

2016 OPERATING EXPENDITURES

FUNCTION	2015 BUDGET	2016 DEPT REQUEST	INCREASE	%	2017 FORECAST	2018 FORECAST
NET EXPENDITURES						
GENERAL GOVERNMENT	3,145,552	3,060,360	-85,192	(2.7)	3,234,885	3,272,316
PROTECTION - OTHER	3,302,869	3,414,005	111,136	3.4	3,442,441	3,576,305
PUBLIC WORKS	4,197,879	4,341,387	143,508	3.4	4,408,588	4,509,414
ENVIRONMENTAL	51,093	40,796	-10,297	(20.2)	41,997	43,199
SOCIAL & FAMILY	42,750	43,000	250	0.6	21,500	0
PARKS & RECREATION	2,571,252	2,926,297	355,045	13.8	3,052,043	3,145,937
CULTURE & COMMUNITY	1,211,047	1,327,619	116,572	9.6	1,274,315	1,295,764
PLANNING & RESIDENTIAL	444,615	401,571	-43,044	(9.7)	436,533	441,035
COMMERCIAL & ECO. DEV.	584,449	588,822	4,373	0.7	616,730	624,103
TOTAL OPERATING	15,551,506	16,143,857	592,351	3.8	16,529,032	16,908,073
CAPITAL LEVY	312,916	297,550	-15,366	(4.9)	3,877,867	1,518,334
LONG TERM DEBT CHARGES	817,200	713,900	-103,300	(12.6)	723,400	725,800
TOTAL CAPITAL FORMATION	1,130,116	1,011,450	-118,666	(10.5)	4,601,267	2,244,134
TOTAL DIRECT CONTROL	16,681,622	17,155,307	473,685	2.8	21,130,299	19,152,207

HOLDCO

1. Why are Holdco Reserves being used to fund operating expenses? I thought Holdco Reserves were being used for capital expenses?
2. What is the rationale for the Holdco Reserve being applied against these expenses?

(Page #'s refer to pages in '2016_Draft_Operating_Budget_Public_1')

TOWN OF COBOURG 2016 BUDGET Page # 41

1. What is the Special Project - Asset Management Plan and why is Holdco Reserve being used to fund operating expenses?

COMMITTEE: GENERAL GOVERNMENT	2016 DEPT REQUEST
Special Project - Asset Management Plan	25,000
Recoveries - Holdco Reserve	-25,000

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1. Why is Holdco Reserve being applied here? What is the rationale?

COMMITTEE: PARKS & RECREATION	2016 DEPT REQUEST
NEW Property Improvements	20,000
NEW Recoveries - Holdco Reserve	-20,000

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1. Why is Holdco Reserve being applied here? What is the rationale?

COMMITTEE: PLANNING & RESIDENTIAL	2016 DEPT REQUEST
7700852 Special Proj - Downtown Heritage Grant CIP	50,000
NEW Recoveries - Downtown Heritage Grant CIP	-50,000

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1. What is this being used to specifically pay for?
2. What happens if we don't get the Rural Economic Development grant?

COMMITTEE: COMMUNITY DEVELOPMENT	2016 DEPT REQUEST
8910912 Transfer from Holdco Reserve	-52,000
Recoveries - RED Grant	-52,000

COMMUNICATIONS CENTRE

TOWN OF COBOURG 2016 BUDGET PAGE #99

1. In August 2015, it was reported that up to \$500,000 would be saved per year for five years as a result of the Communication Centre moving to Owen Sound. Where are these savings shown and why are we showing expenses of \$25,000?

COMMUNICATIONS CENTRE

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	*	2017 FORECAST	2018 FORECAST
357,985	1,129,358	220010 Payroll Salaries & Wages	429,582	*	262,320	0
20,000	24,430	220011 Payroll Overtime	30,000	*	0	0
5,500	4,005	220013 Payroll Shift Differt'l	0		0	0
175,895	203,541	220015 Payroll Part Time Wages	35,858		35,857	0
139,621	326,240	220030 Payroll Fringe Benefits	131,666		80,401	0
0	39,624	220031 Payroll - Part-time Benefits	0		0	0
17,589	21,087	220033 Payroll 10% in Lieu of Benefits	0		0	0
100	0	220035 WSIB - Employee Claims	0		0	0
716,690	1,748,285	SUB TOTAL SALARIES, WAGES & BENEFITS	627,106		378,578	0
15,000	0	2200182 Telephone Mthly Svc Rent	800		800	800
2,000	16,089	2200183 Telephone Maintenance & Repairs	0		0	0
1,900	0	2200185 OPX / Alarm Line Charges	0		0	0
3,000	593	2200200 Communic'n Equip Repairs	16,000	*	16,000	16,000
0	0	NEW GPS	2,100	*	2,100	2,100
3,200	3,239	2200204 Radio License	3,400	*	3,400	3,400
2,500	0	2200260 Training & Courses	33,000	*	0	0
3,400	685	2200671 Communication Equipment Purchase	0		0	0
2,231	682	2200851 Special Project - CAD Map upgrade	2,231		2,231	2,231
-724,921	-21,060	2200991 Recoveries	-477,463		-567,929	-189,351
0	0	NEW Transfer from Business Services - Loan	-371,994		0	0
-691,690	228	SUB TOTAL MATERIALS	-791,926		-543,398	-164,820
0	0	NEW Contracts - Owen Sound Communications	189,820	*	189,820	189,820
0	0	SUB TOTAL CONTRACTED SERVICES	189,820	*	189,820	189,820
25,000	1,748,513	TOTAL COMMUNICATIONS CENTRE	25,000		25,000	25,000

