BUDGET SUMMARY BY MINISTRY 2027	2026 Budget	Dec 31 2026 Prediction	2027 Proposed Budget
Revenue			
Congregation Receiptable	$66,800	$78,231	$82,000
Congregation Non-Receiptable	$2,500	$1,665	$2,500
Other Organizations (4)	$25,000	$20,000	$23,400
Fundraising	$3,000	$1,800	$3,000
Grant(3)	$4,858	$4,698	$20,698
Building Use	$63,000	$63,000	$75,400
General Revenue - Total (1)	**$165,158**	**$169,394**	**$206,998**
Miracle Sunday (2)	$0	$160	$0
Total Revenue	**$165,158**	**$169,554**	**$206,998**
Summary-Ministry			
Temporal Support	$75,845	$65,127	$67,485
Pastor & Session	$17,175	$16,666	$14,000
Personnel (3)	$69,675	$68,566	$98,376
Worship	$2,425	$1,700	$2,045
Pastoral Care	$500	$0	$525
Faith Sharing	$19,679	$17,319	$22,250
Discipleship	$2,200	$0	$2,200
Total Expenses	**$187,499**	**$169,378**	**$206,881**
Excess of Income over Expenses (5)	**-$22,341**	**$176**	**$117**

Note (1) General Revenue includes all receipts except for designated funds.
Note (2) Miracle Sunday is replaced by fundraising for Pastor Fund for 2026/27
Note (3)Includes the Summer Student Grant and PCC minister grant of $16K
Note (4) includes funds received from PayPal, United Way, Canada Helps, Love offerings from other churches, etc
Note (5) Contingency Fund ($25,000) can be used to cover deficits.

Items to be added later which do not affect cash flow:

1. Depreciation

Budget 2027 TEMPORAL SUPPORT	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Building Operations			
Building Safety & Security	$1,500	$ 2,000	$ 1,500
Building Security			
Building Safety			
Total Building Safety & Security	**$1,500**	**$ 2,000**	**$ 1,500**
Building Utilities			
Electricity	$8,000	$ 6,200	$ 7,400
Garbage & Waste Removal (Note 2)	$3,400	$ 3,700	$ 1,000
Gas & Heating	$12,000	$ 8,500	$ 10,000
Sewage & Water	$3,200	$ 3,550	$ 3,650
Total Building Utilities	**$26,600**	**$ 21,950**	**$ 22,050**
Repairs & Maintenance			
Equip - Interior / Exterior (Note 6)	$3,000	$ 2,732	$ -
External Maintenance	$3,000	$ 2,000	$ 3,000
Internal Maintenance	$1,500	$ 1,200	$ 1,500
Backflow Prevention Project	$300	$ -	$ 300
Maint. Contract - Heat/Cooling	$1,500	$ 1,400	$ 1,500
HVAC Repairs (Note 5)	$4,000	$ -	$ 4,000
Sanitary Supplies	$900	$ 1,150	$ 1,200
Snow Removal	$9,000	$ 9,900	$ 9,000
Total Repairs & Maintenance	**$23,200**	**$ 18,382**	**$ 20,500**
Total Building Operations	**$51,300**	**$ 42,332**	**$ 44,050**
General Expenses			
Administrative			
General Insurance (Note 4)	$9,200	$ 9,800	$ 10,000
Building Assessment (Note 3)	$1,800	$ 1,800	$ -
Telephone/Internet	$2,400	$ 2,564	$ 2,700
Office Supplies	$300	$ 100	$ 200
Printer Supplies	$500	$ 350	$ 500
Postage	$300	$ 124	$ 300
Total Administrative	**$14,500**	**$ 14,738**	**$ 13,700**
Bank Charges			
Bank Service Fees	$50	$ 7	$ 50
EFT Bank Charges	$160	$ 78	$ 100
Tithely EFT charges	$300	$ 15	$ 200
Preprinted Cheques	$200	$ -	$ 200
Safety Deposit Box Rental	$110	$ 105	$ 110
Total Bank Charges	**$820**	**$ 205**	**$ 660**

