

# RESOLUTION # 1

## EPISCOPAL DIOCESE OF ALABAMA OPERATING BUDGET

**RESOLVED** that the 2026 Proposed Covenant Program and Budget, as developed by the Diocesan Council, be and hereby is adopted as the Program and Budget of the Episcopal Church in the Diocese of Alabama for the calendar year 2026.

### SUMMARY

|  | 2025 Budget  | 2025 Actual  | 2026 Proposed Budget |
|--|--------------|--------------|----------------------|
| Maintenance Reserve Fund   | \$ 185,000   | \$ 160,716   | \$ 160,716           |
| Fund Balance   | \$ 1,679,002 | \$ 1,524,458 | \$ 1,524,458         |
| TOTAL OPERATING RESERVES   | \$ 1,864,002 | \$ 1,685,174 | \$ 1,685,174         |
| (Standing Resolution #7 requires cash reserves of 7% of prior year budget) |              |              |                      |
| <b>ANTICIPATED RECEIPTS</b>  |              |              |                      |
| Prior Year Covenants   | \$ -         | \$ 302,733   | \$ -                 |
| Current Year Covenants   | \$ 2,794,953 | \$ 2,635,280 | \$ 2,772,539         |
| Current Year Covenants - Restricted  | \$ 308,714   | \$ 308,714   | \$ 346,182           |
| Short Term Investment Income   | \$ 65,053    | \$ 93,765    | \$ 65,000            |
| RL Interest and Investment Income  | \$ -         | \$ 5,903     | \$ -                 |
| Gifts and Grants   | \$ 15,000    | \$ 47,724    | \$ 45,000            |
| Trust/PIF Fund Transfers   | \$ 564,750   | \$ 499,294   | \$ 781,763           |
| Restricted/Holding Fund Transfers  | \$ 398,942   | \$ 582,802   | \$ 325,738           |
| Contributions to Sawyerville   | \$ 443,300   | \$ 343,881   | \$ 387,041           |
| Equip the Saints Transfers   | \$ -         | \$ 1,024,021 | \$ -                 |
| Easter Fund  | \$ 15,000.00 | \$15,000     | \$ 19,000            |
| Total Receipts   | \$ 4,605,712 | \$ 5,859,117 | \$ 4,742,263         |
| <b>DISBURSEMENTS</b>   |              |              |                      |
| Mission Funding & Outreach Ministries                                      | \$ 766,824   | \$ 841,782   | \$ 967,623           |
| Parish Development   | \$ 311,750   | \$ 352,629   | \$ 347,783           |
| Clergy & Lay Development   | \$ 374,397   | \$ 317,462   | \$ 474,848           |
| Youth, College & Young Adult Ministries                                    | \$ 299,969   | \$ 329,305   | \$ 339,776           |
| Racial Healing & Sawyerville Administration <sup>1</sup>                   | \$ 202,803   | \$ 224,810   | \$ 107,838           |
| Conferences, Camps, and Special Events <sup>2</sup>                        | \$ 417,592   | \$ 552,575   | \$ 397,025           |
| Communications   | \$ 270,893   | \$ 194,868   | \$ 246,232           |
| Support of the Episcopate  | \$ 708,294   | \$ 771,627   | \$ 599,121           |
| Administration/Carpenter House   | \$ 809,890   | \$ 892,029   | \$ 870,660           |
| Sawyerville Ministries <sup>1</sup>  | \$ 443,300   | \$ 343,881   | \$ 387,041           |
| Equipping the Saints Expenses  | \$ -         | \$ 1,024,021 | \$ -                 |
| Total Disbursements  | \$ 4,605,712 | \$ 5,844,990 | \$ 4,737,947         |
| Surplus (Deficit)  | \$ -         | \$ 14,127    | \$ 4,316             |
| Maintenance Reserve Fund   |              | \$ 160,716   |                      |
| Fund Balance (Includes Required Cash Reserves)                             |              | \$ 1,524,458 |                      |
| Total Operating Reserves <sup>3</sup>                                      | \$ 1,864,002 | \$ 1,685,174 | \$ 1,685,174         |

1. The Diocese covers the compensation and benefits of the Director of Sawyerville. Program expenses are covered by generous contributions from parishes and parishioners designated for Sawyerville.

