# Town of Cobourg – 2025 Budget

# Operating Costs

**TOWN OF COBOURG**

**2025 CURRENT OPERATING BUDGET SUMMARY**

| | 2024 Budget | % | 2025 Budget | % | 2026 Forecast | % | 2027 Forecast | % |
|---|---|---|---|---|---|---|---|---|
| Direct Control Net Expenditures | 25,088,202 | 11.40% | 26,165,027 | 4.29% | 27,343,753 | 4.50% | 28,782,189 | 5.26% |
| Direct Control Revenue | (1,577,700) | 16.90% | (1,027,700) | (34.86%) | (1,068,808) | 4.00% | (1,111,560) | 4.00% |
| Direct Net Cost | 23,510,502 | 11.10% | 25,137,327 | 6.92% | 26,274,945 | 4.53% | 27,670,629 | 5.31% |
| Police - Net Operating | 7,434,384 | 6.30% | 7,434,384 | 0.00% | 7,434,384 | 0.00% | 7,434,384 | 0.00% |
| Total for Municipal Levy | 30,944,886 | 9.91% | 32,571,711 | 5.26% | 33,709,329 | 3.49% | 35,105,013 | 4.14% |
| Impact of New Assessment Growth | 456,900 | 1.85% | 607,000 | 2.32% | 634,400 | 2.32% | 667,700 | 2.32% |
| Infrastructure Levy | 0 | 0.00% | 319,647 | 1.00% | 661,499 | 2.00% | 688,746 | 2.00% |
| Impact on Prior Existing Assessment | 30,487,986 | 8.06% | 32,284,358 | 3.94% | 33,736,428 | 3.17% | 35,126,059 | 3.82% |

Readers are cautioned that the 2026 and 2027 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**

**2025 CURRENT OPERATING BUDGET SUMMARY**

| Function | 2024 Budget | % | 2025 Budget | % | 2026 Forecast | % | 2027 Forecast | % |
|---|---|---|---|---|---|---|---|---|
| General Government | 5,264,076 | 15.40% | 5,072,460 | (3.64%) | 5,307,762 | 4.64% | 5,520,032 | 4.00% |
| Protection - Other | 5,823,960 | 19.50% | 5,960,286 | 2.34% | 6,306,699 | 5.81% | 6,558,966 | 4.00% |
| Public Works | 4,995,109 | 3.00% | 5,356,566 | 7.24% | 5,502,426 | 2.72% | 5,724,334 | 4.03% |
| Social and Family | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Parks and Recreation | 4,948,083 | 6.10% | 5,191,850 | 4.93% | 5,308,732 | 2.25% | 5,521,082 | 4.00% |
| Culture and Community | 2,012,360 | 1.35% | 2,419,986 | 20.26% | 2,505,337 | 3.53% | 2,594,103 | 3.54% |
| Planning and Development | 744,674 | 25.20% | 747,059 | 0.32% | 776,788 | 3.98% | 807,705 | 3.98% |
| Commercial and Economic Development | 488,665 | 9.04% | 479,750 | (1.82%) | 498,939 | 4.00% | 518,897 | 4.00% |
| Total | 24,276,926 | 10.50% | 25,227,957 | 3.92% | 26,206,683 | 3.88% | 27,245,119 | 3.96% |
| Capital levy | 444,276 | 46.60% | 661,034 | 48.79% | 861,034 | 30.26% | 1,261,034 | 46.46% |
| Long-term Debt | 367,000 | 56.20% | 276,036 | (24.79%) | 276,036 | 0.00% | 276,036 | 0.00% |
| Total Capital Formation | 811,276 | 50.80% | 937,070 | 15.51% | 1,137,070 | 21.34% | 1,537,070 | 35.18% |
| Total Direct Control | 25,088,202 | 11.40% | 26,165,027 | 4.29% | 27,343,753 | 4.50% | 28,782,189 | 5.26% |

**TOWN OF COBOURG**

**2025 CURRENT OPERATING BUDGET SUMMARY**

| | Function | 2024 Budget | % | 2025 Budget | % | 2026 Forecast | % | 2027 Forecast | % |
|---|---|---|---|---|---|---|---|---|---|
| | Supplementary Taxes | 300,000 | (14.30%) | 300,000 | 0.00% | 312,000 | 4.00% | 324,480 | 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) | (37.50%) | (50,000) | 0.00% | (52,000) | 4.00% | (54,080) | 4.00% |
| 2 | Provincial Grants - Town | 35,100 | 9.30% | 35,100 | 0.00% | 36,504 | 4.00% | 37,964 | 4.00% |
| 3 | Provincial Grants - OMPF | 30,100 | (87.20%) | 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 | 900,000 | 1000.00% | 350,000 | (61.11%) | 364,000 | 4.00% | 378,560 | 4.00% |
| | Total | 1,577,700 | 16.90% | 1,027,700 | (34.86%) | 1,068,808 | 4.00% | 1,111,560 | 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 | $350,000 |
| | Transfer from Tax Stabilization Reserve | $0 |
| | | $350,000 |

**TOWN OF COBOURG**

**2025 CURRENT OPERATING BUDGET SUMMARY**

| Function | 2024 Budget | % | 2025 Budget | % | 2026 Forecast | % | 2027 Forecast | % |
|---|---|---|---|---|---|---|---|---|
| **Taxation** | | | | | | | | |
| Mill Rate | 30,944,886 | 9.90% | 32,571,711 | 5.26% | 33,709,329 | 3.49% | 35,105,013 | 4.14% |
| Other | 650,000 | (7.10%) | 650,000 | 0.00% | 676,000 | 4.00% | 703,040 | 4.00% |
| Tax Cancellations | (50,000) | (37.50%) | (50,000) | 0.00% | (52,000) | 4.00% | (54,080) | 4.00% |
| **Provincial Grants** | | | | | | | | |
| Unconditional - Town | 35,100 | 9.30% | 35,100 | 0.00% | 36,504 | 4.00% | 37,964 | 4.00% |
| Unconditional - OMPF | 30,100 | (87.20%) | 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 | 900,000 | 100.00% | 350,000 | (61.11%) | 364,000 | 4.00% | 378,560 | 4.00% |
| Total | 32,522,586 | 16.90% | 33,599,411 | 3.31% | 34,778,137 | 3.51% | 36,216,573 | 4.14% |

# Town of Cobourg - 2025 Budget
## General Government

| 2022 Actual | 2023 Actual | 2024 Projection | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 369,328 | 365,602 | 368,283 | Council | 496,520 | 491,071 | 5,448 | 1.11% | 516,381 | 537,036 |
| 271,330 | 289,487 | 395,078 | CAO | 477,952 | 428,729 | 49,223 | 11.48% | 497,070 | 516,953 |
| 0 | 0 | 162,951 | Customer Service | 157,514 | 54,376 | 103,138 | 189.68% | 163,815 | 170,368 |
| 226,636 | 303,664 | 312,092 | Communications | 309,924 | 299,463 | 10,461 | 3.49% | 380,512 | 395,733 |
| 902,629 | 614,157 | 503,296 | Human Resources | 895,333 | 829,552 | 65,781 | 7.93% | 905,358 | 941,532 |
| 475,204 | 419,521 | 494,030 | Clerks | 534,929 | 569,546 | (34,617) | (6.08%) | 556,326 | 578,579 |
| 726,103 | 834,499 | 952,885 | Finance | 831,466 | 1,032,658 | (201,192) | (19.48%) | 864,724 | 899,313 |
| 395,506 | 617,615 | 588,769 | Information Technology | 674,136 | 805,851 | (131,715) | (16.34%) | 701,102 | 729,146 |
| 741,899 | 837,864 | 841,411 | Victoria Hall | 1,000,941 | 967,113 | 33,827 | 3.50% | 1,040,978 | 1,082,617 |
| (964,991) | (232,804) | (425,493) | Financial | (306,255) | (214,284) | (91,971) | 42.92% | (318,505) | (331,246) |
| **3,143,644** | **4,049,605** | **4,193,302** | **Total** | **5,072,460** | **5,264,076** | **(191,616)** | **(3.64%)** | **5,307,762** | **5,520,032** |

## Council

| | 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | 224,897 | 236,795 | 248,165 | 1 | Payroll Salaries and Wages | 320,599 | 303,312 | 17,287 | 5.70% | 333,423 | 346,760 |
| | 852 | 415 | 471 | | Payroll Overtime | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 64,195 | 47,011 | 47,416 | | Payroll Benefits | 64,120 | 106,820 | (42,700) | (39.97%) | 66,685 | 69,352 |
| | 1,000 | 40 | 0 | | Honorarium - Town Crier/Poet Laurette | 2,000 | 1,000 | 1,000 | 100.00% | 2,080 | 2,163 |
| | 2,119 | 1,141 | 1,042 | | Office Supplies | 1,000 | 1,500 | (500) | (33.33%) | 1,040 | 1,082 |
| | 5,041 | 4,426 | 4,318 | | Telephone and Answering Service | 5,000 | 4,400 | 600 | 13.64% | 5,200 | 5,408 |
| | 0 | 80 | 0 | | Advertising and Promotion | 500 | 1,600 | (1,100) | (68.75%) | 520 | 541 |
| | 1,605 | 1,194 | 694 | | Printing | 1,000 | 1,300 | (300) | (23.08%) | 1,040 | 1,082 |
| | 42 | 24 | 48 | | Postage and Courier | 100 | 100 | 0 | 0.00% | 104 | 108 |
| | 10,214 | 10,667 | 15,002 | | Memberships and Subscriptions | 13,624 | 13,100 | 524 | 4.00% | 14,169 | 14,736 |
| | 0 | 379 | 1,909 | | Travel | 2,000 | 1,000 | 1,000 | 100.00% | 2,080 | 2,163 |
| | 7,204 | 7,110 | 5,311 | | Receptions | 12,000 | 9,500 | 2,500 | 26.32% | 12,480 | 12,979 |
| | 2,729 | 3,802 | 1,995 | | Presentations | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| | 64,162 | 5,053 | 3,316 | | Election | 5,000 | 0 | 5,000 | 0.00% | 5,200 | 5,408 |
| | 3,577 | 6,203 | 4,744 | 2 | Meals and Refreshments - Council Members | 1,500 | 3,500 | (2,000) | (57.14%) | 1,560 | 1,622 |
| | 0 | 0 | 0 | 2 | Meeting Expenses - Council | 4,500 | 0 | 4,500 | 0.00% | 4,680 | 4,867 |
| | 7,359 | 11,007 | 15,363 | 3 | Conference and Conventions | 35,000 | 22,500 | 12,500 | 55.56% | 36,400 | 37,856 |
| | 7,487 | 10,292 | 6,418 | | Governmental/Public Relations | 15,000 | 7,000 | 8,000 | 114.29% | 15,600 | 16,224 |
| | 2,312 | 355 | 1,132 | | Special Projects - Town Crier | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| | (27,247) | 20,000 | 20,000 | | Transfer from/to Election Reserve | 20,000 | 20,000 | 0 | 0.00% | 20,800 | 21,632 |
| | (8,220) | (392) | (9,061) | | Building Dept - Indirect Costs | (9,423) | (9,061) | (362) | 4.00% | (9,800) | (10,192) |
| | **369,328** | **365,602** | **368,283** | | **Total** | **496,520** | **491,071** | **5,448** | **1.11%** | **516,381** | **537,036** |

1 Increase due to Council Administrator. Position was included in the 2024 budget based on July 1, 2024 hiring date.

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

3 $5,000 per member

## CAO

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 211,729 | 219,025 | 297,859 | Payroll Salaries and Wages | 351,141 | 290,909 | 60,232 | 20.70% | 365,186 | 379,794 |
| 852 | 222 | 921 | Payroll Overtime | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 53,252 | 62,353 | 86,229 | Payroll Benefits | 105,342 | 113,738 | (8,396) | (7.38%) | 109,556 | 113,938 |
| 847 | 846 | 96 | Office Supplies | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 814 | 645 | 1,512 | Telephone and Answering Service | 1,560 | 1,500 | 60 | 4.00% | 1,622 | 1,687 |
| 0 | 61 | 81 | Printing | 208 | 200 | 8 | 4.00% | 216 | 225 |
| 977 | 1,913 | 1,569 | Memberships and Subscriptions | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 4,399 | 6,196 | 6,475 | Professional Development (training and conferences) | 16,000 | 19,000 | (3,000) | (15.79%) | 16,640 | 17,306 |
| 221 | (221) | 1,664 | Travel Expense | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 69 | 387 | 690 | Meeting Expenses | 600 | 400 | 200 | 50.00% | 624 | 649 |
| (1,830) | (1,940) | (2,018) | Building Dept - Indirect Costs | (2,099) | (2,018) | (81) | 4.00% | (2,183) | (2,270) |
| **271,330** | **289,487** | **395,078** | **Total** | **477,952** | **428,729** | **49,223** | **11.48%** | **497,070** | **516,953** |

## Customer Service

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 0 | 0 | 125,347 |
| 0 | 0 | 37,604 |
| 0 | 0 | 0 |
| **0** | **0** | **162,951** |

| | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|---|
| 1 | Payroll Salaries and Wages | 117,319 | 54,376 | 62,943 | 115.75% |
| | Payroll Benefits | 35,196 | 0 | 35,196 | 0.00% |
| | Professional Development | 5,000 | 0 | 5,000 | 0.00% |
| | **Total** | **157,514** | **54,376** | **103,138** | **189.68%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 122,012 | 126,892 |
| 36,603 | 38,068 |
| 5,200 | 5,408 |
| **163,815** | **170,368** |

1 Includes cost of new part-time employee.

## Communications

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 132,454 | 149,575 | 159,143 | 4 | Payroll Salaries and Wages | 174,450 | 161,660 | 12,790 | 7.91% | 241,428 | 251,085 |
| 2,520 | 2,351 | 2,216 | | Payroll Overtime | 2,000 | 3,798 | (1,798) | (47.34%) | 2,080 | 2,163 |
| 0 | 0 | 0 | 2 | Payroll - Part-Time Wages | 11,594 | 0 | 11,594 | 0.00% | 0 | 0 |
| 36,929 | 57,620 | 55,399 | | Payroll Benefits | 52,335 | 56,605 | (4,270) | (7.54%) | 54,428 | 56,606 |
| 0 | 0 | 0 | | Payroll - Part Time Benefits | 1,739 | 0 | 1,739 | 0.00% | 0 | 0 |
| 180 | 177 | 87 | | Office Supplies | 400 | 400 | 0 | 0.00% | 416 | 433 |
| 24,143 | 39,823 | 38,031 | 1 | Software Maintenance | 30,000 | 30,000 | 0 | 0.00% | 31,200 | 32,448 |
| 1,002 | 1,099 | 1,099 | | Telephone and Answering Service | 1,200 | 1,200 | 0 | 0.00% | 1,248 | 1,298 |
| 28,344 | 24,315 | 12,184 | 3 | Advertising and Promotion | 30,000 | 30,000 | 0 | 0.00% | 31,200 | 32,448 |
| 664 | 574 | 1,904 | | Printing | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 0 | 0 | 9 | | Memberships and Subscriptions | 950 | 950 | 0 | 0.00% | 988 | 1,028 |
| 400 | 831 | 0 | | Professional Development | 8,000 | 3,500 | 4,500 | 128.57% | 8,320 | 8,653 |
| 0 | 0 | 0 | | Travel | 350 | 350 | 0 | 0.00% | 364 | 379 |
| 0 | 7,299 | 1,786 | | Special Project - Internal Communications | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| 0 | 0 | 27,619 | | Special Project - Website | 5,000 | 27,500 | (22,500) | (81.82%) | 5,200 | 5,408 |
| 0 | 0 | 0 | | Website Reserve | 0 | (20,000) | 20,000 | (100.00%) | 0 | 0 |
| 0 | 20,000 | 12,614 | | Communications - Reserve | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | 2 | Funding - Part-Time Staff | (11,594) | 0 | (11,594) | 0.00% | 0 | 0 |
| **226,636** | **303,664** | **312,092** | | **Total** | **309,924** | **299,463** | **10,461** | **3.49%** | **380,512** | **395,733** |

1 $12,500 - annual webhosting
$1,200 - Adobe
$16,300 - Engage Cobourg

2 Summer student position to fill various gaps - only if the position can be 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 Part-time position in 2025 will move to full time role in 2026.

## Human Resources

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 180,550 | 269,432 | 275,661 | | Payroll Salaries and Wages | 319,506 | 282,596 | 36,910 | 13.06% | 332,286 | 345,578 |
| 0 | 0 | 0 | 3 | Payroll Salaries and Wages - part-time | 11,594 | 0 | 11,594 | 0.00% | 12,058 | 12,540 |
| 189 | 0 | 0 | | Payroll - Overtime | 2,000 | 11,042 | (9,042) | (81.89%) | 2,080 | 2,163 |
| 55,842 | 85,237 | 94,739 | | Benefits | 95,852 | 95,433 | 419 | 0.44% | 99,686 | 103,673 |
| 2,304 | 3,417 | 0 | | Clothing | 5,800 | 5,800 | 0 | 0.00% | 6,032 | 6,273 |
| 1,849 | 2,054 | 1,508 | | Office Supplies | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| 1,447 | 1,757 | 1,837 | | Telephone Expense | 2,100 | 2,100 | 0 | 0.00% | 2,184 | 2,271 |
| 9,108 | 9,910 | 10,238 | | Advertising | 10,000 | 10,000 | 0 | 0.00% | 10,400 | 10,816 |
| 1,806 | 866 | 0 | | Printing | 3,000 | 1,000 | 2,000 | 200.00% | 1,000 | 1,000 |
| 1,851 | 2,714 | 4,449 | | Memberships and Subscriptions | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 6,821 | 10,617 | 4,682 | | Professional Development | 12,500 | 12,500 | 0 | 0.00% | 13,000 | 13,520 |
| 0 | 193 | 1,110 | | Travel Expense | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| 0 | 1,995 | 2,177 | | Receptions | 3,800 | 3,800 | 0 | 0.00% | 3,952 | 4,110 |
| 1,460 | 11,905 | 12,991 | 1 | Employee Recognition | 12,000 | 12,000 | 0 | 0.00% | 12,480 | 12,979 |
| (3,419) | (3,624) | (3,769) | | Building - Indirect Costs | (3,769) | (3,769) | (0) | 0.00% | (3,920) | (4,077) |
| 31,908 | 38,180 | 42,377 | 2 | Legal Fees/Professional Fees | 60,000 | 40,000 | 20,000 | 50.00% | 60,000 | 62,400 |
| 9,127 | 9,384 | 9,022 | | Employee Assistant Program | 20,000 | 14,000 | 6,000 | 42.86% | 20,800 | 21,632 |
| 112,755 | 112,413 | 0 | | Retiree Benefits | 172,500 | 172,500 | 0 | 0.00% | 179,400 | 186,576 |
| 35,696 | 34,238 | 28,959 | | Staff and Management Team Training | 40,000 | 40,000 | 0 | 0.00% | 41,600 | 43,264 |
| 420,034 | 0 | 0 | | Contingency - staff LTD, retirements, etc | 200,000 | 200,000 | 0 | 0.00% | 208,000 | 216,320 |
| 0 | 0 | 0 | | Transfer from Reserve - WSIB/Employee Benefits | (100,000) | (100,000) | 0 | 0.00% | (104,000) | (108,160) |
| 4,500 | 4,500 | 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 |
| 5,081 | 5,484 | 0 | | Memberships and Subscriptions | 7,000 | 6,100 | 900 | 14.75% | 7,280 | 7,571 |
| 6,224 | 4,996 | 3,155 | | Training and Courses | 7,000 | 9,000 | (2,000) | (22.22%) | 7,280 | 7,571 |
| 287 | 627 | 0 | | Meals and Refreshments | 750 | 750 | 0 | 0.00% | 780 | 811 |
| 0 | 0 | 0 | | Special Project - First Aid Kits | 1,000 | 2,000 | (1,000) | (50.00%) | 1,040 | 1,082 |
| **902,629** | **614,157** | **503,296** | | **Total** | **895,333** | **829,552** | **65,781** | **7.93%** | **905,358** | **941,532** |

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

2 Legal representation at arbitration and contract review.

3 Includes costs of a summer student.

## Clerks

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 397,565 | 397,659 | 454,778 | Payroll Salaries and Wages | 511,760 | 466,396 | 45,364 | 9.73% | 532,230 | 553,519 |
| 11,018 | 6,056 | 4,759 | Payroll Overtime | 4,000 | 0 | 4,000 | 0.00% | 4,160 | 4,326 |
| 235 | 37,423 | 4,267 | Payroll Part Time Salaries and Wages | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 134,018 | 135,219 | 150,319 | Payroll Benefits | 168,881 | 160,861 | 8,020 | 4.99% | 175,636 | 182,661 |
| 29 | 7,756 | 7,136 | Payroll Part Time Benefits | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 2,489 | 2,013 | 1,235 | Office Supplies | 2,000 | 2,500 | (500) | (20.00%) | 2,080 | 2,163 |
| 299 | 1,361 | 3,041 | Office Equipment Purchase | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 2,061 | 2,582 | 2,708 | Office Equipment Maintenance | 2,500 | 2,000 | 500 | 25.00% | 2,600 | 2,704 |
| 20,029 | 24,285 | 58,061 | Software Maintenance | 27,300 | 26,250 | 1,050 | 4.00% | 28,392 | 29,528 |
| 34,387 | 10,688 | 3,816 | 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 |
| 535 | 799 | 1,519 | Printing | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 8,274 | 9,756 | 5,693 | Photocopier Expense | 10,000 | 10,000 | 0 | 0.00% | 10,400 | 10,816 |
| 5,578 | 181 | 31,600 | Postage and Courier | 7,800 | 7,500 | 300 | 4.00% | 8,112 | 8,436 |
| 1,224 | 1,121 | 2,666 | Memberships and Subscriptions | 1,500 | 1,000 | 500 | 50.00% | 1,560 | 1,622 |
| 1,963 | 2,576 | 1,102 | Training and Courses | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 1,002 | 1,563 | 4,936 | Travel | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 36 | 580 | 632 | Meals and Refreshments | 520 | 500 | 20 | 4.00% | 541 | 562 |
| 1,450 | 1,568 | 6,234 | Conference and Conventions | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 18,156 | 14,139 | 12,240 | Special Project - Accessibility Plan | 17,000 | 25,350 | (8,350) | (32.94%) | 17,680 | 18,387 |
| 6,990 | 14,111 | 10,784 | Special Project - EDI Strategy | 5,000 | 13,000 | (8,000) | (61.54%) | 5,200 | 5,408 |
| 0 | 18,602 | 82 | Special Project - External 365 Power Page | 7,000 | 3,000 | 4,000 | 133.33% | 7,280 | 7,571 |
| 0 | 0 | 0 | Special Project - Electronic Signature Software | 3,700 | 3,700 | 0 | 0.00% | 3,848 | 4,002 |
| 0 | 0 | 0 | Special Project - Records Management | 20,500 | 0 | 20,500 | 0.00% | 21,320 | 22,173 |
| (3,003) | (3,183) | (3,311) | Building Dept - Indirect Costs | (3,443) | (3,311) | (132) | 4.00% | (3,581) | (3,724) |
| (18,049) | (36,769) | (38,543) | Marriage License | (40,000) | (21,500) | (18,500) | 86.05% | (41,600) | (43,264) |
| (98,685) | (111,036) | (119,264) | Lottery License | (120,000) | (110,000) | (10,000) | 9.09% | (124,800) | (129,792) |
| (22,636) | (83,077) | (55,611) | General income | (50,000) | (8,000) | (42,000) | 525.00% | (52,000) | (54,080) |
| 0 | 0 | (1) | Printing Chargebacks | (208) | (200) | (8) | 4.00% | (216) | (225) |
| (6,040) | (5,850) | (5,447) | Burial Permits | (5,000) | (4,000) | (1,000) | 25.00% | (5,200) | (5,408) |
| (22,536) | (28,610) | (49,033) | Wedding Solemnization Services | (50,000) | (20,000) | (30,000) | 150.00% | (52,000) | (54,080) |
| (1,185) | (1,994) | (2,369) | FOI/Comm of Oath | (2,000) | (1,500) | (500) | 33.33% | (2,080) | (2,163) |
| **475,204** | **419,521** | **494,030** | **Total** | **534,929** | **569,546** | **(34,617)** | **(6.08%)** | **556,326** | **578,579** |

## Finance

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 539,272 | 592,056 | 686,837 | | Payroll Salaries and Wages | 665,048 | 704,817 | (39,769) | (5.64%) | 691,650 | 719,316 |
| 5,784 | 7,282 | 8,383 | | Payroll Overtime | 2,000 | 10,038 | (8,038) | (80.08%) | 2,080 | 2,163 |
| 0 | 105 | 5,418 | | Other Salaries and Wages | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 158,439 | 178,370 | 232,672 | | Payroll Benefits | 199,514 | 250,972 | (51,458) | (20.50%) | 207,495 | 215,795 |
| 1,676 | 2,514 | 7,232 | | Office Supplies | 2,600 | 2,500 | 100 | 4.00% | 2,704 | 2,812 |
| 0 | 0 | 0 | | Office Equipment Purchase | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 1,589 | 2,374 | 3,966 | | Office Equipment Maintenance | 4,680 | 4,500 | 180 | 4.00% | 4,867 | 5,062 |
| 35,422 | 76,988 | 60,611 | 1 | Software Maintenance | 63,500 | 84,400 | (20,900) | (24.76%) | 66,040 | 68,682 |
| 1,730 | 1,510 | 1,454 | | Telephone and Answering Service | 1,500 | 2,600 | (1,100) | (42.31%) | 1,560 | 1,622 |
| 0 | 0 | 0 | | Advertising and Promotion | 250 | 250 | 0 | 0.00% | 260 | 270 |
| 6,011 | 5,100 | 888 | 2 | Printing | 4,000 | 6,500 | (2,500) | (38.46%) | 4,160 | 4,326 |
| 5,308 | 4,158 | 5,149 | | Photocopier Expense | 6,000 | 6,000 | 0 | 0.00% | 6,240 | 6,490 |
| 20,102 | 25,344 | 151 | | Postage and Courier | 21,840 | 21,000 | 840 | 4.00% | 22,714 | 23,622 |
| 3,390 | 4,362 | 1,906 | | Memberships and Subscriptions | 4,000 | 5,645 | (1,645) | (29.14%) | 4,160 | 4,326 |
| 5,626 | 1,857 | 2,693 | | Professional Development (training and conferences) | 10,000 | 21,000 | (11,000) | (52.38%) | 10,400 | 10,816 |
| 609 | 0 | 0 | | Travel | 2,000 | 2,000 | 0 | 0.00% | 2,080 | 2,163 |
| 20 | 145 | 412 | | Meals and Refreshments | 208 | 200 | 8 | 4.00% | 216 | 225 |
| (8,767) | (9,293) | (9,664) | | Building Dept - Indirect Costs | (10,051) | (9,664) | (387) | 4.00% | (10,453) | (10,871) |
| 13,600 | 0 | 0 | | Recoveries | (14,144) | (13,600) | (544) | 4.00% | (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) |
| 102 | 2,831 | 9,656 | | Legal Fees | 520 | 500 | 20 | 4.00% | 541 | 562 |
| (18,810) | (16,205) | (19,880) | | Tax Certificates | (18,000) | (23,000) | 5,000 | (21.74%) | (18,720) | (19,469) |
| 0 | 0 | 0 | 3 | Recovery - Police | (70,000) | 0 | (70,000) | 0.00% | (72,800) | (75,712) |
| **726,103** | **834,499** | **952,885** | | **Total** | **831,466** | **1,032,658** | **(201,192)** | **(19.48%)** | **864,724** | **899,313** |

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 Estimate of staff time related to preparation of Cobourg Police payroll and accounts payable.

