



2023

BUDGET SUBMISSION

DRAFT OPERATING AND CAPITAL BUDGETS

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City of Cornwall – 2023 Operating and Capital Budget

The budget is essential to the management of a municipality. As one of the City's most important documents, the budget serves a key role as a management and planning tool to guide the operations of the municipality. It incorporates financial information on all approved and legislated municipal initiatives, programs, and services, and defines how resources are collected and allocated. The overall budget is comprised of two main components – the Operating Budget and the Capital Budget. All municipalities are mandated through the *Municipal Act* to prepare a balanced budget annually.

The City is a single-tier municipality, which means it is responsible for all municipal services and assumes all responsibilities set out under the *Municipal Act* and other provincial legislation.

The City operates several different services, each one important to members of our community and a key part in the delivery of Council's strategic priorities. The City provides municipal services to approximately 48,000 citizens within its boundaries and an additional 67,000 citizens of the United Counties of Stormont, Dundas, and Glengarry (SDG) for Human Services, Paramedic Services, and a home for the aged.

Services/programs include:

- Maintaining infrastructure and assets;
- Municipal works;
- Public transit;
- Recreation, cultural programs, library;
- Protective services (Policing, Fire);
- Emergency management;
- Paramedic services;
- Children services;
- Housing services;
- Home for the aged (Glen-Stor-Dun Lodge);
- Community planning;
- Business attraction, development, and retention;
- Regulatory and compliance;
- Environmental stewardship.

City Council expresses the community's priorities for municipal services and infrastructure as well as the City's legislated requirements through the City's annual budget. It considers the need for services and infrastructure alongside the responsibility to preserve the long-term financial health of the City.

At the centre of all these decisions are the residents and businesses – and the level of property taxes needed to support the community. Inherent in the annual budget are the pressures of inflation, fluctuating revenues, as well as infrastructure renewal costs. The 2023 budget reflects an effort to manage these pressures, while respecting the ability of residents and businesses to pay for municipal services.

The 2023 budget is planned as a normal budget year with no reductions to revenue due to the COVID-19 pandemic. In 2022, the City continued to face many financial pressures related to the pandemic, including the loss of revenue from transit operations and parking fees, as well as increased costs in supplies, fuel, and contracted services. The City will use its unspent Safe Restart Agreement (SRA) funding to offset any variances. There have been no further announcements regarding additional relief funding for municipalities.

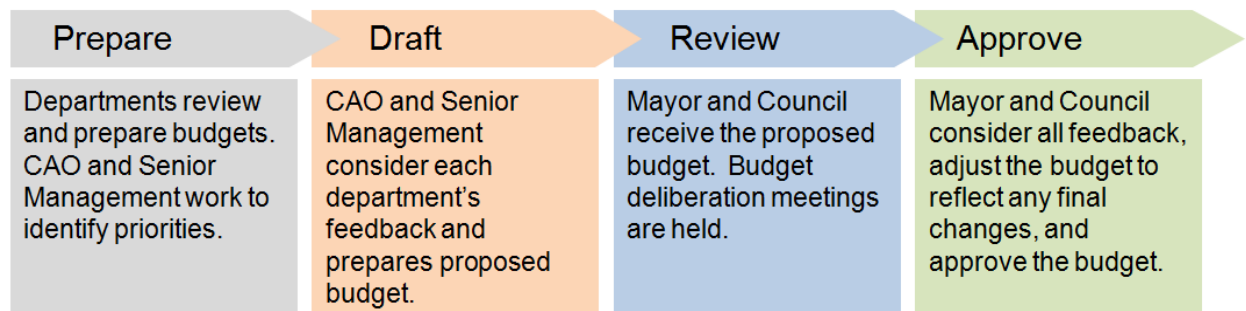
Financial stability of the City is fundamental to the health of the community. Only with stable and sufficient revenues and planning of expenditures, will the City be able to care and provide for the needs and values of its residents.

2023 Budget Process Overview

Each year, staff put forward a preliminary budget for Council review. The Financial Services department coordinates the development of the budget document annually in conjunction with all City departments. All departments and the Senior Management Team worked collaboratively to prepare the 2023 budget. This includes both operating and capital budgets and a 10-year capital forecast. The budget division oversees the process from departmental submissions through to publication of the approved budget document by Council.

The budget process provides an avenue to prioritize and balance the allocation of available resources to achieve Council's priorities, the various master plans' targets and priorities, and ultimately deliver services to the community. Programs and services are reviewed on a regular basis to ensure the budget considers changes in the community's needs and incorporates innovations in service delivery.

Although municipalities take different approaches to completing the annual budget exercise, the process generally follows a similar cycle.



The underlying principles of the annual budget may be summarized into the following:

- Maintain existing service levels;
- Incorporate long-term perspective;
- Establish linkages to Corporate and departmental plans;
- Identify and implement efficiencies;
- Keep tax levy reasonable;
- Ensure user fees for services are appropriate;
- Have planned capital projects ready for grant opportunities with upper levels of government (shovel-ready).

The development of the City's budget is based on several supporting plans/documents: Asset Management Plans (for core infrastructure assets, GM BluePlan 2022 and FCapX, 2016), Long-Term Financial Plan (KPMG, 2017), the Development Charges Background Study (Watson, 2017-to be updated in 2023), and several departmental master plans.

Sections 289, 290 and 291 of the *Municipal Act* outline the regulations for a municipality's annual budget/multi-year budgeting process. Unlike federal and provincial budgets, municipal budgets must be balanced at the end of the year. Council is required to approve a balanced budget each calendar year (January 1 - December 31), before final property taxes can be billed.

During the year, financial activity and budgets are monitored. Quarterly, Staff provide Council with an update on the City's financial activity throughout the year, projected financial position to the end of the year, and compare this with the annual budget.

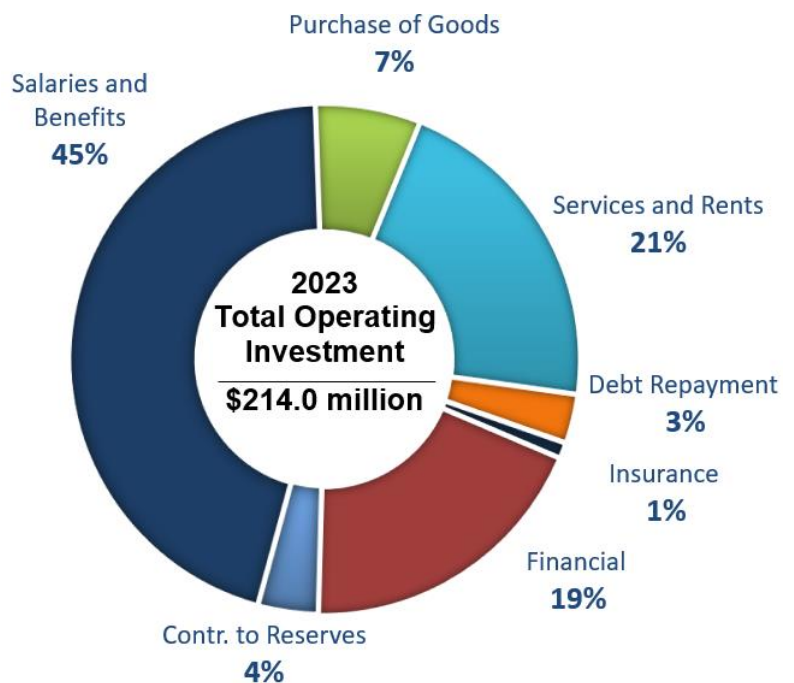
Operating Budget

The annual operating budget includes estimated expenditures and revenues required to provide for the day-to-day delivery of municipal programs and services to residents and businesses.

Operating Expenditures

Increases to the operating expenditures are the result of contractual and legislated obligations, and inflationary increases. Major components of the operating budget are summarized in the following expenditure categories.

- ❑ Salaries and Benefits \$96.9M
- ❑ Purchase of Goods \$14.4M
- ❑ Services and Rents \$45.0M
- ❑ Debt Repayment \$6.7M
- ❑ Insurance \$2.2M
- ❑ Financial \$40.8M
- ❑ Contribution to Reserves \$8.0M



Salaries and Benefits

Salaries and Benefits is the largest component of total operating expenditures at approximately 45% of the City's operating budget. The 2023 budget includes \$96.9 million for Salaries and Benefits, an increase of \$5.9 million or 6.52%. Salaries are increased based on incremental and contractual obligations.

The following chart is a comparison of staffing changes compared to 2022.

2022 - 2023 Employee Comparison			
	2022	2023	Change
Mayor	1	1	-
Council	10	10	-
Full Time	622	640	18
Part-time Hours	253,157	245,645	(7,512)
Contract Positions	5	3	(2)
School Crossing Guards	20	20	-
Students	7	7	-
Election Temporary - Hours	283	-	(283)

Included in the 2023 budget is an increase to the full-time equivalent complement of 18 employees and a decrease of 7,512 part-time hours and 2 contract positions.

A detailed staffing comparison can be found in Appendix D: Staffing Complement. Any staffing changes are noted as part of each department's commentary and will be discussed during departmental presentations.

Purchase of Goods

Purchase of Goods represents 7% of total operating expenditures and includes fuel, utilities (electricity, water, natural gas), computer hardware and software, building and road materials, supplies, parts, and equipment.

Purchase of Goods is budgeted at \$14.4 million, an increase of \$890,983 or 6.61% when compared to the 2022 budget. Almost half of this increase (\$406,130) is related to an increase in the fuel budget. The budget for fuel in 2023 is \$2.0 million (2022: \$1.6 million).

Fuel (gasoline/diesel): The City purchases approximately 1.46 million litres of fuel (721 thousand litres in gasoline and 734 thousand litres in diesel) in a year.

On average, the City is paying \$1.39 per litre for gasoline and \$1.64 per litre for diesel. The City is budgeting \$1.30 per litre in 2023 (\$1.10 per litre in 2022). Fuel prices reached record highs in 2022, but prices fell again at the end of the year. Analysts are predicting fuel prices to increase again throughout 2023. Even though the City increased its fuel budget, there is a risk of a variance come year end. Every 1¢ change in the price of fuel leads to a \$14.6K variance to the budget (i.e. 10¢ change \$146K).

Purchases of Goods have been reviewed and adjusted by departmental staff based on a three-year average and/or trends using an inflation factor where appropriate. Any budget variances are noted as part of each department's commentary.

Services and Rents

Services and Rents represents 21% of total operating expenditures and includes contracted services, city equipment rental, lease agreements, repairs and maintenance contracts, training, legal, advertising, marketing and promotions, postage and shipping, and subscriptions and memberships.

Services and Rents is budgeted at \$45.0 million, an increase of \$9.7 million or 27.37% when compared to the 2022 budget. Most of this increase is related to the implementation of the Canada Wide Early Learning and Child Care (CWELCC) program. This increase of \$7.1 million for eligible child care fee refunds is offset by Ministry funding. Services and Rents also increased in Housing Services. The increase of \$925K is for a number of projects as outlined in the commentary for the department. Excluding the increase in Children's Services and Housing Services, Services and Rents has increased by \$1.6 million or 4.66% for the Corporation.

Services and Rents have been reviewed and adjusted by departmental staff based on a 3-year average and/or trends using an inflation factor where appropriate. Contracted Services is based on existing contracts and historical trends. Any budget variances are noted as part of each department's commentary.

Debt repayment

Expenditures for debt repayments of previously issued debt represent 3% of the operating budget. The City is budgeting \$6.7 million for debt payments (principal and interest), a decrease of \$394,958 or 5.60%. These repayments are for a fixed amount and term, and it is not within Council's ability to adjust during the yearly budget-setting process.

Further information regarding the City's current debt and debt capacity is provided in the Long-Term Debt section of this Executive Summary, as well as Appendix C.

Insurance

Insurance makes up approximately 1% of the City's operating expenditures. Insurance is budgeted at \$2.2 million, an increase of \$449,701 or 25.13% when compared to the 2022 budget. This includes an increase of \$188,838 in premiums for our Housing portfolio. Insurance costs for municipalities have been steadily increasing for years. This can be attributed to a series of factors including it being a hard insurance market, climate change, and joint and several liability that continues to place a heavy burden on municipalities. Prior to 2019, the City's insurance costs were under \$1 million a year.

Financial and Transfers

Financial and Transfers represents 19% of total operating expenditures. Financial and Transfers is budgeted at \$40.8 million, an increase of \$144,627 or 0.36% when compared to the 2022 budget. The items listed under the Financial component of the operating budget are mostly transfer payments for Human Services and Community Partners, tax write-offs, and the payment the City makes to MPAC for assessment services.

Contribution to Reserves

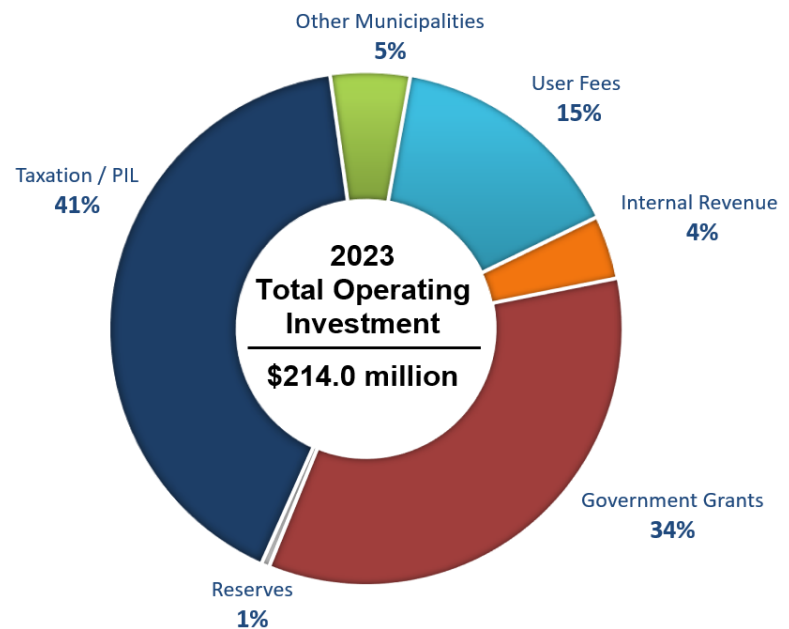
Contribution to Reserves represents 4% of total operating expenditures. Contribution to Reserves is budgeted at \$8.0 million, an increase of \$2.0 million or 32.93% when compared

to the 2022 budget. It is important to note that not all contributions to reserves flow through the operating budget. Further information regarding contributions to and contributions from reserves is detailed in the Reserves and Reserve Funds section of this Executive Summary and a schedule of reserves can be found in Appendix B.

How the Operating Budget is Funded

Budgeting for revenues is generally more challenging than budgeting expenditures, as most revenues are tied to external factors. The City budgets revenue on a 3-year average and/or trends.

- ❑ Taxation/Payments in Lieu \$86.9M
- ❑ Government Grants \$74.9M
- ❑ User Fees \$32.3M
- ❑ Other Municipalities \$11.1M
- ❑ Internal Revenue \$7.9M
- ❑ Contribution from Reserves \$934K



Taxation/Payments in Lieu (PIL)

The budget for Taxation includes property taxes (all classes), payments in lieu of taxes, supplementary taxes, and taxation related to growth. Municipalities in Canada generally rely on property taxes as their major source of revenue. The City's property tax revenue accounts total \$86.9 million or 41% of the City's total operating budget.

The following chart provides a breakdown of taxes by property class based on the change in property assessments, including an estimation for growth at \$1,765,568.

Property Classes	2022 Taxes	2023 Taxes	\$ Change	% of Total 2022	% of Total 2023
Residential	\$44,305,021	\$47,471,479	\$3,166,458	55.06%	54.87%
Multi-Res	\$5,720,308	\$5,697,857	-\$22,451	7.11%	6.59%
Commercial	\$26,690,151	\$29,404,103	\$2,713,952	33.17%	33.99%
Landfill	\$15,290	\$16,123	\$833	0.02%	0.02%
Industrial	\$3,393,909	\$3,551,450	\$157,541	4.22%	4.11%
Pipeline	\$296,219	\$320,403	\$24,184	0.37%	0.37%
Farm	\$37,300	\$43,266	\$5,966	0.05%	0.05%
Total Taxes	\$80,458,198	\$86,504,681	\$6,046,483	100.00%	100.00%

The following chart compares the 2023 assessment to the 2022 assessment by property class.

Property Classes	2022 Assessment	2023 Assessment	\$ Change	% of Total 2022	% of Total 2023
Residential	\$2,831,179,200	\$2,876,705,400	\$45,526,200	70.50%	70.15%
Multi-Res	\$188,808,700	\$188,067,700	-\$741,000	4.70%	4.59%
Commercial	\$887,345,272	\$926,632,672	\$39,287,400	22.10%	22.60%
Landfill	\$556,100	\$556,100	\$0	0.01%	0.01%
Industrial	\$85,755,100	\$85,471,400	-\$283,700	2.14%	2.08%
Pipeline	\$12,436,000	\$12,756,000	\$320,000	0.31%	0.31%
Farm	\$9,531,600	\$10,484,700	\$953,100	0.24%	0.26%
Total Assessment	\$4,015,611,972	\$4,100,673,972	\$85,062,000	100.00%	100.00%

As presented in the chart, the City's assessment base grew by \$85.0 million (for the most part in the residential and commercial classes). The City is not seeing a substantial shift between classes.

It is the Municipal Property Assessment Corporation's (MPAC) responsibility to calculate assessment values and to classify properties according to their use for more than five million properties in Ontario. The annual assessment rolls are used by municipalities to calculate property taxes.

The most recent reassessment completed by MPAC occurred in 2016 and updated all property values in Ontario to a valuation date of January 1, 2016. The phase-in cycle applied to the 2017, 2018, 2019, 2020 taxation years. In March 2020, the Province announced the postponement of the 2021 reassessment. In November 2021, the Province announced the continued postponement of the 2022 and 2023 property assessments. Assessments used for the 2023 taxation year will continue to be based on the same valuation date that was in effect for the 2020 taxation year. This means that property taxes for the 2023 taxation year will continue to be based on the fully phased-in January 1, 2016 valuation, unless there was a change to the property. New properties added to the municipality's roll are discounted to the 2016 assessed value.

Multi-Residential Class

Since 2018, pursuant to Ontario Regulation 65/17, the City has been decreasing its multi-residential ratio. O. Reg. 65/17 prescribes a maximum ratio threshold of 2.0 for the multi-residential property class. Municipalities with a ratio set higher than 2.0 are subject to a full levy restriction and cannot increase their current multi-residential class ratio.

As prescribed by the Regulation, annually the City has been decreasing its multi-residential ratio. Since 2018, taxes have been levied for the Multi-Residential class based on the following ratios:

Year	Ratio
2017	2.349200
2018	2.221179
2019	2.122093
2020	2.050507
2021	1.991706
2022	1.935504

In 2021, the City's ratio for the multi-residential class dropped below 2.0. In order to further reduce the ratio, Administration is recommending that the City continue to freeze the municipal portion of the multi-residential tax rate. Using this strategy, the multi-residential ratio will continue to decrease supporting Council's strategic initiative for affordable housing. The result is that any tax increases or any reassessment related tax shifts are prevented in the multi-residential class. Any tax increases that would have otherwise been applied to the multi-residential class are redistributed to the other classes.

In 2017, a new multi-residential tax class was established by provincial regulation. The tax ratio for the new multi-residential tax class is to be within the range of 1 to 1.1 times the residential tax ratio. Currently, there are two properties in this class (one build from 2021 and one in 2022). Once complete, the developments on Ninth Street, Pitt Street North, and Prime Square (2nd and Pitt) will be added to this tax class. The City levies taxes for properties in the new multi-residential tax class at the same rate as the residential tax class.

Senior Government Grants

Revenue from the provincial and federal governments funds approximately 34% of the City's operating budget. The 2023 budget includes \$74.9 million in grant funding, an increase of \$8.4 million when compared to the 2022 budget.

Human Services - The Human Services department (Ontario Works, Children's Services, and Housing Services) receives funding from various ministries to support the residents of Cornwall and SDG. In Ontario, services such as employment and income support, child care and early years programs, and social housing and homelessness services are planned and managed by municipal Service Managers. The City receives approximately \$48.7 million in provincial funding to support these services and programs. As described, in 2023 the City is receiving approximately \$7.1 million CWELCC program.

Glen-Stor-Dun Lodge - The GSDL is estimating that revenue from the Province will remain relatively flat at \$8.6 million. Provincial funding is based on envelopes of funding for specific programs as well as formula-based funding based on acuity (Case Mix Index). For 2023, the GSDL will continue to receive funding for additional staffing to meet the province's initiative of 4 hours of direct care per resident per day.

Paramedic Services – The 2023 budget assumes an increase from the Ministry of Health and Long-Term Care (MOHLTC) of \$797,328. The MOHLTC funds Paramedic Services at a little less than its mandate of 50%. The Community Paramedicine (CP) Program, budgeted at \$1.1 million, is funded completely by the Provincial Government. The program is to address hospital avoidance and contribute to the Home and Community Care initiatives. The City is budgeting a small decrease of \$57,398 in its CP Program. Overall, Provincial funding for Paramedic Services has increased by \$739,930.

Police Services - The Ministry of Community Safety and Correctional Services (MCSCS) provides funding to Cornwall Police Service to offset costs incurred for providing security services at provincial courts. The 2023 budget includes \$865,000 from MCSCS for Court Security funding. Provincial funding for local priorities, such as youth, crime reduction, and hate crimes is budgeted at \$433,096.

The Ontario Municipal Partnership Fund (OMPF) is the province's main general assistance grant to municipalities. On November 9, 2022, the Minister of Finance issued a letter to announce the program and release the 2023 OMPF allocations. Since 2020, the

government has maintained the overall structure of the Fund, while allowing for annual data updates and related grant parameter adjustments. The City receives funding from the OMPF through the Assessment Equalization Grant Component. The City will receive \$4,655,700 from the OMPF, a decrease of \$10,400 when compared to the 2022 budget.

Provincial Offences Act (POA) – The United Counties of SDG is the Service Manager for POA. POA revenue has experienced decreases over the last few years. For 2023, the City's share is budgeted at \$378,000, a decrease of \$135,900 when compared to 2022.

User Fees

Revenue from User Fees funds approximately 15% of the City's operating budget. The 2023 budget includes \$32.3 million in fees, service charges, and miscellaneous revenue, an increase of \$3.6 million when compared to the 2022 budget. The budget for fees, service charges, and miscellaneous revenue includes transit fees, recreation fees, parking fees, landfill tipping fees, recycled materials, housing rental, child care fees, and building permits.

Included in the 2023 budget are the following fee increases. Further information can be found in the commentary section of the department's budget page.

- | | |
|---------------------------|---|
| • Child Care Services | Rate increases for Licenced Home Childcare |
| • Transit Services | Fare increase starting May 1, 2023 |
| • Infrastructure Planning | Various increases in fees for drawings, digital mapping, CAD files, subdivision, and R.O.W. |
| • Waste Management | Tipping fee increase Jan 1, 2023 and Jul 1, 2023 |
| • Planning Services | Annual fee increases indexed with inflation |
| • Building Services | Annual fee increases indexed with inflation and as outlined in By-Law 2022-006 |
| • Parking Fees | Based on the rate structure approved by Council |
| • Recreation Services | Annual fee increases |

Following the approval of the 2023 budget, the Clerk's Office will bring a By-Law to Council to establish the 2023 list of Fees and Charges for the Corporation of the City of Cornwall.

This category also includes investment revenue. The 2023 budget for investment income is \$1.9 million, an increase of \$1.4 million when compared to the 2022 budget. Economic recovery and record high inflation led the Bank of Canada to increase the overnight rate several times in 2022 and again in January 2023. These increases have allowed the City to invest funds at much higher rates.

Other Municipalities

Revenue from other municipalities funds approximately 5% of the City's operating budget. The 2023 budget includes \$11.1 million, an increase of \$842,242 when compared to the 2022 budget.

The City receives funding from the United Counties of SDG for Shared Services: Human Services, GSDL, and Paramedic Services. The City also receives tipping fees from municipalities of SDG and the Mohawk Council of Akwesasne for recyclable materials received at the City's Material Recovery Facility and has contracts with four neighbouring municipalities for fire dispatch services.

Capital Budget

One of the City's responsibilities is to ensure municipal infrastructure meets the needs of the community and is well maintained. The capital budget is the City's plan to purchase, build, maintain, repair, and replace assets and includes the infrastructure required to support the delivery of services to residents, businesses, and visitors. Capital assets also impact the City's operating budget as funds are needed to cover day-to-day operating expenses associated with the asset.

The City's infrastructure includes a transportation network of roads, bridges, bike lanes, and sidewalks. Recreation centres and playgrounds are community gathering places where people learn, play, stay healthy, and interact with one another. Ambulances, fire trucks, police vehicles, and snow plows are required to support emergency services and keep our city safe and accessible all year long. The capital budget not only includes renewing existing assets to maximize their useful life, but also includes new projects that help achieve strategic goals.

To ensure that the City manages its existing and future assets responsibly and is able to financially support future development, the City uses a risk-based/level of service approach to capital planning that prioritizes and balances the capital requirements in a sustainable manner. Capital projects are prioritized by departments using various criteria (asset condition, health and safety, etc.). The City also attempts to conduct similar capital projects simultaneously to maximize the use of funding and resources and minimize public disruption.

The need for capital investments far exceeds the amount of money that's available for capital projects. The following capital projects were removed from the 2023 budget submission:

- Reconciliation Garden and Lighting Infrastructure at Entry Sign (page 104)
- Initiatives from the Waterfront Plan (page 159)
- Civic Complex – Lower-Level Flooring Replacement (page 186)
- Civic Complex – Main Floor Washrooms Upgrade (page 187)
- Civic Complex – Snow Melt Pit Upgrade (page 188)
- Aquatic Centre– Automatic Sliding Doors (page 189)
- Benson Centre – Dehumidification Pad 3 (page 190)
- Benson Centre – Roof Heat Trace (page 191)
- Electric Vehicle Chargers (page 192)

The 2023 capital budget submission identifies projects that would be undertaken during the year and how each project will be funded. Included in the budget book, following the department's operating budget, are the 2023 capital submission, capital project sheet(s), and the department's 10-year capital plan. A summary of the City's 2023 Capital Budget can be found in Appendix A.

During the year, a status of each capital project is provided to City Council with the quarterly Financial Reports.

Capital Expenditures

The 2023 capital budget includes \$36.9 million in capital works and asset replacement. This includes \$21.4 million in roads and transportation (including \$15 million for the Nick Kaneb extension, \$4.7 million for asphalt resurfacing), \$4.0 million for City facilities and park repairs and upgrades, \$2.3 million for a land mobile radio update, and a \$1.9 million investment in transit projects.

Year-to-year capital financial requirements can change dramatically depending on capital needs. This may put pressure on the tax base if the City does not have other alternate funding sources, such: as government grants, reserves, long-term borrowing (if appropriate), and/or development charges, that it can utilize.

The following chart provides a summary of the 2023 budget submission compared to the 2022 budget by department.

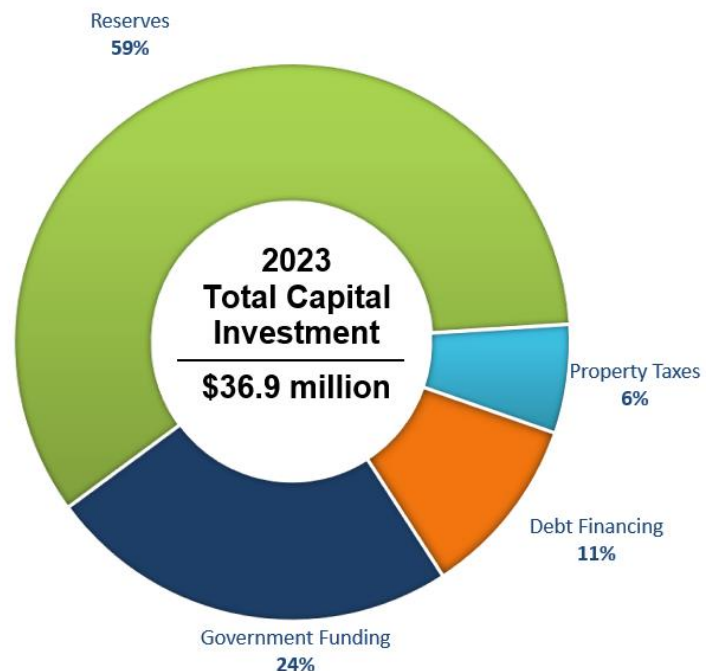
Department	2022 Gross	2023 Gross	FUNDING SOURCE						
	Capital	Capital	GRANTS	SDG	FINANCING	CCBF	DCs	RESERVES	TAXATION
Non-Departmental	-	2,890.00			2,320.00	230.00		340.00	
Financial Services	100.00	100.00						100.00	
Housing Services	1,174.92	1,781.09	236.43	240.99				490.00	813.67
Glen Stor Dun Lodge	375.00	482.00	50.00	67.50				207.00	157.50
Paramedic Services	1,126.00	875.00						875.00	
Fire Services	150.00	155.00					56.25	80.00	18.75
Police Services	339.00	372.60	48.50					238.50	85.60
Municipal Works	1,100.00	1,198.00						898.00	300.00
Traffic	450.00	565.00				400.00		165.00	
Transit Services	3,631.20	1,927.30	1,459.90		264.91			202.49	
Infrastructure Planning	9,855.00	21,397.00	4,246.00			1,430.00		15,721.00	
Waste Management	470.00	600.00						600.00	
Recreation Services	240.00	400.00				400.00			
City Facilities	1,747.00	4,002.00	5.00		1,275.00	375.00		1,695.00	652.00
Cornwall Public Library	150.00	150.00						150.00	
Taxation Subtotal	20,908.12	36,894.99	6,045.83	308.49	3,859.91	2,835.00	56.25	21,761.99	2,027.52

* dollars in 000's

How the Capital Budget is Funded

Capital budgets are supported by various funding sources. Many capital projects take more than a single year to plan, design and develop, with the associated capital funding approved in the first year of the project and carried over to the following year(s) through a report approved by Council.

- ❑ Reserves \$21.8M
- ❑ Government Funding \$8.9M
- ❑ Debt Financing \$3.9M
- ❑ Property Taxes \$2.0M
- ❑ SDG \$308K



Reserves and Reserve Funds

The City maintains reserves for the purpose of funding capital projects. Capital reserves are established to set aside funds to help the City plan for its long-term infrastructure/asset expenditures. Capital reserve funds are generally funded through the operating budget. Following the recommendations of the City's LTFP, many of these reserves are the primary source of funding for capital projects.

Of the \$21.8 million, \$6.8 million of reserves will be used for construction, renovation, or replacement of facilities and equipment, plans, and needs assessment reports. The 2023 Capital budget also includes \$15.0 million from the Land Reserve to fund the construction of the Nick Kaneb Dr. Extension (Industrial Park Drive to Tollgate Road). Currently, the City has received deposits for land sales in the Business Park to fund this road construction project.

