

TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
Direct Control Net Expenditures	26,155,770	4.26%	26,092,210	(0.24%)	28,537,673	9.37%	29,331,023	2.78%
Direct Control Revenue	(1,027,700)	(34.86%)	(1,067,700)	3.89%	(1,110,408)	4.00%	(1,154,824)	4.00%
Direct Net Cost	25,128,070	6.88%	25,024,510	(0.41%)	27,427,265	9.60%	28,176,199	2.73%
Police - Net Operating	7,843,279	5.50%	8,851,086	12.85%	9,205,129	4.00%	9,573,334	4.00%
Total for Municipal Levy	32,971,349	6.55%	33,875,596	2.74%	36,632,394	8.14%	37,749,533	3.05%
Impact of New Assessment Growth	606,800	2.32%	260,900	1.00%	285,400	1.00%	293,300	1.00%
Infrastructure Levy	323,645	1.00%	336,147	1.00%	363,470	1.00%	374,562	1.00%
Impact on Prior Existing Assessment	32,688,194	5.23%	33,950,843	2.74%	36,710,464	8.14%	37,830,796	3.05%

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

TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

Function	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
General Government	5,103,845	15.40%	5,667,169	11.04%	6,881,015	21.42%	6,674,801	(3.00%)
Protection - Other	5,960,286	19.50%	6,591,955	10.60%	7,177,071	8.88%	7,599,874	5.89%
Public Works	5,356,566	3.00%	5,251,393	(1.96%)	5,514,762	5.02%	5,737,973	4.05%
Social and Family	0	0.00%	(500,000)	0.00%	(500,000)	0.00%	(500,000)	0.00%
Parks and Recreation	5,191,851	6.10%	4,722,289	(9.04%)	4,938,087	4.57%	5,133,211	3.95%
Culture and Community	2,379,344	1.35%	2,313,449	(2.77%)	2,394,539	3.51%	2,478,872	3.52%
Development	747,059	25.20%	1,344,135	79.92%	1,413,346	5.15%	1,469,726	3.99%
Commercial and Economic Development	479,750	9.04%	425,786	(11.25%)	442,818	4.00%	460,530	4.00%
Total	25,218,700	10.50%	25,816,174	2.37%	28,261,637	9.47%	29,054,987	2.81%
Capital levy	661,034	46.60%	0	(100.00%)	0	0.00%	0	0.00%
Long-term Debt	276,036	56.20%	276,036	0.00%	276,036	0.00%	276,036	0.00%
Total Capital Formation	937,070	50.80%	276,036	(70.54%)	276,036	0.00%	276,036	0.00%
Total Direct Control	26,155,770	11.40%	26,092,210	(0.24%)	28,537,673	9.37%	29,331,023	2.78%

TOWN OF COBOURG

2026 CURRENT OPERATING BUDGET SUMMARY

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

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

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

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

4 Interest income	\$370,000
Transfer from Tax Stabilization Reserve	\$0
	<u>\$370,000</u>

TOWN OF COBOURG

2025 CURRENT OPERATING BUDGET SUMMARY

Function	2025 Budget	%	2026 Budget	%	2027 Forecast	%	2028 Forecast	%
Taxation								
Mill Rate	32,971,349	6.55%	33,875,596	2.74%	36,632,394	8.14%	37,749,533	3.05%
Other	650,000	0.00%	670,000	3.08%	696,800	4.00%	724,672	4.00%
Tax Cancellations	(50,000)	0.00%	(50,000)	0.00%	(52,000)	4.00%	(54,080)	4.00%
Provincial Grants								
Unconditional - Town	35,100	0.00%	35,100	0.00%	36,504	4.00%	37,964	4.00%
Unconditional - OMPF	30,100	0.00%	30,100	0.00%	31,304	4.00%	32,556	4.00%
Other Grants in LIEU	12,500	0.00%	12,500	0.00%	13,000	4.00%	13,520	4.00%
Other Revenue	350,000	(61.11%)	370,000	5.71%	384,800	4.00%	400,192	4.00%
Total	33,999,049	4.54%	34,943,296	2.78%	37,742,802	8.01%	38,904,358	3.08%

Town of Cobourg - 2026 Budget General Government



2023 Actual	2024 Actual	2025 Projection
365,602	365,602	368,283
289,487	439,368	422,069
0	0	162,951
303,664	335,870	305,378
714,157	816,568	612,743
416,390	553,895	485,743
834,499	1,103,337	1,071,316
593,084	653,946	675,588
837,864	863,270	1,014,075
(232,804)	(232,416)	(470,432)
4,121,943	4,899,439	4,647,713

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Council	538,272	527,905	10,367	1.96%
CAO	484,251	477,952	6,299	1.32%
Customer Service	189,457	157,514	31,942	20.28%
Communications	395,048	309,924	85,124	27.47%
Human Resources	854,972	895,333	(40,361)	(4.51%)
Clerks	563,820	534,929	28,891	5.40%
Finance	1,092,510	831,466	261,045	31.40%
Information Technology	633,228	674,136	(40,908)	(6.07%)
Victoria Hall	1,276,672	1,000,941	275,732	27.55%
Financial	(361,061)	(306,255)	(54,806)	17.90%
Total	5,667,169	5,103,845	563,323	11.04%

2027 Forecast	2028 Forecast
569,203	585,131
497,070	516,953
163,815	170,368
468,641	481,987
863,083	897,567
586,373	609,827
1,132,810	1,159,723
657,757	683,268
1,813,339	1,201,473
128,923	368,506
6,881,015	6,674,801

Council

2023 Actual	2024 Actual	2025 Projection
236,795	294,796	323,194
415	524	758
47,011	59,057	75,217
40	0	0
1,141	924	265
4,426	4,411	4,691
80	813	556
1,194	687	1,050
24	36	0
10,667	21,668	1,630
379	1,431	256
7,110	7,652	6,541
3,802	1,900	1,865
5,053	2,487	4,263
6,203	6,096	0
0	0	5,347
11,007	19,010	32,014
10,292	6,685	17,726
355	849	1,040
0	0	0
20,000	20,000	20,000
(392)	(9,061)	(9,061)
365,602	439,965	487,354

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	341,642	330,087	11,555	3.50%
Payroll Overtime	0	0	0	100.00%
Payroll Benefits	68,328	66,017	2,311	3.50%
Honorarium - Town Crier/Poet Laurette	2,000	2,000	0	0.00%
Office Supplies	1,000	1,000	0	0.00%
Telephone and Answering Service	5,000	5,000	0	0.00%
Advertising and Promotion	500	500	0	0.00%
Printing	1,000	1,000	0	0.00%
Postage and Courier	100	100	0	0.00%
Memberships and Subscriptions	13,624	13,624	0	0.00%
Travel	2,000	2,000	0	0.00%
Receptions	12,000	12,000	0	0.00%
Presentations	2,500	2,500	0	0.00%
Election	65,000	5,000	60,000	1200.00%
1 Meals and Refreshments - Council Members	1,500	1,500	0	0.00%
1 Meeting Expenses - Council	6,000	4,500	1,500	33.33%
2 Conference and Conventions	35,000	35,000	0	0.00%
Governmental/Public Relations	15,000	15,000	0	0.00%
Special Projects - Town Crier	500	500	0	0.00%
Midterm Council Report	0	20,000	(20,000)	(100.00%)
Communications Reserve - 64015	10,000	0	10,000	100.00%
Election Reserve - 64016 - annual contribution	30,000	20,000	10,000	50.00%
Election Reserve - 64016 - election costs	(65,000)	0	(65,000)	100.00%
Building Dept - Indirect Costs	(9,423)	(9,423)	0	(0.00%)
Total	538,272	527,905	10,367	1.96%

2027 Forecast	2028 Forecast
355,308	369,520
0	0
71,062	73,904
2,080	2,163
1,040	1,082
5,200	5,408
520	541
1,040	1,082
104	108
14,169	14,736
2,080	2,163
12,480	12,979
2,600	2,704
3,000	3,000
1,560	1,622
6,240	6,490
36,400	37,856
15,600	16,224
520	541
5,000	5,200
10,000	5,000
30,000	30,000
3,000	3,000
(9,800)	(10,192)
569,203	585,131

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

2 \$5,000 per member

CAO

2023 Actual	2024 Actual	2025 Projection
219,025	333,197	315,833
222	1,172	1,132
62,353	90,787	92,368
846	213	1,446
645	1,445	2,238
61	144	220
1,913	1,457	2,149
6,196	11,214	6,475
(221)	0	300
0	0	0
387	1,757	1,925
(1,940)	(2,017)	(2,018)
289,487	439,368	422,069

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	363,430	351,141	12,289	3.50%
Payroll Overtime	500	0	500	100.00%
Payroll Benefits	95,220	105,342	(10,122)	(9.61%)
Office Supplies	1,500	1,040	460	44.23%
Telephone and Answering Service	2,000	1,560	440	28.21%
Printing	200	208	(8)	(3.85%)
Memberships and Subscriptions	2,500	2,080	420	20.19%
Professional Development (training and conferences)	17,000	16,000	1,000	6.25%
Travel Expense	500	2,080	(1,580)	(75.96%)
Staff Appreciation	1,500	0	1,500	100.00%
Meeting Expenses	2,000	600	1,400	233.33%
Building Dept - Indirect Costs	(2,099)	(2,099)	(0)	0.01%
Total	484,251	477,952	6,299	1.32%

2027 Forecast	2028 Forecast
377,967	393,086
520	541
99,029	102,990
1,560	1,622
2,080	2,163
208	216
2,600	2,704
17,680	18,387
520	541
1,560	1,622
2,080	2,163
(2,183)	(2,270)
503,621	523,766

Customer Service

2023 Actual	2024 Actual	2025 Projection
0	0	125,347
0	0	37,604
0	0	0
		0
0	0	162,951

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
1 Payroll Salaries and Wages	141,121	117,319	23,802	20.29%
Payroll Benefits	42,336	35,196	7,141	20.29%
Professional Development	5,000	5,000	0	0.00%
Office Supplies	1,000	0	1,000	0.00%
Total	189,457	157,514	31,942	20.28%

2027 Forecast	2028 Forecast
146,766	152,636
44,030	45,791
5,200	5,408
1,040	1,082
195,995	203,835

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

Communications

2023 Actual	2024 Actual	2025 Projection
149,575	170,066	164,001
2,351	2,558	1,003
0	0	15,048
57,620	56,945	59,833
0	0	2,069
177	780	172
39,823	28,564	22,675
1,099	1,099	1,028
24,315	17,994	25,210
574	1,617	676
0	7	0
831	616	11,173
0	0	0
7,299	1,624	2,491
0	34,000	0
20,000	20,000	0
0	0	0
303,664	335,870	305,378

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
4 Payroll Salaries and Wages	229,161	174,450	54,710	31.36%
Payroll Overtime	2,000	2,000	0	0.00%
2 Payroll - Part-Time Wages	11,594	11,594	0	0.00%
Payroll Benefits	68,748	52,335	16,413	31.36%
Payroll - Part Time Benefits	1,739	1,739	0	0.00%
Office Supplies	400	400	0	0.00%
1 Software Maintenance	30,000	30,000	0	0.00%
Telephone and Answering Service	1,200	1,200	0	0.00%
3 Advertising and Promotion	30,000	30,000	0	0.00%
5 Printing	10,000	1,000	9,000	900.00%
Memberships and Subscriptions	950	950	0	0.00%
Professional Development	8,000	8,000	0	0.00%
Travel	350	350	0	0.00%
Internal Communications	2,500	2,500	0	0.00%
Special Project - Website	0	5,000	(5,000)	(100.00%)
Communications Reserve - 64015	10,000	0	10,000	100.00%
2 Funding - Part-Time Staff	(11,594)	(11,594)	0	0.00%
Total	395,048	309,924	85,124	27.47%

2027 Forecast	2028 Forecast
298,327	310,260
2,080	2,163
0	0
71,498	74,358
0	0
416	433
31,200	32,448
1,248	1,298
31,200	32,448
10,400	10,816
988	1,028
8,320	8,653
364	379
2,600	2,704
0	0
10,000	5,000
0	0
468,641	481,987

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

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

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

4 Includes cost of an additional Communications Coordinator.

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

Human Resources

2023 Actual	2024 Actual	2025 Projection
269,432	299,653	299,470
0	0	0
0	0	0
85,237	95,885	104,176
3,417	2,831	136
2,054	1,593	809
1,757	1,837	1,659
9,910	8,663	3,864
866	119	3,931
2,714	3,336	4,218
10,617	6,807	773
193	1,231	199
1,995	4,477	718
11,905	16,348	3,962
(3,624)	(3,769)	(3,769)
38,180	108,823	51,714
9,384	9,022	11,600
112,413	112,413	0
34,238	27,945	28,588
100,000	100,000	100,000
4,500	0	0
0	0	0
5,484	5,919	0
4,996	4,991	694
627	438	0
0	141	0
714,157	816,568	612,743

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	385,853	319,506	66,347	20.77%
3 Payroll Salaries and Wages - part-time	11,594	11,594	0	0.00%
Payroll - Overtime	2,000	2,000	0	0.00%
Benefits	115,756	95,852	19,904	20.77%
Clothing	4,000	5,800	(1,800)	(31.03%)
Office Supplies	2,500	2,500	0	0.00%
Telephone Expense	2,000	2,100	(100)	(4.76%)
Advertising	10,000	10,000	0	0.00%
Printing	3,000	3,000	0	0.00%
Memberships and Subscriptions	3,000	3,000	0	0.00%
Professional Development	12,500	12,500	0	0.00%
Travel Expense	2,500	2,500	0	0.00%
Receptions	3,800	3,800	0	0.00%
1 Service Excellence Program	19,500	12,000	7,500	62.50%
Building - Indirect Costs	(3,769)	(3,769)	0	0.00%
2 Professional Fees	60,000	60,000	0	0.00%
Employee Assistant Program	10,000	20,000	(10,000)	(50.00%)
Retiree Benefits	150,000	172,500	(22,500)	(13.04%)
4 Staff and Management Team Training	40,000	40,000	0	0.00%
Departmental Benefit Reserve - 6405	0	100,000	(100,000)	(100.00%)
5 Software Maintenance	72,000	0	72,000	100.00%
Payroll Salaries and Wages - health and safety	4,500	4,500	0	0.00%
Office Supplies	200	200	0	0.00%
Memberships and Subscriptions	7,000	7,000	0	0.00%
Training and Courses	7,000	7,000	0	0.00%
Meals and Refreshments	750	750	0	0.00%
Special Project - First Aid Kits	1,000	1,000	0	0.00%
Staff Contingency Reserve - 64102	(71,712)	0	(71,712)	100.00%
Total	854,972	895,333	(40,361)	(4.51%)

2027 Forecast	2028 Forecast
401,287	417,339
12,058	12,540
2,080	2,163
120,386	125,202
4,160	4,326
2,600	2,704
2,080	2,163
10,400	10,816
1,000	1,000
3,120	3,245
13,000	13,520
2,600	2,704
3,952	4,110
20,280	21,091
(3,920)	(4,077)
60,000	62,400
10,400	10,816
156,000	162,240
41,600	43,264
0	0
74,880	77,875
4,680	4,867
208	216
7,280	7,571
7,280	7,571
780	811
1,040	1,082
863,083	897,567

- 1 \$2,000 - annual staff bbq
\$10,000 - recognition lunch
\$3,500 - employee appreciation program
\$4,000 - divisional appreciation
- 2 Legal representation at arbitration and contract review.
- 3 Includes costs of a summer student.
- 4 Includes costs of speaker at all employee meeting
- 5 Annual maintenance costs of new HRIS system.

Clerks

2023 Actual	2024 Actual	2025 Projection
397,659	495,862	416,212
6,056	6,497	9,649
37,423	6,952	6,633
135,219	156,328	139,954
7,756	7,201	0
2,013	2,684	1,345
1,361	2,323	1,170
2,582	2,803	1,608
24,285	44,620	86,106
10,688	4,054	3,417
0	0	0
799	1,139	227
9,756	6,488	5,864
181	29,709	50,587
1,121	2,422	2,643
2,576	1,248	888
580	1,129	844
14,139	13,448	372
14,111	12,173	0
18,602	62	0
0	0	0
0	0	0
0	0	0
(3,183)	(3,311)	(3,311)
(36,769)	(32,069)	(18,797)
(111,036)	(109,889)	(101,432)
(83,077)	(46,181)	(63,184)
0	(1)	0
(5,850)	(6,290)	(4,869)
(28,610)	(43,375)	(46,800)
(1,994)	(2,131)	(3,385)
416,390	553,895	485,743

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	529,670	511,760	17,910	3.50%
Payroll Overtime	4,000	4,000	0	0.00%
1 Payroll Part Time Salaries and Wages	15,000	0	15,000	0.00%
Payroll Benefits	158,901	168,881	(9,980)	(5.91%)
Payroll Part Time Benefits	0	0	0	0.00%
Office Supplies	2,000	2,000	0	0.00%
Office Equipment Purchase	3,000	3,000	0	0.00%
Office Equipment Maintenance	2,500	2,500	0	0.00%
Software Maintenance	27,300	27,300	0	0.00%
Telephone and Answering Service	5,000	5,000	0	0.00%
Advertising and Promotion	500	500	0	0.00%
Printing	1,500	1,500	0	0.00%
Photocopier Expense	10,000	10,000	0	0.00%
Postage and Courier	7,800	7,800	0	0.00%
Memberships and Subscriptions	1,500	1,500	0	0.00%
Professional Development	7,580	6,120	1,460	23.86%
Meals and Refreshments	520	520	0	0.00%
Accessibility Plan	17,000	17,000	0	0.00%
Special Project - EDI Strategy	0	5,000	(5,000)	(100.00%)
External 365 Power Page	1,500	7,000	(5,500)	(78.57%)
Electronic Signature Software	3,700	3,700	0	0.00%
Records Management	20,500	20,500	0	0.00%
1 Staff Contingency Reserve - 64102	(15,000)	0	(15,000)	0.00%
Building Dept - Indirect Costs	(3,443)	(3,443)	0	(0.01%)
Marriage License	(20,000)	(40,000)	20,000	(50.00%)
Lottery License	(120,000)	(120,000)	0	0.00%
General income	(50,000)	(50,000)	0	0.00%
Printing Chargebacks	(208)	(208)	0	0.00%
Burial Permits	(5,000)	(5,000)	0	0.00%
Wedding Solemnization Services	(40,000)	(50,000)	10,000	(20.00%)
FOI/Comm of Oath	(2,000)	(2,000)	0	0.00%
Total	563,820	534,929	28,891	5.40%

