge, increased skill, changed attitudes and behavior resulting in spiritual growth.		
IN LOVE						

LADDER OF ENGAGEMENT

CONGREGATIONAL CARE



OPERATION PLAN OVERVIEW for “the Work”

MINISTERIAL & MEMBER SERVICES (MMS)

ADD'L STAFF	GLOBAL METRIC	OUTPUTS		INITIAL PROGRAM FRUIT (OUTCOME)	CONVERSION	Members Current 7,212 Prior 7,095 U.S. total baptized		
		2025 Q3, Q4	2026 Q1, Q2					
MCS, LOH, Volunteers	Resources produced	4	4	Members apply biblical truth to real-life challenges.				
	Number of events held	2 events	3 events	Strengthened relationships and spiritual growth among the brethren.				
Volunteers	Number of volunteers engaged	Survey members	Promote service	Members' all doing their share to advance the work of the Church.				
IESC	Number of Conferences	2	2	The ministry is growing in the unity of the Spirit and faith.				
METRIC	2025 Q3, Q4	2026 Q1, Q2	INITIAL PROGRAM FRUIT (OUTCOME)	COURAGE			Disciples Current 10,791 Prior 10,621 U.S. attendees: members, youth and associated with UCG	
	Trainees and pastors hired	3 total	4 total					Men are being trained as potential ministers
MMS	Manual produced	Edited	Completed		Leaders are equipped with both biblical knowledge and pastoral skills.			
UYA	Number of participants enrolled	200	500		Young adults are engaged to advance the Church's mission.			
	Number of sessions	1	2		The ministry grows in spiritual understanding and the fellowship of the Spirit.			
	Number of youth programs held	2	2		Young people learn God's way and become committed to God and His Church.			
METRIC	2025 Q3, Q4	2026 Q1, Q2	INITIAL PROGRAM FRUIT (OUTCOME)		COMMITMENT	Followers Current 12,448 Prior 13,334 U.S. donors and coworkers		
	Materials identified and made available	Ongoing	Ongoing					Parents and families are supported to build strong biblical foundations.
Volunteers	Number of materials produced	6	6					Parents are assisted in teaching their children God's way.
	Seminars, events, Feast presentations, etc.	In progress	Ongoing	Members have additional opportunities to be spiritually edified.				
All	Number of initiatives	1 per circuit	1 per circuit	The gospel is advanced using social media, public seminars, subscriber letters and other local outreach.				
METRIC	2025 Q3, Q4	2026 Q1, Q2	INITIAL PROGRAM FRUIT (OUTCOME)	CONVICTION			Hearers Current 353,749 Prior 311,421 U.S. BT subscribers	
RP	Number of reviews performed	1 per circuit	2 per circuit					Speakers handle God's Word more effectively and improve their delivery.
MCS	Materials promoted	Ongoing	Ongoing					Brethren may grow in the knowledge of God as they study His Word in detail.
MCS	Timely materials identified	Ongoing	Ongoing		Relevant information is easily accessible online to those God is calling.			