Government Funding

Municipal governments can access infrastructure funding through a variety of grant programs. Only formally approved grant funding is included in the budget, but the budget is structured to ensure the City is in a position to respond once projects are approved or grant opportunities become available. Included in the 2023 budget is \$8.9 million in funding from the following government programs.

- Canada Community Building Fund (CCBF) is a permanent, flexible source of funding. Municipalities can bank and borrow against the funding and select how best to direct the funds. The City will receive \$3.1 million in 2023. The City plans to use \$2.8 million towards 2023 capital projects. In 2023, the City will fund \$1.4 million in Infrastructure Planning, \$400,000 for both Traffic and Recreation Services, \$375,000 City Facilities, and \$230,000 for a Building Condition Assessment for city facilities and Asset Management Plan (AMP) update (Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure).

- Investing in Canada Infrastructure Program (ICIP) is a government funding program created to support long-term economic growth and shape sustainable, inclusive communities, all while helping to establish a low-carbon economy. There are four streams of funding under ICIP, including: Public Transport; Green Infrastructure; Community, Culture, and Recreation; and Rural and Northern Communities. The City has included \$1.5 million in funding from this program in the 2023 budget to support capital projects for Transit Services. Capital projects submitted by Transit Services rely on funding from the ICIP. Projects that are contingent on ICIP funding will be put on hold until the roll out of the ICIP is finalized.
- Ontario Community Infrastructure Fund (OCIF) provides funding for small (under 100,000 population), rural and northern communities to develop and renew their infrastructure. Capital expenditures on core infrastructure (roads, bridges, water and wastewater, including sanitary and stormwater facilities) projects that are part of an AMP are eligible for funding. The City has received notice of its 2023 allocation of \$4.1 million. This funding will be used to fund asphalt resurfacing on various City streets.
- The GSDL is expected to receive \$50,000 in Infection Prevention and Control (IPAC) funding. The funding will be used to replace all fabric covered dining room chairs with other chairs that can be effectively sanitized. The GSDL also receives funding from the Counties of SDG to recover their share of expenditures for capital projects.

The City continues to seek funding from other levels of government for replacements, renovations, and improvements to municipal assets.

Debt Financing

One of the financial policy recommendations from the Long-Term Financial Plan (LTFP) is that over a ten-year period, the City would shift capital funding from debt financing to reserve funding based on life cycle costing. The City's goal would be a financial state where debt financing is a last resort funding source for projects where insufficient life cycle costing funds are available.

To accomplish this, the municipality has set specific targets for debt, which will help to steadily reduce debt levels and associated debt charges (principal and interest) that must be repaid each year.

In the 2023 budget, the City has planned to borrow \$3.9 million. The City plans to borrow \$2.3 million to fund the Land Mobile Radio Project, \$750,000 to build a splashpad in Menard Park, and \$525,000 to perform repairs on our outdoor pool basins. The City also plans to borrow \$264,910, its share of a conventional hybrid bus. Capital for Transit qualifies for funding through the ICIP. The amount the City plans to borrow represents the City's share at 26.67%.

Direct Tax Support

These funds are needed on an annual basis to deliver the capital infrastructure support for services currently provided to residents and businesses. The amount of funding that comes

from the tax base depends on the policies set through long-term financial planning. If a municipality is contributing to reserves for asset rehabilitation or replacement based on life cycle costing, then the amount required from the tax base is reduced as the municipality has been saving for the asset. Life cycle costing is a recommendation of the City's LTFP. The City makes contributions through the operating budget to capital reserves for this purpose.

The 2023 budget includes \$2.0 million from the tax base to support capital projects. This funding is to support capital projects for Housing Services at \$813,670. The capital budget for Housing is mandated by Provincial legislation. This was done as part of the Provincial devolution of social housing to municipalities in 2001. Also funded by the tax base are capital projects for facilities and recreation/playgrounds totalling \$652,000, \$300,000 for the City's tree canopy management program, and \$157,500 for capital projects at the GSDL.

Long-Term Financial Plan

Municipalities have a relatively limited number of ways to raise the revenues they need. Long-term financial planning helps generate insights about strategies that might take several years of effort to realize but produces results that minimizes reliance on property taxes.

In 2017, Council adopted a LTFP. The LTFP is an important part of the budgeting framework. It allows Council to monitor long-term financial sustainability while working to address the needs and expectations of the community reflected in the Strategic Plan and related departmental plans and strategies.

The LTFP is designed to encourage progress towards the City's long-term financial goal of sustainability. Together with the City's Strategic Plan, AMPs, departmental master plans, and annual budgets, the LTFP is an effective component of the City's budget development and an integral part of ongoing planning efforts that support the delivery of community services.

The LTFP will assist the City with:

- ensuring long-term financial sustainability;
- delivering services in a cost-effective and efficient manner;
- identifying cost-recovery through user fees from consumers;
- managing the City's capital assets;
- using debt financing where appropriate;
- maintaining reserve and reserve funds at appropriate levels.

The financial model forecasts the City's capital and operating expenditures/revenues and addresses, in detail, issues related to asset management (linear and other), adequacy of reserves, debt management, and property tax as it relates to current levels of service and future growth.

The LTFP for the City of Cornwall was constructed upon two key building blocks: the implementation of life cycle costing and a capital levy.

Life Cycle Costing

Life cycle costing is the process of estimating how much money will be spent on an asset over the course of its useful life. Life-cycling costing would be used to plan the replacement

of City assets; such as, fleet and equipment replacement, facility capital maintenance, ITT infrastructure, traffic signal upgrades, and road resurfacing.

With life cycle costing, the city would determine the asset's expense at a future value, determine the annual reserve contribution and contribute this amount to a reserve over the useful life of the asset. By charging itself for the use of the asset, the City will build its reserve and fund capital from the reserve, significantly reducing the long-term cost of capital asset replacement.

Following a recommendation in the LTFP, the City has implemented a flat contribution to the Recreation Facilities Reserve (2018 - \$150,000; 2019 - \$200,000; 2020 - \$250,000; and 2021 - \$300,000). In 2022, this contribution was removed from the budget. In 2023, it is recommended that \$600,000 be contributed to the Equipment and Vehicles Reserve to ensure that the City has the funding for fleet renewal preventing the need to borrow. The LTFP recommends that the annual contribution grows consistently to \$1.0 million in 2025 and remains flat for the remaining years of the plan.

Capital Levy

The capital levy provides long-term financial support to the City's capital program. A capital levy is applied each year for projects that should not be funded by long-term financing. A capital levy will reduce the City's reliance on external debt financing and reduce the long-term cost of capital expenditures. This funding is used to plan for the replacement of assets, such as, vehicles, equipment, culvert replacement, traffic lights, and street light pole replacement.

The LTFP gradually implements a capital levy as a percentage of net operating expenditures starting at 0.25% in year 2018, increasing every year until it reaches 2.0% in the year 2026. Since the implementation of the LTFP, the City has made capital levy contributions to reserves (2018- \$155,331, 2019 - \$159,820, 2020 - \$348,100, 2021 - \$522,400, 2022 - \$720,500). Included in the 2023 budget is a capital levy contribution to the Roads Infrastructure Reserve in the amount of \$929,000.

This financial planning model assisted in the preparation of the City's 2023 budget submission. The Financial Services department updates the LTFP every year after the budget is approved.

The LTFP should be updated every five years. Financial Services included \$55,000 in the 2022 operating budget to update the City's LTFP. The update to the LTFP will be presented to Council for adoption.

Asset Management Planning

The City has an established asset management program which consists of asset management practices and integrated processes that work together to manage the assets that provide municipal services. These processes are in place to balance the life cycle activities that need to be performed on assets to ensure that the City provides a level of service (LOS) that meets public expectation.

Asset management is a process that involves continuous monitoring of the assets' condition, costs, risks, age, performance, and estimated useful lives to systematically identify and prioritize the City's investment needs.

The objective of asset management planning is to maximize benefits, manage risk, and provide satisfactory LOS to the public in a sustainable manner. It also involves strategic financial planning and priority setting to ensure that the lifespan of existing infrastructure assets is maximized, and that long-term capital plans for the rehabilitation and replacement of assets align with projected available financial resources.

Asset management plans form the cornerstone of an effective asset management system. Asset management plans enable informed decisions regarding the building, operating, maintaining, renewing, replacing, and disposing of infrastructure assets.

The five major, generally recognized components of an AMP include:

- Current state of assets (perform an inventory and condition assessment of the system's assets);
- Defining level of service;
- Establishing life cycle costs;
- Developing long-term funding strategies; and
- Implementation plan.

Improved municipal asset management planning is a vital step in Ontario's Municipal Infrastructure Strategy. The goals of the municipal infrastructure strategy include: making good asset management planning universal, moving toward optimal use of a full range of infrastructure financing tools, and addressing the structural challenges facing communities. Municipalities have been required to demonstrate a progressively greater commitment to asset management in order to apply for infrastructure funding.

In future AMPs, municipalities will provide the following for each year of the full 10-year period and/or 25-year period of the AMP: explain why the proposed LOS are appropriate, analyze life cycle activities to consider the entire life cycle and associated costs related to the assets, risks, and the financial viability, as well as the funding available to support the plan.

Asset Management Planning Regulation

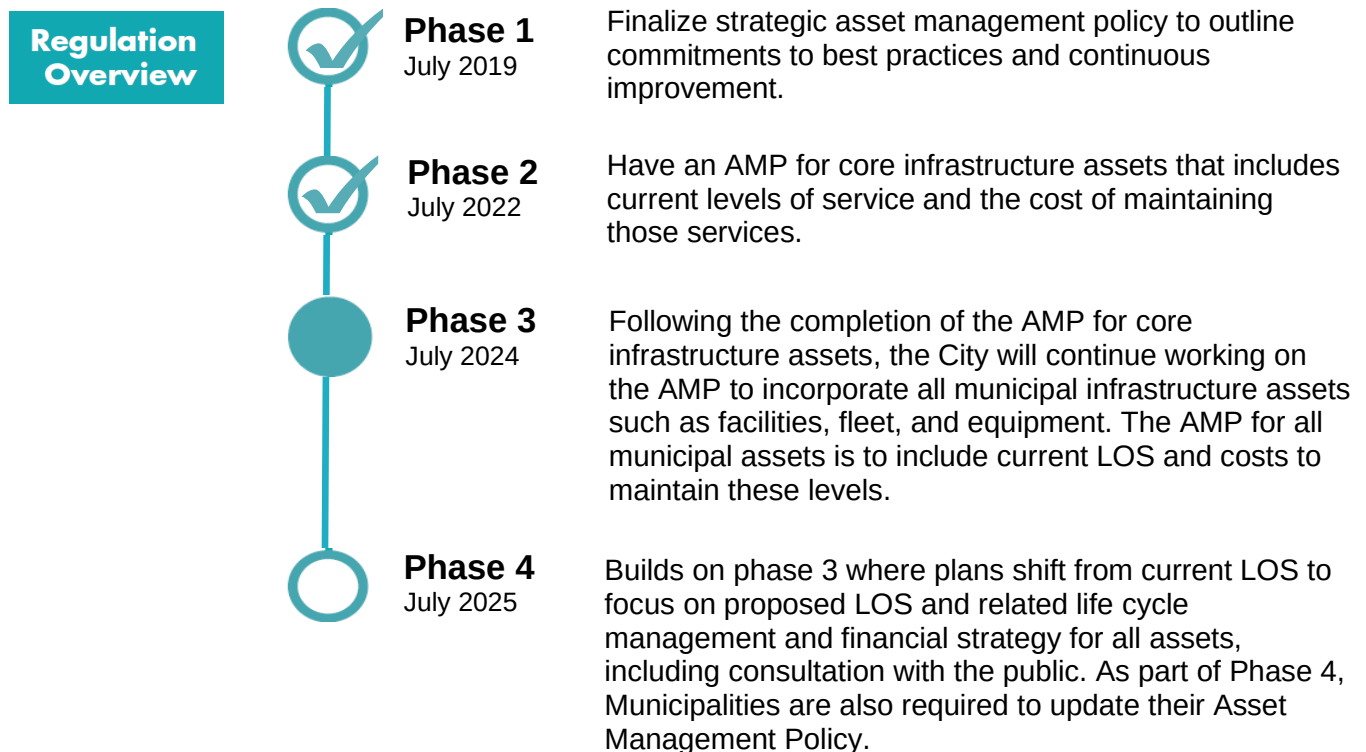
The *Infrastructure for Jobs and Prosperity Act, 2015* in section 6(2) sets out principles for the provincial government to regulate asset management planning for the 444 municipalities in Ontario.

In January 2018, the Province of Ontario enacted Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure. The regulation sets out minimum requirements/guidelines for municipal asset management planning and reporting for municipal AMP and policies. As part of this regulation, the Province mandated phased requirements for municipal AMP.

The phase-in schedule outlined in O. Reg. 588/17 states that each municipality must have an Asset Management Policy. The City's Strategic Asset Management Policy was approved by Council in July 2019. The document outlines the City's corporate commitment to the adoption of the asset management principles defined in the *Infrastructure for Jobs and Prosperity Act, 2015*. The Policy also illustrates that in addition to the regulatory requirements, asset management is critical to supporting the City's Mission, Vision, and Values. This was the first step in a series of actions required under O. Reg. 588/17.

Phase 2 of the regulation mandated that each municipality have an approved AMP in place for core municipal infrastructure assets (water, wastewater and stormwater assets, roads, bridges, and culverts) that includes an analysis of asset performance and risks, as well as life cycle and financial management strategies required to maintain current LOS.

The City's 2022 AMP for core infrastructure assets, prepared by GM BluePlan Engineering Ltd, is fully compliant with the requirements outlined in O. Reg. 588/17 and is in alignment with the City's Strategic Asset Management Policy. The AMP supports the City's plan to responsibly manage the majority of its core assets – a portfolio of over \$1.25 Billion. At its October 11, 2022 meeting, Council endorsed the 2022 AMP for Core Assets, as presented by GM BluePlan Engineering Ltd.



Included in the 2023 budget is a capital project to begin the work required for Phase 3. The project will include the completion of four (4) AMPs, including an update to the 2016 AMP for all City assets, an AMP for our housing portfolio, an AMP for the Water Purification Plant, and an AMP for the Wastewater Treatment Plant.

Compliance with Ontario Regulation 588/17 is required for senior government capital funding programs like the Canada Community-Building Fund, formerly the Federal Gas Tax Fund.

Reserves and Reserve Funds

Reserves and reserve funds are a critical component of a municipality's long-term financial planning. These funds are set aside to help offset future capital needs, obligations, pressures, and costs.

The City has established a Reserve and Reserve Fund Policy to ensure appropriate use and to foster long-term planning of City funds. The City maintains reserves and reserve funds in accordance with the Reserve and Reserve Fund Policy and provincial statute.

The purpose of reserves and reserve funds is to address long-term funding strategies and to ensure good financial and cash management for the ongoing financial stability of the Corporation. Reserves provide flexibility to manage the financial needs of the City.

The purpose of maintaining reserves is to:

- Provide stability of tax rates;
- Provide funding for one-time or short-term requirements without permanently impacting tax and utility rates;
- Make provisions for the replacement and/or maintenance of capital assets and infrastructure;
- Provide flexibility to manage debt levels and protect the City's financial position;
- Provide a source of internal financing;
- Ensure adequate cash flows;
- Provide for future liabilities incurred in the current year but paid for in future years.

Reserves and reserve funds are comprised of funds set aside for specific purposes by Council, legislation, regulation, or agreement. Municipal Councils may set up reserves and reserve funds for any purpose for which they have the authority to spend money.

Reserves: Monies set aside through Council approval and not restricted by legislation. Reserves do not receive an annual interest allocation.

Reserve Funds: Funds that have been set aside either by a By-Law of the municipality or by a requirement of provincial legislation. Reserve funds do receive an annual interest allocation.

There are two types of reserve funds:

- Obligatory – required for legislated purposes, (i.e. Development Charges Reserve Fund, Canada Community Building Fund).
- Discretionary – established for specific purposes (i.e. Parking Reserve Fund, Progress Fund).

As outlined in the City's Reserve and Reserve Fund Policy, the City has numerous reserves and reserve funds that are consolidated into four main categories:

1. Operating Reserves – These reserves are established for operational purposes and typically carry balances outside of the Working Reserve, Tax Stabilization Reserve, and the Winter Control Reserve. Operating reserves can be used to fund items that occur which were not planned and budgeted. The Policy states that funds borrowed from the Working Reserves be paid back.
2. Capital Reserves – These reserves are to be used to accumulate funds over time to replace and maintain infrastructure and to purchase capital assets (land, facilities, equipment, machinery). Continued infrastructure renewal investment will ensure that services are sustainable into the future and meet the citizen's level of service expectations. The objective of capital reserves is to provide a source of

funding for the City's long-term capital plan.

3. Restricted Reserves (Municipal) – These reserve funds are for identified purposes and funded from specific revenue sources (i.e. Building Surplus Reserve).
4. Restricted Reserves (External) – These reserve funds are for identified purposes from specific revenue sources external to the municipal corporation (i.e. Arts and Culture Trust Fund).

The Reserve and Reserve Fund Policy ensures that annual reporting to Council will occur at the same time that the City's Financial Statements are presented. The annual report is to provide an update on the balances of reserves, how they compare to the targeted funding levels established in the policy and recommend to Council a plan to work towards achieving the targeted balances.

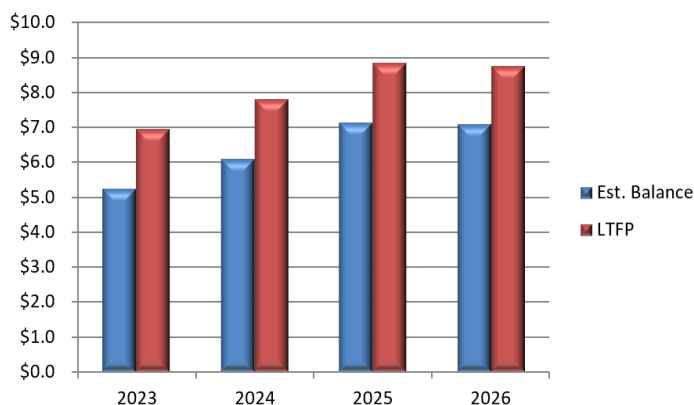
As the City moves forward, financial sustainability must continue as one of Cornwall's key priorities. The corporation needs to continue to develop approaches that strengthen reserve balances over the long-term. In 2023, the City plans to update its Reserve and Reserve Fund Policy when it completed its LTFP update. The updated Reserve and Reserve Fund Policy will be presented to Council for adoption.

Reserve and Reserve Fund Balances

Long-term financial planning applies strategies, identifying contributions to and disbursements from each reserve and reserve fund, to ensure that funding will be sufficient to meet planned future obligations.

Operating Reserves

The following chart shows the four-year forecasted balance (shown in the millions) for the City's Operating Reserves compared to the LTFP.



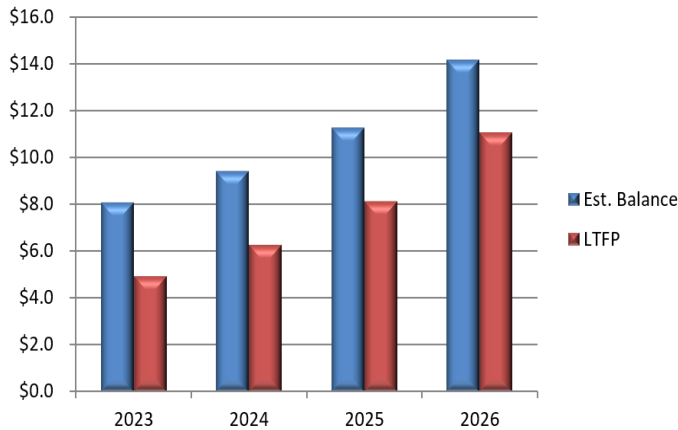
The Working Reserve is below the LTFP projection for 2023. This is primarily due to payments required to cover outstanding tax refunds (\$1,899,263) from previous years related to assessment appeals. The City has committed to repay the Working Reserve over the next several years. The remaining balance to pay to the Working Reserve is \$799,263.

The City has not included a contribution to the Working Reserve in the 2023 budget.

Capital Reserves

The following chart shows the four-year forecasted balance (shown in the millions) for the City's Capital Reserves compared to the LTFP.

Over the next four years, Capital Reserves are trending above the balance projected in the LTFP.

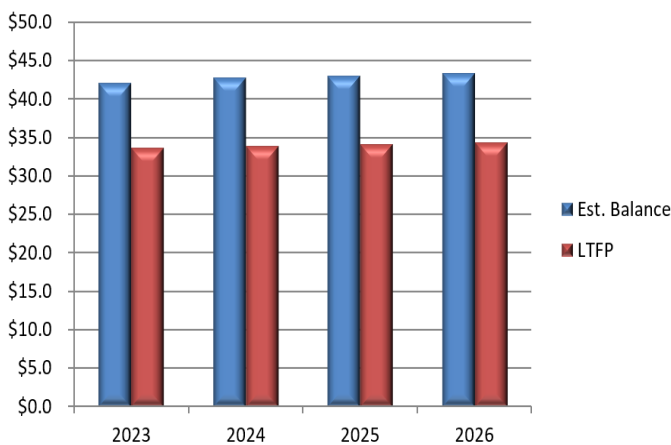


This is mainly for two reasons. In 2019, DFA Infrastructure International Inc. completed a full cost accounting analysis and financial sustainability plan for the City's landfill. The City is carrying approximately \$1 million more in this reserve than forecasted in the LTFP. Additional funding will be required in years to come to support both waste diversion and disposal and the implementation of an organics program for the City.

The City is also holding approximately \$1.4 million more in its Land Reserve. These funds are earmarked for the Nick Kaneb Drive extension road construction project in the Business Park.

Restricted Reserves (Municipal Funding)

The following chart shows the four-year forecasted balance (shown in the millions) for the City's Restricted Reserves (Municipal Funding) compared to the LTFP.



(for the purposes of this illustration, the Water and Wastewater Reserves were excluded from the chart)

The balance of the Local Housing Capital Reserve Fund was not projected in the LTFP (\$4.1M). Information from the AMP to be completed by July 2024 will help the City understand the funding required to support its housing portfolio.

The balance of the Building Surplus Reserve is more than the projection from the LTFP (\$1.7M) and is above the City's targeted balance. Buildings Services is self-finding. The Reserve holds any annual surplus and funds any annual deficit.

The balances of the Brownfields Reserve and WSIB-Estimated Future Benefit Costs Reserve are greater than the projection from the LTFP, though below the City's targeted balances for both Reserves.

It is important to note that a portion of reserves and reserve funds are committed for capital and other projects previously approved by Council. These funds remain in reserves and reserve funds until they are spent on the approved project.

Included in Appendix B, the Reserve Schedule presents estimated reserve and reserve fund balances at January 1, 2023, contributions and disbursements to and from reserves and reserve funds during 2023, and provides estimated reserve balances at December 31, 2023. The first page of the Reserve Schedule also provides target balances from the City's Reserve and Reserve Fund Policy and the 2023 projected balances from the LTFP.

Long-Term Debt

Debt is one of several capital funding tools available to municipalities. When used responsibly, it can be a powerful tool to help finance long-term capital needs. Debt is an important part of the City's strategy for investment in assets that have a long-term useful life.

It is important to note that while debt is a funding source for capital, the amount owing, plus the related interest, must be paid in future years from operating funds. Debt is a trade-off between increased fiscal flexibility in the short-term versus reduced fiscal flexibility over the term of the repayment.

The Debt and Financial Obligation Limits regulation (O. Reg 403/02) prescribes terms under which a municipality can undertake long-term debt. This regulation, in summary, places a limit on how much a municipality may expend annually in principal and interest payments on long-term debt, without the municipality first seeking Ontario Municipal Board approval. The regulation permits a maximum of 25% of own-source revenues to be used to fund principal and interest charges for debt. The Ministry of Municipal Affairs and Housing prepares and provides each municipality with its Annual Repayment Limit (ARL). The ARL calculates the repayment limit for the municipality. The City's 2022 ARL is approximately \$31.5 million in principal and interest payments.

Notwithstanding the limit prescribed in the regulation, in order for debt to be affordable and sustainable, the City is following a policy recommendation in the LTFP that sets a maximum annual repayment limit of 10% of net own-source revenues (approximately \$12.6 million in principal and interest payments annually).

The City's LTFP sets out principles to describe the projects in which debt can be used. One of the principles in the LTFP states that debt financing should be used where appropriate. More specifically, borrowing should only be for:

- New, non-recurring infrastructure renewal requirements;
- Self-supporting programs and facilities;
- Projects where the cost of deferring expenditures exceeds debt servicing costs;
- Debt with terms no longer than the anticipated life of the funded asset.

The LTFP recommends that the City only borrow for assets where costs are greater than \$2.5 million and have a useful life of more than 20 years, and that debt should be affordable, sustainable, and structured in a way that those who benefit from the asset pay for the debt.

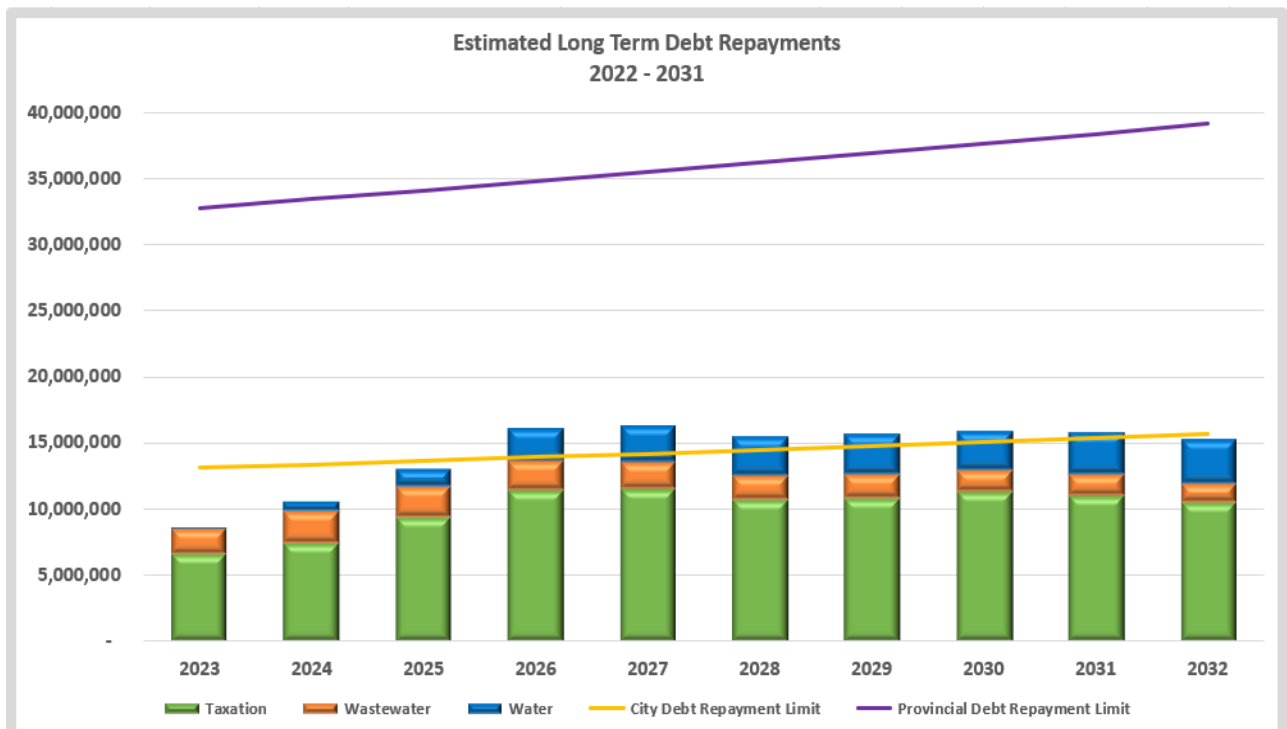
Total Projected Debt Balances and Debt Capacity

Currently, the City's existing debt obligations of \$47.1 million require an annual payment of \$8.2 million. The following chart illustrates that the City is at 65% of the Municipal limit and at 26% of the Provincial limit.

Debt and Financial Obligation Limits	Debt Limits	2022 Debt Limits	Percentage of Limit Utilized
City of Cornwall Self-Imposed Debt Limit	10%	\$12.6M	65.0%
Ontario Regulation 403/02	25%	\$31.5M	26.0%
Current Debt Limit Payment Percentage		6.50%	

The following chart and graph provide forecasted information regarding the City's 2022 debt payments and projected debt repayments from 2023 to 2032.

Total Projected Annual Debt Payments (Principal and Interest) and Debt Capacity								
Year	Estimated Debt Repayments				Estimated Own-Source Revenue	Estimated Debt Limit		Percentage
	Taxation	Water	Wastewater	Total		Municipal 10%	Provincial 25%	
2022	5,313,742	-	2,886,336	8,200,078	126,076,050	12,607,605	31,519,013	6.50%
2023	6,523,185	114,433	1,982,795	8,620,413	128,597,571	12,859,757	32,149,393	6.70%
2024	7,418,653	719,720	2,362,147	10,500,521	131,169,522	13,116,952	32,792,381	8.01%
2025	9,294,607	1,335,994	2,376,535	13,007,135	133,792,913	13,379,291	33,448,228	9.72%
2026	11,382,117	2,364,030	2,251,139	15,997,286	136,468,771	13,646,877	34,117,193	11.72%
2027	11,477,756	2,782,427	1,989,925	16,250,108	139,198,147	13,919,815	34,799,537	11.67%
2028	10,654,152	2,949,785	1,849,894	15,453,832	141,982,109	14,198,211	35,495,527	10.88%
2029	10,694,004	3,117,144	1,849,894	15,661,043	144,821,752	14,482,175	36,205,438	10.81%
2030	11,221,954	3,041,755	1,607,146	15,870,855	147,718,187	14,771,819	36,929,547	10.74%
2031	10,983,658	3,209,113	1,540,187	15,732,958	150,672,550	15,067,255	37,668,138	10.44%
2032	10,393,627	3,379,626	1,473,227	15,246,480	153,686,001	15,368,600	38,421,500	9.92%



This graph includes a line (purple) that reflects the provincial upper limit indexed at the rate of 2% to which the City could incur principal and interest charges and be within its provincial debt capacity level. This limit represents the maximum amount that the municipality has available to commit to additional payments relating to annual debt and financial obligations. Also indicated on the graph is the recommended municipal debt ceiling (yellow line) indexed at 2% for future years in line with projected inflation.

The vertical bars depict the estimated annual principal and interest for taxation, water and wastewater based on the City's 10-Year Capital Plan and the LTFP.

In addition to the existing debt, approval has been granted to issue debt on prior year capital projects in the amount of \$102.4 million. Though the City currently remains within its annual debt and financial obligation limit, the City plans to finance a few major projects over the next several years (MW Yard, Fire Station, Art Centre, water meters, and housing developments on Ninth St. and Pitt Street N). This unissued approved debt will be included in a future debt issuance as expenditures are incurred and projects are completed.

