Town of Cobourg - 2026 Budget

Cobourg Police Services

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
6,797,404	8,129,228	7,927,982	Operating	6,170,021	6,563,125	(393,104)	(5.99%)	7,686,339	8,012,987
572,487	710,014	356,674	Court Services	966,369	349,251	617,118	176.70%	1,005,025	1,035,176
321,770	344,166	367,298	Court Administration	899,572	502,982	396,590	78.85%	935,557	963,622
0	0	0	Corporate Services	0	0	0	0.00%	0	0
265,674	395,536	284,500	Facilities	235,000	331,894	(96,894)	(29.19%)	244,400	250,224
313,498	231,326	164,116	Board	117,124	136,027	(18,903)	(13.90%)	130,809	133,682
(57,508)	(54,165)	(80,013)	Miscellaneous Revenue	(50,000)	(40,000)	(10,000)	25.00%	(50,000)	(50,000)
8,213,326	**9,756,106**	**9,020,557**	**Total**	**8,338,086**	**7,843,279**	**494,807**	**6.31%**	**9,952,130**	**10,345,691**

Police - General

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
4,607,058	5,427,524	5,273,161	Payroll Salaries and Wages	6,950,910	6,690,950	259,960	3.89%	7,228,945	7,445,814
218,776	5,921	19,255	Payroll - Overtime	140,000	100,000	40,000	40.00%	145,600	149,968
90,486	202,180	560,322	Payroll - Part-Time Wages	0	31,225	(31,225)	(100.00%)	0	0
9,301	10,326	1,097	Payroll - Shift Differential	10,000	9,000	1,000	11.11%	10,400	10,712
31,266	44,028	38,550	Payroll - Acting Pay	25,000	25,000	0	0.00%	26,000	26,780
61,669	77,831	70,528	Payroll - Responsibility Pay	131,058	147,000	(15,942)	(10.84%)	136,300	140,389
9,418	10,278	3,591	Payroll - Ride	0	13,330	(13,330)	(100.00%)	0	0
30,696	8,418	63,654	Student Program Administration	0	0	0	100.00%	0	0
5,275	6,875	0	Payroll - Specialist and Service Pay	25,000	10,000	15,000	150.00%	26,000	26,780
1,466,273	1,553,251	1,670,230	Payroll Benefits	2,034,360	2,074,195	(39,835)	(1.92%)	2,115,734	2,179,206
25,651	50,807	111,070	Payroll - Part-Time Benefits	0	4,684	(4,684)	(100.00%)	0	0
104,111	39,959	39,883	Payroll Retired Employees	0	43,500	(43,500)	(100.00%)	0	0
4,584	16,638	32,373	Payroll 10% in lieu of Benefits	0	3,123	(3,123)	(100.00%)	0	0
19,587	43,733	48,519	YMCA Membership Benefit	35,000	30,000	5,000	16.67%	36,400	37,492
0	9,541	719	Clothing Allowance	20,000	20,000	0	0.00%	20,800	21,424
15,507	8,572	15,233	Cleaning Allowance	20,000	10,000	10,000	100.00%	20,800	21,424
0	37	0	Employee Meal Allowance	1,500	1,000	500	50.00%	1,560	1,607
107,654	158,305	205,143	Uniforms	50,000	50,000	0	0.00%	52,000	53,560
19,908	41,468	28,995	Office Supplies	12,000	9,000	3,000	33.33%	12,480	12,854
21,874	9,221	17,444	Office Equipment Purchase	5,200	5,200	0	0.00%	5,408	5,570
23,525	49,105	195,053	Telephone	38,000	36,000	2,000	5.56%	39,520	40,706
82,831	18,981	7,488	Telephone Monthly Service Rent	7,787	7,787	0	0.00%	8,098	8,341
38,969	50,082	46,749	Cell Phones	27,163	27,163	0	0.00%	28,250	29,097
4,102	0	5,397	Radio License - Communications	4,400	4,400	0	0.00%	4,576	4,713
22,859	14,947	22,100	Advertising and Promotion	5,200	5,200	0	0.00%	5,408	5,570
18,692	7,346	4,339	Donations/Sponsorships	5,200	5,200	0	0.00%	5,408	5,570
10,905	4,458	2,715	Photocopier Contract	8,000	8,000	0	0.00%	8,320	8,570
690	144	454	Postage Fees	550	550	0	0.00%	572	589
1,498	3,227	3,099	Courier Charges	1,500	1,500	0	0.00%	1,560	1,607
8,586	31,389	8,852	Memberships and Subscriptions	15,000	15,000	0	0.00%	15,600	16,068
0	0	0	Courses - Police (OPC)	50,000	50,000	0	0.00%	52,000	53,560
0	0	870	Seminars	5,000	5,000	0	0.00%	5,200	5,356
53,469	52,177	63,887	Training - In-House Training - Wellness	15,000	15,000	0	0.00%	15,600	16,068
2,729	380	4,118	Senior Career Development Training	30,000	30,000	0	0.00%	31,200	32,136