2026 Forecast	2027 Forecast
550,857	572,891
4,160	4,326
0	0
165,257	171,867
0	0
2,080	2,163
3,120	3,245
2,600	2,704
28,392	29,528
5,200	5,408
520	541
1,560	1,622
10,400	10,816
8,112	8,436
1,560	1,622
7,883	8,199
541	562
17,680	18,387
0	0
1,560	1,622
3,848	4,002
21,320	22,173
0	0
(3,581)	(3,724)
(20,800)	(21,632)
(124,800)	(129,792)
(52,000)	(54,080)
(216)	(225)
(5,200)	(5,408)
(41,600)	(43,264)
(2,080)	(2,163)
586,373	609,827

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

Finance

2023 Actual	2024 Actual	2025 Projection
592,056	781,659	692,135
7,282	7,620	1,556
105	28,833	38,722
178,370	248,242	245,581
0	4,322	5,236
2,514	5,904	7,023
0	1,456	0
2,374	2,974	0
76,988	65,021	48,696
1,510	1,396	1,485
0	0	0
5,100	897	2,319
4,158	5,499	6,466
25,344	168	94
4,362	2,414	4,379
1,857	4,040	3,410
0	0	15
145	669	950
(9,293)	(9,664)	(9,664)
0	0	0
(45,000)	(45,000)	(45,000)
0	0	0
2,831	15,384	92,694
(16,205)	(18,495)	(24,780)
0	0	0
834,499	1,103,337	1,071,316

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	723,650	665,048	58,602	8.81%
Payroll Overtime	2,000	2,000	0	0.00%
3 Other Salaries and Wages	40,000	500	39,500	7900.00%
Payroll Benefits	217,095	199,514	17,581	8.81%
Payroll Part-Time Benefits	5,000	0	0	100.00%
Office Supplies	2,600	2,600	0	0.00%
Office Equipment Purchase	500	500	0	0.00%
Office Equipment Maintenance	2,500	4,680	(2,180)	(46.58%)
1 Software Maintenance	63,500	63,500	0	0.00%
Telephone and Answering Service	1,500	1,500	0	0.00%
Advertising and Promotion	0	250	(250)	(100.00%)
2 Printing	2,000	4,000	(2,000)	(50.00%)
Photocopier Expense	6,000	6,000	0	0.00%
Postage and Courier	21,840	21,840	0	0.00%
Memberships and Subscriptions	4,000	4,000	0	0.00%
Professional Development (training and conferences)	8,000	10,000	(2,000)	(20.00%)
Travel	500	2,000	(1,500)	(75.00%)
Meals and Refreshments	500	208	292	140.38%
Building Dept - Indirect Costs	(10,051)	(10,051)	(0)	0.00%
Recoveries	(14,144)	(14,144)	0	0.00%
Transfer from Reserve - Northam	(45,000)	(45,000)	0	0.00%
IT Reserve - 64090	85,000	0	85,000	100.00%
Legal Fees	520	520	0	0.00%
Tax Certificates	(25,000)	(18,000)	(7,000)	38.89%
Recovery - Police	0	(70,000)	70,000	(100.00%)
Total	1,092,510	831,466	256,045	31.40%

2027 Forecast	2028 Forecast
752,596	782,700
2,080	2,163
41,600	43,264
225,779	234,810
5,200	5,408
2,704	2,812
520	541
2,600	2,704
66,040	68,682
1,560	1,622
0	0
2,080	2,163
6,240	6,490
22,714	23,622
4,160	4,326
8,320	8,653
520	541
520	541
(10,453)	(10,871)
(14,710)	(15,298)
(46,800)	(48,672)
85,000	70,000
541	562
(26,000)	(27,040)
0	0
1,132,810	1,159,723

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

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

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

Information Technology

2023 Actual	2024 Actual	2025 Projection
148,043	175,842	173,354
14,230	15,712	15,789
6,840	18,715	0
50,110	62,756	62,765
2,381	2,001	275
415	11,525	4,474
1,875	1,348	1,591
0	0	0
1,405	1,141	0
(10,875)	(11,309)	(11,309)
122,248	133,280	111,824
182,976	164,570	198,418
23,436	18,317	20,933
0	7,293	49,717
25,000	27,756	27,756
25,000	25,000	20,000
593,084	653,946	675,588

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	175,319	181,086	(5,767)	(3.18%)
Payroll Overtime	6,466	6,466	0	0.00%
Payroll Standby	30,019	30,019	0	0.00%
Payroll Benefits	61,362	63,380	(2,018)	(3.18%)
Office Supplies	2,000	2,000	0	0.00%
Office Equipment Maintenance	500	500	0	0.00%
Telephone and Answering Service	1,500	1,500	0	0.00%
Training and Courses	2,000	2,080	(80)	(3.85%)
Travel	1,400	1,400	0	0.00%
Building Dept - Indirect Costs	(11,761)	(11,761)	0	(0.00%)
1 Software Maintenance	93,825	140,000	(46,175)	(32.98%)
2 Web/Security Enhancement Contract	150,000	180,000	(30,000)	(16.67%)
Support Contact Simnet	20,000	26,000	(6,000)	(23.08%)
3 Technical Support Contact - All Others	50,000	2,600	47,400	1823.08%
Insurance	30,598	28,866	1,732	6.00%
IT Reserve - 64090	20,000	20,000	0	0.00%
Total	633,228	674,136	(40,908)	(6.07%)

2027 Forecast	2028 Forecast
182,332	189,626
6,725	6,994
31,220	32,469
63,816	66,369
2,080	2,163
520	541
1,560	1,622
2,080	2,163
1,456	1,514
(12,231)	(12,721)
97,578	101,481
156,000	162,240
20,800	21,632
52,000	54,080
31,822	33,095
20,000	20,000
657,757	683,268

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

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

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

Victoria Hall Maintenance

2023 Actual	2024 Actual	2025 Projection
261,469	278,727	301,243
14,563	16,130	17,428
20,986	13,944	0
10,944	17,275	40,026
50,274	53,473	52,898
83,641	94,169	107,148
1,517	2,506	8,417
616	1,425	782
608	810	314
620	500	681
2,299	2,320	2,429
324	159	400
0	0	0
34,760	40,751	69,939
131,094	122,952	114,147
65,075	72,620	97,951
0	3,343	423
10,665	13,157	13,785
1,597	614	2,083
2,086	385	5,170
1,747	1,823	2,376
1,630	1,983	875
2,942	2,398	0
(27,096)	(28,180)	(28,180)
(23,924)	(35,080)	(28,871)
(19,356)	(15,002)	(12,861)
2,473	2,473	2,473
75,000	75,000	100,000
38,588	38,597	38,597
11,429	8,136	12,439
68,740	53,237	78,636
12,553	22,625	13,327
837,864	863,270	1,014,075

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
2 Payroll Salaries and Wages	334,223	296,254	37,969	12.82%
Payroll Overtime	15,550	15,550	0	0.00%
Payroll - standby	22,011	22,011	0	0.00%
Payroll - Part Time Wages	12,394	12,394	0	0.00%
Other Salaries and Wages	50,000	50,000	0	0.00%
Payroll Benefits	110,000	103,689	6,311	6.09%
Payroll - Part Time Benefits	3,532	3,532	0	0.00%
Clothing	1,200	1,000	200	20.00%
Footwear	1,040	1,040	0	0.00%
Office Supplies	200	200	0	0.00%
Cell Phone Expenses	3,000	2,496	504	20.19%
Communication Equipment	520	520	0	0.00%
Professional Development	3,000	3,000	0	0.00%
Heat	40,000	40,000	0	0.00%
Utilities	130,000	130,000	0	0.00%
Building Maintenance	80,000	70,000	10,000	14.29%
Building Maintenance - Market Building	1,000	0	1,000	100.00%
Custodial/Cleaning Supplies	14,000	14,000	0	0.00%
Property Maintenance and Improvements	2,000	2,000	0	0.00%
Vehicle Maintenance and Repair	5,000	4,160	840	20.19%
Gasoline	4,000	4,000	0	0.00%
Other Equipment Maintenance/Repair	3,000	1,500	1,500	100.00%
Special Project - Christmas Magic	3,000	3,000	0	0.00%
Building Dept - Indirect Costs	(29,307)	(29,307)	0	(0.00%)
Recoveries - Commissionaires Wages	(24,960)	(24,960)	0	0.00%
Recoveries - Library Maintenance	(7,280)	(7,280)	0	0.00%
Vehicle Reserve - 64011	10,000	50,000	(40,000)	(80.00%)
3 Building Maintenance Reserve - 64023	350,000	100,000	250,000	250.00%
Liability Insurance	42,549	40,141	2,408	6.00%
Garbage Removal	10,000	10,000	0	0.00%
1 System Contracts/Repairs	67,000	67,000	0	0.00%
Library Maintenance	20,000	15,000	5,000	33.33%
Total	1,276,672	1,000,941	275,732	27.55%

2027 Forecast	2028 Forecast
347,592	361,496
16,172	16,819
22,891	23,807
12,890	13,405
52,000	54,080
114,400	118,976
3,673	3,820
1,248	1,298
1,082	1,125
208	216
3,120	3,245
541	562
3,120	3,245
41,600	43,264
135,200	140,608
83,200	86,528
1,040	1,082
14,560	15,142
2,080	2,163
5,200	5,408
4,160	4,326
3,120	3,245
3,120	3,245
(30,479)	(31,698)
(25,958)	(26,997)
(7,571)	(7,874)
10,000	10,000
850,000	200,000
44,251	46,021
10,400	10,816
69,680	72,467
20,800	21,632
1,813,339	1,201,473

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

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

3 Increase in reserve for future capital projects.

Financial

2023 Actual	2024 Actual	2025 Projection
129,058	145,363	56,200
10,603	20,085	35,778
0	0	0
54,784	30,546	55,000
79,743	77,345	67,216
11,425	4,611	5,000
9,406	7,410	10,003
0	0	0
165,000	165,000	3,776
7,177	17,224	(3,405)
244,300	244,300	244,300
643,349	643,349	643,349
50,000	50,000	50,000
(750,000)	(750,000)	(750,000)
(244,300)	(244,300)	(244,300)
(643,349)	(643,349)	(643,349)
(232,804)	(232,416)	(470,432)

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Legal Fees	150,000	150,000	0	0.00%
Legal Fees - Integrity Commissioner	25,000	25,000	0	0.00%
Collection Fee	1,040	1,040	0	0.00%
Audit Fees	57,200	57,200	0	0.00%
Liability Insurance	74,099	69,905	4,194	6.00%
Insurance - Reserve for Claims	(4,000)	5,000	(9,000)	(180.00%)
POS, Modern, and Other Bank Fees	10,000	10,000	0	0.00%
Trans to Reserve - Contingency	0	0	0	0.00%
Interest Expenses/Internal Reserve Accounts	60,000	60,000	0	0.00%
Municipal Payment in Lieu Payments	15,600	15,600	0	0.00%
Transfer to Reserve - Holdco	244,300	244,300	0	0.00%
Transfer Canada Community Building Fund	643,349	643,349	0	0.00%
Transfer to Development Charges Reserve	0	50,000	(50,000)	(100.00%)
Northam Draw	(750,000)	(750,000)	0	0.00%
Holdco Interest	(244,300)	(244,300)	0	0.00%
Canada Community Building Fund	(643,349)	(643,349)	0	0.00%
Total	(361,061)	(306,255)	(54,806)	17.90%

2027 Forecast	2028 Forecast
156,000	162,240
26,000	27,040
1,082	1,125
59,488	61,868
77,063	80,146
(4,000)	(4,000)
10,400	10,816
0	0
62,400	64,896
16,224	16,873
244,300	244,300
643,349	643,349
0	0
(250,000)	0
(244,300)	(244,300)
(669,083)	(695,846)
128,923	368,506

Town of Cobourg - 2026 Budget

Protection Services



2023 Actual	2024 Actual	2025 Projection
3,691,064	4,373,838	4,846,391
13,808	11,299	4,073
0	0	0
251,353	258,545	266,489
564,933	722,706	868,725
0	0	0
4,521,158	5,366,389	5,985,678

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Fire	5,433,658	4,851,413	582,245	12.00%
Emergency Management	119,703	116,185	3,518	3.03%
Building Inspection	0	0	0	0.00%
Conservation Authority	276,364	266,489	9,875	3.71%
By-Law Services	762,230	726,199	36,031	4.96%
Parking Repairs and Enforcement	0	0	0	0.00%
Total	6,591,955	5,960,286	631,668	10.60%

2027 Forecast	2028 Forecast
5,981,862	6,356,857
124,491	129,471
0	0
287,419	298,915
783,299	814,631
0	0
7,177,071	7,599,874

Fire

2023 Actual	2024 Actual	2025 Projection
1,786,980	2,342,202	2,545,034
279,958	298,391	308,854
79,974	120,982	148,350
174,642	91,688	74,763
629,448	790,935	964,164
62,636	43,136	45,562
0	(24,615)	52,439
21,537	25,227	30,259
4,740	4,324	9,129
2,702	4,080	2,214
21,537	40,459	30,259
12,421	5,154	3,347
0	4,224	4,881
4,666	6,993	6,283
3,943	14,656	18,075
6,484	4,745	1,397
1,568	1,232	3,490
1,975	3,656	2,453
1,483	587	466
12,241	7,989	9,971
2,477	1,690	1,277
50,584	40,066	34,953
0	(203)	0
14,129	11,131	12,466
13,723	12,473	18,277
16,417	16,486	14,206
9,942	19,318	18,047
3,913	4,647	5,548
4,476	26,999	8,883
115	3,883	3,391
129,979	122,968	161,334
38,792	39,739	42,271
42,901	35,989	21,341
22,136	22,195	6,520
5,625	4,543	6,832
2,499	8,752	11,343
1,653	2,266	2,737
(15,350)	(15,350)	(15,350)
0	0	193
26,519	26,519	26,519
8,600	8,600	8,600
43,600	43,600	43,600
510,000	510,000	510,000
(350,000)	(350,000)	(350,000)
1,505	(7,470)	(6,057)
(2,103)	(1,050)	(1,929)
3,691,064	4,373,838	4,846,391

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	2,893,457	2,700,019	193,438	7.16%
Payroll Salaries and Volunteers	280,000	320,000	(40,000)	(12.50%)
Payroll Overtime	80,000	80,000	0	0.00%
Recognition Pay	62,000	62,000	0	0.00%
Payroll Benefits	1,012,710	945,007	67,703	7.16%
Payroll - Part-time Benefits	56,000	64,000	(8,000)	(12.50%)
WSIB Claims	45,000	45,000	0	0.00%
Protective Clothing	20,800	20,800	0	0.00%
Footwear	0	4,472	(4,472)	(100.00%)
Cleaning Allowance	0	1,000	(1,000)	(100.00%)
Uniforms	30,000	20,000	10,000	50.00%
Office Supplies	6,000	6,000	0	0.00%
2 Software Maintenance	44,500	3,000	41,500	1383.33%
Telephone and Answering Service	7,000	7,000	0	0.00%
Communication Equipment Repairs	15,000	5,200	9,800	188.46%
Advertising and Promotions	4,000	4,000	0	0.00%
Printing	2,000	2,000	0	0.00%
Photocopier Expense	2,000	2,000	0	0.00%
Postage	500	500	0	0.00%
1 Memberships and Subscriptions	12,000	12,000	0	0.00%
Medicals and DZ Licensing	1,500	1,500	0	0.00%
Training and Courses	30,000	30,000	0	0.00%
Conferences and Conventions	15,000	15,600	(600)	(3.85%)
Car Allowance	500	500	0	0.00%
Meals and Refreshments	10,000	8,500	1,500	17.65%
Heat	15,000	15,000	0	0.00%
Utilities	15,000	15,000	0	0.00%
Building Maintenance	18,000	10,000	8,000	80.00%
Custodial/Cleaning Supplies	5,000	5,000	0	0.00%
Property Improvements	5,000	5,000	0	0.00%
Other Maintenance and Repairs - Snow Removal	500	500	0	0.00%
Vehicle Maintenance and Repair	140,000	125,000	15,000	12.00%
Gasoline	35,000	35,000	0	0.00%
Other Equipment Purchases	45,000	45,000	0	0.00%
Other Equipment Maintenance/Repair	15,000	15,000	0	0.00%
Medical Supplies	5,000	4,000	1,000	25.00%
Public Education and Fire Prevention	7,500	4,000	3,500	87.50%
General Administrative Supplies	2,000	2,000	0	0.00%
Building Dept - Indirect Costs	(15,964)	(15,964)	0	(0.00%)
Legal Fees	500	2,080	(1,580)	(75.96%)
Liability Insurance	29,235	27,580	1,655	6.00%
Admin Vehicle Reserve - 64091	0	8,600	(8,600)	(100.00%)
Small Equipment Reserve - 64091	97,000	43,600	53,400	122.48%
Large Vehicle Reserve - 64053	750,000	510,000	240,000	47.06%
Northam Reserve - 64083	(350,000)	(350,000)	0	0.00%
Fire Receipts	(11,440)	(11,440)	0	0.00%
Reports/Permits	(3,640)	(3,640)	0	0.00%
Total	5,433,658	4,851,413	582,245	12.00%

2027 Forecast	2028 Forecast
3,124,934	3,249,931
291,200	302,848
83,200	86,528
64,480	67,059
1,053,218	1,095,347
58,240	60,570
46,800	48,672
21,632	22,497
0	0
0	0
31,200	32,448
6,240	6,490
46,280	48,131
7,280	7,571
15,600	16,224
4,160	4,326
2,080	2,163
2,080	2,163
520	541
12,480	12,979
1,560	1,622
31,200	32,448
15,600	16,224
520	541
10,400	10,816
15,600	16,224
18,720	19,469
5,200	5,408
5,200	5,408
520	541
145,600	151,424
36,400	37,856
46,800	48,672
15,600	16,224
5,200	5,408
7,800	8,112
2,080	2,163
(16,603)	(17,267)
520	541
30,404	31,620
0	0
97,000	97,000
750,000	800,000
(115,000)	0
(11,898)	(12,374)
(3,786)	(3,937)
5,981,862	6,356,857

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

- 2 Increase related to costs for new software - FirePro

Emergency Management

2023 Actual	2024 Actual	2025 Projection
2,222	0	0
645	0	0
54	23	351
51	3,142	3,246
1,455	611	174
570	0	0
61	0	0
254	711	301
0	4,401	0
0	0	0
0	0	0
85	90	0
770	0	0
132	786	0
192	0	0
5,317	611	0
2,001	926	0
13,808	11,299	4,073