## Information Technology

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 93,280 | 148,043 | 163,356 | | Payroll Salaries and Wages | 181,086 | 194,553 | (13,467) | (6.92%) | 188,330 | 195,863 |
| 11,698 | 14,230 | 15,140 | | Payroll Overtime | 6,466 | 6,466 | 0 | 0.00% | 6,725 | 6,994 |
| 0 | 6,840 | 24,953 | | Payroll Standby | 30,019 | 30,019 | 0 | 0.00% | 31,220 | 32,469 |
| 28,430 | 50,110 | 24,953 | | Payroll Benefits | 63,380 | 78,886 | (15,506) | (19.66%) | 65,915 | 68,552 |
| 10,254 | 2,381 | 2,405 | | Office Supplies | 2,000 | 1,000 | 1,000 | 100.00% | 2,080 | 2,163 |
| 1,596 | 415 | 4,325 | | Office Equipment Maintenance | 500 | 6,000 | (5,500) | (91.67%) | 520 | 541 |
| 1,559 | 1,875 | 1,368 | | Telephone and Answering Service | 1,500 | 3,000 | (1,500) | (50.00%) | 1,560 | 1,622 |
| 0 | 0 | 0 | | Training and Courses | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 689 | 1,405 | 1,192 | | Travel | 1,400 | 1,000 | 400 | 40.00% | 1,456 | 1,514 |
| (10,259) | (11,309) | (11,309) | | Building Dept - Indirect Costs | (11,761) | (11,309) | (452) | 4.00% | (12,232) | (12,721) |
| 8,572 | 122,248 | 119,546 | 1 | Software Maintenance | 140,000 | 93,825 | 46,175 | 49.21% | 145,600 | 151,424 |
| 195,553 | 182,976 | 145,684 | 2 | Web/Security Enhancement Contract | 180,000 | 265,155 | (85,155) | (32.12%) | 187,200 | 194,688 |
| 24,488 | 23,436 | 13,568 | | Support Contact Simnet | 26,000 | 25,000 | 1,000 | 4.00% | 27,040 | 28,122 |
| 4,555 | 0 | 830 | | Technical Support Contact - All Others | 2,600 | 2,500 | 100 | 4.00% | 2,704 | 2,812 |
| 0 | 0 | 0 | | Special Project - IT Gap Analysis | 0 | 25,000 | (25,000) | (100.00%) | 0 | 0 |
| 10,091 | 14,965 | 27,756 | | Insurance | 28,866 | 27,756 | 1,110 | 4.00% | 30,021 | 31,222 |
| 0 | 35,000 | 35,000 | | Transfer to Building Reserve - Vehicle | 0 | 35,000 | (35,000) | (100.00%) | 0 | 0 |
| 15,000 | 25,000 | 20,000 | | Transfer to Computer Reserve | 20,000 | 20,000 | 0 | 0.00% | 20,800 | 21,632 |
| **395,506** | **617,615** | **588,769** | | **Total** | **674,136** | **805,851** | **(131,715)** | **(16.34%)** | **701,102** | **729,146** |

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.

## Victoria Hall Maintenance

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 241,191 | 261,469 | 248,402 | 2 | Payroll Salaries and Wages | 296,254 | 282,149 | 14,105 | 5.00% | 308,105 | 320,429 |
| 6,397 | 14,563 | 16,329 | | Payroll Overtime | 15,550 | 15,550 | 0 | 0.00% | 16,172 | 16,819 |
| 19,179 | 20,986 | 18,592 | | Payroll - standby | 22,011 | 22,011 | 0 | 0.00% | 22,891 | 23,807 |
| 8,930 | 10,944 | 16,099 | | Payroll - Part Time Wages | 12,394 | 12,394 | 0 | 0.00% | 12,890 | 13,405 |
| 35,983 | 50,274 | 46,017 | | Other Salaries and Wages | 50,000 | 50,000 | 0 | 0.00% | 52,000 | 54,080 |
| 76,099 | 83,641 | 89,211 | | Payroll Benefits | 103,689 | 114,287 | (10,598) | (9.27%) | 107,837 | 112,150 |
| 1,182 | 1,517 | 2,355 | | Payroll - Part Time Benefits | 3,532 | 3,532 | 0 | 0.00% | 3,673 | 3,820 |
| 866 | 616 | 1,332 | | Clothing | 1,000 | 2,000 | (1,000) | (50.00%) | 1,040 | 1,082 |
| 608 | 608 | 1,081 | | Footwear | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 394 | 620 | 667 | | Office Supplies | 200 | 400 | (200) | (50.00%) | 208 | 216 |
| 2,340 | 2,299 | 2,320 | | Cell Phone Expenses | 2,496 | 2,400 | 96 | 4.00% | 2,596 | 2,700 |
| 205 | 324 | 211 | | Communication Equipment | 520 | 500 | 20 | 4.00% | 541 | 562 |
| 0 | 0 | 0 | | Professional Development | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 24,342 | 34,760 | 44,652 | | Heat | 40,000 | 30,000 | 10,000 | 33.33% | 41,600 | 43,264 |
| 118,068 | 131,094 | 109,862 | | Utilities | 130,000 | 150,000 | (20,000) | (13.33%) | 135,200 | 140,608 |
| 95,728 | 65,075 | 67,727 | | Building Maintenance | 70,000 | 70,000 | 0 | 0.00% | 72,800 | 75,712 |
| 16,084 | 10,665 | 14,901 | | Custodial/Cleaning Supplies | 14,000 | 13,000 | 1,000 | 7.69% | 14,560 | 15,142 |
| 4,105 | 1,597 | 818 | | Property Maintenance and Improvements | 2,000 | 2,500 | (500) | (20.00%) | 2,080 | 2,163 |
| 1,322 | 2,086 | 513 | | Vehicle Maintenance and Repair | 4,160 | 4,000 | 160 | 4.00% | 4,326 | 4,499 |
| 1,770 | 1,747 | 1,635 | | Gasoline | 4,000 | 2,000 | 2,000 | 100.00% | 4,160 | 4,326 |
| 3,382 | 1,630 | 1,407 | | Other Equipment Maintenance/Repair | 1,500 | 2,500 | (1,000) | (40.00%) | 1,560 | 1,622 |
| 2,500 | 2,942 | 0 | | Special Project - Christmas Magic | 3,000 | 2,500 | 500 | 20.00% | 3,120 | 3,245 |
| (25,562) | (27,096) | (28,180) | | Building Dept - Indirect Costs | (29,307) | (28,180) | (1,127) | 4.00% | (30,479) | (31,698) |
| (13,230) | (23,924) | (30,840) | | Recoveries - Commissionaires Wages | (24,960) | (24,000) | (960) | 4.00% | (25,958) | (26,997) |
| (23,027) | (19,356) | (10,003) | | Recoveries - Library Maintenance | (7,280) | (7,000) | (280) | 4.00% | (7,571) | (7,874) |
| 2,473 | 2,473 | 2,473 | | Transfer to Vehicle Reserve | 50,000 | 2,473 | 47,527 | 1921.84% | 52,000 | 54,080 |
| 2,473 | 75,000 | 100,000 | | Transfer to/from Reserve | 100,000 | 100,000 | 0 | 0.00% | 104,000 | 108,160 |
| 38,597 | 38,588 | 38,597 | | Liability Insurance | 40,141 | 38,597 | 1,544 | 4.00% | 41,747 | 43,417 |
| 10,500 | 11,429 | 6,635 | | Garbage Removal | 10,000 | 10,500 | (500) | (4.76%) | 10,400 | 10,816 |
| 82,000 | 68,740 | 57,871 | 1 | System Contracts/Repairs | 67,000 | 82,000 | (15,000) | (18.29%) | 69,680 | 72,467 |
| 7,000 | 12,553 | 20,727 | | Library Maintenance | 15,000 | 7,000 | 8,000 | 114.29% | 15,600 | 16,224 |
| **741,899** | **837,864** | **841,411** | | **Total** | **1,000,941** | **967,113** | **33,827** | **3.50%** | **1,040,978** | **1,082,617** |

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 part-time employee. There could be potential savings in other departments in 2025 as part-time person could perform maintenance tasks that are currently being outsourced.

## Financial

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 72,489 | 129,058 | 72,433 | | Legal Fees | 150,000 | 100,000 | 50,000 | 50.00% | 156,000 | 162,240 |
| 11,753 | 10,603 | 21,098 | | Legal Fees - Integrity Commissioner | 25,000 | 10,000 | 15,000 | 150.00% | 26,000 | 27,040 |
| 0 | 0 | 0 | | Collection Fee | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 39,011 | 54,784 | 55,000 | | Audit Fees | 57,200 | 55,000 | 2,200 | 4.00% | 59,488 | 61,868 |
| 65,264 | 79,743 | 67,216 | | Liability Insurance | 69,905 | 67,216 | 2,689 | 4.00% | 72,701 | 75,609 |
| 1,910 | 11,425 | 3,909 | 1 | Insurance - Reserve for Claims | 5,000 | 50,000 | (45,000) | (90.00%) | 5,200 | 5,408 |
| 8,230 | 9,406 | 5,549 | | POS, Modem, and Other Bank Fees | 10,000 | 12,500 | (2,500) | (20.00%) | 10,400 | 10,816 |
| 0 | 0 | 0 | | Trans to Reserve - Contingency | 0 | 10,000 | (10,000) | (100.00%) | 0 | 0 |
| 278,059 | 165,000 | 334 | | Interest Expenses/Internal Reserve Accounts | 60,000 | 165,000 | (105,000) | (63.64%) | 62,400 | 64,896 |
| 15,357 | 7,177 | 48,967 | | Municipal Payment in Lieu Payments | 15,600 | 15,000 | 600 | 4.00% | 16,224 | 16,873 |
| 244,300 | 244,300 | 244,300 | | Transfer to Reserve - Holdco | 244,300 | 244,300 | 0 | 0.00% | 254,072 | 264,235 |
| 616,543 | 643,349 | 643,349 | | Transfer Canada Community Building Fund | 643,349 | 643,349 | 0 | 0.00% | 669,083 | 695,846 |
| 50,000 | 50,000 | 50,000 | | Transfer to Development Charges Reserve | 50,000 | 50,000 | 0 | 0.00% | 52,000 | 54,080 |
| (1,507,064) | (750,000) | (750,000) | | Northam Draw | (750,000) | (750,000) | 0 | 0.00% | (780,000) | (811,200) |
| (244,300) | (244,300) | (244,300) | | Holdco Interest | (244,300) | (244,300) | 0 | 0.00% | (254,072) | (264,235) |
| (616,543) | (643,349) | (643,349) | | Canada Community Building Fund | (643,349) | (643,349) | 0 | 0.00% | (669,083) | (695,846) |
| **(964,991)** | **(232,804)** | **(425,493)** | | **Total** | **(306,255)** | **(214,284)** | **(91,971)** | **42.92%** | **(318,505)** | **(331,246)** |

1 Decreased to reflect prior year actuals.

# Town of Cobourg - 2025 Budget

## Protection Services

| 2022 Actual | 2023 Actual | 2024 Projection | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 3,710,176 | 3,644,092 | 4,148,911 | Fire | 4,851,413 | 4,758,466 | 92,947 | 1.95% | 5,153,470 | 5,359,609 |
| 135,822 | 13,808 | 8,190 | Emergency Management | 116,185 | 131,653 | (15,468) | (11.75%) | 120,833 | 125,666 |
| (34,138) | (673,135) | 262,354 | Building Inspection | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 244,671 | 251,353 | 258,546 | Conservation Authority | 266,489 | 258,545 | 7,944 | 3.07% | 277,148 | 288,234 |
| 413,493 | 726,935 | 793,050 | By-Law Services | 726,199 | 675,295 | 50,903 | 7.54% | 755,247 | 785,457 |
| 0 | 0 | 0 | Parking Repairs and Enforcement | 0 | 0 | 0 | 0.00% | 0 | 0 |
| **4,470,024** | **3,963,053** | **5,471,050** | **Total** | **5,960,286** | **5,823,960** | **136,327** | **2.34%** | **6,306,699** | **6,558,966** |

## Fire

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 1,834,814 | 1,786,980 | 2,149,763 | | Payroll Salaries and Wages | 2,700,019 | 2,607,695 | 92,324 | 3.54% | 2,916,020 | 3,032,661 |
| 288,584 | 279,958 | 281,413 | | Payroll Salaries and Volunteers | 320,000 | 320,000 | 0 | 0.00% | 332,800 | 346,112 |
| 309,340 | 174,642 | 97,141 | | Payroll Overtime | 80,000 | 150,000 | (70,000) | (46.67%) | 83,200 | 86,528 |
| 54,656 | 33,002 | 89,368 | | Recognition Pay | 62,000 | 62,000 | 0 | 0.00% | 64,480 | 67,059 |
| 580,670 | 629,448 | 771,866 | | Payroll Benefits | 945,007 | 965,452 | (20,445) | (2.12%) | 982,807 | 1,022,119 |
| 43,395 | 62,636 | 41,062 | | Payroll - Part-time Benefits | 64,000 | 96,000 | (32,000) | (33.33%) | 66,560 | 69,222 |
| 44,528 | 0 | 44,004 | | WSIB Claims | 45,000 | 50,000 | (5,000) | (10.00%) | 46,800 | 48,672 |
| 24,106 | 21,537 | 17,333 | | Protective Clothing | 20,800 | 20,000 | 800 | 4.00% | 21,632 | 22,497 |
| 2,882 | 4,740 | 6,201 | | Footwear | 4,472 | 4,300 | 172 | 4.00% | 4,651 | 4,837 |
| 2,161 | 2,702 | 373 | | Cleaning Allowance | 1,000 | 4,300 | (3,300) | (76.74%) | 1,040 | 1,082 |
| 24,021 | 21,537 | 17,333 | | Uniforms | 20,000 | 8,600 | 11,400 | 132.56% | 20,800 | 21,632 |
| 5,353 | 12,421 | 5,220 | | Office Supplies | 6,000 | 2,500 | 3,500 | 140.00% | 6,240 | 6,490 |
| 0 | 0 | 3,533 | | Software Maintenance | 3,000 | 14,400 | (11,400) | (79.17%) | 3,120 | 3,245 |
| 6,896 | 4,666 | 6,882 | | Telephone and Answering Service | 7,000 | 10,500 | (3,500) | (33.33%) | 7,280 | 7,571 |
| 12,268 | 3,943 | 18,800 | | Communication Equipment Repairs | 5,200 | 5,000 | 200 | 4.00% | 5,408 | 5,624 |
| 0 | 6,484 | 2,816 | | Advertising and Promotions | 4,000 | 400 | 3,600 | 900.00% | 4,160 | 4,326 |
| 165 | 1,568 | 1,389 | | Printing | 2,000 | 250 | 1,750 | 700.00% | 2,080 | 2,163 |
| 1,719 | 1,975 | 3,272 | | Photocopier Expense | 2,000 | 1,700 | 300 | 17.65% | 2,080 | 2,163 |
| 1,173 | 1,483 | 311 | | Postage | 500 | 300 | 200 | 66.67% | 520 | 541 |
| 13,631 | 12,241 | 10,652 | 1 | Memberships and Subscriptions | 12,000 | 11,000 | 1,000 | 9.09% | 12,480 | 12,979 |
| 3,816 | 2,477 | 2,087 | | Medicals and DZ Licensing | 1,500 | 3,700 | (2,200) | (59.46%) | 1,560 | 1,622 |
| 34,841 | 50,584 | 52,937 | | Training and Courses | 45,600 | 35,000 | 10,600 | 30.29% | 47,424 | 49,321 |
| 141 | 0 | 0 | | Car Allowance | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 7,107 | 14,129 | 10,785 | | Meals and Refreshments | 8,500 | 5,500 | 3,000 | 54.55% | 8,840 | 9,194 |
| 9,121 | 13,723 | 12,075 | | Heat | 15,000 | 12,000 | 3,000 | 25.00% | 15,600 | 16,224 |
| 13,497 | 16,417 | 15,387 | | Utilities | 15,000 | 20,000 | (5,000) | (25.00%) | 15,600 | 16,224 |
| 4,459 | 9,942 | 8,461 | | Building Maintenance | 10,000 | 8,500 | 1,500 | 17.65% | 10,400 | 10,816 |
| 3,279 | 3,913 | 4,579 | | Custodial/Cleaning Supplies | 5,000 | 1,700 | 3,300 | 194.12% | 5,200 | 5,408 |
| 0 | 4,476 | 26,977 | | Property Improvements | 5,000 | 5,600 | (600) | (10.71%) | 5,200 | 5,408 |
| 6,559 | 115 | 4,539 | | Other Maintenance and Repairs - Snow Removal | 500 | 5,000 | (4,500) | (90.00%) | 520 | 541 |
| 92,542 | 129,979 | 125,414 | | Vehicle Maintenance and Repair | 125,000 | 37,000 | 88,000 | 237.84% | 130,000 | 135,200 |
| 30,822 | 38,792 | 31,938 | | Gasoline | 35,000 | 39,000 | (4,000) | (10.26%) | 36,400 | 37,856 |
| 59,934 | 42,901 | 34,448 | | Other Equipment Purchases | 45,000 | 15,000 | 30,000 | 200.00% | 46,800 | 48,672 |
| 11,656 | 22,136 | 16,030 | | Other Equipment Maintenance/Repair | 15,000 | 13,000 | 2,000 | 15.38% | 15,600 | 16,224 |
| 2,375 | 5,625 | 4,309 | | Medical Supplies | 4,000 | 3,800 | 200 | 5.26% | 4,160 | 4,326 |
| 125 | 2,499 | 4,494 | | Fire and Crime Prevention | 4,000 | 5,000 | (1,000) | (20.00%) | 4,160 | 4,326 |
| 1,633 | 1,653 | 2,349 | | General Administrative Supplies | 2,000 | 2,900 | (900) | (31.03%) | 2,080 | 2,163 |
| (13,924) | (15,350) | (15,350) | | Building Dept - Indirect Costs | (15,964) | (15,350) | (614) | 4.00% | (16,603) | (17,267) |
| 0 | 0 | 0 | | Legal Fees | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 26,853 | 26,519 | 26,519 | | Liability Insurance | 27,580 | 26,519 | 1,061 | 4.00% | 28,683 | 29,831 |
| | 8,600 | 8,600 | | Transfer to Admin Vehicle Reserve | 8,600 | 8,600 | 0 | 0.00% | 8,944 | 9,302 |
| 33,600 | 43,600 | 43,600 | | Transfer to Small Equipment Reserve | 43,600 | 43,600 | 0 | 0.00% | 45,344 | 47,158 |
| 145,000 | 510,000 | 510,000 | | Transfer to Large Vehicle Reserve | 510,000 | 510,000 | 0 | 0.00% | 530,400 | 551,616 |
| | (350,000) | (350,000) | | Transfer from Northam | (350,000) | (350,000) | 0 | 0.00% | (364,000) | (378,560) |
| (12,197) | 1,505 | 0 | | Fire Receipts | (11,440) | (11,000) | (440) | 4.00% | (11,898) | (12,374) |
| (1,425) | (2,103) | 0 | | Reports/Permits | (3,640) | (3,500) | (140) | 4.00% | (3,786) | (3,937) |
| **3,710,176** | **3,644,092** | **4,148,911** | | **Total** | **4,851,413** | **4,758,466** | **92,947** | **1.95%** | **5,153,470** | **5,359,609** |

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

## Emergency Management

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 79,145 | 2,222 | 0 | Payroll Salaries and Wages | 77,309 | 75,057 | 2,252 | 3.00% | 80,401 | 83,617 |
| 34,997 | 645 | 0 | Payroll Benefits | 23,193 | 27,771 | (4,578) | (16.49%) | 24,120 | 25,085 |
| 139 | 54 | 0 | Office Supplies | 100 | 500 | (400) | (80.00%) | 104 | 108 |
| 161 | 51 | 467 | Equipment Purchases | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| 4,805 | 1,455 | 611 | Telephone | 1,500 | 4,500 | (3,000) | (66.67%) | 1,560 | 1,622 |
| 0 | 570 | 0 | Advertising | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| 2,345 | 61 | 0 | Printing | 100 | 250 | (150) | (60.00%) | 104 | 108 |
| 277 | 254 | 615 | Photocopier Expense | 500 | 375 | 125 | 33.33% | 520 | 541 |
| 331 | 0 | 5,054 | Memberships and Subscriptions | 1,144 | 1,100 | 44 | 4.00% | 1,190 | 1,237 |
| 0 | 0 | 0 | Training | 1,000 | 2,000 | (1,000) | (50.00%) | 1,040 | 1,082 |
| 713 | 0 | 0 | Training - Risk Management New | 1,000 | 2,000 | (1,000) | (50.00%) | 1,040 | 1,082 |
| 227 | 85 | 40 | Mileage | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 615 | 770 | 0 | Meals and Refreshments | 800 | 800 | 0 | 0.00% | 832 | 865 |
| 2,267 | 132 | 0 | Professional Development | 1,000 | 2,900 | (1,900) | (65.52%) | 1,040 | 1,082 |
| 0 | 192 | 0 | Special Project - Emergency Exercise | 0 | 800 | (800) | (100.00%) | 0 | 0 |
| 0 | 5,317 | 814 | Public Alert System | 4,500 | 3,600 | 900 | 25.00% | 4,680 | 4,867 |
| 9,800 | 2,001 | 590 | Equipment Maintenance - Generators | 2,000 | 7,000 | (5,000) | (71.43%) | 2,080 | 2,163 |
| **135,822** | **13,808** | **8,190** | **Total** | **116,185** | **131,653** | **(15,468)** | **(11.75%)** | **120,833** | **125,666** |

