

**From:** [REDACTED]  
**Sent:** Wednesday, January 31, 2024 1:51 PM  
**Subject:** (EXTERNAL SOURCE) 2024 budget Points Needing Attention  
**Importance:** High

Brent,

Please add this to Council communications.

It has been sent to Council and exec staff

Thanks

*Bryan*

The following is a summary (not all inclusive) of various 2024 budget points that require your attention. These have been discussed previously with Adam G. and, as he is a recent hire, are inherited items.

Non-recoverable HST 1.75% should be included in the cost of all taxable items: capital and OPS budget. Estimated shortfall \$400K. See separate email for a fuller discussion

Customer service: \$50K CRM software annual subscription seems very expensive. What others considered: Goldmine, Salesforece.com?

Total cost of customer service function upwards of \$175K: salary, benefits, training, LT, "VH lobby desk", CRM software, server in first year, 125-140K per year ongoing

Missing usage stats: marina, campground, transit

Campground reserve \$75K, \$115K to reduce levy. Should all go to reserve to pay for water, sewer, electrical upgrades estimated to cost upwards of \$1M

Why are the \$1M campground repairs/upgrades not in the CAP budget

SWM fee (tax) 2023 YTD \$0. Expect \$500K-\$750K to have been collected by Dec 7 (budget "as at" date).

- Why is it not shown in the 2023 YTD?

- Have residents not paid the billed SWM fee?
- Have residents paid but the money not forwarded to the Town by LUSI?
- Have the SWM payments been received by the Town and not recorded as at Dec 7?

Allocate debt service to the responsible dept. EG CCC mortgage about \$275K should be shown in CCC OPS expense

New items/projects in both the Cap and OPS budgets should be prioritized by staff.

Staff report on new hires priority is very fluffy. Not a good basis for decision making

If a new asset is requested to replace an older one that has been transferred to a less demanding use, this should be indicated in the written commentary

Transit 2024 fares \$100K.....dreaming. How was this determined? See separate email on this topic

Ian Davey indicated to me on several occasions that Cobourg's budget is used solely to determine the tax levy (Adam G does not agree with this). It is not used for management purposes. Therefore there is no real need to approve it by Jan 31. It should be deferred until mid/end of Feb to give Council members time to read/understand the 1400 pages received by Council for the Jan 31 meeting and get answers to questions.