TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
Direct Control Net Expenditures	26,155,770	4.26%	26,592,211	1.67%	29,037,673	9.20%	29,831,023	2.73%
Direct Control Revenue	(1,027,700)	(34.86%)	(1,067,700)	3.89%	(1,110,408)	4.00%	(1,154,824)	4.00%
Direct Net Cost	25,128,070	6.88%	25,524,511	1.58%	27,927,265	9.41%	28,676,199	2.68%
Police - Net Operating	7,843,279	5.50%	8,338,086	6.31%	8,671,610	4.00%	9,018,474	4.00%
Total for Municipal Levy	32,971,349	6.55%	33,862,597	2.70%	36,598,875	8.08%	37,694,673	2.99%
Impact of New Assessment Growth	606,800	2.32%	265,900	1.00%	290,400	1.00%	298,300	1.00%
Infrastructure Levy	323,645	1.00%	335,967	1.00%	363,085	1.00%	373,964	1.00%
Impact on Prior Existing Assessment	32,688,194	5.23%	33,932,664	2.70%	36,671,559	8.08%	37,770,337	2.99%

Readers are cautioned that the 2027 and 2028 forecast have not been reviewed or approved by Council at this time. The forecast numbers are subject to change pending further review and approval.

TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

Function	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
General Government	5,103,845	15.40%	5,667,169	11.04%	6,881,015	21.42%	6,674,801	(3.00%)
Protection - Other	5,960,286	19.50%	6,591,955	10.60%	7,177,071	8.88%	7,599,874	5.89%
Public Works	5,356,566	3.00%	5,251,393	(1.96%)	5,514,762	5.02%	5,737,973	4.05%
Social and Family	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Parks and Recreation	5,191,851	6.10%	4,722,289	(9.04%)	4,938,087	4.57%	5,133,211	3.95%
Culture and Community	2,379,344	1.35%	2,313,449	(2.77%)	2,394,539	3.51%	2,478,872	3.52%
Development	747,059	25.20%	1,344,135	79.92%	1,413,346	5.15%	1,469,726	3.99%
Commercial and Economic Development	479,750	9.04%	425,786	(11.25%)	442,818	4.00%	460,530	4.00%
Total	25,218,700	10.50%	26,316,174	4.35%	28,761,637	9.29%	29,554,987	2.76%
Capital levy	661,034	46.60%	0	(100.00%)	0	0.00%	0	0.00%
Long-term Debt	276,036	56.20%	276,036	0.00%	276,036	0.00%	276,036	0.00%
Total Capital Formation	937,070	50.80%	276,036	(70.54%)	276,036	0.00%	276,036	0.00%
Total Direct Control	26,155,770	11.40%	26,592,211	1.67%	29,037,673	9.20%	29,831,023	2.73%

TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

	Function	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
	Supplementary Taxes	300,000	0.00%	320,000	6.67%	332,800	4.00%	346,112	4.00%
	Penalty and Interest	350,000	0.00%	350,000	0.00%	364,000	4.00%	378,560	4.00%
	Tax Cancellations	(50,000)	0.00%	(50,000)	0.00%	(52,000)	4.00%	(54,080)	4.00%
2	Provincial Grants - Town	35,100	0.00%	35,100	0.00%	36,504	4.00%	37,964	4.00%
3	Provincial Grants - OMPF	30,100	0.00%	30,100	0.00%	31,304	4.00%	32,556	4.00%
1	Other Grants - In Lieu	12,500	0.00%	12,500	0.00%	13,000	4.00%	13,520	4.00%
4	Other Revenue	350,000	(61.11%)	370,000	5.71%	384,800	4.00%	400,192	4.00%
	Total	1,027,700	(34.86%)	1,067,700	3.89%	1,110,408	4.00%	1,154,824	4.00%

1 Canada Post building - Town allocation of payment in lieu of taxes.

2 LCBO	$4,400
MTO	$400
Ontario Correctional - Brookside	$3,100
Northumberland Hills Hospital	$7,700
OPP	$19,500
	$35,100

3 The grant is being reduced by 15% per year by the Province of Ontario.

4 Interest income	$370,000
Transfer from Tax Stabilization Reserve	$0
	$370,000

TOWN OF COBOURG

2025 CURRENT OPERATING BUDGET SUMMARY

Function	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
Taxation								
Mill Rate	32,971,349	6.55%	33,862,597	2.70%	36,598,875	8.08%	37,694,673	2.99%
Other	650,000	0.00%	670,000	3.08%	696,800	4.00%	724,672	4.00%
Tax Cancellations	(50,000)	0.00%	(50,000)	0.00%	(52,000)	4.00%	(54,080)	4.00%
Provincial Grants								
Unconditional - Town	35,100	0.00%	35,100	0.00%	36,504	4.00%	37,964	4.00%
Unconditional - OMPF	30,100	0.00%	30,100	0.00%	31,304	4.00%	32,556	4.00%
Other Grants in LIEU	12,500	0.00%	12,500	0.00%	13,000	4.00%	13,520	4.00%
Other Revenue	350,000	(61.11%)	370,000	5.71%	384,800	4.00%	400,192	4.00%
Total	33,999,049	4.54%	34,930,297	2.74%	37,709,283	7.96%	38,849,497	3.02%

Town of Cobourg - 2026 Budget
General Government

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
365,602	365,602	368,283	Council	538,272	527,905	10,367	1.96%	569,203	585,131
289,487	439,368	422,069	CAO	484,251	477,952	6,299	1.32%	497,070	516,953
0	0	162,951	Customer Service	189,457	157,514	31,942	20.28%	163,815	170,368
303,664	335,870	305,378	Communications	395,048	309,924	85,124	27.47%	468,641	481,987
714,157	816,568	612,743	Human Resources	854,972	895,333	(40,361)	(4.51%)	863,083	897,567
416,390	553,895	485,743	Clerks	563,820	534,929	28,891	5.40%	586,373	609,827
834,499	1,103,337	1,071,316	Finance	1,092,510	831,466	261,045	31.40%	1,132,810	1,159,723
593,084	653,946	675,588	Information Technology	633,228	674,136	(40,908)	(6.07%)	657,757	683,268
837,864	863,270	1,014,075	Victoria Hall	1,276,672	1,000,941	275,732	27.55%	1,813,339	1,201,473
(232,804)	(232,416)	(470,432)	Financial	(361,061)	(306,255)	(54,806)	17.90%	128,923	368,506
4,121,943	**4,899,439**	**4,647,713**	**Total**	**5,667,169**	**5,103,845**	**563,323**	**11.04%**	**6,881,015**	**6,674,801**

Council

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
236,795	294,796	323,194		Payroll Salaries and Wages	341,642	330,087	11,555	3.50%	355,308	369,520
415	524	758		Payroll Overtime	0	0	0	100.00%	0	0
47,011	59,057	75,217		Payroll Benefits	68,328	66,017	2,311	3.50%	71,062	73,904
40	0	0		Honorarium - Town Crier/Poet Laurette	2,000	2,000	0	0.00%	2,080	2,163
1,141	924	265		Office Supplies	1,000	1,000	0	0.00%	1,040	1,082
4,426	4,411	4,691		Telephone and Answering Service	5,000	5,000	0	0.00%	5,200	5,408
80	813	556		Advertising and Promotion	500	500	0	0.00%	520	541
1,194	687	1,050		Printing	1,000	1,000	0	0.00%	1,040	1,082
24	36	0		Postage and Courier	100	100	0	0.00%	104	108
10,667	21,668	1,630		Memberships and Subscriptions	13,624	13,624	0	0.00%	14,169	14,736
379	1,431	256		Travel	2,000	2,000	0	0.00%	2,080	2,163
7,110	7,652	6,541		Receptions	12,000	12,000	0	0.00%	12,480	12,979
3,802	1,900	1,865		Presentations	2,500	2,500	0	0.00%	2,600	2,704
5,053	2,487	4,263		Election	65,000	5,000	60,000	1200.00%	3,000	3,000
6,203	6,096	0	1	Meals and Refreshments - Council Members	1,500	1,500	0	0.00%	1,560	1,622
0	0	5,347	1	Meeting Expenses - Council	6,000	4,500	1,500	33.33%	6,240	6,490
11,007	19,010	32,014	2	Conference and Conventions	35,000	35,000	0	0.00%	36,400	37,856
10,292	6,685	17,726		Governmental/Public Relations	15,000	15,000	0	0.00%	15,600	16,224
355	849	1,040		Special Projects - Town Crier	500	500	0	0.00%	520	541
0	0	0		Midterm Council Report	0	20,000	(20,000)	(100.00%)	5,000	5,200
				Communications Reserve - 64015	10,000	0	10,000	100.00%	10,000	5,000
20,000	20,000	20,000		Election Reserve - 64016 - annual contribution	30,000	20,000	10,000	50.00%	30,000	30,000
				Election Reserve - 64016 - election costs	(65,000)	0	(65,000)	100.00%	3,000	3,000
(392)	(9,061)	(9,061)		Building Dept - Indirect Costs	(9,423)	(9,423)	0	(0.00%)	(9,800)	(10,192)
365,602	**439,965**	**487,354**		**Total**	**538,272**	**527,905**	**10,367**	**1.96%**	**569,203**	**585,131**

1 Costs are separated between meals and refreshments for individual Council members and meals, etc for Council meetings.

2 $5,000 per member

CAO

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
219,025	333,197	315,833	Payroll Salaries and Wages	363,430	351,141	12,289	3.50%	377,967	393,086
222	1,172	1,132	Payroll Overtime	500	0	500	100.00%	520	541
62,353	90,787	92,368	Payroll Benefits	95,220	105,342	(10,122)	(9.61%)	99,029	102,990
846	213	1,446	Office Supplies	1,500	1,040	460	44.23%	1,560	1,622
645	1,445	2,238	Telephone and Answering Service	2,000	1,560	440	28.21%	2,080	2,163
61	144	220	Printing	200	208	(8)	(3.85%)	208	216
1,913	1,457	2,149	Memberships and Subscriptions	2,500	2,080	420	20.19%	2,600	2,704
6,196	11,214	6,475	Professional Development (training and conferences)	17,000	16,000	1,000	6.25%	17,680	18,387
(221)	0	300	Travel Expense	500	2,080	(1,580)	(75.96%)	520	541
0	0	0	Staff Appreciation	1,500	0	1,500	100.00%	1,560	1,622
387	1,757	1,925	Meeting Expenses	2,000	600	1,400	233.33%	2,080	2,163
(1,940)	(2,017)	(2,018)	Building Dept - Indirect Costs	(2,099)	(2,099)	(0)	0.01%	(2,183)	(2,270)
289,487	**439,368**	**422,069**	**Total**	**484,251**	**477,952**	**6,299**	**1.32%**	**503,621**	**523,766**

Customer Service

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
0	0	125,347	1	Payroll Salaries and Wages	141,121	117,319	23,802	20.29%	146,766	152,636
0	0	37,604		Payroll Benefits	42,336	35,196	7,141	20.29%	44,030	45,791
0	0	0		Professional Development	5,000	5,000	0	0.00%	5,200	5,408
		0		Office Supplies	1,000	0	1,000	0.00%	1,040	1,082
0	**0**	**162,951**		**Total**	**189,457**	**157,514**	**31,942**	**20.28%**	**195,995**	**203,835**

1 Includes cost of moving part-time to full-time.

Communications

	Expense	2023 Actual	2024 Actual	2025 Projection	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
4	Payroll Salaries and Wages	149,575	170,066	164,001	229,161	174,450	54,710	31.36%	298,327	310,260
	Payroll Overtime	2,351	2,558	1,003	2,000	2,000	0	0.00%	2,080	2,163
2	Payroll - Part-Time Wages	0	0	15,048	11,594	11,594	0	0.00%	0	0
	Payroll Benefits	57,620	56,945	59,833	68,748	52,335	16,413	31.36%	71,498	74,358
	Payroll - Part Time Benefits	0	0	2,069	1,739	1,739	0	0.00%	0	0
	Office Supplies	177	780	172	400	400	0	0.00%	416	433
1	Software Maintenance	39,823	28,564	22,675	30,000	30,000	0	0.00%	31,200	32,448
	Telephone and Answering Service	1,099	1,099	1,028	1,200	1,200	0	0.00%	1,248	1,298
3	Advertising and Promotion	24,315	17,994	25,210	30,000	30,000	0	0.00%	31,200	32,448
5	Printing	574	1,617	676	10,000	1,000	9,000	900.00%	10,400	10,816
	Memberships and Subscriptions	0	7	0	950	950	0	0.00%	988	1,028
	Professional Development	831	616	11,173	8,000	8,000	0	0.00%	8,320	8,653
	Travel	0	0	0	350	350	0	0.00%	364	379
	Internal Communications	7,299	1,624	2,491	2,500	2,500	0	0.00%	2,600	2,704
	Special Project - Website	0	34,000	0	0	5,000	(5,000)	(100.00%)	0	0
	Communications Reserve - 64015	20,000	20,000	0	10,000	0	10,000	100.00%	10,000	5,000
2	Funding - Part-Time Staff	0	0	0	(11,594)	(11,594)	0	0.00%	0	0
	Total	**303,664**	**335,870**	**305,378**	**395,048**	**309,924**	**85,124**	**27.47%**	**468,641**	**481,987**

1 $12,500 - annual webhosting
$1,200 - Adobe
$16,300 - Engagement software

2 Summer student position to fill various gaps - dependent on the position being funded through grants.

3 Costs have been lower as a result of no major paper in Cobourg. However the reduction is used to offset the additional website costs.

4 Includes cost of an additional Communications Coordinator.

5 Increase to meet community request for more print, recommending printing an issue of Town newsletter HelloCobourg!

Human Resources

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
269,432	299,653	299,470		Payroll Salaries and Wages	385,853	319,506	66,347	20.77%	401,287	417,339
0	0	0	3	Payroll Salaries and Wages - part-time	11,594	11,594	0	0.00%	12,058	12,540
0	0	0		Payroll - Overtime	2,000	2,000	0	0.00%	2,080	2,163
85,237	95,885	104,176		Benefits	115,756	95,852	19,904	20.77%	120,386	125,202
3,417	2,831	136		Clothing	4,000	5,800	(1,800)	(31.03%)	4,160	4,326
2,054	1,593	809		Office Supplies	2,500	2,500	0	0.00%	2,600	2,704
1,757	1,837	1,659		Telephone Expense	2,000	2,100	(100)	(4.76%)	2,080	2,163
9,910	8,663	3,864		Advertising	10,000	10,000	0	0.00%	10,400	10,816
866	119	3,931		Printing	3,000	3,000	0	0.00%	1,000	1,000
2,714	3,336	4,218		Memberships and Subscriptions	3,000	3,000	0	0.00%	3,120	3,245
10,617	6,807	773		Professional Development	12,500	12,500	0	0.00%	13,000	13,520
193	1,231	199		Travel Expense	2,500	2,500	0	0.00%	2,600	2,704
1,995	4,477	718		Receptions	3,800	3,800	0	0.00%	3,952	4,110
11,905	16,348	3,962	1	Service Excellence Program	19,500	12,000	7,500	62.50%	20,280	21,091
(3,624)	(3,769)	(3,769)		Building - Indirect Costs	(3,769)	(3,769)	0	0.00%	(3,920)	(4,077)
38,180	108,823	51,714	2	Professional Fees	60,000	60,000	0	0.00%	60,000	62,400
9,384	9,022	11,600		Employee Assistant Program	10,000	20,000	(10,000)	(50.00%)	10,400	10,816
112,413	112,413	0		Retiree Benefits	150,000	172,500	(22,500)	(13.04%)	156,000	162,240
34,238	27,945	28,588	4	Staff and Management Team Training	40,000	40,000	0	0.00%	41,600	43,264
100,000	100,000	100,000		Departmental Benefit Reserve - 6405	0	100,000	(100,000)	(100.00%)	0	0
			5	Software Maintenance	72,000	0	72,000	100.00%	74,880	77,875
4,500	0	0		Payroll Salaries and Wages - health and safety	4,500	4,500	0	0.00%	4,680	4,867
0	0	0		Office Supplies	200	200	0	0.00%	208	216
5,484	5,919	0		Memberships and Subscriptions	7,000	7,000	0	0.00%	7,280	7,571
4,996	4,991	694		Training and Courses	7,000	7,000	0	0.00%	7,280	7,571
627	438	0		Meals and Refreshments	750	750	0	0.00%	780	811
0	141	0		Special Project - First Aid Kits	1,000	1,000	0	0.00%	1,040	1,082
				Staff Contingency Reserve - 64102	(71,712)	0	(71,712)	100.00%		
714,157	**816,568**	**612,743**		**Total**	**854,972**	**895,333**	**(40,361)**	**(4.51%)**	**863,083**	**897,567**

1 $2,000 - annual staff bbq
$10,000 - recognition lunch
$3,500 - employee appreciation program
$4,000 - divisional appreciation

2 Legal representation at arbitration and contract review.

3 Includes costs of a summer student.

4 Includes costs of speaker at all employee meeitng

5 Annaul maintenance costs of new HRIS system.

Clerks

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2026 Forecast	2027 Forecast
397,659	495,862	416,212		Payroll Salaries and Wages	529,670	511,760	17,910	3.50%	550,857	572,891
6,056	6,497	9,649		Payroll Overtime	4,000	4,000	0	0.00%	4,160	4,326
37,423	6,952	6,633	1	Payroll Part Time Salaries and Wages	15,000	0	15,000	0.00%	0	0
135,219	156,328	139,954		Payroll Benefits	158,901	168,881	(9,980)	(5.91%)	165,257	171,867
7,756	7,201	0		Payroll Part Time Benefits	0	0	0	0.00%	0	0
2,013	2,684	1,345		Office Supplies	2,000	2,000	0	0.00%	2,080	2,163
1,361	2,323	1,170		Office Equipment Purchase	3,000	3,000	0	0.00%	3,120	3,245
2,582	2,803	1,608		Office Equipment Maintenance	2,500	2,500	0	0.00%	2,600	2,704
24,285	44,620	86,106		Software Maintenance	27,300	27,300	0	0.00%	28,392	29,528
10,688	4,054	3,417		Telephone and Answering Service	5,000	5,000	0	0.00%	5,200	5,408
0	0	0		Advertising and Promotion	500	500	0	0.00%	520	541
799	1,139	227		Printing	1,500	1,500	0	0.00%	1,560	1,622
9,756	6,488	5,864		Photocopier Expense	10,000	10,000	0	0.00%	10,400	10,816
181	29,709	50,587		Postage and Courier	7,800	7,800	0	0.00%	8,112	8,436
1,121	2,422	2,643		Memberships and Subscriptions	1,500	1,500	0	0.00%	1,560	1,622
2,576	1,248	888		Professional Development	7,580	6,120	1,460	23.86%	7,883	8,199
580	1,129	844		Meals and Refreshments	520	520	0	0.00%	541	562
14,139	13,448	372		Accessibility Plan	17,000	17,000	0	0.00%	17,680	18,387
14,111	12,173	0		Special Project - EDI Strategy	0	5,000	(5,000)	(100.00%)	0	0
18,602	62	0		External 365 Power Page	1,500	7,000	(5,500)	(78.57%)	1,560	1,622
0	0	0		Electronic Signature Software	3,700	3,700	0	0.00%	3,848	4,002
0	0	0		Records Management	20,500	20,500	0	0.00%	21,320	22,173
0	0	0	1	Staff Contingency Reserve - 64102	(15,000)	0	(15,000)	0.00%	0	0
(3,183)	(3,311)	(3,311)		Building Dept - Indirect Costs	(3,443)	(3,443)	0	(0.01%)	(3,581)	(3,724)
(36,769)	(32,069)	(18,797)		Marriage License	(20,000)	(40,000)	20,000	(50.00%)	(20,800)	(21,632)
(111,036)	(109,889)	(101,432)		Lottery License	(120,000)	(120,000)	0	0.00%	(124,800)	(129,792)
(83,077)	(46,181)	(63,184)		General income	(50,000)	(50,000)	0	0.00%	(52,000)	(54,080)
0	(1)	0		Printing Chargebacks	(208)	(208)	0	0.00%	(216)	(225)
(5,850)	(6,290)	(4,869)		Burial Permits	(5,000)	(5,000)	0	0.00%	(5,200)	(5,408)
(28,610)	(43,375)	(46,800)		Wedding Solemnization Services	(40,000)	(50,000)	10,000	(20.00%)	(41,600)	(43,264)
(1,994)	(2,131)	(3,385)		FOI/Comm of Oath	(2,000)	(2,000)	0	0.00%	(2,080)	(2,163)
416,390	**553,895**	**485,743**		**Total**	**563,820**	**534,929**	**28,891**	**5.40%**	**586,373**	**609,827**