## Building Inspection

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 277,756 | 310,583 | 347,935 | | Payroll Salaries and Wages | 418,225 | 381,983 | 36,242 | 9.49% | 434,954 | 452,352 |
| 5,151 | 1,603 | 2,050 | | Payroll - Overtime | 12,000 | 12,000 | 0 | 0.00% | 12,480 | 12,979 |
| 0 | 0 | 0 | | Payroll - Part-Time | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| 84,540 | 95,877 | 116,177 | | Payroll Benefits | 141,200 | 141,200 | 0 | 0.00% | 146,848 | 152,722 |
| 552 | 1,415 | 1,279 | | Footwear/Clothing | 1,350 | 1,500 | (150) | (10.00%) | 1,404 | 1,460 |
| 993 | 774 | 1,545 | | Office Supplies | 1,300 | 1,200 | 100 | 8.33% | 1,352 | 1,406 |
| 233 | 571 | 1,713 | | Office Equipment Maintenance | 520 | 500 | 20 | 4.00% | 541 | 562 |
| 3,154 | 3,184 | 3,345 | | Telephone Expenses | 2,500 | 3,500 | (1,000) | (28.57%) | 2,600 | 2,704 |
| 0 | 0 | 0 | | Advertising and Promotions | 0 | 150 | (150) | (100.00%) | 0 | 0 |
| 859 | 4,679 | 168 | | Printing | 4,000 | 5,000 | (1,000) | (20.00%) | 4,160 | 4,326 |
| 1,755 | 4,124 | 875 | | Memberships and Subscriptions | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 1,091 | 4,235 | 7,738 | | Training and Courses | 10,000 | 12,000 | (2,000) | (16.67%) | 10,400 | 10,816 |
| 0 | 135 | 204 | | Car Allowance | 500 | 750 | (250) | (33.33%) | 520 | 541 |
| 0 | 0 | 0 | | Conference and Conventions | 2,000 | 2,000 | 0 | 0.00% | 2,080 | 2,163 |
| 1,302 | 440 | 96 | | Vehicle Maintenance | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 730 | 664 | 422 | | Gasoline | 0 | 550 | (550) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | 1 | Special Project - Plans Review software DigEplan | 21,680 | 0 | 21,680 | 0.00% | 6,200 | 6,448 |
| 105,464 | 0 | 0 | | Building Dept - Indirect Costs | 120,914 | 116,263 | 4,651 | 4.00% | 125,750 | 130,780 |
| 7,800 | 37,243 | 49,658 | | Software Maintenance - AMS/PLL | 37,243 | 55,616 | (18,373) | (33.04%) | 38,733 | 40,282 |
| 4,454 | 3,500 | 4,922 | | Legal Fees | 11,000 | 10,000 | 1,000 | 10.00% | 11,440 | 11,898 |
| 13,635 | 0 | 0 | | Liability Insurance | 13,872 | 13,338 | 534 | 4.00% | 14,426 | 15,003 |
| (200,203) | 0 | 0 | | Transfer from/to Reserve | (37,571) | (36,126) | (1,445) | 4.00% | (39,074) | (40,637) |
| 10,000 | 0 | 0 | | Transfer to Vehicle Reserve | 10,400 | 10,000 | 400 | 4.00% | 10,816 | 11,249 |
| (353,404) | (1,142,162) | (275,772) | | Building Permits | (780,132) | (740,424) | (39,708) | 5.36% | (794,990) | (826,789) |
| **(34,138)** | **(673,135)** | **262,354** | | **Total** | **0** | **0** | **0** | **0.00%** | **0** | **0** |

1 $14,200 - implementation
$6,140 - annual licenses
$1,340 - read only licenses

## Conservation Authority

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 244,671 | 251,353 | 258,546 |
| **244,671** | **251,353** | **258,546** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Grants and Transfers | 266,489 | 258,545 | 7,944 | 3.07% |
| **Total** | **266,489** | **258,545** | **7,944** | **3.07%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 277,148 | 288,234 |
| **277,148** | **288,234** |

## By-Law Services

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 343,978 | 347,011 | 400,451 | | Payroll Salaries and Wages | 457,336 | 443,716 | 13,620 | 3.07% | 475,630 | 494,655 |
| (106,000) | | 0 | | Recoveries - from Parking Enforcement | (106,000) | (106,000) | 0 | 0.00% | (110,240) | (114,650) |
| (28,155) | | 0 | | Recoveries - from Parks | (36,000) | (36,000) | 0 | 0.00% | (37,440) | (38,938) |
| 11,125 | 23,200 | 22,390 | | Payroll - Overtime | 20,000 | 12,000 | 8,000 | 66.67% | 20,800 | 21,632 |
| 8,967 | 20,805 | 16,275 | | Standby | 20,000 | 26,169 | (6,169) | (23.57%) | 20,800 | 21,632 |
| 2,743 | 75,408 | 52,261 | | Part-Time Salaries and Wages | 64,080 | 64,079 | 1 | 0.00% | 66,643 | 69,309 |
| 77,864 | 109,584 | 140,606 | | Payroll Benefits | 160,068 | 157,772 | 2,296 | 1.46% | 166,470 | 173,129 |
| 10,168 | 21,337 | 15,492 | | Part-Time Benefits | 18,263 | 18,263 | 0 | 0.00% | 18,994 | 19,753 |
| 6,179 | 21,822 | 4,706 | | Clothing Allowance | 10,400 | 10,000 | 400 | 4.00% | 10,816 | 11,249 |
| 285 | 807 | 560 | | Footwear | 500 | 1,500 | (1,000) | (66.67%) | 520 | 541 |
| 8,481 | 4,215 | 7,006 | | Office Supplies | 5,000 | 700 | 4,300 | 614.29% | 5,200 | 5,408 |
| 0 | 0 | 197 | | Office Equipment Maintenance | 200 | 500 | (300) | (60.00%) | 208 | 216 |
| 5,267 | 5,819 | 7,213 | | Telephone Services | 6,240 | 6,000 | 240 | 4.00% | 6,490 | 6,749 |
| 0 | 9,902 | 400 | | Communication Equipment Purchase and Repair | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 587 | 444 | 0 | | Advertising and Promotions | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 932 | 1,686 | 1,354 | | Printing | 1,500 | 1,000 | 500 | 50.00% | 1,560 | 1,622 |
| 810 | 2,270 | 14 | | Postage and Couriers | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 268 | 1,336 | 2,221 | | Memberships and Subscriptions | 1,600 | 1,300 | 300 | 23.08% | 1,664 | 1,731 |
| 2,128 | 10,799 | 13,487 | | Training and Courses | 14,000 | 17,000 | (3,000) | (17.65%) | 14,560 | 15,142 |
| 8,160 | 7,049 | 7,164 | | Utilities | 7,000 | 5,665 | 1,335 | 23.57% | 7,280 | 7,571 |
| 5,036 | 5,805 | 4,485 | | Building Maintenance | 5,000 | 11,000 | (6,000) | (54.55%) | 5,200 | 5,408 |
| 0 | 749 | 0 | | Janitorial | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 917 | 64 | 0 | | Vet Services | 500 | 2,000 | (1,500) | (75.00%) | 520 | 541 |
| 0 | 0 | 0 | | Property Improvements | 500 | 1,030 | (530) | (51.46%) | 520 | 541 |
| 413 | 4,315 | 2,382 | | Vehicle Maintenance | 2,500 | 1,000 | 1,500 | 150.00% | 2,600 | 2,704 |
| 6,427 | 7,630 | 6,340 | | Gasoline | 7,000 | 7,150 | (150) | (2.10%) | 7,280 | 7,571 |
| 0 | 6,054 | 0 | | Other Equipment Purchases | 2,000 | 5,000 | (3,000) | (60.00%) | 2,080 | 2,163 |
| 2,458 | 4,984 | 15,961 | | Property Standards Recoverable Costs | 26,000 | 25,000 | 1,000 | 4.00% | 27,040 | 28,122 |
| 11,358 | (5,562) | 0 | | Property Standards Recoveries | (29,120) | (28,000) | (1,120) | 4.00% | (30,285) | (31,496) |
| 0 | 11,262 | 197 | 1 | Enforcement Software | 25,000 | 15,100 | 9,900 | 65.56% | 26,000 | 27,040 |
| 4,023 | 12,315 | 46,540 | | Legal Fees | 70,000 | 2,500 | 67,500 | 2700.00% | 72,800 | 75,712 |
| 5,889 | 6,512 | 6,512 | | Insurance | 6,772 | 6,512 | 260 | 4.00% | 7,043 | 7,325 |
| 43,298 | 30,072 | 53,227 | | Contracts - Animal Control | 52,000 | 50,000 | 2,000 | 4.00% | 54,080 | 56,243 |
| 4,602 | 6,581 | 4,463 | | Docupet Transaction Fee | 7,280 | 7,000 | 280 | 4.00% | 7,571 | 7,874 |
| 0 | 0 | 1,866 | | Contracts - Hearings Officer | 2,000 | 3,000 | (1,000) | (33.33%) | 2,080 | 2,163 |
| 0 | 0 | 524 | | Contracts - Property Standards Committee | 640 | 640 | 0 | 0.00% | 666 | 692 |
| 0 | 250 | 5,133 | | Contracts - MTO Fees | 5,000 | 18,000 | (13,000) | (72.22%) | 5,200 | 5,408 |
| 20,000 | 20,000 | 0 | | Transfer to Reserve | 0 | 20,000 | (20,000) | (100.00%) | 0 | 0 |
| (6,700) | (4,270) | (3,740) | | General License | (7,800) | (7,500) | (300) | 4.00% | (8,112) | (8,436) |
| (19,587) | (21,695) | 0 | | Dog Tags and Fines | (20,800) | (20,000) | (800) | 4.00% | (21,632) | (22,497) |
| (1,500) | (1,080) | (20,976) | | Vehicle For Hire License | (3,000) | (2,500) | (500) | 20.00% | (3,120) | (3,245) |
| (6,750) | (6,050) | (8,433) | | Sign Permits | (13,520) | (13,000) | (520) | 4.00% | (14,061) | (14,623) |
| (5,528) | (12,746) | (5,600) | | Property Standards Inspections | (7,280) | (7,000) | (280) | 4.00% | (7,571) | (7,874) |
| 0 | 0 | (4,060) | | Liquor License Fee | (4,000) | (800) | (3,200) | 400.00% | (4,160) | (4,326) |
| (4,650) | (1,750) | (2,333) | | Pool Permit | (5,200) | (5,000) | (200) | 4.00% | (5,408) | (5,624) |
| 0 | 0 | (567) | | Part 1 | (7,500) | (7,500) | 0 | 0.00% | (7,800) | (8,112) |
| 0 | 0 | (567) | | 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 | 0 | (100) | | Hearing Office Revenue | (3,000) | (3,000) | 0 | 0.00% | (3,120) | (3,245) |
| **413,493** | **726,935** | **793,050** | | **Total** | **726,199** | **675,295** | **50,903** | **7.54%** | **755,247** | **785,457** |

1 Cloud Permit - licensing

## Parking

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 10,111 | 22,889 | 15,851 | | Payroll salaries and wages - repairs | 10,761 | 10,761 | 0 | 0.00% | 11,191 | 11,639 |
| 4,076 | 8,203 | 6,470 | | Payroll benefits | 3,228 | 0 | 3,228 | 0.00% | 3,357 | 3,492 |
| 448 | 1,326 | 0 | | Other equipment repair | 1,500 | 5,000 | (3,500) | (70.00%) | 1,560 | 1,622 |
| 3,238 | 3,187 | 2,450 | | Utilities | 2,200 | 2,200 | 0 | 0.00% | 2,288 | 2,380 |
| 89,748 | 85,991 | 62,615 | | Contracts | 73,000 | 73,000 | 0 | 0.00% | 75,920 | 78,957 |
| 72,737 | 72,796 | 104,757 | 1 | Rents | 100,836 | 70,000 | 30,836 | 44.05% | 104,869 | 109,064 |
| 136,531 | 4,567 | 2,714 | | Payroll salaries and wages - enforcement | 218,083 | 206,761 | 11,322 | 5.48% | 226,806 | 235,878 |
| 7,093 | 1,914 | 1,212 | | Payroll benefits | 29,600 | 29,600 | 0 | 0.00% | 30,784 | 32,015 |
| 0 | 0 | 0 | | Cleaning allowance | 100 | 100 | 0 | 0.00% | 104 | 108 |
| 1,194 | 0 | 312 | | Office supplies | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| 1,755 | 1,981 | 1,838 | | Cell phone - handheld devices | 2,000 | 2,500 | (500) | (20.00%) | 2,080 | 2,163 |
| 497 | 7,628 | 2,012 | | Printing | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| 413 | 425 | 589 | | Membership and subscriptions | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 0 | 0 | 0 | | Training and courses | 0 | 1,000 | (1,000) | (100.00%) | 0 | 0 |
| 0 | 210 | 0 | | Other equipment purchase | 500 | 3,000 | (2,500) | (83.33%) | 520 | 541 |
| 7,275 | 5,429 | 7,672 | | Other equipment maintenance and repair | 10,000 | 15,000 | (5,000) | (33.33%) | 10,400 | 10,816 |
| 8,100 | 16,302 | 26,422 | | Pay and display - service and hosting | 19,500 | 19,500 | 0 | 0.00% | 20,280 | 21,091 |
| 334,826 | 217,075 | 217,075 | 3 | Transfer to parks/marina | 217,075 | 217,075 | 0 | 0.00% | 225,758 | 234,788 |
| 28,917 | 21,707 | 27,900 | | Bank service charges | 20,000 | 17,000 | 3,000 | 17.65% | 20,800 | 21,632 |
| 24,101 | 108,860 | 10,142 | 2 | Software maintenance | 70,000 | 70,000 | 0 | 0.00% | 72,800 | 75,712 |
| 0 | 0 | 0 | | Contract - AMPS person | 0 | 2,000 | (2,000) | (100.00%) | 0 | 0 |
| 4,310 | 0 | 0 | | Payment in lieu of taxes | 14,000 | 14,000 | 0 | 0.00% | 14,560 | 15,142 |
| (117,818) | (131,885) | (153,941) | | Parking lot revenue - parking passes | (115,000) | (153,128) | 38,128 | (24.90%) | (119,600) | (124,384) |
| (226,174) | (134,793) | (139,112) | | Parking fines - parking tickets | (140,000) | (160,000) | 20,000 | (12.50%) | (145,600) | (151,424) |
| (477,987) | (585,125) | (626,732) | | Revenue - victoria park | (470,000) | (510,000) | 40,000 | (7.84%) | (488,800) | (508,352) |
| (56,983) | (126,283) | (203,289) | | Parking revenue - downtown | (150,000) | (267,000) | 117,000 | (43.82%) | (156,000) | (162,240) |
| 143,592 | 397,596 | 633,044 | | Transfer to reserve | 76,617 | 325,131 | (248,514) | (76.44%) | 79,682 | 82,869 |
| **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 - 2025 Budget

## Public Works

| 2022 Actual | 2023 Actual | 2024 Projection | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| (25,271) | 310,332 | (109,033) | Engineering - Administration | 268,799 | 216,546 | 52,253 | 24.13% | 279,551 | 290,733 |
| 178,581 | 234,263 | 251,563 | Engineering - GIS | 298,612 | 244,809 | 53,803 | 21.98% | 229,353 | 238,527 |
| 1,716,889 | 2,292,519 | 2,414,237 | Roads and Sewer - Administration | 2,723,926 | 2,506,598 | 217,328 | 8.67% | 2,832,883 | 2,946,199 |
| 14,755 | 0 | 15,366 | Bridges and Culverts | 1,150 | 17,650 | (16,500) | (93.48%) | 18,356 | 1,244 |
| 10,288 | 6,859 | 0 | Roadside Grass and Weeds | 7,500 | 7,000 | 500 | 7.14% | 11,000 | 11,440 |
| 22,688 | 17,494 | 6,825 | Roadside Debris and Litter | 28,075 | 15,575 | 12,500 | 80.26% | 31,308 | 32,560 |
| 56,227 | 24,352 | 170,524 | Pavement Repairs | 131,050 | 100,500 | 30,550 | 30.40% | 114,212 | 137,500 |
| 174,102 | 83,666 | 140,882 | Winter Maintenance | 165,600 | 153,500 | 12,100 | 7.88% | 172,224 | 179,113 |
| 169,284 | 212,129 | 149,618 | Safety Devices | 204,000 | 180,400 | 23,600 | 13.08% | 222,000 | 235,000 |
| 45,294 | 46,130 | 46,215 | Sidewalks | 54,300 | 50,800 | 3,500 | 6.89% | 60,782 | 61,711 |
| 14,713 | 108,950 | 104,166 | Crossing Guards | 127,384 | 135,207 | (7,822) | (5.79%) | 132,480 | 137,779 |
| 209,460 | 225,273 | 192,795 | Street Lights | 202,245 | 248,694 | (46,449) | (18.68%) | 208,596 | 215,259 |
| 881,996 | 1,188,554 | 1,016,461 | Transit | 1,143,924 | 1,117,829 | 26,095 | 2.33% | 1,189,681 | 1,237,268 |
| **3,469,006** | **4,750,521** | **4,399,620** | **Total** | **5,356,566** | **4,995,109** | **361,457** | **7.24%** | **5,502,426** | **5,724,334** |

## Engineering - Administration

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 227,086 | 246,232 | 265,854 | | Payroll Salaries and Wages | 440,556 | 371,907 | 68,649 | 18.46% | 458,178 | 476,505 |
| 75,375 | 74,530 | 88,257 | | Payroll Benefits | 108,526 | 109,897 | (1,371) | (1.25%) | 112,867 | 117,382 |
| 1,220 | 758 | 307 | | Clothing | 1,800 | 1,438 | 362 | 25.17% | 1,872 | 1,947 |
| 608 | 405 | 810 | | Footwear | 1,000 | 1,065 | (65) | (6.10%) | 1,040 | 1,082 |
| 353 | 834 | 851 | | Office Supplies | 1,400 | 1,300 | 100 | 7.69% | 1,456 | 1,514 |
| 0 | 910 | 278 | | Office Equipment Purchase | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 487 | 0 | 0 | | Telephone and Answering Service | 0 | 1,000 | (1,000) | (100.00%) | 0 | 0 |
| 407 | 0 | 0 | | Advertising | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 889 | 796 | 1,318 | | Printing | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 2,616 | 2,392 | 2,313 | | Photocopier Expenses | 2,600 | 2,500 | 100 | 4.00% | 2,704 | 2,812 |
| 1,213 | 248 | 95 | | Postage and Couriers | 1,248 | 1,200 | 48 | 4.00% | 1,298 | 1,350 |
| 4,063 | 2,745 | 2,501 | | Memberships and Subscriptions | 2,700 | 3,500 | (800) | (22.86%) | 2,808 | 2,920 |
| 1,353 | 2,427 | 4,258 | | Training and Courses | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| 398 | 913 | 1,509 | | Travel Expense | 1,500 | 500 | 1,000 | 200.00% | 1,560 | 1,622 |
| 0 | 0 | 1,977 | 1 | Vehicle Maintenance | 10,000 | 3,000 | 7,000 | 233.33% | 10,400 | 10,816 |
| (10,324) | (10,943) | (11,382) | | Building Dept - Indirect Costs | (11,837) | (11,382) | (455) | 4.00% | (12,311) | (12,803) |
| 0 | 1,860 | 3,159 | | Software Maintenance | 2,700 | 2,000 | 700 | 35.00% | 2,808 | 2,920 |
| 2,492 | 1,757 | 1,815 | | Legal Fees/Consultant | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 4,492 | 4,621 | 4,621 | | Liability Insurance | 4,806 | 4,621 | 185 | 4.00% | 4,998 | 5,198 |
| 4,688 | 1,364 | 1,618 | | Engineering Consultant | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| (342,687) | (21,517) | (479,189) | | Recoveries - Engineering Review Fees | (325,000) | (300,000) | (25,000) | 8.33% | (338,000) | (351,520) |
| 0 | 0 | 0 | | Transfer to Vehicle Reserve | 9,300 | 6,500 | 2,800 | 43.08% | 9,672 | 10,059 |
| **(25,271)** | **310,332** | **(109,033)** | | **Total** | **268,799** | **216,546** | **52,253** | **24.13%** | **279,551** | **290,733** |