LADDER OF ENGAGEMENT

PUBLIC PROCLAMATION

EDIFY	“When you received the word of God which you heard from us, you welcomed it not as the word of men, but as it is in truth, the word of God, which also effectively works in you who believe” (1 Thessalonians 2:13).	STRATEGIC DIRECTIVES		
		SHOW HOW THE WORD OF GOD WORKS		
		“So, as much as is in me, I am ready to preach the gospel to you who are in Rome also” (Romans 1:15)..	Video record and publish on YouTube one Ambassador Bible College class per semester for membership.	
		“The heart of the wise teaches his mouth, and adds learning to his lips” (Proverbs 16:23).	Doctrinal, educational, prophetic and newsworthy material on UCG home page to engage viewers with biblical truth.	
		“The time is fulfilled, and the kingdom of God is at hand. Repent, and believe in the gospel” (Mark 1:15).	Communicate who we are & what we do in a way that increases awareness of the Church and the benefits of God’s way of life.	
EQUIP	“Therefore, laying aside all malice, all deceit, hypocrisy, envy, and all evil speaking, as newborn babes, desire the pure milk of the word, that you may grow” (1 Peter 2:1-2).	“Preach the word! Be ready in season and out of season. Convince, rebuke, exhort” (2 Timothy 4:2).	Increase effectiveness in preaching the gospel in all nations.	
ENGAGE	“‘Come now, and let us reason together,’ says the LORD, ‘Though your sins are like scarlet, they shall be as white as snow; though they are red like crimson, they shall be as wool’” (Isaiah 1:18).	PROCLAIM THE DEPTH OF THE WORD OF GOD WITH URGENCY AND HOPE		
		“So, as much as is in me, I am ready to preach the gospel to you who are in Rome also” (Romans 1:15).	Introduce New Testament Bible Reading program with weekly online postings.	
		“Blessed are those who keep my ways. Hear instruction and be wise, and do not disdain it” (Proverbs 8:32-33).	Develop new ways of communicating with and preaching the truth to young adults (Instagram, Facebook, podcasts).	
		“Test the spirits, whether they are of God; because many false prophets have gone out into the world” (1 John 4:1).	Explore development of podcasts discussing biblical Christianity versus common Christian beliefs.	
		“Teach me good judgment and knowledge, for I believe Your commandments” (Psalm 119:66).	Mine UCG.org data and provide dashboard analysis of UCG proclamation efforts and user journeys.	
		“Then Jesus said to them, ‘Follow Me, and I will make you become fishers of men’” (Mark 1:17).	Implement Artificial Intelligence (A.I.) search capabilities and chat bot technology to UCG.org.	
		ENCOURAGE A RELATIONSHIP WITH GOD THROUGH HIS WORD		
		“And the gospel must first be preached to all the nations” (Mark 13:10).	Update, refresh & market <i>Beyond Today</i> TV streaming apps, adding subject categories as well as most recent programming.	
		“[God] has shone in our hearts to give the light of the knowledge of the glory of God” (2 Corinthians 4:6).	Feature timely, weekly, engaging content including short videos on UCG.org home page to encourage people to come back.	
		“As each one has received a gift, minister it to one another, as good stewards of the manifold grace of God” (1 Peter 4:10).	Promote <i>BT</i> TV and UCG as biblical truth with blitz ads in key cities using TV ads, social media and online advertising.	
		“By their fruits you will know them” (Matthew 7:20).	Develop membership volunteer network to help accomplish strategies and build awareness of the work of God’s Church.	
		“Then Jesus said to them, ‘Follow Me, and I will make you become fishers of men’” (Mark 1:17).	Develop abbreviated booklet editions and create engagement by offering supplementary material.	
EXHORT	“Preach the gospel of the kingdom of God, and say, ‘The time is fulfilled, and the kingdom of God is at hand. Repent, and believe in the gospel’” (Mark 1:14-15).	FOCUS ON THE BASICS OF GOD’S WORD		
		“Go into all the world and preach the gospel to every creature” (Mark 16:15).	Evaluate length, subjects, formats, presentation style & tone for <i>Beyond Today</i> magazine & <i>Beyond Today</i> video projects.	
		“This gospel of the kingdom will be preached in all the world as a witness to all the nations” (Matthew 24:14).	Explore and develop new ways of communicating the gospel including e-books, social media, podcasts, online magazine.	
		“I am not ashamed of the gospel of Christ, for it is the power of God to salvation...” (Romans 1:16).	Review booklets for consistency across all media.	
UNITY of the SPIRIT		Initiatives	“The Work”	
		Scripture-centric Initiatives selected to implement Strategic Directives.	Programs designed to carry out the Operational Initiatives.	
TRUTH				

OPERATION PLAN OVERVIEW for “the Work”

MEDIA & COMMUNICATIONS SERVICES (MCS)

ADD'L STAFF	GLOBAL METRIC	OUTPUTS		INITIAL PROGRAM FRUIT (OUTCOME)	CONVERSION	Members Current 7,212 Prior 7,095 U.S. total baptized
		BASELINE	2025–26 GOAL			
ABC	Weekly videos	Daniel & Revelation	Minor Prophets/ Romans	Members are engaged and encouraged to be part of and involved in the work of the Church.		
	Unique users per month	375,000	475,000	UCG.org is the “place to go” for biblical truth.		
	Common branding defined			UCG.org is the “place to go” for biblical truth.		
MMS	Int'l office statistics			The Church’s mission is advanced in English speaking world, plus in Spanish, French & Portuguese.		
METRIC		2025	2026	INITIAL PROGRAM FRUIT (OUTCOME)	COURAGE	Disciples Current 10,791 Prior 10,621 U.S. attendees: members, youth and associated with UCG
	Book of Acts published	1	2 more books	Coordinated study will enhance biblical conversations and deeper study among members.		
	“Magnified” episodes/ total views per month	10,800	15,000	More young people will hear the truth and become aware of the relevance of the Bible in today’s world.		
	Q&A-style podcasts	Beta by September	Explore options	Users receive understanding of God’s Word and are given knowledge of the plan of God.		
IT, Contractor	Implement July 2025	Under review	Dashboard created	Effective, impactful, global reach of the Church’s website delivered to users across the Internet.		
IT, Contractor	Implement 2025–2026		Implemented	Website visitors are more engaged and helped in understanding the Bible.		
METRIC		2025	2026	INITIAL PROGRAM FRUIT (OUTCOME)	COMMITMENT	Followers Current 12,448 Prior 13,334 U.S. donors and coworkers
Contractor	Roku video views per year	64,200	75,000	Effective, impactful, global reach and universal access of the Church’s websites achieved across the Internet.		
	Annual returning visitors	914,000	1,035,000	Engaging and compelling <i>Beyond Today</i> television program broadcast on TV and streamed online.		
	<i>BT</i> TV YouTube & Roku video views per year	4,390,000	4,610,000	Engaging and compelling <i>Beyond Today</i> television program broadcast on TV and streamed online.		
	Number volunteers, man hours	3p./50h.	4p./75 h.	Men, women and youth are involved in their congregations and the larger work of the Church.		
	New abbreviated booklets per year	1	3	Exhort and engage new users, encourage deeper study into God’s Word and the Way.		
METRIC		2025	2026	INITIAL PROGRAM FRUIT (OUTCOME)	CONVICTION	Hearers Current 353,749 Prior 311,421 U.S. BT subscribers
	Bimonthly content committee meetings	Ongoing	Ongoing	<i>Beyond Today</i> effectively engages readers worldwide with the truth of the gospel.		
	Monthly dept. mtgs explore options			Leverage media facilities for <i>BT</i> media efforts. Bring attention to ucg.org to a larger audience.		
	As each title is reprinted.	Ongoing	Ongoing	Exhort and engage new users, encourage deeper study into God’s Word and the Way.		
Resources		Results		Initial Program Fruit (Outcome)	UNITY of the FAITH	
Inputs of Money, Staff and Volunteers.		Direct Outputs of “The Work” e.g. Number of Viewers, Booklets, Classes, Camps, etc.		New knowledge, increased skill, changed attitudes and behavior resulting in spiritual growth.		
IN LOVE						