1 Summer student for work on archives and is offset against the staff contingency reserve.

Finance

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
592,056	781,659	692,135		Payroll Salaries and Wages	723,650	665,048	58,602	8.81%	752,596	782,700
7,282	7,620	1,556		Payroll Overtime	2,000	2,000	0	0.00%	2,080	2,163
105	28,833	38,722	3	Other Salaries and Wages	40,000	500	39,500	7900.00%	41,600	43,264
178,370	248,242	245,581		Payroll Benefits	217,095	199,514	17,581	8.81%	225,779	234,810
0	4,322	5,236		Payroll Part-Time Benefits	5,000	0	0	100.00%	5,200	5,408
2,514	5,904	7,023		Office Supplies	2,600	2,600	0	0.00%	2,704	2,812
0	1,456	0		Office Equipment Purchase	500	500	0	0.00%	520	541
2,374	2,974	0		Office Equipment Maintenance	2,500	4,680	(2,180)	(46.58%)	2,600	2,704
76,988	65,021	48,696	1	Software Maintenance	63,500	63,500	0	0.00%	66,040	68,682
1,510	1,396	1,485		Telephone and Answering Service	1,500	1,500	0	0.00%	1,560	1,622
0	0	0		Advertising and Promotion	0	250	(250)	(100.00%)	0	0
5,100	897	2,319	2	Printing	2,000	4,000	(2,000)	(50.00%)	2,080	2,163
4,158	5,499	6,466		Photocopier Expense	6,000	6,000	0	0.00%	6,240	6,490
25,344	168	94		Postage and Courier	21,840	21,840	0	0.00%	22,714	23,622
4,362	2,414	4,379		Memberships and Subscriptions	4,000	4,000	0	0.00%	4,160	4,326
1,857	4,040	3,410		Professional Development (training and conferences)	8,000	10,000	(2,000)	(20.00%)	8,320	8,653
0	0	15		Travel	500	2,000	(1,500)	(75.00%)	520	541
145	669	950		Meals and Refreshments	500	208	292	140.38%	520	541
(9,293)	(9,664)	(9,664)		Building Dept - Indirect Costs	(10,051)	(10,051)	(0)	0.00%	(10,453)	(10,871)
0	0	0		Recoveries	(14,144)	(14,144)	0	0.00%	(14,710)	(15,298)
(45,000)	(45,000)	(45,000)		Transfer from Reserve - Northam	(45,000)	(45,000)	0	0.00%	(46,800)	(48,672)
0	0	0		IT Reserve - 64090	85,000	0	85,000	100.00%	85,000	70,000
2,831	15,384	92,694		Legal Fees	520	520	0	0.00%	541	562
(16,205)	(18,495)	(24,780)		Tax Certificates	(25,000)	(18,000)	(7,000)	38.89%	(26,000)	(27,040)
0	0	0		Recovery - Police	0	(70,000)	70,000	(100.00%)	0	0
834,499	**1,103,337**	**1,071,316**		**Total**	**1,092,510**	**831,466**	**256,045**	**31.40%**	**1,132,810**	**1,159,723**

1 $5,500 - Vailtech
$26,000 - Great Plains
$5,000 - Joe (payroll)
$22,000 - Questica
$5,000 - Caseware

2 In 2025, billing dates for residential and commercial will be combined to reduce costs and create efficiencies.

3 Costs of hiring a consultant to assist with policies, reserves, capital, etc.

Information Technology

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
148,043	175,842	173,354		Payroll Salaries and Wages	175,319	181,086	(5,767)	(3.18%)	182,332	189,626
14,230	15,712	15,789		Payroll Overtime	6,466	6,466	0	0.00%	6,725	6,994
6,840	18,715	0		Payroll Standby	30,019	30,019	0	0.00%	31,220	32,469
50,110	62,756	62,765		Payroll Benefits	61,362	63,380	(2,018)	(3.18%)	63,816	66,369
2,381	2,001	275		Office Supplies	2,000	2,000	0	0.00%	2,080	2,163
415	11,525	4,474		Office Equipment Maintenance	500	500	0	0.00%	520	541
1,875	1,348	1,591		Telephone and Answering Service	1,500	1,500	0	0.00%	1,560	1,622
0	0	0		Training and Courses	2,000	2,080	(80)	(3.85%)	2,080	2,163
1,405	1,141	0		Travel	1,400	1,400	0	0.00%	1,456	1,514
(10,875)	(11,309)	(11,309)		Building Dept - Indirect Costs	(11,761)	(11,761)	0	(0.00%)	(12,231)	(12,721)
122,248	133,280	111,824	1	Software Maintenance	93,825	140,000	(46,175)	(32.98%)	97,578	101,481
182,976	164,570	198,418	2	Web/Security Enhancement Contract	150,000	180,000	(30,000)	(16.67%)	156,000	162,240
23,436	18,317	20,933		Support Contact Simnet	20,000	26,000	(6,000)	(23.08%)	20,800	21,632
0	7,293	49,717	3	Technical Support Contact - All Others	50,000	2,600	47,400	1823.08%	52,000	54,080
25,000	27,756	27,756		Insurance	30,598	28,866	1,732	6.00%	31,822	33,095
25,000	25,000	20,000		IT Reserve - 64090	20,000	20,000	0	0.00%	20,000	20,000
593,084	**653,946**	**675,588**		**Total**	**633,228**	**674,136**	**(40,908)**	**(6.07%)**	**657,757**	**683,268**

1 $3,100 - Adobe Pro Subscriptions - 10 users
$29,925 - VOIP
$37,800 - Office 365
$23,000 - Two Factor Authentication

2 Includes costs of exchange server, security monitoring, cloud backup, recovery, etc.

3 Costs of third party to provide assistance, strategic planning, etc.

Victoria Hall Maintenance

	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2023 Actual	2024 Actual	2025 Projection	2027 Forecast	2028 Forecast
2	Payroll Salaries and Wages	334,223	296,254	37,969	12.82%	261,469	278,727	301,243	347,592	361,496
	Payroll Overtime	15,550	15,550	0	0.00%	14,563	16,130	17,428	16,172	16,819
	Payroll - standby	22,011	22,011	0	0.00%	20,986	13,944	0	22,891	23,807
	Payroll - Part Time Wages	12,394	12,394	0	0.00%	10,944	17,275	40,026	12,890	13,405
	Other Salaries and Wages	50,000	50,000	0	0.00%	50,274	53,473	52,898	52,000	54,080
	Payroll Benefits	110,000	103,689	6,311	6.09%	83,641	94,169	107,148	114,400	118,976
	Payroll - Part Time Benefits	3,532	3,532	0	0.00%	1,517	2,506	8,417	3,673	3,820
	Clothing	1,200	1,000	200	20.00%	616	1,425	782	1,248	1,298
	Footwear	1,040	1,040	0	0.00%	608	810	314	1,082	1,125
	Office Supplies	200	200	0	0.00%	620	500	681	208	216
	Cell Phone Expenses	3,000	2,496	504	20.19%	2,299	2,320	2,429	3,120	3,245
	Communication Equipment	520	520	0	0.00%	324	159	400	541	562
	Professional Development	3,000	3,000	0	0.00%	0	0	0	3,120	3,245
	Heat	40,000	40,000	0	0.00%	34,760	40,751	69,939	41,600	43,264
	Utilities	130,000	130,000	0	0.00%	131,094	122,952	114,147	135,200	140,608
	Building Maintenance	80,000	70,000	10,000	14.29%	65,075	72,620	97,951	83,200	86,528
	Building Maintenance - Market Building	1,000	0	1,000	100.00%	0	3,343	423	1,040	1,082
	Custodial/Cleaning Supplies	14,000	14,000	0	0.00%	10,665	13,157	13,785	14,560	15,142
	Property Maintenance and Improvements	2,000	2,000	0	0.00%	1,597	614	2,083	2,080	2,163
	Vehicle Maintenance and Repair	5,000	4,160	840	20.19%	2,086	385	5,170	5,200	5,408
	Gasoline	4,000	4,000	0	0.00%	1,747	1,823	2,376	4,160	4,326
	Other Equipment Maintenance/Repair	3,000	1,500	1,500	100.00%	1,630	1,983	875	3,120	3,245
	Special Project - Christmas Magic	3,000	3,000	0	0.00%	2,942	2,398	0	3,120	3,245
	Building Dept - Indirect Costs	(29,307)	(29,307)	0	(0.00%)	(27,096)	(28,180)	(28,180)	(30,479)	(31,698)
	Recoveries - Commissionaires Wages	(24,960)	(24,960)	0	0.00%	(23,924)	(35,080)	(28,871)	(25,958)	(26,997)
	Recoveries - Library Maintenance	(7,280)	(7,280)	0	0.00%	(19,356)	(15,002)	(12,861)	(7,571)	(7,874)
	Vehicle Reserve - 64011	10,000	50,000	(40,000)	(80.00%)	2,473	2,473	2,473	10,000	10,000
3	Building Maintenance Reserve - 64023	350,000	100,000	250,000	250.00%	75,000	75,000	100,000	850,000	200,000
	Liability Insurance	42,549	40,141	2,408	6.00%	38,588	38,597	38,597	44,251	46,021
	Garbage Removal	10,000	10,000	0	0.00%	11,429	8,136	12,439	10,400	10,816
1	System Contracts/Repairs	67,000	67,000	0	0.00%	68,740	53,237	78,636	69,680	72,467
	Library Maintenance	20,000	15,000	5,000	33.33%	12,553	22,625	13,327	20,800	21,632
	Total	**1,276,672**	**1,000,941**	**275,732**	**27.55%**	**837,864**	**863,270**	**1,014,075**	**1,813,339**	**1,201,473**

1 $22,000 - air handling and heating system
$6,500 - chiller service agreement
$15,000 - elevator
$6,150 - boiler
$1,200 - TSSA inspections
$2,500 - fire protection system
$1,200 - sprinkler systems
$1,100 - generator annual inspection
$1,350 - fire extinguishers inspection
$1,700 - alarm monitoring
$5,000 - building automation system
$2,000 - concert blinds yearly service
$1,300 - clock tower mechanism service

2 Budget includes cost of a new moving part-time employee to full time.

3 Increase in reserve for future capital projects.

Financial

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
129,058	145,363	56,200	Legal Fees	150,000	150,000	0	0.00%	156,000	162,240
10,603	20,085	35,778	Legal Fees - Integrity Commissioner	25,000	25,000	0	0.00%	26,000	27,040
0	0	0	Collection Fee	1,040	1,040	0	0.00%	1,082	1,125
54,784	30,546	55,000	Audit Fees	57,200	57,200	0	0.00%	59,488	61,868
79,743	77,345	67,216	Liability Insurance	74,099	69,905	4,194	6.00%	77,063	80,146
11,425	4,611	5,000	Insurance - Reserve for Claims	(4,000)	5,000	(9,000)	(180.00%)	(4,000)	(4,000)
9,406	7,410	10,003	POS, Modem, and Other Bank Fees	10,000	10,000	0	0.00%	10,400	10,816
0	0	0	Trans to Reserve - Contingency	0	0	0	0.00%	0	0
165,000	165,000	3,776	Interest Expenses/Internal Reserve Accounts	60,000	60,000	0	0.00%	62,400	64,896
7,177	17,224	(3,405)	Municipal Payment in Lieu Payments	15,600	15,600	0	0.00%	16,224	16,873
244,300	244,300	244,300	Transfer to Reserve - Holdco	244,300	244,300	0	0.00%	244,300	244,300
643,349	643,349	643,349	Transfer Canada Community Building Fund	643,349	643,349	0	0.00%	643,349	643,349
50,000	50,000	50,000	Transfer to Development Charges Reserve	0	50,000	(50,000)	(100.00%)	0	0
(750,000)	(750,000)	(750,000)	Northam Draw	(750,000)	(750,000)	0	0.00%	(250,000)	0
(244,300)	(244,300)	(244,300)	Holdco Interest	(244,300)	(244,300)	0	0.00%	(244,300)	(244,300)
(643,349)	(643,349)	(643,349)	Canada Community Building Fund	(643,349)	(643,349)	0	0.00%	(669,083)	(695,846)
(232,804)	**(232,416)**	**(470,432)**	**Total**	**(361,061)**	**(306,255)**	**(54,806)**	**17.90%**	**128,923**	**368,506**

Town of Cobourg - 2026 Budget

Protection Services

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
3,691,064	4,373,838	4,846,391	Fire	5,433,658	4,851,413	582,245	12.00%	5,981,862	6,356,857
13,808	11,299	4,073	Emergency Management	119,703	116,185	3,518	3.03%	124,491	129,471
0	0	0	Building Inspection	0	0	0	0.00%	0	0
251,353	258,545	266,489	Conservation Authority	276,364	266,489	9,875	3.71%	287,419	298,915
564,933	722,706	868,725	By-Law Services	762,230	726,199	36,031	4.96%	783,299	814,631
0	0	0	Parking Repairs and Enforcement	0	0	0	0.00%	0	0
4,521,158	**5,366,389**	**5,985,678**	**Total**	**6,591,955**	**5,960,286**	**631,668**	**10.60%**	**7,177,071**	**7,599,874**

Fire

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
1,786,980	2,342,202	2,545,034		Payroll Salaries and Wages	2,893,457	2,700,019	193,438	7.16%	3,124,934	3,249,931
279,958	298,391	308,854		Payroll Salaries and Volunteers	280,000	320,000	(40,000)	(12.50%)	291,200	302,848
79,974	120,982	148,350		Payroll Overtime	80,000	80,000	0	0.00%	83,200	86,528
174,642	91,688	74,763		Recognition Pay	62,000	62,000	0	0.00%	64,480	67,059
629,448	790,935	964,164		Payroll Benefits	1,012,710	945,007	67,703	7.16%	1,053,218	1,095,347
62,636	43,136	45,562		Payroll - Part-time Benefits	56,000	64,000	(8,000)	(12.50%)	58,240	60,570
0	(24,615)	52,439		WSIB Claims	45,000	45,000	0	0.00%	46,800	48,672
21,537	25,227	30,259		Protective Clothing	20,800	20,800	0	0.00%	21,632	22,497
4,740	4,324	9,129		Footwear	0	4,472	(4,472)	(100.00%)	0	0
2,702	4,080	2,214		Cleaning Allowance	0	1,000	(1,000)	(100.00%)	0	0
21,537	40,459	30,259		Uniforms	30,000	20,000	10,000	50.00%	31,200	32,448
12,421	5,154	3,347		Office Supplies	6,000	6,000	0	0.00%	6,240	6,490
0	4,224	4,881	2	Software Maintenance	44,500	3,000	41,500	1383.33%	46,280	48,131
4,666	6,993	6,283		Telephone and Answering Service	7,000	7,000	0	0.00%	7,280	7,571
3,943	14,656	18,075		Communication Equipment Repairs	15,000	5,200	9,800	188.46%	15,600	16,224
6,484	4,745	1,397		Advertising and Promotions	4,000	4,000	0	0.00%	4,160	4,326
1,568	1,232	3,490		Printing	2,000	2,000	0	0.00%	2,080	2,163
1,975	3,656	2,453		Photocopier Expense	2,000	2,000	0	0.00%	2,080	2,163
1,483	587	466		Postage	500	500	0	0.00%	520	541
12,241	7,989	9,971	1	Memberships and Subscriptions	12,000	12,000	0	0.00%	12,480	12,979
2,477	1,690	1,277		Medicals and DZ Licensing	1,500	1,500	0	0.00%	1,560	1,622
50,584	40,066	34,953		Training and Courses	30,000	30,000	0	0.00%	31,200	32,448
				Conferences and Conventions	15,000	15,600	(600)	(3.85%)	15,600	16,224
0	(203)	0		Car Allowance	500	500	0	0.00%	520	541
14,129	11,131	12,466		Meals and Refreshments	10,000	8,500	1,500	17.65%	10,400	10,816
13,723	12,473	18,277		Heat	15,000	15,000	0	0.00%	15,600	16,224
16,417	16,486	14,206		Utilities	15,000	15,000	0	0.00%	15,600	16,224
9,942	19,318	18,047		Building Maintenance	18,000	10,000	8,000	80.00%	18,720	19,469
3,913	4,647	5,548		Custodial/Cleaning Supplies	5,000	5,000	0	0.00%	5,200	5,408
4,476	26,999	8,883		Property Improvements	5,000	5,000	0	0.00%	5,200	5,408
115	3,883	3,391		Other Maintenance and Repairs - Snow Removal	500	500	0	0.00%	520	541
129,979	122,968	161,334		Vehicle Maintenance and Repair	140,000	125,000	15,000	12.00%	145,600	151,424
38,792	39,739	42,271		Gasoline	35,000	35,000	0	0.00%	36,400	37,856
42,901	35,989	21,341		Other Equipment Purchases	45,000	45,000	0	0.00%	46,800	48,672
22,136	22,195	6,520		Other Equipment Maintenance/Repair	15,000	15,000	0	0.00%	15,600	16,224
5,625	4,543	6,832		Medical Supplies	5,000	4,000	1,000	25.00%	5,200	5,408
2,499	8,752	11,343		Public Education and Fire Provention	7,500	4,000	3,500	87.50%	7,800	8,112
1,653	2,266	2,737		General Administrative Supplies	2,000	2,000	0	0.00%	2,080	2,163
(15,350)	(15,350)	(15,350)		Building Dept - Indirect Costs	(15,964)	(15,964)	0	(0.00%)	(16,603)	(17,267)
0	0	193		Legal Fees	500	2,080	(1,580)	(75.96%)	520	541
26,519	26,519	26,519		Liability Insurance	29,235	27,580	1,655	6.00%	30,404	31,620
8,600	8,600	8,600		Admin Vehicle Reserve - 64091	0	8,600	(8,600)	(100.00%)	0	0
43,600	43,600	43,600		Small Equipment Reserve - 64091	97,000	43,600	53,400	122.48%	97,000	97,000
510,000	510,000	510,000		Large Vehicle Reserve - 64053	750,000	510,000	240,000	47.06%	750,000	800,000
(350,000)	(350,000)	(350,000)		Northam Reserve - 64083	(350,000)	(350,000)	0	0.00%	(115,000)	0
1,505	(7,470)	(6,057)		Fire Receipts	(11,440)	(11,440)	0	0.00%	(11,898)	(12,374)
(2,103)	(1,050)	(1,929)		Reports/Permits	(3,640)	(3,640)	0	0.00%	(3,786)	(3,937)
3,691,064	**4,373,838**	**4,846,391**		**Total**	**5,433,658**	**4,851,413**	**582,245**	**12.00%**	**5,981,862**	**6,356,857**