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	80,015	77,309	2,706	3.50%
Payroll Benefits	24,004	23,193	812	3.50%
Office Supplies	100	100	0	0.00%
Equipment Purchases	500	500	0	0.00%
Telephone	1,500	1,500	0	0.00%
Advertising	500	500	0	0.00%
Printing	100	100	0	0.00%
Photocopier Expense	500	500	0	0.00%
Memberships and Subscriptions	1,144	1,144	0	0.00%
Training	1,000	1,000	0	0.00%
Training - Risk Management New	1,000	1,000	0	0.00%
Mileage	1,040	1,040	0	0.00%
Meals and Refreshments	800	800	0	0.00%
Professional Development	1,000	1,000	0	0.00%
Special Project - Emergency Exercise	0	0	0	100.00%
Public Alert System	4,500	4,500	0	0.00%
Equipment Maintenance - Generators	2,000	2,000	0	0.00%
Total	119,703	116,185	3,518	3.03%

2027 Forecast	2028 Forecast
83,215	86,544
24,965	25,963
104	108
520	541
1,560	1,622
520	541
104	108
520	541
1,190	1,237
1,040	1,082
1,040	1,082
1,082	1,125
832	865
1,040	1,082
0	0
4,680	4,867
2,080	2,163
124,491	129,471

Building Inspection

2023 Actual	2024 Actual	2025 Projection
344,463	379,717	384,562
1,672	1,685	1,659
0	2,453	0
104,799	118,976	129,331
2,092	959	419
774	1,398	769
713	1,712	1,581
3,317	3,058	1,722
0	0	0
5,007	5,994	155
4,124	3,085	1,413
4,235	5,979	3,410
135	153	326
0	0	0
694	136	35
0	0	0
0	0	0
111,791	116,264	0
37,243	37,243	65,018
4,651	5,080	7,025
13,335	13,338	0
10,671	(37,727)	200,045
10,000	10,000	10,400
(659,717)	(669,503)	(807,869)
0	0	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	432,862	418,225	14,638	3.50%
Payroll - Overtime	2,000	12,000	(10,000)	(83.33%)
Payroll - Part-Time	5,000	5,000	0	0.00%
Payroll Benefits	138,516	141,200	(2,684)	(1.90%)
Footwear/Clothing	1,350	1,350	0	0.00%
Office Supplies	1,000	1,300	(300)	(23.08%)
Office Equipment Maintenance	1,000	520	480	92.31%
Telephone Expenses	2,500	2,500	0	0.00%
Advertising and Promotions	0	0	0	100.00%
Printing	4,000	4,000	0	0.00%
Memberships and Subscriptions	3,000	3,000	0	0.00%
Training and Courses	7,500	10,000	(2,500)	(25.00%)
Car Allowance	500	500	0	0.00%
Conference and Conventions	2,000	2,000	0	0.00%
Vehicle Maintenance	500	1,000	(500)	(50.00%)
Special Project - Plans Review software DigEplan	0	21,680	(21,680)	(100.00%)
Special Project - Fee Study	34,500	0	34,500	100.00%
Building Dept - Indirect Costs	120,914	120,914	0	0.00%
Software Maintenance - AMS/PLL	38,000	37,243	757	2.03%
Legal Fees	11,000	11,000	0	0.00%
Liability Insurance	14,704	13,872	833	6.00%
Building Department Reserve - 64077	(40,715)	(37,571)	(3,144)	8.37%
Transfer to Vehicle Reserve - 64077	0	10,400	(10,400)	(100.00%)
Building Permits	(780,132)	(780,132)	(0)	0.00%
Total	0	0	0	0.00%

2027 Forecast	2028 Forecast
450,177	468,184
2,080	2,163
5,200	5,408
144,057	149,819
1,404	1,460
1,040	1,082
1,040	1,082
2,600	2,704
0	0
4,160	4,326
3,120	3,245
7,800	8,112
520	541
2,080	2,163
520	541
6,200	6,448
0	0
125,751	130,781
39,520	41,101
11,440	11,898
15,292	15,904
(42,343)	(44,037)
10,000	10,000
(791,657)	(822,924)
0	0

Conservation Authority

2023 Actual	2024 Actual	2025 Projection
251,353	258,545	266,489
251,353	258,545	266,489

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Grants and Transfers	276,364	266,489	9,875	3.71%
Total	276,364	266,489	9,875	3.71%

2027 Forecast	2028 Forecast
287,419	298,915
287,419	298,915

By-Law Services

2023 Actual	2024 Actual	2025 Projection
347,011	469,988	588,095
(106,000)	(106,000)	(106,000)
(36,000)	(36,000)	(36,000)
23,200	20,232	26,335
20,805	12,206	0
75,408	59,089	57,509
109,584	153,470	191,957
21,337	18,227	19,212
21,822	11,865	5,451
807	420	688
4,215	3,525	3,566
0	10,124	0
5,819	7,623	10,178
9,902	300	0
444	0	0
1,686	1,352	1,656
2,270	27	13
1,336	1,665	3,899
10,799	19,199	17,158
7,049	7,414	6,644
5,805	4,457	1,493
749	0	0
64		0
0		0
4,315	2,148	2,792
7,630	8,566	10,726
6,054		0
4,984		(258)
(5,562)	(4,823)	0
11,262	11,262	0
12,315	39,600	93,299
6,510	6,512	6,512
30,072	49,843	35,721
6,581	3,347	0
0	2,239	959
0	393	429
250	7,550	4,457
(4,270)	(20,688)	(29,536)
(21,695)	(15,249)	0
(1,080)	0	(33,246)
(6,050)	(5,450)	0
(12,746)	(4,835)	(6,171)
0	0	(6,497)
(1,750)	0	(1,886)
0	(14,860)	0
0	(1,780)	0
0	0	0
0	(250)	(429)
564,933	722,706	868,725

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
4 Payroll Salaries and Wages	488,895	457,336	31,558	6.90%
Recoveries - from Parking Enforcement	(106,000)	(106,000)	0	0.00%
Recoveries - from Parks	(36,000)	(36,000)	0	0.00%
Payroll - Overtime	26,000	20,000	6,000	30.00%
Standby	20,000	20,000	0	0.00%
Part-Time Salaries and Wages	66,323	64,080	2,243	3.50%
Payroll Benefits	171,113	160,068	11,045	6.90%
Part-Time Benefits	18,263	18,263	0	0.00%
Clothing Allowance	10,900	10,400	500	4.81%
Footwear	0	500	(500)	(100.00%)
Office Supplies	4,000	5,000	(1,000)	(20.00%)
Office Equipment Maintenance	200	200	0	0.00%
Telephone Services	10,000	6,240	3,760	60.26%
2 Communication Equipment Purchase and Repair	10,500	1,500	9,000	600.00%
Advertising and Promotions	500	500	0	0.00%
Printing	1,500	1,500	0	0.00%
Postage and Couriers	1,040	1,040	0	0.00%
Memberships and Subscriptions	1,600	1,600	0	0.00%
Training and Courses	17,000	14,000	3,000	21.43%
Utilities	7,000	7,000	0	0.00%
Building Maintenance	5,000	5,000	0	0.00%
Janitorial	1,000	1,000	0	0.00%
Vet Services	500	500	0	0.00%
Property Improvements	500	500	0	0.00%
Vehicle Maintenance	2,500	2,500	0	0.00%
3 Gasoline	11,000	7,000	4,000	57.14%
Other Equipment Purchases	2,000	2,000	0	0.00%
Property Standards Recoverable Costs	26,000	26,000	0	0.00%
Property Standards Recoveries	(29,120)	(29,120)	0	0.00%
1 Enforcement Software	25,000	25,000	0	0.00%
Legal Fees	85,000	70,000	15,000	21.43%
Insurance	7,178	6,772	406	6.00%
Contracts - Animal Control	52,000	52,000	0	0.00%
Docupet Transaction Fee	7,280	7,280	0	0.00%
Contracts - Hearings Officer	2,000	2,000	0	0.00%
Contracts - Property Standards Committee	640	640	0	0.00%
Contracts - MTO Fees	5,000	5,000	0	0.00%
General License	(29,536)	(7,800)	(21,736)	278.67%
Dog Tags and Fines	(20,800)	(20,800)	0	0.00%
Vehicle For Hire License	(33,246)	(3,000)	(30,246)	1008.20%
Sign Permits	(13,520)	(13,520)	0	0.00%
Property Standards Inspections	(7,280)	(7,280)	0	0.00%
Liquor License Fee	(6,500)	(4,000)	(2,500)	62.50%
Pool Permit	(5,200)	(5,200)	0	0.00%
Part 1	(2,000)	(7,500)	5,500	(73.33%)
AMPS	(15,000)	(15,000)	0	0.00%
Short Term Rentals	(18,000)	(18,000)	0	0.00%
Hearing Office Revenue	(3,000)	(3,000)	0	0.00%
Total	762,230	726,199	36,031	4.96%

2027 Forecast	2028 Forecast
508,450	528,788
(110,240)	(114,650)
(37,440)	(38,938)
27,040	28,122
20,800	21,632
68,976	71,735
177,958	185,076
18,994	19,753
11,336	11,789
0	0
4,160	4,326
208	216
10,400	10,816
1,500	1,560
520	541
1,560	1,622
1,082	1,125
1,664	1,731
17,680	18,387
7,280	7,571
5,200	5,408
1,040	1,082
520	541
520	541
2,600	2,704
11,440	11,898
2,080	2,163
27,040	28,122
(30,285)	(31,496)
26,000	27,040
88,400	91,936
7,465	7,764
54,080	56,243
7,571	7,874
2,080	2,163
666	692
5,200	5,408
(30,717)	(31,946)
(21,632)	(22,497)
(34,576)	(35,959)
(14,061)	(14,623)
(7,571)	(7,874)
(6,760)	(7,030)
(5,408)	(5,624)
(2,080)	(2,163)
(15,600)	(16,224)
(18,720)	(19,469)
(3,120)	(3,245)
783,299	814,631

1 Cloud Permit - licensing

2 4 new radios and mics for staff

3 Increased for additional staff.

4 Increase due to two bylaw staff.

Parking

2023 Actual	2024 Actual	2025 Projection
22,889	12,395	4,462
8,203	4,970	1,537
1,326	0	0
3,187	2,966	2,549
85,991	69,581	140,167
72,796	111,342	124,631
4,567	2,035	3,820
1,914	909	1,360
0	0	0
0	234	0
1,981	1,836	1,659
7,628	1,509	2,855
425	442	0
0	0	2,870
210	0	0
5,429	6,063	2,954
16,302	19,862	183
217,075	217,075	217,075
21,707	33,583	13,344
108,860	56,001	11,177
0	1,027	0
5,654	0	0
(131,885)	(154,137)	(209,658)
(134,793)	(165,487)	(181,075)
(585,125)	(600,010)	(126,210)
(126,283)	(216,704)	(163,501)
391,942	594,507	149,801
0	0	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll salaries and wages - repairs	11,138	10,761	377	3.50%
Payroll benefits	3,341	3,228	113	3.50%
Other equipment repair	1,500	1,500	0	0.00%
Utilities	2,200	2,200	0	0.00%
Contracts	86,000	73,000	13,000	17.81%
1 Rents	124,631	100,836	23,795	23.60%
Payroll salaries and wages - enforcement	218,083	218,083	0	0.00%
Payroll benefits	29,600	29,600	0	0.00%
Cleaning allowance	0	100	(100)	(100.00%)
Office supplies	500	500	0	0.00%
Cell phone - handheld devices	2,000	2,000	0	0.00%
Printing	5,000	5,000	0	0.00%
Membership and subscriptions	500	500	0	0.00%
Training and courses	0	0	0	100.00%
Other equipment purchase	500	500	0	0.00%
Other equipment maintenance and repair	10,000	10,000	0	0.00%
Pay and display - service and hosting	19,500	19,500	0	0.00%
3 Transfer to parks/marina	260,030	217,075	42,955	19.79%
Bank service charges	20,000	20,000	0	0.00%
2 Software maintenance	70,000	70,000	0	0.00%
Contract - AMPS person	0	0	0	100.00%
Payment in lieu of taxes	5,500	14,000	(8,500)	(60.71%)
Parking lot revenue - parking passes	(209,658)	(115,000)	(94,658)	82.31%
Parking fines - parking tickets	(181,075)	(140,000)	(41,075)	29.34%
Revenue - victoria park	(470,000)	(470,000)	0	0.00%
Parking revenue - downtown	(150,000)	(150,000)	0	0.00%
Parking Reserve - 6401	140,710	76,617	64,093	83.65%
Total	0	0	0	0.00%

2027 Forecast	2028 Forecast
11,583	12,046
3,475	3,614
1,560	1,622
2,288	2,380
89,440	93,018
129,616	134,801
226,806	235,878
30,784	32,015
0	0
520	541
2,080	2,163
5,200	5,408
520	541
0	0
520	541
10,400	10,816
20,280	21,091
270,431	281,248
20,800	21,632
72,800	75,712
0	0
5,720	5,949
(218,044)	(226,766)
(188,318)	(195,851)
(488,800)	(508,352)
(156,000)	(162,240)
146,339	152,192
0	0

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

2 AIMS

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

Town of Cobourg - 2026 Budget

Public Works



2023 Actual	2024 Actual	2025 Projection
310,332	51,906	462,155
234,263	261,125	322,698
2,284,290	2,894,633	2,805,163
0	15,660	0
17,494	47,445	53,433
24,352	140,531	108,109
83,666	132,781	220,451
199,142	186,252	177,523
43,459	47,014	20,233
108,950	109,075	132,660
225,273	226,830	201,557
904,914	688,739	654,678
4,436,135	4,801,991	5,158,660

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Engineering - Administration	132,571	268,799	(136,228)	(50.68%)
Engineering - GIS	252,806	298,612	(45,806)	(15.34%)
Roads and Sewer - Administration	2,765,439	2,723,926	41,513	1.52%
Bridges and Culverts	21,150	1,150	20,000	1739.13%
Roadside Debris and Litter	26,600	37,375	(10,775)	(28.83%)
Pavement Repairs	116,600	131,050	(14,450)	(11.03%)
Winter Maintenance	171,100	165,600	5,500	3.32%
Safety Devices	183,000	204,000	(21,000)	(10.29%)
Sidewalks	39,820	52,500	(12,680)	(24.15%)
Crossing Guards	131,543	127,384	4,158	3.26%
Street Lights	187,245	202,245	(15,000)	(7.42%)
Transit	1,223,519	1,143,924	79,595	6.96%
Total	5,251,393	5,356,566	(105,173)	(1.96%)

2027 Forecast	2028 Forecast
137,501	142,629
244,975	254,536
2,876,057	2,991,099
18,356	1,244
29,774	30,965
119,984	143,503
177,944	185,062
254,500	270,000
53,410	54,264
136,804	142,277
192,996	199,035
1,272,460	1,323,358
5,514,762	5,737,973

Engineering - Administration

2023 Actual	2024 Actual	2025 Projection
246,232	289,254	350,502
74,530	90,132	117,524
758	1,314	51
405	518	0
834	796	1,482
910	1,802	6,314
0	0	0
0	0	0
796	1,356	388
2,392	2,393	1,798
248	79	65
2,745	3,352	3,698
2,427	3,984	1,920
913	1,860	1,024
0	2,549	1,920
(10,943)	(11,382)	(11,382)
1,860	2,416	3,286
1,757	4,040	0
4,621	4,621	4,621
1,364	3,213	0
(21,517)	(359,692)	(30,358)
0	9,300	9,300
310,332	51,906	462,155

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
1 Payroll Salaries and Wages	324,395	440,556	(116,161)	(26.37%)
Payroll Benefits	97,318	108,526	(11,208)	(10.33%)
Clothing	1,500	1,800	(300)	(16.67%)
Footwear	500	1,000	(500)	(50.00%)
Office Supplies	1,400	1,400	0	0.00%
Office Equipment Purchase	3,000	3,000	0	0.00%
Telephone and Answering Service	0	0	0	0.00%
Advertising	0	500	(500)	(100.00%)
Printing	1,000	1,000	0	0.00%
Photocopier Expenses	2,000	2,600	(600)	(23.08%)
Postage and Couriers	1,000	1,248	(248)	(19.87%)
Memberships and Subscriptions	2,700	2,700	0	0.00%
Training and Courses	5,000	5,000	0	0.00%
Travel Expense	1,500	1,500	0	0.00%
Vehicle Maintenance	3,000	10,000	(7,000)	(70.00%)
Building Dept - Indirect Costs	(11,837)	(11,837)	0	(0.00%)
Software Maintenance	2,700	2,700	0	0.00%
Legal Fees/Consultant	3,000	3,000	0	0.00%
Liability Insurance	5,094	4,806	288	6.00%
Engineering Consultant	5,000	5,000	0	0.00%
Recoveries - Engineering Review Fees	(325,000)	(325,000)	0	0.00%
Transfer to Vehicle Reserve - 64011	9,300	9,300	0	0.00%
Total	132,571	268,799	(136,228)	(50.68%)

2027 Forecast	2028 Forecast
337,371	350,865
101,211	105,260
1,560	1,622
520	541
1,456	1,514
3,120	3,245
0	0
0	0
1,040	1,082
2,080	2,163
1,040	1,082
2,808	2,920
5,200	5,408
1,560	1,622
3,120	3,245
(12,310)	(12,803)
2,808	2,920
3,120	3,245
5,298	5,510
5,200	5,408
(338,000)	(351,520)
9,300	9,300
137,501	142,629

1 Reallocation of staff to Development Division.

Engineering - GIS

2023 Actual	2024 Actual	2025 Projection
75,598	78,731	75,814
0	5,867	0
20,859	22,779	22,839
0	857	0
54	0	91
117	117	0
139,843	148,207	229,772
285	4,953	1,470
1,105	213	383
2,999	3,289	0
0	234	0
0	0	0
865	0	0
(6,367)	(6,623)	(6,623)
0	0	(48)
(3,595)	0	(3,500)
2,500	2,500	2,500
234,263	261,125	322,698

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	83,060	80,251	2,809	3.50%
Part-Time Wages	0	0	0	100.00%
Payroll Benefits	24,918	20,859	4,059	19.46%
Student Benefits	0	0	0	100.00%
Clothing	125	100	25	25.00%
Footwear	150	130	20	15.38%
1 Software Purchase/Maintenance	111,806	171,964	(60,158)	(34.98%)
2 Hardware Maintenance/Server Hosting	0	0	0	100.00%
Printing	1,925	1,925	0	0.00%
Training and Courses	8,500	3,500	5,000	142.86%
Mileage	500	500	0	0.00%
3 Consultant	26,372	21,000	5,372	25.58%
Special Project - Drone	0	6,270	(6,270)	(100.00%)
Building - Indirect Costs	(7,000)	(6,888)	(112)	1.63%
Recoveries - Maps	0	0	0	100.00%
Recoveries - LUSI	(3,500)	(3,500)	0	0.00%
Transfer to IT Reserve - 64090	5,950	2,500	3,450	138.00%
Total	252,806	298,612	(45,806)	(15.34%)