BUDGET

2025–2026

FROM THE TREASURER

Greetings fellow elders,

God always provides what is needed to carry out the mission of the Church to preach the gospel, make disciples and care for those disciples. In recognition of that, we are reminded of the ever-present need to faithfully express our thanks in humble gratitude for His enduring promises as “God shall supply all your need according to His riches in glory by Christ Jesus. Now to our God and Father be glory forever and ever” (Philippians 4:19-20).

The annual budget preparation period, which coincides with the review and update of the Strategic and Operation Plans, is a time for the Council of Elders and home office administration to review programs and initiatives, make necessary adjustments and plan for the future. We seek God’s will and guidance, and to be faithful stewards of what He provides. The president and operation managers, in cooperation with the Strategic Planning and Finance committee (SPF), have put the fiscal year 2025-2026 Budget together.

In reviewing our current fiscal year 2024-2025 Budget, recall we had contemplated the use of \$925,000 in net assets to fund part of the planned directives; the primary purpose of which was to further advance the mission of the Church in various international areas as well as the travel expense associated with that advancement. Our current projection for the current budget year (using actual results for the seven months ending January 31, 2025, and budgeted income and expenses for the five months ending June 30, 2025) would result in a surplus of \$1.4M by virtue of additional donations over budget and expenses under budget. As this would exceed the \$925,000 noted above, we do *not* anticipate the use of any of those net assets to fund the current 2024-2025 Budget.

On the following pages, please find the proposed Budget for the United Church of God, an International Association, for fiscal year 2025-2026, which was presented to and approved by the Council of Elders in its series of meetings beginning February 24, 2025, now forwarded to you for ratification. The Budget is designed to fund the ongoing operations of the Church inclusive of all directives in the operation plans.

In its February 2025 meeting the Council of Elders approved by resolution the administration’s plan to use \$925,000 (the same amount this year as was budgeted for fiscal year 2024-2025) to help fund part of the fiscal year 2025-2026 Budget expenses. These amounts primarily relate to additional expenses to further advance the mission of the Church in various international areas as well as investments in ministerial development and related hires.

There remains much work to be done as we continue to share the good news of the coming kingdom of God; that His message of stability, absolute truth and hope is proclaimed. May we continue to strive to redeem the time knowing that “the grass withers, the flower fades, but the word of our God stands forever” (Isaiah 40:8).

Let us remain steadfast; looking to God to provide what we need—physically and spiritually—all working together to seek and submit to His will and direction.