2,948	1,841	3,352	Travel Expense	0	0	0	100.00%	0	0
46	1,643	274	Recognition Awards	2,500	5,000	(2,500)	(50.00%)	2,600	2,678
12,812	39,081	29,955	Meals and Refreshments	7,500	7,500	0	0.00%	7,800	8,034
58,562	71,782	54,422	Conferences and Conventions	25,000	25,000	0	0.00%	26,000	26,780
79,026	105,862	68,962	Maintenance and Repairs - All Vehicles	94,560	78,820	15,740	19.97%	98,342	101,293
0	(28,800)	0	CIB Lease Payments/Refunds	0	0	0	100.00%	0	0
15,186	24,940	8,666	Vehicle - Cleaning	0	0	0	100.00%	0	0
196	0	318	Vehicle Equipment	0	0	0	100.00%	0	0
109,220	127,876	133,079	Gasoline	125,000	125,000	0	0.00%	130,000	133,900
35,680	62,144	119,413	Other Equipment Purchases	30,500	10,000	20,500	205.00%	31,720	32,672
16,657	79,670	86,706	Other Equipment Maintenance and Repair	0	20,500	(20,500)	(100.00%)	0	0
0	0	0	FIS Supplies and Equipment	0	0	0	100.00%	0	0
160,671	22,746	8,365	Consulting Fees	23,000	23,000	0	0.00%	23,920	24,638
18,333	21,667	12,000	Identification Services DRPS	100,000	20,004	79,996	399.90%	104,000	106,080
3,370	0	3,170	Website Maintenance	2,000	2,000	0	0.00%	2,080	2,122
58,265	92,077	84,758	Wellness/Bias Training/Hiring Costs/Peer Support	40,000	40,000	0	0.00%	41,600	42,432
15,152	18,049	36,881	Other Operating Materials	0	20,000	(20,000)	(100.00%)	0	0
103,103	91,025	53,544	OPITC Costs	91,825	91,825	0	0.00%	95,498	97,408
50,468	61,269	61,501	Special Project - Convert Operations	20,000	40,500	(20,500)	(50.62%)	20,800	21,216
0	0	0	Special Project - Vests/Outwear	10,000	25,700	(15,700)	(61.09%)	10,400	10,606
25,000	25,240	30,000	Special Project - Rebound	30,000	30,000	0	0.00%	31,200	31,824
93	11,690	0	Special Project - Promotional Items	500	7,800	(7,300)	(93.59%)	520	530
13,641	38,826	14,519	Special Project - Police Ambassador	25,000	26,000	(1,000)	(3.85%)	26,000	26,520
55,000	75,000	44,700	Speical Project - Domestic Violence Enhancement	35,000	35,000	0	0.00%	36,400	37,128
228,297	364,872	162,489	Special Project - Innovations (Police Accelerator)	100,000	100,000	0	0.00%	104,000	106,080
36,805	42,724	82,345	Special Project - Training Ammunition/Supplies	9,500	35,000	(25,500)	(72.86%)	9,880	10,078
2,716	3,950	1,579	Bank Service Fees	1,200	1,200	0	0.00%	1,248	1,273
0	0	0	Recoveries (Ride, CSP, CISO, Community Safety)	(810,141)	(602,749)	(207,392)	34.41%	(842,547)	(842,547)
0	0	0	Recoveries - Disability Management	(358,716)	(928,117)	569,401	(61.35%)	(373,064)	(384,256)
0	0	0	Recoveries - Student Program	0	(60,742)	60,742	(100.00%)	0	0
437,772	467,309	705,086	Software Maintenance	344,000	235,000	109,000	46.38%	357,760	364,915
1,525	2,159	1,925	Shredding	2,000	2,000	0	0.00%	2,080	2,122
78,750	86,648	2,225	Liability Insurance	83,000	83,000	0	0.00%	86,320	88,046
11,663	0	18,201	Water Tower Rental	14,905	12,000	2,905	24.21%	15,501	15,811
0	0	0	Support Contract - Sidewrinder Firewall	0	44,000	(44,000)	(100.00%)	0	0
282,750	331,348	305,211	Contracts Communications	362,060	291,430	70,630	24.24%	376,542	384,073
(2,234,249)	(2,070,553)	(2,770,553)	Recoveries - Business Services Revenue	(2,852,145)	(2,770,553)	(81,592)	2.94%	(2,800,000)	(2,800,000)
		0	Reserve - Police Communications (#64092)	(64,982)	0	(64,982)	100.00%	0	0
			Reserve - Police Service Labour Relations (#64098)	(41,290)	0	(41,290)	100.00%	0	0
			Reserve - Police Future Investment Reserve (#64032)	(795,486)	0	(795,486)	100.00%	0	0
			Reserve - Police Operating Emergency Reserve (#64033)	(159,097)	0	(159,097)	100.00%	0	0
6,797,404	**8,129,228**	**7,927,982**	**Total**	**6,170,021**	**6,563,125**	**(393,104)**	**(5.99%)**	**7,686,339**	**8,012,987**