1 $3,500 - records management software
$560 - Ontario Fire Chiefs
$800 - Northumberland County Fire Chiefs
$100 - Mutual Aid
$150 Ontario Fire Prevention Officers
$100 - Fire Marshall Prevention Safety Council
$1,800 - NFPA Codes
$50 - EMP Canada
$1,500 - Radio Licenses
$2,990 - Trade/Training Publication and Manuals

2 Increase related to costs for new software - FirePro

Emergency Management

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
2,222	0	0	Payroll Salaries and Wages	80,015	77,309	2,706	3.50%	83,215	86,544
645	0	0	Payroll Benefits	24,004	23,193	812	3.50%	24,965	25,963
54	23	351	Office Supplies	100	100	0	0.00%	104	108
51	3,142	3,246	Equipment Purchases	500	500	0	0.00%	520	541
1,455	611	174	Telephone	1,500	1,500	0	0.00%	1,560	1,622
570	0	0	Advertising	500	500	0	0.00%	520	541
61	0	0	Printing	100	100	0	0.00%	104	108
254	711	301	Photocopier Expense	500	500	0	0.00%	520	541
0	4,401	0	Memberships and Subscriptions	1,144	1,144	0	0.00%	1,190	1,237
0	0	0	Training	1,000	1,000	0	0.00%	1,040	1,082
0	0	0	Training - Risk Management New	1,000	1,000	0	0.00%	1,040	1,082
85	90	0	Mileage	1,040	1,040	0	0.00%	1,082	1,125
770	0	0	Meals and Refreshments	800	800	0	0.00%	832	865
132	786	0	Professional Development	1,000	1,000	0	0.00%	1,040	1,082
192	0	0	Special Project - Emergency Exercise	0	0	0	100.00%	0	0
5,317	611	0	Public Alert System	4,500	4,500	0	0.00%	4,680	4,867
2,001	926	0	Equipment Maintenance - Generators	2,000	2,000	0	0.00%	2,080	2,163
13,808	**11,299**	**4,073**	**Total**	**119,703**	**116,185**	**3,518**	**3.03%**	**124,491**	**129,471**

Building Inspection

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
344,463	379,717	384,562	Payroll Salaries and Wages	432,862	418,225	14,638	3.50%	450,177	468,184
1,672	1,685	1,659	Payroll - Overtime	2,000	12,000	(10,000)	(83.33%)	2,080	2,163
0	2,453	0	Payroll - Part-Time	5,000	5,000	0	0.00%	5,200	5,408
104,799	118,976	129,331	Payroll Benefits	138,516	141,200	(2,684)	(1.90%)	144,057	149,819
2,092	959	419	Footwear/Clothing	1,350	1,350	0	0.00%	1,404	1,460
774	1,398	769	Office Supplies	1,000	1,300	(300)	(23.08%)	1,040	1,082
713	1,712	1,581	Office Equipment Maintenance	1,000	520	480	92.31%	1,040	1,082
3,317	3,058	1,722	Telephone Expenses	2,500	2,500	0	0.00%	2,600	2,704
0	0	0	Advertising and Promotions	0	0	0	100.00%	0	0
5,007	5,994	155	Printing	4,000	4,000	0	0.00%	4,160	4,326
4,124	3,085	1,413	Memberships and Subscriptions	3,000	3,000	0	0.00%	3,120	3,245
4,235	5,979	3,410	Training and Courses	7,500	10,000	(2,500)	(25.00%)	7,800	8,112
135	153	326	Car Allowance	500	500	0	0.00%	520	541
0	0	0	Conference and Conventions	2,000	2,000	0	0.00%	2,080	2,163
694	136	35	Vehicle Maintenance	500	1,000	(500)	(50.00%)	520	541
0	0	0	Special Project - Plans Review software DigEplan	0	21,680	(21,680)	(100.00%)	6,200	6,448
0	0	0	Special Project - Fee Study	34,500	0	34,500	100.00%	0	0
111,791	116,264	0	Building Dept - Indirect Costs	120,914	120,914	0	0.00%	125,751	130,781
37,243	37,243	65,018	Software Maintenance - AMS/PLL	38,000	37,243	757	2.03%	39,520	41,101
4,651	5,080	7,025	Legal Fees	11,000	11,000	0	0.00%	11,440	11,898
13,335	13,338	0	Liability Insurance	14,704	13,872	833	6.00%	15,292	15,904
10,671	(37,727)	200,045	Building Department Reserve - 64077	(40,715)	(37,571)	(3,144)	8.37%	(42,343)	(44,037)
10,000	10,000	10,400	Transfer to Vehicle Reserve - 64077	0	10,400	(10,400)	(100.00%)	10,000	10,000
(659,717)	(669,503)	(807,869)	Building Permits	(780,132)	(780,132)	(0)	0.00%	(791,657)	(822,924)
0	**0**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

Conservation Authority

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
251,353	258,545	266,489	Grants and Transfers	276,364	266,489	9,875	3.71%	287,419	298,915
251,353	**258,545**	**266,489**	**Total**	**276,364**	**266,489**	**9,875**	**3.71%**	**287,419**	**298,915**

By-Law Services

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
347,011	469,988	588,095	4	Payroll Salaries and Wages	488,895	457,336	31,558	6.90%	508,450	528,788
(106,000)	(106,000)	(106,000)		Recoveries - from Parking Enforcement	(106,000)	(106,000)	0	0.00%	(110,240)	(114,650)
(36,000)	(36,000)	(36,000)		Recoveries - from Parks	(36,000)	(36,000)	0	0.00%	(37,440)	(38,938)
23,200	20,232	26,335		Payroll - Overtime	26,000	20,000	6,000	30.00%	27,040	28,122
20,805	12,206	0		Standby	20,000	20,000	0	0.00%	20,800	21,632
75,408	59,089	57,509		Part-Time Salaries and Wages	66,323	64,080	2,243	3.50%	68,976	71,735
109,584	153,470	191,957		Payroll Benefits	171,113	160,068	11,045	6.90%	177,958	185,076
21,337	18,227	19,212		Part-Time Benefits	18,263	18,263	0	0.00%	18,994	19,753
21,822	11,865	5,451		Clothing Allowance	10,900	10,400	500	4.81%	11,336	11,789
807	420	688		Footwear	0	500	(500)	(100.00%)	0	0
4,215	3,525	3,566		Office Supplies	4,000	5,000	(1,000)	(20.00%)	4,160	4,326
0	10,124	0		Office Equipment Maintenance	200	200	0	0.00%	208	216
5,819	7,623	10,178		Telephone Services	10,000	6,240	3,760	60.26%	10,400	10,816
9,902	300	0	2	Communication Equipment Purchase and Repair	10,500	1,500	9,000	600.00%	1,500	1,560
444	0	0		Advertising and Promotions	500	500	0	0.00%	520	541
1,686	1,352	1,656		Printing	1,500	1,500	0	0.00%	1,560	1,622
2,270	27	13		Postage and Couriers	1,040	1,040	0	0.00%	1,082	1,125
1,336	1,665	3,899		Memberships and Subscriptions	1,600	1,600	0	0.00%	1,664	1,731
10,799	19,199	17,158		Training and Courses	17,000	14,000	3,000	21.43%	17,680	18,387
7,049	7,414	6,644		Utilities	7,000	7,000	0	0.00%	7,280	7,571
5,805	4,457	1,493		Building Maintenance	5,000	5,000	0	0.00%	5,200	5,408
749	0	0		Janitorial	1,000	1,000	0	0.00%	1,040	1,082
64		0		Vet Services	500	500	0	0.00%	520	541
0		0		Property Improvements	500	500	0	0.00%	520	541
4,315	2,148	2,792		Vehicle Maintenance	2,500	2,500	0	0.00%	2,600	2,704
7,630	8,566	10,726	3	Gasoline	11,000	7,000	4,000	57.14%	11,440	11,898
6,054		0		Other Equipment Purchases	2,000	2,000	0	0.00%	2,080	2,163
4,984		(258)		Property Standards Recoverable Costs	26,000	26,000	0	0.00%	27,040	28,122
(5,562)	(4,823)	0		Property Standards Recoveries	(29,120)	(29,120)	0	0.00%	(30,285)	(31,496)
11,262	11,262	0	1	Enforcement Software	25,000	25,000	0	0.00%	26,000	27,040
12,315	39,600	93,299		Legal Fees	85,000	70,000	15,000	21.43%	88,400	91,936
6,510	6,512	6,512		Insurance	7,178	6,772	406	6.00%	7,465	7,764
30,072	49,843	35,721		Contracts - Animal Control	52,000	52,000	0	0.00%	54,080	56,243
6,581	3,347	0		Docupet Transaction Fee	7,280	7,280	0	0.00%	7,571	7,874
0	2,239	959		Contracts - Hearings Officer	2,000	2,000	0	0.00%	2,080	2,163
0	393	429		Contracts - Property Standards Committee	640	640	0	0.00%	666	692
250	7,550	4,457		Contracts - MTO Fees	5,000	5,000	0	0.00%	5,200	5,408
(4,270)	(20,688)	(29,536)		General License	(29,536)	(7,800)	(21,736)	278.67%	(30,717)	(31,946)
(21,695)	(15,249)	0		Dog Tags and Fines	(20,800)	(20,800)	0	0.00%	(21,632)	(22,497)
(1,080)	0	(33,246)		Vehicle For Hire License	(33,246)	(3,000)	(30,246)	1008.20%	(34,576)	(35,959)
(6,050)	(5,450)	0		Sign Permits	(13,520)	(13,520)	0	0.00%	(14,061)	(14,623)
(12,746)	(4,835)	(6,171)		Property Standards Inspections	(7,280)	(7,280)	0	0.00%	(7,571)	(7,874)
0	0	(6,497)		Liquor License Fee	(6,500)	(4,000)	(2,500)	62.50%	(6,760)	(7,030)
(1,750)	0	(1,886)		Pool Permit	(5,200)	(5,200)	0	0.00%	(5,408)	(5,624)
0	(14,860)	0		Part 1	(2,000)	(7,500)	5,500	(73.33%)	(2,080)	(2,163)
0	(1,780)	0		AMPS	(15,000)	(15,000)	0	0.00%	(15,600)	(16,224)
0	0	0		Short Term Rentals	(18,000)	(18,000)	0	0.00%	(18,720)	(19,469)
0	(250)	(429)		Hearing Office Revenue	(3,000)	(3,000)	0	0.00%	(3,120)	(3,245)
564,933	**722,706**	**868,725**		**Total**	**762,230**	**726,199**	**36,031**	**4.96%**	**783,299**	**814,631**

1 Cloud Permit - licensing

2 4 new radios and mics for staff

3 Increased for additional staff.

4 Increase due to two bylaw staff.

Parking

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
22,889	12,395	4,462		Payroll salaries and wages - repairs	11,138	10,761	377	3.50%	11,583	12,046
8,203	4,970	1,537		Payroll benefits	3,341	3,228	113	3.50%	3,475	3,614
1,326	0	0		Other equipment repair	1,500	1,500	0	0.00%	1,560	1,622
3,187	2,966	2,549		Utilities	2,200	2,200	0	0.00%	2,288	2,380
85,991	69,581	140,167		Contracts	86,000	73,000	13,000	17.81%	89,440	93,018
72,796	111,342	124,631	1	Rents	124,631	100,836	23,795	23.60%	129,616	134,801
4,567	2,035	3,820		Payroll salaries and wages - enforcement	218,083	218,083	0	0.00%	226,806	235,878
1,914	909	1,360		Payroll benefits	29,600	29,600	0	0.00%	30,784	32,015
0	0	0		Cleaning allowance	0	100	(100)	(100.00%)	0	0
0	234	0		Office supplies	500	500	0	0.00%	520	541
1,981	1,836	1,659		Cell phone - handheld devices	2,000	2,000	0	0.00%	2,080	2,163
7,628	1,509	2,855		Printing	5,000	5,000	0	0.00%	5,200	5,408
425	442	0		Membership and subscriptions	500	500	0	0.00%	520	541
0	0	2,870		Training and courses	0	0	0	100.00%	0	0
210	0	0		Other equipment purchase	500	500	0	0.00%	520	541
5,429	6,063	2,954		Other equipment maintenance and repair	10,000	10,000	0	0.00%	10,400	10,816
16,302	19,862	183		Pay and display - service and hosting	19,500	19,500	0	0.00%	20,280	21,091
217,075	217,075	217,075	3	Transfer to parks/marina	260,030	217,075	42,955	19.79%	270,431	281,248
21,707	33,583	13,344		Bank service charges	20,000	20,000	0	0.00%	20,800	21,632
108,860	56,001	11,177	2	Software maintenance	70,000	70,000	0	0.00%	72,800	75,712
0	1,027	0		Contract - AMPS person	0	0	0	100.00%	0	0
5,654	0	0		Payment in lieu of taxes	5,500	14,000	(8,500)	(60.71%)	5,720	5,949
(131,885)	(154,137)	(209,658)		Parking lot revenue - parking passes	(209,658)	(115,000)	(94,658)	82.31%	(218,044)	(226,766)
(134,793)	(165,487)	(181,075)		Parking fines - parking tickets	(181,075)	(140,000)	(41,075)	29.34%	(188,318)	(195,851)
(585,125)	(600,010)	(126,210)		Revenue - victoria park	(470,000)	(470,000)	0	0.00%	(488,800)	(508,352)
(126,283)	(216,704)	(163,501)		Parking revenue - downtown	(150,000)	(150,000)	0	0.00%	(156,000)	(162,240)
391,942	594,507	149,801		Parking Reserve - 6401	140,710	76,617	64,093	83.65%	146,339	152,192
0	**0**	**0**		**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

1 Second St., Albert St, and Swayne St.

2 AIMS

3 $67,075 - beach washrooms
$100,000 - parks
$40,000 - Marina
$10,000 - Harbour

Town of Cobourg - 2026 Budget

Public Works

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
310,332	51,906	462,155	Engineering - Administration	132,571	268,799	(136,228)	(50.68%)	137,501	142,629
234,263	261,125	322,698	Engineering - GIS	252,806	298,612	(45,806)	(15.34%)	244,975	254,536
2,284,290	2,894,633	2,805,163	Roads and Sewer - Administration	2,765,439	2,723,926	41,513	1.52%	2,876,057	2,991,099
0	15,660	0	Bridges and Culverts	21,150	1,150	20,000	1739.13%	18,356	1,244
17,494	47,445	53,433	Roadside Debris and Litter	26,600	37,375	(10,775)	(28.83%)	29,774	30,965
24,352	140,531	108,109	Pavement Repairs	116,600	131,050	(14,450)	(11.03%)	119,984	143,503
83,666	132,781	220,451	Winter Maintenance	171,100	165,600	5,500	3.32%	177,944	185,062
199,142	186,252	177,523	Safety Devices	183,000	204,000	(21,000)	(10.29%)	254,500	270,000
43,459	47,014	20,233	Sidewalks	39,820	52,500	(12,680)	(24.15%)	53,410	54,264
108,950	109,075	132,660	Crossing Guards	131,543	127,384	4,158	3.26%	136,804	142,277
225,273	226,830	201,557	Street Lights	187,245	202,245	(15,000)	(7.42%)	192,996	199,035
904,914	688,739	654,678	Transit	1,223,519	1,143,924	79,595	6.96%	1,272,460	1,323,358
4,436,135	**4,801,991**	**5,158,660**	**Total**	**5,251,393**	**5,356,566**	**(105,173)**	**(1.96%)**	**5,514,762**	**5,737,973**

Engineering - Administration

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
246,232	289,254	350,502	1	Payroll Salaries and Wages	324,395	440,556	(116,161)	(26.37%)	337,371	350,865
74,530	90,132	117,524		Payroll Benefits	97,318	108,526	(11,208)	(10.33%)	101,211	105,260
758	1,314	51		Clothing	1,500	1,800	(300)	(16.67%)	1,560	1,622
405	518	0		Footwear	500	1,000	(500)	(50.00%)	520	541
834	796	1,482		Office Supplies	1,400	1,400	0	0.00%	1,456	1,514
910	1,802	6,314		Office Equipment Purchase	3,000	3,000	0	0.00%	3,120	3,245
0	0	0		Telephone and Answering Service	0	0	0	0.00%	0	0
0	0	0		Advertising	0	500	(500)	(100.00%)	0	0
796	1,356	388		Printing	1,000	1,000	0	0.00%	1,040	1,082
2,392	2,393	1,798		Photocopier Expenses	2,000	2,600	(600)	(23.08%)	2,080	2,163
248	79	65		Postage and Couriers	1,000	1,248	(248)	(19.87%)	1,040	1,082
2,745	3,352	3,698		Memberships and Subscriptions	2,700	2,700	0	0.00%	2,808	2,920
2,427	3,984	1,920		Training and Courses	5,000	5,000	0	0.00%	5,200	5,408
913	1,860	1,024		Travel Expense	1,500	1,500	0	0.00%	1,560	1,622
0	2,549	1,920		Vehicle Maintenance	3,000	10,000	(7,000)	(70.00%)	3,120	3,245
(10,943)	(11,382)	(11,382)		Building Dept - Indirect Costs	(11,837)	(11,837)	0	(0.00%)	(12,310)	(12,803)
1,860	2,416	3,286		Software Maintenance	2,700	2,700	0	0.00%	2,808	2,920
1,757	4,040	0		Legal Fees/Consultant	3,000	3,000	0	0.00%	3,120	3,245
4,621	4,621	4,621		Liability Insurance	5,094	4,806	288	6.00%	5,298	5,510
1,364	3,213	0		Engineering Consultant	5,000	5,000	0	0.00%	5,200	5,408
(21,517)	(359,692)	(30,358)		Recoveries - Engineering Review Fees	(325,000)	(325,000)	0	0.00%	(338,000)	(351,520)
0	9,300	9,300		Transfer to Vehicle Reserve - 64011	9,300	9,300	0	0.00%	9,300	9,300
310,332	**51,906**	**462,155**		**Total**	**132,571**	**268,799**	**(136,228)**	**(50.68%)**	**137,501**	**142,629**