In Christ’s service,



Barry Korthuis

UNITED CHURCH OF GOD, IA
Statements of Activities - Budget

	Budget Fiscal Y/E 6/30/26	Budget %	Actual Calendar Y/E 12/31/24	Budget Fiscal Y/E 6/30/25	Budget %
Revenues, gains and other support					
ABC Fund	\$ 58,900	0.2%	\$ 58,310	\$ 56,300	0.2%
Assistance Fund	434,200	1.7%	431,111	354,500	1.4%
Festival Fund	395,400	1.5%	392,919	331,700	1.3%
General Contributions	16,533,400	62.8%	16,273,335	16,136,900	64.9%
First Day of Unleavened Bread	879,000		904,726	875,600	
Last Day of Unleavened Bread	853,700		854,538	833,700	
Pentecost	879,000		904,609	889,300	
Trumpets	816,000		779,797	847,900	
Atonement	827,600		802,772	793,900	
Feast of Tabernacles	817,300		782,416	812,500	
8th Day (Last Great Day)	843,800		834,852	829,200	
Holy Day Offerings	5,916,400	22.5%	5,863,710	5,882,100	23.6%
Interest Income	664,800	2.5%	812,785	520,000	2.1%
International Fund	28,500	0.1%	72,545	28,500	0.1%
Media Fund	48,000	0.2%	45,673	55,000	0.2%
Miscellaneous Income	12,000	0.0%	12,822	-	0.0%
Youth (Camp) Fund	108,000	0.4%	107,168	105,000	0.4%
Estate Donations	765,400	2.9%	606,122	300,000	1.2%
Stock Donations	420,000	1.6%	480,484	180,000	0.7%
Total revenues, gains and other support	\$ 25,385,000	96.5%	\$ 25,156,984	\$ 23,950,000	96.3%
Transfer from (to) Net Assets	925,000	3.5%	(1,717,969)	925,000	3.7%
Budget Total	\$ 26,310,000	100.0%	\$ 23,439,015	\$ 24,875,000	100.0%
Expenses					
Advertising	\$ 1,045,500	4.0%	\$ 1,081,647	\$ 1,170,500	4.7%
Airtime Purchases	333,000	1.3%	216,220	475,000	1.9%
Assistance	1,742,780	6.6%	1,544,324	1,701,320	6.8%
Books & Periodicals	3,200	0.0%	1,657	2,900	0.0%
Computer Software & Supplies	36,200	0.1%	28,956	36,190	0.1%
Contracted Services	1,033,928	3.9%	994,633	910,964	3.7%
Depreciation	330,000	1.3%	296,409	300,000	1.2%
Fees	191,540	0.7%	145,104	79,790	0.3%
Food and Beverage	82,504	0.3%	86,530	102,445	0.4%
Interest Expense	5,682	0.0%	7,811	5,694	0.0%
Lease Car Program	261,000	1.0%	252,159	258,000	1.0%
Mileage Reimbursement - Non-Taxable	458,971	1.7%	457,585	454,575	1.8%
Miscellaneous	43,990	0.2%	44,200	30,065	0.1%
Payroll Tax (and Other) Expense	204,522	0.8%	144,587	165,598	0.7%
Photocopying	12,721	0.0%	6,186	11,280	0.0%
Postage & Shipping	1,410,917	5.4%	1,539,106	1,245,123	5.0%
Premiums & Claims					
Liability Insurance	212,520	0.8%	202,005	222,191	0.9%
Healthcare Insurance	369,352	1.4%	315,546	350,580	1.4%
Healthcare Claims	840,000	3.2%	258,674	840,000	3.4%
Life Insurance	148,620	0.6%	139,339	142,536	0.6%
Other Insurance & Fees	30,732	0.1%	38,151	38,180	0.2%
Printing	1,273,062	4.8%	1,096,859	1,123,269	4.5%
Professional Development	8,400	0.0%	5,478	11,500	0.0%
Relocation	180,000	0.7%	160,080	180,000	0.7%
Rent	308,783	1.2%	162,401	170,550	0.7%
Repair and Maintenance	52,300	0.2%	47,291	45,300	0.2%
Salaries and Wages	9,041,662	34.4%	8,119,048	8,492,861	34.1%
Subsidy	5,433,363	20.7%	4,893,396	4,951,295	19.9%
Supplies	133,270	0.5%	130,097	140,215	0.6%
Telephone	127,945	0.5%	120,796	130,765	0.5%
Tolls and Parking	16,625	0.1%	10,332	13,000	0.1%
Travel	879,310	3.3%	768,856	947,314	3.8%
Utilities	57,600	0.2%	56,364	66,000	0.3%
Website Development	-	0.0%	67,188	60,000	0.2%
Total Expenses	\$ 26,310,000	100.0%	\$ 23,439,015	\$ 24,875,000	100.0%
Net increase (decrease)	\$ -		\$ -	\$ -	
Fiscal year-over-year increase (decrease)	\$ 1,435,000	5.8%			

UNITED CHURCH OF GOD, IA
Statements of Functional Expenses - Budget

	Budget Fiscal Y/E 6/30/26	Budget %	Actual Calendar Y/E 12/31/24	Budget Fiscal Y/E 6/30/25	Budget %
Functional Expenses					
Ministerial & Member Services (MMS)					
Congregational Care					
Assistance	258,400	1.0%	238,727	263,200	1.1%
Deaf Program	1,680	0.0%	909	1,680	0.0%
Education Programs	15,000	0.1%	318	15,000	0.1%
International Training / Travel	488,310	1.9%	390,189	620,609	2.5%
Leadership Training	7,100	0.0%	7,651	7,100	0.0%
Ministerial Development	611,608	2.3%	3,027	182,524	0.7%
Ministerial Services	218,282	0.8%	228,841	203,422	0.8%
Regional Conferences	65,000	0.2%	107,325	-	0.0%
Regional Pastors	34,800	0.1%	36,179	36,800	0.1%
Sermon Tape Program	-	0.0%	81	600	0.0%
Subsidy to US Congregations	2,305,600	8.8%	2,170,300	2,231,150	9.0%
US Ministry	5,930,644	22.5%	5,757,432	5,854,000	23.5%
Young Adult Programs	25,450	0.1%	-	9,950	0.0%
Youth Camps	489,790	1.9%	569,401	490,990	2.0%
	10,451,664	39.7%	9,510,380	9,917,025	39.9%
Festivals (by State location)					
Not Specific to a US Site					
Assistance	199,000		170,787	199,000	
Other Expenses	30,000		27,543	39,885	
California	42,850		-	-	
Florida (two planned sites)	80,754		23,951	38,990	
Hawaii	10,000		-	-	
Maryland	-		11,116	16,200	
Missouri	21,406		21,406	22,250	
Montana	4,500		4,453	4,250	
North Carolina	30,813		17,176	13,950	
Ohio (two planned sites)	6,065		6,065	8,500	
Oregon	21,000		20,531	14,275	
Pennsylvania	30,000		-	-	
South Dakota	17,501		1,195	8,900	
Tennessee	22,500		22,363	18,150	
Texas	15,593		15,459	18,100	
Utah	-		11,527	14,700	
Wisconsin	25,000		4,805	20,735	
	556,982	2.1%	358,377	437,885	1.8%
Total Ministerial & Member Services (MMS)	11,008,646	41.8%	9,868,757	10,354,910	41.6%
Media & Communications Services (MCS)					
Public Proclamation					
Bible Study Course	61,400	0.2%	17,002	99,000	0.4%
Blind Program	500	0.0%	-	500	0.0%
Booklets and Reprint Articles	518,600	2.0%	471,836	399,200	1.6%
BT Magazine	1,815,300	6.9%	1,841,859	1,623,575	6.5%
BT Television	677,150	2.6%	512,577	811,225	3.3%
Compass Check	21,550	0.1%	17,118	16,550	0.1%
Eastern Europe Editor	6,400	0.0%	4,248	8,675	0.0%
French Editorial	107,000	0.4%	110,315	88,725	0.4%
General Media Administration	1,765,547	6.7%	1,553,422	1,674,282	6.7%
Portuguese Editorial	168,300	0.6%	149,068	172,700	0.7%
Promotion - Electronic	857,000	3.3%	827,249	892,000	3.6%
Promotion - Print	213,000	0.8%	327,397	273,750	1.1%
Spanish Editorial	141,800	0.5%	143,835	146,250	0.6%
Subscriber Development	130,500	0.5%	112,465	122,350	0.5%
United News	85,850	0.3%	88,551	80,925	0.3%
Total Media & Communications Services (MCS)	6,569,897	25.0%	6,176,942	6,409,707	25.8%