Court Services

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
154,966	278,508	273,863	Payroll Salaries and Wages	274,878	179,213	95,665	53.38%	285,873	294,449
28,719	31,883	18,014	Payroll - Overtime	0	0	0	100.00%	0	0
821,310	793,537	528,062	Part-Time Court Security	1,085,591	686,670	398,921	58.10%	1,129,016	1,162,887
44,324	83,576	83,750	Payroll Benefits	162,623	55,556	107,067	192.72%	169,128	174,202
204,733	195,855	133,404	Payroll - Part-Time Benefits	120,000	103,001	16,999	16.50%	124,800	128,544
67,146	63,914	47,762	Payroll 10% in Lieu of Benefits	106,277	68,667	37,610	54.77%	110,528	113,844
547	1,656	18,775	Prisoner Meals	5,000	3,100	1,900	61.29%	5,200	5,356
(21,953)	(63,725)	(21,956)	Recoveries - Province	0	(21,956)	21,956	(100.00%)	0	0
(727,304)	(675,189)	(725,000)	Recoveries - Northumberland County	(788,000)	(725,000)	(63,000)	8.69%	(819,520)	(844,106)
572,487	**710,014**	**356,674**	**Total**	**966,369**	**349,251**	**617,118**	**176.70%**	**1,005,025**	**1,035,176**

Court Administration

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
183,068	175,769	264,353	Payroll Salaries and Wages	553,038	242,650	310,388	127.92%	575,160	592,414
50,964	86,806	39,323	Part-Time Court Administration	149,082	148,088	994	0.67%	155,046	159,697
71,121	53,493	53,313	Payroll Benefits	152,401	75,222	77,179	102.60%	158,497	163,252
12,731	20,177	6,708	Payroll Part-Time Benefits	30,143	22,213	7,930	35.70%	31,349	32,289
3,886	7,922	3,601	Payroll 10% in Lieu of Benefits	14,908	14,809	99	0.67%	15,505	15,970
321,770	**344,166**	**367,298**	**Total**	**899,572**	**502,982**	**396,590**	**78.85%**	**935,557**	**963,622**