2027 Forecast	2028 Forecast
86,383	89,838
0	0
25,915	26,951
0	0
130	135
156	162
125,000	130,000
0	0
2,002	2,082
8,840	9,194
520	541
1,000	1,040
(7,280)	(7,571)
0	0
(3,640)	(3,786)
5,950	5,950
244,975	254,536

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

2 Associated costs are now captured under IT budget.

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

Roads and Sewers - Administration

2023 Actual	2024 Actual	2025 Projection
1,235,268	1,482,995	1,711,724
24,916	51,932	36,613
48,550	32,091	0
1,380	3,591	7,394
159,531	183,311	200,401
453	1,943	3,421
7,806	8,162	321
3,172	3,343	3,033
430	1,736	0
1,583	1,985	5,451
5,302	2,958	5,451
0	27	3,367
11,622	10,966	11,296
2,624	1,072	2,457
0	0	0
4,695	2,114	3,800
5,240	9,438	8,218
4,714	11,701	6,744
31,454	0	33,359
25,204	43,876	31,983
9,152	11,170	11,503
6,531	8,218	182,127
306,026	235,246	164,444
116,057	108,596	98,912
6,348	1,627	105
31,965	33,666	16,659
(18,203)	0	0
5,671	3,572	2,083
194,297	194,297	194,297
5,000	5,000	0
(165,000)	(165,000)	(165,000)
212,500	605,000	225,000
2,284,290	2,894,633	2,805,163

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	1,202,283	1,191,308	10,975	0.92%
Payroll - Overtime	52,569	52,569	0	0.00%
Payroll - Standby	46,069	46,069	0	0.00%
Payroll - Part-Time Wages	44,461	19,232	25,229	131.18%
Payroll Benefits	189,070	189,070	0	0.00%
Payroll Benefits - Part-Time	500	500	0	0.00%
Clothing	8,125	8,520	(395)	(4.64%)
Footwear	6,150	4,500	1,650	36.67%
Cleaning Allowance	700	700	0	0.00%
Employee Meal Allowance	2,000	2,000	0	0.00%
Office Supplies	3,000	5,250	(2,250)	(42.86%)
Office Equipment Purchase	1,500	1,500	0	0.00%
Telephone and Answering Service	12,000	12,000	0	0.00%
Communication Equipment	1,400	1,400	0	0.00%
Communication Equipment Repairs	500	500	0	0.00%
Memberships and Subscriptions	2,180	3,000	(820)	(27.33%)
Courses and Conferences	9,000	9,000	0	0.00%
Courses - Certification Training	25,000	21,000	4,000	19.05%
Heat/Utilities	28,000	28,000	0	0.00%
Building Maintenance	30,000	21,000	9,000	42.86%
Custodial/Clean Supplies	12,000	12,000	0	0.00%
1 Property Improvements	37,000	65,000	(28,000)	(43.08%)
Vehicle Maintenance and Repair	210,000	200,000	10,000	5.00%
Gasoline	165,000	165,000	0	0.00%
Other Equipment Purchases	3,700	3,700	0	0.00%
Other Equipment Maintenance and Repairs	35,000	35,000	0	0.00%
Recoveries	(24,960)	(24,960)	0	0.00%
Software Maintenance	4,000	4,000	0	0.00%
Liability Insurance	214,193	202,069	12,124	6.00%
Contracts - Environmental Monitoring	5,000	5,000	0	0.00%
Recoveries - Town Equipment - Sanitary	(165,000)	(165,000)	0	0.00%
2 Vehicle Reserve - 64011	605,000	605,000	0	0.00%
Total	2,765,439	2,723,926	41,513	1.52%

2027 Forecast	2028 Forecast
1,250,374	1,300,389
54,672	56,858
47,912	49,828
46,239	48,089
196,633	204,498
520	541
8,450	8,788
6,396	6,652
728	757
2,080	2,163
3,120	3,245
1,560	1,622
12,480	12,979
1,456	1,514
520	541
2,267	2,358
9,360	9,734
26,000	27,040
29,120	30,285
31,200	32,448
12,480	12,979
38,480	40,019
218,400	227,136
171,600	178,464
3,848	4,002
36,400	37,856
(25,958)	(26,997)
4,160	4,326
222,761	231,671
5,200	5,408
(171,600)	(178,464)
629,200	654,368
2,876,057	2,991,099

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

2 In accordance with 2024 asset management plan.

Bridges and Culverts

2023 Actual	2024 Actual	2025 Projection
0	0	0
0	294	0
0	15,366	0
0	15,660	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Equipment Rentals	400	400	0	0.00%
Other Operating Materials	750	750	0	0.00%
¹ Special Project - OSIM Bridge Inspections	20,000	0	20,000	100.00%
Total	21,150	1,150	20,000	1739.13%

2027 Forecast	2028 Forecast
416	433
780	811
17,160	0
18,356	1,244

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

Maintenance Roadside Debris and Litter Pickup and Sweeping

2023 Actual	2024 Actual	2025 Projection
66	674	175
0	0	1,054
4,208	2,817	0
13,220	43,955	52,204
0	0	0
0	0	0
0	0	0
0	0	0
17,494	47,445	53,433

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
1 Other Equipment Maintenance and Repairs	3,500	3,500	0	0.00%
Equipment Rentals	1,100	1,100	0	0.00%
Garbage Removal	5,000	5,000	0	0.00%
2 Contracts	30,000	30,000	0	0.00%
3 Weed Control (Non-downtown)	5,500	7,500	(2,000)	(26.67%)
4 Weed Control (DBIA)	2,500	1,800	700	38.89%
5 Stormwater Fees	(22,500)	(6,525)	(15,975)	244.83%
Recoveries	1,500	(5,000)	6,500	(130.00%)
Total	26,600	37,375	(10,775)	(28.83%)

2027 Forecast	2028 Forecast
5,750	5,980
1,144	1,190
5,200	5,408
31,200	32,448
5,720	5,949
2,600	2,704
(23,400)	(24,336)
1,560	1,622
29,774	30,965

- 1 Six new inserts for downtown garbage receptacles and one replacement. Two replacements annually in 2026/27
- 2 Increased in 2025 to remove sweepings waste pile inc. testing/hauling, etc. Only half completed in 2025. Will be alternating years after 2026.
- 3 Weed control outside of downtown ie. Parking lots, islands, etc.
- 4 Weed spray in downtown. Matched funding from DBIA.
- 5 75% of street sweeping screening contract

Maintenance - Pavement Repairs

2023 Actual	2024 Actual	2025 Projection
956	1,374	0
2,427	4,773	0
19,756	35,029	29,368
0	25,764	28,741
4,263	77,494	0
(2,350)	(3,073)	0
(700)	(830)	0
0	0	50,000
24,352	140,531	108,109

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Other Equipment Maintenance and Repairs	3,100	3,100	0	0.00%
Equipment Rentals	5,000	3,450	1,550	44.93%
Other Operating Materials	35,000	31,000	4,000	12.90%
3 Software Maintenance	32,000	52,000	(20,000)	(38.46%)
1 Contracts	51,500	51,500	0	0.00%
2 Recoveries - Hardtop Maintenance	(10,000)	(10,000)	0	0.00%
Recoveries - Road Maintenance	(50,000)	(50,000)	0	0.00%
Road Maintenance Reserve - 64048	50,000	50,000	0	0.00%
Total	116,600	131,050	(14,450)	(11.03%)

2027 Forecast	2028 Forecast
3,224	3,353
5,200	5,408
36,400	37,856
32,000	52,000
53,560	55,702
(10,400)	(10,816)
(52,000)	(54,080)
52,000	54,080
119,984	143,503

1 Contracted payment repairs, micro sealing, surface treatment.

2 Chargebacks for asphalt repairs for private works.

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

Winter Maintenance

2023 Actual	2024 Actual	2025 Projection
0	2,616	8,891
16,671	(309)	35,642
5,963	0	7,144
62,320	134,114	184,447
(1,288)	(3,640)	(15,672)
83,666	132,781	220,451

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Equipment Maintenance	0	1,600	(1,600)	(100.00%)
1 Contracts	35,700	35,000	700	2.00%
Equipment Rentals	5,000	4,000	1,000	25.00%
De-Icing Materials	140,400	135,000	5,400	4.00%
2 Recoveries	(10,000)	(10,000)	0	0.00%
Total	171,100	165,600	5,500	3.32%

2027 Forecast	2028 Forecast
0	0
37,128	38,613
5,200	5,408
146,016	151,857
(10,400)	(10,816)
177,944	185,062

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

2 Chargebacks to developers from snow removal

Safety Devices, Information, Traffic Control

2023 Actual	2024 Actual	2025 Projection
27,774	686	940
3,173	37,447	25,021
16,861	16,590	14,562
(3,933)	(1,628)	0
71,289	42,121	50,000
83,978	91,036	87,000
199,142	186,252	177,523

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Other Equipment Maintenance and Repairs	30,000	30,000	0	0.00%
Operating Materials	0	0	0	0.00%
Utilities	17,000	18,000	(1,000)	(5.56%)
Recoveries	(4,000)	(4,000)	0	0.00%
1 Contracts	50,000	60,000	(10,000)	(16.67%)
Contracts - Line Painting	90,000	100,000	(10,000)	(10.00%)
Total	183,000	204,000	(21,000)	(10.29%)

2027 Forecast	2028 Forecast
32,500	35,000
32,500	35,000
18,500	19,000
(4,000)	(4,000)
65,000	70,000
110,000	115,000
254,500	270,000

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

Sidewalks

2023 Actual	2024 Actual	2025 Projection
927	1,000	267
25	0	1,599
31,033	31,468	18,367
(2,190)	(5,049)	0
13,664	19,595	0
43,459	47,014	20,233

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Other Equipment and Rentals	2,000	2,000	0	0.00%
Equipment Rentals	0	500	(500)	(100.00%)
1 Other Operating Materials	20,000	33,000	(13,000)	(39.39%)
Recoveries	(3,500)	(3,500)	0	0.00%
2 Contracts	21,320	20,500	820	4.00%
Total	39,820	52,500	(12,680)	(24.15%)

2027 Forecast	2028 Forecast
2,000	2,000
550	550
33,500	34,000
(3,640)	(3,786)
21,000	21,500
53,410	54,264

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

2 Sidewalk pumping contract

Crossing Guards

2023 Actual	2024 Actual	2025 Projection
86,484	89,400	100,593
5,757	371	7,075
5,079	9,157	10,554
8,156	8,110	8,871
1,244	900	448
2,230	1,138	5,118
108,950	109,075	132,660

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	26,052	25,171	881	3.50%
Payroll Part-Time Wages	81,600	78,840	2,759	3.50%
Payroll Benefits	7,815	7,551	264	3.50%
Payroll Part-Time Benefits	8,976	8,672	304	3.50%
Clothing	4,300	4,350	(50)	(1.15%)
1 Other Operating Materials	2,800	2,800	0	0.00%
Total	131,543	127,384	4,158	3.26%

2027 Forecast	2028 Forecast
27,094	28,178
84,864	88,258
8,128	8,453
9,335	9,708
4,472	4,651
2,912	3,028
136,804	142,277

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

Crossings at:

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

Street Lighting

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

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

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

Transit

2023 Actual	2024 Actual	2025 Projection
61,789	85,322	76,589
17,911	27,241	25,794
421	1,322	105
0	654	91
782	13	9
3,023	3,216	5,609
1,303	1,561	2,503
7,324	35,038	42,261
0	35,691	105,869
728	909	860
26,932	27,401	23,281
26,256	26,256	26,256
0	1,594	0
0	0	0
546,120	937,127	711,388
0	0	0
27,423	32,049	22,366
0	0	0
285,000	70,000	70,000
(72,826)	(96,605)	(87,834)
(5,895)	(14,077)	(11,567)
(14,710)	(16,974)	(18,846)
(6,667)	(7,693)	(7,474)
0	(461,305)	(332,582)
904,914	688,739	654,678

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	111,050	107,295	3,755	3.50%
Payroll Benefits	22,273	22,273	0	0.00%
Office Supplies	1,000	1,500	(500)	(33.33%)
Advertising and Promotions	500	1,000	(500)	(50.00%)
Printing	500	1,000	(500)	(50.00%)
Memberships and Subscriptions	3,700	3,700	0	0.00%
Training and Courses	1,700	1,700	0	0.00%
Other Equipment Repairs and Maintenance	15,000	22,000	(7,000)	(31.82%)
Gasoline	150,000	205,000	(55,000)	(26.83%)
Bank Service Charges	1,050	1,000	50	5.00%
2 Software Maintenance	36,000	32,000	4,000	12.50%
Liability Insurance	27,306	26,256	1,050	4.00%
Utilities and Building Maintenance - 390 King St.	15,000	15,600	(600)	(3.85%)
Contracts - Cleaning	3,500	5,600	(2,100)	(37.50%)
1 Contracts - Transit Service	893,840	695,000	198,840	28.61%
Contracts - Vehicle Maintenance	65,000	55,000	10,000	18.18%
Contracts - Shelter Maintenance	41,600	40,000	1,600	4.00%
Fixed Route Pilot	0	75,000	(75,000)	(100.00%)
Transfer to Vehicle Reserve	182,000	182,000	0	0.00%
Fares	(105,000)	(103,000)	(2,000)	1.94%
Passes	(20,000)	(20,000)	0	0.00%
Tickets	(20,000)	(15,000)	(5,000)	33.33%
Bench Advertising	(8,500)	(8,000)	(500)	6.25%
Provincial Subsidy	(194,000)	(203,000)	9,000	(4.43%)
Total	1,223,519	1,143,924	79,595	6.96%

2027 Forecast	2028 Forecast
115,492	120,112
23,164	24,090
1,040	1,082
520	541
520	541
3,848	4,002
1,768	1,839
15,600	16,224
156,000	162,240
1,092	1,136
37,440	38,938
28,398	29,534
15,600	16,224
3,640	3,786
929,594	966,777
67,600	70,304
43,264	44,995
0	0
189,280	196,851
(109,200)	(113,568)
(20,800)	(21,632)
(20,800)	(21,632)
(8,840)	(9,194)
(201,760)	(209,830)
1,272,460	1,323,358

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

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

Town of Cobourg - 2026 Budget

Social and Family



2023 Actual	2024 Actual	2025 Projection
5,000	0	0
0	0	0
611	14,705	0
5,611	14,705	0

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Grants and Transfers	0	0	0	0.00%
Physician Recruitment	0	0	0	0.00%
Affordable Housing Assistance	(500,000)	0	(500,000)	0.00%
Total	(500,000)	0	(500,000)	0.00%

2027 Forecast	2028 Forecast
0	0
0	0
125,000	125,000
125,000	125,000

Grants and Transfers

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

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

2027 Forecast	2028 Forecast
0	0
0	0

Physician Recruitment

2023 Actual	2024 Actual	2025 Projection
17,100	17,100	27,452
(17,100)	(17,100)	(42,452)
0	0	15,000
0	0	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Physician Recruitment	0	28,824	(28,824)	(100.00%)
Recoveries - Northam	0	(28,824)	28,824	(100.00%)
Port Hope In-Clinic Contribution	0	0	0	0.00%
Total	0	0	0	0.00%

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

Affordable Housing Assistance

2023 Actual	2024 Actual	2025 Projection
611	14,705	75,000
0	0	0
0	0	(75,000)
611	14,705	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Affordable Housing Assistance	125,000	125,000	0	0.00%
Affordable Housing Reserve - 64035	(500,000)	0	(500,000)	0.00%
Recoveries - Holdco	(125,000)	(125,000)	0	0.00%
Total	(500,000)	0	(500,000)	0.00%

2027 Forecast	2028 Forecast
125,000	125,000
0	0
0	0
125,000	125,000

Total funding to date: \$790,000

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

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

\$602,651 Total commitment to date

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

\$119,994 Balance available for 2022 program

Town of Cobourg - 2026 Budget

Parks and Recreation



2023 Actual	2024 Actual	2025 Projection
1,607,308	1,830,166	2,019,407
270,534	245,383	163,924
0	0	0
70,914	66,097	81,713
322,312	329,688	201,474
33,384	30,731	52,932
31,043	23,436	22,371
0	0	0
117,281	126,485	124,781
112,405	0	0
53,626	49,059	43,921
18,583	8,780	15,005
(2,630)	(3,600)	(3,600)
121,598	243,935	123,544
0	0	0
215,145	125,380	46,509
42,548	19,536	35,011
1,340,179	1,972,767	1,562,746
157,593	118,938	163,289
4,511,822	5,186,782	4,653,028

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Parks	2,124,068	1,863,672	260,397	13.97%
Parks Maintenance	339,225	343,341	(4,116)	(1.20%)
Cemetery	6,500	57,300	(50,800)	(88.66%)
Horticulture	76,525	62,225	14,300	22.98%
Forestry	324,695	326,878	(2,184)	(0.67%)
Parks Athletics Facilities	42,665	41,565	1,100	2.65%
Parks Turf Maintenance	26,000	28,750	(2,750)	(9.57%)
Beach Washrooms	0	0	0	100.00%
Centennial Pool	138,000	140,810	(2,810)	(2.00%)
Aquatics Lifeguards	0	0	0	100.00%
Outdoor Rink	51,318	82,156	(30,838)	(37.54%)
Legion Fields	23,016	26,686	(3,670)	(13.75%)
Marina	0	0	0	100.00%
Dredge	51,207	70,707	(19,500)	(27.58%)
Campground	0	0	0	100.00%
Harbor	224,489	230,967	(6,478)	(2.80%)
Memorial/Jack Heenan Arena	21,960	41,297	(19,337)	(46.82%)
Community Centre	894,455	1,520,022	(625,567)	(41.16%)
Seniors Activity	378,165	355,474	22,691	6.38%
Total	4,722,289	5,191,851	(469,562)	(9.04%)

2027 Forecast	2028 Forecast
2,209,031	2,297,392
352,794	366,906
5,200	5,408
79,586	82,769
337,682	351,190
44,372	46,146
27,040	28,122
0	0
143,520	149,261
0	0
53,371	55,506
23,937	24,894
30,867	32,102
50,856	50,490
(0)	(0)
233,469	242,808
22,838	23,752
930,233	967,442
393,292	409,024
4,938,087	5,133,211