1 Extra $6,000 to replace engine on used vehicle from Roads Dept.

## Engineering - GIS

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 69,404 | 75,598 | 73,889 | | Payroll Salaries and Wages | 80,251 | 77,914 | 2,337 | 3.00% | 83,461 | 86,800 |
| | 0 | 7,822 | | Part-Time Wages | 0 | 10,592 | (10,592) | (100.00%) | 0 | 0 |
| 18,745 | 20,859 | 22,259 | | Payroll Benefits | 20,859 | 28,828 | (7,969) | (27.64%) | 21,693 | 22,561 |
| 0 | 0 | 1,143 | | Student Benefits | 0 | 3,019 | (3,019) | (100.00%) | 0 | 0 |
| | 54 | 0 | | Clothing | 100 | 100 | 0 | 0.00% | 104 | 108 |
| 117 | 117 | 156 | | Footwear | 130 | 130 | 0 | 0.00% | 135 | 141 |
| 87,975 | 139,843 | 148,504 | 1 | Software Purchase/Maintenance | 171,964 | 115,374 | 56,590 | 49.05% | 125,000 | 130,000 |
| 8,665 | 285 | 465 | 2 | Hardware Maintenance/Server Hosting | 0 | 10,150 | (10,150) | (100.00%) | 0 | 0 |
| 213 | 1,105 | 284 | | Printing | 1,925 | 1,925 | 0 | 0.00% | 2,002 | 2,082 |
| 0 | 2,999 | 4,386 | | Training and Courses | 3,500 | 3,000 | 500 | 16.67% | 3,640 | 3,786 |
| 63 | 0 | 312 | | Mileage | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 0 | 0 | 0 | 3 | Consultant | 21,000 | 0 | 21,000 | 0.00% | | |
| 0 | 865 | 0 | | Special Project - Drone | 6,270 | 1,000 | 5,270 | 527.00% | 1,000 | 1,040 |
| (6,007) | (6,367) | (6,623) | | Building - Indirect Costs | (6,888) | (6,623) | (265) | 4.00% | (7,163) | (7,450) |
| 0 | 0 | (36) | | Recoveries - Maps | 0 | (100) | 100 | (100.00%) | 0 | 0 |
| (3,094) | (3,595) | (3,500) | | Recoveries - LUSI | (3,500) | (3,500) | 0 | 0.00% | (3,640) | (3,786) |
| 2,500 | 2,500 | 2,500 | | Transfer to Reserve | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| **178,581** | **234,263** | **251,563** | | **Total** | **298,612** | **244,809** | **53,803** | **21.98%** | **229,353** | **238,527** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 645,409 | 1,235,268 | 1,352,177 | | Payroll Salaries and Wages | 1,191,308 | 1,168,673 | 22,635 | 1.94% | 1,238,960 | 1,288,518 |
| 20,711 | 24,916 | 62,652 | | Payroll - Overtime | 52,569 | 70,465 | (17,896) | (25.40%) | 54,672 | 56,858 |
| 47,555 | 48,550 | 42,788 | | Payroll - Standby | 46,069 | 48,035 | (1,966) | (4.09%) | 47,912 | 49,828 |
| 2,311 | 1,380 | 842 | | Payroll - Part-Time Wages | 19,232 | 18,838 | 394 | 2.09% | 20,001 | 20,802 |
| 182,856 | 159,531 | 176,111 | | Payroll Benefits | 189,070 | 465,751 | (276,681) | (59.41%) | 196,633 | 204,498 |
| 935 | 453 | 1,573 | | Payroll Benefits - Part-Time | 500 | 5,369 | (4,869) | (90.69%) | 520 | 541 |
| 7,998 | 7,806 | 6,642 | | Clothing | 8,520 | 7,020 | 1,500 | 21.37% | 8,861 | 9,215 |
| 3,483 | 3,172 | 4,457 | | Footwear | 4,500 | 4,500 | 0 | 0.00% | 4,680 | 4,867 |
| 467 | 430 | 1,806 | | Cleaning Allowance | 700 | 650 | 50 | 7.69% | 728 | 757 |
| 2,241 | 1,583 | 1,745 | | Employee Meal Allowance | 2,000 | 2,000 | 0 | 0.00% | 2,080 | 2,163 |
| 5,605 | 5,302 | 1,745 | | Office Supplies | 5,250 | 5,000 | 250 | 5.00% | 5,460 | 5,678 |
| 1,167 | 0 | 2,690 | | Office Equipment Purchase | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 11,243 | 11,622 | 10,851 | | Telephone and Answering Service | 12,000 | 12,000 | 0 | 0.00% | 12,480 | 12,979 |
| 1,186 | 2,624 | 1,429 | | Communication Equipment | 1,400 | 1,700 | (300) | (17.65%) | 1,456 | 1,514 |
| 0 | 0 | 0 | | Communication Equipment Repairs | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 1,204 | 4,695 | 2,797 | | Memberships and Subscriptions | 3,000 | 3,100 | (100) | (3.23%) | 3,120 | 3,245 |
| 6,037 | 5,240 | 68 | | Courses and Conferences | 9,000 | 9,000 | 0 | 0.00% | 9,360 | 9,734 |
| 11,946 | 4,714 | 13,342 | | Courses - Certification Training | 21,000 | 12,000 | 9,000 | 75.00% | 21,840 | 22,714 |
| 467 | 430 | 0 | | Car Allowance | 0 | 600 | (600) | (100.00%) | 0 | 0 |
| 24,611 | 31,454 | 29,135 | | Heat/Utilities | 28,000 | 18,000 | 10,000 | 55.56% | 29,120 | 30,285 |
| 9,343 | 5,974 | 10,276 | | Utilities - 390 King St. W | 0 | 10,000 | (10,000) | (100.00%) | 0 | 0 |
| 21,286 | 25,204 | 43,541 | | Building Maintenance | 21,000 | 20,000 | 1,000 | 5.00% | 21,840 | 22,714 |
| 390 | 1,825 | 1,195 | | Building Maintenance - 390 King St. W | 0 | 1,000 | (1,000) | (100.00%) | 0 | 0 |
| 9,206 | 9,152 | 10,854 | | Custodial/Clean Supplies | 12,000 | 10,000 | 2,000 | 20.00% | 12,480 | 12,979 |
| 11,296 | 6,531 | 6,274 | 1 | Property Improvements | 65,000 | 15,000 | 50,000 | 333.33% | 67,600 | 70,304 |
| 231,075 | 306,026 | 159,323 | | Vehicle Maintenance and Repair | 200,000 | 165,000 | 35,000 | 21.21% | 208,000 | 216,320 |
| 166,449 | 116,057 | 176,249 | | Gasoline | 165,000 | 155,000 | 10,000 | 6.45% | 171,600 | 178,464 |
| 2,352 | 6,348 | 2,170 | | Other Equipment Purchases | 3,700 | 3,600 | 100 | 2.78% | 3,848 | 4,002 |
| 25,291 | 31,965 | 37,118 | | Other Equipment Maintenance and Repairs | 35,000 | 33,000 | 2,000 | 6.06% | 36,400 | 37,856 |
| (6,439) | (18,203) | 0 | | Recoveries | (24,960) | (24,000) | (960) | 4.00% | (25,958) | (26,997) |
| 3,092 | 5,671 | 92 | | Software Maintenance | 4,000 | 4,000 | 0 | 0.00% | 4,160 | 4,326 |
| 193,968 | 194,297 | 194,297 | | Liability Insurance | 202,069 | 194,297 | 7,772 | 4.00% | 210,152 | 218,558 |
| 5,000 | 5,000 | 0 | | Contracts - Environmental Monitoring | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| (167,852) | (165,000) | (165,000) | | Recoveries - Town Equipment - Sanitary | (165,000) | (165,000) | 0 | 0.00% | (171,600) | (178,464) |
| 235,000 | 212,500 | 225,000 | 2 | Transfer to Vehicle Reserve | 605,000 | 225,000 | 380,000 | 168.89% | 629,200 | 654,368 |
| **1,716,889** | **2,292,519** | **2,414,237** | | **Total** | **2,723,926** | **2,506,598** | **217,328** | **8.67%** | **2,832,883** | **2,946,199** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 0 | 0 | 0 | | Equipment Rentals | 400 | 400 | 0 | 0.00% | 416 | 433 |
| 0 | 0 | 0 | | Other Operating Materials | 750 | 750 | 0 | 0.00% | 780 | 811 |
| 14,755 | 0 | 15,366 | 1 | Special Project - OSIM Bridge Inspections | 0 | 16,500 | (16,500) | (100.00%) | 17,160 | 0 |
| **14,755** | **0** | **15,366** | | **Total** | **1,150** | **17,650** | **(16,500)** | **(93.48%)** | **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.

## Roadside Grass and Weeds

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 10,288 | 6,859 | 0 |
| **10,288** | **6,859** | **0** |

| | Expense | 2025 Buget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|---|
| 1 | Weed Control | 7,500 | 7,000 | 500 | 7.14% |
| | **Total** | **7,500** | **7,000** | **500** | **7.14%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 11,000 | 11,440 |
| **11,000** | **11,440** |

1 Spraying outside of downtown areas (2026 proposed increase in service to include William St and Division St.)

## Maintenance Roadside Debris and Litter Pickup and Sweeping

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 81 | 66 | 0 | 2 | Other Equipment Maintenance and Repairs | 3,500 | 1,000 | 2,500 | 250.00% | 5,750 | 5,980 |
| 0 | 0 | 0 | | Equipment Rentals | 1,100 | 1,100 | 0 | 0.00% | 1,144 | 1,190 |
| 5,168 | 4,208 | 940 | | Garbage Removal | 5,000 | 5,000 | 0 | 0.00% | 5,200 | 5,408 |
| 17,439 | 13,220 | 5,885 | 1 | Contracts | 30,000 | 20,000 | 10,000 | 50.00% | 31,200 | 32,448 |
| 0 | 0 | 0 | 3 | Stormwater Fees | (6,525) | (6,525) | 0 | 0.00% | (6,786) | (7,057) |
| 0 | 0 | 0 | | Recoveries | (5,000) | (5,000) | 0 | 0.00% | (5,200) | (5,408) |
| **22,688** | **17,494** | **6,825** | | **Total** | **28,075** | **15,575** | **12,500** | **80.26%** | **31,308** | **32,560** |

1 Increase in 2025 to remove sweepings waste pile inc. testing/hauling, etc

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

3 75% of street sweeping screening contract

## Maintenance - Pavement Repairs

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 2,778 | 956 | 113 | | Other Equipment Maintenance and Repairs | 3,100 | 3,000 | 100 | 3.33% | 3,224 | 3,353 |
| 271 | 2,427 | 6,363 | | Equipment Rentals | 3,450 | 1,500 | 1,950 | 130.00% | 3,588 | 3,732 |
| 29,062 | 19,756 | 33,125 | | Other Operating Materials | 31,000 | 30,000 | 1,000 | 3.33% | 32,240 | 33,530 |
| 0 | 0 | 34,351 | 3 | Software Maintenance | 52,000 | 26,000 | 26,000 | 100.00% | 32,000 | 52,000 |
| 39,710 | 4,263 | 50,053 | 1 | Contracts | 51,500 | 50,000 | 1,500 | 3.00% | 53,560 | 55,702 |
| (15,594) | (2,350) | (3,481) | 2 | Recoveries - Hardtop Maintenance | (10,000) | (10,000) | 0 | 0.00% | (10,400) | (10,816) |
| 0 | (700) | 0 | | Recoveries - Road Maintenance | (50,000) | (50,000) | 0 | 0.00% | (52,000) | (54,080) |
| 0 | 0 | 50,000 | | Transfer - Road Maintenance Reserve | 50,000 | 50,000 | 0 | 0.00% | 52,000 | 54,080 |
| **56,227** | **24,352** | **170,524** | | **Total** | **131,050** | **100,500** | **30,550** | **30.40%** | **114,212** | **137,500** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 1,502 | 0 | 2,334 | | Equipment Maintenance | 1,600 | 1,500 | 100 | 6.67% | 1,664 | 1,731 |
| 21,329 | 16,671 | 516 | 1 | Contracts | 35,000 | 33,000 | 2,000 | 6.06% | 36,400 | 37,856 |
| 2,549 | 5,963 | 0 | | Equipment Rentals | 4,000 | 2,000 | 2,000 | 100.00% | 4,160 | 4,326 |
| 163,926 | 62,320 | 142,886 | | De-Icing Materials | 135,000 | 135,000 | 0 | 0.00% | 140,400 | 146,016 |
| (15,204) | (1,288) | (4,853) | 2 | Recoveries | (10,000) | (18,000) | 8,000 | (44.44%) | (10,400) | (10,816) |
| **174,102** | **83,666** | **140,882** | | **Total** | **165,600** | **153,500** | **12,100** | **7.88%** | **172,224** | **179,113** |

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

2 Chargebacks to developers from snow removal

## Safety Devices, Information, Traffic Control

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 563 | 27,774 | 168 | | Other Equipment Maintenance and Repairs | 30,000 | 20,000 | 10,000 | 50.00% | 32,500 | 35,000 |
| 16,736 | 16,861 | 14,621 | | Utilities | 18,000 | 24,000 | (6,000) | (25.00%) | 18,500 | 19,000 |
| (3,504) | 0 | 0 | | Recoveries | (4,000) | (600) | (3,400) | 566.67% | (4,000) | (4,000) |
| 0 | 12,227 | (2,171) | | Special Project - Coloured Crosswalk | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | | Special Project - Flashing Beacons King/College | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 70,056 | 71,289 | 50,000 | 1 | Contracts | 60,000 | 50,000 | 10,000 | 20.00% | 65,000 | 70,000 |
| 85,433 | 83,978 | 87,000 | | Contracts - Line Painting | 100,000 | 87,000 | 13,000 | 14.94% | 110,000 | 115,000 |
| **169,284** | **212,129** | **149,618** | | **Total** | **204,000** | **180,400** | **23,600** | **13.08%** | **222,000** | **235,000** |

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

## Sidewalks

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 5,914 | 0 | 0 | | Property Improvements | 0 | 0 | 0 | 0.00% | 5,500 | 5,500 |
| 1,333 | 927 | 348 | | Other Equipment and Rentals | 2,000 | 2,000 | 0 | 0.00% | 2,000 | 2,000 |
| 766 | 25 | 0 | | Equipment Rentals | 500 | 500 | 0 | 0.00% | 550 | 550 |
| 24,694 | 31,033 | 37,980 | 1 | Other Operating Materials | 33,000 | 30,000 | 3,000 | 10.00% | 33,500 | 34,000 |
| (1,728) | (2,190) | (3,640) | | Recoveries | (3,500) | (3,500) | 0 | 0.00% | (3,640) | (3,786) |
| 13,409 | 13,664 | 11,528 | 2 | Contracts | 20,500 | 20,000 | 500 | 2.50% | 21,000 | 21,500 |
| 906 | 2,671 | 0 | 3 | Weed Control - King St. | 1,800 | 1,800 | 0 | 0.00% | 1,872 | 1,947 |
| **45,294** | **46,130** | **46,215** | | **Total** | **54,300** | **50,800** | **3,500** | **6.89%** | **60,782** | **61,711** |

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

2 Sidewalk pumping contract

3 Weed spray (3 applications) matched funding from DBIA.

## Crossing Guards

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 0 | 86,484 | 80,659 | | Payroll Salaries and Wages | 25,171 | 22,823 | 2,349 | 10.29% | 26,178 | 27,225 |
| 5,102 | 5,757 | 5,200 | | Payroll Part-Time Wages | 78,840 | 76,544 | 2,296 | 3.00% | 81,994 | 85,274 |
| 7,717 | 5,079 | 7,415 | | Payroll Benefits | 7,551 | 7,075 | 476 | 6.73% | 7,853 | 8,167 |
| 0 | 8,156 | 7,502 | | Payroll Part-Time Benefits | 8,672 | 21,815 | (13,143) | (60.25%) | 9,019 | 9,380 |
| 0 | 1,244 | 0 | | Clothing | 4,350 | 4,350 | 0 | 0.00% | 4,524 | 4,705 |
| 1,894 | 2,230 | 1,517 | 1 | Other Operating Materials | 2,800 | 1,200 | 1,600 | 133.33% | 2,912 | 3,028 |
| 0 | 0 | 1,874 | | Property Maintenance and Improvement | 0 | 1,400 | (1,400) | (100.00%) | 0 | 0 |
| **14,713** | **108,950** | **104,166** | | **Total** | **127,384** | **135,207** | **(7,822)** | **(5.79%)** | **132,480** | **137,779** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 197,868 | 215,130 | 184,101 | | Utilities | 195,000 | 195,000 | 0 | 0.00% | 202,800 | 210,912 |
| 11,592 | 10,143 | 8,694 | 1 | Debenture Payment | 7,245 | 53,694 | (46,449) | (86.51%) | 5,796 | 4,347 |
| **209,460** | **225,273** | **192,795** | | **Total** | **202,245** | **248,694** | **(46,449)** | **(18.68%)** | **208,596** | **215,259** |

1 Update to actuals per debenture schedule.

## Transit

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 34,447 | 61,789 | 77,576 | | Payroll Salaries and Wages | 107,295 | 88,814 | 18,481 | 20.81% | 111,586 | 116,050 |
| 11,607 | 17,911 | 26,748 | | Payroll Benefits | 22,273 | 28,865 | (6,592) | (22.84%) | 23,164 | 24,090 |
| 178 | 421 | 1,227 | | Office Supplies | 1,500 | 1,000 | 500 | 50.00% | 1,560 | 1,622 |
| 82 | 0 | 872 | | Advertising and Promotions | 1,000 | 500 | 500 | 100.00% | 1,040 | 1,082 |
| 0 | 782 | 0 | | Printing | 1,000 | 550 | 450 | 81.82% | 1,040 | 1,082 |
| 2,309 | 3,023 | 4,288 | | Memberships and Subscriptions | 3,700 | 3,250 | 450 | 13.85% | 3,848 | 4,002 |
| 0 | 1,303 | 2,082 | | Training and Courses | 1,700 | 1,500 | 200 | 13.33% | 1,768 | 1,839 |
| 3,964 | 7,324 | 29,076 | | Other Equipment Repairs and Maintenance | 22,000 | 15,000 | 7,000 | 46.67% | 22,880 | 23,795 |
| 0 | 0 | 0 | | Gasoline | 205,000 | 15,000 | 190,000 | 1266.67% | 213,200 | 221,728 |
| 759 | 728 | 775 | | Bank Service Charges | 1,000 | 750 | 250 | 33.33% | 1,040 | 1,082 |
| 4,555 | 26,932 | 17,910 | 2 | Software Maintenance | 32,000 | 24,200 | 7,800 | 32.23% | 33,280 | 34,611 |
| 25,523 | 26,256 | 26,256 | | Liability Insurance | 26,256 | 26,256 | 0 | 0.00% | 27,307 | 28,399 |
| 0 | 0 | 0 | | Utilities and Building Maintenance - 390 King St. | 15,600 | 0 | 15,600 | 0.00% | 16,224 | 16,873 |
| 0 | 0 | 0 | | Contracts - Cleaning | 5,600 | 0 | 5,600 | 0.00% | 5,824 | 6,057 |
| 616,397 | 546,120 | 855,628 | | Contracts - Transit Service (includes conventional wheels) on demand | 695,000 | 1,000,000 | (305,000) | (30.50%) | 722,800 | 751,712 |
| 0 | 0 | 0 | | Contracts - Vehicle Maintenance | 55,000 | 15,000 | 40,000 | 266.67% | 57,200 | 59,488 |
| 37,921 | 27,423 | 13,169 | | Contracts - Shelter Maintenance | 40,000 | 35,000 | 5,000 | 14.29% | 41,600 | 43,264 |
| 271,573 | 283,640 | 33,743 | | Contracts - Accessible Transit (Wheels) | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | 1 | Fixed Route Pilot | 75,000 | 175,000 | (100,000) | (57.14%) | 78,000 | 81,120 |
| 260,000 | 285,000 | 70,000 | | Transfer to Vehicle Reserve | 182,000 | 70,000 | 112,000 | 160.00% | 189,280 | 196,851 |
| (70,374) | (72,826) | (88,376) | | Fares | (103,000) | (100,000) | (3,000) | 3.00% | (107,120) | (111,405) |
| (7,927) | (5,895) | (14,183) | | Passes | (20,000) | (50,000) | 30,000 | (60.00%) | (20,800) | (21,632) |
| (10,284) | (14,710) | (15,366) | | Tickets | (15,000) | (10,000) | (5,000) | 50.00% | (15,600) | (16,224) |
| (8,000) | (6,667) | (7,898) | | Bench Advertising | (8,000) | (8,000) | 0 | 0.00% | (8,320) | (8,653) |
| (290,734) | 0 | (17,067) | | Provincial Subsidy | (203,000) | (214,856) | 11,856 | (5.52%) | (211,120) | (219,565) |
| **881,996** | **1,188,554** | **1,016,461** | | **Total** | **1,143,924** | **1,117,829** | **26,095** | **2.33%** | **1,189,681** | **1,237,268** |

1 Available during peak hours only Monday to Friday 9am to 5pm, 16 stop locations which include major points of interest and retirement residences - 1 year pilot.

2 Online payments annual maintenance; hosted virtual server.

# Town of Cobourg - 2025 Budget

## Social and Family

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 0 | 5,000 | 0 |
| 0 | 0 | 0 |
| 611 | 14,705 | 0 |
| **611** | **19,705** | **0** |

| Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Grants and Transfers | 0 | 0 | 0 | 0.00% |
| Physician Recruitment | 0 | 0 | 0 | 0.00% |
| Affordable Housing Assistance | 0 | 0 | 0 | 0.00% |
| **Total** | **0** | **0** | **0** | **0.00%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| **0** | **0** |

## Grants and Transfers

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| | 5,000 | 0 |
| **0** | **5,000** | **0** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Northumberland Fare Share Food Bank | 0 | 0 | 0 | 0.00% |
| **Total** | **0** | **0** | **0** | **0.00%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 0 | 0 |
| **0** | **0** |

## Physician Recruitment

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 17,100 | 17,100 | 27,452 | Physician Recruitment | 28,824 | 27,452 | 1,372 | 5.00% | 29,977 | 31,176 |
| (17,100) | (17,100) | (42,452) | Recoveries - Northam | (28,824) | (42,452) | 13,628 | (32.10%) | (29,977) | (31,176) |
| 0 | 0 | 15,000 | Port Hope In-Clinic Contribution | 0 | 15,000 | (15,000) | (100.00%) | 0 | 0 |
| **0** | **0** | **0** | **Total** | **0** | **0** | **0** | **0.00%** | **0** | **0** |

## Affordable Housing Assistance

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 611 | 14,705 | 75,000 |
| 0 | 0 | (75,000) |
| **611** | **14,705** | **0** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Affordable Housing Assistance | 125,000 | 125,000 | 0 | 0.00% |
| Recoveries - Holdco | (125,000) | (125,000) | 0 | 0.00% |
| **Total** | **0** | **0** | **0** | **0.00%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 130,000 | 135,200 |
| (130,000) | (135,200) |
| **0** | **0** |

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 - 2025 Budget

## Parks and Recreation

| 2022 Actual | 2023 Actual | 2024 Projection | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 730,641 | 1,601,113 | 1,846,389 | Parks | 1,863,672 | 1,892,653 | (28,982) | (1.53%) | 1,938,218 | 2,015,747 |
| 275,517 | 286,002 | 251,082 | Parks Maintenance | 343,341 | 333,000 | 10,341 | 3.11% | 357,075 | 371,358 |
| 0 | 0 | 0 | Cemetery | 57,300 | 0 | 57,300 | 0.00% | 5,200 | 5,408 |
| 55,833 | 70,914 | 62,293 | Horticulture | 62,225 | 68,900 | (6,675) | (9.69%) | 64,714 | 67,303 |
| 323,806 | 331,089 | 284,260 | Forestry | 326,878 | 318,004 | 8,874 | 2.79% | 339,953 | 353,552 |
| 33,384 | 18,651 | 34,018 | Parks Athletics Facilities | 41,565 | 38,500 | 3,065 | 7.96% | 43,228 | 44,957 |
| 31,043 | 33,395 | 23,772 | Parks Turf Maintenance | 28,750 | 28,000 | 750 | 2.68% | 29,900 | 31,096 |
| (56,210) | (16,021) | (6,028) | Beach Washrooms | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 117,281 | 129,294 | 129,143 | Centennial Pool | 140,810 | 139,529 | 1,281 | 0.92% | 146,443 | 152,300 |
| 112,405 | 34,343 | 70,400 | Aquatics Lifeguards | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 53,626 | 42,614 | 48,789 | Outdoor Rink | 82,156 | 42,926 | 39,230 | 91.39% | 49,042 | 51,004 |
| 23,527 | 31,208 | 15,168 | Legion Fields | 26,686 | 19,714 | 6,972 | 35.37% | 27,753 | 28,864 |
| (2,630) | (157,567) | (100,757) | Marina | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 53,834 | 153,239 | 43,826 | Dredge | 70,707 | 92,954 | (22,246) | (23.93%) | 73,535 | 76,477 |
| (181,905) | (131,533) | (111,685) | Campground | (0) | (115,998) | 115,998 | (100.00%) | (0) | (0) |
| 215,145 | 255,068 | 171,026 | Harbor | 230,967 | 229,329 | 1,638 | 0.71% | 240,206 | 249,814 |
| 42,548 | 51,552 | 35,990 | Memorial/Jack Heenan Arena | 41,297 | 51,048 | (9,752) | (19.10%) | 42,949 | 44,667 |
| 1,340,179 | 1,500,312 | 1,774,050 | Community Centre | 1,520,022 | 1,545,782 | (25,760) | (1.67%) | 1,580,823 | 1,644,056 |
| 157,593 | 118,097 | 141,726 | Seniors Activity | 355,474 | 263,742 | 91,732 | 34.78% | 369,693 | 384,481 |
| **3,325,617** | **4,351,769** | **4,713,460** | **Total** | **5,191,850** | **4,948,083** | **243,767** | **4.93%** | **5,308,732** | **5,521,082** |

