



**Community Care**  
NORTHUMBERLAND

# 2026/2027 DRAFT Operating & Capital Budgets

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Prepared for: **Finance Committee**

Version 1.0

## 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 + 2 new G&B programs.
- **Management Fee Transfers:** Standardized 8% of each programs for all 5 programs.
- **Supplies:** Increased costs due to higher volumes & an inflation rate of 1.9%.
- **General Sundry:** Volume driven with 3.7% increase in energy & utility expenses.
- **Amortization and Deferred Contributions:** Increase driven by additions to capital.

	2025/26 Forecast Year End	DRAFT 2026/27 Budget	Variance F'cast vs. DRAFT Budget
<b>Government Funding - Base</b>	1,187,670	1,255,906	68,236
<b>Government Funding - One Time</b>	975,879	893,000	(82,879)
<b>Client Fee Recoveries</b>	-	-	-
<b>Fundraising</b>	-	-	-
<b>Donations</b>	26,563	20,000	(6,563)
<b>Foundation Funding</b>	935,670	1,138,649	202,979
<b>Grants</b>	4,964	-	(4,964)
<b>Interest Income/Loss</b>	-	-	-
<b>Amortization of Deferred Contributions</b>	459,968	460,782	814
<b>Other Revenue</b>	-	-	-
<b>Total Revenues</b>	<b>\$ 3,590,714</b>	<b>\$ 3,768,337</b>	<b>\$ 177,623</b>
<b>Salaries &amp; Benefits</b>	2,448,090	2,559,475	111,385
<b>Medical Staffing</b>	68,410	71,800	3,390
<b>Management Fee Transfers</b>	243,000	279,600	36,600
<b>Supplies</b>	149,821	167,000	17,179
<b>General Sundry</b>	84,017	89,960	5,943
<b>Travel - Staff &amp; Service Delivery</b>	8,162	9,310	1,148
<b>Professional Fees</b>	16,551	10,000	(6,551)
<b>Volunteer Recognition</b>	511	1,260	749
<b>Fundraising Expense</b>	17,767	20,000	2,233
<b>Equipment Maintenance &amp; Purchases</b>	6,036	6,000	(36)
<b>Amortization of Capital Assets</b>	459,968	460,782	814
<b>Contracted Out Services</b>	-	-	-
<b>Occupancy</b>	88,379	93,150	4,771
<b>Total Expenses</b>	<b>\$ 3,590,713</b>	<b>\$ 3,768,337</b>	<b>\$ 177,624</b>
<b>Net Income</b>	<b>1</b>	<b>-</b>	<b>-</b>
<b>Profit/Loss Margin</b>	<b>0.0%</b>		

## Assumptions & Explanatory Notes - Client Services

### Revenue

- **Funding:** Decrease attributed to One-Time Dishwasher Funding.
- **Donations:** Balancing figure for all Client Services programs.
- **Grants:** Decline due to the absence of confirmed grants for the 2026/27 (United Way Grant & Senior Center Without Walls Grant).
- **Amortization of Capital Contributions:** Increase driven by additions to capital.
- **Other Revenue:** Not anticipating a 2025 WSIB Rebate.

### Expenses

- **Salaries & Benefits:** 2% general increase + other adjustments.
- **Management Fees:** Standardized 8% of each programs budget.
- **Supplies:** Significant increase in MOW costs due to higher food prices, with an anticipated increase in service volumes.
- **General Sundry:** Volume driven with 3.7% increase in energy & utility expenses.
- **Travel:** Transportation volumes are steadily rising, coupled with increased fuel costs impacting both staff and volunteer mileage.
- **Professional Fees:** Includes the annual CMH contract increase, as well as costs related to strategic planning and a pay equity project.
- **Fundraising:** Increased fundraising activities.
- **Equipment Maintenance & Purchases:** The majority of vehicle repairs occurred in 2024/25, with replacements anticipated in 2026/27.
- **Contracted Out Services:** Volume growth for in-home services, leading to increased brokered worker expenses.
- **Occupancy:** Rent increase of 2% in alignment with contracts & new Cobourg rental agreement..