Parks

2023 Actual	2024 Actual	2025 Projection
1,132,812	935,987	904,805
25,736	69,139	67,403
33,943	252,982	338,797
104,975	311,624	317,286
5,643	39,955	50,611
6,051	5,330	3,641
1,973	2,879	3,051
1,824	1,925	1,834
2,601	1,407	0
3,803	3,093	1,937
8,615	6,520	7,310
1,518	711	969
10,394	7,517	6,007
10,180	10,480	17,408
20,309	19,904	15,950
33,487	40,047	30,040
9,152	10,934	11,452
108,258	88,515	114,968
62,595	64,850	68,976
681	5,520	1,063
2,899	2,810	1,526
0	748	0
45,150	45,161	45,161
150,000	160,000	160,000
(11,220)	(22,400)	(20,571)
(100,000)	(155,189)	(116,000)
(36,575)	(69,281)	(12,847)
(7,590)	(400)	(1,371)
(13,400)	(10,600)	0
(6,505)	0	0
1,607,308	1,830,166	2,019,407

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
3 Payroll Salaries and Wages	1,115,100	917,578	197,522	21.53%
Payroll - Overtime	31,310	30,251	1,059	3.50%
Payroll - Part-Time	247,714	239,337	8,377	3.50%
Payroll Benefits	390,285	321,152	69,133	21.53%
Payroll Benefits - Part Time	37,157	35,901	1,257	3.50%
Clothing	6,100	5,871	229	3.90%
Personal Protective Equipment	5,100	5,459	(359)	(6.58%)
Footwear	2,700	2,575	125	4.85%
Meal Allowance	1,900	2,369	(469)	(19.80%)
Office Supplies	3,100	3,593	(493)	(13.72%)
Telephone and Answering Service	7,200	7,416	(216)	(2.91%)
Memberships and Subscriptions	1,800	1,854	(54)	(2.91%)
Training and Courses	12,772	12,772	0	0.00%
Heat	11,000	8,500	2,500	29.41%
Utilities	21,000	19,673	1,327	6.75%
Building Maintenance	26,000	23,381	2,619	11.20%
Custodial/Cleaning Supplies	12,772	12,772	0	0.00%
Vehicle Maintenance	84,000	80,000	4,000	5.00%
Gasoline	79,619	79,619	0	0.00%
Small Equipment Purchases	6,386	6,386	0	0.00%
Special Project - Blue Flag Water Testing	3,000	2,987	13	0.44%
Special Project - Bucket Truck Extended Life	0	15,450	(15,450)	(100.00%)
Liability Insurance	48,144	46,516	1,628	3.50%
Transfer to Vehicle Reserve	200,000	164,800	35,200	21.36%
Victoria Park Food Concessions Revenue	(20,000)	(18,000)	(2,000)	11.11%
Parking Revenue	(130,000)	(116,000)	(14,000)	12.07%
1 User Fees	(40,000)	(30,000)	(10,000)	33.33%
Beach Rentals	(3,090)	(3,090)	0	0.00%
2 Donations	(15,000)	(10,300)	(4,700)	45.63%
Federal Grants Student Wages	(22,000)	(5,150)	(16,850)	327.18%
Total	2,124,068	1,863,672	260,397	13.97%

2027 Forecast	2028 Forecast
1,159,704	1,206,092
32,562	33,865
257,622	267,927
405,896	422,132
38,643	40,189
6,344	6,598
5,304	5,516
2,808	2,920
1,976	2,055
3,224	3,353
7,488	7,788
1,872	1,947
13,283	13,814
11,440	11,898
21,840	22,714
27,040	28,122
13,283	13,814
87,360	90,854
82,804	86,116
6,641	6,907
3,120	3,245
0	0
50,070	52,073
208,000	216,320
(20,800)	(21,632)
(135,200)	(140,608)
(41,600)	(43,264)
(3,214)	(3,342)
(15,600)	(16,224)
(22,880)	(23,795)
2,209,031	2,297,392

1 Rental of pavilion at Victoria Park.

2 Public donations for memorial benches, etc.

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

Parks Maintenance

2023 Actual	2024 Actual	2025 Projection
122,732	104,162	58,115
8,588	10,865	71
6,809	2,652	2,782
2,545	3,256	4,707
8,006	10,829	3,256
14,215	1,366	9,551
33,374	29,534	26,054
0	3,333	0
389	2,998	0
34,645	35,607	29,936
8,457	8,064	0
13,519	7,851	6,629
0	0	0
17,255	24,867	22,823
270,534	245,383	163,924

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	120,000	124,800	(4,800)	(3.85%)
Building Maintenance	10,000	16,995	(6,995)	(41.16%)
Signs	3,708	3,708	0	0.00%
Janitor/Cleaning Supplies	4,000	5,000	(1,000)	(20.00%)
Electrical Repairs	7,931	7,931	0	0.00%
Plumbing Repairs	6,386	6,386	0	0.00%
1 Property Improvements	30,000	38,522	(8,522)	(22.12%)
2 Pathway Maintenance	5,000	0	5,000	100.00%
Equipment Rental	3,000	3,399	(399)	(11.74%)
Garbage Removal	34,000	34,000	0	0.00%
Bylaw Enforcement	50,000	36,000	14,000	38.89%
3 Port-A-Potties	41,200	41,200	0	0.00%
Ecology Garden	0	2,500	(2,500)	(100.00%)
Rent - Dog Park	24,000	22,900	1,100	4.80%
Total	339,225	343,341	(4,116)	(1.20%)

2027 Forecast	2028 Forecast
124,800	129,792
10,400	10,816
3,856	4,011
4,160	4,326
8,248	8,578
6,641	6,907
31,200	32,448
5,200	5,408
3,120	3,245
35,360	36,774
52,000	54,080
42,848	44,562
0	0
24,960	25,958
352,794	366,906

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

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

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

Cemetery Maintenance - Hull's Corners

2023 Actual	2024 Actual	2025 Projection
0	0	1,000
0	0	0
0	0	1,000
0	0	2,000
0	0	1,000
0	0	2,800
0	0	30,000
0	0	2,500
0	0	5,000
0	0	12,000
0	0	57,300

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	1,000	1,000	0	0.00%
Building Maintenance	0	0	0	100.00%
Property Improvements	1,000	1,000	0	0.00%
Horticulture & Pathways	2,000	2,000	0	0.00%
Garbage Removal	1,000	1,000	0	0.00%
Special Project - Survey	0	2,800	(2,800)	(100.00%)
Special Project - New Fence	0	30,000	(30,000)	(100.00%)
Special Project - New Sign	0	2,500	(2,500)	(100.00%)
Special Project - New Entrance Gate	0	5,000	(5,000)	(100.00%)
Special Project - Clear overgrown monuments & perimeter	1,500	12,000	(10,500)	(87.50%)
Total	6,500	57,300	(50,800)	(88.66%)

2027 Forecast	2028 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

2023 Actual	2024 Actual	2025 Projection
12,514	15,693	30,455
7,685	7,199	7,110
9,312	7,387	2,643
0	1,893	0
33,944	28,415	37,488
7,458	5,511	4,017
70,914	66,097	81,713

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Heat	17,000	15,000	2,000	13.33%
Utilities	7,200	6,400	800	12.50%
Building Maintenance	8,000	10,000	(2,000)	(20.00%)
1 Ecology Garden Operating Grant	2,500	2,500	0	0.00%
Horticulture Supplies	28,325	28,325	0	0.00%
2 Horticulture - Downtown Beautification	13,500	0	13,500	0.00%
Total	76,525	62,225	14,300	22.98%

2027 Forecast	2028 Forecast
17,680	18,387
7,488	7,788
8,320	8,653
2,600	2,704
29,458	30,636
14,040	14,602
79,586	82,769

1 Operating Grant as per MOU 2025-2035

2 Downtown baskets and containers.

Forestry

2023 Actual	2024 Actual	2025 Projection
126,109	131,310	86,308
7,676	9,679	7,469
17,712	431	3,503
45,368	49,896	32,306
2,502	64	508
203	203	0
53	0	0
918	718	0
746	2,325	4,582
710	814	314
1,431	5,204	2,630
72,967	93,883	50,825
25,296	9,269	2,093
45,618	52,893	37,937
(25,000)	(27,000)	(27,000)
322,312	329,688	201,474

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Wages and Salaries	101,118	85,779	15,338	17.88%
Payroll - Overtime	4,264	4,120	144	3.50%
Payroll - Part-Time Wages	26,288	25,399	889	3.50%
Payroll Benefits	40,447	34,312	6,135	17.88%
Payroll - Part-Time Benefits	7,886	7,620	267	3.50%
Footwear	206	206	0	0.00%
Office Supplies	200	330	(130)	(39.39%)
Memberships and Subscriptions	700	618	82	13.27%
Training and Courses	2,100	2,369	(269)	(11.36%)
Gasoline	1,000	2,060	(1,060)	(51.46%)
Other Equipment Maintenance and Repairs	2,575	2,575	0	0.00%
Contracts - Tree Planting	99,910	99,910	0	0.00%
Contracts - Emergency Removals Hazards	10,000	14,420	(4,420)	(30.65%)
1 Contracts - Tree Maintenance	55,000	74,160	(19,160)	(25.84%)
Tree Levy Reserve - 64076	(27,000)	(27,000)	0	0.00%
Total	324,695	326,878	(2,184)	(0.67%)

2027 Forecast	2028 Forecast
105,162	109,369
4,435	4,612
27,340	28,433
42,065	43,748
8,202	8,530
214	223
208	216
728	757
2,184	2,271
1,040	1,082
2,678	2,785
103,906	108,063
10,400	10,816
57,200	59,488
(28,080)	(29,203)
337,682	351,190

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

Parks Athletics Facilities

2023 Actual	2024 Actual	2025 Projection
23,561	17,694	35,871
0	2,213	7,618
2,711	2,312	3,477
7,112	8,512	5,966
33,384	30,731	52,932

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Athletics Field Maintenance	21,700	20,600	1,100	5.34%
Sports Field Irrigation	5,000	5,000	0	0.00%
Property Improvements	6,695	6,695	0	0.00%
1 Port-A-Potties	9,270	9,270	0	0.00%
Total	42,665	41,565	1,100	2.65%

2027 Forecast	2028 Forecast
22,568	23,471
5,200	5,408
6,963	7,241
9,641	10,026
44,372	46,146

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

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

Parks Turf Maintenance

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

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

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

Beach Washrooms

2023 Actual	2024 Actual	2025 Projection
283	316	292
3,123	1,312	903
9,491	6,427	8,333
1,397	2,558	2,802
7,115	20,411	23,324
27,612	42,324	38,518
(49,021)	(73,347)	(74,172)
0	0	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	1,030	1,030	0	0.00%
Building Maintenance	1,000	1,000	0	0.00%
Cleaning Supplies	8,000	5,000	3,000	60.00%
Electrical Repairs	1,000	1,000	0	0.00%
Plumbing Repairs	10,000	7,000	3,000	42.86%
Cleaning Contract	40,000	45,000	(5,000)	(11.11%)
Transfer Parking Revenue	(61,030)	(60,030)	(1,000)	1.67%
Total	0	0	0	0.00%

2027 Forecast	2028 Forecast
1,071	1,114
1,040	1,082
8,320	8,653
1,040	1,082
10,400	10,816
41,600	43,264
(63,471)	(66,010)
0	0

Centennial Pool

2023 Actual	2024 Actual	2025 Projection
3,832	2,854	3,573
11,369	16,743	5,838
2,884	1,182	8,263
1,535	107	78
97,661	105,600	107,029
117,281	126,485	124,781

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Heat	3,500	5,000	(1,500)	(30.00%)
Utilities	16,000	14,000	2,000	14.29%
Property Improvements	8,000	10,000	(2,000)	(20.00%)
Materials Repair	500	500	0	0.00%
1 Lifeguards and Supplies	110,000	111,310	(1,310)	(1.18%)
Total	138,000	140,810	(2,810)	(2.00%)

2027 Forecast	2028 Forecast
3,640	3,786
16,640	17,306
8,320	8,653
520	541
114,400	118,976
143,520	149,261

1 YMCA staff maintain and operate programs at Centennial Pool.

Aquatics Lifeguards

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

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

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

Lifeguard service to beach - 4 stations

Outdoor Rink

2023 Actual	2024 Actual	2025 Projection
22,056	25,339	30,091
1,339	883	8
3,122	5,658	802
17,180	5,957	8,843
7,311	8,596	1,550
0	0	0
2,618	2,626	2,626
53,626	49,059	43,921

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	29,000	25,000	4,000	16.00%
Vehicle Maintenance and Repairs	500	500	0	0.00%
Other Equipment Purchases	3,708	3,708	0	0.00%
Other Equipment Maintenance and Repairs	6,695	6,695	0	0.00%
Setup/Tear Down	8,549	8,549	0	0.00%
Special Project - Reflecting Pool Liner	0	35,000	(35,000)	(100.00%)
Liability Insurance	2,866	2,704	162	6.00%
Total	51,318	82,156	(30,838)	(37.54%)

2027 Forecast	2028 Forecast
30,160	31,366
520	541
3,856	4,011
6,963	7,241
8,891	9,247
0	0
2,981	3,100
53,371	55,506

Legion Fields

2023 Actual	2024 Actual	2025 Projection
3,109	2,541	4,043
11,527	16,320	8,436
3,437	1,649	12,926
1,398	0	0
2,991	3,414	3,414
(1,819)	(13,016)	(13,815)
(2,060)	(2,128)	0
18,583	8,780	15,005

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Heat	3,300	3,300	0	0.00%
Utilities	16,000	16,000	0	0.00%
Building Maintenance	10,200	10,200	0	0.00%
Diamond Maintenance	5,000	5,000	0	0.00%
Liability Insurance	3,516	3,516	0	0.00%
Regular Season Play	(13,000)	(8,240)	(4,760)	57.77%
Tournaments	(2,000)	(3,090)	1,090	(35.28%)
Total	23,016	26,686	(3,670)	(13.75%)

2027 Forecast	2028 Forecast
3,432	3,569
16,640	17,306
10,608	11,032
5,200	5,408
3,657	3,803
(13,520)	(14,061)
(2,080)	(2,163)
23,937	24,894

Marina

2023 Actual	2024 Actual	2025 Projection
112,696	110,451	16,058
6,636	1,407	6
115,956	190,584	232,190
34,710	27,860	4,468
14,103	31,035	31,865
745	1,340	0
609	4,459	7,385
918	500	1,150
2,643	3,089	2,212
0	3,160	5,773
1,332	1,038	1,143
200	400	927
102	0	0
1,853	2,096	347
1,588	1,820	857
70	183	236
0	224	0
4,505	5,650	3,709
3,003	3,450	4,499
23,821	32,079	18,376
8,891	14,026	54,208
432	3,881	7,433
64,573	50,561	71,942
77,521	478	0
216,927	231,904	167,728
4,252	8,241	6,085
4,599	27,672	28,897
414	562	508
20,281	20,288	24,059
0	0	0
12,765	13,128	13,128
3,553	10,737	5,872
0	2,260	12,866
39,790	4,875	2,970
52,204	30,625	29,685
100,865	118,513	91,241
(155,378)	(204,046)	(106,409)
(323,304)	(322,389)	(549,276)
(46,653)	(43,081)	(12,366)
(3,872)	(3,648)	(778)
(272,231)	(266,473)	(90,725)
(9,618)	(12,450)	(1,814)
(7,722)	(9,212)	0
(44,589)	(18,778)	(35,484)
0	0	0
(6,838)	(20,022)	(5,168)
(700)	0	(7,406)
(62,182)	(62,076)	(42,000)
(2,100)	0	0
(2,630)	(3,600)	(3,600)

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll - Full Time Wages	118,152	102,238	15,914	15.57%
Payroll - Overtime	4,797	4,635	162	3.50%
Payroll - Part-Time Wages	131,971	127,508	4,463	3.50%
Payroll - Full Time Benefits	35,446	30,671	4,774	15.57%
Payroll Part Time Benefits	19,796	19,126	669	3.50%
Clothing	1,200	1,200	0	0.00%
Office Supplies	750	721	29	4.02%
Internet Costs	1,100	1,030	70	6.80%
Telephone and Answering Service	3,502	3,502	0	0.00%
Advertising and Promotions	3,000	3,000	0	0.00%
Printing	1,000	1,000	0	0.00%
Photocopier	612	612	0	0.00%
Postage	0	0	0	100.00%
Memberships and Subscriptions	2,600	2,600	0	0.00%
Training and Courses	2,800	2,800	0	0.00%
Travel Expense	0	0	0	100.00%
Conferences and Conventions	0	0	0	100.00%
Ice Purchase	5,000	4,738	262	5.53%
Heat	5,000	4,500	500	11.11%
Utilities	28,000	26,574	1,426	5.37%
Facilities Maintenance	12,772	12,772	0	0.00%
Custodial/Cleaning Supplies	5,000	4,000	1,000	25.00%
Dock Repair and Maintenance	46,800	45,000	1,800	4.00%
2 Common Harbour Dredging Contribution	51,500	51,500	0	0.00%
Fuel	200,000	200,000	0	0.00%
Other Equipment Purchases	3,914	3,914	0	0.00%
Other Equipment and Maintenance	74,160	74,160	0	0.00%
Small Equipment Maintenance and Repairs	1,100	1,100	0	0.00%
Bank Service Fees VISA/MC/POS	24,000	22,660	1,340	5.91%
Special Project - Marina Accessible Doors	24,000	0	24,000	100.00%
Liability Insurance	13,522	13,522	0	0.00%
Garbage Removal	6,000	5,000	1,000	20.00%
Security Contract	10,000	1,000	9,000	900.00%
Contracts	2,575	2,575	0	0.00%
Lift out-In	36,050	36,050	0	0.00%
Transfer to/from Reserve Funds	83,493	113,173	(29,680)	(26.23%)
Transient Fees	(175,000)	(175,000)	0	0.00%
Seasonal Fees	(350,000)	(318,270)	(31,730)	9.97%
Winter Storage	(50,923)	(50,923)	0	0.00%
Sewage Pump out Fees	(4,120)	(4,120)	0	0.00%
Fuel Sales	(260,000)	(260,000)	0	0.00%
Miscellaneous	(10,000)	(10,000)	0	0.00%
Launching Fees	0	(9,000)	9,000	(100.00%)
Lift out-In	(36,050)	(36,050)	0	0.00%
Finance Charges	(130)	(130)	0	0.00%
Reservation Fees	(13,000)	(13,000)	0	0.00%
Facility Rentals	(4,388)	(4,388)	0	0.00%
1 Parking Fees	(51,000)	(42,000)	(9,000)	21.43%
Summer Wage Grant	(5,000)	0	(5,000)	100.00%
Total	0	0	(0)	0.00%