1 Reallocation of staff to Develoment Division.

Engineering - GIS

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
75,598	78,731	75,814		Payroll Salaries and Wages	83,060	80,251	2,809	3.50%	86,383	89,838
0	5,867	0		Part-Time Wages	0	0	0	100.00%	0	0
20,859	22,779	22,839		Payroll Benefits	24,918	20,859	4,059	19.46%	25,915	26,951
0	857	0		Student Benefits	0	0	0	100.00%	0	0
54	0	91		Clothing	125	100	25	25.00%	130	135
117	117	0		Footwear	150	130	20	15.38%	156	162
139,843	148,207	229,772	1	Software Purchase/Maintenance	111,806	171,964	(60,158)	(34.98%)	125,000	130,000
285	4,953	1,470	2	Hardware Maintenance/Server Hosting	0	0	0	100.00%	0	0
1,105	213	383		Printing	1,925	1,925	0	0.00%	2,002	2,082
2,999	3,289	0		Training and Courses	8,500	3,500	5,000	142.86%	8,840	9,194
0	234	0		Mileage	500	500	0	0.00%	520	541
0	0	0	3	Consultant	26,372	21,000	5,372	25.58%		
865	0	0		Special Project - Drone	0	6,270	(6,270)	(100.00%)	1,000	1,040
(6,367)	(6,623)	(6,623)		Building - Indirect Costs	(7,000)	(6,888)	(112)	1.63%	(7,280)	(7,571)
0	0	(48)		Recoveries - Maps	0	0	0	100.00%	0	0
(3,595)	0	(3,500)		Recoveries - LUSI	(3,500)	(3,500)	0	0.00%	(3,640)	(3,786)
2,500	2,500	2,500		Transfer to IT Reserve - 64090	5,950	2,500	3,450	138.00%	5,950	5,950
234,263	**261,125**	**322,698**		**Total**	**252,806**	**298,612**	**(45,806)**	**(15.34%)**	**244,975**	**254,536**

1 ESRI Small Local Government Enterprise License Agreement, City works Enterprise License Agreement (AMS&PLL), Power Automate, Asset Manager, Maintenance 2025 only Esri Canada to upgrade ArcGIS Enterprise (web environment) and Cityworks Server

2 Associated costs are now captured under IT budget.

3 County GIS Staff -35 hrs a month to assist with Asset Management

Roads and Sewers - Administration

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
1,235,268	1,482,995	1,711,724		Payroll Salaries and Wages	1,202,283	1,191,308	10,975	0.92%	1,250,374	1,300,389
24,916	51,932	36,613		Payroll - Overtime	52,569	52,569	0	0.00%	54,672	56,858
48,550	32,091	0		Payroll - Standby	46,069	46,069	0	0.00%	47,912	49,828
1,380	3,591	7,394		Payroll - Part-Time Wages	44,461	19,232	25,229	131.18%	46,239	48,089
159,531	183,311	200,401		Payroll Benefits	189,070	189,070	0	0.00%	196,633	204,498
453	1,943	3,421		Payroll Benefits - Part-Time	500	500	0	0.00%	520	541
7,806	8,162	321		Clothing	8,125	8,520	(395)	(4.64%)	8,450	8,788
3,172	3,343	3,033		Footwear	6,150	4,500	1,650	36.67%	6,396	6,652
430	1,736	0		Cleaning Allowance	700	700	0	0.00%	728	757
1,583	1,985	5,451		Employee Meal Allowance	2,000	2,000	0	0.00%	2,080	2,163
5,302	2,958	5,451		Office Supplies	3,000	5,250	(2,250)	(42.86%)	3,120	3,245
0	27	3,367		Office Equipment Purchase	1,500	1,500	0	0.00%	1,560	1,622
11,622	10,966	11,296		Telephone and Answering Service	12,000	12,000	0	0.00%	12,480	12,979
2,624	1,072	2,457		Communication Equipment	1,400	1,400	0	0.00%	1,456	1,514
0	0	0		Communication Equipment Repairs	500	500	0	0.00%	520	541
4,695	2,114	3,800		Memberships and Subscriptions	2,180	3,000	(820)	(27.33%)	2,267	2,358
5,240	9,438	8,218		Courses and Conferences	9,000	9,000	0	0.00%	9,360	9,734
4,714	11,701	6,744		Courses - Certification Training	25,000	21,000	4,000	19.05%	26,000	27,040
31,454	0	33,359		Heat/Utilities	28,000	28,000	0	0.00%	29,120	30,285
25,204	43,876	31,983		Building Maintenance	30,000	21,000	9,000	42.86%	31,200	32,448
9,152	11,170	11,503		Custodial/Clean Supplies	12,000	12,000	0	0.00%	12,480	12,979
6,531	8,218	182,127	1	Property Improvements	37,000	65,000	(28,000)	(43.08%)	38,480	40,019
306,026	235,246	164,444		Vehicle Maintenance and Repair	210,000	200,000	10,000	5.00%	218,400	227,136
116,057	108,596	98,912		Gasoline	165,000	165,000	0	0.00%	171,600	178,464
6,348	1,627	105		Other Equipment Purchases	3,700	3,700	0	0.00%	3,848	4,002
31,965	33,666	16,659		Other Equipment Maintenance and Repairs	35,000	35,000	0	0.00%	36,400	37,856
(18,203)	0	0		Recoveries	(24,960)	(24,960)	0	0.00%	(25,958)	(26,997)
5,671	3,572	2,083		Software Maintenance	4,000	4,000	0	0.00%	4,160	4,326
194,297	194,297	194,297		Liability Insurance	214,193	202,069	12,124	6.00%	222,761	231,671
5,000	5,000	0		Contracts - Environmental Monitoring	5,000	5,000	0	0.00%	5,200	5,408
(165,000)	(165,000)	(165,000)		Recoveries - Town Equipment - Sanitary	(165,000)	(165,000)	0	0.00%	(171,600)	(178,464)
212,500	605,000	225,000	2	Vehicle Reserve - 64011	605,000	605,000	0	0.00%	629,200	654,368
2,284,290	**2,894,633**	**2,805,163**		**Total**	**2,765,439**	**2,723,926**	**41,513**	**1.52%**	**2,876,057**	**2,991,099**

1 Public Works yard debris/material stockpiled required to be removed/disposed of every few years.

2 In accordance with 2024 asset management plan.

Bridges and Culverts

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
0	0	0		Equipment Rentals	400	400	0	0.00%	416	433
0	294	0		Other Operating Materials	750	750	0	0.00%	780	811
0	15,366	0	1	Special Project - OSIM Bridge Inspections	20,000	0	20,000	100.00%	17,160	0
0	**15,660**	**0**		**Total**	**21,150**	**1,150**	**20,000**	**1739.13%**	**18,356**	**1,244**

1 As per Ontario Regulation 104 under the Public Transportation and Highway Improvement act, bridge inspections following the Ontario Structural Inspection Manual (OSIM) are required every 2 years - 2024 and 2026.

Maintenance Roadside Debris and Litter Pickup and Sweeping

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
66	674	175	1	Other Equipment Maintenance and Repairs	3,500	3,500	0	0.00%	5,750	5,980
0	0	1,054		Equipment Rentals	1,100	1,100	0	0.00%	1,144	1,190
4,208	2,817	0		Garbage Removal	5,000	5,000	0	0.00%	5,200	5,408
13,220	43,955	52,204	2	Contracts	30,000	30,000	0	0.00%	31,200	32,448
0	0	0	3	Weed Control (Non-downtown)	5,500	7,500	(2,000)	(26.67%)	5,720	5,949
0	0	0	4	Weed Control (DBIA)	2,500	1,800	700	38.89%	2,600	2,704
0	0	0	5	Stormwater Fees	(22,500)	(6,525)	(15,975)	244.83%	(23,400)	(24,336)
0	0	0		Recoveries	1,500	(5,000)	6,500	(130.00%)	1,560	1,622
17,494	**47,445**	**53,433**		**Total**	**26,600**	**37,375**	**(10,775)**	**(28.83%)**	**29,774**	**30,965**

1 Six new inserts for downtown garbage receptacles and one replacement. Two replacements annually in 2026/27

2 Increased in 2025 to remove sweepings waste pile inc. testing/hauling, etc. Only half completed in 2025. Will be alternating years after 2026.

3 Weed control outside of downtown ie. Parking lots, islands, etc.

4 Weed spray in downtown. Matched funding from DBIA.

5 75% of street sweeping screening contract

Maintenance - Pavement Repairs

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
956	1,374	0		Other Equipment Maintenance and Repairs	3,100	3,100	0	0.00%	3,224	3,353
2,427	4,773	0		Equipment Rentals	5,000	3,450	1,550	44.93%	5,200	5,408
19,756	35,029	29,368		Other Operating Materials	35,000	31,000	4,000	12.90%	36,400	37,856
0	25,764	28,741	3	Software Maintenance	32,000	52,000	(20,000)	(38.46%)	32,000	52,000
4,263	77,494	0	1	Contracts	51,500	51,500	0	0.00%	53,560	55,702
(2,350)	(3,073)	0	2	Recoveries - Hardtop Maintenance	(10,000)	(10,000)	0	0.00%	(10,400)	(10,816)
(700)	(830)	0		Recoveries - Road Maintenance	(50,000)	(50,000)	0	0.00%	(52,000)	(54,080)
0	0	50,000		Road Maintenance Reserve - 64048	50,000	50,000	0	0.00%	52,000	54,080
24,352	**140,531**	**108,109**		**Total**	**116,600**	**131,050**	**(14,450)**	**(11.03%)**	**119,984**	**143,503**

1 Contracted payment repairs, micro sealing, surface treatment.

2 Chargebacks for asphalt repairs for private works.

3 Software for identifying road maintenance deficiencies $16,000 annually, sidewalk patrol $16,000 annually, and $20,000 bi-annually for pavement condition assessment for asset management.

Winter Maintenance

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
0	2,616	8,891		Equipment Maintenance	0	1,600	(1,600)	(100.00%)	0	0
16,671	(309)	35,642	1	Contracts	35,700	35,000	700	2.00%	37,128	38,613
5,963	0	7,144		Equipment Rentals	5,000	4,000	1,000	25.00%	5,200	5,408
62,320	134,114	184,447		De-Icing Materials	140,400	135,000	5,400	4.00%	146,016	151,857
(1,288)	(3,640)	(15,672)	2	Recoveries	(10,000)	(10,000)	0	0.00%	(10,400)	(10,816)
83,666	**132,781**	**220,451**		**Total**	**171,100**	**165,600**	**5,500**	**3.32%**	**177,944**	**185,062**

1 Snow removal contract for cul-de-sacs and downtown.

2 Chargebacks to developers from snow removal

Safety Devices, Information, Traffic Control

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
27,774	686	940	Other Equipment Maintenance and Repairs	30,000	30,000	0	0.00%	32,500	35,000
3,173	37,447	25,021	Operating Materials	0	0	0	0.00%	32,500	35,000
16,861	16,590	14,562	Utilities	17,000	18,000	(1,000)	(5.56%)	18,500	19,000
(3,933)	(1,628)	0	Recoveries	(4,000)	(4,000)	0	0.00%	(4,000)	(4,000)
71,289	42,121	50,000	1 Contracts	50,000	60,000	(10,000)	(16.67%)	65,000	70,000
83,978	91,036	87,000	Contracts - Line Painting	90,000	100,000	(10,000)	(10.00%)	110,000	115,000
199,142	**186,252**	**177,523**	**Total**	**183,000**	**204,000**	**(21,000)**	**(10.29%)**	**254,500**	**270,000**

1 Signage, maintenance CP and CP crossings traffic light maintenance.

Sidewalks

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
927	1,000	267		Other Equipment and Rentals	2,000	2,000	0	0.00%	2,000	2,000
25	0	1,599		Equipment Rentals	0	500	(500)	(100.00%)	550	550
31,033	31,468	18,367	1	Other Operating Materials	20,000	33,000	(13,000)	(39.39%)	33,500	34,000
(2,190)	(5,049)	0		Recoveries	(3,500)	(3,500)	0	0.00%	(3,640)	(3,786)
13,664	19,595	0	2	Contracts	21,320	20,500	820	4.00%	21,000	21,500
43,459	**47,014**	**20,233**		**Total**	**39,820**	**52,500**	**(12,680)**	**(24.15%)**	**53,410**	**54,264**

1 Concrete, gravel, topsoil, sod, grass, seed, etc.

2 Sidewalk pumping contract

Crossing Guards

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
86,484	89,400	100,593	Payroll Salaries and Wages	26,052	25,171	881	3.50%	27,094	28,178
5,757	371	7,075	Payroll Part-Time Wages	81,600	78,840	2,759	3.50%	84,864	88,258
5,079	9,157	10,554	Payroll Benefits	7,815	7,551	264	3.50%	8,128	8,453
8,156	8,110	8,871	Payroll Part-Time Benefits	8,976	8,672	304	3.50%	9,335	9,708
1,244	900	448	Clothing	4,300	4,350	(50)	(1.15%)	4,472	4,651
2,230	1,138	5,118	1 Other Operating Materials	2,800	2,800	0	0.00%	2,912	3,028
108,950	**109,075**	**132,660**	**Total**	**131,543**	**127,384**	**4,158**	**3.26%**	**136,804**	**142,277**

1 Replacement stop signs, safety cones, temporary bollards, etc.

Crossings at:

1. William/Burnham/Elgin
2. Notre Dame (Burnham/Burwash)
3. Burnham School (Burnham/Elizabeth)
4. C.R. Gummow (James/D'Arcy)
5. Cottesmore (front of school)
6. St. Joseph's (D'Arcy/Elgin) - 2
7. King St. (Abbott Blvd)

Street Lighting

2023 Actual	2024 Actual	2025 Projection
215,130	218,136	194,312
10,143	8,694	7,245
225,273	**226,830**	**201,557**

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	180,000	195,000	(15,000)	(7.69%)
Debenture Payment	7,245	7,245	0	0.00%
Total	**187,245**	**202,245**	**(15,000)**	**(7.42%)**

2027 Forecast	2028 Forecast
187,200	194,688
5,796	4,347
192,996	**199,035**

Transit

	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2023 Actual	2024 Actual	2025 Projection	2027 Forecast	2028 Forecast
	Payroll Salaries and Wages	111,050	107,295	3,755	3.50%	61,789	85,322	76,589	115,492	120,112
	Payroll Benefits	22,273	22,273	0	0.00%	17,911	27,241	25,794	23,164	24,090
	Office Supplies	1,000	1,500	(500)	(33.33%)	421	1,322	105	1,040	1,082
	Advertising and Promotions	500	1,000	(500)	(50.00%)	0	654	91	520	541
	Printing	500	1,000	(500)	(50.00%)	782	13	9	520	541
	Memberships and Subscriptions	3,700	3,700	0	0.00%	3,023	3,216	5,609	3,848	4,002
	Training and Courses	1,700	1,700	0	0.00%	1,303	1,561	2,503	1,768	1,839
	Other Equipment Repairs and Maintenance	15,000	22,000	(7,000)	(31.82%)	7,324	35,038	42,261	15,600	16,224
	Gasoline	150,000	205,000	(55,000)	(26.83%)	0	35,691	105,869	156,000	162,240
	Bank Service Charges	1,050	1,000	50	5.00%	728	909	860	1,092	1,136
2	Software Maintenance	36,000	32,000	4,000	12.50%	26,932	27,401	23,281	37,440	38,938
	Liability Insurance	27,306	26,256	1,050	4.00%	26,256	26,256	26,256	28,398	29,534
	Utilities and Building Maintenance - 390 King St.	15,000	15,600	(600)	(3.85%)	0	1,594	0	15,600	16,224
	Contracts - Cleaning	3,500	5,600	(2,100)	(37.50%)	0	0	0	3,640	3,786
1	Contracts - Transit Service	893,840	695,000	198,840	28.61%	546,120	937,127	711,388	929,594	966,777
	Contracts - Vehicle Maintenance	65,000	55,000	10,000	18.18%	0	0	0	67,600	70,304
	Contracts - Shelter Maintenance	41,600	40,000	1,600	4.00%	27,423	32,049	22,366	43,264	44,995
	Fixed Route Pilot	0	75,000	(75,000)	(100.00%)	0	0	0	0	0
	Transfer to Vehicle Reserve	182,000	182,000	0	0.00%	285,000	70,000	70,000	189,280	196,851
	Fares	(105,000)	(103,000)	(2,000)	1.94%	(72,826)	(96,605)	(87,834)	(109,200)	(113,568)
	Passes	(20,000)	(20,000)	0	0.00%	(5,895)	(14,077)	(11,567)	(20,800)	(21,632)
	Tickets	(20,000)	(15,000)	(5,000)	33.33%	(14,710)	(16,974)	(18,846)	(20,800)	(21,632)
	Bench Advertising	(8,500)	(8,000)	(500)	6.25%	(6,667)	(7,693)	(7,474)	(8,840)	(9,194)
	Provincial Subsidy	(194,000)	(203,000)	9,000	(4.43%)	0	(461,305)	(332,582)	(201,760)	(209,830)
	Total	**1,223,519**	**1,143,924**	**79,595**	**6.96%**	**904,914**	**688,739**	**654,678**	**1,272,460**	**1,323,358**

1 Includes comingled convention/Wheels on-demand and fixed route with extended hours as reported to Council on June 25, 2025.