## Parks

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 344,605 | 1,132,812 | 877,660 | | Payroll Salaries and Wages | 917,578 | 880,035 | 37,543 | 4.27% | 954,281 | 992,452 |
| 29,079 | 25,736 | 66,546 | | Payroll - Overtime | 30,251 | 29,370 | 881 | 3.00% | 31,461 | 32,720 |
| 28,169 | 33,943 | 307,232 | | Payroll - Part-Time | 239,337 | 261,106 | (21,769) | (8.34%) | 248,910 | 258,867 |
| 99,841 | 104,975 | 299,188 | | Payroll Benefits | 321,152 | 329,966 | (8,814) | (2.67%) | 333,998 | 347,358 |
| 3,234 | 5,643 | 47,217 | | Payroll Benefits - Part Time | 35,901 | 74,415 | (38,514) | (51.76%) | 37,337 | 38,830 |
| 2,564 | 6,051 | 4,584 | | Clothing | 5,871 | 5,700 | 171 | 3.00% | 6,106 | 6,350 |
| 2,837 | 1,973 | 3,839 | | Personal Protective Equipment | 5,459 | 5,300 | 159 | 3.00% | 5,677 | 5,904 |
| 1,925 | 1,824 | 2,566 | | Footwear | 2,575 | 2,500 | 75 | 3.00% | 2,678 | 2,785 |
| 2,436 | 2,601 | 1,012 | | Meal Allowance | 2,369 | 2,300 | 69 | 3.00% | 2,464 | 2,562 |
| 6,170 | 3,803 | 2,773 | | Office Supplies | 3,593 | 3,100 | 493 | 15.90% | 3,737 | 3,886 |
| 6,842 | 8,615 | 6,652 | | Telephone and Answering Service | 7,416 | 7,200 | 216 | 3.00% | 7,713 | 8,021 |
| 0 | 25 | 0 | | Advertising and Promotion | 0 | 400 | (400) | (100.00%) | 0 | 0 |
| 1,461 | 1,518 | 676 | | Memberships and Subscriptions | 1,854 | 1,800 | 54 | 3.00% | 1,928 | 2,005 |
| 10,526 | 10,394 | 6,613 | | Training and Courses | 12,772 | 12,400 | 372 | 3.00% | 13,283 | 13,814 |
| 8,758 | 10,180 | 10,057 | | Heat | 8,500 | 7,200 | 1,300 | 18.06% | 8,840 | 9,194 |
| 19,787 | 20,309 | 19,078 | | Utilities | 19,673 | 19,100 | 573 | 3.00% | 20,460 | 21,278 |
| 23,076 | 33,487 | 39,716 | | Building Maintenance | 23,381 | 22,700 | 681 | 3.00% | 24,316 | 25,289 |
| 10,684 | 9,152 | 11,316 | | Custodial/Cleaning Supplies | 12,772 | 12,400 | 372 | 3.00% | 13,283 | 13,814 |
| 78,059 | 108,258 | 78,880 | | Vehicle Maintenance | 80,000 | 71,100 | 8,900 | 12.52% | 83,200 | 86,528 |
| 73,926 | 62,595 | 53,938 | | Gasoline | 79,619 | 77,300 | 2,319 | 3.00% | 82,804 | 86,116 |
| 3,973 | 681 | 5,223 | | Small Equipment Purchases | 6,386 | 6,200 | 186 | 3.00% | 6,641 | 6,907 |
| 2,652 | 2,899 | 3,747 | | Special Project - Blue Flag Water Testing | 2,987 | 2,900 | 87 | 3.00% | 3,106 | 3,231 |
| 0 | 0 | 0 | | Special Project - Bucket Truck Extended Life | 15,450 | 15,000 | 450 | 3.00% | 16,068 | 16,711 |
| 44,109 | 45,161 | 45,161 | | Liability Insurance | 46,516 | 45,161 | 1,355 | 3.00% | 48,377 | 50,312 |
| 150,000 | 150,000 | 160,000 | | Transfer to Vehicle Reserve | 164,800 | 160,000 | 4,800 | 3.00% | 171,392 | 178,248 |
| (25,000) | (11,220) | (23,200) | | Victoria Park Food Concessions Revenue | (18,000) | (13,000) | (5,000) | 38.46% | (18,720) | (19,469) |
| (153,063) | (100,000) | (116,000) | | Parking Revenue | (116,000) | (100,000) | (16,000) | 16.00% | (120,640) | (125,466) |
| (24,959) | (36,575) | (52,348) | 1 | User Fees | (30,000) | (20,000) | (10,000) | 50.00% | (31,200) | (32,448) |
| (5,000) | (5,000) | 0 | | Donation from DBIA - for Baskets | 0 | (6,000) | 6,000 | (100.00%) | 0 | 0 |
| (2,950) | (7,590) | 0 | | Beach Rentals | (3,090) | (3,000) | (90) | 3.00% | (3,214) | (3,342) |
| (6,800) | (13,400) | (14,133) | 2 | Donations | (10,300) | (10,000) | (300) | 3.00% | (10,712) | (11,140) |
| 0 | (1,231) | (1,606) | | Northam - Grass Cutting | 0 | (5,000) | 5,000 | (100.00%) | 0 | 0 |
| (6,300) | (6,505) | 0 | | Federal Grants Student Wages | (5,150) | (5,000) | (150) | 3.00% | (5,356) | (5,570) |
| **730,641** | **1,601,113** | **1,846,389** | | **Total** | **1,863,672** | **1,892,653** | **(28,982)** | **(1.53%)** | **1,938,218** | **2,015,747** |

1 Rental of pavilion at Victoria Park.

2 Public donations for memorial benches, etc.

## Parks Maintenance

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 83,701 | 122,732 | 101,043 | | Utilities | 124,800 | 120,000 | 4,800 | 4.00% | 129,792 | 134,984 |
| 12,805 | 8,588 | 10,817 | | Building Maintenance | 16,995 | 16,500 | 495 | 3.00% | 17,675 | 18,382 |
| 7,028 | 6,809 | 3,274 | | Signs | 3,708 | 3,600 | 108 | 3.00% | 3,856 | 4,011 |
| 3,915 | 2,545 | 2,787 | | Janitor/Cleaning Supplies | 5,000 | 10,500 | (5,500) | (52.38%) | 5,200 | 5,408 |
| 12,163 | 8,006 | 9,982 | | Electrical Repairs | 7,931 | 7,700 | 231 | 3.00% | 8,248 | 8,578 |
| 6,095 | 14,215 | 1,821 | | Plumbing Repairs | 6,386 | 6,200 | 186 | 3.00% | 6,641 | 6,907 |
| 24,496 | 33,374 | 35,114 | 1 | Property Improvements | 38,522 | 30,900 | 7,622 | 24.67% | 40,063 | 41,665 |
| 0 | 0 | 0 | 2 | Pathway Maintenance | 0 | 6,500 | (6,500) | (100.00%) | 0 | 0 |
| 943 | 389 | 459 | | Equipment Rental | 3,399 | 3,300 | 99 | 3.00% | 3,535 | 3,676 |
| 26,051 | 34,645 | 35,569 | | Garbage Removal | 34,000 | 25,800 | 8,200 | 31.78% | 35,360 | 36,774 |
| 39,053 | 8,457 | 5,325 | | Bylaw Enforcement | 36,000 | 36,000 | 0 | 0.00% | 37,440 | 38,938 |
| 39,010 | 13,519 | 9,952 | 3 | Port-A-Potties | 41,200 | 40,000 | 1,200 | 3.00% | 42,848 | 44,562 |
| 0 | 0 | 0 | 4 | Ecology Garden | 2,500 | 0 | 2,500 | 0.00% | 2,600 | 2,704 |
| 0 | 15,468 | 9,260 | | Special Project - Bridge Deck Inspections | 0 | 7,000 | (7,000) | (100.00%) | 0 | 0 |
| 20,257 | 17,255 | 25,678 | | Rent - Dog Park | 22,900 | 19,000 | 3,900 | 20.53% | 23,816 | 24,769 |
| **275,517** | **286,002** | **251,082** | | **Total** | **343,341** | **333,000** | **10,341** | **3.11%** | **357,075** | **371,358** |

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.

4 Ecology Garden - Town expenses

## Cemetery Maintenance - Hull's Corners

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| **0** | **0** | **0** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Utilities | 1,000 | 0 | 1,000 | 0.00% |
| Building Maintenance | 0 | 0 | 0 | 0.00% |
| Property Improvements | 1,000 | 0 | 1,000 | 0.00% |
| Horticulture & Pathways | 2,000 | 0 | 2,000 | 0.00% |
| Garbage Removal | 1,000 | 0 | 1,000 | 0.00% |
| Special Project - Survey | 2,800 | 0 | 2,800 | 0.00% |
| Special Project - New Fence | 30,000 | 0 | 30,000 | 0.00% |
| Special Project - New Sign | 2,500 | 0 | 2,500 | 0.00% |
| Special Project - New Entrance Gate | 5,000 | 0 | 5,000 | 0.00% |
| Special Project - Clear overgrown monuments & perimeter | 12,000 | 0 | 12,000 | 0.00% |
| **Total** | **57,300** | **0** | **57,300** | **0.00%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 1,040 | 1,082 |
| 0 | 0 |
| 1,040 | 1,082 |
| 2,080 | 2,163 |
| 1,040 | 1,082 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| 0 | 0 |
| **5,200** | **5,408** |

## Horticulture

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 3,938 | 12,514 | 17,657 | | Heat | 15,000 | 12,000 | 3,000 | 25.00% | 15,600 | 16,224 |
| 6,139 | 7,685 | 6,801 | | Utilities | 6,400 | 6,400 | 0 | 0.00% | 6,656 | 6,922 |
| 11,024 | 9,312 | 9,429 | | Building Maintenance | 10,000 | 7,000 | 3,000 | 42.86% | 10,400 | 10,816 |
| 0 | 0 | 0 | 1 | Ecology Garden Operating Grant | 2,500 | 0 | 2,500 | 0.00% | 2,600 | 2,704 |
| 25,528 | 33,944 | 24,880 | | Horticulture Supplies | 28,325 | 27,500 | 825 | 3.00% | 29,458 | 30,636 |
| 9,204 | 7,458 | 3,526 | 2 | Horticulture - Downtown Beautification | 0 | 16,000 | (16,000) | (100.00%) | 0 | 0 |
| **55,833** | **70,914** | **62,293** | | **Total** | **62,225** | **68,900** | **(6,675)** | **(9.69%)** | **64,714** | **67,303** |

1 Operating Grant as per MOU 2025-2035

2 Downtown baskets and containers.

## Forestry

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 104,931 | 126,109 | 126,424 | | Payroll Wages and Salaries | 85,779 | 85,779 | 0 | 0.00% | 89,211 | 92,779 |
| 15,496 | 7,676 | 8,934 | | Payroll - Overtime | 4,120 | 4,000 | 120 | 3.00% | 4,285 | 4,456 |
| 1,669 | 17,712 | 574 | | Payroll - Part-Time Wages | 25,399 | 24,192 | 1,207 | 4.99% | 26,415 | 27,472 |
| 39,278 | 45,368 | 50,681 | | Payroll Benefits | 34,312 | 33,218 | 1,094 | 3.29% | 35,684 | 37,112 |
| 187 | 2,502 | 85 | | Payroll - Part-Time Benefits | 7,620 | 6,895 | 725 | 10.51% | 7,925 | 8,242 |
| 203 | 203 | 270 | | Footwear | 206 | 200 | 6 | 3.00% | 214 | 223 |
| 255 | 53 | 0 | | Office Supplies | 330 | 320 | 10 | 3.13% | 343 | 357 |
| 484 | 918 | 562 | | Memberships and Subscriptions | 618 | 600 | 18 | 3.00% | 643 | 668 |
| 941 | 746 | 2,187 | | Training and Courses | 2,369 | 2,300 | 69 | 3.00% | 2,464 | 2,562 |
| 834 | 710 | 868 | | Gasoline | 2,060 | 2,000 | 60 | 3.00% | 2,142 | 2,228 |
| 3,178 | 1,431 | 4,515 | | Other Equipment Maintenance and Repairs | 2,575 | 2,500 | 75 | 3.00% | 2,678 | 2,785 |
| 30,569 | 8,778 | 5,671 | 1 | Special Project - Emerald Ash | 0 | 25,000 | (25,000) | (100.00%) | 0 | 0 |
| 3,366 | 0 | 0 | 1 | Special Project - Open Space Maintenance | 0 | 5,000 | (5,000) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | 1 | Special Project - Forest Inventory Program | 0 | 4,000 | (4,000) | (100.00%) | 0 | 0 |
| 120,656 | 72,967 | 77,515 | | Contracts - Tree Planting | 99,910 | 97,000 | 2,910 | 3.00% | 103,906 | 108,063 |
| 21,829 | 25,296 | 2,497 | | Contracts - Emergency Removals Hazards | 14,420 | 14,000 | 420 | 3.00% | 14,997 | 15,597 |
| 29,930 | 45,618 | 30,476 | 1 | Contracts - Tree Maintenance | 74,160 | 38,000 | 36,160 | 95.16% | 77,126 | 80,211 |
| (50,000) | (25,000) | (27,000) | | Transfer - Tree Levy Reserve | (27,000) | (27,000) | 0 | 0.00% | (28,080) | (29,203) |
| **323,806** | **331,089** | **284,260** | | **Total** | **326,878** | **318,004** | **8,874** | **2.79%** | **339,953** | **353,552** |

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

## Parks Athletics Facilities

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 23,561 | 15,159 | 23,069 | | Athletics Field Maintenance | 20,600 | 20,000 | 600 | 3.00% | 21,424 | 22,281 |
| 0 | 0 | 2,951 | | Sports Field Irrigation | 5,000 | 3,000 | 2,000 | 66.67% | 5,200 | 5,408 |
| 2,711 | 734 | 0 | | Property Improvements | 6,695 | 6,500 | 195 | 3.00% | 6,963 | 7,241 |
| 7,112 | 2,758 | 7,998 | 1 | Port-A-Potties | 9,270 | 9,000 | 270 | 3.00% | 9,641 | 10,026 |
| **33,384** | **18,651** | **34,018** | | **Total** | **41,565** | **38,500** | **3,065** | **7.96%** | **43,228** | **44,957** |

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

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 31,043 | 33,395 | 23,772 |
| 0 | 0 | 0 |
| **31,043** | **33,395** | **23,772** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Vehicle and Equipment Maintenance | 25,750 | 25,000 | 750 | 3.00% |
| Property Improvements | 3,000 | 3,000 | 0 | 0.00% |
| **Total** | **28,750** | **28,000** | **750** | **2.68%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 26,780 | 27,851 |
| 3,120 | 3,245 |
| **29,900** | **31,096** |

## Beach Washrooms

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 283 | 293 | 275 | Utilities | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 3,123 | 8 | 0 | Building Maintenance | 1,000 | 6,100 | (5,100) | (83.61%) | 1,040 | 1,082 |
| 9,491 | 5,493 | 8,569 | Cleaning Supplies | 5,000 | 10,750 | (5,750) | (53.49%) | 5,200 | 5,408 |
| 1,397 | 0 | 3,411 | Electrical Repairs | 1,000 | 2,225 | (1,225) | (55.06%) | 1,040 | 1,082 |
| 7,115 | 7,726 | 9,441 | Plumbing Repairs | 7,000 | 7,000 | 0 | 0.00% | 7,280 | 7,571 |
| 27,612 | 40,217 | 39,351 | Cleaning Contract | 45,000 | 40,000 | 5,000 | 12.50% | 46,800 | 48,672 |
| (105,231) | (69,758) | (67,075) | Transfer Parking Revenue | (60,030) | (67,075) | 7,045 | (10.50%) | (62,431) | (64,928) |
| **(56,210)** | **(16,021)** | **(6,028)** | **Total** | **0** | **0** | **0** | **0.00%** | **0** | **0** |

## Centennial Pool

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 3,832 | 7,684 | 3,061 | | Heat | 5,000 | 6,000 | (1,000) | (16.67%) | 5,200 | 5,408 |
| 11,369 | 14,134 | 18,382 | | Utilities | 14,000 | 12,500 | 1,500 | 12.00% | 14,560 | 15,142 |
| 2,884 | 1,872 | 528 | | Property Improvements | 10,000 | 10,000 | 0 | 0.00% | 10,400 | 10,816 |
| 1,535 | 4 | 142 | | Materials Repair | 500 | 4,000 | (3,500) | (87.50%) | 520 | 541 |
| 97,661 | 105,600 | 107,029 | 1 | Lifeguards and Supplies | 111,310 | 107,029 | 4,281 | 4.00% | 115,763 | 120,393 |
| **117,281** | **129,294** | **129,143** | | **Total** | **140,810** | **139,529** | **1,281** | **0.92%** | **146,443** | **152,300** |

1 YMCA staff maintain and operate programs at Centennial Pool.

## Aquatics Lifeguards

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 112,405 | 0 | 70,400 | Fitness Centre Lifeguards | 0 | 0 | 0 | 0.00% | 0 | 0 |
| | 34,343 | 0 | Lifeguards and Supplies | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | Special Projects - Public Beach Lockers | 15,000 | 0 | 15,000 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | Transfer - Parking Revenue | (15,000) | 0 | (15,000) | 0.00% | 0 | 0 |
| **112,405** | **34,343** | **70,400** | **Total** | **0** | **0** | **0** | **0** | **0** | **0** |

Lifeguard service to beach - 4 stations

## Outdoor Rink

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 22,056 | 23,541 | 26,437 | Utilities | 25,000 | 21,000 | 4,000 | 19.05% | 26,000 | 27,040 |
| 1,339 | 0 | 227 | Vehicle Maintenance and Repairs | 500 | 900 | (400) | (44.44%) | 520 | 541 |
| 3,122 | 638 | 6,932 | Other Equipment Purchases | 3,708 | 3,600 | 108 | 3.00% | 3,856 | 4,011 |
| 17,180 | 3,634 | 6,867 | Other Equipment Maintenance and Repairs | 6,695 | 6,500 | 195 | 3.00% | 6,963 | 7,241 |
| 7,311 | 5,255 | 5,699 | Setup/Tear Down | 8,549 | 8,300 | 249 | 3.00% | 8,891 | 9,247 |
| 0 | 16,770 | 0 | Special Project - Butterfly Wings Replacement | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 0 | 0 | 0 | Special Project - Reflecting Pool Liner | 35,000 | 0 | 35,000 | 0.00% | 0 | 0 |
| 2,618 | 2,626 | 2,626 | Liability Insurance | 2,704 | 2,626 | 78 | 2.98% | 2,812 | 2,925 |
| 0 | (9,850) | 0 | Reserve - CAPS | 0 | 0 | 0 | 0.00% | 0 | 0 |
| **53,626** | **42,614** | **48,789** | **Total** | **82,156** | **42,926** | **39,230** | **91.39%** | **49,042** | **51,004** |

## Legion Fields

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 3,109 | 3,132 | 2,641 | Heat | 3,300 | 2,800 | 500 | 17.86% | 3,432 | 3,569 |
| 11,527 | 19,977 | 16,406 | Utilities | 16,000 | 9,000 | 7,000 | 77.78% | 16,640 | 17,306 |
| 3,437 | 514 | 1,735 | Building Maintenance | 10,200 | 3,200 | 7,000 | 218.75% | 10,608 | 11,032 |
| 690 | 0 | 2,217 | Cleaning Supplies | 0 | 800 | (800) | (100.00%) | 0 | 0 |
| 2,973 | 137 | 0 | Electrical Repairs | 0 | 2,300 | (2,300) | (100.00%) | 0 | 0 |
| 1,281 | 7,134 | 8,032 | Plumbing Repairs | 0 | 2,000 | (2,000) | (100.00%) | 0 | 0 |
| 1,398 | 3,596 | 0 | Diamond Maintenance | 5,000 | 6,000 | (1,000) | (16.67%) | 5,200 | 5,408 |
| 0 | 0 | 0 | Diamond Irrigation | 0 | 2,200 | (2,200) | (100.00%) | 0 | 0 |
| 2,991 | 3,414 | 3,414 | Liability Insurance | 3,516 | 3,414 | 102 | 2.99% | 3,657 | 3,803 |
| (1,819) | (6,696) | (16,439) | Regular Season Play | (8,240) | (8,000) | (240) | 3.00% | (8,570) | (8,912) |
| (2,060) | 0 | (2,837) | Tournaments | (3,090) | (3,000) | (90) | 3.00% | (3,214) | (3,342) |
| 0 | 0 | 0 | Canteen | 0 | (1,000) | 1,000 | (100.00%) | 0 | 0 |
| **23,527** | **31,208** | **15,168** | **Total** | **26,686** | **19,714** | **6,972** | **35.37%** | **27,753** | **28,864** |