Corporate Services

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
583,035	649,462	612,435	Payroll Salaries and Wages - Full Time	501,676	411,124	90,552	22.03%	521,743	537,396
1,442,346	1,313,019	1,215,828	Payroll Salaries and Wages - Part Time	1,479,052	1,251,899	227,153	18.14%	1,538,216	1,584,361
38,571	40,483	36,151	Payroll - Overtime	23,732	20,910	2,822	13.50%	24,681	25,175
2,884	3,484	4,633	Payroll - Shift Differential	1,200	2,614	(1,414)	(54.09%)	1,248	1,285
1,000	500	0	Payroll - Specialist Pay	1,000	1,046	(46)	(4.40%)	1,040	1,061
165,154	184,262	181,321	Payroll Benefits Full Time	149,345	127,449	21,896	17.18%	155,319	159,978
352,976	333,467	314,652	Payroll Benefits Part Time	285,352	262,899	22,453	8.54%	296,766	302,701
126,448	117,286	108,602	Payroll Benefits Vac Lieu	147,905	50,076	97,829	195.36%	153,821	158,436
0	0	0	YMCA Membership	15,000	12,546	2,454	19.56%	15,600	15,912
885	1,962	1,200	Clothing Allowance	1,000	1,046	(46)	(4.40%)	1,040	1,071
22,025	2,356	3,062	Office Supplies	6,455	6,355	100	1.57%	6,713	6,915
3,635	0	0	Office Equipment Purchases	2,050	2,050	0	0.00%	2,132	2,196
2,018	7,634	1,610	Telephone	11,000	11,000	0	0.00%	11,440	11,783
1,288	1,633	1,746	Cell Phones	4,203	4,203	0	0.00%	4,371	4,502
0	0	0	Marketing	5,125	5,125	0	0.00%	5,330	5,490
3,250	711	1,001	Photocopier Expenses - Materials	3,000	3,075	(75)	(2.44%)	3,120	3,214
4,109	3,197	910	Photocopier Lease	10,325	10,250	75	0.73%	10,738	11,060
4,000	5,000	6,000	Courier Charges	6,000	6,000	0	0.00%	6,240	6,427
179	1,559	161	Postage	4,203	4,203	0	0.00%	4,371	4,502
2,985	4,896	2,160	Training and Courses	15,000	15,000	0	0.00%	15,600	16,068
4,135	1,647	1,229	Meals/Meetings	5,000	5,000	0	0.00%	5,200	5,356
60,000	0	0	Utilities - Venture 13	60,000	60,000	0	0.00%	62,400	64,272
1,313	0	0	Building Maintenance	5,000	5,500	(500)	(9.09%)	5,200	5,356
22,404	0	0	OPTIC Costs	91,825	91,825	0	0.00%	95,498	98,363
37	0	0	Vehicle Maintenance	2,500	2,563	(63)	(2.46%)	2,600	2,678
0	490	0	Health and Wellness	3,000	3,075	(75)	(2.44%)	3,120	3,214
257	0	0	Travel Expense	10,000	10,000	0	0.00%	10,400	10,712
4,971	2,863	3,698	Banking Fees	2,500	2,000	500	25.00%	2,600	2,678
116,856	94,412	120,455	Software Maintenance	80,000	90,000	(10,000)	(11.11%)	83,200	85,696
277	345	254	Shredding	2,000	20,000	(18,000)	(90.00%)	2,080	2,142
0	0	0	Consultant	15,000	15,000	0	0.00%	15,600	16,068
0	0	0	Firewall	0	13,000	(13,000)	(100.00%)	0	0
15,957	13,008	24,493	Contracted Office Cleaning	26,112	15,000	11,112	74.08%	27,156	27,971
(2,982,994)	(2,783,677)	(2,641,604)	Transfer from Reserve	(2,975,560)	(2,541,833)	(433,727)	17.06%	(3,094,583)	(3,184,039)
0	**0**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