PUBLIC WORKS

TOWN OF COBOURG 2016 BUDGET Page #109

1. Why was the GIS AMS/PLL included as Capital in 2015 and in 2016 as an expense? The \$45,000 cost is the same in both years.

Annual licensing GIS AMS/PLL - \$45,000 Citiworks PLL centralizes the Town's spatial processes within GIS. All Building & Planning processes are digitized and consolidated into GIS which strengthens our collective reporting, analysis and communicative capabilities.

TOWN OF COBOURG 2016 BUDGET Page #142

1. Transit revenues are down 5.4% but how come the vehicle reserve is increasing by 33%?

	2015 BUDGET	2015 YTD	2016 DEPT REQUEST	Var	%
TRANSIT					
EXPENSES	855,206	852,441	893,764	38,558	4.5
REVENUE	-353,000	-333,863	-334,000	19,000	(5.4)
NET TRANSIT	502,206	518,578	559,764	57,558	11.5
TOTAL EXPENSES	4,550,879	4,483,353	4,675,387	124,508	2.7

TRANSIT

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	Var	%
11,195	5,435	380010 Payroll Salaries & Wages	11,110	-85	-1%
3,694	921	380030 Payroll Fringe Benefits	2,438	-1,256	-34%
14,889	6,356	SUB TOTAL SALARIES, WAGES & BENEFITS	13,548	-1,341	-9%
500	136	3800150 Office Supplies	500	0	0%
2,500	0	3800210 Advertising & Promotions	500	-2,000	-80%
1,150	0	3800220 Printing	1,200	50	4%
2,000	1,918	3800250 Memberships & Subscrip'ns	2,000	0	0%
1,500	739	3800260 Training & Courses	1,500	0	0%
8,325	8,288	3800570 Shelter Maintenance	8,325	0	0%
3,000	2,212	3800680 Other Equip Maint & Rep	3,000	0	0%
6,000	0	3800852 Special Project - Signage / Mapping	5,000	-1,000	-17%
24,975	13,293	SUB TOTAL MATERIALS	22,025	-2,950	-12%
12,500	9,985	3800320 Liability Insurance	11,000	-1,500	-12%
716,032	735,997	3800750 Contracts	732,121	16,089	2%
728,532	745,982	SUB TOTAL CONTRACTED SERVICES	743,121	14,589	2%
86,810	86,810	3800930 Transfer to Vehicle Reserve	115,070	28,260	33%
86,810	86,810	SUB TOTAL OTHER CHARGES & TRANSFERS	115,070	28,260	33%
855,206	852,441	TOTAL TRANSIT	893,764	38,558	5%

PUBLIC WORKS

TOWN OF COBOURG 2016 BUDGET Page #148

1. Why has payroll gone up 77%?
2. If the new software is approved for purchase under the capital budget, why is there a maintenance cost in the first year?
3. Why are there no details on why Other Equipment Maint & Rep is going up 200%?
4. What is "Transfer to Parks" and why has it gone up 36%?
5. Why has transfer to reserve gone up 15%?