Based on the 10-year capital plan to 2032, the City plans to finance \$64.1 million in capital works and asset replacement (including the raw water intake, watermain replacement on Vincent Massey Dr., land mobile radio upgrade, front steps at the Civic Complex, Benson Centre artificial turf and gymnasium).

Assumptions have been made in calculating the estimated debt levels using interest rates and loan periods reflective of the type of borrowing. The rate of interest and term are used for illustration purposes only. The actual rate of interest will fluctuate depending on market conditions and the actual term of the loan.

While interest costs can increase a project's total cost, debt financing may still be the preferred choice during periods of rapid construction cost escalation, where securing a firm price now could avoid inflationary increases later.

Further detail regarding the City's Debt Schedule and ARL can be found in Appendix C. The table in Appendix C provides a summary of issued, unissued, and planned net debt supported through various funding sources: taxation, water billings, wastewater billings, and other revenue sources. Approximately 52% of the City's annual debt repayments are funded by non-taxation sources of revenue which would include funding received through the Canada Community Building Fund, Provincial Gas Tax funding, Ministry of Health, Reserves, United Counties of SDG, etc.

To meet the requirements of regulation 403/02 under the *Municipal, Act, 2001*, a report outlining the City's outstanding debt and debt limits is reported to Council annually. The report is presented to Council at the same time as the presentation of the Financial Statements.

Community Partners

The City supports many organizations who provide programs and services to our community. A relationship is formalized through an Agreement or Memorandum of Understanding.

The following chart provides past approved budgets for Community Partners and the 2023 budget submission.

Community Partners	2020 Approved	2021 Approved	2022 Approved	2023 Submission
Cornwall Public Library	\$2,364,143	\$2,451,158	\$2,261,666	\$2,401,019
Eastern Ontario Health Unit (EOHU)	\$817,138	\$728,413	\$742,981	\$757,841
Raisin Region Conservation Authority (RRCA)	\$537,600	\$548,352	\$549,255	\$563,105
Cornwall Regional Airport	\$103,049	\$103,049	\$110,126	\$110,126
Heritage Cornwall	\$5,475	\$0	\$3,850	\$3,850
SD&G Historical Society	\$100,000	\$100,000	\$151,309	\$151,309
Eastern Ontario Regional Network (EORN)	\$54,225	\$54,225	\$54,225	\$28,367
Heart of the City	\$30,000	\$0	\$0	\$0
Cornwall Innovation Centre (CIC)	\$50,000	\$0	\$0	\$0
Eastern Ontario Agri Food Network (EOAFN)	\$0	\$25,000	\$25,000	\$25,000
Medical Recruitment / Scholarships	\$175,000	\$175,000	\$100,000	\$200,000
Municipal Grants Program - Net	\$200,000	\$113,484	\$123,446	\$153,000
Beyond 21 - Capital (from/to Working Reserves)	(\$100,000)	\$100,000	\$0	\$0
Total	\$4,336,630	\$4,398,681	\$4,121,858	\$4,393,617

Much like City departments, the Cornwall Public Library submits its operating and capital budgets to the City each year, to be included for consideration with the City's annual budget. The Library's 2023 operating budget submission increased by \$45,234 or 2.0% when compared to 2022. The gross capital budget remained flat at \$150,000. In 2023, the capital requirements for the Library will be funded through the Municipal Building Reserve. The 2023 budget for the Library is detailed on page 198.

Funding from the municipality for the Eastern Ontario Health Unit (EOHU) and the Raisin Region Conservation Authority (RRCA) is regulated through the province. The City has not received the 2023 budget from the EOHU. A 2% increase was included in the 2023 budget. The City has not received the 2023 budget for the RRCA. The 2023 budget represents a 2% increase on their 2022 total levy for Cornwall.

The 2023 budget for the Cornwall Regional Airport is included in the budget at the same amount as in the 2022 budget. Heritage-Patrimoine Cornwall is seeking a modest amount of funding to support its operating budget. The 2023 budget for the SD&G Historical Society was included at \$151,309 (flat to 2022).

The 2023 budget continues to support the Eastern Ontario Regional Network's broadband internet access project and the cell gap and capacity project. The City has paid its commitment through the Working Reserve and is paying back \$25,858 per year to 2026.

During the 2021 budget meetings, Council approved to support the Eastern Ontario Agri Food Network in the amount of \$25,000 per year from 2021 to 2023 (subject to an annual presentation and financial report to Council). This funding is to facilitate collaboration in the regional agri-food value chains between the municipal economic development departments,

regional agencies and stakeholders, farmers, food processors, food artisans, distributors and retailers, restaurants, and consumers to improve quality of life and economic prosperity of the region of Cornwall, SDG, Prescott-Russell and Akwesasne.

Municipal Grants Program

The Municipal Grants Program offers a number of funding opportunities each year for the purpose of starting and/or supporting community-based initiatives, such as, events, projects, festivals, and programs.

The different types of grants available through the Municipal Grants Program Policy are identified as follows:

Program 1 – Financial and In-Kind Assistance: provides eligible financial grants and in-kind contribution grants to support specific initiatives that promote inclusiveness and a broad community benefit through improving the well-being of the community and the quality of life for its residents. The maximum amount available to any one eligible organization in any one year is \$10,000 (cash, in-kind, or a combination of both).

Program 2 – Multi-Government Funding Support: provides a required municipal contribution to access funding from the federal and/or provincial government(s). The maximum amount available to any one eligible organization in any one year is \$30,000.

The Municipal Grants Review Committee has not met yet to review the applications for the 2023 year. The annual budget set aside for this Program as per Policy is \$170,000. In 2022, Council reduced the Municipal Grants budget from \$200,000 to \$170,000 and redirected \$30,000 to three signature events: Cornwall Triathlon, Optimist Club of Cornwall Ribfest, and the Cornwall Waterfest Dragon Boat Race. The current 2023 budget of \$153,000 includes \$30,000 for signature events and \$170,000 for the Municipal Grants Program (\$123,000 taxation and \$47,000 from a carry forward of reserves).

Budget Challenges/Risks

The City is facing a number of pressures in its 2023 budget that are not unique to Cornwall, but reflective of what is occurring in other municipalities and other sectors.

Infrastructure Backlog

The City owns and maintains several assets nearing or beyond their useful life. As these assets continue to age, the cost of maintenance increases, resulting in additional resources needed to maintain services. The 10-Year Capital Plan demonstrates the City's commitment to provide reliability in the use of current assets that support City services and build the infrastructure needed to maintain and improve the City's service delivery. The challenges to fund the capital backlog remain dependant on senior level government funding.

Staffing Resources

There are current and projected workforce shortages affecting many industries across Canada. Over the last few years, the City has seen the number of vacant positions posted and filled increase steadily. In order to continue to deliver community services at current service levels and respond to growing demands, the City will continue to work at strategies to address/alleviate workforce shortages.

High Inflation

The increase in costs for goods and services and supply delays and shortages have impacted the 2022 budget and will continue to impact the 2023 budget. Staff have been working on a number of initiatives to improve procurement processes and to identify cost-savings opportunities. Staff will monitor financial activity to ensure that any action required to address negative variances in relation to the budget is considered.

COVID-19 Pandemic

COVID-19 has presented many challenges in workplaces, public facilities, and in delivering City services. During the last three years, the City has responded to the changing environment and focused on business continuity with health and safety as the number one priority. There are still many unknown variables related to the impact of the COVID-19 pandemic for municipal service delivery in 2023, and whether there will be additional support payments from senior levels of government to mitigate these pressures.

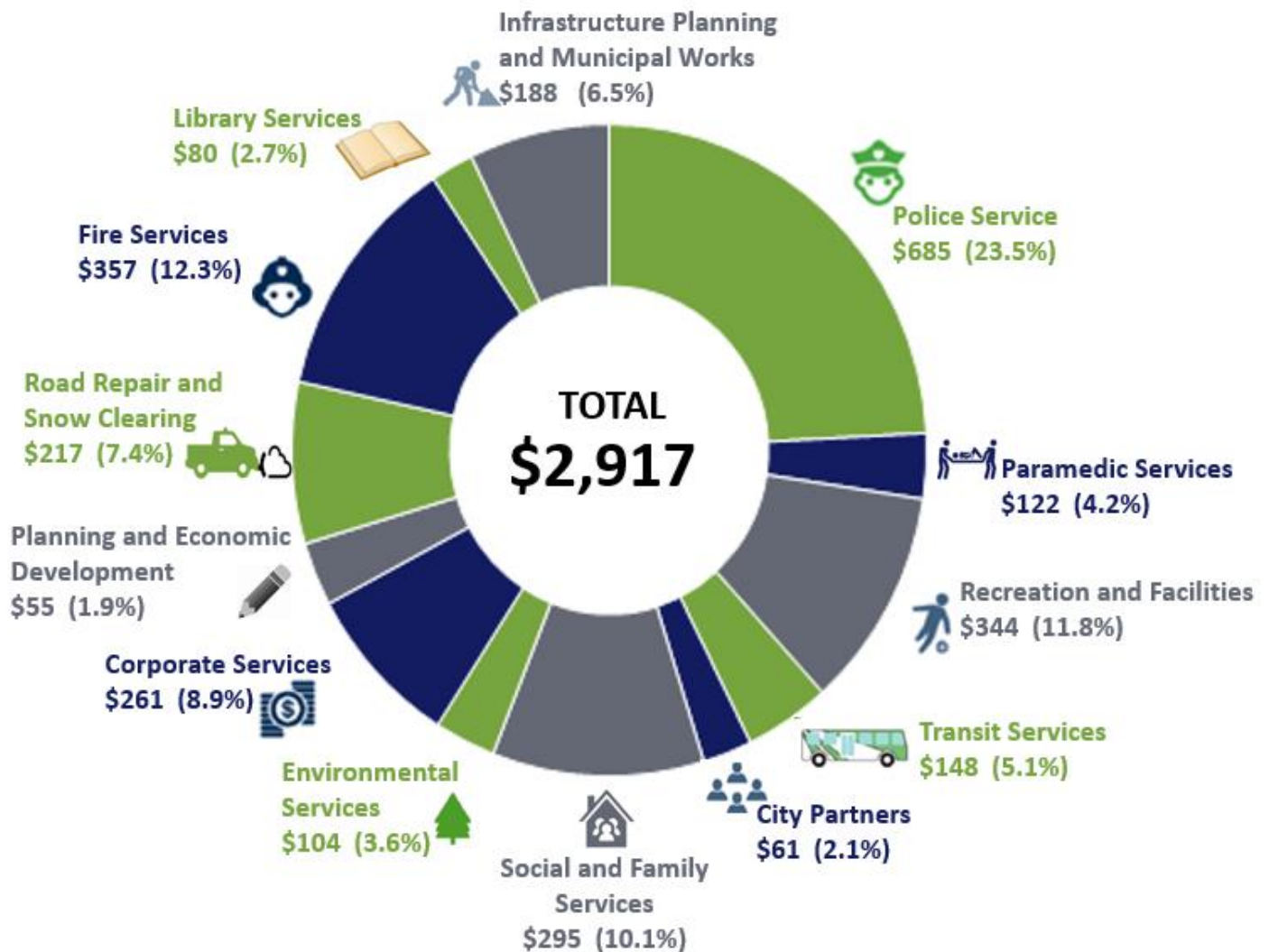
Budget Highlights

The 2023 budget for the City of Cornwall can be summarized as follows:

- ❑ The City manages an annual operating budget of \$214.0 million and a capital budget of \$36.9 million.
- ❑ The 2023 budget has been prepared as a normal budget year with no reductions to revenue or increases in expenses due to the COVID-19 pandemic.
- ❑ This document has been prepared with a tax levy of \$84,739,113. The tax levy increase is \$4,280,915 or 5.32%;
- ❑ Also included in the budget is \$1,765,568 of growth (new assessment from 2022 supplementary taxation) that has been added to the 2023 tax roll; and \$1,087,000 of supplementary taxation (projected growth added to the tax roll during 2023).
- ❑ Operating budgets funded from the tax base for City departments has increased by \$4,030,343 or 5.12%;
- ❑ Net capital budgets for City departments funded from the tax base have increased from \$1,776,948 to \$2,027,520 (\$250,572 or 14.10%).

Proposed Tax Dollars at Work

The 2023 municipal taxes for the average home assessed at \$176,700 would be \$2,916.69 (\$2,765.92 in 2022). The average annual increase is \$150.77 or 5.45%.

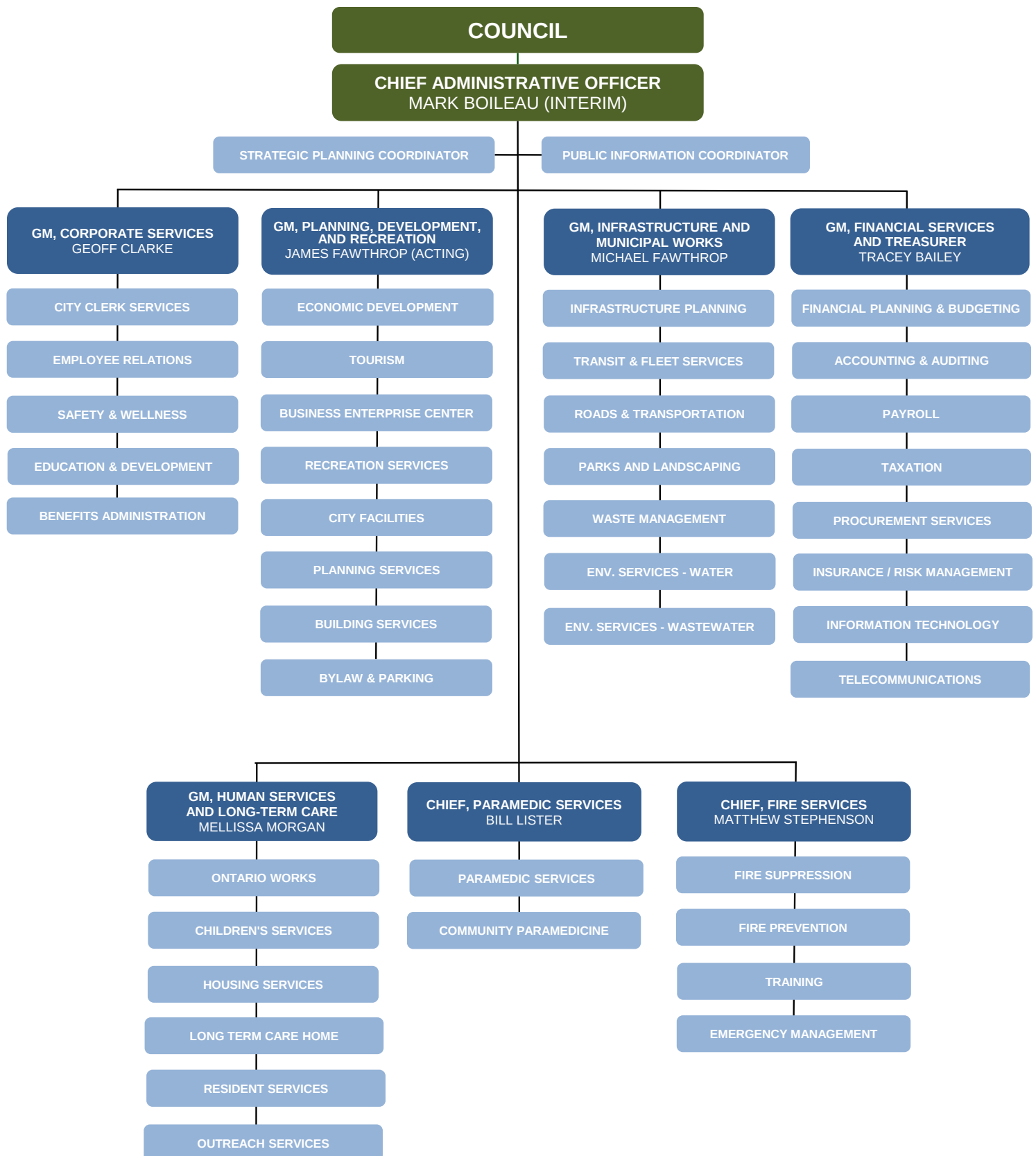


2023

BUDGET SUBMISSION

CITY OVERALL

Organizational Chart - Leadership



CITY OF CORNWALL - General Taxation

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$82,002,354	\$79,362,093	\$90,995,376	\$96,926,476	\$5,931,100	6.52%
Purchase of Goods	\$10,005,669	\$11,076,181	\$13,487,941	\$14,378,924	\$890,983	6.61%
Services and Rents	\$37,683,890	\$30,604,505	\$35,381,561	\$45,065,476	\$9,683,915	27.37%
Financing LTD Principal & Interest	\$4,989,178	\$4,931,563	\$7,048,520	\$6,653,562	(\$394,958)	(5.60%)
Insurance	\$1,185,082	\$1,670,970	\$1,789,372	\$2,239,073	\$449,701	25.13%
Financial and Transfers	\$37,969,255	\$33,345,030	\$40,645,111	\$40,789,738	\$144,627	0.36%
Contribution to Reserves	<u>\$10,731,073</u>	<u>\$9,278,058</u>	<u>\$6,010,011</u>	<u>\$7,989,363</u>	<u>\$1,979,352</u>	<u>32.93%</u>
Subtotal	\$184,566,501	\$170,268,400	\$195,357,892	\$214,042,612	\$18,684,720	9.56%
REVENUE						
Payments in Lieu & Supplementary & Growth	\$2,033,400	\$3,556,037	\$3,422,245	\$4,202,998	\$780,753	22.81%
Provincial and Federal Grants	\$65,464,320	\$55,481,366	\$66,523,107	\$74,873,354	\$8,350,247	12.55%
Other Municipalities	\$9,338,226	\$8,687,167	\$10,311,415	\$11,153,657	\$842,242	8.17%
Fees, Service Charges, & Misc Revenue	\$22,589,813	\$31,934,293	\$28,664,749	\$32,294,504	\$3,629,755	12.66%
Internal Revenue	\$7,365,535	\$3,728,698	\$6,387,238	\$7,872,069	\$1,484,831	23.25%
Contribution from Reserves	<u>\$993,111</u>	<u>\$949,556</u>	<u>\$1,367,888</u>	<u>\$934,437</u>	<u>(\$433,451)</u>	<u>(31.69%)</u>
Subtotal	<u>\$107,784,405</u>	<u>\$104,337,117</u>	<u>\$116,676,642</u>	<u>\$131,331,019</u>	<u>\$14,654,377</u>	<u>12.56%</u>
OPERATING SUBTOTAL	<u>\$76,782,096</u>	<u>\$65,931,283</u>	<u>\$78,681,250</u>	<u>\$82,711,593</u>	<u>\$4,030,343</u>	<u>5.12%</u>
<u>CAPITAL</u>						
Gross Capital	\$806,135	\$1,957,722	\$20,908,120	\$36,894,990	\$15,986,870	76.46%
Capital Funding	\$0	\$0	<u>(\$19,131,172)</u>	<u>(\$34,867,470)</u>	<u>(\$15,736,298)</u>	<u>82.25%</u>
NET CAPITAL COST (TAXATION)	<u>\$806,135</u>	<u>\$1,957,722</u>	<u>\$1,776,948</u>	<u>\$2,027,520</u>	<u>\$250,572</u>	<u>14.10%</u>
TOTAL OPERATING AND CAPITAL (SUPPORTED BY TAXATION)	<u>\$77,588,231</u>	<u>\$67,889,005</u>	<u>\$80,458,198</u>	<u>\$84,739,113</u>	<u>\$4,280,915</u>	<u>5.32%</u>

CITY OF CORNWALL

Long Term Financial Plan (LTFP)

	Budget 2022	Submission 2023	FORECAST			RE-FORECAST		
		2023	2023	2024	2025	2024	2025	2026
Net Operating Budget	66,990,607	69,003,105	68,501,140	70,008,166	71,408,329	71,590,721	74,096,397	76,689,771
change \$		2,012,498	1,638,143	1,507,026	1,400,163	2,587,616	2,505,675	2,593,374
change %		3.00%	2.45%	2.20%	2.00%	3.75%	3.50%	3.50%
Debt Payments	7,048,520	6,653,562	7,360,035	8,997,970	8,540,487	7,418,653	9,294,607	11,382,117
Net to/from Reserves	4,642,123	7,054,926	4,017,190	4,443,158	5,358,676	6,000,000	4,400,000	2,300,000
Total Net Operating	78,681,250	82,711,593	79,878,365	83,449,294	85,307,492	85,009,374	87,791,004	90,371,888
Total Net Capital	1,776,948	2,027,520	4,230,000	4,340,000	4,730,000	2,300,000	2,000,000	1,600,000
Total Levy	80,458,198	84,739,113	84,108,365	87,789,294	90,037,492	87,309,374	89,791,004	91,971,888
Net Levy Change \$		4,280,915	3,573,810	3,680,929	2,248,198	2,570,261	2,481,629	2,180,884
Net Levy Change %		5.32%	4.65%	4.38%	2.56%	3.03%	2.84%	2.43%
Net Levy - LTFP	-	85,502,516	85,502,516	87,976,797	90,096,767	87,976,797	90,096,767	91,904,078
Net Levy - variance		(763,403)	(1,394,151)	(187,503)	(59,275)	(667,423)	(305,763)	67,810

The LTFP chart presented above provides a financial snapshot of the forecast to 2026.

The column titled 'Submission 2023' indicates that the City will collect \$763,403 less tax levy than what was included in the updated LTFP.

The forecast for years 2023, 2024, and 2025 was the projected forecast from the 2022 budget process.

Annually, Financial Services provides a reforecast for the three years following the budget year. The reforecast attempts to realign targets to the 2017 LTFP, including any known changes since 2017.

2023

BUDGET SUBMISSION

GENERAL GOVERNMENT

COUNCIL ■

CHIEF ADMINISTRATIVE OFFICER ■

CLERKS SERVICES ■

HUMAN RESOURCES ■

FINANCIAL SERVICES ■

NON-DEPARTMENTAL ■

Council

2023 Budget Submission

Role of Council:

- Represent the public and consider municipality's best interests.
- Develop and evaluate municipal policies and programs.
- Determine what services the municipality provides.
- Ensure administrative and controllership policies, practices and procedures are in place.
- Ensure accountability and transparency of municipal operations.
- Maintain the financial integrity of the municipality.
- Carry out the legislative duties of Council under various Acts.

Description

The City of Cornwall is governed by an elected 11-member City Council comprised of the mayor and ten councillors representing the city as a whole. The mayor and city councillors serve a four-year term. 2023 is the first year of this four-year term of Council.

Key Goals

1. Establish a Strategic Plan which includes a Vision, Mission and Values in support of the priorities for the municipality.
2. Establish goals and objectives.
3. Approve guidelines for preparing the annual budget.
4. Establish services and level of services.
5. Engage with staff, public and stakeholders.

Commentary / Budget Variances

City Council holds regular meetings at City Hall, located at 360 Pitt Street. Typically, meetings are held at 7p.m. twice per month, with the exception of March, July, August and December, when meetings are held once per month. Council meetings are broadcasted live on YourTV (cable channel 11) and are also webcasted through the City's website.

Salaries and Benefits

Salaries and Benefits include Council salaries, half of the cost for an Administrative Assistant, and a Strategic Planning Coordinator. For its last term, Council adopted an increase at the annual rate of inflation defined by the Consumer Price Index (CPI) for the Mayor's salary and adjusted Councillor salaries for the years 2019-2022 following the completion of a municipal survey. Council has not yet determined its remuneration for this term of Council. The Clerk's Office will bring a report to Council to initiate this discussion.

Purchase of Goods

There is no change in Purchase of Goods. Purchase of Goods includes monies for public relations, promotion costs, stationery, food provisions, books, and magazines.

Services and Rents

The decrease in Services and Rents is related to costs for cellphones (\$5,592) and minimal cost changes for memberships/subscriptions. Included in the 2023 budget submission are the following membership/subscription costs:

AMO	\$16,000	AFMO	\$3,300
FCM	\$11,355	AMO-MEPCO	\$4,600
Chamber of Commerce	\$500	GLSLCI	\$3,300
EOMC	\$4,000	Municipal Information Network	\$1,300

Also included in Services and Rents is Council's conference/travel budget (\$30,000), councillor expense accounts (\$12,575 - \$1,257.50 each), Board Honorariums (CPS \$15,500, GSDL \$2,520) and a budget for an Integrity Commissioner (\$7,500).

Financial and Transfers

In 2022, new devices were purchased for Council. This will be budgeted again in 2026.

Contributions to/from Reserves

Each year, the City contributes to reserves for technology requirements of the new Council. These funds are used to help offset the cost of cellphones and tablets that are purchased in the year the new Council takes Office. In 2023, the first contribution of \$6,000 is included in the budget.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Dec (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$415,081	\$399,854	\$465,471	\$468,151	\$2,680	0.58%
Purchase of Goods	\$7,005	\$2,187	\$19,000	\$19,000	\$0	0.00%
Services and Rents	\$74,864	\$79,884	\$126,685	\$122,530	(\$4,155)	(3.28%)
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$676	\$19,699	\$25,500	\$0	(\$25,500)	(100.00%)
Contribution to Reserves	\$5,500	\$0	\$0	\$6,000	\$6,000	100.00%
Subtotal	\$503,126	\$501,624	\$636,656	\$615,681	(\$20,975)	(3.29%)
REVENUE						
Provincial and Federal Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$0	\$24,200	\$16,500	\$0	(\$16,500)	(100.00%)
Subtotal	\$0	\$24,200	\$16,500	\$0	(\$16,500)	(100.00%)
NET OPERATING COST (TAXATION)	\$503,126	\$477,424	\$620,156	\$615,681	(\$4,475)	(0.72%)
CAPITAL						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$503,126	\$477,424	\$620,156	\$615,681	(\$4,475)	(0.72%)



JUSTIN TOWNDALE
MAYOR-MAIRE



TODD BENNETT



MAURICE DUPELLE



SYD GARDINER



SARAH GOOD



CARLYNE HEBERT

COUNCIL CONSEIL



DEAN HOLLINGSWORTH



ELAINE MACDONALD



CLAUDE MCINTOSH



FRED NGOUNGOGO



DENIS SABOURIN

Chief Administrative Officer

2023 Budget Submission

The Chief Administrative Officer is appointed pursuant to Section 229 of the Ontario Municipal Act, which states:

“A municipality may appoint a chief administrative officer who shall be responsible for,

- (a) exercising general control and management of the affairs of the municipality for the purpose of ensuring the efficient and effective operation of the municipality; and
- (b) performing such other duties as are assigned by the municipality.”

Public Information Services falls under the umbrella of the Office of the CAO. Public Information Services leads public and internal communications initiatives in support of City priorities and program delivery by creating campaigns to highlight City services, through media releases, social media posts, and the City’s website.

Description

Responsible for managing the affairs of the municipality and the commitment to provide accessible, innovative, and efficient services in support of Council’s Strategic Plan.

Key Goals

- | | |
|---|---|
| 1. Administers the business affairs of the City of Cornwall. | 6. Directs general financial control of all departments and ensures the Mayor and Council are presented with annual financial reporting reflecting the performance of the corporation and variances for revenues and expenditures to the approved budget. |
| 2. Provides leadership and direction to the Senior Management Team and throughout the organization. | 7. Ensures effective communication and public access to information regarding local government, programs and services. |
| 3. Directs the development and implementation of corporate policies and programs. | 8. Liaise with local boards, agencies, associations, other municipalities and senior levels of government to further the City’s interests. |
| 4. Provides the Mayor and Council with accurate information in a timely, open and transparent manner to facilitate healthy public debate and decision making. | |
| 5. Assist the Mayor and Council in the development of the City of Cornwall’s Strategic Plan. | |

Commentary / Budget Variances

Salaries and Benefits

Salaries and Benefits includes the salary for the CAO, half of the cost for an Administrative Assistant, and a Public Information Coordinator. The decrease in salaries and benefits is related to both the CAO and Administrative Assistant budgeted at the first step of the non-union grid.

Services and Rents

The budget under Services and Rents includes conference costs for the CAO and public engagement through the Public Information Services division. This includes general advertising, translation costs, Have Your Say, and Street Level videos.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$414,472	\$380,753	\$423,938	\$388,513	(\$35,425)	(8.36%)
Purchase of Goods	\$4,617	\$4,046	\$3,300	\$3,300	\$0	0.00%
Services and Rents	\$120,049	\$104,130	\$106,054	\$106,090	\$36	0.03%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$852	\$982	\$247	\$0	(\$247)	(100.00%)
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$539,990	\$489,911	\$533,539	\$497,903	(\$35,636)	(6.68%)
REVENUE						
Provincial and Federal Grants	\$0	\$48,616	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$2,087	\$0	\$0	\$0	\$0	0.00%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,087	\$48,616	\$0	\$0	\$0	0.00%
NET OPERATING COST (TAXATION)	<u>\$537,903</u>	<u>\$441,295</u>	<u>\$533,539</u>	<u>\$497,903</u>	<u>(\$35,636)</u>	<u>(6.68%)</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$537,903</u>	<u>\$441,295</u>	<u>\$533,539</u>	<u>\$497,903</u>	<u>(\$35,636)</u>	<u>(6.68%)</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
CAO	\$353,344	\$341,256	\$349,117	\$317,110	(\$32,007)	(9.17%)
Public Information Services	<u>\$184,559</u>	<u>\$100,039</u>	<u>\$184,422</u>	<u>\$180,793</u>	<u>(\$3,629)</u>	<u>(1.97%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$537,903</u>	<u>\$441,295</u>	<u>\$533,539</u>	<u>\$497,903</u>	<u>(\$35,636)</u>	<u>(6.68%)</u>

Clerk Services

2023 Budget Submission

The Office of the City Clerk is legislated by the Municipal Act and is the interface between Council, Administration and the public. The Office of the City Clerk is committed to serving the Council of The Corporation of the City of Cornwall, all City Departments, and the citizens of this community through democratic processes such as Council meetings, elections, access to city records, and all legislative actions ensuring transparency to the public.

Clerks Services provide vital statistics, including marriage licences, wedding ceremonies and death registrations as well as issuing Lottery Licences. Clerk Services is also a call centre focusing on the customer service experience.

The City Clerk has broad and independent authority under the Municipal Elections Act to deliver elections and by-elections.

Description

The Office of the City Clerk is committed and dedicated to serving the Council of The Corporation of the City of Cornwall, all City Departments and the citizens of this community.

Clerk Services provides information pursuant to Provincial statutes and municipal regulations and lends itself to bringing respect and dignity to the City it serves by providing efficient, courteous, and professional services.

Key Goals

1. Operationalize our Electronic Documents Retention Management System corporate-wide.
2. Establish a Routine Disclosure and Active Dissemination Policy and provide training corporate-wide.
3. Focus on customer service by receiving citizen requests, complaints and inquires through a dedicated resource (CityView).
4. Complete the review of policies and procedures.
5. Conduct a review of the Terms of Reference for Cornwall's Committees, Commissions and Boards.

Commentary / Budget Variances

Salaries and Benefits

In previous years, the salary of the General Manager, Corporate Services was budgeted 100% in Human Resources. To fairly represent the support provided to both Clerks Services and Human Services, 40% of the General Manager's salary has been reallocated to Clerk Services. Other increases in Salaries and Benefits represent incremental and contractual obligations.