2 Online payments annual maintenance; hosted virtual server, cameras, RideCo Support, TransitFare

Town of Cobourg - 2026 Budget
Social and Family

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
5,000	0	0	Grants and Transfers	0	0	0	0.00%	0	0
0	0	0	Physician Recruitment	0	0	0	0.00%	0	0
611	14,705	0	Affordable Housing Assistance	0	0	0	0.00%	125,000	125,000
5,611	**14,705**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**125,000**	**125,000**

Grants and Transfers

2023 Actual	2024 Actual	2025 Projection
5,000	0	0
5,000	**0**	**0**

2026 Budget	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Northumberland Fare Share Food Bank	0	0	0	0.00%
Total	**0**	**0**	**0**	**0.00%**

2027 Forecast	2028 Forecast
0	0
0	**0**

Physician Recruitment

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
17,100	17,100	27,452	Physician Recruitment	0	28,824	(28,824)	(100.00%)	0	0
(17,100)	(17,100)	(42,452)	Recoveries - Northam	0	(28,824)	28,824	(100.00%)	0	0
0	0	15,000	Port Hope In-Clinic Contribution	0	0	0	0.00%	0	0
0	**0**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

Affordable Housing Assistance

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
611	14,705	75,000	Affordable Housing Assistance	125,000	125,000	0	0.00%	125,000	125,000
0	0	(75,000)	Recoveries - Holdco	(125,000)	(125,000)	0	0.00%	0	0
611	**14,705**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**125,000**	**125,000**

Total funding to date: $790,000

2019	$250,000
2020	$165,000
2021	$250,000
2022	$125,000
	$790,000

($67,355)	Legal and consulting
$722,645	

$602,651	Total commitment to date

$402,220	Trinity Housing
$147,914	Balder Corporation
$52,518	Northumberland County Housing
$602,651	

$119,994	Balance available for 2022 program

Town of Cobourg - 2026 Budget

Parks and Recreation

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
1,607,308	1,830,166	2,019,407	Parks	2,124,068	1,863,672	260,397	13.97%	2,209,031	2,297,392
270,534	245,383	163,924	Parks Maintenance	339,225	343,341	(4,116)	(1.20%)	352,794	366,906
0	0	0	Cemetery	6,500	57,300	(50,800)	(88.66%)	5,200	5,408
70,914	66,097	81,713	Horticulture	76,525	62,225	14,300	22.98%	79,586	82,769
322,312	329,688	201,474	Forestry	324,695	326,878	(2,184)	(0.67%)	337,682	351,190
33,384	30,731	52,932	Parks Athletics Facilities	42,665	41,565	1,100	2.65%	44,372	46,146
31,043	23,436	22,371	Parks Turf Maintenance	26,000	28,750	(2,750)	(9.57%)	27,040	28,122
0	0	0	Beach Washrooms	0	0	0	100.00%	0	0
117,281	126,485	124,781	Centennial Pool	138,000	140,810	(2,810)	(2.00%)	143,520	149,261
112,405	0	0	Aquatics Lifeguards	0	0	0	100.00%	0	0
53,626	49,059	43,921	Outdoor Rink	51,318	82,156	(30,838)	(37.54%)	53,371	55,506
18,583	8,780	15,005	Legion Fields	23,016	26,686	(3,670)	(13.75%)	23,937	24,894
(2,630)	(3,600)	(3,600)	Marina	0	0	0	100.00%	30,867	32,102
121,598	243,935	123,544	Dredge	51,207	70,707	(19,500)	(27.58%)	50,856	50,490
0	0	0	Campground	0	0	0	100.00%	(0)	(0)
215,145	125,380	46,509	Harbor	224,489	230,967	(6,478)	(2.80%)	233,469	242,808
42,548	19,536	35,011	Memorial/Jack Heenan Arena	21,960	41,297	(19,337)	(46.82%)	22,838	23,752
1,340,179	1,972,767	1,562,746	Community Centre	894,455	1,520,022	(625,567)	(41.16%)	930,233	967,442
157,593	118,938	163,289	Seniors Activity	378,165	355,474	22,691	6.38%	393,292	409,024
4,511,822	**5,186,782**	**4,653,028**	**Total**	**4,722,289**	**5,191,851**	**(469,562)**	**(9.04%)**	**4,938,087**	**5,133,211**

Parks

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
1,132,812	935,987	904,805	3	Payroll Salaries and Wages	1,115,100	917,578	197,522	21.53%	1,159,704	1,206,092
25,736	69,139	67,403		Payroll - Overtime	31,310	30,251	1,059	3.50%	32,562	33,865
33,943	252,982	338,797		Payroll - Part-Time	247,714	239,337	8,377	3.50%	257,622	267,927
104,975	311,624	317,286		Payroll Benefits	390,285	321,152	69,133	21.53%	405,896	422,132
5,643	39,955	50,611		Payroll Benefits - Part Time	37,157	35,901	1,257	3.50%	38,643	40,189
6,051	5,330	3,641		Clothing	6,100	5,871	229	3.90%	6,344	6,598
1,973	2,879	3,051		Personal Protective Equipment	5,100	5,459	(359)	(6.58%)	5,304	5,516
1,824	1,925	1,834		Footwear	2,700	2,575	125	4.85%	2,808	2,920
2,601	1,407	0		Meal Allowance	1,900	2,369	(469)	(19.80%)	1,976	2,055
3,803	3,093	1,937		Office Supplies	3,100	3,593	(493)	(13.72%)	3,224	3,353
8,615	6,520	7,310		Telephone and Answering Service	7,200	7,416	(216)	(2.91%)	7,488	7,788
1,518	711	969		Memberships and Subscriptions	1,800	1,854	(54)	(2.91%)	1,872	1,947
10,394	7,517	6,007		Training and Courses	12,772	12,772	0	0.00%	13,283	13,814
10,180	10,480	17,408		Heat	11,000	8,500	2,500	29.41%	11,440	11,898
20,309	19,904	15,950		Utilities	21,000	19,673	1,327	6.75%	21,840	22,714
33,487	40,047	30,040		Building Maintenance	26,000	23,381	2,619	11.20%	27,040	28,122
9,152	10,934	11,452		Custodial/Cleaning Supplies	12,772	12,772	0	0.00%	13,283	13,814
108,258	88,515	114,968		Vehicle Maintenance	84,000	80,000	4,000	5.00%	87,360	90,854
62,595	64,850	68,976		Gasoline	79,619	79,619	0	0.00%	82,804	86,116
681	5,520	1,063		Small Equipment Purchases	6,386	6,386	0	0.00%	6,641	6,907
2,899	2,810	1,526		Special Project - Blue Flag Water Testing	3,000	2,987	13	0.44%	3,120	3,245
0	748	0		Special Project - Bucket Truck Extended Life	0	15,450	(15,450)	(100.00%)	0	0
45,150	45,161	45,161		Liability Insurance	48,144	46,516	1,628	3.50%	50,070	52,073
150,000	160,000	160,000		Transfer to Vehicle Reserve	200,000	164,800	35,200	21.36%	208,000	216,320
(11,220)	(22,400)	(20,571)		Victoria Park Food Concessions Revenue	(20,000)	(18,000)	(2,000)	11.11%	(20,800)	(21,632)
(100,000)	(155,189)	(116,000)		Parking Revenue	(130,000)	(116,000)	(14,000)	12.07%	(135,200)	(140,608)
(36,575)	(69,281)	(12,847)	1	User Fees	(40,000)	(30,000)	(10,000)	33.33%	(41,600)	(43,264)
(7,590)	(400)	(1,371)		Beach Rentals	(3,090)	(3,090)	0	0.00%	(3,214)	(3,342)
(13,400)	(10,600)	0	2	Donations	(15,000)	(10,300)	(4,700)	45.63%	(15,600)	(16,224)
(6,505)	0	0		Federal Grants Student Wages	(22,000)	(5,150)	(16,850)	327.18%	(22,880)	(23,795)
1,607,308	**1,830,166**	**2,019,407**		**Total**	**2,124,068**	**1,863,672**	**260,397**	**13.97%**	**2,209,031**	**2,297,392**

1 Rental of pavilion at Victoria Park.

2 Public donations for memorial benches, etc.

3 Includes funding for two new parks attendants, subject to whether the part-time position is removed. If both new positions are not approved, the part-time position would need to be reinstated.

Parks Maintenance

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
122,732	104,162	58,115		Utilities	120,000	124,800	(4,800)	(3.85%)	124,800	129,792
8,588	10,865	71		Building Maintenance	10,000	16,995	(6,995)	(41.16%)	10,400	10,816
6,809	2,652	2,782		Signs	3,708	3,708	0	0.00%	3,856	4,011
2,545	3,256	4,707		Janitor/Cleaning Supplies	4,000	5,000	(1,000)	(20.00%)	4,160	4,326
8,006	10,829	3,256		Electrical Repairs	7,931	7,931	0	0.00%	8,248	8,578
14,215	1,366	9,551		Plumbing Repairs	6,386	6,386	0	0.00%	6,641	6,907
33,374	29,534	26,054	1	Property Improvements	30,000	38,522	(8,522)	(22.12%)	31,200	32,448
0	3,333	0	2	Pathway Maintenance	5,000	0	5,000	100.00%	5,200	5,408
389	2,998	0		Equipment Rental	3,000	3,399	(399)	(11.74%)	3,120	3,245
34,645	35,607	29,936		Garbage Removal	34,000	34,000	0	0.00%	35,360	36,774
8,457	8,064	0		Bylaw Enforcement	50,000	36,000	14,000	38.89%	52,000	54,080
13,519	7,851	6,629	3	Port-A-Potties	41,200	41,200	0	0.00%	42,848	44,562
0	0	0		Ecology Garden	0	2,500	(2,500)	(100.00%)	0	0
17,255	24,867	22,823		Rent - Dog Park	24,000	22,900	1,100	4.80%	24,960	25,958
270,534	**245,383**	**163,924**		**Total**	**339,225**	**343,341**	**(4,116)**	**(1.20%)**	**352,794**	**366,906**

1 Maintain stock of tables and benches, repair garbage containers, install parking barriers, and paint buildings.

2 Maintain sidewalks and walkways to prevent trip hazards and drainage issues.

3 Victoria Park and other parks to meet demand on busy weekends or non-sports activities.

Cemetery Maintenance - Hull's Corners

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
0	0	1,000	Utilities	1,000	1,000	0	0.00%	1,040	1,082
0	0	0	Building Maintenance	0	0	0	100.00%	0	0
0	0	1,000	Property Improvements	1,000	1,000	0	0.00%	1,040	1,082
0	0	2,000	Horticulture & Pathways	2,000	2,000	0	0.00%	2,080	2,163
0	0	1,000	Garbage Removal	1,000	1,000	0	0.00%	1,040	1,082
0	0	2,800	Special Project - Survey	0	2,800	(2,800)	(100.00%)	0	0
0	0	30,000	Special Project - New Fence	0	30,000	(30,000)	(100.00%)	0	0
0	0	2,500	Special Project - New Sign	0	2,500	(2,500)	(100.00%)	0	0
0	0	5,000	Special Project - New Entrance Gate	0	5,000	(5,000)	(100.00%)	0	0
0	0	12,000	Special Project - Clear overgrown monuments & perimeter	1,500	12,000	(10,500)	(87.50%)	0	0
0	**0**	**57,300**	**Total**	**6,500**	**57,300**	**(50,800)**	**(88.66%)**	**5,200**	**5,408**

Horticulture

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
12,514	15,693	30,455		Heat	17,000	15,000	2,000	13.33%	17,680	18,387
7,685	7,199	7,110		Utilities	7,200	6,400	800	12.50%	7,488	7,788
9,312	7,387	2,643		Building Maintenance	8,000	10,000	(2,000)	(20.00%)	8,320	8,653
0	1,893	0	1	Ecology Garden Operating Grant	2,500	2,500	0	0.00%	2,600	2,704
33,944	28,415	37,488		Horticulture Supplies	28,325	28,325	0	0.00%	29,458	30,636
7,458	5,511	4,017	2	Horticulture - Downtown Beautification	13,500	0	13,500	0.00%	14,040	14,602
70,914	**66,097**	**81,713**		**Total**	**76,525**	**62,225**	**14,300**	**22.98%**	**79,586**	**82,769**

1 Operating Grant as per MOU 2025-2035

2 Downtown baskets and containers.

Forestry

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
126,109	131,310	86,308	Payroll Wages and Salaries	101,118	85,779	15,338	17.88%	105,162	109,369
7,676	9,679	7,469	Payroll - Overtime	4,264	4,120	144	3.50%	4,435	4,612
17,712	431	3,503	Payroll - Part-Time Wages	26,288	25,399	889	3.50%	27,340	28,433
45,368	49,896	32,306	Payroll Benefits	40,447	34,312	6,135	17.88%	42,065	43,748
2,502	64	508	Payroll - Part-Time Benefits	7,886	7,620	267	3.50%	8,202	8,530
203	203	0	Footwear	206	206	0	0.00%	214	223
53	0	0	Office Supplies	200	330	(130)	(39.39%)	208	216
918	718	0	Memberships and Subscriptions	700	618	82	13.27%	728	757
746	2,325	4,582	Training and Courses	2,100	2,369	(269)	(11.36%)	2,184	2,271
710	814	314	Gasoline	1,000	2,060	(1,060)	(51.46%)	1,040	1,082
1,431	5,204	2,630	Other Equipment Maintenance and Repairs	2,575	2,575	0	0.00%	2,678	2,785
72,967	93,883	50,825	Contracts - Tree Planting	99,910	99,910	0	0.00%	103,906	108,063
25,296	9,269	2,093	Contracts - Emergency Removals Hazards	10,000	14,420	(4,420)	(30.65%)	10,400	10,816
45,618	52,893	37,937	1 Contracts - Tree Maintenance	55,000	74,160	(19,160)	(25.84%)	57,200	59,488
(25,000)	(27,000)	(27,000)	Tree Levy Reserve - 64076	(27,000)	(27,000)	0	0.00%	(28,080)	(29,203)
322,312	**329,688**	**201,474**	**Total**	**324,695**	**326,878**	**(2,184)**	**(0.67%)**	**337,682**	**351,190**

1 Previous year special projects are grouped with Contracts - Tree Maintenance as these are annual recurring expenses.

Parks Athletics Facilities

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
23,561	17,694	35,871		Athletics Field Maintenance	21,700	20,600	1,100	5.34%	22,568	23,471
0	2,213	7,618		Sports Field Irrigation	5,000	5,000	0	0.00%	5,200	5,408
2,711	2,312	3,477		Property Improvements	6,695	6,695	0	0.00%	6,963	7,241
7,112	8,512	5,966	1	Port-A-Potties	9,270	9,270	0	0.00%	9,641	10,026
33,384	**30,731**	**52,932**		**Total**	**42,665**	**41,565**	**1,100**	**2.65%**	**44,372**	**46,146**

1 Donegan Park
Westwood
Cobourg Conservation Area
CCC Port-A-Potties

15 baseball diamonds (2 with lights)
10 soccer fields (1 with lights)
6 tennis courts (lights)
1 basketball court (Fitzhugh)
Beach volleyball
Rugby field

Parks Turf Maintenance

2023 Actual	2024 Actual	2025 Projection
31,043	23,436	22,371
0	0	0
31,043	**23,436**	**22,371**

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Vehicle and Equipment Maintenance	25,000	25,750	(750)	(2.91%)
Property Improvements	1,000	3,000	(2,000)	(66.67%)
Total	**26,000**	**28,750**	**(2,750)**	**(9.57%)**

2027 Forecast	2028 Forecast
26,000	27,040
1,040	1,082
27,040	**28,122**

Beach Washrooms

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
283	316	292	Utilities	1,030	1,030	0	0.00%	1,071	1,114
3,123	1,312	903	Building Maintenance	1,000	1,000	0	0.00%	1,040	1,082
9,491	6,427	8,333	Cleaning Supplies	8,000	5,000	3,000	60.00%	8,320	8,653
1,397	2,558	2,802	Electrical Repairs	1,000	1,000	0	0.00%	1,040	1,082
7,115	20,411	23,324	Plumbing Repairs	10,000	7,000	3,000	42.86%	10,400	10,816
27,612	42,324	38,518	Cleaning Contract	40,000	45,000	(5,000)	(11.11%)	41,600	43,264
(49,021)	(73,347)	(74,172)	Transfer Parking Revenue	(61,030)	(60,030)	(1,000)	1.67%	(63,471)	(66,010)
0	**0**	**0**	**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

Centennial Pool

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
3,832	2,854	3,573	Heat	3,500	5,000	(1,500)	(30.00%)	3,640	3,786
11,369	16,743	5,838	Utilities	16,000	14,000	2,000	14.29%	16,640	17,306
2,884	1,182	8,263	Property Improvements	8,000	10,000	(2,000)	(20.00%)	8,320	8,653
1,535	107	78	Materials Repair	500	500	0	0.00%	520	541
97,661	105,600	107,029	1 Lifeguards and Supplies	110,000	111,310	(1,310)	(1.18%)	114,400	118,976
117,281	**126,485**	**124,781**	**Total**	**138,000**	**140,810**	**(2,810)**	**(2.00%)**	**143,520**	**149,261**

1 YMCA staff maintain and operate programs at Centennial Pool.

Aquatics Lifeguards

2023 Actual	2024 Actual	2025 Projection
112,405	0	0
	0	0
0	0	0
0	0	0
112,405	**0**	**0**

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Fitness Centre Lifeguards	0	0	0	100.00%
Lifeguards and Supplies	0	0	0	100.00%
Special Projects - Public Beach Lockers	0	15,000	(15,000)	(100.00%)
Transfer - Parking Revenue	0	(15,000)	15,000	(100.00%)
Total	**0**	**0**	**0**	**0.00%**

2027 Forecast	2028 Forecast
0	0
0	0
0	0
0	0
0	**0**

Lifeguard service to beach - 4 stations

Outdoor Rink

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
22,056	25,339	30,091	Utilities	29,000	25,000	4,000	16.00%	30,160	31,366
1,339	883	8	Vehicle Maintenance and Repairs	500	500	0	0.00%	520	541
3,122	5,658	802	Other Equipment Purchases	3,708	3,708	0	0.00%	3,856	4,011
17,180	5,957	8,843	Other Equipment Maintenance and Repairs	6,695	6,695	0	0.00%	6,963	7,241
7,311	8,596	1,550	Setup/Tear Down	8,549	8,549	0	0.00%	8,891	9,247
0	0	0	Special Project - Reflecting Pool Liner	0	35,000	(35,000)	(100.00%)	0	0
2,618	2,626	2,626	Liability Insurance	2,866	2,704	162	6.00%	2,981	3,100
53,626	**49,059**	**43,921**	**Total**	**51,318**	**82,156**	**(30,838)**	**(37.54%)**	**53,371**	**55,506**

Legion Fields

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
3,109	2,541	4,043	Heat	3,300	3,300	0	0.00%	3,432	3,569
11,527	16,320	8,436	Utilities	16,000	16,000	0	0.00%	16,640	17,306
3,437	1,649	12,926	Building Maintenance	10,200	10,200	0	0.00%	10,608	11,032
1,398	0	0	Diamond Maintenance	5,000	5,000	0	0.00%	5,200	5,408
2,991	3,414	3,414	Liability Insurance	3,516	3,516	0	0.00%	3,657	3,803
(1,819)	(13,016)	(13,815)	Regular Season Play	(13,000)	(8,240)	(4,760)	57.77%	(13,520)	(14,061)
(2,060)	(2,128)	0	Tournaments	(2,000)	(3,090)	1,090	(35.28%)	(2,080)	(2,163)
18,583	**8,780**	**15,005**	**Total**	**23,016**	**26,686**	**(3,670)**	**(13.75%)**	**23,937**	**24,894**