PARKING ADMIN AND ENFORCEMENT

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	Var	%
22,000	10,000	370310 Payroll Salaries & Wages	38,899	16,899	77%
38,000	40,505	370320 Other Salaries & Wages	39,000	1,000	3%
7,260	0	370330 Payroll Fringe Benefits	0	-7,260	-100%
100	0	370370 Cleaning Allowance	100	0	0%
67,360	50,505	SUB TOTAL SALARIES, WAGES & BENEFITS	77,999	10,639	16%
1,800	1,825	3703150 Office Supplies	1,800	0	0%
0	0	NEW Software Maintenance	10,750	10,750	
4,000	1,138	3703220 Printing	4,000	0	0%
700	321	3703250 Membership & Subscrip'ns	700	0	0%
1,000	473	3703260 Training & Courses	1,000	0	0%
2,000	9,325	3703680 Other Equip Maint & Rep	6,000	4,000	200%
2,000	351	3703681 Pay & Display	2,000	0	0%
101,400	0	3703913 Transfer to Parks	138,340	36,940	36%
2,280	1,984	3703919 Bank Service Charges	2,300	20	1%
115,180	15,417	SUB TOTAL MATERIALS	166,890	51,710	45%
83,360	0	3703912 Transfer to/from Reserve	96,206	12,846	15%
83,360	0	SUB TOTAL OTHER CHARGES & TRANSFERS	96,206	12,846	15%
0	0	NEW Payment-in-Lieu of Taxes	8,405	8,405	
0	0	SUB TOTAL FINANCIAL	8,405	8,405	
265,900	65,922	TOTAL PARKING ADMIN & ENFORCEMENT	349,500	83,600	31%
-31,000	-35,199	87026 Parking Lot Revenue - Parking Passes	-31,000	0	0%
-155,000	-156,552	87027 Parking Fines - Parking Tickets	-155,000	0	0%
-110,000	-163,544	87053 Coin Revenue - Victoria Park	-165,000	55,000	50%
-80,000	-97,011	87069 Parking Revenue - Downtown	-90,000	10,000	13%
-376,000	-452,306	TOTAL REVENUE	-441,000	65,000	17%

PARKS & RECREATION

TOWN OF COBOURG 2016 BUDGET PAGE #166

1. Why have rents gone from \$23,000 in 2015 to \$0 in 2016?

PARKS ADMINISTRATION

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
168,310	273,284	721010 Payroll Salaries & Wages	709,045		765,605	779,003
0	15,464	721011 Payroll - Overtime	26,182		26,640	27,106
0	6,783	721012 Payroll - Standby	10,105		10,282	10,462
0	26,965	721015 Payroll - Part-time	143,514		146,025	148,580
49,779	71,302	721030 Payroll Fringe Benefits	236,129		269,137	294,261
0	2,903	721031 Payroll Fringe Benefits - Part-time	22,245		26,285	30,459
2,700	4,247	721050 Clothing	2,700		2,700	2,700
1,200	1,441	721060 Footwear	1,200		1,200	1,200
0	0	NEW Meal Allowance	1,000		1,000	1,000
221,989	402,389	SUB TOTAL SALARIES, WAGES & BENEFITS	1,152,120		1,248,874	1,294,771
600	929	7210150 Office Supplies	600		600	600
3,000	4,902	7210180 Telephone & Answering Svc	4,800		4,800	4,800
600	1,097	7210190 Communication License	1,000		1,000	1,000
400	286	7210210 Advertising & Promotion	400		400	400
600	691	7210250 Memberships & Subscripts	700		700	700
4,200	5,599	7210260 Training & Courses	4,200		4,200	4,200
4,300	10,173	7210450 Heat	8,500		8,500	8,500
7,100	11,358	7210460 Utilities	8,500		8,500	8,500
600	8,691	7210470 Building Maintenance	1,000		1,000	1,000
34,000	51,596	7210600 Vehicle Maintenance	45,000		45,000	45,000
43,000	37,960	7210650 Gasoline	40,000		40,000	40,000
4,300	12,381	7210670 Small Equipment Purchases	4,300		4,300	4,300
0	1,549	7210850 Special Project - Blue Flag - NEW	4,500		1,500	1,500
102,700	147,212	SUB TOTAL MATERIALS	123,500		120,500	120,500
36,000	29,517	7210320 Liability Insurance	30,000		30,000	30,000
36,000	29,517	SUB TOTAL CONTRACTED SERVICES	30,000		30,000	30,000
23,000	22,921	7210540 Rents	0		0	0
23,000	22,921	SUB TOTAL FINANCIAL	0		0	0
70,000	70,000	7210930 Transfer to Vehicle Reserve	70,000		70,000	70,000
70,000	70,000	SUB TOTAL OTHER CHARGES & TRANSFERS	70,000		70,000	70,000
453,689	672,039	TOTAL PARKS ADMINISTRATION	1,375,620		1,469,374	1,515,271