Facilities

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
10,809	10,296	18,686	Heat	12,000	10,600	1,400	13.21%	12,480	12,730
51,981	56,320	57,284	Utilities - Electrical	50,000	44,025	5,975	13.57%	52,000	53,040
9,287	9,697	8,685	Utilities - Water	10,000	8,582	1,418	16.52%	10,400	10,608
92	1,189	13,877	Building Maintenance	0	5,000	(5,000)	(100.00%)	0	0
2,360	6,063	7,633	Custodial/Clean Supplies	5,000	4,000	1,000	25.00%	5,200	5,304
15,364	26,634	11,267	Cell Cleaning	18,000	14,187	3,813	26.88%	18,720	19,094
15,409	14,528	12,287	Electrical Repairs	15,000	18,000	(3,000)	(16.67%)	15,600	15,912
5,420	13,527	22,832	Heat Repairs	5,000	7,500	(2,500)	(33.33%)	5,200	5,304
7,912	8,348	9,257	Plumbing Repairs	6,000	9,000	(3,000)	(33.33%)	6,240	6,365
2,585	3,389	1,506	Door Repairs	4,000	4,500	(500)	(11.11%)	4,160	4,243
20,392	6,330	2,509	Fire Safety	3,000	6,000	(3,000)	(50.00%)	3,120	3,182
2,964	1,611	702	Biohazard Bin	2,000	1,500	500	33.33%	2,080	2,122
13,491	11,164	14,909	Snow Removal	15,000	15,000	0	0.00%	15,600	15,912
12,600	13,000	0	Liability Insurance	13,000	13,000	0	0.00%	13,520	13,926
9,415	10,395	13,220	Garbage Removal	15,000	12,000	3,000	25.00%	15,600	16,068
21,637	22,600	22,509	Service Contract	22,000	23,000	(1,000)	(4.35%)	22,880	23,566
36,780	43,478	32,342	Contractor Cleaning	40,000	39,100	900	2.30%	41,600	42,848
4,451	103,637	3,579	Minor Repairs	0	76,900	(76,900)	(100.00%)	0	0
22,726	33,331	31,420	Minor Repairs - Painting	0	20,000	(20,000)	(100.00%)	0	0
265,674	**395,536**	**284,500**	**Total**	**235,000**	**331,894**	**(96,894)**	**(29.19%)**	**244,400**	**250,224**

Police Services Board

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
29,056	29,421	38,751	Payroll Part-Time Wages	41,600	41,600	0	0.00%	43,264	44,562
0	0	0	Payroll Benefits	1,664	1,664	0	0.00%	1,731	1,782
4,786	5,029	6,677	Payroll 10% in Lieu of Benefits	4,160	4,160	0	0.00%	4,326	4,456
24,547	25,795	27,847	Payroll Honorarium	23,500	23,503	(3)	(0.01%)	24,440	25,173
1,556	845	1,121	Office Supplies	500	500	0	0.00%	520	536
1,225	235	668	Telephone/Cell Phones	1,400	1,300	100	7.69%	1,456	1,500
0	0	0	Advertising and Promotion	100	100	0	0.00%	104	107
1,807	5,010	0	Memberships and Subscriptions	4,000	4,000	0	0.00%	4,160	4,285
0	1,773	0	Training and Courses	2,200	2,000	200	10.00%	2,288	2,357
0	0	0	Per Diem Training	1,000	1,000	0	0.00%	1,040	1,071
0	474	0	Car Allowance	1,000	700	300	42.86%	1,040	1,071
0	(100)	0	Presentations	2,000	2,000	0	0.00%	2,080	2,142
7,477	13,300	11,190	Conferences and Conventions	7,000	7,000	0	0.00%	7,280	7,498
48	319	534	Meeting Expense	2,000	1,500	500	33.33%	2,080	2,142
242,996	149,226	77,326	Legal Fees	25,000	45,000	(20,000)	(44.44%)	35,000	35,000
313,498	**231,326**	**164,116**	**Total**	**117,124**	**136,027**	**(18,903)**	**(13.90%)**	**130,809**	**133,682**