Purchase of Goods/Services and Rents

The budgets for Purchase of Goods and Services and Rents decreased when compared to the 2022 budget. In 2022 the City budgeted for election costs. Excluding election activity, Purchase of Goods decreased by \$7,000. This was a one-time purchase in 2022 for shelving and Services and Rents decreased by \$1,138. This is related to reductions in telephone and document shredding costs.

Contributions to/from Reserves

A contribution to reserves is made in non-election years in order to substantially offset the cost of the election. Included in the 2023 budget is a \$55,000 (\$45,000 prior years) contribution to reserves. The contribution is being increased in order to budget for the introduction of electronic voting.

Revenue

Revenue (lottery licencing, burial permits, birth registrations, civil ceremonies, etc.) is budgeted at the same level as in 2022.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$385,699	\$388,169	\$407,304	\$500,934	\$93,630	22.99%
Purchase of Goods	\$19,980	\$22,563	\$43,075	\$23,275	(\$19,800)	(45.97%)
Services and Rents	\$395,672	\$562,231	\$595,601	\$400,083	(\$195,518)	(32.83%)
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$38,356	\$50,404	\$47,581	\$53,760	\$6,179	12.99%
Contribution to Reserves	\$65,000	\$0	\$0	\$55,000	\$55,000	100.00%
Subtotal	\$904,707	\$1,023,367	\$1,093,561	\$1,033,052	(\$60,509)	(5.53%)
REVENUE						
Provincial and Federal Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$173,807	\$185,232	\$216,500	\$216,500	\$0	0.00%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$0	\$155,000	\$135,000	\$0	(\$135,000)	(100.00%)
Subtotal	\$173,807	\$340,232	\$351,500	\$216,500	(\$135,000)	(38.41%)
NET OPERATING COST (TAXATION)	\$730,900	\$683,135	\$742,061	\$816,552	\$74,491	10.04%
CAPITAL						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$730,900	\$683,135	\$742,061	\$816,552	\$74,491	10.04%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Clerk's Division	\$683,165	\$626,891	\$654,290	\$758,682	\$104,392	15.96%
Election Division	\$47,735	\$56,244	\$87,771	\$57,870	(\$29,901)	(34.07%)
TOTAL OPERATING AND CAPITAL	\$730,900	\$683,135	\$742,061	\$816,552	\$74,491	10.04%



Human Resources

2023 Budget Submission

Responsibilities of the Human Resources (HR) Department include: HR strategy, organizational effectiveness, workforce planning, labour relations, employee relations, health, safety and wellness programs, competence development, performance management, leader sourcing and talent management, recruitment and orientation, employment turnover, benefits administration, human resource administration, employee engagement and recognition programs, and human resource reporting.

Description

Human Resources is the people department for the City of Cornwall providing a wide and varying range of services to approximately 600 full-time employees supported by a part-time complement in several municipal service areas.

Its mission is to train, develop and motivate City employees to enable them to provide the best possible service to the citizens of Cornwall.

There are four different Unions with seven bargaining units that represent approximately 86% of the full-time regular workforce.

Key Goals

1. Policy and procedure review for internal policies.
 2. Implement leadership training for all organizational levels.
 3. Advance Equity, Diversity, and Inclusion in response to the internal demand for social responsiveness and accountability. Continue to identify and promote practices and principles that celebrate the strengths in difference and ensure equitable opportunities in employment and service delivery.
 4. Negotiate and finalize collective agreements for six collective bargaining units.
 5. Launch a new corporation wide “Lean” philosophy and methodology to maximize customer value, staff engagement, and improve key processes.
-

Commentary / Budget Variances

Salaries and Benefits

In 2022, the HR department included two new positions at 0.5 (one a transfer from GSDL). Both the Disability and Wellness Coordinator and HR Generalist have been budgeted for a full year in 2023. In 2023, 40% of the General Manager's salary was reallocated to Clerk Services. Retiree benefits increased by \$87,000 in 2023. All other Salaries and Benefits represent incremental and contractual increases.

Services and Rents

In 2023, there will be negotiations with six locals for renewal of collective agreements. Through negotiations, further alignment of the collective agreements will be sought to provide additional operational flexibility. An increase in Services and Rents is attributed to training and development opportunities for employees. There is an increase for advertising for recruitments, medical services referrals for injured employees, and ergonomic assessments. The budget is increased for arbitrations, grievances, and negotiations.

Financial and Transfers / Internal Revenue

The WSIB budget has increased by \$60,000 to align with actuals. HR records the cost of WSIB expenses; however, an offsetting revenue exists as these costs are recovered from the associated departments.

Contribution from Reserves

The 2023 budget includes a contribution from reserves in the amount of \$20,000 to off-set corporate training costs.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$1,315,220	\$1,352,157	\$1,396,831	\$1,529,388	\$132,557	9.49%
Purchase of Goods	\$2,170	\$5,413	\$8,000	\$7,500	(\$500)	(6.25%)
Services and Rents	\$713,966	\$568,642	\$378,849	\$487,940	\$109,091	28.80%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$989,596	\$978,970	\$946,988	\$1,024,140	\$77,152	8.15%
Contribution to Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	\$3,020,952	\$2,905,182	\$2,730,668	\$3,048,968	\$318,300	11.66%
REVENUE						
Provincial and Federal Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$2,080	\$4,579	\$0	\$0	\$0	0.00%
Internal Revenue	\$1,024,642	\$984,314	\$940,000	\$1,000,000	\$60,000	6.38%
Contribution from Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>100.00%</u>
Subtotal	<u>\$1,026,722</u>	<u>\$988,893</u>	<u>\$940,000</u>	<u>\$1,020,000</u>	<u>\$80,000</u>	<u>8.51%</u>
NET OPERATING COST (TAXATION)	<u>\$1,994,230</u>	<u>\$1,916,289</u>	<u>\$1,790,668</u>	<u>\$2,028,968</u>	<u>\$238,300</u>	<u>13.31%</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$1,994,230</u>	<u>\$1,916,289</u>	<u>\$1,790,668</u>	<u>\$2,028,968</u>	<u>\$238,300</u>	<u>13.31%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Human Resources Administration	\$1,139,945	\$1,068,139	\$1,000,370	\$1,167,141	\$166,771	16.67%
Employee Development	\$127,426	\$131,339	\$99,215	\$191,927	\$92,712	93.45%
Benefits Administration	<u>\$726,859</u>	<u>\$716,811</u>	<u>\$691,083</u>	<u>\$669,900</u>	<u>(\$21,183)</u>	<u>(3.07%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$1,994,230</u>	<u>\$1,916,289</u>	<u>\$1,790,668</u>	<u>\$2,028,968</u>	<u>\$238,300</u>	<u>13.31%</u>



Financial Services

2023 Budget Submission

Financial Services fulfills the statutory duties of the Treasurer; provides financial advice and information to Council, other departments, to taxpayers, and external entities; provides accounting, purchasing, payroll, AP, and AR services; performs internal audits; maintains the investment portfolio and the debt register; administers the property taxation and water/wastewater revenue function; coordinates and prepares the Corporation's operating and capital budget; and prepares the Financial Statements for the City and submission to the Province.

Insurance/Risk Management Services is responsible for administering the City's risk management and insurance programs, including: suitable insurance coverage for the City; administration of claims; continuing awareness and action related to risk management; ensures that policies and procedures are in place to limit the City's exposure to risks associated with insurance claims and litigation.

ITT Services provides design and development of the City's information systems and technologies. This includes computer-based technology and associated support services; access to corporate applications on various technical platforms; end user technical support; network management; technical planning, acquisitions, and implementations; application development; system/application maintenance and support; telecommunications; business process solutions; cyber security; and other services to aid departments and improve services.

Description

Financial Services is responsible for overall financial administration. Its primary purpose is to provide stewardship over the City's financial resources and enable decision-making that will ensure the City's financial sustainability.

The department's ITT division is committed to delivering strategies that inspire the City to be innovative in how new technologies can add efficiencies in the workplace and enhance services for the citizens of Cornwall.

Key Goals

1. Provide timely, accurate, clear, and complete financial information and support.
 2. Incorporate long-term perspective into the financial planning process: multi-year budgeting, asset management planning, utilization of reserves, debt financing.
 3. Commitment to technological innovation and infrastructure to support City services and continued investment in ITT Security.
-

Commentary / Budget Variances

Salaries and Benefits

The increase to Salaries and Benefits represents incremental and contractual obligations and the addition of three full-time staff to the Corporation. This includes an Insurance Claims Coordinator. In this market insurers are expecting more from their insured as it relates to mitigating risk. The City currently does not have a dedicated Insurance person on staff. The responsibilities are shared between three people. ITT has included an Operations Support position and a Cybersecurity Analyst position to address the ongoing and increasing need for departmental and project support and to maintain our security posture. All three positions have been budgeted to start July 1 to allow time for recruitment.

Purchase of Goods

The increase of \$169,560 in purchase of goods is driven by departmental ITT purchases. This includes: Human Services registration kiosks (\$60K), CityView Cashiering upgrade (\$30K), ITT requirements for the new McConnell build (\$25K), tablets for Housing maintenance staff (\$15K), and Human Resources applicant tracking software (\$15K).

Services and Rents

Overall, Services and Rents have decreased by \$36,162. The net change is related to an increase of \$101K in corporate software annual maintenance fees and a decrease from 2022 one-time projects (LTFP \$55K, DC Study \$60K).

Contribution to Reserves

A \$100,000 contribution to reserves is being made for ITT capital infrastructure. This contribution is subsequently being utilized to offset the cost of the ITT capital project in 2023 (WiFi Analysis and Upgrade). As part of lifecycle replacement, \$20,000 is being set aside as part of a 5-year routing infrastructure replacement plan. The remaining \$50,000 is the annual pay back for the upgrade to the City's Accounting software to the City's Working Reserve.

Revenue

In 2022, the City utilized \$31K of COVID-19 grant funding to support the implementation of Clear Risk software and updates to the Bids and Tenders website. Fees/Service Charges has a net decrease of \$39K. User fee revenue has been increased based on trends. The 2022 \$60K DC revenue is not budgeted in 2023. Hardware and software purchases flow through ITT and are charged back to the respective departments. These costs are recovered through Internal Revenue. The recovery for departmental hardware and software items increased by \$161,624.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$2,623,120	\$2,614,926	\$2,936,654	\$3,162,310	\$225,656	7.68%
Purchase of Goods	\$144,345	\$248,895	\$170,470	\$340,030	\$169,560	99.47%
Services and Rents	\$1,515,052	\$1,557,390	\$1,859,791	\$1,823,629	(\$36,162)	(1.94%)
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$48,857	\$27,877	\$21,903	\$21,980	\$77	0.35%
Contribution to Reserves	<u>\$95,000</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$170,000</u>	<u>\$20,000</u>	<u>13.33%</u>
Subtotal	\$4,426,374	\$4,599,088	\$5,138,818	\$5,517,949	\$379,131	7.38%
REVENUE						
Provincial and Federal Grants	\$0	\$67,670	\$31,000	\$0	(\$31,000)	(100.00%)
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$233,516	\$203,787	\$243,000	\$204,200	(\$38,800)	(15.97%)
Internal Revenue	\$660,534	\$701,351	\$811,726	\$973,350	\$161,624	19.91%
Contribution from Reserves	<u>\$0</u>	<u>\$45,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	<u>\$894,050</u>	<u>\$1,017,808</u>	<u>\$1,085,726</u>	<u>\$1,177,550</u>	<u>\$91,824</u>	<u>8.46%</u>
NET OPERATING COST (TAXATION)	<u>\$3,532,324</u>	<u>\$3,581,280</u>	<u>\$4,053,092</u>	<u>\$4,340,399</u>	<u>\$287,307</u>	<u>7.09%</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$100,000	\$100,000	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$100,000)</u>	<u>(\$100,000)</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$3,532,324</u>	<u>\$3,581,280</u>	<u>\$4,053,092</u>	<u>\$4,340,399</u>	<u>\$287,307</u>	<u>7.09%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Auditing and Accounting	\$2,107,977	\$2,008,190	\$2,376,522	\$2,376,687	\$165	0.01%
ITT Services	<u>\$1,424,347</u>	<u>\$1,573,090</u>	<u>\$1,676,570</u>	<u>\$1,963,712</u>	<u>\$287,142</u>	<u>17.13%</u>
TOTAL OPERATING AND CAPITAL	<u>\$3,532,324</u>	<u>\$3,581,280</u>	<u>\$4,053,092</u>	<u>\$4,340,399</u>	<u>\$287,307</u>	<u>7.09%</u>



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FINANCIAL SERVICES								
ITT Services								
Corporate Wireless and Connectivity Review, Analysis and Upgrade		100.00					100.00	
Virtual Host Infrastructure Upgrade	100.00							
Financial Services Total	100.00	100.00	0.00	0.00	0.00	0.00	100.00	0.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	100.00					100.00	
2021 Council Approved Capital	290.00				290.00		
2020 Council Approved Capital	75.00	75.00					
2019 Council Approved Capital							
2018 Council Approved Capital	898.00		768.00			20.00	110.00

Financial Services

Project Name: Corporate Wireless Connectivity Review, Analysis, and Upgrade

Funding: \$100,000 Equipment and Vehicles Reserve

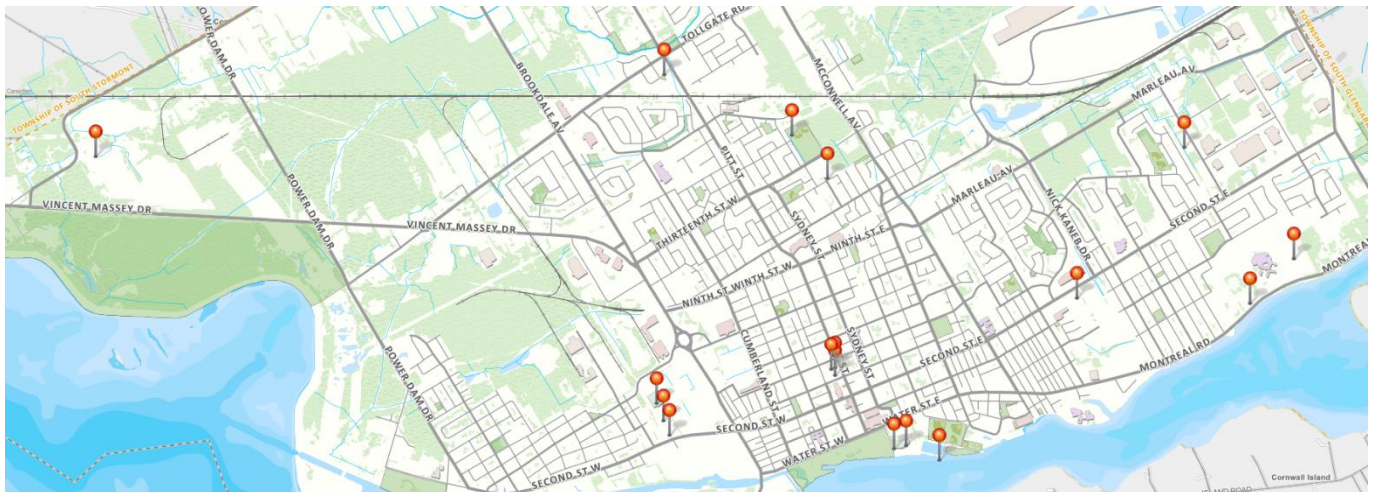
With the addition of more technological hardware, software, and processes across the Corporation, requirements for wireless access across City buildings has not only increased but, in some cases, has become a necessity. This increased dependency on wireless coverage has no end in sight (e.g., arts centre, fire hall, housing buildings, MW multi-use building, etc.)

In 2022, through discussions with departmental managers and from the Infrastructure Security and Risk Assessment that was completed, it was identified that departments require more reliability on corporate wireless connectivity.

There are currently seventeen (17) locations which house technology across the city, nine (9) of which have wireless connectivity.

This project will consist of three (3) phases taking place in 2023/2024. Phase 1: Q2 2023, will be a review of all seventeen (17) locations and a needs assessment for wireless connectivity. Phase 2: Q3-Q4 2023, will be an analysis of current wireless connectivity and coverage. Phase 3: Q1-Q2 2024, will consist of reconfiguring, upgrading, and adding access points across the corporate buildings highlighted as part of Phase 1. In Phase 2, given the nature of the service provided and criticality of the connectivity, the GSDL will be the first building to be analyzed and upgraded.

This project will be completed by our ITT Infrastructure team. Completing this project will allow users to seamlessly move from building to building without losing connectivity to the corporate network. It will further position us with the ability, and with the tools, to look ahead to the possibilities of expanding wireless connectivity to our fleet, transit buses, and public spaces.



Pins map City buildings

2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

FINANCIAL SERVICES

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
ITT Services										
ITT Master Plan			50				100			
Corporate Wireless and Connectivity Review, Analysis and Upgrade	100					50				
Fleet Wireless Connectivity		100	100							
Corporate Data Storage				100					100	
Hosts for Virtual Servers				100	100			100		
Network Infrastructure		100				150				150
Accounting Services										
Upgrade Accounting / Budgeting Systems			160					160		
Total Capital	100	200	310	200	100	200	100	260	100	150

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Non-Departmental

2023 Budget Submission

This section holds all transactional items related to corporate revenue: taxation, OMPF, POA, Investment Income, Interest on Taxes, Sale of Land, etc.

Financial transfers; such as, tax refunds, contributions to reserves, property assessment services (MPAC), charity rebates, and other transfers for HoTC, Brownfield and Affordable Housing programs.

Revenue

The chart below outlines the changes in Revenue from the 2022 budget to the 2023 budget submission.

Description	2022 Budget	2023 Submission	\$ Change
Taxation In the proposed budget, revenue from property taxes would increase by \$4,280,915 (5.32%). This represents an increase of \$150.77 (5.45%) to the average residential property.	\$80,458,198	\$84,739,113	\$4,280,915
Payments in Lieu, Supplementary Taxation, and Growth Payments in Lieu of taxation will see an increase of \$780,753. It is expected that supplementary taxation will decrease by \$1,043,000 in 2023 (2022, \$2,130,000), with growth budgeted at \$1,765,568 for 2023. Grants for school portion keep is estimated to increase by \$63,680.	\$3,422,245	\$4,202,998	\$780,753
Provincial and Federal Grants The 2023 OMPF allocation is \$4,655,700 (a decrease of \$10,400 compared to 2022). The City will see a decrease of \$135,900 in POA revenue in 2023 (2022, \$513,900).	\$5,180,000	\$5,033,700	(\$146,300)
Fee, Service Charges & Misc Revenue The City is seeing a higher return on its investments and has therefore increased investment income to \$1.9M (2022, \$528,000). The City has budgeted to recover a deposit amount paid to its benefit provider in the amount \$150,000 (2022, \$200,000).	\$1,303,028	\$2,644,710	\$1,341,682
Total Revenue	\$90,363,471	\$96,620,521	\$6,257,050

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchase of Goods	\$0	\$0	\$0	\$0	\$0	0.00%
Services and Rents	\$120,588	\$307,193	\$0	\$0	\$0	0.00%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$2,759,035	\$1,842,768	\$2,684,027	\$2,408,690	(\$275,337)	(10.26%)
Contribution to Reserves	\$2,249,719	\$4,935,874	\$1,345,150	\$2,226,550	\$881,400	65.52%
Subtotal	\$5,129,342	\$7,085,835	\$4,029,177	\$4,635,240	\$606,063	15.04%
REVENUE						
Taxation	\$77,588,233	\$73,753,348	\$80,458,198	\$84,739,113	\$4,280,915	5.32%
Payments in Lieu & Supplementary & Growth	\$2,033,400	\$3,556,037	\$3,422,245	\$4,202,998	\$780,753	22.81%
Provincial and Federal Grants	\$5,041,099	\$4,444,288	\$5,180,000	\$5,033,700	(\$146,300)	(2.82%)
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,384,641	\$7,220,635	\$1,303,028	\$2,644,710	\$1,341,682	102.97%
Internal Revenue	\$0	(\$2,000,000)	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$38,661	\$46,293	\$0	\$0	\$0	0.00%
Subtotal	\$86,086,034	\$87,020,601	\$90,363,471	\$96,620,521	\$6,257,050	6.92%
NET OPERATING COST (TAXATION)	(\$80,956,692)	(\$79,934,766)	(\$86,334,294)	(\$91,985,281)	(\$5,650,987)	6.55%
CAPITAL						
Gross Capital	\$0	\$0	\$0	\$2,890,000	\$2,890,000	100.00%
Capital Funding	\$0	\$0	\$0	(\$2,890,000)	(\$2,890,000)	100.00%
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	(\$80,956,692)	(\$79,934,766)	(\$86,334,294)	(\$91,985,281)	(\$5,650,987)	6.55%

Financial and Transfers

The chart below outlines the changes in Financial and Transfers from the 2022 budget to the 2023 submission.

Description	2022 Budget	2023 Submission	\$ Change
Tax Refunds	\$1,000,000	\$1,000,000	-
Tax increment Grants	1,057,176	776,080	(281,096)
Property Assessment	500,000	500,000	-
Charitable Rebate Program	126,058	131,800	5,742
Other Financial	793	810	17
Contribution to Reserves			
Repayment to Working Reserves (DC's)	300,000	-	(300,000)
Tax Stabilization	-	-	-
Interest Income	110,000	480,000	370,000
Capital Levy	720,500	929,000	208,500
Life Cycle Costing	-	600,000	600,000
HoTC Non Refundable TIG	182,400	185,300	2,900
HoTC Capital Outlay repayment	32,250	32,250	-
Total	\$4,029,177	\$4,635,240	\$606,063

Tax Refunds

The 2020 tax year was the last year in the current 4-year assessment cycle, based on 2016 CVA. As a result of the Ontario Government's continued postponement of the Assessment Update, the 2023 tax year will be based on the fully phased-in January 1, 2016 current values. There will be no phased-in growth in 2023. For the City of Cornwall, 15,782 (97.1%) of 16,256 residential properties will not have a property assessment change from 2022.

2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
NON-DEPARTMENTAL								
Building Condition Assessment and Asset Management Plan Updates		570.00				230.00	340.00	
Land Mobile Radio Upgrade		2,320.00		2,320.00				
Total	0.00	2,890.00	0.00	2,320.00	0.00	230.00	340.00	0.00

Non-Departmental

Project Name: Building Condition Assessment and Asset Management Plan Updates

Funding: \$230,000 Canada Community-Building Fund (CCBF)
\$200,000 Local Housing Corporation Capital Reserve
\$ 70,000 Water Works Reserve
\$ 70,000 Wastewater Works Reserve
\$570,000

Asset management planning guides the City in making the best possible decisions regarding the operation, maintenance, replacement, renewal, and disposal of infrastructure assets. The objective of asset management planning is to maximize benefits, manage risk, and provide satisfactory levels of service to the public in a sustainable manner. Asset management planning ensures that a municipality makes informed, evidence-based decisions.

An Asset Management Plan (AMP) provides detailed information on the characteristics and current condition of existing infrastructure assets and describes how they should be managed over their lifecycle. It assists in identifying infrastructure and service level choices and costs for the short- and long-term and recognizes where it can optimize capital budgets through maintenance. It also involves strategic financial planning and priority setting to ensure that the lifespan of existing infrastructure assets is maximized, and that long-term capital plans for the rehabilitation and replacement of assets align with projected available financial resources.

In 2016, the City of Cornwall updated and expanded its AMP to include all City-owned capital assets including for the first time its buildings, process equipment, and fleet assets. In 2022, the City completed its AMP update for core infrastructure assets (road network, active transportation, sewer collection systems, and water distribution network).

This project will include the completion of four (4) AMPs, including: an update to the 2016 AMP for all City assets, an AMP for our housing portfolio, an AMP for the Water Purification Plant, and an AMP for the Wastewater Treatment Plant.

It is recommended that this work begin in 2023 in order to meet the requirements of the regulations for municipal asset management planning within the province of Ontario. As part of the implementation of O.Reg 588/17 – *Asset Management Planning for Municipal Infrastructure Regulation*, it has been mandated that municipalities have up-to-date and approved AMPs for all municipal assets that identifies current levels of service and the cost of maintaining those service levels by July 1, 2024.



Non-Departmental

Project Name: Land Mobile Radio Upgrade

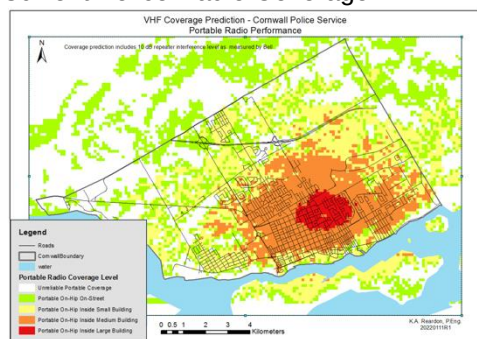
Funding: \$2,320,000 Financing

Joint infrastructure radio projects involve the upgrade of core land mobile radio system electronics, inter-site communications systems, antenna systems, and antenna support structures (e.g. towers, water towers or buildings). Due to the lack of reliable radio coverage and age of existing equipment an upgrade of the shared radio infrastructure is required.

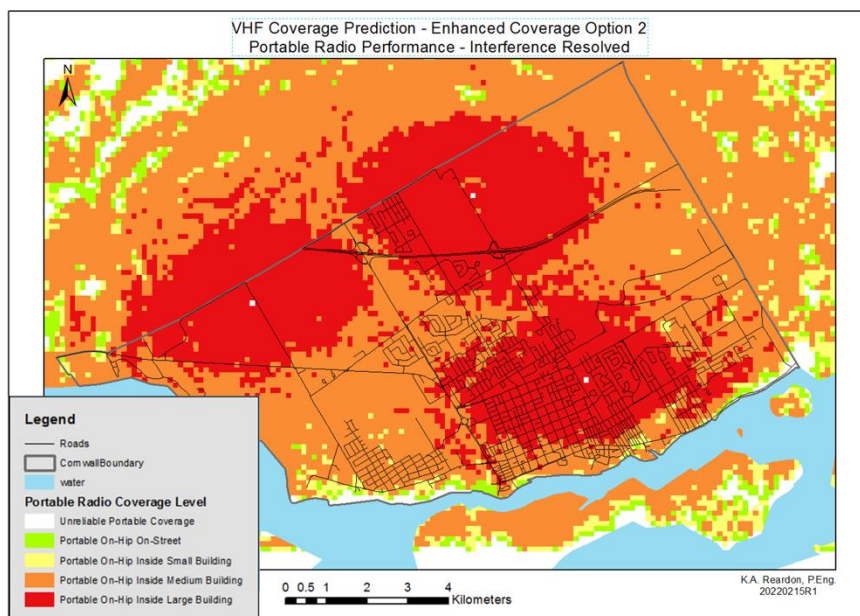
Police and Fire Services are the primary users of the existing land mobile radio system. Analysis and review of this existing system indicate that the system equipment is past its supportable life span and is not providing reliable radio service because of an insufficient number of radio sites and interference at some sites. Additionally, the capacity and technology of the existing system does not support the inclusion of other City users including Bylaw, Municipal Works, and Transit.

An upgrade of the existing radio system to a modern radio technology solution capable of supporting Police, Fire, Bylaw, Municipal Works, and Transit users is recommended. In addition to the technology upgrade, the establishment of new radio antenna site locations is recommended to address the existing radio coverage reliability and interference issues. This upgraded radio solution will provide reliable, supportable, and interoperable radio services to City users over the upcoming decades.

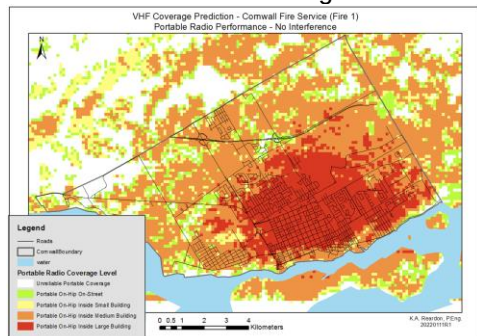
Current Police Radio Coverage:



Upgraded City System Coverage:



Current Fire Radio Coverage:



2023

BUDGET SUBMISSION

SHARED SERVICES

- ONTARIO WORKS ■
- CHILDREN'S SERVICES ■
- HOUSING SERVICES ■
- GLEN STOR DUN LODGE ■
- CORNWALL SDG PARAMEDIC SERVICES ■

Ontario Works

2023 Budget Submission

The Ontario Works Division provides support to residents of Cornwall and SDG, including the following:

- Income support for qualified residents in temporary need of assistance.
- Employment Assistance Program allows clients to participate in activities such as resume writing and interviewing workshops, job counseling and training, basic education and improving language skills.
- Basic funeral and burial coverage for residents with insufficient estate funds to cover these costs. The *Public Hospitals Act* and *Anatomy Act* also require municipalities to cover these expenses for persons who die in hospital and unclaimed bodies.
- Ontario Works recipients may be eligible for discretionary benefits (dental, vision care, dentures, prosthetics, etc.).

Description

The Ontario Works (OW) Division ensures that qualified residents of Cornwall and SDG receive Ontario Works income and employment assistance. We create opportunities that support individuals to achieve their true potential.

Key Goals

1. Provide income and employment assistance.
2. Maintain program integrity and accountability.
3. Ensure financial responsibility for provincial and municipal tax dollars.

Commentary / Budget Variances

Salaries and Benefits

Increases represent incremental and contractual obligations. The change also reflects a realignment in staffing through the divisions of Human Services.

Purchase of Goods

The decrease in the area is largely due to the full implementation of one-time projects that are not budgeted in 2023.

Services and Rents / Internal Revenue

Two full-time staff were reallocated from general cost of administration to Circles budget (which forms part of the Ontario Works global budget) but appears now as an internal charge through services and rents. Training for the implementation of life stabilization is being funded by the Reserves in 2023.



Financial and Transfers

Client benefit expenditures in the 2023 budget have been kept at the 2021 level. No new funding formula has been announced by the Ministry. In 2023, we plan to install kiosks at our main site for better client service which will be funded from reserves.

Provincial and Federal Grants

Provincial funding is received from the Ministry of Children, Community and Social Services (MCCSS). OW benefits are 100% provincially funded. The cost of administering benefits is shared between MCCSS, the United Counties of SDG (Counties), and the City.