PARKS & RECREATION

TOWN OF COBOURG 2016 BUDGET PAGE #172

1. Why has Building Maintenance increased 104%? There are no details as to why.

PARKS MAINTENANCE

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
190,260	150,761	723010 Payroll Salaries & Wages	0		0	0
0	11,571	723011 Payroll - Overtime	0		0	0
30,319	55,183	723015 Payroll Part Time Wages	0		0	0
62,786	56,557	723030 Payroll Fringe Benefits	0		0	0
4,851	6,489	723031 Payroll Part Time Benefit	0		0	0
288,216	280,561	SUB TOTAL SALARIES, WAGES & BENEFITS	0		0	0
55,000	59,832	7230460 Utilities	62,000	13%	63,000	64,000
12,000	8,315	7230470 Building Maintenance	24,500	104%	20,000	12,500
3,000	3,372	7230475 Signs	3,000	0%	3,000	3,000
2,500	8,094	7230500 Cleaning Maintenance	2,500	0%	2,500	2,500
7,500	8,032	7230510 Electrical Repairs	7,500	0%	7,500	7,500
8,200	15,187	7230520 Plumbing Repairs	8,200	0%	8,200	8,200
4,000	13,020	7230570 Property Improvements	7,000	75%	4,000	4,000
4,000	443	7230691 Equipment Rental	4,000	0%	4,000	4,000
96,200	116,295	SUB TOTAL MATERIALS	118,700	23%	112,200	105,700
27,000	20,587	7230480 Garbage Removal	28,000	4%	29,000	30,000
45,000	43,333	7230750 Bylaw Enforcement	45,000	0%	45,000	45,000
72,000	63,920	SUB TOTAL CONTRACTED SERVICES	73,000	1%	74,000	75,000
18,400	20,339	7230540 Rent - Dog Park	18,400	0%	18,400	18,400
18,400	20,339	SUB TOTAL FIINANCIAL	18,400	0%	18,400	18,400
474,816	481,115	TOTAL PARKS MAINTENANCE	210,100		204,600	199,100

TOWN OF COBOURG 2016 BUDGET PAGE #178

1. Why are there no details on what the \$20,000 of property improvements are for?
2. Why are Holdco Reserves used for operating expenses and what is the rationale for using it here and not elsewhere?

CENTENNIAL POOL

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	2017 FORECAST	2018 FORECAST
5,000	1,314	7260450 Heat	5,000	6,000	6,000
6,000	8,113	7260460 Utilities	8,000	8,200	8,400
0	0	NEW Property Improvements	20,000	0	0
3,000	7,841	7260580 Materials Repair	4,000	4,000	4,000
0	0	NEW Recoveries - Holdco Reserve	-20,000	0	0
14,000	17,268	SUB TOTAL MATERIALS	17,000	18,200	18,400
14,000	17,268	TOTAL CENTENNIAL POOL	17,000	18,200	18,400

PARKS & RECREATION

TOWN OF COBOURG 2016 BUDGET PAGE #180

1. Where is the \$20,000 of grants and transfers coming from?

FITNESS CENTRE

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	2017 FORECAST	2018 FORECAST
170,000	170,000	7650940 Lifeguards & Supplies	165,000	165,000	165,000
20,000	20,000	7650941 Grants & Transfers	20,000	20,000	20,000
190,000	190,000	SUB TOTAL OTHER CHARGES & TRANSFERS	185,000	185,000	185,000
190,000	190,000	TOTAL FITNESS CENTRE	185,000	185,000	185,000

TOWN OF COBOURG 2016 BUDGET PAGE #212

1. Why are CCC revenues only increasing by 3% while expenses have increased 11%?
2. Why has the cost of the CCC to the taxpayers increased 22% over 2015 especially given the costs incurred to fix issues and bring down the energy costs?
3. What is being done to control costs?

COMMUNITY CENTRE

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	Variance	%
-	-	TOTAL CCC REVENUE	-1,205,620	-31,395	3%
1,174,225	1,142,169	TOTAL CCC EXPENDITURES	2,200,603	210,567	11%
815,811	918,931	NET COST TO TOWN	994,983	179,172	22%

PARKS & RECREATION

TOWN OF COBOURG 2016 BUDGET PAGE #214 & 215

1. Payroll costs have increased 12% or \$122,654, which comprises 60% of the total increase in expenses for the CCC. Revenues have only increased by 3% OR \$31,395. What is being done to bring these costs back into line?
2. Why has Software maintenance increased 104%?
3. Why is \$2,000 being spent for additional TV Great Room wiring? Are you buying a TV? Where is this in the budget?
4. Why are we spending \$3,000 For Great Hall furniture? Is this not capital?