2027 Forecast	2028 Forecast
122,878	127,793
4,989	5,189
137,249	142,739
36,863	38,338
20,587	21,411
1,248	1,298
780	811
1,144	1,190
3,642	3,788
3,120	3,245
1,040	1,082
636	662
0	0
2,704	2,812
2,912	3,028
0	0
0	0
5,200	5,408
5,200	5,408
29,120	30,285
13,283	13,814
5,200	5,408
48,672	50,619
53,560	55,702
208,000	216,320
4,071	4,233
77,126	80,211
1,144	1,190
24,960	25,958
24,960	25,958
14,063	14,625
6,240	6,490
10,400	10,816
2,678	2,785
37,492	38,992
117,700	122,408
(182,000)	(189,280)
(364,000)	(378,560)
(52,960)	(55,078)
(4,285)	(4,456)
(270,400)	(281,216)
(10,400)	(10,816)
0	0
(37,492)	(38,992)
(135)	(141)
(13,520)	(14,061)
(4,564)	(4,746)
(53,040)	(55,162)
(5,200)	(5,408)
30,867	32,102

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

2 Costs of dredging split between Marina and Harbour.

Dredge

2023 Actual	2024 Actual	2025 Projection
62,025	97,816	84,082
2,680	5,240	3,360
0	0	0
22,892	25,839	21,854
0	5,919	3,686
447	203	0
17	0	199
0	0	0
0	468	0
1,932	0	0
1,663	(444)	26
3,892	0	0
0	0	0
2,691	2,937	716
10,773	6,196	9,309
8,549	10,757	16,255
168	11,497	36,856
4,468	10,558	5,251
60,000	66,950	66,950
(60,600)	0	(80,000)
0	0	(45,000)
121,598	243,935	123,544

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	56,057	54,161	1,896	3.50%
Payroll Overtime	1,173	1,133	40	3.50%
Payroll Part-Time Salaries and Wages	0	11,791	(11,791)	(100.00%)
Payroll - Full-Time Benefits	14,014	13,540	474	3.50%
Payroll - Part-Time Benefits	0	3,263	(3,263)	(100.00%)
Clothing	515	515	0	0.00%
Office Supplies	200	500	(300)	(60.00%)
Telephone and Answering	0	0	0	100.00%
Advertising	0	0	0	100.00%
Training and Courses	2,150	2,122	28	1.32%
Travel Expenses	1,600	1,597	3	0.19%
Gasoline	3,800	3,800	0	0.00%
Contract Gasoline	7,120	7,120	0	0.00%
Other Equipment Purchases	5,345	5,305	40	0.75%
Maintenance and Repairs	10,000	10,000	0	0.00%
Equipment Setup	10,000	10,000	0	0.00%
Contract Equipment Setup	10,000	10,000	0	0.00%
Insurance	5,734	5,409	325	6.00%
Dredge Reserve - 64096	60,000	66,950	(6,950)	(10.38%)
Dredging Recoveries - Marina/Harbour Dredging	(91,500)	(91,500)	0	0.00%
Dredging Revenue	(45,000)	(45,000)	0	0.00%
Total	51,207	70,707	(19,500)	(27.58%)

2027 Forecast	2028 Forecast
58,299	60,631
1,220	1,268
0	0
14,575	15,158
0	0
536	557
208	216
0	0
0	0
2,236	2,325
1,664	1,731
3,952	4,110
7,405	7,701
5,559	5,781
10,400	10,816
10,400	10,816
10,400	10,816
5,963	6,201
60,000	60,000
(95,160)	(98,966)
(46,800)	(48,672)
50,856	50,490

Campground

2023 Actual	2024 Actual	2025 Projection
46,855	32,754	9,773
2,931	797	6
26,951	11,609	14,525
16,684	13,164	3,785
4,424	1,880	3,221
228	0	0
287	513	720
917	8,737	8,155
461	448	452
0	735	0
119	60	0
23	0	0
300	150	0
2,325	2,588	2,177
1,284	1,646	775
20,093	26,099	12,545
1,317	1,569	4,951
409	2,614	2,892
1,820	5,018	755
4,861	590	9,155
3,261	16,363	1,871
1,684	3,302	362
3,803	1,851	0
8,731	8,885	4,845
523	630	630
4,954	1,604	0
1,925	2,696	11,085
231,905	214,127	603,161
(22,002)	(4,488)	(28,690)
(326,726)	(296,665)	(80,340)
(13,403)	(11,749)	(1,278)
(1,517)	(1,265)	(512)
(6,151)	(5,353)	(6,953)
(17,176)	(2,271)	(523,347)
(2,100)	(38,637)	(54,720)
0	0	0

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll - Full-Time Wages	55,955	58,847	(2,893)	(4.92%)
Payroll Overtime	1,972	1,924	48	2.50%
Payroll - Part-Time Wages	59,987	45,999	13,987	30.41%
Payroll - Full-Time Benefits	19,584	20,597	(1,012)	(4.92%)
Payroll - Part-Time Benefits	8,998	6,900	2,098	30.41%
Clothing	309	309	0	0.00%
Office Supplies	522	522	0	0.00%
Internet Costs	1,500	1,432	68	4.75%
Telephone and Answering Service	500	500	0	0.00%
Advertising and Promotions	0	0	0	100.00%
Printing	0	0	0	100.00%
Postage	0	0	0	100.00%
Training	150	150	0	0.00%
Firewood Purchase	2,000	2,000	0	0.00%
Ice Purchase	1,400	1,277	123	9.63%
Utilities	21,218	21,218	0	0.00%
Building Maintenance	2,500	2,500	0	0.00%
Custodial/Cleaning Supplies	3,000	1,277	1,723	134.93%
Electrical Repairs	10,000	4,244	5,756	135.63%
Plumbing Repairs	10,000	5,150	4,850	94.17%
Property Improvements	3,718	3,718	0	0.00%
Other Equipment Purchases	2,500	2,338	162	6.93%
Other Equipment Repairs and Maintenance	2,500	2,500	0	0.00%
Bank Service Fees	4,000	8,500	(4,500)	(52.94%)
Liability Insurance	688	649	39	6.00%
Garbage Removal	5,000	4,500	500	11.11%
Contracts - Security	10,000	7,004	2,996	42.78%
Campground Reserve - 64078	69,918	97,863	(27,946)	(28.56%)
Seasonals	(5,000)	(15,000)	10,000	(66.67%)
Transient Trailers	(280,000)	(270,000)	(10,000)	3.70%
Transient Tents	0	0	0	100.00%
Sewage Pump outs	(1,000)	(1,000)	0	0.00%
Miscellaneous	(5,356)	(5,356)	0	0.00%
Reservation Fee	(1,000)	(5,000)	4,000	(80.00%)
Federal Grants - Wages	(5,562)	(5,562)	0	0.00%
Total	0	0	(0)	0.00%

2027 Forecast	2028 Forecast
58,193	60,521
2,051	2,133
62,386	64,882
20,367	21,182
9,358	9,732
321	334
543	565
1,560	1,622
520	541
0	0
0	0
0	0
156	162
2,080	2,163
1,456	1,514
22,067	22,949
2,600	2,704
3,120	3,245
10,400	10,816
10,400	10,816
3,867	4,021
2,600	2,704
2,600	2,704
4,160	4,326
715	744
5,200	5,408
10,400	10,816
72,714	75,623
(5,200)	(5,408)
(291,200)	(302,848)
0	0
(1,040)	(1,082)
(5,570)	(5,793)
(1,040)	(1,082)
(5,784)	(6,016)
(0)	(0)

Harbour

2023 Actual	2024 Actual	2025 Projection
40,803	35,705	9,773
2,774	988	6
67,137	78,968	17,571
14,679	13,112	3,785
8,874	5,776	2,527
555	0	0
221	2,547	136
464	254	0
0	0	0
507	66	0
357	85	0
0	32	0
764	1,624	1,145
851	1,208	318
19,064	3,876	0
174	7,772	2,497
40,775	40,279	1,963
1,571	6,775	1,818
4,146	10,041	1,764
4,097	10,906	605
131	413	0
4,643	8,444	707
1,583	0	773
975	600	1,123
0	(104,093)	0
215,145	125,380	46,509

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	62,696	66,449	(3,753)	(5.65%)
Payroll Overtime	1,652	1,612	40	2.50%
Payroll Part-Time Wages	61,436	59,935	1,501	2.50%
Payroll Full-Time Benefits	21,944	26,580	(4,636)	(17.44%)
Payroll Part-Time Benefits	9,215	8,990	225	2.50%
Clothing	700	639	61	9.55%
Office Supplies	210	206	4	1.94%
Internet Costs	425	400	25	6.25%
Telephone and Answering Service	0	0	0	0.00%
Printing	800	917	(117)	(12.76%)
Training and Courses	1,100	1,100	0	0.00%
Travel Expenses	0	0	0	0.00%
Heat	1,300	1,236	64	5.18%
Utilities	1,000	1,000	0	0.00%
1 Facilities Maintenance	17,000	16,480	520	3.16%
Custodial/Cleaning Supplies	1,600	1,500	100	6.67%
Common Harbour Dredging Contribution	40,000	40,000	0	0.00%
Lab Testing	5,000	5,000	0	0.00%
Other Equipment Purchases	3,700	3,500	200	5.71%
Other Equipment Maintenance and Repairs	1,710	1,710	0	0.00%
Small Equipment Maintenance and Repairs	500	412	88	21.36%
Garbage Removal	6,000	3,605	2,395	66.44%
Security Contract	0	1,400	(1,400)	(100.00%)
Contracts	4,500	3,296	1,204	36.53%
Parking Revenue Transfer	(18,000)	(15,000)	(3,000)	20.00%
Total	224,489	230,967	(6,478)	(2.80%)

2027 Forecast	2028 Forecast
65,204	67,812
1,718	1,787
63,894	66,450
22,821	23,734
9,584	9,967
728	757
218	227
442	460
0	0
832	865
1,144	1,190
0	0
1,352	1,406
1,040	1,082
17,680	18,387
1,664	1,731
41,600	43,264
5,200	5,408
3,848	4,002
1,778	1,850
520	541
6,240	6,490
0	0
4,680	4,867
(18,720)	(19,469)
233,469	242,808

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

Memorial/Jack Heenan Arena

2023 Actual	2024 Actual	2025 Projection
0	0	7,117
1,200	1,185	759
6,333	3,933	0
12,700	3,679	0
4,047	2,569	1,315
0	0	0
10,328	9,190	11,906
0	0	0
0	0	0
24,018	24,681	24,681
8,122	0	9,977
(18,200)	(18,200)	(15,600)
(6,000)	(7,500)	(5,143)
42,548	19,536	35,011

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	0	10,400	(10,400)	(100.00%)
Telephone and Answering Service	0	1,100	(1,100)	(100.00%)
Heat	0	1,000	(1,000)	(100.00%)
Utilities	1,000	5,000	(4,000)	(80.00%)
Building Maintenance	8,000	4,000	4,000	100.00%
Custodial/Cleaning Supplies	0	0	0	0.00%
Building Maintenance Contracts	2,000	11,000	(9,000)	(81.82%)
Property Improvements	0	0	0	0.00%
System Maintenance and Repairs	0	0	0	0.00%
Liability Insurance	27,208	25,668	1,540	6.00%
Liability Insurance - Heenan	11,000	10,377	623	6.01%
Curling	(21,008)	(21,008)	0	0.00%
Solar Rental	(6,240)	(6,240)	0	0.00%
Total	21,960	41,297	(19,337)	(46.82%)

2027 Forecast	2028 Forecast
0	0
0	0
0	0
1,040	1,082
8,320	8,653
0	0
2,080	2,163
0	0
0	0
28,296	29,428
11,440	11,897
(21,848)	(22,722)
(6,490)	(6,749)
22,838	23,752

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

Community Centre

2023 Actual	2024 Actual	2025 Projection	Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)	2027 Forecast	2028 Forecast
845,236	1,085,490	1,118,070	Payroll Salaries and Wages	1,107,084	1,079,865	27,219	2.52%	1,151,367	1,197,422
39,892	34,218	41,510	Payroll - Overtime	22,224	21,472	752	3.50%	23,113	24,037
19,331	13,851	0	Payroll - Standby	21,321	20,600	721	3.50%	22,174	23,061
121,819	242,261	219,833	Payroll - Part-Time Wages	170,818	305,272	(134,454)	(44.04%)	177,651	184,757
0	4,854	3,464	Other Salaries and Wages	0	0	0	0.00%	0	0
270,035	355,054	378,272	Payroll Benefits	387,479	377,953	9,527	2.52%	402,979	419,098
17,615	37,311	28,431	Payroll Part-Time Benefit	25,623	45,791	(20,168)	(44.04%)	26,648	27,714
3,554	5,022	2,181	Clothing	6,200	6,180	20	0.32%	6,448	6,706
1,509	1,792	0	Footwear	2,100	1,957	143	7.31%	2,184	2,271
0	397	0	Employee Meal Allowance	500	500	0	0.00%	520	541
4,462	6,105	4,493	Office Supplies	5,000	5,000	0	0.00%	5,200	5,408
2,392	1,788	8,061	Program Supplies	4,100	3,605	495	13.73%	4,264	4,435
33,951	7,707	0	Instructor Fees	25,750	25,750	0	0.00%	26,780	27,851
7,373	8,150	8,356	Camp Supplies	9,000	9,000	0	0.00%	9,360	9,734
2,025	0	0	Internet	3,400	3,200	200	6.25%	3,536	3,677
8,779	8,151	7,974	Telephone and Answering Service	8,300	8,000	300	3.75%	8,632	8,977
10,888	3,243	420	Advertising and Promotion	2,600	3,100	(500)	(16.13%)	2,704	2,812
3,703	6,651	4,703	Photocopier	3,600	4,000	(400)	(10.00%)	3,744	3,894
70	268	0	Postage and Couriers	0	500	(500)	(100.00%)	0	0
4,791	8,754	9,984	Memberships and Subscriptions	5,600	5,300	300	5.66%	5,824	6,057
2,903	3,013	6,481	Training and Courses	12,400	12,360	40	0.32%	12,896	13,412
645	2,617	736	Travel Expense	2,100	2,100	0	0.00%	2,184	2,271
0	2,019	2,773	Conference and Conventions	4,200	4,223	(23)	(0.54%)	4,368	4,543
100,015	199,661	226,089	Heat	90,000	95,000	(5,000)	(5.26%)	93,600	97,344
502,093	660,584	548,053	Utilities	554,000	540,750	13,250	2.45%	576,160	599,206
51,118	59,537	35,982	Building Maintenance	57,000	55,000	2,000	3.64%	59,280	61,651
19,738	24,026	28,472	Custodial/Cleaning Supplies	27,000	26,574	426	1.60%	28,080	29,203
13,018	22,462	14,504	Electrical Repairs	14,420	14,420	0	0.00%	14,997	15,597
4,796	12,641	2,700	Plumbing Repairs	7,900	7,210	690	9.57%	8,216	8,545
94,080	114,945	159,002	Building Maintenance Contracts	109,000	105,000	4,000	3.81%	113,360	117,894
7,824	10,435	13,969	Property Maintenance - Landscaping, Grass Cutting	0	13,500	(13,500)	(100.00%)	0	0
56,576	62,808	47,251	System Maintenance and Repairs	56,000	56,000	0	0.00%	58,240	60,570
1,979	8,276	3,442	Vehicle Maintenance and Repairs	3,193	3,193	0	0.00%	3,321	3,454
2,488	2,488	2,452	Gasoline	2,000	2,500	(500)	(20.00%)	2,080	2,163
6,635	10,730	6,549	Other Equipment Purchases	9,000	9,000	0	0.00%	9,360	9,734
4,560	3,514	3,094	Other Equipment Maintenance and Repairs	4,378	4,378	0	0.00%	4,553	4,735
2,512	2,902	2,477	Equipment Rentals	4,000	2,900	1,100	37.93%	4,160	4,326
78,941	126,391	120,848	Consumable Supplies	94,000	92,700	1,300	1.40%	97,760	101,670
6,480	13,173	20,757	Consumable Supplies - Alcohol	15,000	6,180	8,820	142.72%	15,600	16,224
168,208	13,225	25,428	Special Events - General	25,750	25,750	0	0.00%	26,780	27,851
0	0	0	Security Concierge	5,000	36,000	(31,000)	(86.11%)	5,200	5,408
13,983	27,131	12,059	Bank Service Charges	15,000	16,000	(1,000)	(6.25%)	15,600	16,224
680	145	(61)	SOCAN Recoverable	3,090	3,090	0	0.00%	3,214	3,342
0	742	0	SOCAN Recoveries	(2,678)	(2,678)	0	0.00%	(2,785)	(2,897)
0	0	0	Recoveries - Senior Activity Centre	(8,755)	(8,755)	0	0.00%	(9,105)	(9,489)
0	0	0	Recoveries - Grans Wages	(5,000)	(3,605)	(1,395)	38.70%	(5,200)	(5,408)
20,980	20	12,757	Software Maintenance	0	10,000	(10,000)	(100.00%)	0	0
83,840	90,201	89,272	Liability Insurance	91,950	91,950	0	0.00%	95,628	99,453
4,713	13,518	16,516	Garbage Removal	11,000	7,416	3,584	48.33%	11,440	11,898
0	0	0	Special Project - Active Connect	10,000	5,000	5,000	100.00%	10,400	10,816
17,000	27,000	27,000	Transfer to Vehicle Reserve	37,000	27,000	10,000	37.04%	38,480	40,019
(192,782)	(8,699)	(121,862)	Special Events	(27,295)	(27,295)	0	0.00%	(28,387)	(29,522)
(77,459)	(140,959)	(154,147)	Warm Side - Rentals Medium/Minor Events	(114,639)	(114,639)	0	0.00%	(119,225)	(123,994)
0	0	0	1 Gym Rental - SALC	(110,459)	(107,870)	(2,589)	2.40%	(114,877)	(119,472)
(66,372)	(145,114)	(179,168)	Canteen Rental/Café	(130,000)	(120,098)	(9,902)	8.24%	(135,200)	(140,608)
(41,688)	(48,714)	(50,145)	Vending Machine Sales	(55,000)	(81,885)	26,885	(32.83%)	(57,200)	(59,488)
(5,042)	(4,768)	(5,787)	Skate Sharpening Pro Shop	(5,500)	(4,944)	(556)	11.25%	(5,720)	(5,949)
(100)	(3,838)	(730)	Misc Receipts	(6,200)	(618)	(5,582)	903.24%	(6,448)	(6,706)
(224,361)	(587,900)	(783,286)	General Ice Rentals	(782,075)	(289,327)	(492,748)	170.31%	(813,358)	(845,892)
(254,655)	(44,250)	0	NMHA	(305,704)	(305,704)	0	0.00%	(317,932)	(330,649)
(55,929)	(13,459)	0	Cougars	(46,453)	(46,453)	0	0.00%	(48,311)	(50,244)
(77,430)	(29,922)	0	WNGHL	(122,261)	(122,261)	0	0.00%	(127,151)	(132,237)
(490)	(8,527)	(17,036)	Floor Rentals	(23,520)	(22,969)	(551)	2.40%	(24,461)	(25,439)
(1,385)	(18,882)	0	Warm Side Seniors	(61,490)	(60,049)	(1,441)	2.40%	(63,950)	(66,508)
(45,475)	(53,705)	(100,571)	Board Advertising	(82,000)	(87,344)	5,344	(6.12%)	(85,280)	(88,691)
(25,592)	(45,804)	(54,629)	Public Skating	(35,000)	(13,699)	(21,301)	155.49%	(36,400)	(37,856)
(42,088)	(15,458)	0	Ice Program Revenue	(31,325)	(30,591)	(734)	2.40%	(32,578)	(33,881)
(345)	(785)	(678)	ATM Rebate	(800)	(2,781)	1,981	(71.23%)	(832)	(865)
(14,634)	(20,985)	(36,511)	Warm Side Seniors - Drop In	(28,943)	(28,943)	0	0.00%	(30,101)	(31,305)
(35,379)	(35,000)	(35,000)	Solar Rent	(37,100)	(37,100)	0	0.00%	(38,584)	(40,127)
(1,376)	(1,731)	(104)	Warm Side - Program Revenue	(27,295)	(27,295)	0	0.00%	(28,387)	(29,522)
(98,384)	(100,061)	(114,826)	Camp Revenue	(100,000)	(109,180)	9,180	(8.41%)	(104,000)	(108,160)
(55,237)	(41,516)	(46,651)	Bar Sales	(30,000)	(25,000)	(5,000)	20.00%	(31,200)	(32,448)
(6,848)	(1,225)	(476)	CCC Facility Fee	0	0	0	0.00%	0	0
0	(1,200)	0	Federal Grants Summer Wages	(1,133)	(1,133)	0	0.00%	(1,178)	(1,225)
1,340,179	1,972,767	1,562,746	Total	894,455	1,520,022	(625,567)	(41.16%)	930,233	967,442