Marina

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
112,696	110,451	16,058		Payroll - Full Time Wages	118,152	102,238	15,914	15.57%	122,878	127,793
6,636	1,407	6		Payroll - Overtime	4,797	4,635	162	3.50%	4,989	5,189
115,956	190,584	232,190		Payroll - Part-Time Wages	131,971	127,508	4,463	3.50%	137,249	142,739
34,710	27,860	4,468		Payroll - Full Time Benefits	35,446	30,671	4,774	15.57%	36,863	38,338
14,103	31,035	31,865		Payroll Part Time Benefits	19,796	19,126	669	3.50%	20,587	21,411
745	1,340	0		Clothing	1,200	1,200	0	0.00%	1,248	1,298
609	4,459	7,385		Office Supplies	750	721	29	4.02%	780	811
918	500	1,150		Internet Costs	1,100	1,030	70	6.80%	1,144	1,190
2,643	3,089	2,212		Telephone and Answering Service	3,502	3,502	0	0.00%	3,642	3,788
0	3,160	5,773		Advertising and Promotions	3,000	3,000	0	0.00%	3,120	3,245
1,332	1,038	1,143		Printing	1,000	1,000	0	0.00%	1,040	1,082
200	400	927		Photocopier	612	612	0	0.00%	636	662
102	0	0		Postage	0	0	0	100.00%	0	0
1,853	2,096	347		Memberships and Subscriptions	2,600	2,600	0	0.00%	2,704	2,812
1,588	1,820	857		Training and Courses	2,800	2,800	0	0.00%	2,912	3,028
70	183	236		Travel Expense	0	0	0	100.00%	0	0
0	224	0		Conferences and Conventions	0	0	0	100.00%	0	0
4,505	5,650	3,709		Ice Purchase	5,000	4,738	262	5.53%	5,200	5,408
3,003	3,450	4,499		Heat	5,000	4,500	500	11.11%	5,200	5,408
23,821	32,079	18,376		Utilities	28,000	26,574	1,426	5.37%	29,120	30,285
8,891	14,026	54,208		Facilities Maintenance	12,772	12,772	0	0.00%	13,283	13,814
432	3,881	7,433		Custodial/Cleaning Supplies	5,000	4,000	1,000	25.00%	5,200	5,408
64,573	50,561	71,942		Dock Repair and Maintenance	46,800	45,000	1,800	4.00%	48,672	50,619
77,521	478	0	2	Common Harbour Dredging Contribution	51,500	51,500	0	0.00%	53,560	55,702
216,927	231,904	167,728		Fuel	200,000	200,000	0	0.00%	208,000	216,320
4,252	8,241	6,085		Other Equipment Purchases	3,914	3,914	0	0.00%	4,071	4,233
4,599	27,672	28,897		Other Equipment and Maintenance	74,160	74,160	0	0.00%	77,126	80,211
414	562	508		Small Equipment Maintenance and Repairs	1,100	1,100	0	0.00%	1,144	1,190
20,281	20,288	24,059		Bank Service Fees VISA/MC/POS	24,000	22,660	1,340	5.91%	24,960	25,958
0	0	0		Special Project - Marina Accessible Doors	24,000	0	24,000	100.00%	24,960	25,958
12,765	13,128	13,128		Liability Insurance	13,522	13,522	0	0.00%	14,063	14,625
3,553	10,737	5,872		Garbage Removal	6,000	5,000	1,000	20.00%	6,240	6,490
0	2,260	12,866		Security Contract	10,000	1,000	9,000	900.00%	10,400	10,816
39,790	4,875	2,970		Contracts	2,575	2,575	0	0.00%	2,678	2,785
52,204	30,625	29,685		Lift out-In	36,050	36,050	0	0.00%	37,492	38,992
100,865	118,513	91,241		Transfer to/from Reserve Funds	83,493	113,173	(29,680)	(26.23%)	117,700	122,408
(155,378)	(204,046)	(106,409)		Transient Fees	(175,000)	(175,000)	0	0.00%	(182,000)	(189,280)
(323,304)	(322,389)	(549,276)		Seasonal Fees	(350,000)	(318,270)	(31,730)	9.97%	(364,000)	(378,560)
(46,653)	(43,081)	(12,366)		Winter Storage	(50,923)	(50,923)	0	0.00%	(52,960)	(55,078)
(3,872)	(3,648)	(778)		Sewage Pump out Fees	(4,120)	(4,120)	0	0.00%	(4,285)	(4,456)
(272,231)	(266,473)	(90,725)		Fuel Sales	(260,000)	(260,000)	0	0.00%	(270,400)	(281,216)
(9,618)	(12,450)	(1,814)		Miscellaneous	(10,000)	(10,000)	0	0.00%	(10,400)	(10,816)
(7,722)	(9,212)	0		Launching Fees	0	(9,000)	9,000	(100.00%)	0	0
(44,589)	(18,778)	(35,484)		Lift out-In	(36,050)	(36,050)	0	0.00%	(37,492)	(38,992)
0	0	0		Finance Charges	(130)	(130)	0	0.00%	(135)	(141)
(6,838)	(20,022)	(5,168)		Reservation Fees	(13,000)	(13,000)	0	0.00%	(13,520)	(14,061)
(700)	0	(7,406)		Facility Rentals	(4,388)	(4,388)	0	0.00%	(4,564)	(4,746)
(62,182)	(62,076)	(42,000)	1	Parking Fees	(51,000)	(42,000)	(9,000)	21.43%	(53,040)	(55,162)
(2,100)	0	0		Summer Wage Grant	(5,000)	0	(5,000)	100.00%	(5,200)	(5,408)
(2,630)	**(3,600)**	**(3,600)**		**Total**	**0**	**0**	**(0)**	**0.00%**	**30,867**	**32,102**

1 Parking revenue from Esplanade and Marina parking lots and bottom of Division St. to Marina.

2 Costs of dredging split between Marina and Harbour.

Dredge

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
62,025	97,816	84,082		Payroll Salaries and Wages	56,057	54,161	1,896	3.50%	58,299	60,631
2,680	5,240	3,360		Payroll Overtime	1,173	1,133	40	3.50%	1,220	1,268
0	0	0		Payroll Part-Time Salaries and Wages	0	11,791	(11,791)	(100.00%)	0	0
22,892	25,839	21,854		Payroll - Full-Time Benefits	14,014	13,540	474	3.50%	14,575	15,158
0	5,919	3,686		Payroll - Part-Time Benefits	0	3,263	(3,263)	(100.00%)	0	0
447	203	0		Clothing	515	515	0	0.00%	536	557
17	0	199		Office Supplies	200	500	(300)	(60.00%)	208	216
0	0	0		Telephone and Answering	0	0	0	100.00%	0	0
0	468	0		Advertising	0	0	0	100.00%	0	0
1,932	0	0		Training and Courses	2,150	2,122	28	1.32%	2,236	2,325
1,663	(444)	26		Travel Expenses	1,600	1,597	3	0.19%	1,664	1,731
3,892	0	0		Gasoline	3,800	3,800	0	0.00%	3,952	4,110
0	0	0		Contract Gasoline	7,120	7,120	0	0.00%	7,405	7,701
2,691	2,937	716		Other Equipment Purchases	5,345	5,305	40	0.75%	5,559	5,781
10,773	6,196	9,309		Maintenance and Repairs	10,000	10,000	0	0.00%	10,400	10,816
8,549	10,757	16,255		Equipment Setup	10,000	10,000	0	0.00%	10,400	10,816
168	11,497	36,856		Contract Equipment Setup	10,000	10,000	0	0.00%	10,400	10,816
4,468	10,558	5,251		Insurance	5,734	5,409	325	6.00%	5,963	6,201
60,000	66,950	66,950		Dredge Reserve - 64096	60,000	66,950	(6,950)	(10.38%)	60,000	60,000
(60,600)	0	(80,000)		Dredging Recoveries - Marina/Harbour Dredging	(91,500)	(91,500)	0	0.00%	(95,160)	(98,966)
0	0	(45,000)	1	Dredging Revenue	(45,000)	(45,000)	0	0.00%	(46,800)	(48,672)
121,598	**243,935**	**123,544**		**Total**	**51,207**	**70,707**	**(19,500)**	**(27.58%)**	**50,856**	**50,490**

Campground

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
46,855	32,754	9,773	Payroll - Full-Time Wages	55,955	58,847	(2,893)	(4.92%)	58,193	60,521
2,931	797	6	Payroll Overtime	1,972	1,924	48	2.50%	2,051	2,133
26,951	11,609	14,525	Payroll - Part-Time Wages	59,987	45,999	13,987	30.41%	62,386	64,882
16,684	13,164	3,785	Payroll - Full-Time Benefits	19,584	20,597	(1,012)	(4.92%)	20,367	21,182
4,424	1,880	3,221	Payroll - Part-Time Benefits	8,998	6,900	2,098	30.41%	9,358	9,732
228	0	0	Clothing	309	309	0	0.00%	321	334
287	513	720	Office Supplies	522	522	0	0.00%	543	565
917	8,737	8,155	Internet Costs	1,500	1,432	68	4.75%	1,560	1,622
461	448	452	Telephone and Answering Service	500	500	0	0.00%	520	541
0	735	0	Advertising and Promotions	0	0	0	100.00%	0	0
119	60	0	Printing	0	0	0	100.00%	0	0
23	0	0	Postage	0	0	0	100.00%	0	0
300	150	0	Training	150	150	0	0.00%	156	162
2,325	2,588	2,177	Firewood Purchase	2,000	2,000	0	0.00%	2,080	2,163
1,284	1,646	775	Ice Purchase	1,400	1,277	123	9.63%	1,456	1,514
20,093	26,099	12,545	Utilities	21,218	21,218	0	0.00%	22,067	22,949
1,317	1,569	4,951	Building Maintenance	2,500	2,500	0	0.00%	2,600	2,704
409	2,614	2,892	Custodial/Cleaning Supplies	3,000	1,277	1,723	134.93%	3,120	3,245
1,820	5,018	755	Electrical Repairs	10,000	4,244	5,756	135.63%	10,400	10,816
4,861	590	9,155	Plumbing Repairs	10,000	5,150	4,850	94.17%	10,400	10,816
3,261	16,363	1,871	Property Improvements	3,718	3,718	0	0.00%	3,867	4,021
1,684	3,302	362	Other Equipment Purchases	2,500	2,338	162	6.93%	2,600	2,704
3,803	1,851	0	Other Equipment Repairs and Maintenance	2,500	2,500	0	0.00%	2,600	2,704
8,731	8,885	4,845	Bank Service Fees	4,000	8,500	(4,500)	(52.94%)	4,160	4,326
523	630	630	Liability Insurance	688	649	39	6.00%	715	744
4,954	1,604	0	Garbage Removal	5,000	4,500	500	11.11%	5,200	5,408
1,925	2,696	11,085	Contracts - Security	10,000	7,004	2,996	42.78%	10,400	10,816
231,905	214,127	603,161	Campground Reserve - 64078	69,918	97,863	(27,946)	(28.56%)	72,714	75,623
(22,002)	(4,488)	(28,690)	Seasonals	(5,000)	(15,000)	10,000	(66.67%)	(5,200)	(5,408)
(326,726)	(296,665)	(80,340)	Transient Trailers	(280,000)	(270,000)	(10,000)	3.70%	(291,200)	(302,848)
(13,403)	(11,749)	(1,278)	Transient Tents	0	0	0	100.00%	0	0
(1,517)	(1,265)	(512)	Sewage Pump outs	(1,000)	(1,000)	0	0.00%	(1,040)	(1,082)
(6,151)	(5,353)	(6,953)	Miscellaneous	(5,356)	(5,356)	0	0.00%	(5,570)	(5,793)
(17,176)	(2,271)	(523,347)	Reservation Fee	(1,000)	(5,000)	4,000	(80.00%)	(1,040)	(1,082)
(2,100)	(38,637)	(54,720)	Federal Grants - Wages	(5,562)	(5,562)	0	0.00%	(5,784)	(6,016)
0	**0**	**0**	**Total**	**0**	**0**	**(0)**	**0.00%**	**(0)**	**(0)**

Harbour

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
40,803	35,705	9,773	Payroll Salaries and Wages	62,696	66,449	(3,753)	(5.65%)	65,204	67,812
2,774	988	6	Payroll Overtime	1,652	1,612	40	2.50%	1,718	1,787
67,137	78,968	17,571	Payroll Part-Time Wages	61,436	59,935	1,501	2.50%	63,894	66,450
14,679	13,112	3,785	Payroll Full-Time Benefits	21,944	26,580	(4,636)	(17.44%)	22,821	23,734
8,874	5,776	2,527	Payroll Part-Time Benefits	9,215	8,990	225	2.50%	9,584	9,967
555	0	0	Clothing	700	639	61	9.55%	728	757
221	2,547	136	Office Supplies	210	206	4	1.94%	218	227
464	254	0	Internet Costs	425	400	25	6.25%	442	460
0	0	0	Telephone and Answering Service	0	0	0	0.00%	0	0
507	66	0	Printing	800	917	(117)	(12.76%)	832	865
357	85	0	Training and Courses	1,100	1,100	0	0.00%	1,144	1,190
0	32	0	Travel Expenses	0	0	0	0.00%	0	0
764	1,624	1,145	Heat	1,300	1,236	64	5.18%	1,352	1,406
851	1,208	318	Utilities	1,000	1,000	0	0.00%	1,040	1,082
19,064	3,876	0	[1] Facilities Maintenance	17,000	16,480	520	3.16%	17,680	18,387
174	7,772	2,497	Custodial/Cleaning Supplies	1,600	1,500	100	6.67%	1,664	1,731
40,775	40,279	1,963	Common Harbour Dredging Contribution	40,000	40,000	0	0.00%	41,600	43,264
1,571	6,775	1,818	Lab Testing	5,000	5,000	0	0.00%	5,200	5,408
4,146	10,041	1,764	Other Equipment Purchases	3,700	3,500	200	5.71%	3,848	4,002
4,097	10,906	605	Other Equipment Maintenance and Repairs	1,710	1,710	0	0.00%	1,778	1,850
131	413	0	Small Equipment Maintenance and Repairs	500	412	88	21.36%	520	541
4,643	8,444	707	Garbage Removal	6,000	3,605	2,395	66.44%	6,240	6,490
1,583	0	773	Security Contract	0	1,400	(1,400)	(100.00%)	0	0
975	600	1,123	Contracts	4,500	3,296	1,204	36.53%	4,680	4,867
0	(104,093)	0	Parking Revenue Transfer	(18,000)	(15,000)	(3,000)	20.00%	(18,720)	(19,469)
215,145	**125,380**	**46,509**	**Total**	**224,489**	**230,967**	**(6,478)**	**(2.80%)**	**233,469**	**242,808**

1 Allowance for ongoing maintenance and repairs to lighting and paver stones.

Memorial/Jack Heenan Arena

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
0	0	7,117	Payroll Salaries and Wages	0	10,400	(10,400)	(100.00%)	0	0
1,200	1,185	759	Telephone and Answering Service	0	1,100	(1,100)	(100.00%)	0	0
6,333	3,933	0	Heat	0	1,000	(1,000)	(100.00%)	0	0
12,700	3,679	0	Utilities	1,000	5,000	(4,000)	(80.00%)	1,040	1,082
4,047	2,569	1,315	Building Maintenance	8,000	4,000	4,000	100.00%	8,320	8,653
0	0	0	Custodial/Cleaning Supplies	0	0	0	0.00%	0	0
10,328	9,190	11,906	Building Maintenance Contracts	2,000	11,000	(9,000)	(81.82%)	2,080	2,163
0	0	0	Property Improvements	0	0	0	0.00%	0	0
0	0	0	System Maintenance and Repairs	0	0	0	0.00%	0	0
24,018	24,681	24,681	Liability Insurance	27,208	25,668	1,540	6.00%	28,296	29,428
8,122	0	9,977	Liability Insurance - Heenan	11,000	10,377	623	6.01%	11,440	11,897
(18,200)	(18,200)	(15,600)	Curling	(21,008)	(21,008)	0	0.00%	(21,848)	(22,722)
(6,000)	(7,500)	(5,143)	Solar Rental	(6,240)	(6,240)	0	0.00%	(6,490)	(6,749)
42,548	**19,536**	**35,011**	**Total**	**21,960**	**41,297**	**(19,337)**	**(46.82%)**	**22,838**	**23,752**

The Memorial Arena has been de-commissioned but must be maintained until a decision is made on a potential future use. A 10 year lease renewal has been signed with the West Northumberland Curling Club for the Jack Heenan Arena.

Community Centre

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
845,236	1,085,490	1,118,070	Payroll Salaries and Wages	1,107,084	1,079,865	27,219	2.52%	1,151,367	1,197,422
39,892	34,218	41,510	Payroll - Overtime	22,224	21,472	752	3.50%	23,113	24,037
19,331	13,851	0	Payroll - Standby	21,321	20,600	721	3.50%	22,174	23,061
121,819	242,261	219,833	Payroll - Part-Time Wages	170,818	305,272	(134,454)	(44.04%)	177,651	184,757
0	4,854	3,464	Other Salaries and Wages	0	0	0	0.00%	0	0
270,035	355,054	378,272	Payroll Benefits	387,479	377,953	9,527	2.52%	402,979	419,098
17,615	37,311	28,431	Payroll Part-Time Benefit	25,623	45,791	(20,168)	(44.04%)	26,648	27,714
3,554	5,022	2,181	Clothing	6,200	6,180	20	0.32%	6,448	6,706
1,509	1,792	0	Footwear	2,100	1,957	143	7.31%	2,184	2,271
0	397	0	Employee Meal Allowance	500	500	0	0.00%	520	541
4,462	6,105	4,493	Office Supplies	5,000	5,000	0	0.00%	5,200	5,408
2,392	1,788	8,061	Program Supplies	4,100	3,605	495	13.73%	4,264	4,435
33,951	7,707	0	Instructor Fees	25,750	25,750	0	0.00%	26,780	27,851
7,373	8,150	8,356	Camp Supplies	9,000	9,000	0	0.00%	9,360	9,734
2,025	0	0	Internet	3,400	3,200	200	6.25%	3,536	3,677
8,779	8,151	7,974	Telephone and Answering Service	8,300	8,000	300	3.75%	8,632	8,977
10,888	3,243	420	Advertising and Promotion	2,600	3,100	(500)	(16.13%)	2,704	2,812
3,703	6,651	4,703	Photocopier	3,600	4,000	(400)	(10.00%)	3,744	3,894
70	268	0	Postage and Couriers	0	500	(500)	(100.00%)	0	0
4,791	8,754	9,984	Memberships and Subscriptions	5,600	5,300	300	5.66%	5,824	6,057
2,903	3,013	6,481	Training and Courses	12,400	12,360	40	0.32%	12,896	13,412
645	2,617	736	Travel Expense	2,100	2,100	0	0.00%	2,184	2,271
0	2,019	2,773	Conference and Conventions	4,200	4,223	(23)	(0.54%)	4,368	4,543
100,015	199,661	226,089	Heat	90,000	95,000	(5,000)	(5.26%)	93,600	97,344
502,093	660,584	548,053	Utilities	554,000	540,750	13,250	2.45%	576,160	599,206
51,118	59,537	35,982	Building Maintenance	57,000	55,000	2,000	3.64%	59,280	61,651
19,738	24,026	28,472	Custodial/Cleaning Supplies	27,000	26,574	426	1.60%	28,080	29,203
13,018	22,462	14,504	Electrical Repairs	14,420	14,420	0	0.00%	14,997	15,597
4,796	12,641	2,700	Plumbing Repairs	7,900	7,210	690	9.57%	8,216	8,545
94,080	114,945	159,002	Building Maintenance Contracts	109,000	105,000	4,000	3.81%	113,360	117,894
7,824	10,435	13,969	Property Maintenance - Landscaping, Grass Cutting	0	13,500	(13,500)	(100.00%)	0	0
56,576	62,808	47,251	System Maintenance and Repairs	56,000	56,000	0	0.00%	58,240	60,570
1,979	8,276	3,442	Vehicle Maintenance and Repairs	3,193	3,193	0	0.00%	3,321	3,454
2,488	2,488	2,452	Gasoline	2,000	2,500	(500)	(20.00%)	2,080	2,163
6,635	10,730	6,549	Other Equipment Purchases	9,000	9,000	0	0.00%	9,360	9,734
4,560	3,514	3,094	Other Equipment Maintenance and Repairs	4,378	4,378	0	0.00%	4,553	4,735
2,512	2,902	2,477	Equipment Rentals	4,000	2,900	1,100	37.93%	4,160	4,326
78,941	126,391	120,848	Consumable Supplies	94,000	92,700	1,300	1.40%	97,760	101,670
6,480	13,173	20,757	Consumable Supplies - Alcohol	15,000	6,180	8,820	142.72%	15,600	16,224
168,208	13,225	25,428	Special Events - General	25,750	25,750	0	0.00%	26,780	27,851
0	0	0	Security Concierge	5,000	36,000	(31,000)	(86.11%)	5,200	5,408
13,983	27,131	12,059	Bank Service Charges	15,000	16,000	(1,000)	(6.25%)	15,600	16,224
680	145	(61)	SOCAN Recoverable	3,090	3,090	0	0.00%	3,214	3,342
0	742	0	SOCAN Recoveries	(2,678)	(2,678)	0	0.00%	(2,785)	(2,897)
0	0	0	Recoveries - Senior Activity Centre	(8,755)	(8,755)	0	0.00%	(9,105)	(9,469)
0	0	0	Recoveries - Grans Wages	(5,000)	(3,605)	(1,395)	38.70%	(5,200)	(5,408)
20,980	20	12,757	Software Maintenance	0	10,000	(10,000)	(100.00%)	0	0
83,840	90,201	89,272	Liability Insurance	91,950	91,950	0	0.00%	95,628	99,453
4,713	13,518	16,516	Garbage Removal	11,000	7,416	3,584	48.33%	11,440	11,898
0	0	0	Special Project - Active Connect	10,000	5,000	5,000	100.00%	10,400	10,816
17,000	27,000	27,000	Transfer to Vehicle Reserve	37,000	27,000	10,000	37.04%	38,480	40,019
(192,782)	(8,699)	(121,862)	Special Events	(27,295)	(27,295)	0	0.00%	(28,387)	(29,522)
(77,459)	(140,959)	(154,147)	Warm Side - Rentals Medium/Minor Events	(114,639)	(114,639)	0	0.00%	(119,225)	(123,994)
0	0	0	1 Gym Rental - SALC	(110,459)	(107,870)	(2,589)	2.40%	(114,877)	(119,472)
(66,372)	(145,114)	(179,168)	Canteen Rental/Café	(130,000)	(120,098)	(9,902)	8.24%	(135,200)	(140,608)
(41,688)	(48,714)	(50,145)	Vending Machine Sales	(55,000)	(81,885)	26,885	(32.83%)	(57,200)	(59,488)
(5,042)	(4,768)	(5,787)	Skate Sharpening Pro Shop	(5,500)	(4,944)	(556)	11.25%	(5,720)	(5,949)
(100)	(3,838)	(730)	Misc Receipts	(6,200)	(618)	(5,582)	903.24%	(6,448)	(6,706)
(224,361)	(587,900)	(783,286)	General Ice Rentals	(782,075)	(289,327)	(492,748)	170.31%	(813,358)	(845,892)
(254,655)	(44,250)	0	NMHA	(305,704)	(305,704)	0	0.00%	(317,932)	(330,649)
(55,929)	(13,459)	0	Cougars	(46,453)	(46,453)	0	0.00%	(48,311)	(50,244)
(77,430)	(29,922)	0	WNGHL	(122,261)	(122,261)	0	0.00%	(127,151)	(132,237)
(490)	(8,527)	(17,036)	Floor Rentals	(23,520)	(22,969)	(551)	2.40%	(24,461)	(25,439)
(1,385)	(18,882)	0	Warm Side Seniors	(61,490)	(60,049)	(1,441)	2.40%	(63,950)	(66,508)
(45,475)	(53,705)	(100,571)	Board Advertising	(82,000)	(87,344)	5,344	(6.12%)	(85,280)	(88,691)
(25,592)	(45,804)	(54,629)	Public Skating	(35,000)	(13,699)	(21,301)	155.49%	(36,400)	(37,856)
(42,088)	(15,458)	0	Ice Program Revenue	(31,325)	(30,591)	(734)	2.40%	(32,578)	(33,881)
(345)	(785)	(678)	ATM Rebate	(800)	(2,781)	1,981	(71.23%)	(832)	(865)
(14,634)	(20,985)	(36,511)	Warm Side Seniors - Drop In	(28,943)	(28,943)	0	0.00%	(30,101)	(31,305)
(35,379)	(35,000)	(35,000)	Solar Rent	(37,100)	(37,100)	0	0.00%	(38,584)	(40,127)
(1,376)	(1,731)	(104)	Warm Side - Program Revenue	(27,295)	(27,295)	0	0.00%	(28,387)	(29,522)
(98,384)	(100,061)	(114,826)	Camp Revenue	(100,000)	(109,180)	9,180	(8.41%)	(104,000)	(108,160)
(55,237)	(41,516)	(46,651)	Bar Sales	(30,000)	(25,000)	(5,000)	20.00%	(31,200)	(32,448)
(6,848)	(1,225)	(476)	CCC Facility Fee	0	0	0	0.00%	0	0
0	(1,200)	0	Federal Grants Summer Wages	(1,133)	(1,133)	0	0.00%	(1,178)	(1,225)
1,340,179	**1,972,767**	**1,562,746**	**Total**	**894,455**	**1,520,022**	**(625,567)**	**(41.16%)**	**930,233**	**967,442**