2. Camp McDowell operations are funded primarily from fee income generated by the Camp. See resolution # 2 for detailed information on the Camp operating budget. Because the Camp is an integral part of the overall diocesan operation, the Executive Director's compensation and the meeting expenses of the Department, which guides Camp operation, are funded directly from diocesan funds. Otherwise, Camp McDowell is supported through fees for lodging and meals and generous contributions from parishes and parishioners.

3. By Standing Resolution a cash reserve of 7% of the prior year budget is required. In 2026 the cash reserve required is \$322,340

**RESOLUTION #2**  
**Episcopal Church in the Diocese of Alabama**  
**McDowell Camp & Conference Center**

**RESOLVED** that the 2026 Proposed Budget as developed by the Department of Camp McDowell and the Diocesan Council, be and hereby is adopted as the Program and Budget of McDowell Camp & Conference Center of the Episcopal Church in the Diocese of Alabama for the calendar year 2026.

| <u>REVENUE</u>       | <u>2025 Budget</u>  | <u>2025 Actual</u>  | <u>2026 Budget</u>  |
|----------------------|---------------------|---------------------|---------------------|
| Conference Center    | \$ 4,064,551        | \$ 3,532,597 *      | \$ 3,958,378        |
| Environmental Center | \$ 442,255          | \$ 409,842 **       | \$ 435,880          |
| Farm School          | \$ 284,114          | \$ 280,526          | \$ 329,041          |
| Folk School          | \$ 133,810          | \$ 157,709          | \$ 168,888          |
| Summer Camp          | \$ 363,403          | \$ 302,934          | \$ 387,937          |
| Total                | <u>\$ 5,288,133</u> | <u>\$ 4,683,608</u> | <u>\$ 5,280,124</u> |

| <u>EXPENSES</u>      |                     |                     |                     |
|----------------------|---------------------|---------------------|---------------------|
| Conference Center    | \$ 4,028,571        | \$ 3,594,991        | \$ 3,988,223        |
| Environmental Center | \$ 430,642          | \$ 394,066          | \$ 409,209          |
| Farm School          | \$ 273,958          | \$ 295,824          | \$ 327,916          |
| Folk School          | \$ 129,376          | \$ 156,652          | \$ 135,582          |
| Summer Camp          | \$ 361,014          | \$ 278,955          | \$ 377,633          |
| Total                | <u>\$ 5,223,561</u> | <u>\$ 4,720,488</u> | <u>\$ 5,238,563</u> |

| <u>NET</u>           |                  |                    |                  |
|----------------------|------------------|--------------------|------------------|
| Conference Center    | \$ 35,930        | \$ (62,394)        | \$ (29,845)      |
| Environmental Center | \$ 11,606        | \$ 15,775          | \$ 26,671        |
| Farm School          | \$ 10,169        | \$ (15,298)        | \$ 1,125         |
| Folk School          | \$ 4,428         | \$ 1,057           | \$ 33,306        |
| Summer Camp          | \$ 2,385         | \$ 23,979          | \$ 10,304        |
| Total                | <u>\$ 64,572</u> | <u>\$ (36,880)</u> | <u>\$ 41,561</u> |

\* Does not include outstanding receivables of \$40,000

\*\*Does not include outstanding receivables of \$2,500

*NOTE: Conference Center includes bed and meal income generated from the following McDowell programs:*

|                             | <u>2025 BUDGET</u> | <u>2025 ACTUAL</u> | <u>2026 BUDGET</u>  |
|-----------------------------|--------------------|--------------------|---------------------|
| <i>Environmental Center</i> | \$ 439,424         | \$ 366,314         | \$ 435,880          |
| <i>Farm School</i>          | \$ 172,462         | \$ 177,403         | \$ 173,021          |
| <i>Folk School</i>          | \$ 60,575          | \$ 57,035          | \$ 98,688           |
| <i>Summer Camp</i>          | \$ 288,338         | \$ 297,966         | \$ 298,659          |
| <i>Total</i>                | <u>\$ 960,799</u>  | <u>\$ 898,718</u>  | <u>\$ 1,006,248</u> |