UNITED CHURCH OF GOD, IA
Statements of Functional Expenses - Budget

	Budget Fiscal Y/E 6/30/26	Budget %	Actual Calendar Y/E 12/31/24	Budget Fiscal Y/E 6/30/25	Budget %
Organizational Stewardship & Administration (OSA)					
International Subsidy *					
Africa					
Burundi	38,156	0.1%	-	-	0.0%
Ghana	38,500	0.1%	52,315	38,500	0.2%
Kenya / Tanzania	67,820	0.3%	23,442	-	0.0%
Malawi	70,610	0.3%	56,760	55,527	0.2%
Nigeria	23,775	0.1%	24,316	25,800	0.1%
Rwanda	9,820	0.0%	-	-	0.0%
South Africa	200,937	0.8%	154,537	133,508	0.5%
Zambia	138,585	0.5%	150,041	138,598	0.6%
Zimbabwe	33,984	0.1%	33,454	32,866	0.1%
Asia					
Hong Kong / Mainland China / Taiwan	24,065	0.1%	32,472	23,462	0.1%
India / Sri Lanka / Bangladesh / Pakistan	119,585	0.5%	70,213	91,105	0.4%
Thailand / Myanmar	26,700	0.1%	3,500	24,300	0.1%
Australia / SE Asia	-	0.0%	88,091	-	0.0%
Caribbean	72,000	0.3%	43,528	71,000	0.3%
Eastern Europe / Baltics	98,994	0.4%	3,040	41,156	0.2%
French					
Francophone Europe	158,220	0.6%	150,013	155,363	0.6%
Benin	9,477	0.0%	12,466	8,427	0.0%
Cameroon / DR Congo	42,530	0.2%	44,615	42,530	0.2%
Cote d'Ivoire	16,580	0.1%	16,096	16,595	0.1%
Madagascar	1,722	0.0%	1,830	2,422	0.0%
Togo	14,900	0.1%	16,813	14,900	0.1%
Germany / Switzerland	106,936	0.4%	61,835	86,054	0.3%
Italy	119,686	0.5%	50,281	90,000	0.4%
New Zealand / Solomon Islands	130,652	0.5%	121,980	121,154	0.5%
Philippines	347,180	1.3%	306,797	333,950	1.3%
Portuguese					
Brazil	48,600	0.2%	101,976	34,480	0.1%
Spanish					
Argentina	24,000	0.1%	30,000	24,000	0.1%
Bolivia	14,000	0.1%	31,280	14,000	0.1%
Chile	86,000	0.3%	99,975	86,000	0.3%
Columbia	52,000	0.2%	58,654	52,000	0.2%
El Salvador	12,000	0.0%	12,000	12,000	0.0%
Guatemala	101,000	0.4%	84,000	75,000	0.3%
Mexico	72,000	0.3%	69,234	58,000	0.2%
Peru	12,000	0.0%	-	-	0.0%
	<u>2,333,014</u>	<u>8.9%</u>	<u>2,005,554</u>	<u>1,902,697</u>	<u>7.6%</u>
Management and General					
Council of Elders / Face-to-Face Meetings	48,000	0.2%	47,842	60,000	0.2%
Council of Elders / General Council Activities	28,400	0.1%	28,248	23,400	0.1%
Home Office / General Administration	269,097	1.0%	198,971	280,160	1.1%
Home Office / Operations & Financial Administration	2,401,981	9.1%	2,250,938	2,207,462	8.9%
Ambassador Bible College	304,022	1.2%	279,920	308,669	1.2%
Assistance / Legacy	1,285,380	4.9%	1,129,419	1,239,120	5.0%
Insurance and Health Care	1,601,224	6.1%	961,905	1,589,707	6.4%
Matching 403(b) Contributions	258,622	1.0%	259,397	258,622	1.0%
Matching HSA Contributions	90,716	0.3%	91,089	92,945	0.4%
Website Development	-	0.0%	67,188	60,000	0.2%
	<u>6,287,442</u>	<u>23.9%</u>	<u>5,314,917</u>	<u>6,120,085</u>	<u>24.6%</u>
Executive Reserve	45,600	0.2%	39,750	45,600	0.2%
General Conference of Elders	65,400	0.2%	33,095	42,000	0.2%
Total Organizational Stewardship & Administration (OSA)	<u>\$ 8,731,457</u>	<u>33.2%</u>	<u>\$ 7,393,316</u>	<u>\$ 8,110,383</u>	<u>32.6%</u>
Total Functional Expenses	<u>\$ 26,310,000</u>	<u>100.0%</u>	<u>\$ 23,439,015</u>	<u>\$ 24,875,000</u>	<u>100.0%</u>
Fiscal year-over-year increase (decrease)	<u>\$ 1,435,000</u>	<u>5.8%</u>			