## Marina

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 112,696 | 122,717 | 139,931 | | Payroll - Full Time Wages | 102,238 | 126,349 | (24,111) | (19.08%) | 106,327 | 110,580 |
| 6,636 | 4,451 | 1,829 | | Payroll - Overtime | 4,635 | 4,500 | 135 | 3.00% | 4,820 | 5,013 |
| 115,956 | 121,449 | 286,714 | | Payroll - Part-Time Wages | 127,508 | 137,170 | (9,662) | (7.04%) | 132,608 | 137,912 |
| 34,710 | 36,555 | 35,311 | | Payroll - Full Time Benefits | 30,671 | 44,471 | (13,800) | (31.03%) | 31,898 | 33,174 |
| 14,103 | 17,470 | 38,889 | | Payroll Part Time Benefits | 19,126 | 39,093 | (19,967) | (51.08%) | 19,891 | 20,687 |
| 745 | 1,206 | 265 | | Clothing | 1,200 | 1,200 | 0 | 0.00% | 1,248 | 1,298 |
| 609 | 601 | 5,786 | | Office Supplies | 721 | 700 | 21 | 3.00% | 750 | 780 |
| 918 | 1,022 | 500 | | Internet Costs | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 2,643 | 2,546 | 3,343 | | Telephone and Answering Service | 3,502 | 3,400 | 102 | 3.00% | 3,642 | 3,788 |
| 0 | 2,083 | 319 | | Advertising and Promotions | 3,000 | 3,600 | (600) | (16.67%) | 3,120 | 3,245 |
| 1,332 | 1,053 | 939 | | Printing | 1,000 | 1,800 | (800) | (44.44%) | 1,040 | 1,082 |
| 200 | 6,004 | 400 | | Photocopier | 612 | 400 | 212 | 53.00% | 636 | 662 |
| 102 | 5 | 0 | | Postage | 0 | 200 | (200) | (100.00%) | 0 | 0 |
| 1,853 | 3,611 | 2,097 | | Memberships and Subscriptions | 2,600 | 2,600 | 0 | 0.00% | 2,704 | 2,812 |
| 1,588 | 183 | 2,427 | | Training and Courses | 2,800 | 5,200 | (2,400) | (46.15%) | 2,912 | 3,028 |
| 70 | 185 | 244 | | Travel Expense | 0 | 1,200 | (1,200) | (100.00%) | 0 | 0 |
| 0 | 741 | 0 | | Conferences and Conventions | 0 | 2,100 | (2,100) | (100.00%) | 0 | 0 |
| 4,505 | 5,379 | 7,533 | | Ice Purchase | 4,738 | 4,600 | 138 | 3.00% | 4,928 | 5,125 |
| 3,003 | 4,661 | 1,955 | | Heat | 4,500 | 4,600 | (100) | (2.17%) | 4,680 | 4,867 |
| 23,821 | 27,600 | 32,578 | | Utilities | 26,574 | 25,800 | 774 | 3.00% | 27,637 | 28,742 |
| 8,891 | 15,061 | 13,751 | | Facilities Maintenance | 12,772 | 12,400 | 372 | 3.00% | 13,283 | 13,814 |
| 432 | 3,431 | 4,999 | | Custodial/Cleaning Supplies | 4,000 | 2,600 | 1,400 | 53.85% | 4,160 | 4,326 |
| 64,573 | 45,347 | 50,754 | | Dock Repair and Maintenance | 45,000 | 58,000 | (13,000) | (22.41%) | 46,800 | 48,672 |
| 77,521 | 12,682 | 0 | 2 | Common Harbour Dredging Contribution | 51,500 | 50,000 | 1,500 | 3.00% | 53,560 | 55,702 |
| 216,927 | 253,642 | 287,587 | | Fuel | 200,000 | 240,000 | (40,000) | (16.67%) | 208,000 | 216,320 |
| 4,252 | 2,719 | 9,868 | | Other Equipment Purchases | 3,914 | 3,800 | 114 | 3.00% | 4,071 | 4,233 |
| 4,599 | 3,164 | 33,299 | | Other Equipment and Maintenance | 74,160 | 72,000 | 2,160 | 3.00% | 77,126 | 80,211 |
| 414 | 1,148 | 778 | | Small Equipment Maintenance and Repairs | 1,100 | 1,900 | (800) | (42.11%) | 1,144 | 1,190 |
| 20,281 | 22,382 | 21,279 | | Bank Service Fees VISA/MC/POS | 22,660 | 22,000 | 660 | 3.00% | 23,566 | 24,509 |
| 0 | 5,500 | 0 | | Special Project - Marina Floors | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 12,765 | 13,128 | 13,128 | | Liability Insurance | 13,522 | 13,128 | 394 | 3.00% | 14,063 | 14,625 |
| 3,553 | 4,886 | 14,316 | | Garbage Removal | 5,000 | 3,500 | 1,500 | 42.86% | 5,200 | 5,408 |
| 0 | 1,112 | 0 | | Security Contract | 1,000 | 10,650 | (9,650) | (90.61%) | 1,040 | 1,082 |
| 39,790 | 480 | 1,501 | | Contracts | 2,575 | 2,500 | 75 | 3.00% | 2,678 | 2,785 |
| 52,204 | 40,180 | 13,641 | | Lift out-In | 36,050 | 35,000 | 1,050 | 3.00% | 37,492 | 38,992 |
| 100,865 | 0 | 0 | | Transfer to/from Reserve Funds | 113,173 | (1,901) | 115,074 | (6053.34%) | 117,700 | 122,408 |
| 0 | 3,600 | 3,600 | | Transfer to Vehicle Reserve | 0 | 3,600 | (3,600) | (100.00%) | 0 | 0 |
| (155,378) | (169,545) | (247,012) | | Transient Fees | (175,000) | (162,530) | (12,470) | 7.67% | (182,000) | (189,280) |
| (323,304) | (300,339) | (395,463) | | Seasonal Fees | (318,270) | (309,000) | (9,270) | 3.00% | (331,001) | (344,241) |
| (46,653) | (40,659) | (42,973) | | Winter Storage | (50,923) | (49,440) | (1,483) | 3.00% | (52,960) | (55,078) |
| (3,872) | (3,878) | (4,538) | | Sewage Pump out Fees | (4,120) | (4,000) | (120) | 3.00% | (4,285) | (4,456) |
| (272,231) | (320,763) | (323,901) | | Fuel Sales | (260,000) | (312,000) | 52,000 | (16.67%) | (270,400) | (281,216) |
| (9,618) | (12,503) | (15,012) | | Miscellaneous | (10,000) | (8,000) | (2,000) | 25.00% | (10,400) | (10,816) |
| (7,722) | (6,225) | (12,283) | | Launching Fees | (9,000) | (6,000) | (3,000) | 50.00% | (9,360) | (9,734) |
| (44,589) | (41,081) | (23,420) | | Lift out-In | (36,050) | (35,000) | (1,050) | 3.00% | (37,492) | (38,992) |
| 0 | 0 | 0 | | Finance Charges | (130) | (130) | 0 | 0.00% | (135) | (141) |
| (6,838) | (6,217) | (25,716) | | Reservation Fees | (13,000) | (6,800) | (6,200) | 91.18% | (13,520) | (14,061) |
| (700) | 0 | 0 | | Facility Rentals | (4,388) | (4,260) | (128) | 3.00% | (4,564) | (4,746) |
| (62,182) | (40,000) | (40,000) | 1 | Parking Fees | (42,000) | (40,000) | (2,000) | 5.00% | (43,680) | (45,427) |
| (2,100) | (4,340) | 0 | | Summer Wage Grant | 0 | (2,000) | 2,000 | (100.00%) | 0 | 0 |
| **(2,630)** | **(157,567)** | **(100,757)** | | **Total** | **0** | **0** | **(0)** | **0.00%** | **0** | **0** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 62,025 | 71,290 | 95,443 | | Payroll Salaries and Wages | 54,161 | 57,812 | (3,651) | (6.32%) | 56,328 | 58,581 |
| 2,680 | 9,137 | 4,224 | | Payroll Overtime | 1,133 | 1,100 | 33 | 3.00% | 1,178 | 1,225 |
| 0 | 2,994 | 0 | | Payroll Part-Time Salaries and Wages | 11,791 | 11,448 | 343 | 3.00% | 12,263 | 12,754 |
| 22,892 | 13,078 | 24,855 | | Payroll - Full-Time Benefits | 13,540 | 20,759 | (7,219) | (34.77%) | 14,082 | 14,645 |
| 0 | 10,017 | 5,817 | | Payroll - Part-Time Benefits | 3,263 | 3,263 | 0 | 0.00% | 3,394 | 3,529 |
| 0 | 447 | 270 | | Clothing | 515 | 500 | 15 | 3.00% | 536 | 557 |
| 17 | 171 | 0 | | Office Supplies | 500 | 1,240 | (740) | (59.68%) | 520 | 541 |
| 0 | 0 | 0 | | Telephone and Answering | 0 | 310 | (310) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | | Advertising | 0 | 520 | (520) | (100.00%) | 0 | 0 |
| 0 | 1,932 | 0 | | Training and Courses | 2,122 | 2,060 | 62 | 3.01% | 2,207 | 2,295 |
| 171 | 1,663 | 94 | | Travel Expenses | 1,597 | 1,550 | 47 | 3.03% | 1,661 | 1,727 |
| 0 | 3,892 | 0 | | Gasoline | 3,800 | 6,180 | (2,380) | (38.51%) | 3,952 | 4,110 |
| 0 | 0 | 0 | | Contract Gasoline | 7,120 | 7,210 | (90) | (1.25%) | 7,405 | 7,701 |
| 2,691 | 825 | 2,417 | | Other Equipment Purchases | 5,305 | 5,150 | 155 | 3.01% | 5,517 | 5,738 |
| 10,773 | 10,787 | 7,296 | | Maintenance and Repairs | 10,000 | 15,450 | (5,450) | (35.28%) | 10,400 | 10,816 |
| 8,549 | 32,288 | 7,831 | | Equipment Setup | 10,000 | 5,150 | 4,850 | 94.17% | 10,400 | 10,816 |
| 168 | 13,611 | 15,329 | | Contract Equipment Setup | 10,000 | 8,000 | 2,000 | 25.00% | 10,400 | 10,816 |
| 4,468 | 10,707 | 5,251 | | Insurance | 5,409 | 5,251 | 158 | 3.00% | 5,625 | 5,850 |
| 0 | 0 | 0 | | Transfer from/to Reserve - Capital Repayment | 66,950 | 65,000 | 1,950 | 3.00% | 69,628 | 72,413 |
| (60,600) | 0 | (80,000) | | Dredging Recoveries - Marina/Harbour Dredging | (91,500) | (80,000) | (11,500) | 14.38% | (95,160) | (98,966) |
| 0 | (29,600) | (45,000) | 1 | Dredging Revenue | (45,000) | (45,000) | 0 | 0.00% | (46,800) | (48,672) |
| **53,834** | **153,239** | **43,826** | | **Total** | **70,707** | **92,954** | **(22,246)** | **(23.93%)** | **73,535** | **76,477** |

## Campground

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 46,855 | 48,352 | 39,809 | Payroll - Full-Time Wages | 58,847 | 56,584 | 2,263 | 4.00% | 61,201 | 63,649 |
| 2,931 | 2,038 | 1,038 | Payroll Overtime | 1,924 | 1,850 | 74 | 4.00% | 2,001 | 2,081 |
| 26,951 | 25,847 | 15,479 | Payroll - Part-Time Wages | 45,999 | 44,230 | 1,769 | 4.00% | 47,839 | 49,753 |
| 16,684 | 17,862 | 16,368 | Payroll - Full-Time Benefits | 20,597 | 19,732 | 865 | 4.38% | 21,420 | 22,277 |
| 4,424 | 3,549 | 2,507 | Payroll - Part-Time Benefits | 6,900 | 12,606 | (5,706) | (45.27%) | 7,176 | 7,463 |
| 228 | 246 | 0 | Clothing | 309 | 300 | 9 | 3.00% | 321 | 334 |
| 287 | 467 | 684 | Office Supplies | 522 | 410 | 112 | 27.32% | 543 | 565 |
| 917 | 1,684 | 7,532 | Internet Costs | 1,432 | 1,390 | 42 | 3.02% | 1,489 | 1,549 |
| 461 | 506 | 422 | Telephone and Answering Service | 500 | 1,240 | (740) | (59.68%) | 520 | 541 |
| 0 | 0 | 980 | Advertising and Promotions | 0 | 520 | (520) | (100.00%) | 0 | 0 |
| 119 | 685 | 79 | Printing | 0 | 310 | (310) | (100.00%) | 0 | 0 |
| 23 | 0 | 0 | Postage | 0 | 100 | (100) | (100.00%) | 0 | 0 |
| 300 | 184 | 200 | Training | 150 | 310 | (160) | (51.61%) | 156 | 162 |
| 2,325 | 1,375 | 3,451 | Firewood Purchase | 2,000 | 2,580 | (580) | (22.48%) | 2,080 | 2,163 |
| 1,284 | 1,341 | 2,195 | Ice Purchase | 1,277 | 1,240 | 37 | 2.98% | 1,328 | 1,381 |
| 20,093 | 20,203 | 29,783 | Utilities | 21,218 | 20,600 | 618 | 3.00% | 22,067 | 22,949 |
| 1,317 | 3,653 | 1,657 | Building Maintenance | 2,500 | 1,240 | 1,260 | 101.61% | 2,600 | 2,704 |
| 409 | 1,322 | 3,347 | Custodial/Cleaning Supplies | 1,277 | 1,240 | 37 | 2.98% | 1,328 | 1,381 |
| 1,820 | 4,874 | 6,480 | Electrical Repairs | 4,244 | 4,120 | 124 | 3.01% | 4,414 | 4,590 |
| 4,861 | 7,796 | 786 | Plumbing Repairs | 5,150 | 5,000 | 150 | 3.00% | 5,356 | 5,570 |
| 3,261 | 3,381 | 21,718 | Property Improvements | 3,718 | 3,610 | 108 | 2.99% | 3,867 | 4,021 |
| 1,684 | 2,245 | 4,029 | Other Equipment Purchases | 2,338 | 2,270 | 68 | 3.00% | 2,432 | 2,529 |
| 3,803 | 2,557 | 893 | Other Equipment Repairs and Maintenance | 2,500 | 3,450 | (950) | (27.54%) | 2,600 | 2,704 |
| 8,731 | 8,549 | 9,118 | Bank Service Fees | 8,500 | 8,240 | 260 | 3.16% | 8,840 | 9,194 |
| 523 | 630 | 630 | Liability Insurance | 649 | 630 | 19 | 2.99% | 675 | 702 |
| 4,954 | 4,434 | 1,626 | Garbage Removal | 4,500 | 4,500 | 0 | 0.00% | 4,680 | 4,867 |
| 1,925 | 1,072 | 7,904 | Contracts - Security | 7,004 | 6,800 | 204 | 3.00% | 7,284 | 7,576 |
| 50,000 | 75,000 | 75,000 | Transfer to Reserve | 97,863 | 75,000 | 22,863 | 30.48% | 101,778 | 105,849 |
| (22,002) | (25,539) | (5,984) | Seasonals | (15,000) | (26,000) | 11,000 | (42.31%) | (15,600) | (16,224) |
| (326,726) | (318,428) | (318,825) | Transient Trailers | (270,000) | (329,600) | 59,600 | (18.08%) | (280,800) | (292,032) |
| (13,403) | (7,945) | (12,851) | Transient Tents | 0 | (13,400) | 13,400 | (100.00%) | 0 | 0 |
| (1,517) | (881) | (1,227) | Sewage Pump outs | (1,000) | (1,000) | 0 | 0.00% | (1,040) | (1,082) |
| (6,151) | (5,555) | (5,870) | Miscellaneous | (5,356) | (5,200) | (156) | 3.00% | (5,570) | (5,793) |
| (17,176) | (10,866) | (2,458) | Reservation Fee | (5,000) | (15,500) | 10,500 | (67.74%) | (5,200) | (5,408) |
| (2,100) | (2,170) | (18,183) | Federal Grants - Wages | (5,562) | (5,400) | (162) | 3.00% | (5,784) | (6,016) |
| **(181,905)** | **(131,533)** | **(111,685)** | **Total** | **(0)** | **(115,998)** | **115,998** | **(100.00%)** | **(0)** | **(0)** |

## Harbour

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 40,803 | 42,997 | 43,743 | | Payroll Salaries and Wages | 66,449 | 63,893 | 2,556 | 4.00% | 69,107 | 71,871 |
| 2,774 | 2,017 | 1,294 | | Payroll Overtime | 1,612 | 1,550 | 62 | 4.00% | 1,676 | 1,744 |
| 67,137 | 99,636 | 38,987 | | Payroll Part-Time Wages | 59,935 | 57,630 | 2,305 | 4.00% | 62,333 | 64,826 |
| 14,679 | 15,891 | 16,299 | | Payroll Full-Time Benefits | 26,580 | 22,841 | 3,739 | 16.37% | 27,643 | 28,749 |
| 8,874 | 15,077 | 5,793 | | Payroll Part-Time Benefits | 8,990 | 16,425 | (7,435) | (45.26%) | 9,350 | 9,724 |
| 555 | 952 | 0 | | Clothing | 639 | 620 | 19 | 3.06% | 665 | 691 |
| 221 | 428 | 2,193 | | Office Supplies | 206 | 200 | 6 | 3.00% | 214 | 223 |
| 464 | 464 | 170 | | Internet Costs | 400 | 310 | 90 | 29.03% | 416 | 433 |
| 0 | 0 | 0 | | Telephone and Answering Service | 0 | 510 | (510) | (100.00%) | 0 | 0 |
| 507 | 0 | 87 | | Printing | 917 | 890 | 27 | 3.03% | 954 | 992 |
| 357 | 670 | 114 | | Training and Courses | 1,100 | 1,200 | (100) | (8.33%) | 1,144 | 1,190 |
| 0 | 0 | 0 | | Travel Expenses | 0 | 500 | (500) | (100.00%) | 0 | 0 |
| 764 | 1,821 | 1,774 | | Heat | 1,236 | 1,200 | 36 | 3.00% | 1,285 | 1,337 |
| 851 | 495 | 1,611 | | Utilities | 1,000 | 5,100 | (4,100) | (80.39%) | 1,040 | 1,082 |
| 19,064 | 28,693 | 5,168 | 1 | Facilities Maintenance | 16,480 | 16,000 | 480 | 3.00% | 17,139 | 17,825 |
| 174 | 1,477 | 9,195 | | Custodial/Cleaning Supplies | 1,500 | 3,350 | (1,850) | (55.22%) | 1,560 | 1,622 |
| 40,775 | 37,084 | 10,361 | | Common Harbour Dredging Contribution | 40,000 | 30,000 | 10,000 | 33.33% | 41,600 | 43,264 |
| 1,571 | 4,636 | 6,462 | | Lab Testing | 5,000 | 5,350 | (350) | (6.54%) | 5,200 | 5,408 |
| 4,146 | 3,047 | 11,763 | | Other Equipment Purchases | 3,500 | 1,900 | 1,600 | 84.21% | 3,640 | 3,786 |
| 4,097 | 1,140 | 7,579 | | Other Equipment Maintenance and Repairs | 1,710 | 1,660 | 50 | 3.01% | 1,778 | 1,850 |
| 131 | 501 | 374 | | Small Equipment Maintenance and Repairs | 412 | 400 | 12 | 3.00% | 428 | 446 |
| 4,643 | 5,982 | 8,058 | | Garbage Removal | 3,605 | 3,500 | 105 | 3.00% | 3,749 | 3,899 |
| 1,583 | 1,459 | 0 | | Security Contract | 1,400 | 1,100 | 300 | 27.27% | 1,456 | 1,514 |
| 975 | 600 | 0 | | Contracts | 3,296 | 3,200 | 96 | 3.00% | 3,428 | 3,565 |
| 0 | (10,000) | 0 | | Parking Revenue Transfer | (15,000) | (10,000) | (5,000) | 50.00% | (15,600) | (16,224) |
| **215,145** | **255,068** | **171,026** | | **Total** | **230,967** | **229,329** | **1,638** | **0.71%** | **240,206** | **249,814** |

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

## Memorial/Jack Heenan Arena

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 0 | 1,453 | 0 | Payroll Salaries and Wages | 10,400 | 10,000 | 400 | 4.00% | 10,816 | 11,249 |
| 1,200 | 1,262 | 1,151 | Telephone and Answering Service | 1,100 | 1,030 | 70 | 6.80% | 1,144 | 1,190 |
| 6,333 | 7,373 | 5,244 | Heat | 1,000 | 4,000 | (3,000) | (75.00%) | 1,040 | 1,082 |
| 12,700 | 7,788 | 4,905 | Utilities | 5,000 | 15,450 | (10,450) | (67.64%) | 5,200 | 5,408 |
| 4,047 | 4,794 | 3,025 | Building Maintenance | 4,000 | 3,090 | 910 | 29.45% | 4,160 | 4,326 |
| 0 | 0 | 0 | Custodial/Cleaning Supplies | 0 | 260 | (260) | (100.00%) | 0 | 0 |
| 10,328 | 15,659 | 10,173 | Building Maintenance Contracts | 11,000 | 8,240 | 2,760 | 33.50% | 11,440 | 11,898 |
| 0 | 220 | 0 | Property Improvements | 0 | 260 | (260) | (100.00%) | 0 | 0 |
| 0 | 271 | 0 | System Maintenance and Repairs | 0 | 260 | (260) | (100.00%) | 0 | 0 |
| 24,018 | 24,681 | 24,681 | Liability Insurance | 25,668 | 24,681 | 987 | 4.00% | 26,695 | 27,763 |
| 8,122 | 9,977 | 9,977 | Liability Insurance - Heenan | 10,377 | 9,977 | 399 | 4.00% | 10,792 | 11,223 |
| (18,200) | (15,925) | (15,167) | Curling | (21,008) | (20,200) | (808) | 4.00% | (21,848) | (22,722) |
| (6,000) | (6,000) | (8,000) | Solar Rental | (6,240) | (6,000) | (240) | 4.00% | (6,490) | (6,749) |
| **42,548** | **51,552** | **35,990** | **Total** | **41,297** | **51,048** | **(9,752)** | **(19.10%)** | **42,949** | **44,667** |

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

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 845,236 | 1,046,335 | 1,015,876 | Payroll Salaries and Wages | 1,079,865 | 993,421 | 86,443 | 8.70% | 1,123,059 | 1,167,981 |
| 39,892 | 39,249 | 6,154 | Payroll - Overtime | 21,472 | 20,847 | 625 | 3.00% | 22,331 | 23,225 |
| 19,331 | 20,399 | 28,086 | Payroll - Standby | 20,600 | 20,000 | 600 | 3.00% | 21,424 | 22,281 |
| 121,819 | 221,050 | 244,653 | Payroll - Part-Time Wages | 305,272 | 296,381 | 8,891 | 3.00% | 317,483 | 330,182 |
| 0 | 0 | 0 | Other Salaries and Wages | 0 | 900 | (900) | (100.00%) | 0 | 0 |
| 270,035 | 326,440 | 343,014 | Payroll Benefits | 377,953 | 373,323 | 4,630 | 1.24% | 393,071 | 408,794 |
| 17,615 | 31,162 | 37,529 | Payroll Part-Time Benefit | 45,791 | 84,468 | (38,677) | (45.79%) | 47,622 | 49,527 |
| 3,554 | 6,764 | 3,049 | Clothing | 6,180 | 6,000 | 180 | 3.00% | 6,427 | 6,684 |
| 1,509 | 1,792 | 2,389 | Footwear | 1,957 | 1,900 | 57 | 3.00% | 2,035 | 2,117 |
| 0 | 420 | 292 | Employee Meal Allowance | 500 | 520 | (20) | (3.85%) | 520 | 541 |
| 4,462 | 5,227 | 6,647 | Office Supplies | 5,000 | 4,500 | 500 | 11.11% | 5,200 | 5,408 |
| 2,392 | 3,307 | 1,317 | Program Supplies | 3,605 | 3,500 | 105 | 3.00% | 3,749 | 3,899 |
| 33,951 | 20,324 | 11,013 | Instructor Fees | 25,750 | 25,000 | 750 | 3.00% | 26,780 | 27,851 |
| 7,373 | 9,827 | 10,446 | Camp Supplies | 9,000 | 11,300 | (2,300) | (20.35%) | 9,360 | 9,734 |
| 2,025 | 0 | 0 | Internet | 3,200 | 3,200 | 0 | 0.00% | 3,328 | 3,461 |
| 8,779 | 7,135 | 7,996 | Telephone and Answering Service | 8,000 | 9,300 | (1,300) | (13.98%) | 8,320 | 8,653 |
| 10,888 | 1,951 | 4,324 | Advertising and Promotion | 3,100 | 3,100 | 0 | 0.00% | 3,224 | 3,353 |
| 3,703 | 4,141 | 6,227 | Photocopier | 4,000 | 3,900 | 100 | 2.56% | 4,160 | 4,326 |
| 70 | 351 | 346 | Postage and Couriers | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 4,791 | 5,064 | 8,938 | Memberships and Subscriptions | 5,300 | 5,200 | 100 | 1.92% | 5,512 | 5,732 |
| 2,903 | 10,225 | 3,165 | Training and Courses | 12,360 | 12,000 | 360 | 3.00% | 12,854 | 13,369 |
| 645 | 272 | 3,209 | Travel Expense | 2,100 | 2,100 | 0 | 0.00% | 2,184 | 2,271 |
| 0 | 886 | 2,210 | Conference and Conventions | 4,223 | 4,100 | 123 | 3.00% | 4,392 | 4,568 |
| 100,015 | 80,333 | 148,063 | Heat | 95,000 | 87,550 | 7,450 | 8.51% | 98,800 | 102,752 |
| 502,093 | 572,910 | 554,419 | Utilities | 540,750 | 525,000 | 15,750 | 3.00% | 562,380 | 584,875 |
| 51,118 | 54,510 | 62,482 | Building Maintenance | 55,000 | 63,000 | (8,000) | (12.70%) | 57,200 | 59,488 |
| 19,738 | 26,276 | 23,072 | Custodial/Cleaning Supplies | 26,574 | 25,800 | 774 | 3.00% | 27,637 | 28,742 |
| 13,018 | 15,818 | 8,260 | Electrical Repairs | 14,420 | 14,000 | 420 | 3.00% | 14,997 | 15,597 |
| 4,796 | 6,859 | 6,307 | Plumbing Repairs | 7,210 | 7,000 | 210 | 3.00% | 7,498 | 7,798 |
| 94,080 | 103,152 | 100,898 | Building Maintenance Contracts | 105,000 | 92,700 | 12,300 | 13.27% | 109,200 | 113,568 |
| 7,824 | 7,127 | 11,284 | Property Maintenance - Landscaping, Grass Cutting | 13,500 | 12,900 | 600 | 4.65% | 14,040 | 14,602 |
| 56,576 | 49,634 | 51,966 | System Maintenance and Repairs | 56,000 | 62,300 | (6,300) | (10.11%) | 58,240 | 60,570 |
| 1,979 | 2,225 | 3,211 | Vehicle Maintenance and Repairs | 3,193 | 3,100 | 93 | 3.00% | 3,321 | 3,454 |
| 2,488 | 2,143 | 1,727 | Gasoline | 2,500 | 2,750 | (250) | (9.09%) | 2,600 | 2,704 |
| 6,635 | 8,681 | 9,894 | Other Equipment Purchases | 9,000 | 9,000 | 0 | 0.00% | 9,360 | 9,734 |
| 4,560 | 3,919 | 3,036 | Other Equipment Maintenance and Repairs | 4,378 | 4,250 | 128 | 3.01% | 4,553 | 4,735 |
| 2,512 | 4,031 | 2,252 | Equipment Rentals | 2,900 | 4,000 | (1,100) | (27.50%) | 3,016 | 3,137 |
| 78,941 | 117,781 | 108,147 | Consumable Supplies | 92,700 | 90,000 | 2,700 | 3.00% | 96,408 | 100,264 |
| 6,480 | 9,273 | 13,379 | Consumable Supplies - Alcohol | 6,180 | 6,000 | 180 | 3.00% | 6,427 | 6,684 |
| 168,208 | 24,979 | 7,823 | Special Events - General | 25,750 | 25,000 | 750 | 3.00% | 26,780 | 27,851 |
| 0 | 0 | 0 | Security Concierge | 36,000 | 0 | 36,000 | 0.00% | 37,440 | 38,938 |
| 13,983 | 18,726 | 7,823 | Bank Service Charges | 16,000 | 16,000 | 0 | 0.00% | 16,640 | 17,306 |
| 680 | (32) | 194 | SOCAN Recoverable | 3,090 | 3,000 | 90 | 3.00% | 3,214 | 3,342 |
| 0 | 680 | 990 | SOCAN Recoveries | (2,678) | (2,600) | (78) | 3.00% | (2,785) | (2,897) |
| 0 | 0 | 0 | Recoveries - Senior Activity Centre | (8,755) | (8,500) | (255) | 3.00% | (9,105) | (9,469) |
| 0 | 0 | 0 | Recoveries - Grans Wages | (3,605) | (3,500) | (105) | 3.00% | (3,749) | (3,899) |
| 20,980 | 0 | 0 | Software Maintenance | 10,000 | 10,000 | 0 | 0.00% | 10,400 | 10,816 |
| 83,840 | 89,272 | 89,272 | Liability Insurance | 91,950 | 89,272 | 2,678 | 3.00% | 95,628 | 99,453 |
| 4,713 | 8,614 | 13,503 | Garbage Removal | 7,416 | 7,200 | 216 | 3.00% | 7,713 | 8,021 |
| 0 | 0 | 0 | Special Project - Active Connect | 5,000 | 0 | 5,000 | 0.00% | 5,200 | 5,408 |
| 17,000 | 27,000 | 27,000 | Transfer to Vehicle Reserve | 27,000 | 27,000 | 0 | 0.00% | 28,080 | 29,203 |
| (192,782) | (129,267) | (8,430) | Special Events | (27,295) | (26,500) | (795) | 3.00% | (28,387) | (29,522) |
| (77,459) | (103,007) | (101,075) | Warm Side - Rentals Medium/Minor Events | (114,639) | (111,300) | (3,339) | 3.00% | (119,225) | (123,994) |
| 0 | 0 | 0 | 1 Gym Rental - SALC | (107,870) | 0 | (107,870) | 0.00% | (112,185) | (116,672) |
| (66,372) | (127,104) | (128,560) | Canteen Rental/Café | (120,098) | (116,600) | (3,498) | 3.00% | (124,902) | (129,898) |
| (41,688) | (51,431) | (48,983) | Vending Machine Sales | (81,885) | (79,500) | (2,385) | 3.00% | (85,160) | (88,567) |
| (5,042) | (5,115) | (4,450) | Skate Sharpening Pro Shop | (4,944) | (4,800) | (144) | 3.00% | (5,142) | (5,347) |
| (100) | (6,366) | (5,118) | Misc Receipts | (618) | (600) | (18) | 3.00% | (643) | (668) |
| (224,361) | (274,551) | (446,788) | General Ice Rentals | (289,327) | (280,900) | (8,427) | 3.00% | (300,900) | (312,936) |
| (254,655) | (319,217) | (59,001) | NMHA | (305,704) | (296,800) | (8,904) | 3.00% | (317,932) | (330,649) |
| (55,929) | (40,148) | (17,946) | Cougars | (46,453) | (45,100) | (1,353) | 3.00% | (48,311) | (50,244) |
| (77,430) | (101,096) | (39,896) | WNGHL | (122,261) | (118,700) | (3,561) | 3.00% | (127,151) | (132,237) |
| (490) | (8,472) | (10,914) | Floor Rentals | (22,969) | (22,300) | (669) | 3.00% | (23,888) | (24,843) |
| (1,385) | (12,461) | (17,013) | Warm Side Seniors | (60,049) | (58,300) | (1,749) | 3.00% | (62,451) | (64,949) |
| (45,475) | (45,836) | (71,820) | Board Advertising | (87,344) | (84,800) | (2,544) | 3.00% | (90,838) | (94,471) |
| (25,592) | (36,949) | (31,251) | Public Skating | (13,699) | (13,300) | (399) | 3.00% | (14,247) | (14,817) |
| (42,088) | (25,688) | (19,733) | Ice Program Revenue | (30,591) | (29,700) | (891) | 3.00% | (31,815) | (33,087) |
| (345) | (794) | (446) | ATM Rebate | (2,781) | (2,700) | (81) | 3.00% | (2,892) | (3,008) |
| (14,634) | (21,859) | (19,095) | Warm Side Seniors - Drop In | (28,943) | (28,100) | (843) | 3.00% | (30,101) | (31,305) |
| (35,379) | (35,000) | (23,333) | Solar Rent | (37,100) | (37,100) | 0 | 0.00% | (38,584) | (40,127) |
| (1,376) | (2,946) | (1,662) | Warm Side - Program Revenue | (27,295) | (26,500) | (795) | 3.00% | (28,387) | (29,522) |
| (98,384) | (103,667) | (125,241) | Camp Revenue | (109,180) | (106,000) | (3,180) | 3.00% | (113,547) | (118,089) |
| (55,237) | (34,704) | (45,478) | Bar Sales | (25,000) | (10,600) | (14,400) | 135.85% | (26,000) | (27,040) |
| (6,848) | (1,564) | 0 | CCC Facility Fee | 0 | (10,600) | 10,600 | (100.00%) | 0 | 0 |
| 0 | (8,680) | (1,600) | Federal Grants Summer Wages | (1,133) | (1,100) | (33) | 3.00% | (1,178) | (1,225) |
| **1,340,179** | **1,500,312** | **1,774,050** | **Total** | **1,520,022** | **1,545,782** | **(25,760)** | **(1.67%)** | **1,580,823** | **1,644,056** |