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

Seniors Activity

2023 Actual	2024 Actual	2025 Projection
119,303	74,141	112,974
9,141	12,954	2,670
5,859	0	0
31,168	28,258	37,561
4,747	0	0
0	1,029	2,851
7,804	8,079	2,409
8,796	28,585	32,584
1,500	611	553
0	627	0
262	350	1,605
0	0	0
0	0	0
0	0	0
15,000	307	0
3,500	2,591	447
0	3,764	0
3,925	3,939	3,939
0	0	0
0	0	0
0	79	0
(30)	0	0
(21,492)	(36,432)	(34,305)
0	0	0
(31,890)	(9,941)	0
	0	0
157,593	118,938	163,289

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	172,015	154,280	17,736	11.50%
Overtime	9,594	9,270	324	3.50%
Payroll Salaries and Wages - Part-Time	64,706	68,286	(3,580)	(5.24%)
Payroll Benefits	51,605	46,284	5,321	11.50%
Payroll Benefits - Part-Time	9,706	10,243	(537)	(5.24%)
Office Supplies	1,700	1,494	206	13.79%
Program Costs - Supplies	6,000	9,000	(3,000)	(33.33%)
Instructors Fees	27,000	26,780	220	0.82%
Telephone and Internet Services	600	1,597	(997)	(62.43%)
Advertising and Promotion	1,500	2,500	(1,000)	(40.00%)
Memberships and Subscriptions	1,000	600	400	66.67%
Training and Courses	500	500	0	0.00%
Travel Expense	500	670	(170)	(25.37%)
Conferences and Conventions	1,500	1,500	0	0.00%
Utilities	15,000	15,000	0	0.00%
Repair and Maintenance	4,738	4,738	0	0.00%
Special Project - Active Living Fair	1,000	2,575	(1,575)	(61.17%)
Insurance	4,057	4,057	0	0.00%
1 Gym Rental - Seniors Sports SALC	110,459	107,870	2,589	2.40%
Tournaments	(1,000)	(4,120)	3,120	(75.73%)
Active Living Fair	(1,000)	(2,060)	1,060	(51.46%)
Recoveries	(515)	(515)	0	0.00%
Membership Fees	(51,500)	(51,500)	0	0.00%
Recoveries - Active Living Fair	0	(2,575)	2,575	(100.00%)
Provincial Subsidy - SALC Operating	(50,000)	(50,000)	0	0.00%
Provincial Subsidy - SALC Special Grant	(1,000)	(1,000)	0	0.00%
Total	378,165	355,474	22,691	6.38%

2027 Forecast	2028 Forecast
178,896	186,052
9,978	10,377
67,294	69,986
53,669	55,816
10,094	10,498
1,768	1,839
6,240	6,490
28,080	29,203
624	649
1,560	1,622
1,040	1,082
520	541
520	541
1,560	1,622
15,600	16,224
4,928	5,125
1,040	1,082
4,219	4,388
114,877	119,472
(1,040)	(1,082)
(1,040)	(1,082)
(536)	(557)
(53,560)	(55,702)
0	0
(52,000)	(54,080)
(1,040)	(1,082)
393,292	409,024

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

Town of Cobourg - 2026 Budget

Culture and Community



2023 Actual	2024 Actual	2025 Projection
19,817	21,177	23,922
150,000	150,000	270,000
179,682	140,280	78,192
33,108	18,693	50,000
(2,693)	(951)	(2,666)
297,100	294,266	320,369
98,193	215,143	196,659
944,631	1,078,073	1,253,290
1,719,838	1,916,682	2,189,767

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Concert Band	26,590	23,511	3,079	13.10%
Art Gallery	270,000	270,000	0	0.00%
Concert Hall	110,907	237,107	(126,200)	(53.23%)
Community Grants	50,000	50,000	0	0.00%
Civic Awards Committee	0	0	0	0.00%
Special Events Dept	373,264	358,116	15,148	4.23%
Tourism	199,319	194,169	5,150	2.65%
Library	1,283,370	1,246,442	36,928	2.96%
Total	2,313,449	2,379,344	(65,895)	(2.77%)

2027 Forecast	2028 Forecast
27,005	27,437
270,000	270,000
115,343	119,957
52,000	54,080
0	0
388,194	403,722
207,291	215,583
1,334,705	1,388,093
2,394,539	2,478,872

Concert Band

2023 Actual	2024 Actual	2025 Projection
436	1,491	1,655
1,932	2,226	2,009
0	0	2,797
1,249	1,260	1,260
16,200	16,200	16,200
19,817	21,177	23,922

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Heat	2,000	2,000	0	0.00%
Utilities	2,000	2,000	0	0.00%
1 Property Improvements	5,000	2,000	3,000	150.00%
Liability Insurance	1,390	1,311	79	6.02%
Grants and Transfers	16,200	16,200	0	0.00%
Total	26,590	23,511	3,079	13.10%

2027 Forecast	2028 Forecast
2,080	2,163
2,080	2,163
5,200	5,408
1,445	1,503
16,200	16,200
27,005	27,437

1 Estimate for snow removal, life safety maintenance.

Art Gallery of Northumberland

2023 Actual	2024 Actual	2025 Projection
150,000	150,000	250,000
0	0	20,000
150,000	150,000	270,000

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Operating Agreement	250,000	250,000	0	0.00%
Public Art - Asset Management Services	20,000	20,000	0	0.00%
Total	270,000	270,000	0	0.00%

2027 Forecast	2028 Forecast
250,000	250,000
20,000	20,000
270,000	270,000

Concert Hall

2023 Actual	2024 Actual	2025 Projection
138,023	207,669	204,063
16,867	13,386	15,959
5,814	6,135	0
525	1,757	1,158
44,783	67,633	69,386
264	1,772	2,277
234	234	0
353	217	331
655	2,144	1,254
1,170	845	1,028
9,494	7,853	7,109
1,468	703	1,251
1,468	17	0
0	600	0
54	0	0
8,999	21,005	14,153
2,612	10,797	3,737
23	493	1,665
1,304	5,752	8,700
3,086	8,541	9,643
4,093	12,186	9,551
11,468	21,064	22,636
778	16,838	21,400
(21,075)	(23,692)	(20,812)
(13,956)	(50,044)	(53,205)
(15,978)	(66,338)	(84,264)
(6,876)	(30,172)	(38,100)
0	0	0
(15,535)	(106,187)	(120,233)
0	(200)	(171)
(100)	9,568	369
(175)	(430)	(631)
(78)	(485)	(763)
(80)	619	701
179,682	140,280	78,192

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	207,369	230,076	(22,707)	(9.87%)
Payroll Overtime	6,500	6,500	0	0.00%
Payroll Standby	11,400	11,400	0	0.00%
Payroll Part Time	24,053	24,053	0	0.00%
Payroll Benefits	72,579	80,527	(7,947)	(9.87%)
Payroll Part Time Benefits	1,200	1,200	0	0.00%
Footwear	639	639	0	0.00%
Meal Allowance	113	113	0	0.00%
Office Supplies	800	1,000	(200)	(20.00%)
Telephone - Cellular	1,200	1,648	(448)	(27.18%)
Advertising and Promotions	7,500	6,695	805	12.02%
Photocopier Expense	700	1,030	(330)	(32.04%)
Postage and Couriers	0	206	(206)	(100.00%)
Training and Courses	800	1,030	(230)	(22.33%)
Travel Expense	200	1,030	(830)	(80.58%)
Other Maintenance and Repairs	11,500	10,197	1,303	12.78%
Other Equipment Purchases	8,000	7,107	893	12.57%
Consumables Supplies - Bar	700	721	(21)	(2.91%)
Consumables - Non-Alcohol Purchase	2,987	2,987	0	0.00%
Consumables - Beer Purchases	6,000	6,386	(386)	(6.04%)
Consumables - Wine/Liquor Purchases	10,000	13,802	(3,802)	(27.55%)
Bank Service Charges	18,000	12,772	5,228	40.93%
Software Maintenance	13,081	13,081	0	0.00%
Wedding Rentals	(25,000)	(39,861)	14,861	(37.28%)
Bar Receipts	(52,000)	(51,500)	(500)	0.97%
Box Office Service Fees	(75,000)	(35,000)	(40,000)	114.29%
Event Service Fees	(30,000)	(15,000)	(15,000)	100.00%
Meeting Rentals	(200)	(200)	0	0.00%
Concert/Theatre Rentals	(110,000)	(51,000)	(59,000)	115.69%
Banquet/Fundraiser Rentals	(500)	(1,236)	736	(59.55%)
Other Rentals	0	(824)	824	(100.00%)
Citizen's Forum Rentals	(700)	(1,545)	845	(54.69%)
Bottle Returns	(515)	(515)	0	0.00%
Gift Certificates	(500)	(412)	(88)	21.36%
Total	110,907	237,107	(126,200)	(53.23%)

2027 Forecast	2028 Forecast
215,664	224,290
6,760	7,030
11,856	12,330
25,015	26,016
75,482	78,502
1,248	1,298
665	691
118	122
832	865
1,248	1,298
7,800	8,112
728	757
0	0
832	865
208	216
11,960	12,438
8,320	8,653
728	757
3,106	3,231
6,240	6,490
10,400	10,816
18,720	19,469
13,604	14,148
(26,000)	(27,040)
(54,080)	(56,243)
(78,000)	(81,120)
(31,200)	(32,448)
(208)	(216)
(114,400)	(118,976)
(520)	(541)
0	0
(728)	(757)
(536)	(557)
(520)	(541)
115,343	119,957

Community Grants

2023 Actual	2024 Actual	2025 Projection
33,108	18,693	40,000
0	0	10,000
33,108	18,693	50,000

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Annual Grants Program	40,000	40,000	0	0.00%
Grants - Council ad hoc throughout the year	10,000	10,000	0	0.00%
Total	50,000	50,000	0	0.00%

2027 Forecast	2028 Forecast
41,600	43,264
10,400	10,816
52,000	54,080

Civic Awards

2023 Actual	2024 Actual	2025 Projection
175	225	0
332	625	1,086
2,300	1,199	5,677
(5,500)	(3,000)	(9,429)
(2,693)	(951)	(2,666)

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Advertising and Promotion	1,000	1,000	0	0.00%
Printing	1,000	1,000	0	0.00%
Presentations	3,000	3,000	0	0.00%
Recoveries	(5,000)	(5,000)	0	0.00%
Total	0	0	0	0.00%

2027 Forecast	2028 Forecast
1,040	1,082
1,040	1,082
3,120	3,245
(5,200)	(5,408)
0	0

Special Events

2023 Actual	2024 Actual	2025 Projection
127,838	113,168	124,550
7,682	6,116	3,367
0	0	0
42,548	39,306	40,354
0	0	0
0	0	0
218	458	450
586	1,361	814
6,300	5,869	0
0	320	0
0	0	827
30	141	0
1,150	769	1,969
7,246	5,535	0
4,992	8,406	3,797
3,052	(400)	46,525
29,078	58,745	964
36,692	0	0
13,645	(400)	1,184
34,469	44,553	79,911
0	0	0
1,878	4,504	0
10,562	11,908	1,714
0	13,509	32,491
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
7,123	8,650	6,280
(24,539)	(8,250)	(9,429)
(4,450)	(6,050)	(5,972)
0	0	0
0	0	0
0	0	0
0	(5,702)	0
0	0	0
0	0	0
0	(8,250)	(9,429)
(9,000)	0	0
297,100	294,266	320,369

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	126,710	125,438	1,272	1.01%
Payroll Overtime	2,335	2,335	0	0.00%
Payroll Part-Time Wages	4,700	4,700	0	0.00%
Payroll Benefits	44,349	43,903	445	1.01%
Payroll Part-Time Benefits	470	470	0	0.00%
Clothing	800	600	200	33.33%
Office Supplies	400	400	0	0.00%
Telephone	1,400	1,500	(100)	(6.67%)
Advertising and Promotion	9,000	6,700	2,300	34.33%
Printing	200	600	(400)	(66.67%)
Memberships and Subscriptions	600	600	0	0.00%
Professional Development	500	500	0	0.00%
Conferences and Conventions	2,800	2,800	0	0.00%
Special Project - First Night	7,200	6,000	1,200	20.00%
Special Project - Movies in the Park	8,000	5,665	2,335	41.22%
Special Project - Sandcastle Festival	40,000	32,000	8,000	25.00%
Special Project - Christmas Downtown Lights	50,000	30,000	20,000	66.67%
Special Project - Christmas Magic Other	50,000	45,000	5,000	11.11%
Special Project - Winter Festival	14,000	15,000	(1,000)	(6.67%)
Special Project - Canada Day Celebrations	50,000	36,050	13,950	38.70%
Special Project - Family Day in Cobourg	1,200	1,030	170	16.50%
Special Project - Christmas Market	3,100	3,090	10	0.32%
Special Project - Cobourg Santa Clause Parade	35,000	25,000	10,000	40.00%
Special Project - Special Event A	35,000	25,750	9,250	35.92%
Special Project - Special Event B	15,000	15,000	0	0.00%
Special Project - Special Event C	5,000	5,000	0	0.00%
Special Project - Signature Event CurlON	0	30,000	(30,000)	(100.00%)
Transportation - Community Events	2,000	1,000	1,000	100.00%
Port-a-Potties - Community Events	3,500	3,500	0	0.00%
Garbage Removal - Community Events	10,000	4,000	6,000	150.00%
Recoveries	(15,000)	(10,815)	(4,185)	38.70%
Recoveries - Event Permit Fee	(8,000)	(12,360)	4,360	(35.28%)
Recoveries - Wedding Ceremonies	(4,000)	(1,591)	(2,409)	151.41%
Recoveries - Sandcastle Festival	(25,000)	(20,000)	(5,000)	25.00%
Recoveries - Santa Claus Parade	(18,000)	(20,000)	2,000	(10.00%)
Recoveries - Special Event A	(35,000)	(25,750)	(9,250)	35.92%
Recoveries - Special Event B	(15,000)	(15,000)	0	0.00%
Recoveries - Special Event C	(5,000)	(5,000)	0	0.00%
Recoveries - DBIA Christmas Lights	(20,000)	0	(20,000)	100.00%
Recoveries - Federal Grant	(5,000)	(5,000)	0	0.00%
Total	373,264	358,116	15,148	4.23%

2027 Forecast	2028 Forecast
131,779	137,050
2,428	2,526
4,888	5,084
46,122	47,967
489	508
832	865
416	433
1,456	1,514
9,360	9,734
208	216
624	649
520	541
2,912	3,028
7,488	7,788
8,320	8,653
41,600	43,264
52,000	54,080
52,000	54,080
14,560	15,142
52,000	54,080
1,248	1,298
3,224	3,353
36,400	37,856
36,400	37,856
15,600	16,224
5,200	5,408
0	0
2,080	2,163
3,640	3,786
10,400	10,816
(15,600)	(16,224)
(8,320)	(8,653)
(4,160)	(4,326)
(26,000)	(27,040)
(18,720)	(19,469)
(36,400)	(37,856)
(15,600)	(16,224)
(5,200)	(5,408)
(20,800)	(21,632)
(5,200)	(5,408)
388,194	403,722

Tourism

2023 Actual	2024 Actual	2025 Projection
34,815	76,594	93,785
1,081	20,827	24,682
13,011	28,519	39,158
0	2,422	3,369
78	2,678	418
0	2,156	0
183	894	183
46,619	76,897	128,883
0	0	0
402	2,064	2,874
1,456	0	3,191
2,646	237	1,204
2,331	2,409	441
1,270	4,138	4,456
0	0	0
0	3,526	(30)
(5,500)	(4,000)	(7,714)
(199)	(150)	0
0	0	0
0	(3,250)	(98,240)
0	(819)	0
98,193	215,143	196,659