Funding allocations for 2023 continue to be frozen at 2018 levels and consistent with 2021 allocations. A funding formula change is anticipated for 2024, following the implementation of employment service transformation in 2023.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$3,111,582	\$2,929,674	\$3,341,274	\$3,578,280	\$237,006	7.09%
Purchase of Goods	\$21,937	\$15,752	\$133,110	\$59,370	(\$73,740)	(55.40%)
Services and Rents	\$730,793	\$713,229	\$1,088,518	\$1,236,968	\$148,450	13.64%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$13,383,470	\$14,322,165	\$19,342,679	\$19,359,100	\$16,421	0.08%
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$17,247,782	\$17,980,820	\$23,905,581	\$24,233,718	\$328,137	1.37%
REVENUE						
Provincial and Federal Grants	\$16,490,124	\$17,257,380	\$22,802,808	\$22,857,037	\$54,229	0.24%
Other Municipalities	\$411,449	\$330,931	\$493,883	\$524,656	\$30,773	6.23%
Fees, Service Charges, & Misc Revenue	\$24,971	\$13,018	\$0	\$0	\$0	0.00%
Internal Revenue	\$32,938	\$46,210	\$12,413	\$254,212	\$241,799	1947.95%
Contribution from Reserves	\$0	\$0	\$95,345	\$47,000	(\$48,345)	(50.71%)
Subtotal	\$16,959,482	\$17,647,539	\$23,404,449	\$23,682,905	\$278,456	1.19%
NET OPERATING COST (TAXATION)	\$288,300	\$333,281	\$501,132	\$550,813	\$49,681	9.91%
CAPITAL						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$288,300	\$333,281	\$501,132	\$550,813	\$49,681	9.91%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Cost of Administration and Employment Assistance	\$286,432	\$315,995	\$492,542	\$542,218	\$49,676	10.09%
Ontario Works Benefit Program	\$1,868	\$17,286	\$8,590	\$8,595	\$5	0.06%
Circles	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$288,300	\$333,281	\$501,132	\$550,813	\$49,681	9.91%

Children's Services

2023 Budget Submission

The Children's Services Division is responsible for all aspects of the local Child Care and Early Years system within Cornwall and SDG, including the planning and oversight of local programs and services.

Manages the Child and Family Support Programs (EarlyON programs) and special needs resourcing.

Maintains service contracts with 12 operators for 34 sites and a licensed Home Child Care Agency for up to 20 sites to ensure sufficient childcare is available in the area.

Monitors and facilitates childcare provider compliance with Ministry of Education funding guidelines.

Determines fee subsidy eligibility for clients, including administration of the Canada-Wide Early Learning and Child Care system (CWELCC).

Distributes special purpose funds for minor renovations, repairs and maintenance, play equipment, capacity building and general operating grants.

A 5-year service plan that supports the goals and objectives of the division.

Description

Ensure families have access to a range of quality Child Care and Early Years programs that are supported by the Children's Services.

Key Goals

1. Increasing access and affordability for all.
 2. Quality initiatives to support early years programs and services.
 3. Promoting licensed care within our communities.
 4. Maintaining community partnerships; sharing the Division's vision for the early years.
-

Commentary / Budget Variances

Salaries and Benefits

Increases represent incremental and contractual obligations. The change also reflects a realignment in staffing through the divisions of Human Services.

Purchase of Goods

The increase in Purchase of Goods is largely related to the public relations budget for workforce strategy recruitment and retention initiatives.



Services and Rents

Most of the increases in this area are a direct result of the implementation of CWELCC which included a substantial increase to stabilize funding to offset the reduction in childcare fees. In addition, we have realigned the budget to reflect trends more accurately for special needs resourcing and Operator repair/maintenance costs (this is primarily funded by the Ministry).

Financial and Transfers

In 2023, we plan to install kiosks (\$20K) at our main site for better client service which will be funded from general operating funds.

Revenue

The anticipated Ministry funding formula change has been delayed. Currently, we receive funding based on the existing formula which includes a calculation for the new CWELCC funding which accounts for the increase in internal revenue. We also receive funding for Early Learning and Child Care (ELCC) for childcare expansion. In addition, we receive parent fees through our directly operated Home Child Care agency which has increased based on trend.

Effective January 1, 2022, the cap on cost shared administrative funding was reduced from 10% to 5% and Consolidated Municipal Service Managers are required to cost share all administrative funding at a rate of 50/50, however, in 2022 and 2023 the Ministry has provided one-time transitional funding to offset the municipal share.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$1,325,106	\$1,059,402	\$1,266,413	\$1,456,771	\$190,358	15.03%
Purchase of Goods	\$11,961	\$4,085	\$5,600	\$7,470	\$1,870	33.39%
Services and Rents	\$11,280,538	\$8,943,905	\$10,525,992	\$17,637,723	\$7,111,731	67.56%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$13,045	\$10,763	\$24,043	\$37,440	\$13,397	55.72%
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$12,630,650	\$10,018,155	\$11,822,048	\$19,139,404	\$7,317,356	61.90%
REVENUE						
Provincial and Federal Grants	\$10,834,606	\$8,854,056	\$10,410,156	\$17,785,605	\$7,375,449	70.85%
Other Municipalities	\$217,332	\$135,791	\$277,369	\$174,481	(\$102,888)	(37.09%)
Fees, Service Charges, & Misc Revenue	\$713,897	\$688,538	\$565,136	\$730,622	\$165,486	29.28%
Internal Revenue	\$665,864	\$207,762	\$161,952	\$325,784	\$163,832	101.16%
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$12,431,699	\$9,886,147	\$11,414,613	\$19,016,492	\$7,601,879	66.60%
NET OPERATING COST (TAXATION)	\$198,951	\$132,008	\$407,435	\$122,912	(\$284,523)	(69.83%)
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$198,951	\$132,008	\$407,435	\$122,912	(\$284,523)	(69.83%)

Housing Services

2023 Budget Submission

Housing Services Division is comprised of two core functions: the direct provision of community housing and administration of programs and services related to eviction prevention and supporting individuals and families experiencing homelessness or at risk of becoming homeless.

Following the 2022 merger of CAHC, the City now directly administers 1,231 units of affordable housing to meet the needs of seniors, singles, and families across 22 properties located in Cornwall and the United Counties of SDG. The division is also the designated Service Manager by the MMAH for the City and SDG. As the Service Manager, the division is responsible for the governance of social housing rental units provided by external providers, addressing local priorities to respond to housing needs of the community, and administering provincially mandated programs.

Description	Key Goals
To ensure that individuals with low-to-moderate incomes, seniors, or those with special needs (who can live with supports), have access to a range of quality housing programs that are supported by the Housing Services Division.	1. To ensure a system of services and supports is in place to help those who are homeless or at risk of being homeless to obtain/maintain/stabilize housing. 2. To support and promote efforts that help maintain and preserve suitable existing housing stock in the community. 3. To encourage the development of appropriate and affordable new housing.

Commentary / Budget Variances

Salaries and Benefits

Due to operational requirements in community housing, we have planned for an additional 0.4 FTE to bring an existing part-time position to full time to support maintenance requests and work order management, as we add to our community housing portfolio. Other increases represent incremental and contractual obligations.

Purchase of Goods

There is a net decrease in Purchase of Goods. This includes a reduction of \$198K for building maintenance and repair materials and an increase in utilities of \$140K (new build) has been budgeted. In 2022, there was a one-time project (\$50K) for the rebranding of materials and signage.

Services and Rents

Variances are due to: one-time project costs including Housing's portion of backflow prevention project, costs to relocate and set up the Housing Services offices, and creating an online application for housing; hiring a consultant to complete an update of our Housing Revitalization Plan (funded through reserves); hiring a consultant for the creation of a 10-year Development Plan (funded through reserves); realignment of some job codes to meet best practices of the corporation (following the merger of the LHC) (ie from Purchase of Goods to Services and Rents); program delivery: increase for two Housing Stability Coordinators (not in the 2022 budget and funded 100% by the Ministry)

Financing LTD Principal and Interest / Contribution to Reserves

The increase in LTD is for financing the Ninth St. build. The change in Contribution to Reserves is related to future regeneration housing projects. An additional 104 new affordable housing units are being added to our portfolio in 2023. As such, budget increases are included to offset subsidies that these units require in order to make them truly affordable for eligible residents. Housing Services is in year two of a five-year rent supplement review, to keep up with market averages to preserve private landlord agreements and to increase the number of rent supplement units. These 323 rent supplement units are critical to our community. The province increased the cost indices for external housing providers and as per our legislated obligation under the Housing Services Act, our transfers to these providers increased by 6%.

Revenues

Housing Services is primarily funded by rental revenues, municipal subsidies, and Provincial program grants. Variances in revenue are related to changing program funding and fluctuations in rental income. Provincial/Federal Transfers: For Housing Programs, we received 100% Federal/Provincial for the delivery of various programs (HPP, COCHI and OPHI). For affordable/community housing, funding is primarily provided through rental revenues and municipal subsidies, as well as other minor revenue sources and we must provide funding to follow provincially legislated mandates (increases to the indexes, service level standards, etc.). Federal funding is still received for mortgages and to partially offset operating subsidies for Providers who still have outstanding mortgages to pay.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$937,175	\$3,102,686	\$3,539,821	\$3,704,882	\$165,061	4.66%
Purchase of Goods	\$121,820	\$1,821,634	\$2,624,980	\$2,489,626	(\$135,354)	(5.16%)
Services and Rents	\$6,102,738	\$2,731,988	\$3,388,641	\$4,313,633	\$924,992	27.30%
Financing LTD Principal & Interest	\$0	\$624,387	\$803,856	\$1,174,771	\$370,915	46.14%
Financial and Transfers	\$13,960,639	\$10,020,920	\$11,220,958	\$11,220,114	(\$844)	(0.01%)
Contribution to Reserves	<u>\$1,651,112</u>	<u>\$200,425</u>	<u>\$225,096</u>	<u>\$741,110</u>	<u>\$516,014</u>	<u>229.24%</u>
Subtotal	\$22,773,484	\$18,502,040	\$21,803,352	\$23,644,136	\$1,840,784	8.44%
REVENUE						
Provincial and Federal Grants	\$12,354,697	\$6,996,138	\$7,843,455	\$8,058,064	\$214,609	2.74%
Other Municipalities	\$1,650,839	\$1,443,477	\$1,543,806	\$1,743,876	\$200,070	12.96%
Fees, Service Charges, & Misc Revenue	\$2,473,554	\$6,579,299	\$7,234,749	\$7,960,974	\$726,225	10.04%
Internal Revenue	\$794,269	\$214,132	\$232,529	\$764,314	\$531,785	228.70%
Contribution from Reserves	<u>\$100,000</u>	<u>\$8,528</u>	<u>\$510,000</u>	<u>\$119,440</u>	<u>(\$390,560)</u>	<u>(76.58%)</u>
Subtotal	<u>\$17,373,359</u>	<u>\$15,241,574</u>	<u>\$17,364,539</u>	<u>\$18,646,668</u>	<u>\$1,282,129</u>	<u>7.38%</u>
NET OPERATING COST (TAXATION)	<u>\$5,400,125</u>	<u>\$3,260,466</u>	<u>\$4,438,813</u>	<u>\$4,997,468</u>	<u>\$558,655</u>	<u>12.59%</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$906,445	\$1,174,920	\$1,781,090	\$606,170	51.59%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$268,472)</u>	<u>(\$967,420)</u>	<u>(\$698,948)</u>	<u>260.34%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$906,445</u>	<u>\$906,448</u>	<u>\$813,670</u>	<u>(\$92,778)</u>	<u>(10.24%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$5,400,125</u>	<u>\$4,166,911</u>	<u>\$5,345,261</u>	<u>\$5,811,138</u>	<u>\$465,877</u>	<u>8.72%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Housing Programs	\$5,400,125	\$1,274,502	\$1,185,934	\$1,219,001	\$33,067	2.79%
Housing Services	\$0	<u>\$2,892,409</u>	<u>\$4,159,327</u>	<u>\$4,592,137</u>	<u>\$432,810</u>	<u>10.41%</u>
TOTAL OPERATING AND CAPITAL	<u>\$5,400,125</u>	<u>\$4,166,911</u>	<u>\$5,345,261</u>	<u>\$5,811,138</u>	<u>\$465,877</u>	<u>8.72%</u>



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			2022 TAX BASE
			GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
HOUSING SERVICES	1,174.92								
Affordable Housing Development - Ninth St.		440.00						440.00	
Building Interiors		385.00		87.97					297.03
120 Augustus Backup Generator		320.00		73.12					246.88
Building Exteriors		145.00		33.13					111.87
Infrastructure		365.43	236.43	29.48					99.52
Grounds		75.66		17.29					58.37
Cornwall Non-Profit Housing Capital Repairs		50.00						50.00	
Housing Services Total	1,174.92	1,781.09	236.43	240.99	-	-	-	490.00	813.67

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
		GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	1,174.92		268.47					906.45
2021 Council Approved Capital	1,039.66		237.56					802.10
2020 Council Approved Capital	1,039.66		237.56					802.10
2019 Council Approved Capital	1,039.66		237.56					802.10
2018 Council Approved Capital	1,039.66		237.56					802.10

Please note that the capital budget dollars for Social Housing are mandated by Provincial legislation. This was done as part of the Provincial devolution of social housing to municipalities in 2001. Cornwall Not-for-Profit Housing capital budgets are set by the provincial funding and legislation associated with Non-Profit Social Housing.

Housing Services Division

Project Name: Affordable Housing Development – Ninth St.

Funding: \$440,000 Local Housing Corporation Capital Reserve

The affordable housing development on Ninth St., much like any other large development, inevitably has encountered some variances in development costs during construction.

These variances have largely been as a result of constructing a building of this type and size, as well as ongoing additional costs related to supply chain issues.

To mitigate the potential cost of borrowing, funds of up to \$440,000 would be drawn from the Local Housing Corporation (LHC) Capital Reserve as contingency funding, should it be required.



Housing Services Division

Project Name: Building Interiors

Funding: \$297,030 Tax Base (City)
\$ 87,970 SDG
\$385,000

Apartment Renovations

These renovations include a full re-fresh of the housing units and can include replacement of kitchens, doors, electrical panels, painting, bathroom fixtures and plumbing, and flooring. Work is done to modernize units and repair any excessive damage to units. This expands the lifespan of the units for future use.

540 Adolphus St. Apartment Renovations (\$10,000)

Over the last 14 years the units at 540 Adolphus St. have been renovated as they became vacant. Currently, there are only nine (9) units left to renovate.

24 Augustus St. Apartment Renovations (\$25,000)

This renovation project has been ongoing for ten (10) years, the remaining 29 apartments will be completed as they become vacant.

15 Edward St. Apartment Renovations (\$35,000)

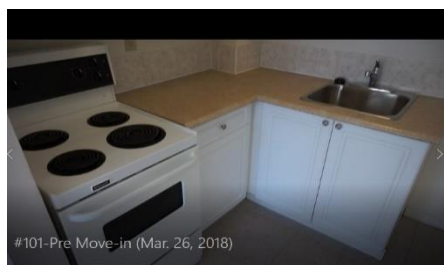
This renovation project has been ongoing for seven (7) years, the remaining 69 apartments will be completed as they become vacant.

Iroquois Kitchen Renovations (\$300,000)

This building is the last of the County sites to have their kitchens replaced with more modern and functional kitchen cabinets. The electrical and plumbing is also being upgraded with more GFI counter receptacles and the addition of a range hood fan.

Various locations (\$15,000)

Replace appliances as required.



Housing Services Division

Project Name: 120 Augustus Backup Generator

Funding: \$246,880 Tax Base (City)
\$ 73,120 SDG
\$320,000

120 Augustus Backup Generator - \$320,000

The existing generator provides backup power to the life safety equipment, elevator, and hallway lighting during times extended power outages. 120 Augustus currently has a natural gas backup generator that is 35 years old and is becoming increasingly difficult to repair. The replacement generator would operate the same equipment but would be powered by diesel and would be relocated to the exterior of the building.



Housing Services Division

Project Name: Building Exteriors

Funding: \$111,870 Tax Base (City)
\$ 33,130 SDG
\$145,000

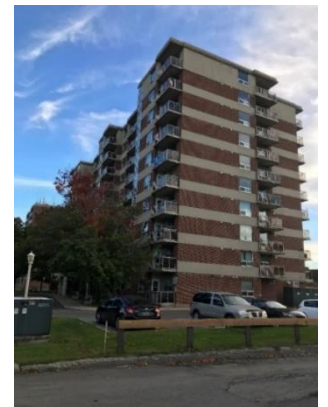
Brick Repairs at 24 Augustus (\$60,000)

The brick veneer on this building has been showing signs of condensation and spalling. Based on a consultants report these cracks and deterioration should be repaired before they become a hazard.



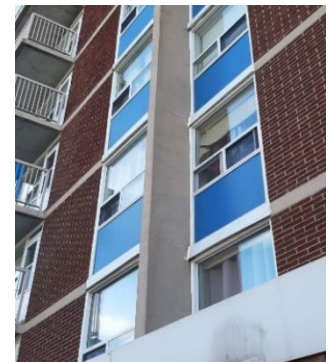
Brick Repairs at 120 Augustus (\$60,000)

The brick veneer on this building has been showing signs of condensation and spalling. Based on a consultants report these cracks and deterioration should be repaired before they become a hazard.



Exterior Stucco Repair at 540 Adolphus (\$25,000)

The stucco column on the northwest side of the building has been prone to water infiltration around some of the balconies. The stucco in that area needs to be removed and the leak identified and repaired. Contractors have tried to find the leak without any success.



Housing Services Division

Project Name: Infrastructure

Funding: \$236,430 Canada-Ontario Community Housing Initiative (COCHI)
\$ 99,520 Tax Base (City)
\$ 29,480 SDG
\$365,430

Glenview Sewer Replacement (\$250,430)

This property is 59 years old and is the largest family community housing property in the City of Cornwall. Due to the age of the property, the storm, sewer, and watermain are failing. The full sewer and wastewater system needs to be replaced or repaired. The entire replacement and repair will be completed in four phases. Phase 1 of the project began in 2022. This project will complete phase 2, which will be funded by the COCHI (\$236,430), SDG (\$3,200), and the City (\$10,800).



Water Heater Replacement at 517 Albert Street, Winchester (\$25,000)

These two water heaters are nearing the end of their life span. They are conventional tanks with low energy efficiency ratings. New high efficiency water heaters will reduce gas consumption by 25-30%.



High-Rise Water Piping Replacement (\$40,000)

The four, 10 storey, high-rise buildings located in Cornwall at 24 Augustus St, 540 Adolphus St, 120 Augustus St, and 15 Edward St, are all close to 50 years old. This project is an ongoing process to replace the deteriorated copper water piping throughout these buildings

Storm Catch Basin Repair at 540 Adolphus St, (\$13,000)

This parking lot continues to flood. This project involves inspecting pipes and removing any blockages or damaged pipes.



Intercom System Consulting and Replacement at 15 Edward (\$37,000)

This project involves the replacement of the existing original intercom system. A consultant would be required to identify what system would work best for that building and what system would be the most trouble free. Currently, we are sending a contractor there weekly to do repairs, as the tenants are all seniors and rely on the intercom to allow entry into the building for deliveries, PSW's, and visitors.

Housing Services Division

Project Name: **Grounds**

Funding: \$58,370 Tax Base (City)
 \$17,290 SDG
 \$75,660

113 Lochiel St., Alexandria, Parking Lot Repairs (\$25,000)

This project involves replacing the remaining asphalt that was not replaced when the parking lot was enlarged. The surface has deteriorated considerably and is posing a tripping hazard for the residents of the building.



Outdoor Scooter Garage/Pad - Various Locations (\$50,660)

Currently, there are three (3) sites with areas identified for scooter parking. There has been growing number of tenants using these mobility vehicles. Most of the tenants bring the scooters into their apartment for charging, resulting in damage to hallway carpets, walls, and elevators. The intent is to provide a covered pad with numerous receptacles for charging and a way to lock the scooters.



Housing Services Division

Project Name: Building Interior - Cornwall Non-Profit Housing Capital Repairs

Funding: \$30,000 Reserve

Kitchen Renovations in Townhouses (\$30,000)

This project involves the replacement of all the kitchen cupboards, countertop, sink and tap. Our special projects staff do the installation of the cabinets, and our staff plumber and electrician upgrade the plumbing and electrical. We maintain 170 non-profit townhouses of which only 8% are renovated.

Project Name: Building Exterior - Cornwall Non-Profit Housing Capital Repairs

Funding: \$20,000 Reserves

Walton Thermal Pane Replacement (Windows) Phase II (\$20,000)

The thermal seals in many of the windows have failed, leaving them hard to see through in the winter. This also affects their thermal efficiency. This is phase II of the project. In 2022 through Phase 1, under half were replaced.

Glen Stor Dun Lodge

2023 Budget Submission

The Glen Stor Dun Lodge (GSDL) is a long-term care home which is responsible for 132 beds. A number of departments support the legislative requirements of long-term care home, such as: Nursing Care, Programs and Services, Dietary, and Support Services (Housekeeping, Laundry and Maintenance).

The GSDL also houses an Outreach program that provides Adult Day Away Programs, the Community's Meals on Wheels Program, a Crisis Intervention Service, and a Telephone Assurance Program.

Description

The GSDL's mission is to provide quality care and service to our community through a collaborative, compassionate and innovative approach.

Key Goals

1. Fostering community engagement.
2. Striving towards organizational excellence.
3. Enhancing our commitment to our people.

Commentary / Budget Variances

Salaries and Benefits

The change in Salaries and Benefits is related to incremental and contractual increases. The change also includes a realignment of staff within the Lodge to better reflect services provided.

Purchase of Goods

The increase in Purchase of Goods is related to food provision costs (\$148K).

Services and Rents

The Lodge has returned to providing hot meals through the Meals on Wheels Program and restarted Day Away Programs which has increased transportation costs. We have also increased our funding for recruitment and retention efforts in 2023 and an increase for RN/RPN/ PSW Contracted Services (\$50K 100% funded).

Financing LTD Principal & Interest

Due to supply chain issues, the GSDL has not completed the air supply system upgrade or purchased a backup generator. These capital projects are expected to be completed by the end of 2023. The City will borrow for these projects at that time.

Contribution to Reserves

GSDL has increased the contribution to reserves by \$50K to support ongoing lifecycle capital works for the home.

Revenue

The GSDL receives funding from several sources. Revenues from the Ministry are based on funding envelopes for specific programs as well as formula-based funding centered on resident acuity (Case Mix Index (CMI)). As noted for 2023, the GSDL will be receiving some additional funding for specific programs and to continue to meet the 4 hours of resident care (\$50K). We also expect an increase in funding for resident acuity in 2023.

Internal Revenue

Internal Revenue is a fee the GSDL charges other divisions, such OutReach, for use of its space within the facility.

Outreach Programs

There is a reduction in Outreach costs as a result of realignment of staffing and expenses to more accurately reflect services provided.



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$11,286,523	\$11,037,474	\$13,015,813	\$13,487,627	\$471,814	3.62%
Purchase of Goods	\$1,491,111	\$1,304,177	\$1,493,311	\$1,664,579	\$171,268	11.47%
Services and Rents	\$794,362	\$574,471	\$620,700	\$728,916	\$108,216	17.43%
Financing LTD Principal & Interest	\$0	\$0	\$58,600	\$0	(\$58,600)	(100.00%)
Financial and Transfers	\$144,797	\$79,870	\$99,142	\$97,270	(\$1,872)	(1.89%)
Contribution To Reserves	\$18,310	\$268,310	\$268,310	\$318,310	\$50,000	18.64%
Subtotal	\$13,735,103	\$13,264,302	\$15,555,876	\$16,296,702	\$740,826	4.76%
REVENUE						
Provincial and Federal Grants	\$7,502,296	\$8,017,651	\$8,514,282	\$8,576,013	\$61,731	0.73%
Other Municipalities	\$955,397	\$915,540	\$998,768	\$1,172,030	\$173,262	17.35%
Fees, Service Charges, & Misc Revenue	\$3,777,089	\$3,348,118	\$4,156,336	\$4,377,550	\$221,214	5.32%
Internal Revenue	\$32,511	\$22,942	\$0	\$52,651	\$52,651	100.00%
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$12,267,293	\$12,304,251	\$13,669,386	\$14,178,244	\$508,858	3.72%
NET OPERATING COST (TAXATION)	\$1,467,810	\$960,051	\$1,886,490	\$2,118,458	\$231,968	12.30%
CAPITAL						
Gross Capital	\$98,662	\$24,500	\$375,000	\$482,000	\$107,000	28.53%
Capital Funding	\$0	\$0	(\$350,500)	(\$324,500)	\$26,000	(7.42%)
NET CAPITAL COST (TAXATION)	\$98,662	\$24,500	\$24,500	\$157,500	\$133,000	542.86%
TOTAL OPERATING AND CAPITAL	\$1,566,472	\$984,551	\$1,910,990	\$2,275,958	\$364,968	19.10%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Resident Services	\$840,798	\$164,276	\$1,011,874	\$1,420,897	\$409,023	40.42%
Maintenance	\$638,978	\$548,572	\$706,405	\$686,181	(\$20,224)	(2.86%)
Outreach Programs	\$86,696	\$271,703	\$192,711	\$168,880	(\$23,831)	(12.37%)
TOTAL OPERATING AND CAPITAL	\$1,566,472	\$984,551	\$1,910,990	\$2,275,958	\$364,968	19.10%

2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			2022 TAX BASE
			GRANTS	SDG	Financing	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
GLEN STOR DUN LODGE									
Building Requirements - Internal		180.00		6.00				160.00	14.00
Building Requirements - External	230.0	120.00		36.00					84.00
Kitchen & Laundry Equipment	110.0	97.00	50.00					47.00	
Resident Equipment	35.0	85.00		25.50					59.50
Glen Stor Dun Lodge Total	375.00	482.00	50.00	67.50	-	-	-	207.00	157.50

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
		GRANTS	SDG	Financing	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	375.00	81.30	10.50				258.70	24.50
2021 Council Approved Capital	1,119.00	254.90	64.23	650.00				149.87
2020 Council Approved Capital	431.50		129.45					302.05
2019 Council Approved Capital	399.00		119.70					279.30
2018 Council Approved Capital	576.50		172.95					403.55

Glen Stor Dun Lodge

Project Name: Building Requirements - Internal

Funding: \$ 14,000 Cornwall (Tax Base)
\$ 6,000 SDG
\$160,000 Municipal Buildings Reserve
\$180,000

Bathing and Personal Care Room Modernization – 3rd floor (\$60,000)

The Bathing and Personal Care room hasn't been updated/modernized since the date of construction and an upgrade is required. This project is to provide the necessary upgrades to the spa for the residents of the GSDL. This is year 2 of a 3-year project and will be funded through the Municipal Buildings Reserve.



Modernize Resident Room Light Fixtures – 4th Floor (\$50,000)

There are 3 sconces, 1 ceiling light in the bathroom and 1 T8 fluorescent in each resident room which require updating and to change to LED lights. The sconces are breaking, and we do not have uniform replacements. This is year 1 of a year 3 project and will be funded through the Municipal Buildings Reserve.



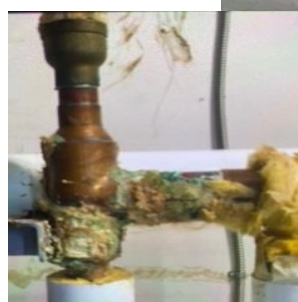
Indoor Furniture Replacement – (\$20,000)

The Lodge needs to replace all material furniture with vinyl fabric or plastic materials for Infection Prevention and Control Measures. This includes office chair and, meeting room chairs.



Retrofit/Preventative Plumbing – (\$50,000)

The plumbing at GSDL is compromised due to the age of the building and the corrosion of the copper piping. Funds need to be available to complete repairs which are occurring more frequently. This project will be funded through the Municipal Buildings Reserve.



Glen Stor Dun Lodge

Project Name: Building Requirements - External

Funding: \$ 84,000 Cornwall (Tax Base)
\$ 36,000 SDG
\$120,000

Cement Curbs and Retaining Walls (\$60,000)

The cement curbs have damage due to the environment and winter snow removal. The curbs need to be repaired. The retaining walls around the gardens also have damage due to the environment and their age. Both the curbs and walls need to be repaired to stop further damage. The first stage of this project will be to repair the curbs and then to repair the retaining walls.



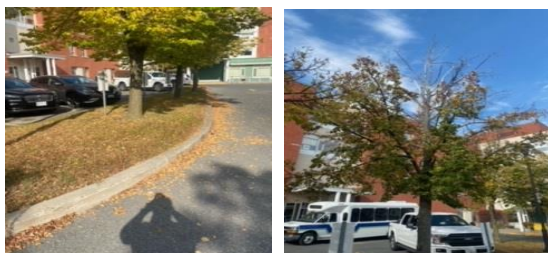
North Back Gardens Interlocking Brick (\$50,000)

The interlocking brick in the north gardens are full of weeds and missing silica. The bricks need to be removed, the ground leveled and cleared of all weeds. The bricks then reset and filled with silica to prevent weed growth.



Main Entrance Driveway Center Island (\$10,000)

The Lindens trees on the center island have been assessed. The trees need to be removed as they are dying. Once the trees and stumps are removed, shrubs, annuals, and perennials will be planted. It is important to replace the trees with other plants for the enjoyment of the residents.



Glen Stor Dun Lodge

Project Name: Kitchen & Laundry Equipment

Funding: \$50,000 Infection Prevention and Control (IPAC) funding
\$47,000 Municipal Buildings Reserve
\$97,000

Dining Room Chairs, Tables and Furnishings (\$50,000)

The GSDL needs to replace all material dining room chairs vinyl fabric for Infection Prevention and Control (IPAC) measures. There are three (3) dining rooms at GSDL. The number of dining room chairs to be replaced will be 120. The GSDL has been receiving IPAC funding for these types of replacements. If the GSDL does not receive IPAC funding in 2023, this project will be funded from the Municipal Buildings Reserve.



Replacement Reach-In Swing Door Refrigerator (\$12,000)

The kitchen requires a new reach-in refrigerator for the 2nd floor servery as the current one is reaching its end date and is requiring many repairs to remain operational. This project will be funded from the Municipal Buildings Reserve.



Replacement Reach-In Swing Door Freezer (\$15,000)

The kitchen requires a new reach-in freezer for their main floor stock room. The current freezer is reaching its end of life and is requiring many repairs to remain operational. This project will be funded from the Municipal Buildings Reserve.



Laundry Dryers (\$20,000)

The GSDL has three (3) industrial grade dryers which run 365 days a year, eight (8) hours a day. These dryers were purchased 20+ years ago and require more repairs and preventative maintenance. Replacement parts are becoming more difficult to attain. The replacement dryers will be more energy and time efficient. This project will be funded from the Municipal Buildings Reserve.



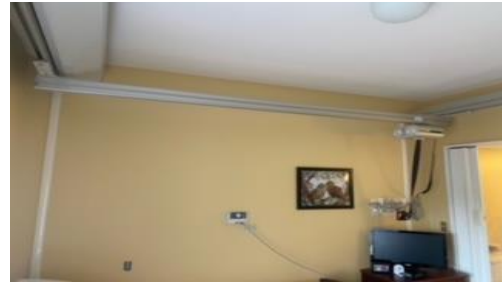
Glen Stor Dun Lodge

Project Name: Resident Equipment

Funding: \$59,500 Cornwall (Tax Base)
\$25,500 SDG
\$85,000

Ceiling Lifts (\$40,000)

As per our lift replacement program, the GSDL has started adding additional ceiling lifts in our resident rooms. Currently, 39 out of the 120 rooms have been set up with this equipment which consists of the made to measure ceiling and wall tracking and motorized lift mechanism. Each room has to be individually measured prior to installation. Due to supply chain challenges, the cost of each lift has increased by approximately 15%. GSDL would like to budget for an additional six (6) lifts in 2023 to meet the changing demands of health care needs of our residents.