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

## Seniors Activity

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 119,303 | 98,594 | 69,620 | | Payroll Salaries and Wages | 154,280 | 151,689 | 2,591 | 1.71% | 160,451 | 166,869 |
| 9,141 | 6,683 | 15,581 | | Overtime | 9,270 | 423 | 8,847 | 2091.49% | 9,641 | 10,026 |
| 5,859 | 5,020 | 0 | | Payroll Salaries and Wages - Part-Time | 68,286 | 66,283 | 2,003 | 3.02% | 71,018 | 73,859 |
| 31,168 | 28,797 | 28,480 | | Payroll Benefits | 46,284 | 55,767 | (9,483) | (17.00%) | 48,135 | 50,061 |
| 4,747 | 3,555 | 0 | | Payroll Benefits - Part-Time | 10,243 | 18,891 | (8,648) | (45.78%) | 10,653 | 11,079 |
| 0 | 828 | 813 | | Office Supplies | 1,494 | 1,450 | 44 | 3.03% | 1,554 | 1,616 |
| 7,804 | 4,429 | 7,703 | | Program Costs - Supplies | 9,000 | 11,000 | (2,000) | (18.18%) | 9,360 | 9,734 |
| 8,796 | 23,076 | 26,733 | | Instructors Fees | 26,780 | 26,000 | 780 | 3.00% | 27,851 | 28,965 |
| 1,500 | 1,792 | 611 | | Telephone and Internet Services | 1,597 | 1,550 | 47 | 3.03% | 1,661 | 1,727 |
| 0 | 0 | 396 | | Advertising and Promotion | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| 262 | 437 | 0 | | Memberships and Subscriptions | 600 | 600 | 0 | 0.00% | 624 | 649 |
| 0 | 529 | 0 | | Training and Courses | 500 | 1,100 | (600) | (54.55%) | 520 | 541 |
| 0 | 0 | 0 | | Travel Expense | 670 | 650 | 20 | 3.08% | 697 | 725 |
| 0 | 0 | 0 | | Conferences and Conventions | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 15,000 | 15,000 | 0 | | Utilities | 15,000 | 15,000 | 0 | 0.00% | 15,600 | 16,224 |
| 3,500 | 7,627 | 1,336 | | Repair and Maintenance | 4,738 | 4,600 | 138 | 3.00% | 4,928 | 5,125 |
| 0 | 2,074 | 3,741 | | Special Project - Active Living Fair | 2,575 | 2,500 | 75 | 3.00% | 2,678 | 2,785 |
| 3,925 | 3,939 | 3,939 | | Insurance | 4,057 | 3,939 | 118 | 3.00% | 4,219 | 4,388 |
| 0 | 0 | 0 | 1 | Gym Rental - Seniors Sports SALC | 107,870 | 0 | 107,870 | 0.00% | 112,185 | 116,672 |
| 0 | (135) | 0 | | Tournaments | (4,120) | (4,000) | (120) | 3.00% | (4,285) | (4,456) |
| 0 | 68 | 106 | | Active Living Fair | (2,060) | (2,000) | (60) | 3.00% | (2,142) | (2,228) |
| (30) | 0 | 0 | | Recoveries | (515) | (500) | (15) | 3.00% | (536) | (557) |
| (21,492) | (24,149) | (20,745) | | Membership Fees | (51,500) | (50,000) | (1,500) | 3.00% | (53,560) | (55,702) |
| 0 | 0 | 0 | | Recoveries - Active Living Fair | (2,575) | (2,500) | (75) | 3.00% | (2,678) | (2,785) |
| (31,890) | (32,025) | 3,411 | | Provincial Subsidy - SALC Operating | (50,000) | (42,700) | (7,300) | 17.10% | (52,000) | (54,080) |
| | (28,042) | 0 | | Provincial Subsidy - SALC Special Grant | (1,000) | 0 | (1,000) | 0.00% | (1,040) | (1,082) |
| **157,593** | **118,097** | **141,726** | | **Total** | **355,474** | **263,742** | **91,732** | **34.78%** | **369,693** | **384,481** |

# Town of Cobourg - 2025 Budget

## Culture and Community

| 2022 Actual | 2023 Actual | 2024 Projection | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 19,817 | 22,623 | 21,037 | Concert Band | 23,511 | 23,260 | 250 | 1.08% | 23,803 | 24,107 |
| 150,000 | 150,000 | 150,000 | Art Gallery | 270,000 | 150,000 | 120,000 | 80.00% | 270,000 | 270,000 |
| 179,682 | 184,896 | 111,546 | Concert Hall | 237,107 | 278,247 | (41,140) | (14.79%) | 246,591 | 256,455 |
| 33,108 | 15,529 | 10,000 | Community Grants | 50,000 | 10,000 | 40,000 | 400.00% | 52,000 | 54,080 |
| (2,693) | (2,942) | (1,366) | Civic Awards Committee | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 303,475 | 314,535 | 263,956 | Special Events Dept | 358,116 | 274,264 | 83,851 | 30.57% | 372,440 | 387,338 |
| 98,193 | 114,643 | 200,977 | Tourism | 194,169 | 177,154 | 17,014 | 9.60% | 201,935 | 210,013 |
| 954,631 | 1,076,862 | 1,078,297 | Library | 1,287,084 | 1,099,434 | 187,650 | 17.07% | 1,338,567 | 1,392,110 |
| **1,736,213** | **1,876,146** | **1,834,446** | **Total** | **2,419,986** | **2,012,360** | **407,626** | **20.26%** | **2,505,337** | **2,594,103** |

## Concert Band

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 436 | 1,377 | 1,620 | Heat | 2,000 | 1,700 | 300 | 17.65% | 2,080 | 2,163 |
| 1,932 | 1,836 | 1,956 | Utilities | 2,000 | 2,100 | (100) | -4.76% | 2,080 | 2,163 |
| 0 | 1,949 | 0 | Property Improvements | 2,000 | 2,000 | 0 | 0.00% | 2,080 | 2,163 |
| 1,249 | 1,260 | 1,260 | Liability Insurance | 1,311 | 1,260 | 50 | 4.00% | 1,363 | 1,418 |
| 16,200 | 16,200 | 16,200 | Grants and Transfers | 16,200 | 16,200 | 0 | 0.00% | 16,200 | 16,200 |
| **19,817** | **22,623** | **21,037** | **Total** | **23,511** | **23,260** | **250** | **1.08%** | **23,803** | **24,107** |

## Art Gallery of Northumberland

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 150,000 | 150,000 | 150,000 |
| 0 | 0 | 0 |
| **150,000** | **150,000** | **150,000** |

| Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Operating Agreement | 250,000 | 150,000 | 100,000 | 66.67% |
| Public Art - Asset Management Services | 20,000 | 0 | 20,000 | 0.00% |
| **Total** | **270,000** | **150,000** | **100,000** | **80.00%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 250,000 | 250,000 |
| 20,000 | 20,000 |
| **270,000** | **270,000** |

## Concert Hall

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 138,023 | 176,878 | 190,042 | Payroll Salaries and Wages | 230,076 | 218,728 | 11,348 | 5.19% | 239,279 | 248,850 |
| 16,867 | 21,071 | 12,344 | Payroll Overtime | 6,500 | 6,500 | 0 | 0.00% | 6,760 | 7,030 |
| 5,814 | 9,266 | 8,180 | Payroll Standby | 11,400 | 11,400 | 0 | 0.00% | 11,856 | 12,330 |
| 525 | 2,413 | 1,890 | Payroll Part Time | 24,053 | 24,053 | 0 | 0.00% | 25,015 | 26,016 |
| 44,783 | 57,987 | 64,516 | Payroll Benefits | 80,527 | 83,881 | (3,354) | (4.00%) | 83,748 | 87,098 |
| 264 | 1,463 | 1,404 | Payroll Part Time Benefits | 1,200 | 6,855 | (5,655) | (82.49%) | 1,248 | 1,298 |
| 234 | 234 | 312 | Footwear | 639 | 620 | 19 | 3.06% | 665 | 691 |
| 353 | 471 | 213 | Meal Allowance | 113 | 110 | 3 | 2.73% | 118 | 122 |
| 655 | 417 | 722 | Office Supplies | 1,000 | 2,300 | (1,300) | (56.52%) | 1,040 | 1,082 |
| 1,170 | 1,108 | 895 | Telephone - Cellular | 1,648 | 1,600 | 48 | 3.00% | 1,714 | 1,782 |
| 9,494 | 8,159 | 6,318 | Advertising and Promotions | 6,695 | 6,500 | 195 | 3.00% | 6,963 | 7,241 |
| 1,468 | 653 | 529 | Photocopier Expense | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 1,468 | 497 | 23 | Postage and Couriers | 206 | 200 | 6 | 3.00% | 214 | 223 |
| 0 | 350 | 800 | Training and Courses | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 54 | 0 | 0 | Travel Expense | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 8,999 | 8,822 | 4,512 | Other Maintenance and Repairs | 10,197 | 9,900 | 297 | 3.00% | 10,605 | 11,029 |
| 2,612 | 7,761 | 13,859 | Other Equipment Purchases | 7,107 | 6,900 | 207 | 3.00% | 7,391 | 7,687 |
| 23 | 89 | 567 | Consumables Supplies - Bar | 721 | 700 | 21 | 3.00% | 750 | 780 |
| 1,304 | 2,842 | 567 | Consumables - Non-Alcohol Purchase | 2,987 | 2,900 | 87 | 3.00% | 3,106 | 3,231 |
| 3,086 | 5,189 | 4,268 | Consumables - Beer Purchases | 6,386 | 6,200 | 186 | 3.00% | 6,641 | 6,907 |
| 4,093 | 9,130 | 8,532 | Consumables - Wine/Liquor Purchases | 13,802 | 13,400 | 402 | 3.00% | 14,354 | 14,928 |
| 11,468 | 18,869 | 18,954 | Bank Service Charges | 12,772 | 12,400 | 372 | 3.00% | 13,283 | 13,814 |
| 0 | 0 | 10,058 | Special Project - Citizen Forum Refurbishment | 0 | 15,000 | (15,000) | (100.00%) | 0 | 0 |
| 778 | 8,804 | 13,605 | Software Maintenance | 13,081 | 12,700 | 381 | 3.00% | 13,604 | 14,148 |
| (21,075) | (12,777) | (23,036) | Wedding Rentals | (39,861) | (38,700) | (1,161) | 3.00% | (41,455) | (43,114) |
| (13,956) | (39,884) | (51,167) | Bar Receipts | (51,500) | (50,000) | (1,500) | 3.00% | (53,560) | (55,702) |
| (15,978) | (42,540) | (57,394) | Box Office Service Fees | (35,000) | (26,600) | (8,400) | 31.58% | (36,400) | (37,856) |
| (6,876) | (14,571) | (27,439) | Event Service Fees | (15,000) | (10,000) | (5,000) | 50.00% | (15,600) | (16,224) |
| 0 | 200 | 0 | Meeting Rentals | (200) | (700) | 500 | (71.43%) | (208) | (216) |
| (15,535) | (47,740) | (101,324) | Concert/Theatre Rentals | (51,000) | (37,200) | (13,800) | 37.10% | (53,040) | (55,162) |
| 0 | 0 | (267) | Banquet/Fundraiser Rentals | (1,236) | (1,200) | (36) | 3.00% | (1,285) | (1,337) |
| (100) | 460 | 9,467 | Other Rentals | (824) | (800) | (24) | 3.00% | (857) | (891) |
| (175) | (726) | (440) | Citizen's Forum Rentals | (1,545) | (1,500) | (45) | 3.00% | (1,607) | (1,671) |
| (78) | (400) | (551) | Bottle Returns | (515) | (500) | (15) | 3.00% | (536) | (557) |
| (80) | 401 | 585 | Gift Certificates | (412) | (400) | (12) | 3.00% | (428) | (446) |
| **179,682** | **184,896** | **111,546** | **Total** | **237,107** | **278,247** | **(41,140)** | **(14.79%)** | **246,591** | **256,455** |

## Community Grants

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 33,108 | 15,529 | 37,025 | Annual Grants Program | 40,000 | 37,025 | 2,975 | 8.04% | 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 |
| 0 | 0 | (37,025) | Transfer from Northam Reserve | 0 | (37,025) | 37,025 | (100.00%) | 0 | 0 |
| **33,108** | **15,529** | **10,000** | **Total** | **50,000** | **10,000** | **40,000** | **400.00%** | **52,000** | **54,080** |

## Civic Awards

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 175 | 0 | 300 | Advertising and Promotion | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 332 | 0 | 833 | Printing | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 2,300 | 0 | 1,501 | Presentations | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| (5,500) | (2,942) | (4,000) | Recoveries | (5,000) | (5,000) | 0 | 0.00% | (5,200) | (5,408) |
| **(2,693)** | **(2,942)** | **(1,366)** | **Total** | **0** | **0** | **0** | **0.00%** | **0** | **0** |

## Special Events

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 127,838 | 109,967 | 104,696 | Payroll Salaries and Wages | 125,438 | 118,989 | 6,449 | 5.42% | 130,456 | 135,674 |
| 7,682 | 8,124 | 3,539 | 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 | 38,636 | 37,351 | Payroll Benefits | 43,903 | 39,978 | 3,925 | 9.82% | 45,659 | 47,486 |
| 0 | 0 | 0 | Payroll Part-Time Benefits | 470 | 1,457 | (987) | (67.74%) | 489 | 508 |
| 0 | 0 | 0 | Clothing | 600 | 600 | 0 | 0.00% | 624 | 649 |
| 218 | 150 | 610 | Office Supplies | 400 | 400 | 0 | 0.00% | 416 | 433 |
| 586 | 1,068 | 1,408 | Telephone | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 6,300 | 8,887 | 2,295 | Advertising and Promotion | 6,700 | 6,700 | 0 | 0.00% | 6,968 | 7,247 |
| 0 | 295 | 426 | Printing | 600 | 500 | 100 | 20.00% | 624 | 649 |
| 0 | 5 | 0 | Postage | 0 | 100 | (100) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | Memberships and Subscriptions | 600 | 600 | 0 | 0.00% | 624 | 649 |
| 30 | 0 | 0 | Training and Courses | 0 | 200 | (200) | (100.00%) | 0 | 0 |
| 71 | 262 | 903 | Travel Expense | 500 | 1,500 | (1,000) | (66.67%) | 520 | 541 |
| 1,150 | (388) | 0 | Conferences and Conventions | 2,800 | 2,600 | 200 | 7.69% | 2,912 | 3,028 |
| 7,246 | 6,822 | 0 | Special Project - First Night | 6,000 | 4,500 | 1,500 | 33.33% | 6,240 | 6,490 |
| 4,992 | 6,074 | 11,208 | Special Project - Movies in the Park | 5,665 | 5,500 | 165 | 3.00% | 5,892 | 6,127 |
| 3,052 | 28,182 | 0 | Special Project - Sandcastle Festival | 32,000 | 0 | 32,000 | 0.00% | 33,280 | 34,611 |
| 29,078 | 59,911 | 256 | Special Project - Christmas Downtown Lights | 30,000 | 30,000 | 0 | 0.00% | 31,200 | 32,448 |
| 36,692 | 15,802 | 0 | Special Project - Christmas Magic Other | 45,000 | 30,000 | 15,000 | 50.00% | 46,800 | 48,672 |
| 13,645 | 6,497 | 0 | Special Project - Winter Festival | 15,000 | 4,000 | 11,000 | 275.00% | 15,600 | 16,224 |
| 6,304 | 2,636 | 0 | Special Project - Art Installation | 0 | 5,500 | (5,500) | (100.00%) | 0 | 0 |
| 34,469 | 34,306 | 59,405 | Special Project - Canada Day Celebrations | 36,050 | 35,000 | 1,050 | 3.00% | 37,492 | 38,992 |
| 0 | 0 | 0 | Special Project - Family Day in Cobourg | 1,030 | 1,000 | 30 | 3.00% | 1,071 | 1,114 |
| 1,878 | 2,185 | 0 | Special Project - Christmas Market | 3,090 | 3,000 | 90 | 3.00% | 3,214 | 3,342 |
| 10,562 | 20,432 | 1,203 | Special Project - Cobourg Santa Clause Parade | 25,000 | 5,000 | 20,000 | 400.00% | 26,000 | 27,040 |
| 0 | 3,258 | 15,400 | Special Project - Special Event A | 25,750 | 25,000 | 750 | 3.00% | 26,780 | 27,851 |
| 0 | 0 | 0 | Special Project - Special Event B | 15,000 | 0 | 15,000 | 0.00% | 15,600 | 16,224 |
| 0 | 0 | 0 | Special Project - Special Event C | 5,000 | 0 | 5,000 | 0.00% | 5,200 | 5,408 |
| 0 | 0 | 0 | Special Project - Signature Event CurlON | 30,000 | 0 | 30,000 | 0.00% | 31,200 | 32,448 |
| 0 | 0 | 34,422 | Special Project - Musical Ride | 0 | 20,000 | (20,000) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | Transportation - Community Events | 1,000 | 0 | 1,000 | 0.00% | 1,040 | 1,082 |
| 0 | 2,244 | 0 | Port-a-Potties - Community Events | 3,500 | 3,500 | 0 | 0.00% | 3,640 | 3,786 |
| 7,123 | 7,785 | 11,533 | Garbage Removal - Community Events | 4,000 | 10,300 | (6,300) | (61.17%) | 4,160 | 4,326 |
| (24,539) | (32,729) | (2,000) | Recoveries | (10,815) | (10,500) | (315) | 3.00% | (11,248) | (11,698) |
| (4,450) | (5,138) | (6,533) | Recoveries - Event Permit Fee | (12,360) | (12,000) | (360) | 3.00% | (12,854) | (13,369) |
| 0 | (5,738) | 0 | Recoveries - Wedding Ceremonies | (1,591) | (1,545) | (46) | 2.98% | (1,655) | (1,721) |
| 0 | 0 | 0 | Recoveries - Sandcastle Festival | (20,000) | 0 | (20,000) | 0.00% | (20,800) | (21,632) |
| 0 | 0 | 0 | Recoveries - Santa Claus Parade | (20,000) | 0 | (20,000) | 0.00% | (20,800) | (21,632) |
| 0 | 0 | (3,498) | Recoveries - Special Event A | (25,750) | (25,000) | (750) | 3.00% | (26,780) | (27,851) |
| 0 | 0 | 0 | Recoveries - Special Event B | (15,000) | 0 | (15,000) | 0.00% | (15,600) | (16,224) |
| 0 | 0 | 0 | Recoveries - Special Event C | (5,000) | 0 | (5,000) | 0.00% | (5,200) | (5,408) |
| 0 | 0 | (2,000) | Recoveries - DBIA Christmas Lights | 0 | (16,000) | 16,000 | (100.00%) | 0 | 0 |
| 0 | 0 | (6,667) | Ticket Sales - RCMP Musical Ride | 0 | (20,000) | 20,000 | (100.00%) | 0 | 0 |
| (9,000) | (5,000) | 0 | Recoveries - Federal Grant | (5,000) | (5,150) | 150 | (2.91%) | (5,200) | (5,408) |
| **303,475** | **314,535** | **263,956** | **Total** | **358,116** | **274,264** | **83,851** | **30.57%** | **372,440** | **387,338** |