1 Senior Centre - gym bookings. Offset expense with Seniors Activity tab.

Seniors Activity

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
119,303	74,141	112,974		Payroll Salaries and Wages	172,015	154,280	17,736	11.50%	178,896	186,052
9,141	12,954	2,670		Overtime	9,594	9,270	324	3.50%	9,978	10,377
5,859	0	0		Payroll Salaries and Wages - Part-Time	64,706	68,286	(3,580)	(5.24%)	67,294	69,986
31,168	28,258	37,561		Payroll Benefits	51,605	46,284	5,321	11.50%	53,669	55,816
4,747	0	0		Payroll Benefits - Part-Time	9,706	10,243	(537)	(5.24%)	10,094	10,498
0	1,029	2,851		Office Supplies	1,700	1,494	206	13.79%	1,768	1,839
7,804	8,079	2,409		Program Costs - Supplies	6,000	9,000	(3,000)	(33.33%)	6,240	6,490
8,796	28,585	32,584		Instructors Fees	27,000	26,780	220	0.82%	28,080	29,203
1,500	611	553		Telephone and Internet Services	600	1,597	(997)	(62.43%)	624	649
0	627	0		Advertising and Promotion	1,500	2,500	(1,000)	(40.00%)	1,560	1,622
262	350	1,605		Memberships and Subscriptions	1,000	600	400	66.67%	1,040	1,082
0	0	0		Training and Courses	500	500	0	0.00%	520	541
0	0	0		Travel Expense	500	670	(170)	(25.37%)	520	541
0	0	0		Conferences and Conventions	1,500	1,500	0	0.00%	1,560	1,622
15,000	307	0		Utilities	15,000	15,000	0	0.00%	15,600	16,224
3,500	2,591	447		Repair and Maintenance	4,738	4,738	0	0.00%	4,928	5,125
0	3,764	0		Special Project - Active Living Fair	1,000	2,575	(1,575)	(61.17%)	1,040	1,082
3,925	3,939	3,939		Insurance	4,057	4,057	0	0.00%	4,219	4,388
0	0	0	1	Gym Rental - Seniors Sports SALC	110,459	107,870	2,589	2.40%	114,877	119,472
0	0	0		Tournaments	(1,000)	(4,120)	3,120	(75.73%)	(1,040)	(1,082)
0	79	0		Active Living Fair	(1,000)	(2,060)	1,060	(51.46%)	(1,040)	(1,082)
(30)	0	0		Recoveries	(515)	(515)	0	0.00%	(536)	(557)
(21,492)	(36,432)	(34,305)		Membership Fees	(51,500)	(51,500)	0	0.00%	(53,560)	(55,702)
0	0	0		Recoveries - Active Living Fair	0	(2,575)	2,575	(100.00%)	0	0
(31,890)	(9,941)	0		Provincial Subsidy - SALC Operating	(50,000)	(50,000)	0	0.00%	(52,000)	(54,080)
	0	0		Provincial Subsidy - SALC Special Grant	(1,000)	(1,000)	0	0.00%	(1,040)	(1,082)
157,593	**118,938**	**163,289**		**Total**	**378,165**	**355,474**	**22,691**	**6.38%**	**393,292**	**409,024**

1 Senior Centre - gym bookings. Revenue recorded in Community Centre.

Town of Cobourg - 2026 Budget

Culture and Community

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
19,817	21,177	23,922	Concert Band	26,590	23,511	3,079	13.10%	27,005	27,437
150,000	150,000	270,000	Art Gallery	270,000	270,000	0	0.00%	270,000	270,000
179,682	140,280	78,192	Concert Hall	110,907	237,107	(126,200)	(53.23%)	115,343	119,957
33,108	18,693	50,000	Community Grants	50,000	50,000	0	0.00%	52,000	54,080
(2,693)	(951)	(2,666)	Civic Awards Committee	0	0	0	0.00%	0	0
297,100	294,266	320,369	Special Events Dept	373,264	358,116	15,148	4.23%	388,194	403,722
98,193	215,143	196,659	Tourism	199,319	194,169	5,150	2.65%	207,291	215,583
944,631	1,078,073	1,253,290	Library	1,283,370	1,246,442	36,928	2.96%	1,334,705	1,388,093
1,719,838	**1,916,682**	**2,189,767**	**Total**	**2,313,449**	**2,379,344**	**(65,895)**	**(2.77%)**	**2,394,539**	**2,478,872**

Concert Band

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
436	1,491	1,655	Heat	2,000	2,000	0	0.00%	2,080	2,163
1,932	2,226	2,009	Utilities	2,000	2,000	0	0.00%	2,080	2,163
0	0	2,797	1 Property Improvements	5,000	2,000	3,000	150.00%	5,200	5,408
1,249	1,260	1,260	Liability Insurance	1,390	1,311	79	6.02%	1,445	1,503
16,200	16,200	16,200	Grants and Transfers	16,200	16,200	0	0.00%	16,200	16,200
19,817	**21,177**	**23,922**	**Total**	**26,590**	**23,511**	**3,079**	**13.10%**	**27,005**	**27,437**

1 Estimate for snow removal, life safety maintenance.

Art Gallery of Northumberland

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
150,000	150,000	250,000	Operating Agreement	250,000	250,000	0	0.00%	250,000	250,000
0	0	20,000	Public Art - Asset Management Services	20,000	20,000	0	0.00%	20,000	20,000
150,000	**150,000**	**270,000**	**Total**	**270,000**	**270,000**	**0**	**0.00%**	**270,000**	**270,000**

Concert Hall

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
138,023	207,669	204,063	Payroll Salaries and Wages	207,369	230,076	(22,707)	(9.87%)	215,664	224,290
16,867	13,386	15,959	Payroll Overtime	6,500	6,500	0	0.00%	6,760	7,030
5,814	6,135	0	Payroll Standby	11,400	11,400	0	0.00%	11,856	12,330
525	1,757	1,158	Payroll Part Time	24,053	24,053	0	0.00%	25,015	26,016
44,783	67,633	69,386	Payroll Benefits	72,579	80,527	(7,947)	(9.87%)	75,482	78,502
264	1,772	2,277	Payroll Part Time Benefits	1,200	1,200	0	0.00%	1,248	1,298
234	234	0	Footwear	639	639	0	0.00%	665	691
353	217	331	Meal Allowance	113	113	0	0.00%	118	122
655	2,144	1,254	Office Supplies	800	1,000	(200)	(20.00%)	832	865
1,170	845	1,028	Telephone - Cellular	1,200	1,648	(448)	(27.18%)	1,248	1,298
9,494	7,853	7,109	Advertising and Promotions	7,500	6,695	805	12.02%	7,800	8,112
1,468	703	1,251	Photocopier Expense	700	1,030	(330)	(32.04%)	728	757
1,468	17	0	Postage and Couriers	0	206	(206)	(100.00%)	0	0
0	600	0	Training and Courses	800	1,030	(230)	(22.33%)	832	865
54	0	0	Travel Expense	200	1,030	(830)	(80.58%)	208	216
8,999	21,005	14,153	Other Maintenance and Repairs	11,500	10,197	1,303	12.78%	11,960	12,438
2,612	10,797	3,737	Other Equipment Purchases	8,000	7,107	893	12.57%	8,320	8,653
23	493	1,665	Consumables Supplies - Bar	700	721	(21)	(2.91%)	728	757
1,304	5,752	8,700	Consumables - Non-Alcohol Purchase	2,987	2,987	0	0.00%	3,106	3,231
3,086	8,541	9,643	Consumables - Beer Purchases	6,000	6,386	(386)	(6.04%)	6,240	6,490
4,093	12,186	9,551	Consumables - Wine/Liquor Purchases	10,000	13,802	(3,802)	(27.55%)	10,400	10,816
11,468	21,064	22,636	Bank Service Charges	18,000	12,772	5,228	40.93%	18,720	19,469
778	16,838	21,400	Software Maintenance	13,081	13,081	0	0.00%	13,604	14,148
(21,075)	(23,692)	(20,812)	Wedding Rentals	(25,000)	(39,861)	14,861	(37.28%)	(26,000)	(27,040)
(13,956)	(50,044)	(53,205)	Bar Receipts	(52,000)	(51,500)	(500)	0.97%	(54,080)	(56,243)
(15,978)	(66,338)	(84,264)	Box Office Service Fees	(75,000)	(35,000)	(40,000)	114.29%	(78,000)	(81,120)
(6,876)	(30,172)	(38,100)	Event Service Fees	(30,000)	(15,000)	(15,000)	100.00%	(31,200)	(32,448)
0	0	0	Meeting Rentals	(200)	(200)	0	0.00%	(208)	(216)
(15,535)	(106,187)	(120,233)	Concert/Theatre Rentals	(110,000)	(51,000)	(59,000)	115.69%	(114,400)	(118,976)
0	(200)	(171)	Banquet/Fundraiser Rentals	(500)	(1,236)	736	(59.55%)	(520)	(541)
(100)	9,568	369	Other Rentals	0	(824)	824	(100.00%)	0	0
(175)	(430)	(631)	Citizen's Forum Rentals	(700)	(1,545)	845	(54.69%)	(728)	(757)
(78)	(485)	(763)	Bottle Returns	(515)	(515)	0	0.00%	(536)	(557)
(80)	619	701	Gift Certificates	(500)	(412)	(88)	21.36%	(520)	(541)
179,682	**140,280**	**78,192**	**Total**	**110,907**	**237,107**	**(126,200)**	**(53.23%)**	**115,343**	**119,957**

Community Grants

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
33,108	18,693	40,000	Annual Grants Program	40,000	40,000	0	0.00%	41,600	43,264
0	0	10,000	Grants - Council ad hoc throughout the year	10,000	10,000	0	0.00%	10,400	10,816
33,108	**18,693**	**50,000**	**Total**	**50,000**	**50,000**	**0**	**0.00%**	**52,000**	**54,080**

Civic Awards

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
175	225	0	Advertising and Promotion	1,000	1,000	0	0.00%	1,040	1,082
332	625	1,086	Printing	1,000	1,000	0	0.00%	1,040	1,082
2,300	1,199	5,677	Presentations	3,000	3,000	0	0.00%	3,120	3,245
(5,500)	(3,000)	(9,429)	Recoveries	(5,000)	(5,000)	0	0.00%	(5,200)	(5,408)
(2,693)	**(951)**	**(2,666)**	**Total**	**0**	**0**	**0**	**0.00%**	**0**	**0**

Special Events

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
127,838	113,168	124,550	Payroll Salaries and Wages	126,710	125,438	1,272	1.01%	131,779	137,050
7,682	6,116	3,367	Payroll Overtime	2,335	2,335	0	0.00%	2,428	2,526
0	0	0	Payroll Part-Time Wages	4,700	4,700	0	0.00%	4,888	5,084
42,548	39,306	40,354	Payroll Benefits	44,349	43,903	445	1.01%	46,122	47,967
0	0	0	Payroll Part-Time Benefits	470	470	0	0.00%	489	508
0	0	0	Clothing	800	600	200	33.33%	832	865
218	458	450	Office Supplies	400	400	0	0.00%	416	433
586	1,361	814	Telephone	1,400	1,500	(100)	(6.67%)	1,456	1,514
6,300	5,869	0	Advertising and Promotion	9,000	6,700	2,300	34.33%	9,360	9,734
0	320	0	Printing	200	600	(400)	(66.67%)	208	216
0	0	827	Memberships and Subscriptions	600	600	0	0.00%	624	649
30	141	0	Professional Development	500	500	0	0.00%	520	541
1,150	769	1,969	Conferences and Conventions	2,800	2,800	0	0.00%	2,912	3,028
7,246	5,535	0	Special Project - First Night	7,200	6,000	1,200	20.00%	7,488	7,788
4,992	8,406	3,797	Special Project - Movies in the Park	8,000	5,665	2,335	41.22%	8,320	8,653
3,052	(400)	46,525	Special Project - Sandcastle Festival	40,000	32,000	8,000	25.00%	41,600	43,264
29,078	58,745	964	Special Project - Christmas Downtown Lights	50,000	30,000	20,000	66.67%	52,000	54,080
36,692	0	0	Special Project - Christmas Magic Other	50,000	45,000	5,000	11.11%	52,000	54,080
13,645	(400)	1,184	Special Project - Winter Festival	14,000	15,000	(1,000)	(6.67%)	14,560	15,142
34,469	44,553	79,911	Special Project - Canada Day Celebrations	50,000	36,050	13,950	38.70%	52,000	54,080
0	0	0	Special Project - Family Day in Cobourg	1,200	1,030	170	16.50%	1,248	1,298
1,878	4,504	0	Special Project - Christmas Market	3,100	3,090	10	0.32%	3,224	3,353
10,562	11,908	1,714	Special Project - Cobourg Santa Clause Parade	35,000	25,000	10,000	40.00%	36,400	37,856
0	13,509	32,491	Special Project - Special Event A	35,000	25,750	9,250	35.92%	36,400	37,856
0	0	0	Special Project - Special Event B	15,000	15,000	0	0.00%	15,600	16,224
0	0	0	Special Project - Special Event C	5,000	5,000	0	0.00%	5,200	5,408
0	0	0	Special Project - Signature Event CurlON	0	30,000	(30,000)	(100.00%)	0	0
0	0	0	Transportation - Community Events	2,000	1,000	1,000	100.00%	2,080	2,163
0	0	0	Port-a-Potties - Community Events	3,500	3,500	0	0.00%	3,640	3,786
7,123	8,650	6,280	Garbage Removal - Community Events	10,000	4,000	6,000	150.00%	10,400	10,816
(24,539)	(8,250)	(9,429)	Recoveries	(15,000)	(10,815)	(4,185)	38.70%	(15,600)	(16,224)
(4,450)	(6,050)	(5,972)	Recoveries - Event Permit Fee	(8,000)	(12,360)	4,360	(35.28%)	(8,320)	(8,653)
0	0	0	Recoveries - Wedding Ceremonies	(4,000)	(1,591)	(2,409)	151.41%	(4,160)	(4,326)
0	0	0	Recoveries - Sandcastle Festival	(25,000)	(20,000)	(5,000)	25.00%	(26,000)	(27,040)
0	0	0	Recoveries - Santa Claus Parade	(18,000)	(20,000)	2,000	(10.00%)	(18,720)	(19,469)
0	(5,702)	0	Recoveries - Special Event A	(35,000)	(25,750)	(9,250)	35.92%	(36,400)	(37,856)
0	0	0	Recoveries - Special Event B	(15,000)	(15,000)	0	0.00%	(15,600)	(16,224)
0	0	0	Recoveries - Special Event C	(5,000)	(5,000)	0	0.00%	(5,200)	(5,408)
0	(8,250)	(9,429)	Recoveries - DBIA Christmas Lights	(20,000)	0	(20,000)	100.00%	(20,800)	(21,632)
(9,000)	0	0	Recoveries - Federal Grant	(5,000)	(5,000)	0	0.00%	(5,200)	(5,408)
297,100	**294,266**	**320,369**	**Total**	**373,264**	**358,116**	**15,148**	**4.23%**	**388,194**	**403,722**