COMMUNITY CENTRE

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
675,916	604,113	741010 Payroll Salaries & Wages	740,915	10%	753,882	767,075
0	31,548	741011 Payroll - Overtime	19,471		19,811	20,158
0	6,995	741012 Payroll - Standby	7,322		7,450	7,580
82,659	126,373	741015 Payroll Part Time Wages	84,777	3%	86,261	87,770
26,374	0	741016 Payroll Part Time Wages - Camp Instructors	26,759	1%	27,227	27,703
900	0	741020 Other Salaries & Wages	900	0%	900	900
212,234	180,792	741030 Payroll Fringe Benefits	240,650	13%	264,390	288,888
17,445	20,485	741031 Payroll Part Time Benefit	17,288	-1%	20,428	23,672
4,200	5,318	741050 Clothing	4,300	2%	4,300	4,300
1,800	0	741060 Footwear	1,800	0%	1,800	1,800
1,021,528	975,624	SUB TOTAL SALARIES, WAGES & BENEFITS	1,144,182	12%	1,186,449	1,229,846
2,500	2,233	7410150 Office Supplies	2,500	0%	2,500	2,500
5,500	1,476	7410155 Program Supplies	5,000	-9%	5,000	5,000
32,000	35,566	7410156 Instructor Fees	33,000	3%	34,000	35,000
5,000	6,199	7410157 Camp Supplies	5,000	0%	5,000	5,000
4,800	8,941	7410171 Software Maintenance	9,800	104%	10,000	10,000
3,000	3,058	7410175 Internet	3,050	2%	3,100	3,200
8,100	7,645	7410180 Telephone & Answering Svc	8,100	0%	8,100	8,100
6,000	3,803	7410210 Advertising & Promotion	6,000	0%	6,000	6,000
3,750	2,560	7410230 Photocopier	3,750	0%	3,750	3,750
250	113	7410240 Postage & Couriers	250	0%	250	250
2,000	1,004	7410250 Memberships & Subscrip'ns	1,200	-40%	1,200	1,200
2,400	2,034	7410260 Training & Courses	3,000	25%	3,000	3,000
5,000	661	7410270 Travel Expense	5,000	0%	5,000	5,000
1,450	1,820	7410380 Conference & Conventions	2,000	38%	2,000	2,000
64,500	59,667	7410450 Heat	68,000	5%	69,500	70,900
468,500	549,802	7410460 Utilities	425,000	-9%	500,000	515,000
0	0	NEW Utilities Payback	70,000		70,000	70,000
68,000	71,080	7410470 Building Maintenance	83,000	22%	68,000	68,000
18,500	19,194	7410500 Custodial/Cleaning Supplies	19,500	5%	20,000	20,500
18,000	11,701	7410510 Electrical Repairs	14,000	-22%	12,500	13,000

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PARKS & RECREATION

CONTINUED FROM PREVIOUS PAGE

COMMUNITY CENTRE (CONTINUED)

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
3,500	4,461	7410520 Plumbing Repairs	4,000	14%	4,500	5,000
49,833	62,395	7410550 Bldg Maintenance Contracts	50,000	0%	52,000	54,000
8,000	7,229	7410570 Property Mtce - Landscaping, Grass cutting	6,250	-22%	6,500	6,750
18,000	31,544	7410580 Systems Maint & Repairs	44,846	149%	18,500	18,750
5,500	10,587	7410600 Vehicle Maint & Repairs	6,500	18%	6,500	6,500
4,000	2,788	7410650 Gasoline	4,000	0%	4,000	4,000
2,000	20,128	7410670 Other Equipment Purchases	13,000	550%	4,500	4,500
2,000	7,515	7410680 Other Equip Maint & Rep	2,500	25%	2,500	2,500
1,500	1,448	7410691 Equipment Rentals	1,500	0%	1,500	1,500
72,000	79,912	7410830 Consumable Supplies	74,050	3%	75,550	76,500
25,000	12,149	7410850 Special Events - General	25,000	0%	25,000	25,000
4,000	4,705	7410919 Bank Service Charges	4,000	0%	4,000	4,000
2,500	175	7410989 SOCAN Recoverable	2,500	0%	2,500	2,500
750	77	7410990 Cafe Rebate	750	0%	750	750
-2,500	0	7410991 SOCAN Recoveries	-2,500	0%	-2,500	-2,500
-3,500	-2,752	7410992 Recoveries - Grants Wages	-3,500	0%	-3,500	-3,500
911,833	1,030,918	SUB TOTAL MATERIALS	1,000,046	10%	1,031,200	1,053,650
43,000	41,625	7410320 Liability Insurance	42,500	-1%	42,500	42,500
5,500	4,758	7410480 Garbage Removal	5,700	4%	5,750	5,800
48,500	46,383	SUB TOTAL CONTRACTED SERVICES	48,200	-1%	48,250	48,300
8,175	8,175	7410930 Transfer to Vehicle Reserve	8,175	0%	8,175	8,175
8,175	8,175	SUB TOTAL OTHER CHARGES & TRANSFERS	8,175	0%	8,175	8,175
1,990,036	2,061,100	TOTAL CCC	2,200,603	11%	2,274,074	2,339,971

