



Community Care
NORTHUMBERLAND

2025/2026 DRAFT Operating & Capital Budgets

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Prepared for: Finance Committee

Version 1.1

Assumptions & Explanatory Notes - Hospice

Revenue

- **Funding:** Grief Bereavement and Palliative Care one-time funding are included in base funding.
- **Donations:** Anticipating reduced funds being redirected through CCN for Hospice Services donations.
- **Foundation Revenue:** Projected increase as it serves as the balancing figure for the increasing cost of hospice services.
- **Grants:** Not budgeted for conservatism.
- **Amortization of Capital Contributions:** Increase driven by additions to capital.

Expenses

- **Salaries & Benefits:** 2% general increase, 1% proposed RRSP increase (\$12K), & a proposed base increase for new starting positions (\$30K).
- **Management Fee Transfers:** Implementation of a standardized 8% charge on each program's budget.
- **Supplies:** Increased costs 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.
- **Fundraising:** Higher costs projected for stamps & additional fundraising activities.
- **Amortization and Deferred Contributions:** Increase driven by additions to capital.
- **Occupancy:** Rising building and ground maintenance expenses, including the cost of therapeutic gardening.

	2024/25 Forecast	DRAFT 2025/26 Budget	Variance F'cast vs. DRAFT Budget
Government Funding - Base	1,150,657	1,185,652	34,996
Government Funding - One Time	957,260	893,000	(64,260)
Client Fee Recoveries	-	-	-
Fundraising	-	-	-
Donations	52,731	32,500	(20,231)
Foundation Revenue	514,168	685,930	171,762
Grants	16,754	-	(16,754)
Interest Income/Loss	-	-	-
Amortization of Capital Contribution	452,650	459,000	6,350
Other Revenue	-	-	-
Total Revenues	\$ 3,144,219	\$ 3,256,082	\$ 111,863
Salaries & Benefits	2,085,647	2,152,586	66,939
Medical Staffing	68,159	71,800	3,641
Management Fee Transfers	241,308	243,000	1,692
Supplies	130,054	147,226	17,172
General Sundry	77,780	81,650	3,870
Travel - Staff & Service Delivery	5,922	6,060	138
Professional Fees	2,676	4,000	1,324
Volunteer Recognition	5,384	6,060	676
Fundraising Expense	5,508	10,000	4,492
Equipment Maintenance & Purchase	-	-	-
Amortization and Deferred Contributions	452,650	459,000	6,350
Contracted Out Services	-	-	-
Occupancy	69,132	74,700	5,568
Total Expenses	\$ 3,144,219	\$ 3,256,082	\$ 111,863
Net Income	-	-	-
Profit/Loss Margin	0.0%		

Assumptions & Explanatory Notes - Client Services

Revenue

- **Funding:** Increase attributed to a 0.6% CSS One-Time Funding transition to Base Funding.
- **Donations:** Balancing figure for all Client Services programs.
- **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.

Expenses

- **Salaries & Benefits:** 2% general increase, 1% proposed RRSP increase (\$14K), & a proposed base increase for new starting positions (\$43K).
- **General Sundry:** Volume driven with 3.6% increase in energy & utility expenses.
- **Supplies:** Decrease in Meals On Wheels (MOW) volumes, offset by inflationary impacts across other programs.
- **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.

	2024/25 Forecast	DRAFT 2025/26 Budget	Variance F'cast vs. DRAFT Budget
Government Funding - Base	1,668,725	1,671,150	2,425
Government Funding - One Time	10,160	-	(10,160)
Client Fee Recoveries	773,524	785,956	12,432
Fundraising	46,078	60,000	13,922
Donations	150,086	454,841	304,755
Foundation Revenue	-	-	-
Grants	423,223	405,726	(17,497)
Interest Income/Loss	63,680	58,500	(5,180)
Amortization of Capital Contribution	63,748	76,000	12,252
Other Revenue	4,891	4,000	(891)
Total Revenues	\$ 3,204,114	\$ 3,516,173	\$ 312,059
Salaries & Benefits	1,989,333	2,106,456	117,122
Medical Staffing	-	-	-
Management Fee Transfers	- 241,308	(243,000)	(1,692)
Supplies	431,665	433,020	1,355
General Sundry	162,836	179,420	16,584
Travel - Staff & Service Delivery	321,294	328,400	7,106
Professional Fees	205,223	208,723	3,500
Volunteer Recognition	6,268	8,104	1,836
Fundraising Expense	18,835	24,900	6,065
Equipment Maintenance & Purchase	114,788	109,600	(5,188)
Amortization and Deferred Contributions	63,748	76,000	12,252
Contracted Out Services	104,550	113,250	8,700
Occupancy	167,457	171,300	3,843
Total Expenses	\$ 3,344,688	\$ 3,516,173	\$ 171,484
Net Income	(140,575)	-	140,575
Profit/Loss Margin	-4.4%		



Community Care

NORTHUMBERLAND

Consolidated Budget

	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	60,000	13,922
Donations	202,817	487,341	284,524
Foundation Revenue	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	6,772,255	423,922
Salaries & Benefits	4,074,980	4,259,041	184,061
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	34,900	10,558
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	6,772,255	283,347
Net Income	(140,575)	-	140,575
Profit/Loss Margin	-2.2%		

DRAFT Capital Plan 2025/26

Department	Capital Item	Funding Source	DRAFT 2025/26 Budget
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.

****Request motion to approve up to \$25K for capital purchases****