Electric Beds (\$35,000)

Like our ceiling lift replacement program initiated in 2017, the GSDL has begun to replace the older model electric beds as replacement parts are becoming obsolete. The GSDL currently has 105 high-low beds throughout the facility. Due to supply chain challenges, the cost of a high-low bed has increased by approximately 40%. As in past years, the GSDL has replaced a minimum of ten (10) beds annually.



Mattresses (\$10,000)

For infection control purposes, stained and worn-down mattresses must be discarded and replaced with new ones. This project will address the replacement of 5 to 10 mattresses in 2022.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2023 - 2032
GLEN-STOR-DUN-LODGE

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Building Requirements										
Bathing and Personal Care Room Modernization	60.0									
Modernize Resident Room Light Fixtures	50.0	50.0	50.0							
Indoor Furniture Replacement	20.0	50.0		20.0		20.0		20.0		
Retrofit Plumbing	50.0	50.0	50.0	50.0	50.0					
Cement Curbs and Retaining Walls	60.0									
North Back Garden Interlocking Brick	50.0									
Main Entrance Driveway Center Island	10.0									
Outdoor Furniture Replacement		10.0			10.0			10.0		
Cement Walkway Repairs		30.0					30.0			
Spa Room Modernization 4th floor			60.0							
Spa room modernization 2nd floor		60.0								
Awning - Gazebo							20.0			
1 Service Elevator Hydraulic Modernization			130.0							
Lighting 4th Floor										
Lighting 3rd Floor										
Asphalt				100.0		250.0				
Air Conditioning Units- Laundry Retrofit (2 into 1)								50.0		
Total Building Requirements	300.0	250.0	290.0	170.0	60.0	270.0	50.0	80.0	0.0	0.0
Flooring Replacement										
2nd floor repairs					50.0					
3rd floor repairs						50.0				
4th floor repairs							50.0			
Common Areas								50.0		
Total Flooring Replacement	0.0	0.0	0.0	0.0	50.0	50.0	50.0	50.0	0.0	0.0
Kitchen / Laundry Equipment										
Dining Room Chairs, Tables & Furnishings	50.0	20.0			25.0					
Dietary Equipment (Refrigerator, Freezer)	27.0	20.0								
Laundry Dryers	20.0							14.0		
Range, Oven and Open fry pot		25.0				25.0				
Condensers for Main Kitchen Fridge & Freezers						50.0				
Other dietary equipment	0.0	50.0	30.0	45.0	25.0	25.0	25.0	25.0		
Total Kitchen / Laundry Equipment	97.0	115.0	30.0	45.0	50.0	100.0	25.0	39.0	0.0	0.0
Resident Equipment										
Ceiling Lifts	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0		
Electric Beds	35.0	35.0	35.0							
Mattresses	10.0	15.0	10.0	15.0	10.0	15.0	10.0	15.0		
Bath Tubs			40.0	40.0	40.0					
Blanket Warmers		10.0								
Bedroom Furniture		20.0	20.0		20.0		20.0			
Beauty Parlor Furnishings					10.0					
Total Resident Equipment	85.0	110.0	135.0	85.0	110.0	45.0	60.0	45.0	0.0	0.0
Total Capital	482.0	475.0	455.0	300.0	270.0	465.0	185.0	214.0	0.0	0.0

Cornwall SDG Paramedic Services

2023 Budget Submission

Includes:

- The provision of Ambulance Services for the area of Cornwall, Stormont, Dundas and Glengarry.

Description

Paramedics are trained to provincial standards to render care to medically ill or injured patients.

The Community Paramedic program utilizes paramedics to respond to people who reside within Cornwall, Stormont, Dundas and Glengarry in an effort to reduce visits to an emergency department for non-emergency care.

The Public Access Defibrillation program is developed to provide an opportunity for the public to administer a lifesaving shock to anyone who suffers a sudden cardiac arrest in a public facility.

Key Goals

1. Meet legislated responsibilities under the Ambulance Act.
2. Build hospital avoidance strategies, such as Community Paramedics, treat and release, and treat and refer initiated with training and project coordination.
3. Implement mental resiliency strategies to reduce injury and absences from work.
4. Recruitment initiatives to attract and retain more paramedic college graduates.
5. Attempt to increase survival rates by promoting early defibrillation through the Public Access Defibrillation Program.

Commentary

Salaries and Benefits

Full time staffing levels will be maintained in 2023. Additional part time paramedic staff is required to fill the vacancies left when full time paramedics are not at work. One additional supervisor is required to adequately develop the increased number of paramedics.

Purchase of Goods / Services and Rents

Inflation, labour shortages, and supply chain disruptions will cause the cost of procurement of goods to be challenging resulting in variances from the previous year. The increase to the budget is related to medication (\$40K), replacement bedding (\$15K), fuel (\$30K), and uniform replacements (\$10K). Orders for ambulances placed in 2023 will not arrive until 2024, which may add to maintenance costs. The training budget was increased by \$35K. Enhancing paramedic education will focus on formal education towards developing mental health strategies; educating paramedics on new legislation which will allow for treat and referral which will coordinate the community paramedic program with 911 response; and improve the educational experience for both paramedic and paramedic student to increase the number of graduates and retain them within the service.

Financing LTD and Interest

The City borrowed for the purchase of ambulances in 2018. The loan matured in 2022. Capital for Paramedic Services is funded through the Land Ambulance Reserve.

Revenues

The anticipated funding increase from the Ministry of Health is set at 4% over 2022 actuals. Approximately 50% of the cost of running paramedic services is funded by the province. The remaining 50% of the costs are shared between the counties of SDG and the City. A cost sharing agreement describes how the costs between the City and the County are apportioned.

Community Paramedics is funded through the Ministry of Long-term Care at 100%.

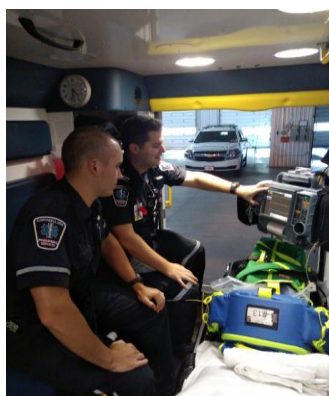


Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$13,084,816	\$12,515,291	\$14,678,982	\$16,055,020	\$1,376,038	9.37%
Purchase of Goods	\$1,009,510	\$927,563	\$1,126,580	\$1,228,820	\$102,240	9.08%
Services and Rents	\$1,192,998	\$977,482	\$1,509,575	\$1,540,813	\$31,238	2.07%
Financing LTD Principal & Interest	\$104,354	\$78,265	\$104,354	\$0	(\$104,354)	(100.00%)
Financial and Transfers	\$834,775	\$104,767	\$187,822	\$154,130	(\$33,692)	(17.94%)
Contribution to Reserves	\$649,140	\$745,048	\$812,780	\$902,000	\$89,220	10.98%
Subtotal	\$16,875,593	\$15,348,416	\$18,420,093	\$19,880,783	\$1,460,690	7.93%
REVENUE						
Provincial and Federal Grants	\$8,398,239	\$7,300,178	\$8,796,752	\$9,536,682	\$739,930	8.41%
Other Municipalities	\$5,215,285	\$4,981,797	\$5,962,829	\$6,508,694	\$545,865	9.15%
Fees, Service Charges, & Misc Revenue	\$190,184	\$41,716	\$0	\$0	\$0	0.00%
Internal Revenue	\$233,741	\$42,292	\$114,671	\$87,820	(\$26,851)	(23.42%)
Contribution from Reserves	\$99,457	\$94,079	\$102,632	\$0	(\$102,632)	(100.00%)
Subtotal	\$14,136,906	\$12,460,062	\$14,976,884	\$16,133,196	\$1,156,312	7.72%
NET OPERATING COST (TAXATION)	\$2,738,687	\$2,888,354	\$3,443,209	\$3,747,587	\$304,378	8.84%
CAPITAL						
Gross Capital	\$21,807	\$0	\$1,126,000	\$875,000	(\$251,000)	(22.29%)
Capital Funding	\$0	\$0	(\$1,126,000)	(\$875,000)	\$251,000	(22.29%)
NET CAPITAL COST (TAXATION)	\$21,807	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$2,760,494	\$2,888,354	\$3,443,209	\$3,747,587	\$304,378	8.84%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Cornwall SDG Paramedic Services	\$2,760,494	\$2,888,354	\$3,443,209	\$3,747,587	\$304,378	8.84%
Community Paramedic	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$2,760,494	\$2,888,354	\$3,443,209	\$3,747,587	\$304,378	8.84%



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
Cornwall SDG Paramedic Services								
Ambulance Replacement	760.00	345.00					345.00	
CPR Devices		60.00					60.00	
Paramedic Response Unit Replacement	285.00	300.00					300.00	
Defibrillator Retention Bracket Replacement		60.00					60.00	
Public Access Defibrillator Replacement		40.00					40.00	
Helmet Replacement		20.00					20.00	
CADLink, Real Time Data (RTD Project)		50.00					50.00	
Power Cot Replacement	81.00	-						
Cornwall SDG Paramedic Services Total	1,126.00	875.00	-	-	-	-	875.00	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	1,126.00					1,126.00	
2021 Council Approved Capital	950.00					950.00	
2020 Council Approved Capital	709.50					709.50	
2019 Council Approved Capital	660.00					660.00	
2018 Council Approved Capital	1,052.00		435.00			617.00	

Cornwall SDG Paramedic Services

Project Name: Ambulance Replacement

Funding: \$345,000 Land Ambulance Reserve

Based on historical data regarding major mechanical breakdowns, Cornwall SDG Paramedic Services has been utilizing a 48-month replacement cycle for ambulances as year over year increases in both call volumes and total annual kilometers have risen sharply. For the past 2 years, we have been unable to acquire replacements on schedule with no major breakdowns having occurred, even when we have exceeded 400,000km. We will be returning to a 54-month replacement strategy on the chassis and refurbishing the patient compartment box once (see BOR below) prior to replacing that part of the ambulance.

We have begun our Box-Off Remount (BOR) project in 2022, with one unit receiving this work. In 2023, we will have three (3) PowerLoad equipped ambulances inserted into the BOR project, reducing the replacement costs by a total of \$300,000. This does require up to 6-8 weeks of downtime to facilitate the work. We have initiated a strategy to reduce the impact on service by keeping one decommissioned (older) ambulance serviced and ready to deploy if the need arises.



Cornwall SDG Paramedic Services

Project Name: CPR Devices

Funding: \$60,000 Land Ambulance Reserve

The service has placed five (5) of these units (Zoll – Auto-Pulse) in our Paramedic Response Units for rapid deployment to cardiac arrest calls. CPR devices are proven to provide higher quality chest compressions with a more consistent depth and rate of compression as opposed to the manual option. Cardiac arrest numbers are rising across the country due to an aging population and opioid overdoses. Paramedics are placed at greater risk to perform manual chest compressions during transport to hospital.

These devices have the potential to improve patient outcomes and will provide a safer option when transport to hospital is required during a cardiac arrest response.

Pictured below are the two units being considered.



Stryker – Lucas II



Zoll – Auto-Pulse

Cornwall SDG Paramedic Services

Project Name: Paramedic Response Unit Replacement

Funding: \$300,000 Land Ambulance Reserve

The service had three (3) of these units scheduled for replacement in 2022 but were unable to complete the project as the vehicle manufacturer (GM) cancelled the order due to supply chain issues with major components. The older units are now 10 years old, and we have noted an increase in breakdowns, reducing their reliability.

We will therefore be re-ordering 3 replacements in 2023 and adjusting our 10-year capital strategy accordingly.



Cornwall SDG Paramedic Services

Project Name: Defibrillator Retention Bracket Replacement

Funding: \$60,000 Land Ambulance Reserve

The service deploys 15 transport units, each supplied with a cot and response equipment. Paramedics rely heavily on defibrillators to assist with almost every call scenario. These units are a required piece of equipment that is always front and center. These units weigh about 25lbs and safety regulations require that they are properly secured prior to any vehicular movement.

The service employs brackets and arms that hold these defibrillators within easy reach of the paramedic and the patient, especially during transport. These attachment points are mandated to be crash test rated, to 10G of the weight attached, to ensure safety during any high inertia event (accident). As wear and tear on the arms and brackets occurs over time, these adjunct pieces of transport equipment are in need of replacement in 2023.

The service is considering the two options shown below.



Technimount System



Rowland Emergency System

Cornwall SDG Paramedic Services

Project Name: Public Access Defibrillator Replacement

Funding: \$40,000 Land Ambulance Reserve

The service deploys over 350 Automatic External Defibrillators (AEDs) throughout the region. In the presence of cardiac arrest, early access to high quality Cardio-Pulmonary Resuscitation (CPR) and an AED drastically improves the patients' chances of survival.

As it is impossible to have fully equipped medical personnel at all scenes when the cardiac arrest occurs, survivability relies heavily upon those that are nearby to act, by calling 911, starting CPR, providing early access to an AED, and clearing a path for First Responder entry.

These units require annual maintenance and do have a life expectancy of about 10 years. The service employs a replacement strategy that proactively replaces these units prior to any noted breakdowns to ensure the units work as designed when needed.



Zoll AED, in Wall Mounted Cabinet



Zoll AED, Ready for Use

Cornwall SDG Paramedic Services

Project Name: Helmet Replacement

Funding: \$20,000 Land Ambulance Reserve

Impact rated head protection is required when a paramedic responds to some car/truck accidents, construction sites, scenes involving heavy equipment or with air ambulance support (flying debris).

The current version of such head protection is bulky and made of materials (plastic) that degrade over time, reducing the reliability and effectiveness of the protection and require replacing in 2023

The service will move to a less bulky version made of Kevlar or Carbon Fibre that does not degrade as quickly without jeopardizing the safety performance criteria. Each ambulance is equipped with two (2) helmets.

Pictured below are two of the options being considered.



Pacific R6D



Dräger HPS 3500

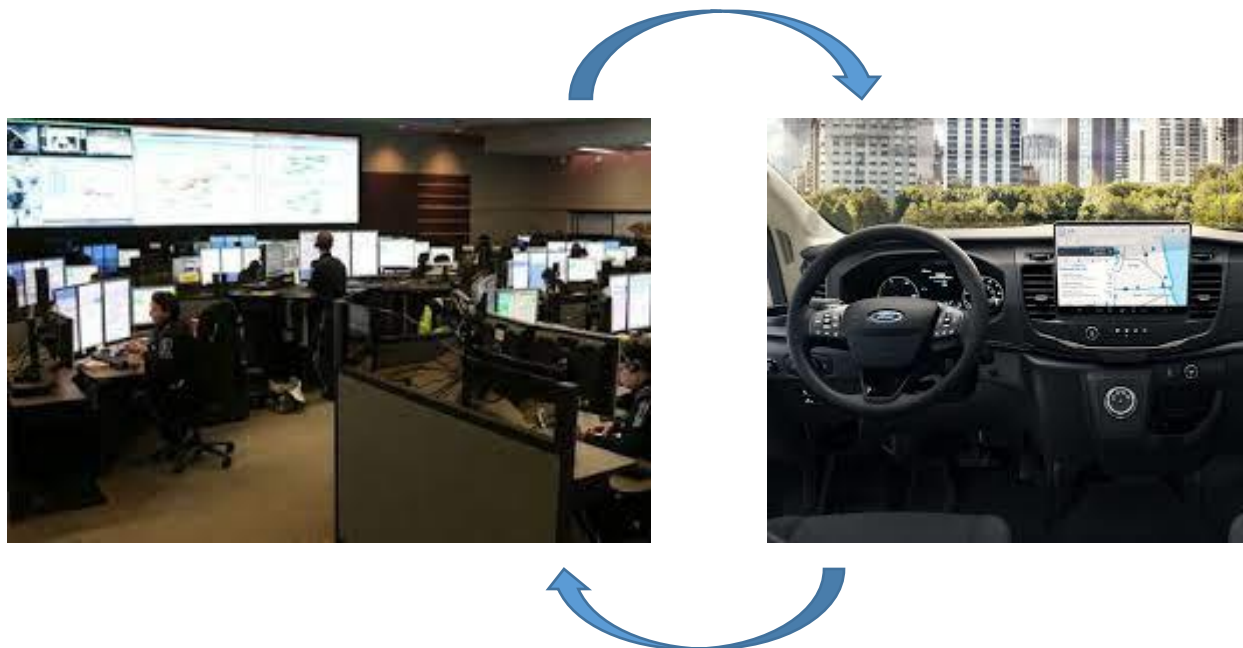
Cornwall SDG Paramedic Services

Project Name: CADLink, Real Time Data (RTD Project)

Funding: \$50,000 Land Ambulance Reserve

The service will be deploying the new CADLink system to allow for the integration of 'real-time data' (RTD) from the ambulance dispatch centre in Ottawa. CADLink is a mobile data terminal and data integration tool that is aimed at providing paramedic services an additional advantage aimed at reducing response times. It instantly provides paramedic crews with call information from the dispatch center, populates the electronic patient care record (ePCR) with all available / accurate data and plots the fastest route to the scene of the emergency.

This will streamline the patient recording process, reducing time on task for the paramedics and data entry issues, as well as providing a bi-directional data link between the dispatch centre and the crews on the road that will allow for additional time saving improvements as they are developed and become available.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2023 - 2032

CORNWALL SDG PARAMEDIC AND EMERGENCY MANAGEMENT SERVICES

DESCRIPTION										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Ambulance Replacement	345.0	345.0	370.0	600.0	600.0	770.0	770.0	880.0	625.0	880.0
CPR Devices	60.0	60.0	20.0	60.0	60.0			20.0	20.0	20.0
ePCR Hardware		70.0			70.0			70.0		
Paramedic Response Unit Replacement	300.0	100.0	200.0		100.0		200.0	300.0		200.0
Defibrillator Retention Bracket Replacement	60.0							60.0		
Public Access Defibrillator Replacement	40.0	156.0		156.0	50.0	50.0		160.0		160.0
Helmet Replacement	20.0									
CADLink, Real Time Data (RTD Project)	50.0									
Defibrillator Replacement				900.0						
Ambulance Utilization Study		80.0								
Power Cot Replacement			30.0	30.0	30.0	90.0	90.0	90.0	30.0	90.0
Total Capital	875.0	811.0	590.0	1,716.0	880.0	820.0	970.0	1,490.0	645.0	1,260.0

2023

BUDGET SUBMISSION

PROTECTIVE SERVICES

FIRE AND EMERGENCY MANAGEMENT SERVICES ■

CORNWALL POLICE SERVICE ■

Fire and Emergency Management Services



2023 Budget Submission

The City of Cornwall Fire Service (CFS) provides emergency response services and programs together with our community partners. These services include: fire suppression, fire prevention and education programs, hazardous material response, water and ice rescue, medical call response, auto extrication, training services and maintaining the Emergency Management Office for the City.

Description

The CFS provides a multitude of emergency services in accordance with the City's Establishing and Regulating By-Law. In addition to a response capability, we provide Fire Prevention services such as public education and code enforcement.

Key Goals

1. Public fire safety education.
2. Fire safety inspection and enforcement.
3. Emergency response.
4. Meet legislated responsibilities under the Emergency Management and Civil Protection Act.

Commentary / Budget Variances

Salaries and Benefits

Salaries and Benefits have increased based incremental increases and estimated contractual obligations. The City has budgeted \$200K more in overtime costs in the 2023 budget submission. This aligns with costs experienced over the last several years. The Service may see four retirements in 2023. Replacement staff have been budgeted at a probationary firefighter's rate. Salaries and Benefits are offset by the decrease (\$117K) in Services and Rents as the Fire fleet responsibilities was transferred back to Fire Services from Transit Services.

Purchase of Goods

The 2023 budget submission includes an increase in specialized parts and equipment for fire fleet vehicles (\$73K). The cost of these specialized parts and equipment has increased and is required to maintain the existing fleet. The Service is estimating an increase in fuel of \$13K. A final year increase in bunker gear (\$18K) is required to replace aging and expired sets for staff members which will provide each member with two sets of personal protection equipment (PPE). Once we have completed our overall purchase in 2023, the service will only be looking at replacing five sets per year to stay on target. Firefighting involves various aspects of physical fitness, including cardiovascular endurance, muscular strength and endurance, power, agility, and flexibility. Firefighting places physical strain on men and women of the Service. Promoting physical fitness and physical activity is a cost-effective strategy we use to target many of these unfavorable risk factors, including targeting mental health and trauma. For this reason, we have evaluated our current fitness equipment noting most is at end of life. With this purchase (\$40K) of equipment, both HQ and our second station will be fully equipped to provide safe, manageable equipment maintaining the health for our members.

Services and Rents

The reduction in Services and Rents is primarily related to the Fire fleet responsibilities being transferred back to Fire Services as outlined in Salaries and Benefits. Training costs have decreased (\$9.5 K) as there will be no Med A3 / SVOP course offered this year.

Revenue

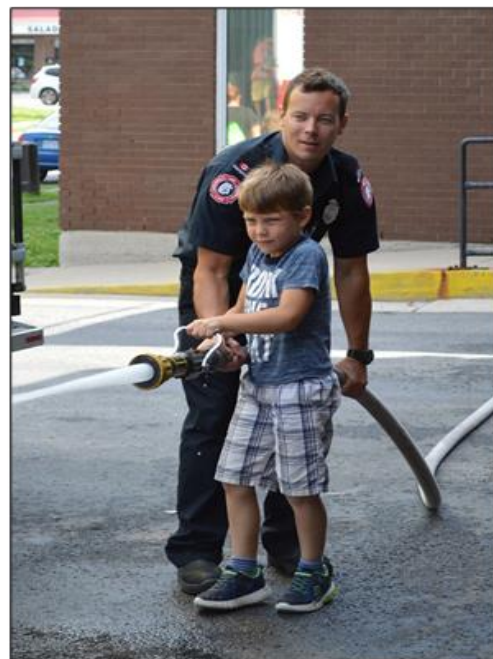
Revenue have decreased due one-time funding budgeted in 2022. The funding in 2022 was COVID funding for the DLAN software (\$44K) and a grant from the Office of the Fire Marshall (\$12K). There is an increase in Contribution from Reserves in the amount of \$29K is to off-set the purchase of equipment.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$9,720,075	\$8,126,613	\$9,328,679	\$10,159,916	\$831,237	8.91%
Purchase of Goods	\$431,777	\$485,969	\$403,650	\$516,370	\$112,720	27.93%
Services and Rents	\$377,770	\$249,862	\$406,943	\$302,518	(\$104,425)	(25.66%)
Financing LTD Principal & Interest	\$272,473	\$204,355	\$273,242	\$264,824	(\$8,418)	(3.08%)
Financial and Transfers	\$24,758	\$68,919	\$73,000	\$58,060	(\$14,940)	(20.47%)
Contribution to Reserves	\$87,673	\$121,987	\$115,000	\$115,000	\$0	0.00%
Subtotal	\$10,914,526	\$9,257,705	\$10,600,514	\$11,416,688	\$816,174	7.70%
REVENUE						
Provincial and Federal Grants	\$6,147	\$9,853	\$60,500	\$2,500	(\$58,000)	(95.87%)
Other Municipalities	\$0	\$0	\$12,000	\$0	(\$12,000)	(100.00%)
Fees, Service Charges, & Misc Revenue	\$73,785	\$68,223	\$45,500	\$37,150	(\$8,350)	(18.35%)
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$43,500	\$39,500	\$21,000	\$50,000	\$29,000	138.10%
Subtotal	\$123,432	\$117,576	\$139,000	\$89,650	(\$49,350)	(35.50%)
NET OPERATING COST (TAXATION)	\$10,791,094	\$9,140,129	\$10,461,514	\$11,327,038	\$865,524	8.27%
CAPITAL						
Gross Capital	\$0	\$0	\$150,000	\$155,000	\$5,000	3.33%
Capital Funding	\$0	\$0	(\$150,000)	(\$136,250)	\$13,750	(9.17%)
NET CAPITAL COST (TAXATION)	\$0	\$0	\$0	\$18,750	\$18,750	100.00%
TOTAL OPERATING AND CAPITAL	\$10,791,094	\$9,140,129	\$10,461,514	\$11,345,788	\$884,274	8.45%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Administration/Prevention	\$776,133	\$774,602	\$1,382,261	\$1,146,626	(\$235,635)	(17.05%)
Suppression	\$9,989,515	\$8,306,414	\$9,034,295	\$10,166,512	\$1,132,217	12.53%
Emergency Management	\$25,446	\$59,113	\$44,958	\$32,650	(\$12,308)	(27.38%)
TOTAL OPERATING AND CAPITAL	\$10,791,094	\$9,140,129	\$10,461,514	\$11,345,788	\$884,274	8.45%



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FIRE SERVICES								
Pump 3 Equipment Purchase		80.00					80.00	
Fire Master Plan		75.00			56.25			18.75
Fleet Renewal - Pickup Truck	75.00							
Comprehensive Risk Assessment Consultation	75.00							
Fire Services Total	150.00	155.00	0.00	0.00	56.25	0.00	80.00	18.75

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	150.00					150.00	
2021 Council Approved Capital	3,780.00		3,501.60	278.40			
2020 Council Approved Capital	2,900.00		2,621.60	278.40			
2019 Council Approved Capital	2,990.00		2,568.80	331.20		90.00	
2018 Council Approved Capital	60.00						60.00

Fire Services

Project Name: Pump 3 Equipment Purchase

Funding: \$80,000 Equipment and Vehicles Reserve

Cornwall Fire Service will be in receipt of their new 2022 Pump Unit. This unit is arriving without any of the equipment necessary to put it in service. Traditionally, other service providers can offer the individual tools / equipment less expensive than the Fire Truck builder. We have completed our quotes for all of the equipment and have three (3) service providers that are able to provide aspects of the equipment list at the best price meeting the specifications of the quote.



Fire Services

Project Name: Fire Master Plan

Funding: \$56,250 Development Charges
\$18,750 Tax Base
\$75,000

In 2022, Council approved a Community Risk Assessment. This was required pursuant to Ontario Resolution 378/18 and allow Fire Departments to make informed decisions about the types and levels of Fire Protection Services they will provide based on identified risks. This regulation outlines a standard set of information profiles that must be considered when conducting a Community Risk Assessment. Phase II of this Plan is a Fire Master Plan.

The primary objective of the Fire Master Plan is to present a comprehensive analysis of the City's fire protection "Needs and Circumstances" as defined by the Fire Protection and Prevention Act 1997, to support decision-making with respect to the fire protection services and needs.

The Fire Master Plan will review all aspects of the Fire Department operations as follows:

- ☐ Governance
- ☐ Service Delivery
- ☐ Fire Prevention
- ☐ Public Fire Safety Education
- ☐ Emergency Response
- ☐ Firefighter Timeline
- ☐ Administration
- ☐ Human Resources
- ☐ Facilities
- ☐ Communications
- ☐ Mutual Aid/Automatic Aid
- ☐ Review of Fees and Charges and cost recovery mechanisms

The above analysis within the proposed Fire Master Plan will be informed by a comprehensive stakeholder engagement process which will include opportunities for public consultation, interaction with members of Council, Committees of Council, consultation with Senior Management team and Fire Department staff, as well as consultation with the City's Professional Firefighters Association, Local 849.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

FIRE SERVICES

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Facilities										
Training Center		1,400								
Station 2 Refurbishment and Renovation		300								
Fleet Renewal										
Pump 5						1,200				
Aerial 1		1,750								
Aerial 2										2,000
Command Vehicle (Multi Departmental Use)				750						
Equipment										
Pump 3 Equipment Purchase	80									
SCBA Replacement			750							
Consultation and Contracted Services										
Fire Master Plan	75									
Total Capital	155	3,450	750	750	0	1,200	0	0	0	2,000

Cornwall Police Service

2023 Budget Submission

The Cornwall Police Service (CPS) is a municipal police service as provided for under the Police Services Act of Ontario. In partnership with diverse communities, the CPS is committed to the pursuit of excellence and keeping our city safe. The 2023 budget provides funding for administration and infrastructure necessary to provide adequate and effective policing as required under the Police Services Act for the City of Cornwall.

Description

The CPS provides services which include: Crime Prevention, Law Enforcement, Assistance to victims of crime, Public order maintenance, and Emergency Responses.



Strategic Priorities:

1. **Community Engagement**
 - a. Increase visibility and presence.
 - b. Enhance service to the vulnerable sector.
 - c. Maintain, expand and diversify partnerships.
 - d. Modernize Youth Engagement Strategies
2. **Organizational Excellence**
 - a. Enhance capacity with Investigative Technology
 - b. Modernize Deployment of Resources.
 - c. Promote Organizational Wellness & Resiliency.
 - d. Develop Long-Term Facilities Plan.
3. **Crime Reduction & Community Safety**
 - a. Strengthen enforcement of synthetic drug and Opioid trafficking.
 - b. Disrupt and suppress organized crime groups.
 - c. Increase evidence based enforcement
 - d. Improve road safety
4. **Equity, Diversity and Inclusivity**
 - a. Build trust.
 - b. Build relationships with diverse communities.
 - c. Address Systemic Barriers
 - d. Ensure a Culturally Competent Membership

Commentary / Budget Variances

The CPS is made up of 96 sworn police officers, 10 Special Constable, 39 civilian members and 13 part-time civilian members. Service is provided 24/7 to an area of 62 square kilometers and a population of approximately 47,900.

Salaries and Benefits

Salaries and Benefits account for over 87% of the total operating budget expenditures. The 2023 budget includes addition staffing compliment as approved by the Police Services Board. The increase in full-time salaries is offset by WSIB recoveries in the revenue line. Other increases represent incremental and contractual obligations.

Purchase of Goods

Purchase of goods has increased by 2.67%. This is attributed to an increase in software licences fees.

Services and Rents

Services and rents has increased by \$256,323 or 22.62% in 2023. There is an amount budgeted for an EDI coordinator, an evidence management system, which includes body worn cameras, and a one-time facility needs assessment.

Revenue

There is an increase to revenues in 2023 resulting from additional Provincial funding for local priorities (youth, crime reduction, hate crimes) as well as a small increase in the Court Security Offset grant. There is an increase in recoveries for a secondment to the OPP and for WSIB.

Capital

Net Capital has decrease by \$38,400 and includes improvements to CCTV Cameras, NG911, and annual fleet requirements. The decrease is attributed to a Provincial grant and the utilization of funds from reserve to fund the CCTV Camera Project.