CONCERT HALL

TOWN OF COBOURG 2016 BUDGET Page # 232

1. Special Events expense has gone up 36% because of more shows but why does Theatre Rentals revenue remain flat?

CONCERT HALL REVENUES

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
-15,000	-23,827	8861 Wedding Rentals	-20,000	33%	-20,000	-20,000
-53,500	-52,216	8862 Bar Receipts	-54,000	1%	-54,000	-54,000
-18,000	-22,466	8863 Specials Productions	-18,000	0%	-18,000	-18,000
-17,500	-27,531	8864 Box Office Service Fees	-20,000	14%	-20,000	-20,000
-14,735	-11,140	8865 Rentals - Council Grants	-14,550	-1%	-14,550	-14,550
-12,000	-11,956	8866 Event Service Rentals	-12,000	0%	-12,000	-12,000
-1,500	-700	8869 Meeting Rentals	-700	-53%	-700	-700
-20,000	-19,319	88610 Concert / Theatre Rentals	-20,000	0%	-20,000	-20,000
-1,200	-2,280	88611 Banquet / Fundraiser Rentals	-1,200	0%	-1,200	-1,200
-750	0	88612 Other Rentals	-500	-33%	-750	-750
-1,000	0	88613 Citizen's Forum Rentals (Cabaret / Other)	-1,000	0%	-1,000	-1,000
-7,300	-2,815	88614 Ghost Walks	-4,000	-45%	-4,000	-4,000
-162,485	-174,250	TOTAL CONCERT HALL REVENUES	-165,950	2%	-166,200	-166,200
298,120	322,478	TO CONCERT HALL EXPENDITURES	298,912	0%	306,121	314,294
135,635	148,228	NET COST OF CONCERT HALL	132,962	-2%	139,921	148,094

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CONCERT HALL FACILITIES

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
107,739	104,040	750010 Payroll Salaries & Wages	105,221	-2%	107,063	108,936
6,000	7,935	750011 Payroll Salaries & Wages - Overtime	6,000	0%	6,105	6,212
0	6,160	750012 Payroll Standby	4,810		4,894	4,980
44,772	54,069	750015 Payroll Part Time Wages	45,809	2%	46,610	47,427
5,088	6,791	750072 Payroll Bar Staff Wages	4,940	-3%	5,026	5,114
37,534	36,849	750030 Payroll Fringe Benefits	37,710	0%	41,322	45,048
8,181	8,517	750032 Payroll Part Time Benefit	7,866	-4%	9,295	10,771
209,314	224,361	SUB TOTAL SALARIES, WAGES & BENEFITS	212,356	1%	220,315	228,488
11,000	20,839	7500800 Special Events - Sponsored Events	15,000	36%	15,000	15,000
700	2,177	7500830 Consumables Supplies - Bar	700	0%	700	700
2,800	3,082	7500831 Consumables - Non-alcohol purchase	2,800	0%	2,800	2,800
6,000	5,317	7500832 Consumables - Beer Purchases	6,000	0%	6,000	6,000
13,000	13,643	7500833 Consumables - Wine / Liquor Purchases	13,000	0%	13,000	13,000
12,000	9,070	7500851 Ghost Walks	6,000	-50%	5,000	5,000
8,000	9,267	7500919 Bank Service Charges	8,000	0%	8,000	8,000
88,806	98,117	SUB TOTAL MATERIALS	86,556	-3%	85,806	85,806
298,120	322,478	TOTAL CONCERT HALL FACILITIES	298,912	0%	306,121	314,294

COMMUNITY GRANTS

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1. Why are there no details on these new grants? When will they be evaluated?

CULTURE & COMMUNITY

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST
123,000	123,336	7020940 General Grants	145,500
14,735	11,325	7020942 Concert Hall	14,550
0	0	NEW Allowance Community Grants	93,085
100,000	-100,000	7020912 Transfer from Reserve Northam - Hospital	-100,000
0	0	7020912 Transfer from Reserve Northam	0
37,735	34,661	SUB TOTAL OTHER CHARGES & TRANSFERS	153,135
37,735	34,661	TOTAL ORGANIZATION GRANTS	153,135

TOWN OF COBOURG 2016 BUDGET Page # 239

1. Why are these Organization Grants automatically granted money each year without having to apply?
2. How are they spending the money?
3. Who audits these organizations on how they spend the money? Why can't they do more fund raising to cover these costs?

ORGANIZATION GRANTS

	2015 Approved	2016 Request	2016 Approved	2017 Forecast	2018 Forecast
SPORTS TOURISM					
Parasport Games	0	0		0	0
Other - Sport Tourism	0	0		0	0
Toronto Torch Relay - Pan Am Games	1,500	0		0	0
Canada 150	0	30,000		60,000	0
SUBTOTAL SPORTS TOURISM	1,500	30,000	0	60,000	0
OTHER					
Northumberland County Archives (moved to Legislative Services budget)	6,000	0		0	0
Cobourg & District Community Care	2,000	2,000		2,000	2,000
Cobourg Museum Foundation - Property Taxes	3,000	3,000		3,000	3,000
Cobourg Museum Foundation - Capital Grant	7,000	7,000		10,000	10,000
Northumberland Orchestra	2,000	2,000		2,000	2,000
Cobourg-Coburg Twinning	0	0		0	0
Northumberland Senior Games	250	250		250	250
Legion - Education Taxes	1,250	1,250		1,300	1,300
Cornerstone Grant / CCC	0	0		0	0
Other - Poetry Festival	0	0		1,750	1,750
Northumberland Hills Hospital - Cardiac Care Monitors	100,000	100,000		0	0
SUB TOTAL OTHER	121,500	115,500	0	20,300	20,300
TOTAL COMMUNITY GRANTS	123,000	145,500	0	80,300	20,300

