



Community Care
NORTHUMBERLAND

2025/2026 PROPOSED Final Operating & Capital Budgets

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Prepared for: **Finance Committee**

Version 1.0

Assumptions & Explanatory Notes

Revenue

- **Funding:** Increase attributed to a 0.6% CSS & PALC One-Time Funding transition to Base Funding.
- **Fundraising:** Increase attributed to additional planned fundraising efforts.
- **Donations:** Balancing figure for all Client Services programs.
- **Foundation Funding:** Projected increase as it serves as the balancing figure for the increasing cost of hospice services.
- **Grants:** Decline due to the absence of confirmed grants for the 2025/26 (United Way Grant & Senior Center Without Walls Grant).
- **Interest Income/Loss:** Reduction resulting from declining interest rates & reduced cash balances compared to prior years.
- **Amortization of Capital Contributions:** Increase driven by additions to capital.

	2024/25 Forecast	DRAFT 2025/26 Budget	Variance F'cast vs. DRAFT Budget
Government Funding - Base	2,819,382	2,856,802	37,420
Government Funding - One Time	967,420	893,000	(74,420)
Client Fee Recoveries	773,524	785,956	12,432
Fundraising	46,078	80,000	33,922
Donations	202,817	537,341	334,524
Foundation Funding	514,168	685,930	171,762
Grants	439,976	405,726	(34,250)
Interest Income/Loss	63,680	58,500	(5,180)
Amortization of Capital Contribution	516,398	535,000	18,602
Other Revenue	4,891	4,000	(891)
Total Revenues	6,348,333	6,842,255	493,922

Assumptions & Explanatory Notes

Expenses

- **Salaries & Benefits:** 2% general increase, 1% proposed RRSP increase (\$26K), a proposed base increase for new starting positions (\$73K) and an additional Donor Relations employee.
- **Management Fee Transfers:** Implementation of a standardized 8% charge on each program's budget.
- **Supplies:** Decrease in Meals On Wheels (MOW) volumes, offset by increased costs in Hospice Services due to higher volumes (first year with 10 available beds) & an inflation rate of 2.1%.
- **General Sundry:** Volume driven with 3.6% increase in energy & utility expenses.
- **Travel:** Expected 3-cent-per-liter gas price rise in 2025 & higher transportation demands.
- **Professional Fees:** Increasing as per CMH Finance & IT Contract terms
- **Fundraising:** Anticipated additional fundraising activities.
- **Amortization and Deferred Contributions:** Additions to capital.
- **Contracted Out Services:** Volume growth for in-home services, leading to increased brokered worker expenses.
- **Occupancy:** Rent increase of 2% in alignment with contracts in addition to rising building and ground maintenance expenses at Ed's House, including the cost of therapeutic gardening.

	2024/25 Forecast	DRAFT 2025/26 Budget	Variance F'cast vs. DRAFT Budget
Salaries & Benefits	4,074,980	4,319,041	244,061
Medical Staffing	68,159	71,800	3,641
Management Fee Transfers	-	-	-
Supplies	561,719	580,246	18,527
General Sundry	240,616	261,070	20,454
Travel - Staff & Service Delivery	327,216	334,460	7,244
Professional Fees	207,899	212,723	4,825
Volunteer Recognition	11,652	14,164	2,512
Fundraising Expense	24,342	44,900	20,558
Equipment Maintenance & Purchase	114,788	109,600	(5,188)
Amortization and Deferred Contributions	516,398	535,000	18,602
Contracted Out Services	104,550	113,250	8,700
Occupancy	236,589	246,000	9,411
Total Expenses	6,488,908	6,842,255	353,347
Net Income	(140,575)	-	140,575
Profit/Loss Margin	-2.2%		

Capital Plan 2025/26 - Final

			DRAFT 2025/26 Budget
Department	Capital Item	Funding Source	
Grief & Bereavement	Table & Chairs	Ontario Health	4,646
Congregate Dining	Dishwasher	Ontario Health	5,774
Ed's House	Labyrinth	Foundation	23,710
Ed's House	Blinds	Foundation	3,153
Ed's House	Kitchen Cabinet Upgrade	Foundation	12,583
Adminstration	25 Laptops and Upgrading RAM	Ontario Heath	48,000
			97,866

Department	Capital Share	
	\$	%
Administration	48,000	49%
Congregate Dining	5,774	6%
Ed's House	39,446	40%
Grief & Bereavement	4,646	5%
Total	97,866	100%

Type of Capital	\$	%
Direct Care	20,382	21%
Support Services	77,484	79%
Total	97,866	100%

Overview

Of the \$98K ask:

- \$58K *may* be funded by Ontario Health through one-time funding.
- Should this funding not materialize, leadership is asking for \$25K to fund some of these projects internally.
- \$40K is specific to Hospice and will be funded through the Foundation if approved.
- A significant portion of the capital expenditure is allocated to supportive care as current laptops are unable to run Windows 11, causing operational difficulties for employees.

Motions

1. To accept the recommendation of the Finance Committee to approve the 2025-2026 Operating Budget of \$6,842,255.
2. To accept the recommendation of the Finance Committee to approve the 2025-2026 Capital request of \$25,000, if required, to fund required capital purchases.