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$19,960,907	\$18,788,650	\$19,921,669	\$21,181,924	\$1,260,255	6.33%
Purchase of Goods	\$888,447	\$682,549	\$953,603	\$979,071	\$25,468	2.67%
Services and Rents	\$1,162,241	\$1,053,139	\$1,132,998	\$1,389,321	\$256,323	22.62%
Financing LTD Principal & Interest	\$241,203	\$180,902	\$241,203	\$241,203	\$0	0.00%
Financial and Transfers	\$957	\$785	\$1,300	\$1,300	\$0	0.00%
Contribution to Reserves	\$216,250	\$222,609	\$220,000	\$220,000	\$0	0.00%
Subtotal	\$22,470,005	\$20,928,634	\$22,470,773	\$24,012,819	\$1,542,046	6.86%
REVENUE						
Provincial and Federal Grants	\$1,636,150	\$1,071,328	\$971,158	\$1,298,096	\$326,938	33.66%
Other Municipalities	\$151,540	\$205,800	\$222,760	\$209,920	(\$12,840)	(5.76%)
Fees, Service Charges, & Misc Revenue	\$374,169	\$629,991	\$383,000	\$789,812	\$406,812	106.22%
Internal Revenue	(\$425)	\$325	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$10,400	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,171,834	\$1,907,444	\$1,576,918	\$2,297,828	\$720,910	45.72%
NET OPERATING COST (TAXATION)	\$20,298,171	\$19,021,190	\$20,893,855	\$21,714,991	\$821,136	3.93%
CAPITAL						
Gross Capital	\$176,829	\$124,000	\$339,000	\$372,600	\$33,600	9.91%
Capital Funding	\$0	\$0	(\$215,000)	(\$287,000)	(\$72,000)	33.49%
NET CAPITAL COST (TAXATION)	\$176,829	\$124,000	\$124,000	\$85,600	(\$38,400)	(30.97%)
TOTAL OPERATING AND CAPITAL	\$20,475,000	\$19,145,190	\$21,017,855	\$21,800,591	\$782,736	3.72%

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2023

BUDGET SUBMISSION

INFRASTRUCTURE AND MUNICIPAL WORKS

- MUNICIPAL WORKS ■
- ROADS DEPARTMENT ■
- TRANSIT SERVICES ■
- INFRASTRUCTURE PLANNING ■
- WASTE MANAGEMENT SERVICES ■

Municipal Works

2023 Budget Submission

Includes:

The Municipal Works (MW) Division encompasses four sub-sections: MW Administration Section, MW Garage Section, Parks & Landscaping, and Health & Safety and Equipment Training Section. The Water Distribution and Wastewater Collection Sections also work under the MW division but under their own budget. Responsibilities of these four sections are described as follows:

- MW Administration Section is responsible for overall management and administration of the MW Division operations as well as the Roads Division operations.
- MW Garage Section is responsible for the asset management planning, operation and maintenance of all City vehicles and equipment (over 300 units) excluding Fire, Police, Paramedic, and Transit vehicles.
- Parks & Landscaping (P&L) Section is responsible for the day-to-day operations of various municipally owned parks, boulevards, and recreational trails. P&L also provides winter maintenance to all our facilities, walkways, and sidewalks.
- Health & Safety and Equipment Training Section provides training programs to all MW and Facilities' employees to support a safe work environment.

Description

Ensure management, coordination and technical support of operations provided by the MW and Roads Divisions; asset management planning, operation and maintenance of municipally owned parks; asset management planning, operation and maintenance of municipal vehicles and equipment; Health & Safety and equipment operation training.

Key Goals

1. Efficient MW operations.
2. Prompt response to public service requests.
3. Reliability of corporate vehicles and equipment.
4. Appropriate training of applicable workforce.

Commentary

Salaries and Benefits

There has been an increase in Salaries and Benefits of 1.96% from 2022 due to incremental and contractual obligations and a realignment of staff with Facilities.

Purchase of Goods

Purchase of Goods has increased by 28.03%. This is attributed to the rising cost of fuel (\$246K) and landscaping materials (\$24K) such as sod, fertilizer, flowers, seed, and topsoil.

Services and Rents

Services and Rents has increased by 2.79%. This attributed to increases in city equipment rental (\$11K) and contracted services (tree trimming, bike path maintenance, grass cutting, \$37K).

Financing LTD Principal and Interest

The decrease of \$510K represents three fleet loans that matured in 2022 and one fleet loan will mature in mid-2023. Further to a recommendation in the City's Long-Term Financial Plan, the City now funds its fleet from the Municipal Works Equipment and Vehicle Reserve. The loan for the fuel station also matured in 2022. The City continues to have debt related to the MW Yard Redevelopment Project. MW Fleet Renewal Program, and the Tree Canopy Management Program (formerly EAB Program).

Contribution to Reserves

As an offset to the decrease in LTD, the Contribution to Reserves has increased so that the City no longer borrows for its MW Fleet Renewal Program.

Revenue

The increase in internal revenue of \$204,564 is a result of an increase for new equipment and city equipment rental charges. Departments are charged for the use of vehicles and equipment on an ongoing basis. These charges are based on the requirements of the department, 3-year averages, and trends.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$2,094,257	\$1,878,991	\$2,587,298	\$2,638,004	\$50,706	1.96%
Purchase of Goods	\$790,844	\$989,748	\$929,628	\$1,190,158	\$260,530	28.03%
Services and Rents	\$1,470,878	\$1,302,456	\$1,367,209	\$1,405,417	\$38,208	2.79%
Financing LTD Principal & Interest	\$1,899,147	\$1,491,375	\$2,235,092	\$1,725,901	(\$509,191)	(22.78%)
Financial and Transfers	\$7,530	\$10,772	\$2,417	\$2,290	(\$127)	(5.25%)
Contribution to Reserves	\$193,903	\$205,954	\$200,000	\$450,000	\$250,000	125.00%
Subtotal	\$6,456,559	\$5,879,296	\$7,321,644	\$7,411,770	\$90,126	1.23%
REVENUE						
Provincial and Federal Grants	\$0	\$64,876	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$115,106	\$22,567	\$92,810	\$92,810	\$0	0.00%
Internal Revenue	\$2,628,365	\$2,578,320	\$2,678,927	\$2,883,491	\$204,564	7.64%
Contribution from Reserves	\$15,000	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$2,758,471	\$2,665,763	\$2,771,737	\$2,976,301	\$204,564	7.38%
NET OPERATING COST (TAXATION)	\$3,698,088	\$3,213,533	\$4,549,907	\$4,435,469	(\$114,438)	(2.52%)
CAPITAL						
Gross Capital	\$271,728	\$358,077	\$1,100,000	\$1,198,000	\$98,000	8.91%
Capital Funding	\$0	\$0	(\$800,000)	(\$898,000)	(\$98,000)	12.25%
NET CAPITAL COST (TAXATION)	\$271,728	\$358,077	\$300,000	\$300,000	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$3,969,816	\$3,571,610	\$4,849,907	\$4,735,469	(\$114,438)	(2.36%)

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Administration	\$1,443,101	\$1,231,563	\$1,881,074	\$1,617,153	(\$263,921)	(14.03%)
Parks and Landscaping	\$2,656,916	\$2,538,550	\$2,962,876	\$2,988,889	\$26,013	0.88%
Garage	(\$130,201)	(\$198,503)	\$5,957	\$129,427	\$123,470	2072.69%
TOTAL OPERATING AND CAPITAL	\$3,969,816	\$3,571,610	\$4,849,907	\$4,735,469	(\$114,438)	(2.36%)



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
MUNICIPAL WORKS								
Municipal Works Equipment								
Municipal Works Fleet Renewal Program	800.00	798.00					798.00	
Mini Asphalt Paver		100.00					100.00	
Parks and Landscaping								
Tree Canopy Management Program	300.00	300.00						300.00
Municipal Works Total	1,100.00	1,198.00	0.00	0.00	0.00	0.00	898.00	300.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	1,100.00					800.00	300.00
2021 Council Approved Capital	16,177.00		14,636.50	740.50		800.00	
2020 Council Approved Capital	2,663.00		2,525.20	77.80		60.00	
2019 Council Approved Capital	5,947.75		5,652.40	256.60		20.00	18.75
2018 Council Approved Capital	1,551.60		1,095.00		50.00	30.00	376.60

Municipal Works Division

Project Name: Municipal Works Fleet Renewal Program

Funding: \$798,000 Equipment and Vehicles Reserve

The Municipal Works (MW) division maintains a 10-year plan for the replacement of approximately 300 corporate vehicle and equipment units. The replacement strategy is to sustain a high level of reliability on the most critical pieces of equipment such as: snow plow trucks, pay loaders, sidewalk snow machines (articulating tractors), and service trucks. Vehicle and equipment specifications are developed with participation from various departmental representatives to ensure departmental needs are accurately met.

In general, proper planning dictates when to replace vehicles and equipment at the most opportune time, considering both its reliability, residual value and most recently supply chain issues. When replacing light duty vehicles, such as cars, pickup trucks and vans, the new units are deployed to departments like Paramedic Service or Fire Services where mileage is high and/or reliability is essential. When these units are replaced, the old units are relocated to departments that incur lower-mileage or do not travel beyond the city limits. This practice has substantial cost savings, assuring the financially responsible replacement of vehicles while extending their useful life.

The following details the fleet renewal strategy for 2023:

- \$320,000 is budgeted for a tandem truck with attachments for use by the Roads Department. The unit will replace a 2012 unit that has reached the end of its life cycle and is no longer cost efficient to continue to operate and will be sold.
- \$165,000 is budgeted for an articulating diesel tractor with attachments for use by the Parks & Landscaping Department. The unit will replace a 2010 unit that has reached the end of its life cycle and is no longer cost efficient to continue to operate and will be sold.
- \$95,000 is budgeted for an Ice Resurfacer for use by the Recreation Department. The unit will replace a 2012 unit that has reached its life cycle and is a planned purchase. The unit will be sold.
- \$37,000 is budgeted for a ride on diesel roller for use by the Roads Department. The unit will replace a 2004 unit that has exceeded its life cycle and is a planned purchase. The unit will be sold.
- \$32,000 is budgeted for a walk behind diesel plate packer for use by the Water Distribution & Wastewater Collection Department. The unit will replace a 2008 unit that has exceeded its life cycle and is no longer cost efficient to continue to operate. The unit will be sold.
- \$32,000 is budgeted for a walk behind diesel plate packer for use by the Roads Department. The unit will replace a 2014 unit that has exceeded its life cycle and is no longer cost efficient to continue to operate. The unit will be sold.
- \$22,000 is budgeted for a 4 in 1 heavy-duty loader snow removal attachment for use by the Roads Department. The unit will replace a 2004 unit that has exceeded its life cycle. The unit will be sold.
- \$20,000 is budgeted for a drop deck trailer for our sidewalk grinder for use by the Roads Department. The trailer is required to transport the sidewalk grinder.
- \$15,000 is budgeted for a dump trailer for use by the Parks & Landscaping Department. The unit replace a 1979 unit that has exceeded its life cycle and is a planned purchase. The unit will be sold.
- \$15,000 is budgeted for a tall high sided equipment trailer for use by the various MW Departments. The unit will replace a 2002 unit that has exceeded its life cycle and is a planned purchase. The unit will be sold.

- \$12,000 is budgeted for a heavy-duty loader forklift attachment for use by the various MW Departments. The unit will replace a 1990 attachment that has exceeded its life cycle. The attachment will be sold.
- \$12,000 is budgeted for heavy-duty loader jib boom attachment for use by the various MW Departments. The unit will replace a 1990 unit that has exceeded its life cycle. The attachment will be sold.
- \$12,000 is budgeted for a slide in salt spreader for use by the Roads Department. The unit will replace a 2002 unit that has exceeded its life cycle. The unit will be sold.
- \$9,000 is budgeted for a high sided equipment trailer for use by the various MW Departments. The unit will replace a 2003 unit that has exceeded its life cycle and is a planned purchase. The unit will be sold.



Municipal Works - Roads

Project Name: Mini Asphalt Paver

Funding: \$100,000 Equipment and Vehicles Reserves

The Roads Department within the Municipal Works Division is responsible to complete asphalt reinstatement in various locations across the City. The Roads Department make repairs to existing asphalt surfaces such as roadways, asphalt sidewalks, driveways, recreational path network, etc.

The current method of applying asphalt for pavement restoration is using a dump truck loaded with asphalt, opening the tailgate chute, loading/dumping a wheelbarrow, and raking it into place. Overall, the current process is labour intensive, time-consuming and cumbersome. Furthermore, the current process does not result in an optimal finished surface and/or product. The Municipal Works Department also currently tenders the supply of equipment and labour for placing hot mix asphalt for more significant repairs. Historically, the City only receives one or two bids from local asphalt contractors who are often busy with other work. As a result, it can be very difficult to secure the contractor's availability in order to complete the work which can result in asphalt reinstatement/maintenance work around the City remaining uncompleted for prolonged periods of time.

The purchase of this new mini asphalt paver will improve the quality of our roads, sidewalks and recreational path network and has the following additional benefits:

- Cost effective solution;
- Improved operational efficiencies;
- Deliver a higher quality end product; and
- Less dependent on contractors.



Parks and Landscaping

Project Name: Tree Canopy Management Program

Funding: \$300,000 Tax Base

The goal of the Tree Canopy Management Program is to ensure the City of Cornwall has necessary resources to ensure the maintenance of our existing tree canopy and to encourage the expansion of the canopy throughout the entire City. It's been proven that the social and economical benefits to maintaining a tree canopy of at least 30% include: the reduction of urban heat island effects by providing shade, the reduction of air pollution by filtration, the generation of oxygen, and wind reduction. Large tree canopies provide habitats for birds and other fauna and provide the added benefit of increasing property values, reducing storm water run-off, and adding living beauty to our community.

This capital project is an evolution of the Emerald Ash Borer Program which was approved by Council in 2014.

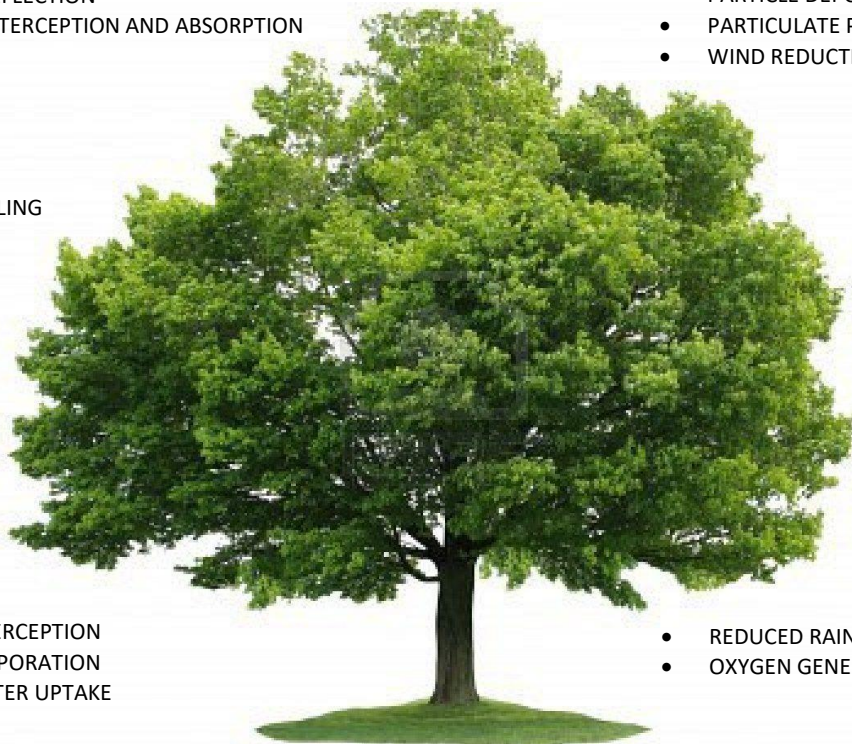
The addition of more trees to the City's canopy will directly and naturally remove carbon pollution from the air and sequester it into the ground. In effect, trees create measurable reductions in greenhouse gasses which will assist the City in aligning with Pillar 5 of its Strategic Plan, Being leaders in sustainability and climate change impact.

The Tree Canopy Management Program includes an aggressive tree planting strategy for various native and resilient species throughout Cornwall, increased preventative maintenance and new inventory management tools and activities for our existing tree canopy, and the continued development of methods and techniques to cope with harmful pests and invasive species who are having a significant negative impact on the local tree population such as the *Emerald Ash Borer* and new emerging threats such as the *Lymantria dispar*, commonly known as the *European Gypsy Moth*, whose larvae feed on the crown foliage of a wide range of hardwood and some softwood trees.

By the end of 2022, we will have planted 767 new trees to compliment our existing tree canopy. We will continue to rebuild our riparian areas with restoration creating a strong future for our waterways.

TREES PROVIDE:

- LIGHT & RADIANCE REFLECTION
- LIGHT & RADIANCE INTERCEPTION AND ABSORPTION
- PARTICLE DEPOSITION
- PARTICULATE POLLUTION DEPOSITION
- WIND REDUCTION
- TRANSPIRATION COOLING
- SHADE COOLING
- CO₂ UPTAKE
- RAINFALL INTERCEPTION
- RAINFALL EVAPORATION
- RAINFALL WATER UPTAKE
- REDUCED RAINFALL WATER RUNOFF
- OXYGEN GENERATION



Municipal Works - Parks and Landscaping

Project Name: Reconciliation Garden and Lighting Infrastructure at Entry Sign

Funding: \$50,000 Tax Base

Recently, members of Administration had the opportunity to attend a workshop with the Raisin Region Conservation Authority and Mohawk Council of Akwesasne to learn about traditional plants and herbs found in our region.

Administration would like to propose that a reconciliation garden be planted, and lighting infrastructure installed at the City of Cornwall entrance/gateway sign located at the north east corner of the Brookdale Avenue and Water Street intersection. The proposed project would be completed collaboratively with the Mohawk Council of Akwesasne.

This project would include plants, flowers, shrubs, trees, and herbs that are important to the Mohawk community within the proposed entrance sign garden. A plaque would also be installed in order to symbolize the friendship between Cornwall and Akwesasne, as well as recognizing the work that must still be completed for reconciliation.

The project would also include lighting in order to make the entrance/gateway sign and proposed garden more prominent. The lighting would also help represent the significance and the importance of the proposed reconciliation garden. For example, the sign would be lit in orange for the month of September to commemorate Canada's National Day for Truth and Reconciliation. A detailed design will be completed for this project and the installation work will be tendered to contractors.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

MUNICIPAL WORKS

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
FLEET RENEWAL PROGRAM:	798	800	800	800	800	800	794	795	800	865
#164 - Tandem Plow Truck with Plow Attachments										
#452 - Articulating Diesel Tractor with Plow Attachments										
#509 - Ice Resurface Machine										
#729 - Diesel Ride on Roller										
#730 - Diesel Walk Behind Plate Packer										
#731 - Diesel Walk Behind Plate Packer										
#836 - HD Wheel Loader 4 in 1 Plow Attachment										
NEW - Sidewalk Grinder Trailer										
#975 - Dump Trailer										
#983 - Tall High Side Equipment Trailer										
#807 - HD Wheel Loader Fork Lift Attachment										
#808 - HD Wheel Loader Jib Boom Attachment										
#877 - Slide in Hydraulic Salt Spreader										
#984 - High Side Equipment Trailer										
Mini Asphalt Paver	100									
MUNICIPAL WORKS:										
Municipal Works Yard Redevelopment		650	4,500	1,100	710	1,150				
PARKS AND LANDSCAPING:										
Reconciliation Garden and Lighting Infrastructure at Entry Sign		50								
Tree Canopy Management Program	300	300	300	300	300	300	300	300	300	300
Total Capital	1,198	1,800	5,600	2,200	1,810	2,250	1,094	1,095	1,100	1,165

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Roads Division

2023 Budget Submission

Includes:

- The Roads Division is responsible for summer and winter maintenance of all municipal roads. Major summer maintenance activities include: road and sidewalk maintenance; asphalt patching; roadside gravelling and grading; curb and gutter maintenance; ditch maintenance, street sweeping and flushing; sign maintenance; bridge maintenance; guard rail maintenance.
- Major winter control activities include: street snow ploughing/salt application; sidewalk snow removal/salting along with P&L; parking lot snow ploughing/salt application; snow removal operations (downtown core areas, dead ends etc.); cold patch application (pot holes); operation of the snow management facility.
- The Traffic Flow Maintenance Section is responsible to maintain effective traffic control systems including traffic signals, signs, street lighting as well as the management of School Crossing Guards for student safety during the school year.

Description

Ensure pedestrians and motorists have year-round access to safe roadway and sidewalk networks and municipal parking lots.

Key Goals

1. Meet or exceed Provincial Minimum Maintenance Standards established for roads, sidewalks, bike lanes and parking lots.
2. Facilitate safe usage and movement for all modes of transportation.
3. Continue to improve service delivery by using technology.
4. Advance integrated transportation network which accommodates both pedestrians and cyclists in order to promote active living.
5. Continue to optimize traffic flow in City while accounting for future growth.

Commentary

Salaries and Benefits

Salaries and Benefits has increased by 6.32% from 2022 due to the addition of 3 full-time positions in the Roads Department, incremental and contractual obligations. The positions were created by converting existing part-time hours to full-time hours and a realigning of staff within MW and Facilities. Additionally, School Crossing Guards received an increase in pay to meet industry standards which also contributed to the increase.

Purchase of Goods

Purchase of Goods increased by 3.68% or \$53K. This is attributed to an increase in electricity costs of \$40K for Traffic Control Signal Maintenance (\$5K) and Street Lighting Maintenance (\$35K).

Services and Rents

Services and Rents has increased by 4.19% or \$117K. This is attributed to a \$67K increase in the repair and maintenance contracts for Traffic Control Signal Maintenance. There has been a reallocation of budget from the Backhoe and Other Outside Equipment accounts to the Contracted Services account for the Summer Roads and Winter Roads divisions.

Financial Transfers

Financial Transfers has increased by \$5,320 due to an increase in hardware and software costs.

Revenue

In 2022, Canada Community Building Fund (CCBF) funding was contributed to the LED street lighting program.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$2,091,270	\$2,167,119	\$2,074,771	\$2,205,815	\$131,044	6.32%
Purchase of Goods	\$1,395,573	\$931,729	\$1,434,525	\$1,487,375	\$52,850	3.68%
Services and Rents	\$2,522,180	\$2,303,509	\$2,798,170	\$2,915,499	\$117,329	4.19%
Financing LTD Principal & Interest	\$377,415	\$368,034	\$494,314	\$490,712	(\$3,602)	(0.73%)
Financial and Transfers	\$8,716	\$330	\$600	\$5,920	\$5,320	886.67%
Contribution to Reserves	\$116,788	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$6,511,942	\$5,770,721	\$6,802,380	\$7,105,321	\$302,941	4.45%
REVENUE						
Provincial and Federal Grants	\$0	\$107,717	\$97,305	\$0	(\$97,305)	(100.00%)
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$51,524	\$77,830	\$65,462	\$71,160	\$5,698	8.70%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$22,000	\$0	\$150,000	\$150,000	\$0	0.00%
Subtotal	\$73,524	\$185,547	\$312,767	\$221,160	(\$91,607)	(29.29%)
NET OPERATING COST (TAXATION)	\$6,438,418	\$5,585,174	\$6,489,613	\$6,884,161	\$394,548	6.08%
CAPITAL						
Gross Capital	\$93,008	\$0	\$450,000	\$565,000	\$115,000	25.56%
Capital Funding	\$0	\$0	(\$450,000)	(\$565,000)	(\$115,000)	25.56%
NET CAPITAL COST (TAXATION)	\$93,008	\$0	\$0	\$0	\$0	0.00%
TOTAL OPERATING AND CAPITAL	\$6,531,426	\$5,585,174	\$6,489,613	\$6,884,161	\$394,548	6.08%

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Summer Control	\$1,551,805	\$1,641,922	\$1,575,639	\$1,621,533	\$45,894	2.91%
Winter Control	\$2,536,224	\$2,291,615	\$2,825,091	\$2,912,434	\$87,343	3.09%
Traffic Flow Maintenance	\$2,443,397	\$1,651,637	\$2,088,883	\$2,196,694	\$107,811	5.16%
TOTAL OPERATING AND CAPITAL	\$6,531,426	\$5,585,174	\$6,489,613	\$6,730,661	\$241,048	3.71%



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
TRAFFIC SIGNALS AND STREET LIGHTING								
Traffic Signal Upgrades Fourth St. E. and Marlborough St. Second St. E. and St. Felix St.	350.00	400.00				400.00		
Street Lighting Pole Replacement Program	100.00	165.00					165.00	
Traffic Signals and Street Lighting Total	450.00	565.00	-	-	-	400.00	165.00	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	450.00				350.00	100.00	
2021 Council Approved Capital	400.00				300.00		100.00
2020 Council Approved Capital	400.00				300.00		100.00
2019 Council Approved Capital	563.60	114.00	400.00			49.60	
2018 Council Approved Capital	400.00		400.00				

Municipal Works - Roads

Project Name: Traffic Signal Upgrades

Funding: \$400,000 Canada Community-Building Fund (CCBF)

The City currently operates and maintains 69 existing traffic signal locations. The City is mandated to comply with Provincial minimum maintenance standard legislation for traffic signals. With proper maintenance, the average life expectancy of City traffic signals is typically 30 years before requiring complete replacement.

This project includes upgrades to existing traffic signals at two intersections which will address aging and non-conforming infrastructure. Older intersections/traffic signals require upgrades and need to be updated to meet current standards to reduce the risk of failure.

The following Traffic Signal Upgrade projects are proposed for 2023:

- Fourth St. E. and Marlborough St. (\$200,000)
- Second St. E. and St. Felix St. (\$200,000)

The existing traffic signals at the intersection of Fourth St. E. and Marlborough St. were constructed in 1973 and have reached the end of their expected service life. Similarly, the existing traffic signals at the intersection of Second St. E. and St. Felix St. were constructed in 1981 and are in need of replacement to meet present-day standards.



Municipal Works - Roads

Project Name: Pole Replacement Program

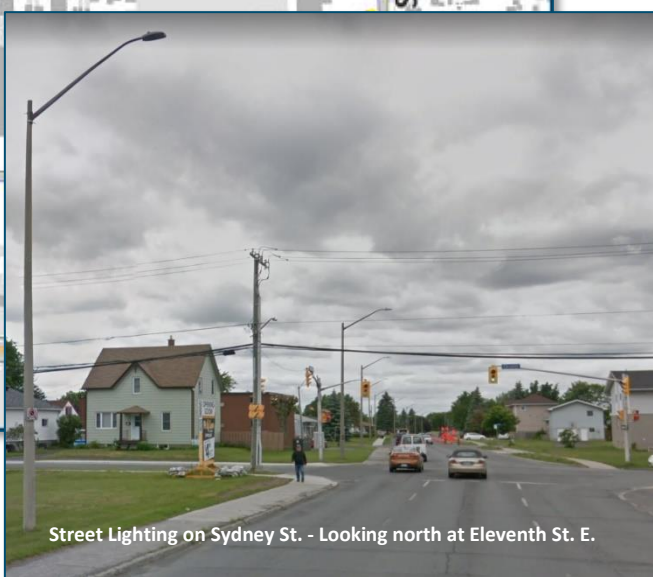
Funding: \$165,000 Road Infrastructure Reserve

The City owns and maintains approximately 1,400 streetlight poles and undertakes a street light condition assessment on a bi-annual basis which provides an overall condition grade of the poles. Furthermore, the condition assessment not only identifies deficiencies and establishes priorities for existing pole replacements, but also identifies areas with substandard lighting and those requiring roadway lighting improvements.

The following Pole Replacements are proposed for 2023:

- Sydney Street from Ninth Street to Twelfth Street

As part of the resurfacing and road widening project on Sydney Street from Ninth Street to Twelfth Street, new streetlight poles will be installed. The existing streetlighting poles on this section of Sydney Street are aged and in need of replacement. The removal and replacement of the streetlighting pole system was tendered in 2022 as part of the reconstruction and rehabilitation of Sydney Street from Seventh Street to Twelfth Street, with the work to be scheduled and budgeted for in 2023.



Street Lighting on Sydney St. - Looking north at Eleventh St. E.

2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

TRAFFIC SIGNALS AND STREETLIGHTING

LOCATION	FROM	TO										
			2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
TRAFFIC SIGNALS												
Traffic Signal Upgrades			400	400	400	400	400	450	450	450	500	500
STREET LIGHTING												
Pole Replacement Program			165	125	125	150	150	150	150	150	150	150
Montreal Rd./Conduits	Alice St.	Marlborough St.		375								
Total Capital			565	900	525	550	550	600	600	600	650	650

Transit Services

2023 Budget Submission

Cornwall Transit (CT) is responsible for providing safe and timely public transportation for citizens, including persons with disabilities. CT is divided into an Operations Division and a Maintenance Division.

The Operations Division provides conventional, specialized (Handi-Transit), Community bus and Cornwall Business Park bus service. The Maintenance Division provides preventative maintenance for 15 conventional and 10 handi-transit (HT) buses. Additionally, the Maintenance Division services all EMS and Police vehicles as well as the Command Post.

Description	Key Goals
Cornwall Transit provides an efficient and effective transit system for citizens, including persons with disabilities.	1. Continue to implement Transit Master Plan recommendations with flexibility 2. Maintain bus fleet replacement schedule 3. Maintain and increase ridership 4. Maintain community presence through promotions 5. Continue to implement enhanced technology

Commentary / Budget Variances

Salaries and Benefits

Salaries and Benefits represent incremental and contractual increases and a net increase of one supervisor staff member to the Corporation. A permanent Shift Supervisor position has been included in the 2023 budget to replace the temporary training program for supervisors for unionized staff.

Purchase of Goods

Purchase of Goods have increased by 10.03% or \$101,110. Buses operate on diesel fuel which is budgeted at \$1.30 per litre for 2023 (\$1.10 per litre in 2022). The budget for fuel has increased by \$117K. The warranties associated with new buses has led to a reduction in parts and accessories which has decreased the budget in 2023 by \$30K.

Services and Rents

Services and Rents has increased by 8.39% or \$34,291. Included in the 2023 budget is the design of a backflow protection system at \$12.5K. In addition, the snow removal annual contract has increased by \$12K. Outlet commissions has increased by \$7.6K. A reduction in Services and Rents in the Printing section is associated with the introduction of contactless payments, and the reduced cost of printing tickets and passes, providing a savings of \$4K.

Financing LTD Principal and Interest

The costs represent the principal and interest charges for debt related to the municipal portion of capital projects funded by ICIP, including projects such as hybrid conventional and handi-transit buses. This funding stream reflects a partnership between the Federal government (40%), the Provincial government (33.33%) and the municipality (26.67%).

Contribution to Reserves

The increase in Contribution to Reserves is to fund capital from Reserves instead of other sources of revenue (tax base, borrowing).