* Budget amounts represent anticipated subsidy payments and do not reflect activities that may otherwise be funded by the respective international area.

UNITED CHURCH OF GOD, IA
Statements of Financial Position - Budget

		Projected	
	Fiscal Y/E 6/30/26	Balance Change	Fiscal Y/E 6/30/25
Assets			
Unrestricted Cash	\$ 8,851,000	(1,387,000) (a)	\$ 10,238,000
Restricted Cash			
Eight Week Reserve	4,048,000	221,000 (b)	3,827,000
Board Restricted Fund	2,895,000	765,000 (c)	2,130,000
Healthcare Reserve	500,000		500,000
	<u>7,443,000</u>		<u>6,457,000</u>
Donor Restricted			
Building Fund	188,000		188,000
Good Works Program	557,000		557,000
Camp Related Funds	97,000		97,000
Directive Funds	-	(702,000) (d)	702,000
Other Funds	26,000		26,000
	<u>868,000</u>		<u>1,570,000</u>
Cash and Cash Equivalents	<u>17,162,000</u>		<u>18,265,000</u>
Prepaid Expenses	130,000		130,000
Property and Equipment	13,381,000	427,000 (e)	12,954,000
Less: Accumulated Depreciation	<u>(4,570,000)</u>	<u>(330,000)</u>	<u>(4,240,000)</u>
Property and Equipment, net	8,811,000		8,714,000
Right-of-Use Asset	378,000	(185,000) (f)	563,000
Other Assets	31,000		31,000
Total Assets	<u>\$ 26,512,000</u>		<u>\$ 27,703,000</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	\$ 241,000		\$ 241,000
Accrued Liabilities	554,000		554,000
Lease Liability	378,000	(185,000) (f)	563,000
Mortgage Payable	203,000	(81,000) (g)	284,000
Total Liabilities	<u>1,376,000</u>		<u>1,642,000</u>
Net Assets			
Without Donor Restrictions	24,268,000	(223,000) (h)	24,491,000
With Donor Restrictions	868,000	(702,000) (h)	1,570,000
Total Net Assets	<u>25,136,000</u>		<u>26,061,000</u>
Total Liabilities and Net Assets	<u>\$ 26,512,000</u>		<u>\$ 27,703,000</u>

Projected Balance Change Assumptions:

- (a) Decrease in unrestricted cash net of the effect of all other projected balance changes.
- (b) Eight Week Reserve reflects budgeted increase in Total Expenses.
- (c) Budgeted Estate Donations are included in the Board Restricted Fund.
- (d) Directive funds are planned to be fully used during the fiscal year (or returned to donor, if applicable).
- (e) Planned Capital Expenditures for building improvements and equipment purchases (without regards to any congregation building purchases, if applicable).
- (f) Estimated capitalized lease adjustments.
- (g) Estimated principal payments.
- (h) Net amounts are equivalent to *Transfer from (to) Net Assets* as shown on the *Statements of Activities - Budget*.

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ORGANIZATIONAL CHART

2025–2026

Organizational Chart

Updated March 3, 2025

Council of Elders

Council Chairman	Tim Pebworth*	
Council Members		
Scott Ashley*	John Elliott*	Tim Pebworth*
Jorge de Campos*	Victor Kubik*	Mario Seigle*
Aaron Dean*	Len Martin*	Rex Sexton*
Dan Dowd*	Darris McNeely*	Paul Wasilkoff*

Officers

President of UCG/A	Rick Shabi*
Secretary of UCG/A	Frank Dunkle*
Treasurer of UCG/A	Barry Korthuis*