CONTINUED ON NEXT PAGE

COMMUNITY GRANTS

CONTINUED FROM PREVIOUS PAGE

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ORGANIZATION GRANTS

	2015 Approved	2016 Request	2016 Approved	2017 Forecast	2018 Forecast
OTHER CONCERT HALL GRANTS:					
Victoria Hall Volunteers	7,000	7,000	7,000	7,000	7,000
Cobourg and District Historical Society	900	900	900	900	900
Art Gallery of Northumberland	185	185	185	185	185
Victorian Operetta Society	2,500	2,500	2,500	2,500	2,500
The Concert Band	2,000	2,000	2,000	2,000	2,000
Marie Dressler Foundation	185	185	185	185	185
Dress for the Cause	185	0	0	0	0
Youth Theatre	185	185	185	185	185
Northumberland Film Sundays	225	225	225	225	225
Humane Society	225	225	225	225	225
Cornerstone Family Violence Prevention Centre	225	225	225	225	225
Shelter of Hope	100	100	100	100	100
Northumberland Players	225	225	225	225	225
Oriana Singers	225	225	225	225	225
Cobourg Collegiate Institute	185	185	185	185	185
TOTAL CONCERT HALL GRANTS	14,550	14,365	014,365	14,365	14,365
CONTINGENCY FUND	185	185	185	185	185
TOTAL GRANTS	14,735	14,550	014,550	14,550	14,550

LIBRARY

TOWN OF COBOURG 2016 BUDGET Page # 249

1. How come there are no details on Library expenditures? Payroll? Other expenses?
2. Who oversees and manages this budget? Who audits expenditures?
3. How do we know that the money is being spent properly and not being mismanaged?
4. Why is snowplowing for the library not combined and negotiated with other snowplowing like the CCC?
5. Is snowplowing tendered every year?

LIBRARY

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	INCREASE	2017 FORECAST	2018 FORECAST
17,000	16,009	7601524 Exterior Maintenance / Snowplowing	17,000	0	17,000	17,000
17,000	16,009	SUB TOTAL MATERIALS	17,000	0	17,000	17,000
753,228	753,228	7601940 Grants & Transfers	782,581	29,353	800,000	815,000
12,000	12,000	7601942 Transfer to/from reserve - Furnace Replacement	0	-12,000	12,000	12,000
5,000	5,000	7601942 Transfer to/from reserve - Major Repairs	5,000	0	15,000	15,000
25,000	25,000	7601942 Transfer to/from reserve - Integrated Library System	14,000	-11,000	25,000	25,000
5,800	5,800	7601942 Transfer to/from reserve - Computers / Printers	8,000	2,200	8,000	8,000
801,028	801,028	SUB TOTAL OTHER CHARGES & TRANSFERS	809,581	8,553	860,000	875,000
818,028	817,037	TOTAL LIBRARY	826,581	8,553	877,000	892,000

ECONOMIC DEVELOPMENT

TOWN OF COBOURG 2016 BUDGET Page #270

1. Why has Economic Development spending (before recoveries) gone up 18%?
2. Why are there no details on the \$20,000 recoverable expense?
3. Why are Holdco Reserves being used to hide the 18% increase in spending?
4. What if the RED Grant does not occur? What gets cut?