Budget 2027 **TEMPORAL SUPPORT**	**2026 Budget**	**2026 Forecast Expenditures**	**2027 Budget Request**
Envelopes	**$150**	**125**	**$ 150**
Communications			
Domain Name hosting and "Grace.ca" email addresses (Internic)	$ 450	$ 310	$ 400
Web Hosting	$ 500	$ 330	$ 400
Livestream Services	$ 2,000	$ 1,550	$ 2,000
Pro-presenter subscription	$ 350	$ 300	$ 350
Web Meeting Capability	$ 275	$ 87	$ 275
Church Management Software	$ 1,500	$ 1,245	$ 1,500
General Tech Support	$ -		$ -
Event Advertising	$ -		$ -
Total Communications	**$ 5,075**	**$ 3,822**	**$ 4,925**
Information Technology and Equipment			
Computer Maintenance	$500	$ 500	$ 500
Software and office automation.	$1,900	$ 1,805	$ 1,900
Recapitalization (Note 1)	$1,600	$ 1,600	$ 1,600
Total Information Technology	**$4,000**	**$ 3,905**	**$ 4,000**
Total Temporal Support Expenses	**$75,845**	**$ 65,127**	**$ 67,485**

NOTES

1) Recapitalization funds are carried over year over year and the whole budget is transferred to the fund

2) Changed from dumpster to City of Ottawa yellow bag program
3) Required every 5 years for Insurance purposes. Due in 2026 then again in 2031
4) Payable in Dec - amount of 2026 bill not yet known.
5) HVAC units were last replaced in 2007/2008 and will require increasing amount of funds to repair going forward. Building Maintenance Liablity Fund to be used for larger repairs.
6) budget line is for the purchase of new mats at front entrance

Budget 2027 PASTOR & SESSION	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Communion	$ 100	$ 50	$ 100
Misc	$ -		$ -
Emergent opportunities	$ 500	$ 196	$ 500
Session Total	**$ 600**	**$ 246**	**$ 600**
External Group Support			
EFC Membership	$ 200	$ 200	$ 200
Renewal Fellowship	$ 200	$ 200	$ 200
Total Ext Group Support	**$ 400**	**$ 400**	**$ 400**
Total Session & Ext Groups	**$ 1,000**	**$ 646**	**$ 1,000**
Pastor's Ministry:			
Pulpit Supply (Note 1)	$ 12,420	$ 12,420	$ 9,635
Guest Preacher	$ -		$ -
Interim Moderator (Note 2)	$ 3,680	$ 3,600	$ 3,290
Parking	$ 75		$ 75
Total Pastor's Ministry	**$ 16,175**	**$ 16,020**	**$ 13,000**
Total Pastor and Session	**$ 17,175**	**$ 16,666**	**$ 14,000**

Note 1: $235/Sunday. Pulpit supply for 2027 - 40 weeks + 1 for Easter = $12,420

Note 2: based on $235/month, 2 AGM`s & extra meetings for church profile/search committee

Budget 2027 **PERSONNEL SUPPORT**	**2026 Budget**	**2026 Forecast Expenditures**		**2027 Budget Request**
Wages & Benefits (Note 1)				
Pastor Salary & Benefits				
CPP/EI	$0			$2,500
Health & Dental	$0	$0		$2,720
Utilities	$0			$1,600
Housing Allowance	$0			$8,400
Minister's stipend	$0			$12,017
PCIC Pension Plan	$3,029	$3,029		$2,999
Education (Pastor)	$0			$300
Total Pastor Salary & Benefits	**$3,029**	**$3,029**		**$30,536**
Sunday School Leader				
CPP/EI	$53	$61		$55
Salary (Note 4)	$2,323	$2,276		$2,369
Total Sunday School Leader:	**$2,376**	**$2,337**		**$2,424**
Youth Director				
CPP/EI				
Cell phone				
Professional Development	$0	$0		$0
Salary				$0
Total Youth Director	**$0**	**$0**		**$0**
Administrative Assistant				
CPP/EI	$975	$975		$995
Professional Development	$100	$0		$100
Salary	$19,145	$19,145	#	$19,528
Total Administrative Assistant	**$20,220**	**$20,120**		**$20,623**
Music Director				
CPP/EI	$1,093	$1,093		$1,115
Professional Development	$100			$100
Music Directors Salary	$15,810	$15,810		$16,126
Vacation coverage	$450	$450		$450
Total Music Director	**$17,453**	**$17,353**		**$17,791**