President of UCG/A	Rick Shabi
Operation Manager, Financial Services	Barry Korthuis
Chief Accountant	Jacob Trone
Financial Services Manager	Tanya Winger
Donation Processing Manager	Sarah Howard*
Donations Processing Lead	Caroline Foraker*
Operation Manager, Media and Communications Services	Peter Eddington
(see page C-2)	
Operation Manager, Ministerial and Member Services	Steve Myers
(see page C-3)	
Production Supervisor	Jamie Schreiber
(see page C-2)	
International Education and Services Coordinator	Darris McNeely
Good Works Program	Lena VanAusdle*
International Advisor	Aaron Dean*
Attorney (Contracted)	Jim Pastor
Human Resources Manager	Joe Greene
Administrative Assistant (Part Time)	Kathe Myers
Administrative Services Project Manager	Chris Rowland
Information Technology Manager	Chris Stewart
Systems Administrator	Dave PerMar
Senior Web Developer	Corbin Rose
Senior Web Developer	Tory Trone
Web Developer	Duncan McClenagan
Help Desk Level 2/Programmer/Analyst	David Browning
Help Desk/Junior Programmer/Analyst	Jonathan Api
Ambassador Bible College Coordinator	Frank Dunkle
Professor, Director of Admissions	Frank Dunkle
Instructor, Dean of Student Affairs and Alumni Affairs	Aaron Dean
Instructor, Dean of Faculty	Steve Myers*
Instructor	Jorge de Campos*
Instructor	Ben Light*
Instructor	Darris McNeely*
Instructor	Gary Petty*
Instructor	Dan Preston*
Instructor	Tom Robinson*
Instructor	Chris Rowland*
Instructor	Randy Urwiller*
Administrative Assistant, Registrar and Assistant to Admissions	Katherine Rowland
Facilities Manager	Ken Japhet
Food Service Manager	Marty Tinkler
Kitchen Assistant (Part Time Temporary)	Mya Choitz (ABC)
Kitchen Assistant (Part Time Temporary)	Darius Keeney (ABC)

*Not paid from the budget area shown

Organizational Chart

Updated March 3, 2025

Operation Manager, Media and Communications Services	Peter Eddington
Managing Editor - External Publications/Senior Writer	Tom Robinson
Managing Editor - Internet	Aaron Booth
Website Content Editor	Lena VanAusdle
Content Editor (Part Time)	Lauren Buchanan
Media Buying Agent and Senior Writer	John LaBissoniere
Design Production Manager	Mitchell Moss
Senior Illustrator/Graphic Designer	Matthew Hernandez
Managing Editor - Internal Publications	Heidi Braun
Managing Editor - Portuguese Work	Jorge de Campos*
Portuguese Content Editor (Contracted)	Michelle Vautour
Managing Editor - Spanish Work (Contracted)	Debbie Orsak
Managing Editor - French Work (Contracted)	Maryse Pebworth
French Communications Analyst/Assistant Webmaster	Werner Solórzano
Managing Editor - Russian Work	Natallia Teague
Internet Correspondence Manager	Terri Eddington
Internet Correspondence (Part Time)	Barry Howdeshell
Internet Correspondence (Contracted)	Jim Tuck
Personal Correspondence Proofreader	Lena VanAusdle
Mail Processing Manager	Sarah Howard
International Mail Processing Manager	David Salek
International Mail Processing Clerk	Katie Browning
International Mail Processing Clerk (Part Time)	Elesha Stewart
Mail Fulfillment Lead	Caroline Foraker
Mail Fulfillment Clerk (Part Time)	Richelle Docken
Mail Fulfillment Clerk (Part Time)	Jacqueline Myers
Mail Fulfillment Clerk (Part Time)	Catherine Salek
Mail Fulfillment Clerk (occasional)	Ronda Creech
Mail Fulfillment Clerk (occasional)	Megan Herridge
Outgoing Mail Clerk	Janet Treadway
Coordinator - Shipping and Receiving/Warehouse Inv./Outgoing Mail Proc.	Chad Browning
Receptionist	Megan Herridge
Production Supervisor & Special Assignment Video Producer	Jamie Schreiber
Senior Video Producer and Brand Manager	Clint Porter
Video Editor and Producer	Chaz Leathers
Video Editor and Producer	Scott Buchanan
Video Editor	David Styer
Digital Content Producer and Video Editor	Liz Bissessar