## Tourism

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 34,815 | 33,766 | 63,367 | | Payroll Salaries and Wages | 64,741 | 58,292 | 6,449 | 11.06% | 67,331 | 70,024 |
| 1,081 | 5,807 | 24,007 | | Payroll Student | 21,184 | 21,184 | 0 | 0.00% | 22,031 | 22,913 |
| 13,011 | 12,206 | 24,654 | | Payroll Fringe Benefits | 22,659 | 19,491 | 3,168 | 16.26% | 23,566 | 24,508 |
| 0 | 501 | 2,878 | | Payroll Student Benefits | 6,037 | 6,037 | 0 | 0.00% | 6,278 | 6,530 |
| 78 | 239 | 3,466 | | Office Supplies | 1,597 | 800 | 797 | 99.63% | 1,661 | 1,727 |
| 0 | 63 | 2,813 | | Office Equipment Purchase | 0 | 750 | (750) | (100.00%) | 0 | 0 |
| 183 | 183 | 1,119 | | Telephone and Answering Services | 1,545 | 1,500 | 45 | 3.00% | 1,607 | 1,671 |
| 46,619 | 52,325 | 72,256 | 1 | Advertising and Promotions | 77,765 | 75,500 | 2,265 | 3.00% | 80,876 | 84,111 |
| 0 | 216 | 0 | | Postage and Couriers | 0 | 1,000 | (1,000) | (100.00%) | 0 | 0 |
| 402 | 1,751 | 2,148 | | Memberships and Subscriptions | 2,800 | 350 | 2,450 | 700.00% | 2,912 | 3,028 |
| 1,456 | 1,008 | 0 | | Training and Courses | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 2,646 | 2,354 | 316 | | Travel Expense | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 2,331 | 1,109 | 0 | | Conferences and Conventions | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 1,270 | 1,487 | 2,344 | | Bank Service Fees | 1,500 | 750 | 750 | 100.00% | 1,560 | 1,622 |
| 0 | 2,728 | 0 | | Souvenir Purchases | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| 0 | 0 | 4,701 | | Special Project - Bike Rental Program | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| (5,500) | (1,100) | (2,000) | | Filming Recoveries | (5,665) | (5,500) | (165) | 3.00% | (5,892) | (6,127) |
| (199) | 0 | 0 | | Souvenir Sales | 0 | (2,000) | 2,000 | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | | Bike Rentals | (1,000) | (2,000) | 1,000 | (50.00%) | (1,040) | (1,082) |
| 0 | 0 | 0 | | Ad Revenue | (5,150) | (5,000) | (150) | 3.00% | (5,356) | (5,570) |
| 0 | 0 | (1,091) | | Sponsorship | (1,545) | (1,500) | (45) | 3.00% | (1,607) | (1,671) |
| **98,193** | **114,643** | **200,977** | | **Total** | **194,169** | **177,154** | **17,014** | **9.60%** | **201,935** | **210,013** |

1 $40,265 - printed materials/guides
$5,000 - website redevelopment/content development/social media design
$9,000 - external ad placements/promotion
$15,000 - website support and annual expenses
$1,500 - photography/video production
$5,000 - TODs signage

## Library

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 935,214 | 1,030,094 | 1,054,537 | Grants and Transfers | 1,262,583 | 1,054,537 | 208,046 | 19.73% | 1,313,086 | 1,365,610 |
| 8,590 | 5,893 | 4,927 | Exterior Maintenance/Snowplowing/Flag Poles | 5,000 | 12,000 | (7,000) | (58.33%) | 5,200 | 5,408 |
| 0 | 14,896 | 14,331 | Other Equipment Maintenance and Repairs | 15,000 | 18,396 | (3,396) | (18.46%) | 15,600 | 16,224 |
| 827 | 4,133 | 4,501 | Insurance | 4,501 | 4,501 | 0 | 0.00% | 4,681 | 4,868 |
| 5,000 | 10,000 | 0 | Transfer to/from Reserve - Furnace Replacement | 0 | 5,000 | (5,000) | (100.00%) | 0 | 0 |
| 5,000 | 11,846 | 0 | Transfer to/from Reserve - Major Repairs | 0 | 5,000 | (5,000) | (100.00%) | 0 | 0 |
| **954,631** | **1,076,862** | **1,078,297** | **Total** | **1,287,084** | **1,099,434** | **187,650** | **17.07%** | **1,338,567** | **1,392,110** |

# Town of Cobourg - 2025 Budget

## Planning and Development

| 2022 Actual | 2023 Actual | 2024 Projection |
|---|---|---|
| 591,387 | 411,432 | 311,741 |
| 28,294 | 75,003 | 32,538 |
| 74,094 | 78,403 | 64,054 |
| **693,775** | **564,838** | **408,333** |

| Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) |
|---|---|---|---|---|
| Planning | 529,043 | 528,034 | 1,008 | 0.19% |
| Committee of Adjustment | 89,115 | 89,544 | (429) | (0.48%) |
| Heritage | 128,901 | 127,096 | 1,805 | 1.42% |
| **Total** | **747,059** | **744,674** | **2,385** | **0.32%** |

| 2026 Forecast | 2027 Forecast |
|---|---|
| 550,204 | 572,213 |
| 92,526 | 96,073 |
| 134,057 | 139,420 |
| **776,788** | **807,705** |

## Planning

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 317,368 | 386,366 | 223,589 | Payroll Salaries and Wages | 576,531 | 565,105 | 11,426 | 2.02% | 599,593 | 623,576 |
| 8,913 | 8,121 | 8,994 | Payroll Overtime | 4,050 | 4,050 | 0 | 0.00% | 4,212 | 4,380 |
| 84,775 | 104,120 | 71,720 | Payroll Benefits | 172,959 | 193,127 | (20,168) | (10.44%) | 179,878 | 187,073 |
| 234 | 234 | 156 | Footwear | 350 | 350 | 0 | 0.00% | 364 | 379 |
| 0 | 0 | 0 | Clothing | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 926 | 972 | 1,914 | Office Supplies | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 2,498 | 768 | 109 | Office Equipment Purchases | 500 | 4,500 | (4,000) | (88.89%) | 520 | 541 |
| 1,733 | 1,587 | 1,316 | Telephone Expenses | 1,500 | 1,850 | (350) | (18.92%) | 1,560 | 1,622 |
| 521 | 403 | 0 | Advertising and Promotions | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 834 | 61 | 508 | Printing | 250 | 250 | 0 | 0.00% | 260 | 270 |
| 2,839 | 2,439 | 2,359 | Photocopier Expenses | 2,500 | 3,600 | (1,100) | (30.56%) | 2,600 | 2,704 |
| 1,417 | 481 | 25 | Postage and Couriers | 500 | 1,300 | (800) | (61.54%) | 520 | 541 |
| 2,463 | 5,765 | 0 | Memberships and Subscriptions | 5,400 | 5,400 | 0 | 0.00% | 5,616 | 5,841 |
| 4,733 | 3,936 | 339 | Training and Courses | 12,000 | 12,000 | 0 | 0.00% | 12,480 | 12,979 |
| 418 | 791 | 0 | Travel Expense | 2,800 | 2,800 | 0 | 0.00% | 2,912 | 3,028 |
| 0 | 0 | 0 | Special Project - Cloud Permit File Management | 31,000 | 0 | 31,000 | 0.00% | 32,240 | 33,530 |
| 0 | 12,941 | 4,367 | Studies and Reviews #3 - Zoning Bylaw Update | 25,000 | 40,000 | (15,000) | (37.50%) | 26,000 | 27,040 |
| 0 | 0 | 0 | Studies and Reviews - Official Plan Update | 65,000 | 65,000 | 0 | 0.00% | 67,600 | 70,304 |
| 272,514 | 13,097 | 0 | Studies and Reviews - Dev Area Cobourg East | 30,000 | 20,000 | 10,000 | 50.00% | 31,200 | 32,448 |
| 0 | 0 | 0 | Building Dept - Indirect Costs | (15,598) | (15,598) | (0) | 0.00% | (16,222) | (16,871) |
| 0 | 0 | 0 | Recoveries - Development Area Cobourg East | (30,000) | (20,000) | (10,000) | 50.00% | (31,200) | (32,448) |
| 0 | 0 | 0 | Recoveries - Zoning Bylaw Update | (25,000) | (40,000) | 15,000 | (37.50%) | (26,000) | (27,040) |
| 0 | 0 | 0 | Recoveries - Source Water Protection | (200) | (200) | 0 | 0.00% | (208) | (216) |
| 0 | 0 | 0 | Transfer from OP and Zoning Reserve | (65,000) | (65,000) | 0 | 0.00% | (67,600) | (70,304) |
| 24,951 | 7,635 | 41,238 | Legal Fees | 20,000 | 8,000 | 12,000 | 150.00% | 20,800 | 21,632 |
| 0 | 22,613 | 55,601 | Consultant Fees | 25,000 | 2,000 | 23,000 | 1150.00% | 26,000 | 27,040 |
| (128,710) | (154,515) | (94,333) | Planning Fees | (300,000) | (250,000) | (50,000) | 20.00% | (312,000) | (324,480) |
| (7,040) | (6,383) | (6,160) | Planning and Zoning Reports | (12,000) | (12,000) | 0 | 0.00% | (12,480) | (12,979) |
| **591,387** | **411,432** | **311,741** | **Total** | **529,043** | **528,034** | **1,008** | **0.19%** | **550,204** | **572,213** |

## Committee of Adjustment

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 40,476 | 55,805 | 35,334 | Payroll Salaries and Wages | 90,767 | 88,980 | 1,787 | 2.01% | 94,398 | 98,173 |
| 1,235 | 1,985 | 1,953 | Payroll Overtime | 1,350 | 1,350 | 0 | 0.00% | 1,404 | 1,460 |
| 14,258 | 18,237 | 12,344 | Payroll Benefits | 31,768 | 31,664 | 104 | 0.33% | 33,039 | 34,361 |
| 3,850 | 3,850 | 0 | Honorarium | 3,850 | 3,850 | 0 | 0.00% | 3,850 | 3,850 |
| 0 | 0 | 400 | Memberships and Subscriptions | 500 | 1,400 | (900) | (64.29%) | 520 | 541 |
| 0 | 3,041 | 3,807 | Training and Courses - Conventions | 4,680 | 4,500 | 180 | 4.00% | 4,867 | 5,062 |
| 0 | 1,531 | 1,434 | Travel Expense | 2,000 | 1,800 | 200 | 11.11% | 2,080 | 2,163 |
| 0 | 1,444 | 0 | Legal Fees | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| (31,525) | (10,890) | (22,733) | Committee of Adjustment | (46,800) | (45,000) | (1,800) | 4.00% | (48,672) | (50,619) |
| **28,294** | **75,003** | **32,538** | **Total** | **89,115** | **89,544** | **(429)** | **(0.48%)** | **92,526** | **96,073** |

## Heritage

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 51,804 | 53,600 | 31,595 | | Payroll Salaries and Wages | 77,495 | 76,094 | 1,400 | 1.84% | 80,594 | 83,818 |
| 915 | 1,656 | 2,175 | | Payroll Overtime | 1,050 | 1,050 | 0 | 0.00% | 1,092 | 1,136 |
| 18,495 | 19,144 | 11,121 | | Payroll Benefits | 27,123 | 26,785 | 338 | 1.26% | 28,208 | 29,336 |
| 0 | 0 | 0 | | Office Supplies | 300 | 300 | 0 | 0.00% | 312 | 324 |
| 0 | 732 | 0 | 1 | Advertising and Promotions | 3,500 | 3,500 | 0 | 0.00% | 3,640 | 3,786 |
| 0 | 180 | 0 | | Printing | 200 | 200 | 0 | 0.00% | 208 | 216 |
| 0 | 0 | 0 | | Photocopier | 600 | 600 | 0 | 0.00% | 624 | 649 |
| 0 | 0 | 0 | | Postage | 200 | 200 | 0 | 0.00% | 208 | 216 |
| 75 | 0 | 0 | | Memberships and Subscriptions | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 2,520 | 2,385 | 1,647 | | Training and Courses | 4,500 | 4,500 | 0 | 0.00% | 4,680 | 4,867 |
| 186 | 706 | 489 | | Travel Expense | 1,700 | 1,700 | 0 | 0.00% | 1,768 | 1,839 |
| 99 | 0 | 0 | | Plaques | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 0 | 0 | 0 | | Special Project - Heritage Conservation District Plan | 0 | 60,000 | (60,000) | (100.00%) | 0 | 0 |
| 0 | 0 | 12,586 | | Special Project - Downtown CIP Incentive Program | 0 | 50,000 | (50,000) | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | | Recoveries - Plaques | (346) | (333) | (13) | 4.00% | (360) | (375) |
| 0 | 0 | 0 | | Recoveries - Downtown Heritage Grant CIP Holdco | 0 | (50,000) | 50,000 | (100.00%) | 0 | 0 |
| 0 | 0 | 0 | | Recoveries - Heritage Conservation District Plan | 0 | (60,000) | 60,000 | (100.00%) | 0 | 0 |
| 0 | 0 | 3,419 | | Legal Fees | 1,040 | 1,000 | 40 | 4.00% | 1,082 | 1,125 |
| 0 | 0 | 1,024 | | Heritage Consultant | 10,000 | 10,000 | 0 | 0.00% | 10,400 | 10,816 |
| **74,094** | **78,403** | **64,054** | | **Total** | **128,901** | **127,096** | **1,805** | **1.42%** | **134,057** | **139,420** |

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

# Town of Cobourg - 2025 Budget

## Commercial and Economic Development

| 2022 Actual | 2022 Actual | 2023 Actual | Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 10,640 | 4,863 | 5,042 | Henley Arcade | 4,836 | 5,536 | (700) | -12.65% | 5,029 | 5,230 |
| 11,200 | 8,727 | 7,907 | Second Street Fire Hall | 9,352 | 10,352 | (1,000) | -9.66% | 9,726 | 10,115 |
| 5,912 | 4,074 | 4,862 | Dressler House | 5,000 | 7,550 | (2,550) | -33.77% | 5,200 | 5,408 |
| 162,833 | 240,601 | 222,608 | Economic Development | 265,849 | 252,950 | 12,899 | 5.10% | 276,483 | 287,542 |
| 196,426 | 265,543 | 220,391 | Venture 13 | 194,713 | 212,278 | (17,564) | -8.27% | 202,502 | 210,602 |
| **387,011** | **523,808** | **460,810** | **Total** | **479,750** | **488,665** | **-8,915** | **-1.82%** | **498,939** | **518,897** |

## Henley Arcade

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 432 | 442 | 390 | Utilities | 500 | 1,200 | (700) | (58.33%) | 520 | 541 |
| 7,574 | 1,586 | 1,815 | Building Maintenance | 1,500 | 1,500 | 0 | 0.00% | 1,560 | 1,622 |
| 2,634 | 2,836 | 2,836 | Insurance | 2,836 | 2,836 | 0 | 0.00% | 2,949 | 3,067 |
| **10,640** | **4,863** | **5,042** | **Total** | **4,836** | **5,536** | **(700)** | **-12.65%** | **5,029** | **5,230** |

## Second Street Fire Hall

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 4,794 | 1,375 | 555 | Building Maintenance | 1,500 | 2,000 | (500) | (25.00%) | 1,560 | 1,622 |
| 6,406 | 7,352 | 7,352 | Insurance | 7,352 | 7,352 | 0 | 0.00% | 7,646 | 7,952 |
| 0 | 0 | 0 | Contracts/Repairs | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| **11,200** | **8,727** | **7,907** | **Total** | **9,352** | **10,352** | **(1,000)** | **-9.66%** | **9,726** | **10,115** |

## Dressler House

| 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|
| 469 | 515 | 429 | OPX Alarm Line Charges | 500 | 500 | 0 | 0.00% | 520 | 541 |
| 392 | 3,155 | 3,985 | Building Maintenance | 3,000 | 4,000 | (1,000) | (25.00%) | 3,120 | 3,245 |
| 5,051 | 404 | 448 | Property Improvements | 500 | 2,000 | (1,500) | (75.00%) | 520 | 541 |
| 0 | 0 | 0 | Insurance | 1,000 | 1,050 | (50) | (4.76%) | 1,040 | 1,082 |
| **5,912** | **4,074** | **4,862** | **Total** | **5,000** | **7,550** | **(2,550)** | **(33.77%)** | **5,200** | **5,408** |

## Economic Development

| | 2022 Actual | 2023 Actual | 2024 Projection | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| | 81,004 | 149,278 | 137,273 | Payroll Salaries and Wages | 149,253 | 139,506 | 9,747 | 6.99% | 155,223 | 161,432 |
| | 1,034 | 3,266 | 2,767 | Payroll - Overtime | 4,000 | 1,500 | 2,500 | 166.67% | 4,160 | 4,326 |
| 4 | 8,558 | 0 | 10,387 | Payroll Summer Students | 6,951 | 6,951 | 0 | 0.00% | 7,229 | 7,518 |
| | 36,974 | 48,850 | 48,036 | Payroll Fringe Benefits | 52,238 | 48,637 | 3,601 | 7.40% | 54,328 | 56,501 |
| | 2,440 | 0 | 1,514 | Payroll Summer Student Benefits | 1,981 | 1,981 | 0 | 0.00% | 2,060 | 2,143 |
| | 741 | 565 | 372 | Office Supplies | 500 | 900 | (400) | (44.44%) | 520 | 541 |
| | 3,157 | 3,771 | 0 | Software Maintenance | 3,640 | 3,500 | 140 | 4.00% | 3,786 | 3,937 |
| | 543 | 814 | 611 | Telephone and Answering Service | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 1 | 899 | 4,792 | 6,788 | Advertising and Promotions | 8,400 | 8,000 | 400 | 5.00% | 8,736 | 9,085 |
| | 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 | 4,972 | Memberships and Subscriptions | 4,056 | 3,900 | 156 | 4.00% | 4,218 | 4,387 |
| | 0 | 2,265 | 906 | Training and Courses | 2,080 | 2,000 | 80 | 4.00% | 2,163 | 2,250 |
| | 356 | 1,152 | 392 | Travel Expense | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| | 250 | 0 | 614 | Meals and Refreshments | 300 | 300 | 0 | 0.00% | 312 | 324 |
| | 982 | 2,493 | 2,976 | Conferences and Conventions | 2,500 | 2,000 | 500 | 25.00% | 2,600 | 2,704 |
| | 7,521 | 21,364 | 0 | Studies and Reviews | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 3 | 15,000 | 20,000 | 0 | Venture 13 - Anchor Rent | 30,550 | 29,375 | 1,175 | 4.00% | 31,772 | 33,043 |
| 2 | 0 | 0 | 0 | Federal Grant | (3,000) | (3,000) | 0 | 0.00% | (3,120) | (3,245) |
| | 0 | (21,950) | 5,000 | Reserve - Economic Development | 0 | 5,000 | (5,000) | (100.00%) | 0 | 0 |
| | **162,833** | **240,601** | **222,608** | **Total** | **265,849** | **252,950** | **12,899** | **5.10%** | **276,483** | **287,542** |

1 $300 - Cobourg Street Map Ad featuring new location
$100 - Domain Name Fees Invest Cobourg
$500 - Business Achievement Awards
$600 - 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.

4 Increase summer student role from 12 weeks to 16 weeks.

## Venture 13

| 2022 Actual | 2023 Actual | 2024 Projection | | Expense | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 110,871 | 145,714 | 145,219 | | Payroll Salaries and Wages | 140,771 | 177,967 | (37,196) | (20.90%) | 146,401 | 152,257 |
| 3,162 | 3,700 | 2,246 | | Payroll Overtime | 3,000 | 3,000 | 0 | 0.00% | 3,120 | 3,245 |
| 0 | 0 | 1,288 | | Payroll Summer Students | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 29,743 | 51,814 | 45,651 | | Payroll Fringe Benefits | 60,484 | 60,484 | 0 | 0.00% | 62,903 | 65,419 |
| 0 | 0 | 4,916 | | Payroll Summer Student Benefits | 0 | 0 | 0 | 0.00% | 0 | 0 |
| 770 | 1,667 | 1,091 | | Office Supplies | 1,000 | 1,000 | 0 | 0.00% | 1,040 | 1,082 |
| 1,315 | 2,912 | 5,553 | 4 | Programming | 6,200 | 7,200 | (1,000) | (13.89%) | 6,448 | 6,706 |
| 515 | 896 | 1,860 | | Office Equipment Maintenance | 1,500 | 1,000 | 500 | 50.00% | 1,560 | 1,622 |
| 17,694 | 8,607 | 8,278 | | Internet Costs | 9,000 | 9,000 | 0 | 0.00% | 9,360 | 9,734 |
| 0 | 435 | 0 | | Telephone Services | 500 | 1,000 | (500) | (50.00%) | 520 | 541 |
| 335 | 335 | 447 | | Alarm/Line Charges | 600 | 600 | 0 | 0.00% | 624 | 649 |
| 1,436 | 8,381 | 3,336 | 3 | Advertising and Promotions | 5,000 | 6,000 | (1,000) | (16.67%) | 5,200 | 5,408 |
| 0 | 500 | 665 | | Training and Conferences | 1,000 | 500 | 500 | 100.00% | 1,040 | 1,082 |
| 0 | 0 | 0 | | Travel Expenses | 100 | 100 | 0 | 0.00% | 104 | 108 |
| 58,085 | 66,259 | 54,749 | | Utilities | 66,000 | 47,000 | 19,000 | 40.43% | 68,640 | 71,386 |
| 18,356 | 18,002 | 13,939 | | Utilities - Lakefront Solar | 21,000 | 36,000 | (15,000) | (41.67%) | 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 | 34,460 | 5 | Building Maintenance | 43,850 | 41,070 | 2,780 | 6.77% | 45,604 | 47,428 |
| 27,316 | 31,546 | 23,246 | | Custodial/Cleaning Supplies | 26,000 | 25,261 | 739 | 2.93% | 27,040 | 28,122 |
| 2,946 | 3,251 | 3,023 | | Bank Service Fees | 2,500 | 2,500 | 0 | 0.00% | 2,600 | 2,704 |
| 672 | 0 | 0 | | Software Maintenance | 0 | 4,700 | (4,700) | (100.00%) | 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 | 4,826 | | Garbage Removal | 4,000 | 3,000 | 1,000 | 33.33% | 4,160 | 4,326 |
| 8,004 | 8,004 | 8,004 | | Property Maintenance Fees - Delcom | 8,000 | 8,000 | 0 | 0.00% | 8,320 | 8,653 |
| (15,000) | (22,800) | (13,896) | 6 | Anchor Tenant - Rent Recovery | (20,102) | (24,102) | 4,000 | (16.60%) | (20,906) | (21,742) |
| (43,494) | (23,868) | (19,993) | 7 | Transient Tenant - Rent Recovery | (58,150) | (53,600) | (4,550) | 8.49% | (60,476) | (62,895) |
| (160) | (11,879) | (13,667) | 8 | Events/Programming | (4,800) | (16,550) | 11,750 | (71.00%) | (4,992) | (5,192) |
| 0 | 0 | 0 | 1 | Sponsorship | (12,000) | (22,000) | 10,000 | (45.45%) | (12,480) | (12,979) |
| (60,000) | (80,000) | (97,163) | 2 | Recoveries | (101,050) | (97,163) | (3,887) | 4.00% | (105,092) | (109,296) |
| **196,426** | **265,543** | **220,391** | | **Total** | **194,713** | **212,278** | **(17,564)** | **(8.27%)** | **202,502** | **210,602** |

1 $1,000 - Part-Time CFO Services
$10,000 - National Shunt Services Limited seminar rooms
$1,000 - 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 $9,400 - HVAC service contract - Extreme Mechanical
$2,000 - HVAC general
$3,500 - HVAC upgrade - heat motors and dry cooler
$2,500 - Elevator - Pace Elevator and TSSA
$3,300 - Fire system maintenance
$7,300 - Electrical services (generator testing and maintenance of lights out)
$650 - PMC water - boil water testing done on a monthly basis
$5,000 - Plumbing Contingency - various plumbing concerns
$3,000 - general fees (pest control, locksmith, engineering, painting exterior maker lab)
$500 - snow fee
$2,000 landscaping
$4,700 - 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 - 2025 Budget

## Long Term Debt Summary

| Function | 2025 Budget | 2024 Budget | Increase (Decrease) | Increase (Decrease) | 2026 Forecast | 2027 Forecast |
|---|---|---|---|---|---|---|
| Victoria Hall | 0 | 27,500 | (27,500) | (100.00%) | 0 | 0 |
| Transpotation | 0 | 277,000 | (277,000) | (100.00%) | 0 | 0 |
| Parks and Recreation | 276,036 | 62,500 | 213,536 | 341.66% | 276,036 | 276,036 |
| **Total** | **276,036** | **367,000** | **(90,964)** | **(24.79%)** | **276,036** | **276,036** |