ECONOMIC DEVELOPMENT

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST		2017 FORECAST	2018 FORECAST
207,742	174,858	891010 Payroll Salaries & Wages	204,907	-1%	221,010	224,878
0	6,210	891011 Payroll - Overtime	3,482		3,543	3,605
5,152	5,762	891011 Payroll Summer Students	5,240	2%	5,332	5,425
50,000	48,652	891030 Payroll Fringe Benefits	61,803	24%	72,065	79,039
824	662	891031 Payroll Summer Student Benefits	812	-1%	960	1,112
263,718	236,144	SUB TOTAL SALARIES, WAGES & BENEFITS	276,244	5%	302,910	314,059
300	465	8910150 Office Supplies	300	0%	300	300
3,350	2,271	8910180 Telephone & Answering Svc	3,350	0%	3,350	3,350
8,330	18,281	8910210 Advertising & Promotions	8,150	-2%	8,150	8,150
800	1,183	8910230 Photocopier Expense	900	13%	900	900
200	-37	8910240 Postage & Couriers	200	0%	200	200
1,300	978	8910250 Memberships & Subscrip'ns	1,300	0%	1,300	1,300
800	0	8910260 Training & Courses	800	0%	800	800
1,200	1,642	8910270 Travel Expense	1,200	0%	1,200	1,200
100	104	8910370 Meals & Refreshments	100	0%	100	100
2,000	1,320	8910380 Conferences & Conventions	2,000	0%	2,000	2,000
200	169	8910399 Misc Admin Expenses	0	-100%	0	0
5,380	5,443	8910460 Utilities	5,500	2%	5,500	5,500
9,800	13,349	8910470 Building Maintenance	9,800	0%	9,800	9,800
-22,000	-52,265	8910990 Recoverable Expense	-20,000	-9%	-20,000	-20,000
-560	0	8910992 Government Grant Wages	-560	0%	-560	-560
11,200	-7,097	SUB TOTAL MATERIALS	13,040	16%	13,040	13,040
800	728	8910320 Liability Insurance	800	0%	800	800
93,620	160,192	8910890 Studies & Reviews	152,120	62%	50,000	40,000
94,420	160,920	SUB TOTAL CONTRACTED SERVICES	152,920	62%	50,800	40,800
-19,000	-19,000	8910912 Transfer from Holdco Reserve	-52,000	174%	0	0
0	0	NEW Recoveries - RED Grant	-52,000		0	0
-19,000	-19,000	SUB TOTAL OTHER CHARGES & TRANSFERS	-104,000	447%	0	0
350,338	370,967	TOTAL ECONOMIC DEVELOPMENT	338,204	-3%	366,750	367,899
-22,000	-52,265	8910990 Recoverable Expense	-20,000	-9%	-20,000	-20,000
-19,000	-19,000	8910912 Transfer from Holdco Reserve	-52,000	174%	0	0
0	0	NEW Recoveries - RED Grant	-52,000	0%	0	0
391,338		TOTAL ECONOMIC DEVELOPMENT (BEFORE RECOVERIES)	462,204	18%	386,750	387,899

ECONOMIC DEVELOPMENT

TOWN OF COBOURG 2016 BUDGET Page #273

1. We are hiring a Manufacturing Attraction Specialist. Why are we hiring a Business Attraction Officer? Why can't it be one role?
2. Why is one a specialist and the other one an Officer?
3. Why are the roles so different that we need another one and pay them significantly more?

Downtown Vitalization:

Community Improvement Venture Initiative Corporation

Pending council approval of the business plan

Retail Business Attraction Campaign

104,000

A draft budget has been prepared by the
Downtown Marketing Partnership, includes
Business Attraction Officer 2 year contract

TOURISM

TOWN OF COBOURG 2016 BUDGET Page #276

1. Why has Advertising & Promotions increased 21%? What will be done differently to warrant this significant increase?
2. Why does the Bike Rental program not have any revenues associated with it? Will the rentals be free?

TOURISM

2015 BUDGET	2015 YTD	CODE OBJECT	2016 DEPT REQUEST	%	2017 FORECAST	2018 FORECAST
93,166	89,525	892010 Payroll Salaries & Wages	92,732	0%	94,355	96,006
0	4,464	892011 Payroll - Overtime	2,400		2,442	2,485
0	154	892012 Tourism - Standby	0		0	0
30,733	25,342	892015 Payroll Summer Ambassadors	31,444	2%	31,995	32,555
30,745	30,506	892030 Payroll Fringe Benefits	30,918	1%	33,879	36,934
4,917	2,902	892031 Payroll Summer Ambassadors Benefits	4,874	-1%	5,759	6,674
159,561	152,893	SUB TOTAL SALARIES, WAGES & BENEFITS	162,368	2%	168,430	174,654
500	331	8920150 Office Supplies	500	0%	500	500
500	509	8920160 Office Equipment Purchase	500	0%	500	500
2,000	1,262	8920180 Telephone & Answering Svc	1,500	-25%	1,500	1,500
56,700	56,137	8920210 Advertising & Promotions	68,700	21%	65,000	65,000
1,000	879	8920230 Photocopier Expense	1,000	0%	1,000	1,000
1,500	1,025	8920240 Postage & Couriers	1,500	0%	1,500	1,500
1,500	305	8920250 Membership & Subscrip'ns	0	-100%	0	0
500	0	8920260 Training & Courses	500	0%	500	500
2,000	979	8920270 Travel Expense	1,000	-50%	2,000	2,000
1,000	964	8920380 Conferences & Conventions	1,000	0%	1,000	1,000
3,000	2,947	8920390 Souvenir Purchases	3,000	0%	3,000	3,000
0	0 NEW	Special Project - Bike Rental Program	4,000		0	0
1,000	891	8920919 Bank Service Fees	750	-25%	750	750
-3,000	-6,357	8920991 Government Grant - Wages	-3,000	0%	-3,000	-3,000
-500	-634	8920992 Filming Recoveries	-500	0%	-500	-500
67,700	59,238	SUB TOTAL MATERIALS	80,450	19%	73,750	73,750
-1,500	-760	8871 Souvenir Sales	-1,500	0%	-1,500	-1,500
-1,500	-760	TOTAL REVENUE	-1,500	0%	-1,500	-1,500
225,761	211,371	NET TOURISM	241,318	7%	240,680	246,904