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	66,013	64,741	1,272	1.96%
Payroll Student	21,184	21,184	0	0.00%
Payroll Fringe Benefits	23,105	22,659	445	1.96%
Payroll Student Benefits	6,037	6,037	0	0.00%
Office Supplies	2,000	1,597	403	25.23%
Office Equipment Purchase	800	0	800	0.00%
Telephone and Answering Services	1,180	1,545	(365)	(23.62%)
1 Advertising and Promotions	85,500	77,765	7,735	9.95%
Postage and Couriers	0	0	0	0.00%
Memberships and Subscriptions	2,600	2,800	(200)	(7.14%)
Training and Courses	1,700	1,500	200	13.33%
Travel Expense	1,500	1,000	500	50.00%
Conferences and Conventions	2,200	2,080	120	5.77%
Bank Service Fees	500	1,500	(1,000)	(66.67%)
Souvenir Purchases	2,000	2,080	(80)	(3.85%)
Special Project - Bike Rental Program	0	1,040	(1,040)	(100.00%)
Filming Recoveries	(2,000)	(5,665)	3,665	(64.70%)
Souvenir Sales	0	0	0	0.00%
Bike Rentals	(1,000)	(1,000)	0	0.00%
Ad Revenue	(4,000)	(5,150)	1,150	(22.33%)
Sponsorship	(10,000)	(1,545)	(8,455)	547.25%
Total	199,319	194,169	5,150	2.65%

2027 Forecast	2028 Forecast
68,654	71,400
22,031	22,913
24,029	24,990
6,278	6,530
2,080	2,163
832	865
1,227	1,276
88,920	92,477
0	0
2,704	2,812
1,768	1,839
1,560	1,622
2,288	2,380
520	541
2,080	2,163
0	0
(2,080)	(2,163)
0	0
(1,040)	(1,082)
(4,160)	(4,326)
(10,400)	(10,816)
207,291	215,583

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

Library

2023 Actual	2024 Actual	2025 Projection
935,214	1,054,547	1,221,941
8,590	5,334	15,479
0	13,692	11,369
827	4,500	4,501
944,631	1,078,073	1,253,290

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Grants and Transfers	1,263,599	1,221,941	41,658	3.41%
Exterior Maintenance/Snowplowing/Flag Poles	5,000	5,000	0	0.00%
Other Equipment Maintenance and Repairs	10,000	15,000	(5,000)	(33.33%)
Insurance	4,771	4,501	270	6.00%
Total	1,283,370	1,246,442	36,928	2.96%

2027 Forecast	2028 Forecast
1,314,143	1,366,709
5,200	5,408
10,400	10,816
4,962	5,160
1,334,705	1,388,093

Town of Cobourg - 2026 Budget

Development



2023 Actual	2024 Actual	2025 Projection
397,885	339,707	586,202
73,559	21,917	(16,862)
88,229	58,010	75,405
559,673	419,635	644,745

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Planning	681,161	549,583	131,578	23.94%
Development Review	382,180	87,615	294,565	336.20%
Long-Range Planning	280,794	109,861	170,932	155.59%
Total	1,344,135	747,059	597,075	79.92%

2027 Forecast	2028 Forecast
708,407	736,743
397,314	413,052
307,625	319,930
1,413,346	1,469,726

Planning

2023 Actual	2024 Actual	2025 Projection
386,366	254,730	459,306
8,121	8,674	3,633
104,120	81,647	135,202
234	117	0
0	0	0
972	1,794	3,398
768	81	65
1,587	1,262	1,583
403	233	126
61	381	403
2,439	2,440	1,831
481	102	0
5,765	2,516	2,322
3,936	692	7,939
791	384	552
0	25,834	0
12,941	3,275	3,232
0	(15,598)	0
0	0	0
0	0	0
29,798	113,749	116,782
(154,515)	(136,775)	(133,886)
(6,383)	(5,830)	(16,286)
397,885	339,707	586,202

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	503,236	576,531	(73,295)	(12.71%)
Payroll Overtime	4,050	4,050	0	0.00%
Payroll Benefits	150,971	172,959	(21,989)	(12.71%)
Footwear	350	350	0	0.00%
Clothing	0	0	0	0.00%
Office Supplies	1,800	1,300	500	38.46%
Office Equipment Purchases	1,500	500	1,000	200.00%
Telephone Expenses	1,500	1,500	0	0.00%
Advertising and Promotions	500	500	0	0.00%
Printing	450	450	0	0.00%
Photocopier Expenses	3,100	3,100	0	0.00%
Postage and Couriers	700	700	0	0.00%
Memberships and Subscriptions	6,400	6,400	0	0.00%
Professional Development	18,500	16,500	2,000	12.12%
Travel Expense	5,500	4,500	1,000	22.22%
Special Project - Cloud Permit File Management	26,402	31,000	(4,598)	(14.83%)
Studies and Reviews #3 - Zoning Bylaw Update	0	25,000	(25,000)	(100.00%)
Building Dept - Indirect Costs	(15,598)	(15,598)	0	0.00%
Recoveries - Zoning Bylaw Update	0	(25,000)	25,000	(100.00%)
Recoveries - Source Water Protection	(200)	(200)	0	0.00%
Professional Fees (consultant and legal)	134,000	57,040	76,960	134.92%
Planning Fees	(150,000)	(300,000)	150,000	(50.00%)
Planning and Zoning Reports	(12,000)	(12,000)	0	0.00%
Total	681,161	549,583	131,578	23.94%

2027 Forecast	2028 Forecast
523,365	544,300
4,212	4,380
157,010	163,290
364	379
0	0
1,872	1,947
1,560	1,622
1,560	1,622
520	541
468	487
3,224	3,353
728	757
6,656	6,922
19,240	20,010
5,720	5,949
27,458	28,556
0	0
(16,222)	(16,871)
0	0
(208)	(216)
139,360	144,934
(156,000)	(162,240)
(12,480)	(12,979)
708,407	736,743

Development Review

2023 Actual	2024 Actual	2025 Projection
55,805	29,252	9,378
1,985	1,464	0
18,237	9,821	1,966
3,850	3,850	0
3,041	2,855	2,870
1,531	1,075	2,047
(10,890)	(26,400)	(33,123)
73,559	21,917	(16,862)

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
1 Payroll Salaries and Wages	305,763	90,767	214,996	236.87%
Payroll Overtime	1,350	1,350	0	0.00%
Payroll Benefits	107,017	31,768	75,249	236.87%
Honorarium	3,850	3,850	0	0.00%
Professional Development	10,000	4,680	5,320	113.68%
Travel Expense	1,000	2,000	(1,000)	(50.00%)
Committee of Adjustment	(46,800)	(46,800)	0	0.00%
Total	382,180	87,615	294,565	336.20%

2027 Forecast	2028 Forecast
317,994	330,713
1,404	1,460
111,298	115,750
3,850	3,850
10,400	10,816
1,040	1,082
(48,672)	(50,619)
397,314	413,052

1 Increase due to staff reallocated from Public Works.

Long Range Planning

2023 Actual	2024 Actual	2025 Projection
53,600	26,447	9,379
1,656	1,631	0
19,144	8,903	1,966
732	0	0
0	0	0
0	0	0
0	21,029	64,059
0	0	0
0	0	0
0	0	0
0	0	0
13,097	0	0
0	0	0
0	0	0
0	0	0
88,229	58,010	75,405

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
2 Payroll Salaries and Wages	215,222	77,495	137,727	177.73%
Payroll Overtime	1,050	1,050	0	0.00%
Payroll Benefits	75,328	27,123	48,205	177.73%
1 Advertising and Promotions	3,500	3,500	0	0.00%
Plaques	1,040	1,040	0	0.00%
Special Project - Heritage Conservation District Plan	0	0	0	0.00%
Special Project - Downtown CIP Incentive Program	0	0	0	0.00%
Recoveries - Plaques	(346)	(346)	0	(0.09%)
Recoveries - Downtown Heritage Grant CIP Holdco	0	0	0	0.00%
Recoveries - Heritage Conservation District Plan	0	0	0	0.00%
Studies and Reviews - Official Plan Update	233,255	65,000	168,255	258.85%
Studies and Reviews - Dev Area Cobourg East	0	30,000	(30,000)	(100.00%)
Recoveries - Planning Studies/Reviews	(233,255)	(30,000)	(203,255)	677.52%
Planning - Studies/Reviews - 64084	50,000	(65,000)	115,000	(176.92%)
Development Charges - Reserve - OP	(65,000)	0	(65,000)	0.00%
Total	280,794	109,861	170,932	155.59%

2027 Forecast	2028 Forecast
223,831	232,784
1,092	1,136
78,341	81,474
3,640	3,786
1,082	1,125
0	0
0	0
(360)	(374)
0	0
0	0
242,585	252,289
0	0
(242,585)	(252,289)
52,000	54,080
(67,600)	(70,304)
307,625	319,930

- 1 \$500 - Excellence in Heritage Conservation Award
\$1,000 - Heritage Week Programming (including Heritage Hunt Activity)
\$750 - Printing of Educational and Promotional Materials
\$750 - Lectures and Workshops
\$500 - Refresh of Cobourg Heritage Walking Tours
- 2 Increase due to staff reallocated from Public Works.

Town of Cobourg - 2026 Budget Commercial and Economic Development



2023 Actual	2024 Actual	2025 Projection
10,640	4,863	9,078
11,200	8,725	10,849
6,962	5,124	7,155
155,312	240,196	300,781
196,426	249,807	64,641
380,540	508,715	392,505

Function	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Henley Arcade	7,506	4,836	2,670	55.22%
Second Street Fire Hall	11,293	9,352	1,941	20.76%
Dressler House	6,560	5,000	1,560	31.20%
Economic Development	274,468	265,849	8,619	3.24%
Venture 13	125,959	194,713	(68,754)	(35.31%)
Total	425,786	479,750	(53,963)	(11.25%)

2027 Forecast	2028 Forecast
7,806	8,119
11,745	12,215
6,822	7,095
285,446	296,864
130,998	136,238
442,818	460,530

Henley Arcade

2023 Actual	2024 Actual	2025 Projection
432	442	437
7,574	1,586	5,805
2,634	2,836	2,836
10,640	4,863	9,078

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Utilities	500	500	0	0.00%
1 Building Maintenance	4,000	1,500	2,500	166.67%
Insurance	3,006	2,836	170	6.01%
Total	7,506	4,836	2,670	55.22%

2027 Forecast	2028 Forecast
520	541
4,160	4,326
3,126	3,251
7,806	8,119

1 Increase to 2025 projection.

Second Street Fire Hall

2023 Actual	2024 Actual	2025 Projection
4,794	1,375	3,497
6,406	7,350	7,352
0	0	0
11,200	8,725	10,849

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
1 Building Maintenance	3,000	1,500	1,500	100.00%
Insurance	7,793	7,352	441	6.00%
Contracts/Repairs	500	500	0	0.00%
Total	11,293	9,352	1,941	20.76%

2027 Forecast	2028 Forecast
3,120	3,245
8,105	8,429
520	541
11,745	12,215

1 Increase to 2025 projection.

Dressler House

2023 Actual	2024 Actual	2025 Projection
469	515	459
392	3,155	6,316
5,051	404	380
1,050	1,050	1,050
6,962	5,124	7,155

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
OPX Alarm Line Charges	500	500	0	0.00%
Building Maintenance	4,500	3,000	1,500	50.00%
Property Improvements	500	500	0	0.00%
Insurance	1,060	1,000	60	6.00%
Total	6,560	5,000	1,560	31.20%

2027 Forecast	2028 Forecast
520	541
4,680	4,867
520	541
1,102	1,146
6,822	7,095

Economic Development

2023 Actual	2024 Actual	2025 Projection
81,004	149,278	159,018
1,034	3,266	4,230
8,558	0	23,686
36,974	48,850	53,376
2,440	0	1,720
741	565	507
3,157	3,771	4,946
543	814	553
899	4,792	11,394
0	0	0
0	14	0
3,374	3,927	7,056
1,338	5,910	6,533
250	(991)	213
15,000	20,000	30,550
0	0	(3,000)
155,312	240,196	300,781

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	154,477	149,253	5,224	3.50%
Payroll - Overtime	3,500	4,000	(500)	(12.50%)
Payroll Summer Students	6,951	6,951	0	0.00%
Payroll Fringe Benefits	54,067	52,238	1,828	3.50%
Payroll Summer Student Benefits	2,060	1,981	79	3.99%
Office Supplies	500	500	0	0.00%
Software Maintenance	2,835	3,640	(805)	(22.12%)
Telephone and Answering Service	1,000	1,000	0	0.00%
1 Advertising and Promotions	9,000	8,400	600	7.14%
Photocopier Expense	300	300	0	0.00%
Postage and Couriers	100	100	0	0.00%
Memberships and Subscriptions	4,056	4,056	0	0.00%
Professional Development	6,250	5,580	670	12.01%
Meals and Refreshments	600	300	300	100.00%
3 Venture 13 - Anchor Rent	31,772	30,550	1,222	4.00%
2 Federal Grant	(3,000)	(3,000)	0	0.00%
Total	274,468	265,849	8,619	3.24%

2027 Forecast	2028 Forecast
160,656	167,082
3,640	3,786
7,229	7,518
56,230	58,479
2,142	2,228
520	541
2,948	3,066
1,040	1,082
9,360	9,734
312	324
104	108
4,218	4,387
6,500	6,760
624	649
33,043	34,365
(3,120)	(3,245)
285,446	296,864

- 1 \$300 - Cobourg Street Map Ad featuring new location
\$300 - Domain Name Fees Invest Cobourg
\$500 - Business Achievement Awards
\$1,000 - Promotional Souvenirs - provided to clients/conferences/trade shows
\$1,000 - Northumberland Manufacturers Association Program Sponsorship
\$2,500 - Revenue Growth Series and other programs
\$3,400 - Economic Development marketing materials and videos
- 2 \$3,000 - Federal Grant - Economic Development Marketing Materials and Videos
- 3 Economic Development's share of Venture 13 costs. Amount is recorded as "Recovery" under Venture 13 - note 2.

Venture 13

2023 Actual	2024 Actual	2025 Projection
110,871	145,714	51,016
3,162	3,700	1,710
0	0	546
29,743	51,814	17,560
0	0	808
770	1,667	1,442
1,315	2,912	6,169
515	896	0
17,694	8,607	7,853
0	435	0
335	335	0
1,436	8,381	3,832
0	500	0
0	0	0
58,085	66,259	61,044
18,356	18,002	7,225
0	0	0
27,972	46,017	33,611
27,316	31,546	23,611
2,946	3,251	3,717
672	0	0
1,987	2,311	2,311
3,901	3,739	5,074
8,004	8,004	8,861
(15,000)	(22,800)	(16,190)
(43,494)	(38,854)	(38,861)
(160)	(11,879)	(4,971)
0	(750)	(12,564)
(60,000)	(80,000)	(97,163)
196,426	249,807	64,641

Expense	2026 Budget	2025 Budget	Increase (Decrease)	Increase (Decrease)
Payroll Salaries and Wages	83,048	140,771	(57,722)	(41.00%)
Payroll Overtime	3,000	3,000	0	0.00%
Payroll Summer Students	0	0	0	0.00%
Payroll Fringe Benefits	29,067	60,484	(31,417)	(51.94%)
Payroll Summer Student Benefits	0	0	0	0.00%
Office Supplies	1,050	1,000	50	5.00%
4 Programming	6,200	6,200	0	0.00%
Office Equipment Maintenance	1,500	1,500	0	0.00%
Internet Costs	9,000	9,000	0	0.00%
Telephone Services	500	500	0	0.00%
Alarm/Line Charges	600	600	0	0.00%
3 Advertising and Promotions	5,000	5,000	0	0.00%
Training and Conferences	1,000	1,000	0	0.00%
Travel Expenses	100	100	0	0.00%
Utilities	66,000	66,000	0	0.00%
Utilities - Lakefront Solar	21,000	21,000	0	0.00%
Utilities - Prepaid Solar	(12,000)	(12,000)	0	0.00%
5 Building Maintenance	50,000	43,850	6,150	14.03%
Custodial/Cleaning Supplies	26,000	26,000	0	0.00%
Bank Service Fees	3,000	2,500	500	20.00%
Software Maintenance	0	0	0	0.00%
Liability Insurance	2,311	2,311	0	0.00%
Garbage Removal	4,000	4,000	0	0.00%
Property Maintenance Fees - Delcom	8,000	8,000	0	0.00%
6 Anchor Tenant - Rent Recovery	(20,584)	(20,102)	(482)	2.40%
7 Transient Tenant - Rent Recovery	(38,000)	(58,150)	20,150	(34.65%)
8 Events/Programming	(6,240)	(4,800)	(1,440)	30.00%
1 Sponsorship	(12,500)	(12,000)	(500)	4.17%
2 Recoveries	(105,092)	(101,050)	(4,042)	4.00%
Total	125,959	194,713	(68,754)	(35.31%)

2027 Forecast	2028 Forecast
86,370	89,825
3,120	3,245
0	0
30,229	31,439
0	0
1,092	1,136
6,448	6,706
1,560	1,622
9,360	9,734
520	541
624	649
5,200	5,408
1,040	1,082
104	108
68,640	71,386
21,840	22,714
(12,480)	(12,979)
52,000	54,080
27,040	28,122
3,120	3,245
0	0
2,403	2,499
4,160	4,326
8,320	8,653
(21,407)	(22,264)
(39,520)	(41,101)
(6,490)	(6,749)
(13,000)	(13,520)
(109,296)	(113,668)
130,998	136,238

- 1 \$1,000 - Part-Time CFO Services
\$10,000 - National Shunt Services Limited seminar rooms
\$1,500 - Walsh Financial Solutions Boardroom
- 2 \$70,500 - Cobourg Police
\$30,550 - Economic Development
- 3 \$1,000 - Creative Content (sell sheet, poster boards, ads)
\$1,000 - printing (sell sheets, poster boards, rack cards)
\$500 - social campaigns
\$1,500 - building entrance features
\$1,000 - VentureZone engagement and retention
- 4 \$200 - community outreach events
\$4,000 - V13 speaker series
\$2,000 - STEM youth summer camps x 2
- 5 HVAC service contract - Extreme Mechanical
HVAC general
HVAC upgrade - heat motors and dry cooler
Elevator - Pace Elevator and TSSA
Fire system maintenance
Electrical services (generator testing and maintenance of lights out)
PMC water - boil water testing done on a monthly basis
Plumbing Contingency - various plumbing concerns
General fees (pest control, locksmith, engineering, painting exterior maker lab)
Snow fee
Landscaping
Window cleaning/carpet cleaning
- 6 Northumberland Community Futures Development Corp.
- 7 \$12,600 - flex office rental
\$14,400 - dedicated desk rental
\$12,000 - MakerLab user revenue
\$19,150 - Innovation Commons rental revenue
- 8 STEM Youth Summer Camp x 2 (12 participants @ \$200)

Town of Cobourg - 2026 Budget

Long Term Debt Summary



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

2027 Forecast	2028 Forecast
276,036	276,036
276,036	276,036