	2025/26 Forecast Year End	DRAFT 2026/27 Budget	Variance F'cast vs. DRAFT Budget
<b>Government Funding - Base</b>	1,747,455	1,747,451	(4)
<b>Government Funding - One Time</b>	10,002	-	(10,002)
<b>Client Fee Recoveries</b>	718,072	720,800	2,728
<b>Fundraising</b>	62,736	65,000	2,265
<b>Donations</b>	188,449	574,230	385,781
<b>Foundation Funding</b>	-	-	-
<b>Grants</b>	380,682	342,912	(37,770)
<b>Interest Income/Loss</b>	35,706	38,000	2,294
<b>Amortization of Deferred Contributions</b>	84,749	83,829	(920)
<b>Other Revenue</b>	50,623	4,000	(46,623)
<b>Total Revenues</b>	<b>\$ 3,278,472</b>	<b>\$ 3,576,222</b>	<b>\$ 297,750</b>
<b>Salaries &amp; Benefits</b>	2,039,353	2,194,831	155,477
<b>Medical Staffing</b>	-	-	-
<b>Management Fee Transfers</b>	- 308,100	(279,600)	28,500
<b>Supplies</b>	381,062	409,650	28,588
<b>General Sundry</b>	178,488	189,150	10,662
<b>Travel - Staff &amp; Service Delivery</b>	267,007	293,948	26,941
<b>Professional Fees</b>	246,622	290,850	44,228
<b>Volunteer Recognition</b>	9,222	10,974	1,752
<b>Fundraising Expense</b>	22,786	35,000	12,214
<b>Equipment Maintenance &amp; Purchases</b>	63,971	76,840	12,869
<b>Amortization of Capital Assets</b>	84,749	83,829	(920)
<b>Contracted Out Services</b>	84,306	91,500	7,194
<b>Occupancy</b>	164,933	179,250	14,317
<b>Total Expenses</b>	<b>\$ 3,234,400</b>	<b>\$ 3,576,222</b>	<b>\$ 341,821</b>
<b>Net Income</b>	<b>44,072</b>	<b>-</b>	<b>(44,071)</b>
Profit/Loss Margin	1.3%		



# Community Care

## NORTHUMBERLAND

### Consolidated Budget

	2025/26 Forecast Year End	DRAFT 2026/27 Budget	Variance F'cast vs. DRAFT Budget
Government Funding - Base	2,935,125	3,003,357	68,232
Government Funding - One Time	985,881	893,000	(92,881)
Client Fee Recoveries	718,072	720,800	2,728
Fundraising	62,736	65,000	2,265
Donations	215,012	594,230	379,218
Foundation Funding	935,670	1,138,649	202,979
Grants	385,646	342,912	(42,734)
Interest Income/Loss	35,706	38,000	2,294
Amortization of Deferred Contributions	544,717	544,611	(106)
Other Revenue	50,623	4,000	(46,623)
<b>Total Revenues</b>	<b>6,869,186</b>	<b>7,344,559</b>	<b>475,373</b>
Salaries & Benefits	4,487,444	4,754,306	266,862
Medical Staffing	68,410	71,800	3,390
Management Fee Transfers	-	-	65,100
Supplies	530,883	576,650	45,767
General Sundry	262,505	279,110	16,605
Travel - Staff & Service Delivery	275,169	303,258	28,089
Professional Fees	263,174	300,850	37,677
Volunteer Recognition	9,734	12,234	2,500
Fundraising Expense	40,553	55,000	14,447
Equipment Maintenance & Purchases	70,008	82,840	12,832
Amortization of Capital Assets	544,717	544,611	(106)
Contracted Out Services	84,306	91,500	7,194
Occupancy	253,312	272,400	19,088
<b>Total Expenses</b>	<b>6,825,114</b>	<b>7,344,559</b>	<b>519,445</b>
<b>Net Income</b>	<b>44,072</b>	<b>-</b>	<b>(44,072)</b>
Profit/Loss Margin	0.6%		

# DRAFT Capital Plan 2026/27

Department	Capital Item	Funding Source	Draft 2026/27 Budget
Ed's House	Modifications to Office Space	OH or Foundation	28,988
Ed's House	Barn Style Kitchen Door	OH or Foundation	13,042
Ed's House	Sprinkler Repairs	OH or Foundation	5,634
Support Services Training	Nametag Maker	Ontario Heath	3,148
Support Services Training	Office Renovations	Ontario Heath	12,554
Adminstration	Firewall Subscription Renewals	Ontario Heath	25,962
Adminstration	Windows 11 Upgrade	Ontario Heath	8,500
Adminstration	Managed Services & Licenses for IT	Ontario Heath	10,771
			108,599

Department	Capital Share	
	\$	%
Support Services Training	15,702	14%
Administration	45,233	42%
Ed's House	47,664	44%
<b>Total</b>	<b>108,599</b>	<b>100%</b>

Type of Capital	\$	%
Direct Care	-	0%
Support Services	108,599	100%
<b>Total</b>	<b>108,599</b>	<b>100%</b>

## Overview

Of the \$108K ask:

- All requests *may* be funded by Ontario Health through one-time funding.
- Should this funding not materialize, leadership is asking for \$50K to fund some of the client services projects internally.
- The \$47K relates specifically to Hospice and will be funded through the Foundation, upon request, should Ontario Health funding requests be denied.
- All proposed capital expenditures are related to support services and primarily driven by IT infrastructure requirements.

**\*\*Request motion to approve up to \$50K for capital purchases\*\***