Budget 2027 PERSONNEL SUPPORT	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Custodian			
CPP/EI	$1,347	$1,347	$1,374
Custodian Salary	$18,892	$18,892	$19,270
Vacation coverage	$450	$450	$450
Total Custodian	**$20,689**	**$20,689**	**$21,094**
Staff First aid training	$300	$240	$300
Total Wages and Benefits	**$64,067**	**$63,768**	**$92,768**
Canada Summer Jobs (Note 2)	$100	$100	$100
Summer Students*	$4,858	$4,698	$4,858
Total Canada Summer Jobs	**$4,958**	**$4,798**	**$4,958**
Volunteer Ministries Committee			
Ministry Development Fund	$500	$0	$500
Police Records Checks (Note 3)	$150	$0	$150
Misc Expenses	$0		$0
Total Volunteer Ministries Committee	**$650**	**$0**	**$650**
Total Personnel Support	**$69,675**	**$68,566**	**$98,376**

Note 1: 2% increase for all staff and assumes minister hired for Q4

Note 2: Wages covered by Government Grant

Note 3: Ottawa Police Services are not currently charging for PRCs for Volunteers.

Note 4: to pay for SS 3hrs/wk

Budget 2027 Worship Coordination	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Music Ministry			
CCLI,CVLI & Licenses	$800	$660	$800
Streaming	$125	$90	$125
Music (Songs, books, etc.)	$0	$0	$0
Music Director Discretionary	$200		$200
Piano tuning	$600	$450	$600
Piano Maintenance	$200		$200
Other			
Sanctuary Decor	$0		
Audio/Video(Note 1)	$500	$500	$120
Nursery	$0		$0
Total Worship	**$2,425**	**$1,700**	**$2,045**

Note 1: digital soundboard purchased in 2026 (donations have been made towards the new sound board - expected cost $3000)

Budget 2027 Pastoral Care	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Benevolent Fund	$500	$0	$500
New Commandment Men's Ministry	$0	$0	$0
Card Ministry	$0	$ -	$25
Total Pastoral Care	**$500**	**$0**	**$525**

Budget 2027 FAITH SHARING	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Outreach			
Outreach & Witness	$1,000	$0	$1,000
Total Outreach	**$1,000**	**$0**	**$1,000**
Missions			
Missions & Evangelism	$14,000	$14,000	$14,000
Presbyterian Sharing	$0	$240	$2,000
Total Missions	**$14,000**	**$14,240**	**$16,000**
Presbyterian Assessments			
Presbytery Dues (Pres of Ottawa) (Note 1)	$2,429	$2,429	$3,000
Total Presbyterian Assessments	**$2,429**	**$2,429**	**$3,000**
Social			
Hospitality	$750	$350	$750
Fundraising Expense	$1,500	$300	$1,500
Total Social	**$2,250**	**$650**	**$2,250**
Total Faith Sharing	**$19,679**	**$17,319**	**$22,250**

Note 1: Presbytery Dues: The final figure should be available after Presbytery meeting in Nov.
We have no leeway on this number.

Budget 2027 DISCIPLESHIP	2026 Budget	2026 Forecast Expenditures	2027 Budget Request
Youth Ministries			
R.O.K.C (2nd Friday monthly) Note 1	$600.00	$0	$600
Youth Director Expense	$0.00		$0
Youth Development	$0.00		$0
Leadership Development	$0.00		$0
Special Events	$0.00		$0
Community Development	$0.00		$0
Total Youth Ministries	**$600.00**	**$0**	**$600**
Children's Ministries			
Kids Club (Note 1)	$600.00	$0	$600
VBS (Note 1)	$400.00	$0	$400
Sunday School (Note 2)	$600.00	$0	$600
Total Children's Ministries	**$1,600.00**	**$0**	**$1,600**
Total Discipleship	**$2,200.00**	**$0**	**$2,200**

Note 1: Expenses reimbursed by LFBC

Note 2: Sunday School uses colour prints/copies and existing craft supplies