*Not paid from the budget area shown

Organizational Chart

Updated March 3, 2025

Operation Manager, Ministerial and Member Services		Steve Myers
Conference Planner		Charles Melear
United Youth Camps National Coordinator		Len Martin
Regional Pastor - Northwest Region		Steve Nutzman
Daniel Deininger	Ken Loucks	Rex Sexton
David Dobson	Paul Moody	Rob Slocum
Carl Kinsella (Assistant)	Joe Neff (Trainee)	
Ben Light	Jeff Richards	
Regional Pastor - North Central Region		Dan Dowd
William Bradford	Mitchell Knapp	Brian Shaw
Craig Clark	Nick Lamoureux	Ken Skorseth
Joe Dobson	Michael Phelps	Vince Szymkowiak
Nathan Ekama	David Schreiber	
David Fitch	Devin Schulz	
Regional Pastor - Northeast Region		Gary Antion
Ron Barker	Ray Clore	Don McCoy
Ron Bell	Aaron Creech	Jason Musgrove (Trainee)
Bart Bornhorst	Joshua Creech	Lewis VanAusdle
Stephen Bouchette	Andy Duran	Mark Welch
Kerby Burton	Ryan Hall	Keith Wilson (Assistant)
Kevin Call	Johnnie Lambert	
Regional Pastor - Southwest Region		Robin Webber
Steve Buchanan	Randy Love	Mario Seigle
Fred Crow	Scott McKeon	Keith Tomes
Frank Fish	David Meidinger	Jim Tuck
David Jones	Troy Phelps	
Monte Knudson	Randy Schreiber (Associate)	
Regional Pastor - South Central Region		Gary Smith
Tom Damour	Kent Foraker	Jeff Lockhart (Associate)
Jorge de Campos	Rod Foster	Tim Martens
Ed Dowd	Thomas Kuver	Fred Nance
Stan Erickson	Jay Ledbetter	Randy Urwiller
Regional Pastor - Southeast Region		Gary Petty
Philip Aust	Richard Kennebeck	David Rains (Trainee)
Gary Beam	Marcus Lucas	Craig Scott
Doug Collison	Len Martin	Chuck Smith
Andy Diemer (Associate)	Skeets Mez	Doug Wendt
Joe Greene*	Greg Musgrove	
Kevin Kenady	Dan Preston	
International Senior Pastor - Africa (East)		Monte Knudson
International Senior Pastor - Africa (West - English)		Paul Moody
International Senior Pastor - Africa (Malawi, Zimbabwe)		Lewis VanAusdle
International Senior Pastor - Africa (Zambia)		Ed Dowd
International Senior Pastor - Caribbean Islands		Chuck Smith
Coordinator - Eastern Europe and Nordic Countries		James Ginn
International Senior Pastor - France and French West Africa		Tim Pebworth
International Senior Pastor - Hong Kong		Terry Franke
International Senior Pastor - India and Sri Lanka		David Schreiber
International Senior Pastor - New Zealand		Michael Fike
International Senior Pastor - Philippines		David Dobson
International Senior Pastor - Portuguese-language Areas		Jorge de Campos
International Senior Pastor - Spanish-language Areas		Mario Seigle

*Not paid from the budget area shown

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MEDIA GUIDING PRINCIPLES

PREAMBLE

Proclaiming the gospel of Jesus Christ and the coming Kingdom of God is a divine commission given to the Church. After His resurrection, Christ directed His followers to “go into all the world and preach the gospel to every creature” (Mark 16:15) and to “make disciples of all the nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit: teaching them to observe all things that I have commanded you” (Matthew 28:19-20).

The United Church of God, *an International Association* (UCG/IA), takes this responsibility very seriously. Therefore, we are compelled to boldly preach the gospel with a zeal and urgency that reflects the seriousness of the times (John 9:4; Matthew 24:14).

GUIDING PRINCIPLES

Scriptural instruction is the foundation of UCG/IA’s public proclamation efforts. The biblically-based principles that follow will guide the Church in all its media activities. Therefore our media efforts and message will:

- Reflect the love of God for humanity and His desire through Christ to form a meaningful relationship with all people (John 3:16; 1 John 4:8-11).
- Emphasize the need for individual repentance (Acts 2:38; Mark 6:7-9, 12; Luke 13:2-5; 24:47).
- Warn of the seriousness and urgency of the times, emphasizing the need for all nations to turn to God (Matthew 24:14, 21-22; Luke 21:28; Ezekiel 33:1-9; Jeremiah 18:7-8; 2 Timothy 3:1-5).
- Emphasize making disciples—encouraging those whom the Father calls to seek Him, repent, exercise faith in the sacrifice of Christ, be baptized and develop an ever-closer relationship with Jesus Christ (John 6:44, 65; Isaiah 55:6-7; Matthew 28:19-20; Acts 20:21).
- Reflect God’s ultimate purpose of “bringing many children to glory,” which is a message of peace, hope and the joy of salvation (Hebrews 2:10 NRSV; Psalm 51:12).
- Teach the Word of God so as to transcend the ideologies, religions and politics of the world and to effectively reach different national, linguistic, cultural and religious groups (Acts 2:5-11; 1 Corinthians 9:19-23; Galatians 3:26-29; Colossians 3:10-11; 2 Timothy 2:15).
- Teach the Word of God using a balanced mix of sound doctrine, prophecy and Christian living principles (Acts 20:27; 2 Timothy 4:1-2).
- Express God’s truth in a way that is clear, challenging, convincing, compelling and engaging (Jeremiah 23:29; Hebrews 4:12; Colossians 4:5-6; Romans 1:16).
- Endeavor to reach the minds and meet the needs of people who have varying levels of spiritual understanding and maturity (Hebrews 5:12-14; 1 Corinthians 9:20-23; Matthew 7:6).
- Utilize available, practicable and affordable means and technologies to proclaim the good news of the gospel, encouraging and developing interactivity when possible and prudent (Romans 10:13-15; 1 Corinthians 9:16).
- Endeavor to energize and involve the entire Church in its mission of proclaiming the gospel (Matthew 28:19-20).

SUMMARY STATEMENT

The media efforts of UCG/IA, in all formats, venues and locations, should apply these principles to ensure that our activities consistently focus on the God-inspired message of repentance and salvation. Using these guiding principles will serve to harmonize and enhance our efforts in fulfilling the great commission.