Tourism

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
34,815	76,594	93,785	Payroll Salaries and Wages	66,013	64,741	1,272	1.96%	68,654	71,400
1,081	20,827	24,682	Payroll Student	21,184	21,184	0	0.00%	22,031	22,913
13,011	28,519	39,158	Payroll Fringe Benefits	23,105	22,659	445	1.96%	24,029	24,990
0	2,422	3,369	Payroll Student Benefits	6,037	6,037	0	0.00%	6,278	6,530
78	2,678	418	Office Supplies	2,000	1,597	403	25.23%	2,080	2,163
0	2,156	0	Office Equipment Purchase	800	0	800	0.00%	832	865
183	894	183	Telephone and Answering Services	1,180	1,545	(365)	(23.62%)	1,227	1,276
46,619	76,897	128,883	1 Advertising and Promotions	85,500	77,765	7,735	9.95%	88,920	92,477
0	0	0	Postage and Couriers	0	0	0	0.00%	0	0
402	2,064	2,874	Memberships and Subscriptions	2,600	2,800	(200)	(7.14%)	2,704	2,812
1,456	0	3,191	Training and Courses	1,700	1,500	200	13.33%	1,768	1,839
2,646	237	1,204	Travel Expense	1,500	1,000	500	50.00%	1,560	1,622
2,331	2,409	441	Conferences and Conventions	2,200	2,080	120	5.77%	2,288	2,380
1,270	4,138	4,456	Bank Service Fees	500	1,500	(1,000)	(66.67%)	520	541
0	0	0	Souvenir Purchases	2,000	2,080	(80)	(3.85%)	2,080	2,163
0	3,526	(30)	Special Project - Bike Rental Program	0	1,040	(1,040)	(100.00%)	0	0
(5,500)	(4,000)	(7,714)	Filming Recoveries	(2,000)	(5,665)	3,665	(64.70%)	(2,080)	(2,163)
(199)	(150)	0	Souvenir Sales	0	0	0	0.00%	0	0
0	0	0	Bike Rentals	(1,000)	(1,000)	0	0.00%	(1,040)	(1,082)
0	(3,250)	(98,240)	Ad Revenue	(4,000)	(5,150)	1,150	(22.33%)	(4,160)	(4,326)
0	(819)	0	Sponsorship	(10,000)	(1,545)	(8,455)	547.25%	(10,400)	(10,816)
98,193	**215,143**	**196,659**	**Total**	**199,319**	**194,169**	**5,150**	**2.65%**	**207,291**	**215,583**

1 Printed materials/guides
Website redevelopment/content development/social media design
External ad placements/promotion
Website support and annual expenses
Photography/video production
TODs signage

Library

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
935,214	1,054,547	1,221,941	Grants and Transfers	1,258,599	1,221,941	36,658	3.00%	1,308,943	1,361,301
8,590	5,334	15,479	Exterior Maintenance/Snowplowing/Flag Poles	5,000	5,000	0	0.00%	5,200	5,408
0	13,692	11,369	Other Equipment Maintenance and Repairs	15,000	15,000	0	0.00%	15,600	16,224
827	4,500	4,501	Insurance	4,771	4,501	270	6.00%	4,962	5,160
944,631	**1,078,073**	**1,253,290**	**Total**	**1,283,370**	**1,246,442**	**36,928**	**2.96%**	**1,334,705**	**1,388,093**

Town of Cobourg - 2026 Budget

Development

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
397,885	339,707	586,202	Planning	681,161	549,583	131,578	23.94%	708,407	736,743
73,559	21,917	(16,862)	Committee of Adjustment	382,180	87,615	294,565	336.20%	397,314	413,052
88,229	58,010	75,405	Long-Range Planning	280,794	109,861	170,932	155.59%	307,625	319,930
559,673	**419,635**	**644,745**	**Total**	**1,344,135**	**747,059**	**597,075**	**79.92%**	**1,413,346**	**1,469,726**

Planning

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
386,366	254,730	459,306	Payroll Salaries and Wages	503,236	576,531	(73,295)	(12.71%)	523,365	544,300
8,121	8,674	3,633	Payroll Overtime	4,050	4,050	0	0.00%	4,212	4,380
104,120	81,647	135,202	Payroll Benefits	150,971	172,959	(21,989)	(12.71%)	157,010	163,290
234	117	0	Footwear	350	350	0	0.00%	364	379
0	0	0	Clothing	0	0	0	0.00%	0	0
972	1,794	3,398	Office Supplies	1,800	1,300	500	38.46%	1,872	1,947
768	81	65	Office Equipment Purchases	1,500	500	1,000	200.00%	1,560	1,622
1,587	1,262	1,583	Telephone Expenses	1,500	1,500	0	0.00%	1,560	1,622
403	233	126	Advertising and Promotions	500	500	0	0.00%	520	541
61	381	403	Printing	450	450	0	0.00%	468	487
2,439	2,440	1,831	Photocopier Expenses	3,100	3,100	0	0.00%	3,224	3,353
481	102	0	Postage and Couriers	700	700	0	0.00%	728	757
5,765	2,516	2,322	Memberships and Subscriptions	6,400	6,400	0	0.00%	6,656	6,922
3,936	692	7,939	Professional Development	18,500	16,500	2,000	12.12%	19,240	20,010
791	384	552	Travel Expense	5,500	4,500	1,000	22.22%	5,720	5,949
0	25,834	0	Special Project - Cloud Permit File Management	26,402	31,000	(4,598)	(14.83%)	27,458	28,556
12,941	3,275	3,232	Studies and Reviews #3 - Zoning Bylaw Update	0	25,000	(25,000)	(100.00%)	0	0
0	(15,598)	0	Building Dept - Indirect Costs	(15,598)	(15,598)	0	0.00%	(16,222)	(16,871)
0	0	0	Recoveries - Zoning Bylaw Update	0	(25,000)	25,000	(100.00%)	0	0
0	0	0	Recoveries - Source Water Protection	(200)	(200)	0	0.00%	(208)	(216)
29,798	113,749	116,782	Professional Fees (consultant and legal)	134,000	57,040	76,960	134.92%	139,360	144,934
(154,515)	(136,775)	(133,886)	Planning Fees	(150,000)	(300,000)	150,000	(50.00%)	(156,000)	(162,240)
(6,383)	(5,830)	(16,286)	Planning and Zoning Reports	(12,000)	(12,000)	0	0.00%	(12,480)	(12,979)
397,885	**339,707**	**586,202**	**Total**	**681,161**	**549,583**	**131,578**	**23.94%**	**708,407**	**736,743**

Development Review

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
55,805	29,252	9,378	1	Payroll Salaries and Wages	305,763	90,767	214,996	236.87%	317,994	330,713
1,985	1,464	0		Payroll Overtime	1,350	1,350	0	0.00%	1,404	1,460
18,237	9,821	1,966		Payroll Benefits	107,017	31,768	75,249	236.87%	111,298	115,750
3,850	3,850	0		Honorarium	3,850	3,850	0	0.00%	3,850	3,850
3,041	2,855	2,870		Professional Development	10,000	4,680	5,320	113.68%	10,400	10,816
1,531	1,075	2,047		Travel Expense	1,000	2,000	(1,000)	(50.00%)	1,040	1,082
(10,890)	(26,400)	(33,123)		Committee of Adjustment	(46,800)	(46,800)	0	0.00%	(48,672)	(50,619)
73,559	**21,917**	**(16,862)**		**Total**	**382,180**	**87,615**	**294,565**	**336.20%**	**397,314**	**413,052**

1 Increase due to staff reallocated from Public Works.

Long Range Planning

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
53,600	26,447	9,379	2	Payroll Salaries and Wages	215,222	77,495	137,727	177.73%	223,831	232,784
1,656	1,631	0		Payroll Overtime	1,050	1,050	0	0.00%	1,092	1,136
19,144	8,903	1,966		Payroll Benefits	75,328	27,123	48,205	177.73%	78,341	81,474
732	0	0	1	Advertising and Promotions	3,500	3,500	0	0.00%	3,640	3,786
0	0	0		Plaques	1,040	1,040	0	0.00%	1,082	1,125
0	0	0		Special Project - Heritage Conservation District Plan	100,000	0	100,000	0.00%	104,000	108,160
0	21,029	64,059		Special Project - Downtown CIP Incentive Program	50,000	0	50,000	0.00%	52,000	54,080
0	0	0		Recoveries - Plaques	(346)	(346)	0	(0.09%)	(360)	(374)
0	0	0		Recoveries - Downtown Heritage Grant CIP Holdco	(50,000)	0	(50,000)	0.00%	(52,000)	(54,080)
0	0	0		Recoveries - Heritage Conservation District Plan	(100,000)	0	(100,000)	0.00%	(104,000)	(108,160)
0	0	0		Studies and Reviews - Official Plan Update	0	65,000	(65,000)	(100.00%)	0	0
13,097	0	0		Studies and Reviews - Dev Area Cobourg East	233,255	30,000	203,255	677.52%	242,585	252,289
0	0	0		Recoveries - Development Area Cobourg East	(233,255)	(30,000)	(203,255)	677.52%	(242,585)	(252,289)
0	0	0		Planning - Studies/Reviews - 64084	50,000	(65,000)	115,000	(176.92%)	52,000	54,080
0	0	0		Development Charges - Reserve - OP	(65,000)	0	(65,000)	0.00%	(67,600)	(70,304)
88,229	**58,010**	**75,405**		**Total**	**280,794**	**109,861**	**170,932**	**155.59%**	**307,625**	**319,930**

1 $500 - Excellence in Heritage Conservation Award
$1,000 - Heritage Week Programming (including Heritage Hunt Activity)
$750 - Printing of Educational and Promotional Materials
$750 - Lectures and Workshops
$500 - Refresh of Cobourg Heritage Walking Tours

2 Increase due to staff reallocated from Public Works.

Town of Cobourg - 2026 Budget
Commercial and Economic Development

2023 Actual	2024 Actual	2025 Projection	Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
10,640	4,863	9,078	Henley Arcade	7,506	4,836	2,670	55.22%	7,806	8,119
11,200	8,725	10,849	Second Street Fire Hall	11,293	9,352	1,941	20.76%	11,745	12,215
6,962	5,124	7,155	Dressler House	6,560	5,000	1,560	31.20%	6,822	7,095
155,312	240,196	300,781	Economic Development	274,468	265,849	8,619	3.24%	285,446	296,864
196,426	249,807	64,641	Venture 13	125,959	194,713	(68,754)	(35.31%)	130,998	136,238
380,540	**508,715**	**392,505**	**Total**	**425,786**	**479,750**	**(53,963)**	**(11.25%)**	**442,818**	**460,530**

Henley Arcade

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
432	442	437		Utilities	500	500	0	0.00%	520	541
7,574	1,586	5,805	1	Building Maintenance	4,000	1,500	2,500	166.67%	4,160	4,326
2,634	2,836	2,836		Insurance	3,006	2,836	170	6.01%	3,126	3,251
10,640	**4,863**	**9,078**		**Total**	**7,506**	**4,836**	**2,670**	**55.22%**	**7,806**	**8,119**

1 Increase to 2025 projection.

Second Street Fire Hall

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
4,794	1,375	3,497	1	Building Maintenance	3,000	1,500	1,500	100.00%	3,120	3,245
6,406	7,350	7,352		Insurance	7,793	7,352	441	6.00%	8,105	8,429
0	0	0		Contracts/Repairs	500	500	0	0.00%	520	541
11,200	**8,725**	**10,849**		**Total**	**11,293**	**9,352**	**1,941**	**20.76%**	**11,745**	**12,215**

1 Increase to 2025 projection.

Dressler House

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
469	515	459	OPX Alarm Line Charges	500	500	0	0.00%	520	541
392	3,155	6,316	Building Maintenance	4,500	3,000	1,500	50.00%	4,680	4,867
5,051	404	380	Property Improvements	500	500	0	0.00%	520	541
1,050	1,050	1,050	Insurance	1,060	1,000	60	6.00%	1,102	1,146
6,962	**5,124**	**7,155**	**Total**	**6,560**	**5,000**	**1,560**	**31.20%**	**6,822**	**7,095**

Economic Development

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
81,004	149,278	159,018		Payroll Salaries and Wages	154,477	149,253	5,224	3.50%	160,656	167,082
1,034	3,266	4,230		Payroll - Overtime	3,500	4,000	(500)	(12.50%)	3,640	3,786
8,558	0	23,686		Payroll Summer Students	6,951	6,951	0	0.00%	7,229	7,518
36,974	48,850	53,376		Payroll Fringe Benefits	54,067	52,238	1,828	3.50%	56,230	58,479
2,440	0	1,720		Payroll Summer Student Benefits	2,060	1,981	79	3.99%	2,142	2,228
741	565	507		Office Supplies	500	500	0	0.00%	520	541
3,157	3,771	4,946		Software Maintenance	2,835	3,640	(805)	(22.12%)	2,948	3,066
543	814	553		Telephone and Answering Service	1,000	1,000	0	0.00%	1,040	1,082
899	4,792	11,394	1	Advertising and Promotions	9,000	8,400	600	7.14%	9,360	9,734
0	0	0		Photocopier Expense	300	300	0	0.00%	312	324
0	14	0		Postage and Couriers	100	100	0	0.00%	104	108
3,374	3,927	7,056		Memberships and Subscriptions	4,056	4,056	0	0.00%	4,218	4,387
1,338	5,910	6,533		Professional Development	6,250	5,580	670	12.01%	6,500	6,760
250	(991)	213		Meals and Refreshments	600	300	300	100.00%	624	649
15,000	20,000	30,550	3	Venture 13 - Anchor Rent	31,772	30,550	1,222	4.00%	33,043	34,365
0	0	(3,000)	2	Federal Grant	(3,000)	(3,000)	0	0.00%	(3,120)	(3,245)
155,312	**240,196**	**300,781**		**Total**	**274,468**	**265,849**	**8,619**	**3.24%**	**285,446**	**296,864**

1 $300 - Cobourg Street Map Ad featuring new location
$300 - Domain Name Fees Invest Cobourg
$500 - Business Achievement Awards
$1,000 - Promotional Souvenirs - provided to clients/conferences/trade shows
$1,000 - Northumberland Manufacturers Association Program Sponsorship
$2,500 - Revenue Growth Series and other programs
$3,400 - Economic Development marketing materials and videos

2 $3,000 - Federal Grant - Economic Development Marketing Materials and Videos

3 Economic Development's share of Venture 13 costs. Amount is recorded as "Recovery" under Venture 13 - note 2.

Venture 13

2023 Actual	2024 Actual	2025 Projection		Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
110,871	145,714	51,016		Payroll Salaries and Wages	83,048	140,771	(57,722)	(41.00%)	86,370	89,825
3,162	3,700	1,710		Payroll Overtime	3,000	3,000	0	0.00%	3,120	3,245
0	0	546		Payroll Summer Students	0	0	0	0.00%	0	0
29,743	51,814	17,560		Payroll Fringe Benefits	29,067	60,484	(31,417)	(51.94%)	30,229	31,439
0	0	808		Payroll Summer Student Benefits	0	0	0	0.00%	0	0
770	1,667	1,442		Office Supplies	1,050	1,000	50	5.00%	1,092	1,136
1,315	2,912	6,169	4	Programming	6,200	6,200	0	0.00%	6,448	6,706
515	896	0		Office Equipment Maintenance	1,500	1,500	0	0.00%	1,560	1,622
17,694	8,607	7,853		Internet Costs	9,000	9,000	0	0.00%	9,360	9,734
0	435	0		Telephone Services	500	500	0	0.00%	520	541
335	335	0		Alarm/Line Charges	600	600	0	0.00%	624	649
1,436	8,381	3,832	3	Advertising and Promotions	5,000	5,000	0	0.00%	5,200	5,408
0	500	0		Training and Conferences	1,000	1,000	0	0.00%	1,040	1,082
0	0	0		Travel Expenses	100	100	0	0.00%	104	108
58,085	66,259	61,044		Utilities	66,000	66,000	0	0.00%	68,640	71,386
18,356	18,002	7,225		Utilities - Lakefront Solar	21,000	21,000	0	0.00%	21,840	22,714
0	0	0		Utilities - Prepaid Solar	(12,000)	(12,000)	0	0.00%	(12,480)	(12,979)
27,972	46,017	33,611	5	Building Maintenance	50,000	43,850	6,150	14.03%	52,000	54,080
27,316	31,546	23,611		Custodial/Cleaning Supplies	26,000	26,000	0	0.00%	27,040	28,122
2,946	3,251	3,717		Bank Service Fees	3,000	2,500	500	20.00%	3,120	3,245
672	0	0		Software Maintenance	0	0	0	0.00%	0	0
1,987	2,311	2,311		Liability Insurance	2,311	2,311	0	0.00%	2,403	2,499
3,901	3,739	5,074		Garbage Removal	4,000	4,000	0	0.00%	4,160	4,326
8,004	8,004	6,861		Property Maintenance Fees - Delcom	8,000	8,000	0	0.00%	8,320	8,653
(15,000)	(22,800)	(16,190)	6	Anchor Tenant - Rent Recovery	(20,584)	(20,102)	(482)	2.40%	(21,407)	(22,264)
(43,494)	(38,854)	(38,861)	7	Transient Tenant - Rent Recovery	(38,000)	(58,150)	20,150	(34.65%)	(39,520)	(41,101)
(160)	(11,879)	(4,971)	8	Events/Programming	(6,240)	(4,800)	(1,440)	30.00%	(6,490)	(6,749)
0	(750)	(12,564)	1	Sponsorship	(12,500)	(12,000)	(500)	4.17%	(13,000)	(13,520)
(60,000)	(80,000)	(97,163)	2	Recoveries	(105,092)	(101,050)	(4,042)	4.00%	(109,296)	(113,668)
196,426	**249,807**	**64,641**		**Total**	**125,959**	**194,713**	**(68,754)**	**(35.31%)**	**130,998**	**136,238**

1 $1,000 - Part-Time CFO Services
$10,000 - National Shunt Services Limited seminar rooms
$1,500 - Walsh Financial Solutions Boardroom

2 $70,500 - Cobourg Police
$30,550 - Economic Development

3 $1,000 - Creative Content (sell sheet, poster boards, ads)
$1,000 - printing (sell sheets, poster boards, rack cards)
$500 - social campaigns
$1,500 - building entrance features
$1,000 - VentureZone engagement and retention

4 $200 - community outreach events
$4,000 - V13 speaker series
$2,000 - STEM youth summer camps x 2

5 HVAC service contract - Extreme Mechanical
HVAC general
HVAC upgrade - heat motors and dry cooler
Elevator - Pace Elevator and TSSA
Fire system maintenance
Electrical services (generator testing and maintenance of lights out)
PMC water - boil water testing done on a monthly basis
Plumbing Contingency - various plumbing concerns
General fees (pest control, locksmith, engineering, painting exterior maker lab)
Snow fee
Landscaping
Window cleaning/carpet cleaning

6 Northumberland Community Futures Development Corp.

7 $12,600 - flex office rental
$14,400 - dedicated desk rental
$12,000 - MakerLab user revenue
$19,150 - Innovation Commons rental revenue

8 STEM Youth Summer Camp x 2 (12 participants @ $200)

Town of Cobourg - 2026 Budget

Long Term Debt Summary

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
Parks and Recreation	276,036	276,036	0	0.00%	276,036	276,036
Total	**276,036**	**276,036**	**0**	**0.00%**	**276,036**	**276,036**