Revenue

Conventional ridership is based on pre-COVID-19 trends estimated at 865,000 for the conventional service and 35,000 for HT service for a total of 900,000. A modest fare increase is budgeted for May 1, 2023. Additionally, an increase in charter fees for 2023. The provincial government gas tax funding will provide the City approximately the same amount as 2022. The decrease in Revenue is related to the transfer of Fire fleet responsibilities back to Fire Services.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$3,962,929	\$3,588,380	\$4,147,734	\$4,280,129	\$132,395	3.19%
Purchase of Goods	\$952,606	\$1,001,316	\$1,007,840	\$1,108,950	\$101,110	10.03%
Services and Rents	\$416,144	\$379,062	\$408,673	\$442,964	\$34,291	8.39%
Financing LTD Principal & Interest	\$602,691	\$567,546	\$765,461	\$794,526	\$29,065	3.80%
Financial and Transfers	\$139,913	\$116,097	\$147,553	\$159,000	\$11,447	7.76%
Contribution to Reserves	<u>\$161,887</u>	<u>\$166,892</u>	<u>\$154,367</u>	<u>\$220,000</u>	<u>\$65,633</u>	<u>42.52%</u>
Subtotal	\$6,236,170	\$5,819,293	\$6,631,628	\$7,005,569	\$373,941	5.64%
REVENUE						
Provincial and Federal Grants	\$1,230,418	\$403,716	\$683,917	\$683,917	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,381,691	\$1,384,991	\$2,009,300	\$1,923,340	(\$85,960)	(4.28%)
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,500</u>	<u>\$12,500</u>	<u>100.00%</u>
Subtotal	<u>\$2,612,109</u>	<u>\$1,788,707</u>	<u>\$2,693,217</u>	<u>\$2,619,757</u>	<u>(\$73,460)</u>	<u>(2.73%)</u>
NET OPERATING COST (TAXATION)	<u>\$3,624,061</u>	<u>\$4,030,586</u>	<u>\$3,938,411</u>	<u>\$4,385,812</u>	<u>\$447,401</u>	<u>11.36%</u>
CAPITAL						
Gross Capital	\$0	\$0	\$3,631,200	\$1,977,300	(\$1,653,900)	(45.55%)
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$3,631,200)</u>	<u>(\$1,927,300)</u>	<u>\$1,703,900</u>	<u>(46.92%)</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>100.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$3,624,061</u>	<u>\$4,030,586</u>	<u>\$3,938,411</u>	<u>\$4,435,812</u>	<u>\$497,401</u>	<u>12.63%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Operations Division	\$1,542,326	\$1,748,645	\$1,634,963	\$1,950,669	\$315,706	19.31%
Maintenance Division	<u>\$2,081,735</u>	<u>\$2,281,941</u>	<u>\$2,303,448</u>	<u>\$2,485,143</u>	<u>\$181,695</u>	<u>7.89%</u>
TOTAL OPERATING AND CAPITAL	<u>\$3,624,061</u>	<u>\$4,030,586</u>	<u>\$3,938,411</u>	<u>\$4,435,812</u>	<u>\$497,401</u>	<u>12.63%</u>



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		2023 TAX BASE
			GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
TRANSIT SERVICES							
Conventional Hybrid Buses <i>(Approved - rpt #2022-22-Financial Services)</i>	1,926.00	993.30	728.39	264.91			
Metal Siding and Garage Doors	280.00	466.00	388.32			77.68	
Bus Shelters & Accessibility at Bus Stops	44.00	51.00	37.40			13.60	
Bus Hoist Replacement		160.00	117.33			42.67	
Handi-Transit Software	115.00	145.00	106.33			38.67	
Micro Transit	75.00	112.00	82.13			29.87	
Handi-Transit Bus	231.20						
Addition to Maintenance Garage	960.00						
Transit Services Total	3,631.20	1,927.30	1,459.90	264.91	-	202.49	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		TAX BASE
		GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
2022 Council Approved Capital	3,631.20	2,690.73	831.40		109.07	
2021 Council Approved Capital	2,538.30	1,860.77	562.73		114.80	
2020 Council Approved Capital	2,296.00	1,690.60	586.40		19.00	
2019 Council Approved Capital	1,590.00	1,065.00	525.00			
2018 Council Approved Capital	835.00	283.00	502.00			50.00

Transit Services

Project Name: Conventional Hybrid Bus

Funding: \$728,390 Investing in Canada Infrastructure Program (ICIP2)
\$264,910 Financing
\$993,300

The purchase of one (1) 40-foot low floor Hybrid conventional bus was approved in report #2022-22 Financial Services on March 28, 2022, in keeping with the Fleet replacement program. One bus will be purchased through the Metrolinx program. The new modern Hybrid bus can expect a 19% diesel fuel savings and help reduce carbon footprint in two ways: better fuel economy and reduction of individual vehicle use. All new conventional buses are fully accessible for persons with disabilities.



Transit Services

Project Name: Metal Siding and Garage Doors

Funding: \$388,320 Investing in Canada Infrastructure Program (ICIP3)
\$ 77,680 Vehicle and Equipment Reserve
\$466,000

\$280,000 was budgeted in 2022 - Total Project Cost \$746,000

This is Year 2 of a 2-year project to renovate the Transit building and garage by replacing the metal siding and garage doors. The existing siding was installed in 1974 and after 47 years it is rusting, deteriorating and is past its useful service life. The garage doors are over 30 years old, are in need of continual repairs, and are also beyond their useful service life. There have been no restorations or renovations to the siding or garage doors since being installed.

ICIP funding will provide the opportunity to renew the building's exterior and extend the service life of the existing structure in a cost effective manner.



Transit Services

Project Name: Bus Shelters and Accessibility Bus Stops

Funding: \$37,400 Investing in Canada Infrastructure Program (ICIP)
\$13,600 Vehicle and Equipment Reserve
\$51,000

This is Year 4 of a 6-year plan to purchase and install new bus shelters on concrete pads in various locations throughout the City. In addition, the intention of the plan is to make/improve bus stop accessibility for persons with disabilities. The Accessibility for Ontarians with Disabilities Act (AODA) states that all bus stops must be accessible by the year 2025. Presently, 70% of the City's bus stops are considered accessible and meet AODA standards.



Bus Stop at SmartCentres with New Bus Shelter and Solar Panel – Concrete Pad Connecting to Sidewalk

Transit Services

Project Name: Bus Hoist Replacement

Funding: \$117,330 Investing in Canada Infrastructure Program (ICIP4)
\$ 42,670 Equipment and Vehicles Reserve
\$160,000 Project Total

This project is to replace an existing hoist which is currently out of service and install a new in-ground vehicle lift which is rated at 25,000 lbs per post. The existing two post hoist for lifting buses was installed in 1975 and recently failed inspection. As a result, the hoist has been locked out and is not currently in use. Replacing the hoist will also allow the department to lift/maintain the new hybrid buses that weigh an additional 4,100 lbs above the rated capacity of the existing hoists. This project is proposed under the fourth intake of ICIP funding program.



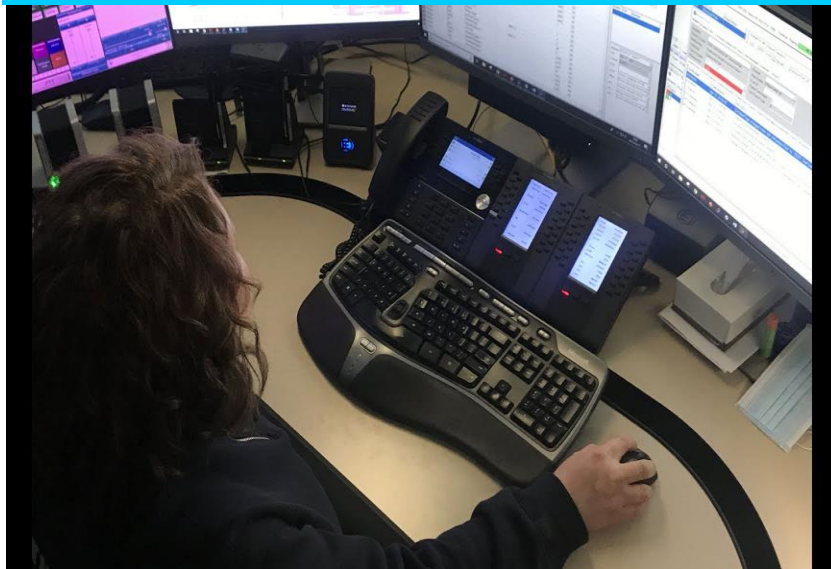
Photo of Existing Two Post Hoist System to be Replaced

Transit Services

Project Name: Handi-Transit Software

Funding: \$106,329 Investing in Canada Infrastructure Program (ICIP3)
\$ 38,671 Vehicle and Equipment Reserve
\$145,000

This is Year 2 of a 2-year project for the supply and installation of a dispatch and scheduling software for Handi-Transit. This project includes 7 driver tablets and 4 administrative licenses. The system will improve on-time performance, generate accurate reports, optimize schedules, and improve communication with dispatch, drivers, and passengers. This system will also have a user-friendly interface yet fully support complicated workflow and scheduling issues unique to Handi-Transit. A new Handi-Transit software company will need to be investigated as the current company has advised they are going out of service. ICIP intake three will provide an opportunity to enhance service and reliability to Cornwall residents, thus improve quality of life.



Transit Services

Project Name: Micro Transit

Funding: \$ 82,130 Investing in Canada Infrastructure Program (ICIP3)
\$ 29,870 Vehicle and Equipment Reserve
\$112,000 Project Total

This is Year 2 of a 2-year project for an on-demand scheduling system for passengers. Micro Transit is a method of shared transit which operates by using small-scale vehicles to provide transportation services to the public and can either be operated on-demand or on a fixed schedule. On-demand Micro Transit can be an opportunity to reduce operating costs, reverse declining ridership, expand transit coverage, and provide a reliable transportation alternative for residents. Micro Transit can also help reduce traffic congestion and improve air quality. Riders can book rides using their smart phones or computer at home and can also call into dispatch to book.

This service will provide an opportunity to implement enhanced technology, while providing an efficient and effective transit system which will ensure Cornwall residents have access to a modern, reliable service.



2023 TEN YEAR CAPITAL FORECAST

**CAPITAL FORECAST
FOR THE YEARS 2023 - 2032
TRANSIT SERVICES**

DESCRIPTION										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Conventional Hybrid Bus	993					2,178		1,200	1,300	1,300
Metal Siding and Garage Doors	466									
Bus Shelters and Accessibility Bus Stops	51	242	241							
Bus Hoist Replacement	160									
Handi-Transit Software	145									
Micro Transit	112									
Handi-Transit Buses							1,200		280	280
Electric Service and Panels				300	300					
Sewer System			100							
Transit Building Heating/ Cooling System		50								
Total Capital	1,927	292	341	300	300	2,178	1,200	1,200	1,580	1,580

Infrastructure Planning

2023 Budget Submission

The Administration Section is responsible for the management and support services that enable the division to operate. This activity also includes the maintenance of records such as construction drawing archives, reports and legal plans.

The Design and Construction Sections include all aspects of capital project implementation. These projects are typically related to linear infrastructure which includes roads, sewer and watermain. Activities include asset management, pre-engineering survey, preparation of base plans, detailed design of new/replacement infrastructure, specifications and tender preparation, construction layout, construction supervision, progress payment preparation and as-built drawing records.

The GIS Section is a component of the Design and Construction Section which is responsible to maintain infrastructure databases used for asset management. The GIS Section is also responsible for maintaining the GIS mapping used by most municipal staff, including Cornwall Police Services, as well as a public interactive mapping website (www.cornwall.ca/maps).

The Subdivisions and Approvals Section oversees the subdivision approval process through the planning, design and construction stages. Following Draft Plan Approval, developers must enter into a Subdivision Agreement which includes review of all aspects of the development such as the preliminary servicing report, construction drawings, lot grading, financial security, quality control, and final acceptance of the works. Developments are subject to an administration fee which is the revenue source for the Division.

Description

The Infrastructure Planning Division provides engineering services, capital planning, project design and construction administration for the City's linear infrastructure.

This infrastructure includes 272km of watermain, 402km of sewers (sanitary, combined and storm), 275km of roadway, 201km of sidewalks and 25 bridges/large culverts, which together have a replacement value of approximately \$816M.

1. Maintain and advance Asset Management inventory and strategy.
2. Adopt and Implement Public Consultation Policy.
3. Seek partnership/funding opportunities with upper levels of government.
4. Continue implementation of Bicycle & Pedestrian Masterplan to promote Active Transportation.
5. Actively plan, account and manage future growth.
6. Implement/maintain productive and transparent capital project planning processes.

Key Goals

Commentary / Budget Variances

Salaries and Benefits

There are no changes to the full-time staffing complement in the Infrastructure Planning Division from 2022 to 2023. There has been an increase in Salaries and Benefits of 5.78% from 2022 due to incremental and contractual obligations.

Services and Rents

The increase of \$12,622 is related to increased training requirements for the acquisition of a drone which is included in the Capital Budget as well as an increase in the costs associated with services related to legal surveys.

Financing LTD Principal & Interest

Principal and interest charges have decreased in relation to capital projects that were funded through debt as the loan for the Culvert Replacement on McConnell Avenue project has been paid back. Projects the City has borrowed for include: Reconstruction of Marleau Avenue, Lemay Street Extension, the Brookdale CN Overpass and Nick Kaneb Drive Extension.

Contribution to Reserves

Contribution to Reserves has increased by \$11K resulting from the acquisition of the former CN spur line lands adjacent to the Benson Centre and Seventh Street West. This represents the final year to payback the reserve.

Revenue

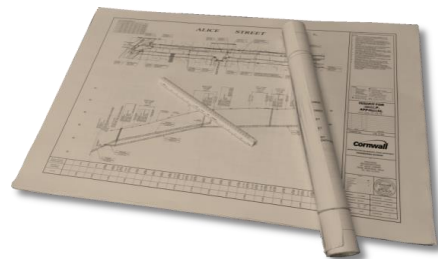
Revenues are primarily derived from internal design and construction management fees charged to capital projects. There is an increase in revenue related to increasing design and construction management fees to be consistent with industry standards. The decrease in Provincial and Federal Grants is related to no longer using CCBF to offset Long-Term Debt Financing.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$1,272,371	\$1,234,393	\$1,505,200	\$1,592,256	\$87,056	5.78%
Purchase of Goods	\$22,126	\$13,795	\$25,600	\$26,000	\$400	1.56%
Services and Rents	\$57,848	\$55,175	\$64,976	\$77,598	\$12,622	19.43%
Financing LTD Principal & Interest	\$422,976	\$440,765	\$633,475	\$540,902	(\$92,573)	(14.61%)
Financial and Transfers	\$49,719	\$30,984	\$56,786	\$54,520	(\$2,266)	(3.99%)
Contribution to Reserves	<u>\$115,000</u>	<u>\$94,856</u>	<u>\$80,000</u>	<u>\$91,453</u>	<u>\$11,453</u>	<u>14.32%</u>
Subtotal	\$1,940,040	\$1,869,968	\$2,366,037	\$2,382,729	\$16,692	0.71%
REVENUE						
Provincial and Federal Grants	\$0	\$97,609	\$106,483	\$0	(\$106,483)	(100.00%)
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,267,549	\$1,265,959	\$1,319,200	\$1,367,500	\$48,300	3.66%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$30,286</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	<u>\$1,297,835</u>	<u>\$1,363,568</u>	<u>\$1,425,683</u>	<u>\$1,367,500</u>	<u>(\$58,183)</u>	<u>(4.08%)</u>
NET OPERATING COST (TAXATION)	<u>\$642,205</u>	<u>\$506,400</u>	<u>\$940,354</u>	<u>\$1,015,229</u>	<u>\$74,875</u>	<u>7.96%</u>
CAPITAL						
Gross Capital	\$62,060	\$15,000	\$9,855,000	\$21,397,000	\$11,542,000	117.12%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$9,840,000)</u>	<u>(\$21,397,000)</u>	<u>(\$11,557,000)</u>	<u>117.45%</u>
NET CAPITAL COST (TAXATION)	<u>\$62,060</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>(\$15,000)</u>	<u>(100.00%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$704,265</u>	<u>\$521,400</u>	<u>\$955,354</u>	<u>\$1,015,229</u>	<u>\$59,875</u>	<u>6.27%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Administration	\$681,003	\$724,650	\$994,594	\$1,023,408	\$28,814	2.90%
Design and Construction	\$42,469	(\$206,017)	(\$9,152)	(\$142)	\$9,010	98.45%
Subdivisions and Approvals	<u>(\$19,207)</u>	<u>\$2,767</u>	<u>(\$30,088)</u>	<u>(\$8,037)</u>	<u>\$22,051</u>	<u>73.29%</u>
TOTAL OPERATING AND CAPITAL	<u>\$704,265</u>	<u>\$521,400</u>	<u>\$955,354</u>	<u>\$1,015,229</u>	<u>\$59,875</u>	<u>6.27%</u>



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
INFRASTRUCTURE PLANNING								
Road Network								
Asphalt Resurfacing on Various City Streets	4,000.00	4,672.00	4,126.00				546.00	
<u>2023 Projects</u>								
Amelia St. from Water St. to First St. E								
Fifth St. W from York St. to Bedford St.								
Guy St. from Easton Ave. to Walton St.								
Guy St. from Third St. to Fifth St.								
Henry St. N from Thirteenth St. to Brookdale Ave.								
Lawrence Ave. from Montreal Rd. to Second St. E								
Riverdale Ave. from Grant Ave. to Sugarstick Dr.								
Sydney St. from Ninth St. to Twelfth St.								
Twelfth St. from Sydney St. to St. Michel Ave.								
Aubin Ave. from Emma Ave. to Jobin Ave. (Provisional)								
Lancaster Cr. from Champlain Dr. to Champlain Dr. (Provisional)								
Robertson Ave. from Second St. W to Leonard Ave. (Provisional)								
Sunset Blvd. from Tollgate Rd. E to Hemlock Cr. (Provisional)								
Road Network - Growth								
Nick Kaneb Dr. Extension - Industrial Park Dr. to Tollgate Rd.		15,000.00					15,000.00	
Lemay St. Upgrades Phase 4 - McConnell Ave to MW Yard	4,500.00							
Intersections								
Centretown - Water St. & Montreal Rd Intersections	30.00	30.00				30.00		
Rainbow Crosswalk	15.00							
Structures								
Culvert Replacement - Fly Creek at Boundary Rd.		500.00				500.00		
Small Diameter Culvert Replacement	100.00	100.00					100.00	
Culvert Replacement - Fly Creek at Marleau Ave	450.00							
Active Transportation (Sidewalk Infrastructure)								
Various Locations	340.00	360.00				360.00		
Active Transportation (Bicycle Infrastructure)								
Various Locations	420.00	560.00	120.00			440.00		
Misc								
Pedestrian Corridor and Streetscaping, Pitt St. to St. Johns Lane		100.00				100.00		
Multi-Service UAV		75.00					75.00	
Infrastructure Planning Total	9,855.00	21,397.00	4,246.00	-	-	1,430.00	15,721.00	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	9,855.00	4,074.00	1,630.00	-	3,990.00	146.00	15.00
2021 Council Approved Capital	8,230.00	1,572.00	2,755.00	745.00	2,998.00	160.00	-
2020 Council Approved Capital	8,815.00	3,590.00	600.00	131.50	4,070.00	293.50	130.00
2019 Council Approved Capital	6,550.00	770.00	656.50	1,643.50	2,860.00	75.00	545.00
2018 Council Approved Capital	7,948.80	2,416.30	1,529.00	-	3,049.80	600.00	353.70

Infrastructure Planning

Project Name: Asphalt Resurfacing on Various City Streets

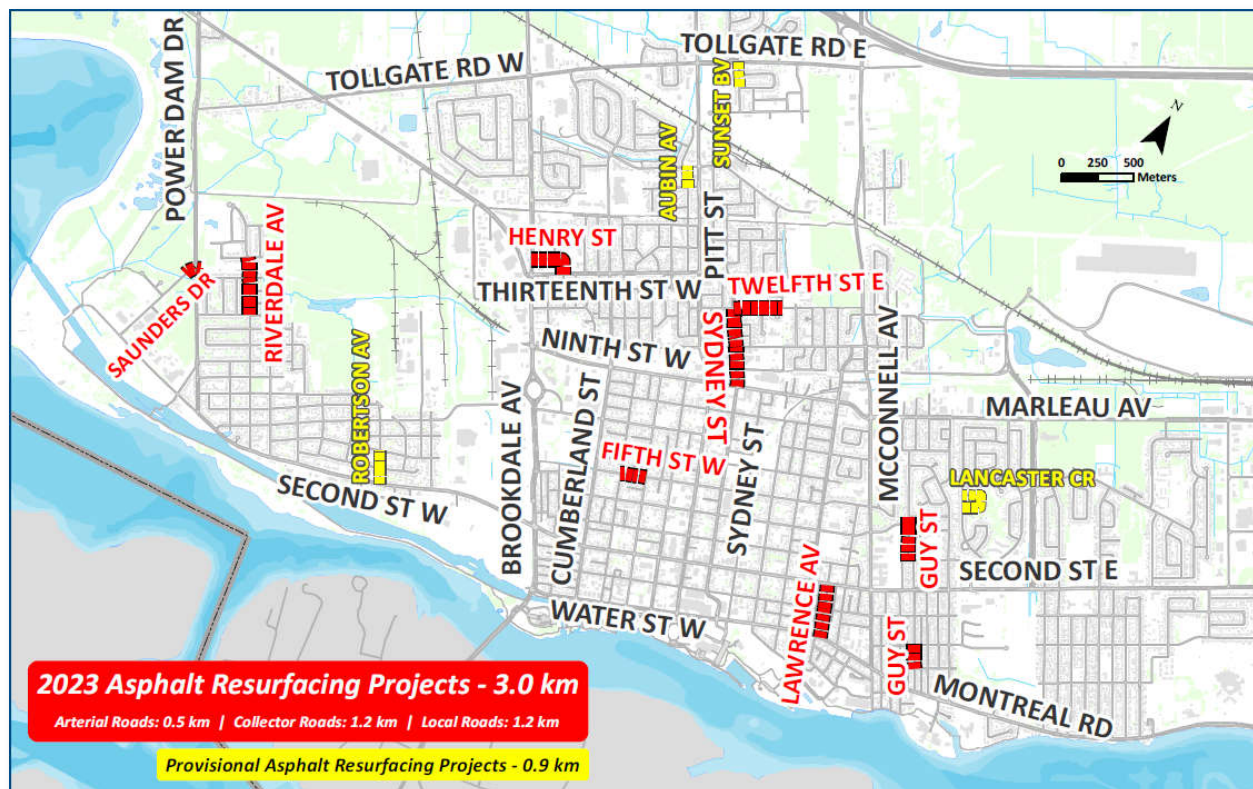
Funding: \$4,126,000 OCIF Formula Component
\$ 546,000 Road Infrastructure Reserve
\$4,672,000

The Asphalt Paving Program reflects the needs which have been established in accordance with the Pavement Management System. In addition to those established needs, this program reflects our continued efforts to improve the road network throughout the City integrated with the overall strategy for linear infrastructure improvements.

Based on MTO pavement design and rehabilitation methods as well as the municipal road evaluation experience of City staff, it is recommended that the following pavement condition rating (PCR) triggers be used in the evaluation and selection of streets for asphalt resurfacing/rehabilitation:

- Arterial Streets: less than 50
- Collector Streets: less than 50
- Local Streets: less than 45

Traffic volumes using Annual Average Daily Traffic (AADT) counts and posted speed limits are also important factors in the consideration for pavement rehabilitation. The City must also be mindful of the Ontario Regulation 239/02 Minimum Maintenance Standards for Municipal Highways and the associated requirements of the varying classification of highways (Class 1 to 6). In addition, comments and recommendations from Public Works maintenance personnel, buried infrastructure, as well as public sentiment must also be considered and factored into the decision making for pavement renewal.



Infrastructure Planning

Project Name: Nick Kaneb Dr. Extension - Industrial Park Dr. to Tollgate Rd.

Funding: \$15,000,000 Land Reserve
\$990,700 budgeted in previous years.

The City has undertaken several Environmental Assessments (EA) and construction projects in the east end of the City in order to accommodate increased development and traffic volumes:

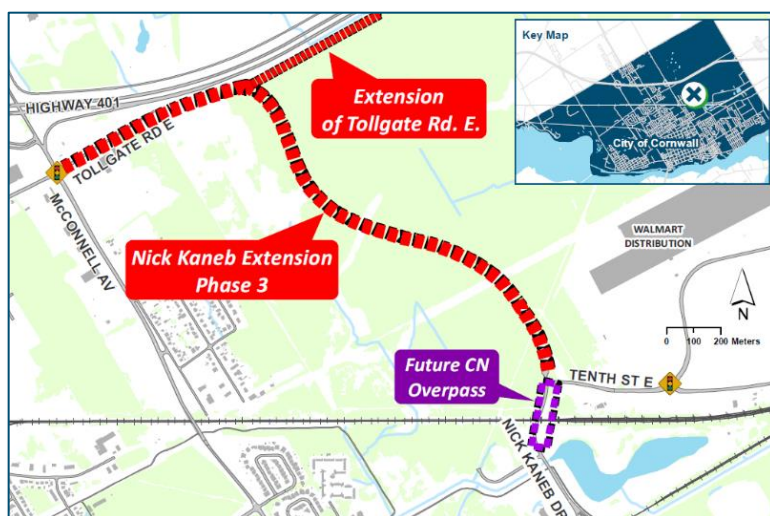
- 1) Nick Kaneb Dr. Extension from Second St. to Marleau Ave. (Construction - 2009);
- 2) Marleau Ave. Widening/Improvements EA from Marlborough St. to Glenview Boul. (EA - 2012);
- 3) Industrial Park Drive Extension (Construction - 2012);
- 4) Cornwall Business Park Transportation Master Plan (EA - 2013);
- 5) Marleau Ave. Widening from McConnell Ave. to Alice St. (Construction - 2017); and
- 6) Nick Kaneb Drive Extension (Phase 2) – Marleau Ave. to Tenth St. E. (Construction – 2021)

With most of the lands sold and developed in the southern and eastern portions of the Business Park, the City examined future development expansion and transportation network possibilities in the northwestern portions of the Business Park. A new transportation link in the northwestern portion of the Business Park will provide an access to McConnell Ave. (via Tollgate Rd.) and the Highway 401 interchange (at McConnell Ave.). The new transportation network expansion will also include the necessary underground linear infrastructure which will connect to the southern portion of the Business Park. The EA for the extension of Nick Kaneb Dr. to McConnell Ave. was undertaken in 2012 and completed in 2013. The purpose of the EA was to provide a Recommended Transportation Plan within northwestern quadrant of the Business Park. The EA had the following goals:

- 1) Improve roadway network connectivity, operations and safety within the expansion lands;
- 2) Accommodate all modes of travel (bicycles, pedestrians, trucks, emergency vehicles and transit);
- 3) Accommodate land development within the expansion lands of the Business Park; and
- 4) Receive environmental clearance for the future detailed design and construction of the roadway.

The Business Park has seen extensive development over the last several years and has reached capacity in the southern and eastern quadrants. As a result, the City is planning for the extension of Nick Kaneb Dr. to Tollgate Rd./McConnell Ave. to provide additional lands for development opportunities in the northwest quadrant of the Business Park. These new lands are already sold and/or under development. This expansion of the Business Park will require the implementation of a transportation network to accommodate access to new development sites and provide connectivity with the existing road network. In 2022, a consulting engineering firm was retained to complete the detailed design of the third and fourth phases of the project, including the completion of various environmental assessments and a comprehensive geotechnical investigation.

The 2023 Capital Budget includes \$15M to fund the construction of Phase 3 of the project. The third phase of the project is comprised of the extension of Nick Kaneb Dr. from Tenth St. E./Virginia Dr. to Tollgate Rd., the extension of Tollgate Rd. to approximately 1.0km east of Nick Kaneb Dr., as well as improvements to Tollgate Rd. E. and the intersection at McConnell Ave. The upcoming phase of the project will substantially increase network connectivity and is necessary to the development of the future Business Park.



Infrastructure Planning

Project Name: Centretown - Water Street & Montreal Road Intersections

Funding: \$30,000 Canada Community-Building Fund (CCBF)

\$120,000 budgeted in previous years

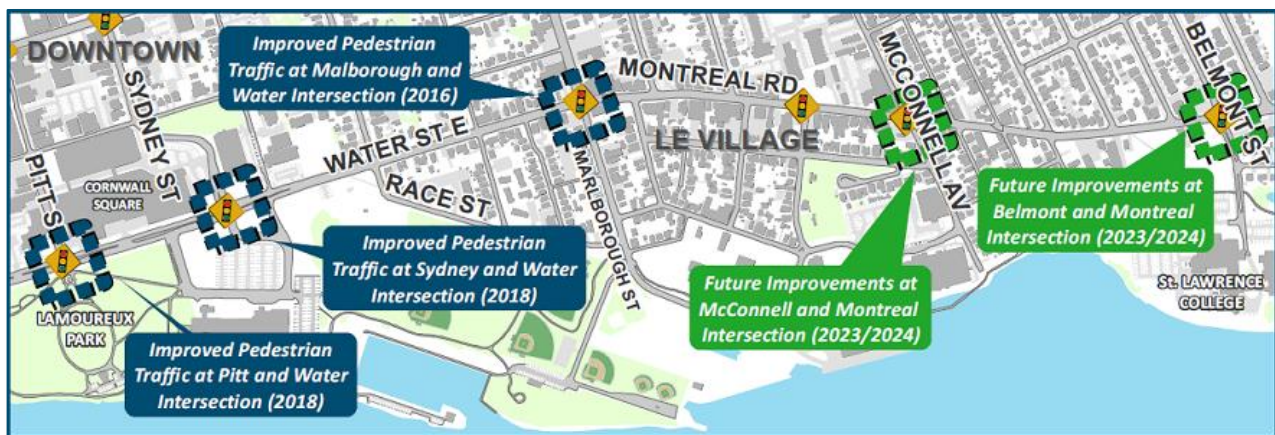
Heart of the City (HOTC) has initiated a Centretown Streetscape Revitalization Strategy and Implementation Plan, with assistance from EDA Collaboration Inc. together with Sierra Planning and Management. The objective of the plan is to provide aesthetic and functional links between Le Village and The Downtown areas. The concept was finalized in late 2012, with additional design developed during the summers of 2013 and 2014. The project was awarded as a co-winner of The Active Mobility and Complete Streets category at the 51st International Making Cities Liveable conference in Portland, Oregon, in June 2014.

The plan addressed intersection upgrades, sidewalk continuity, parking, lighting, streetscaping elements, landscaping and 'gateway' treatments, primarily along the Water St./Montreal Rd. corridor. It is expected that upgrades will be coordinated with City initiated capital projects. The plan was endorsed by PAC at the November 26th, 2012, meeting.

Inclusion of this project in the 2023 budget is for the purpose of establishing funding over a period of years for the installation of brick pavers at crosswalks as Water St./Montreal Rd. continues to be resurfaced/reconstructed.

In 2018, the City utilized the accumulated funds in the account to fund the crosswalks installed at the Water St./Sydney St. and Water St./Pitt St. intersections. In 2023, the City will continue to contribute to this account in order to fund future crosswalks along the Water St./Montreal Rd. corridor.

In 2024/2025, the City intends to complete asphalt resurfacing on Montreal Rd. which will include sidewalk replacement, lighting improvements, etc., in the Le Village District from Marlborough St. to St. Felix St. As part of the project, interlock crosswalks will be installed at both the McConnell Ave. and Belmont St. intersections. In 2024, the funds accumulated in this account will be used to fund the interlock crosswalk component of the project.



Water St. & Pitt St.



Water St. & Sydney St.



Water St. & Marlborough St.

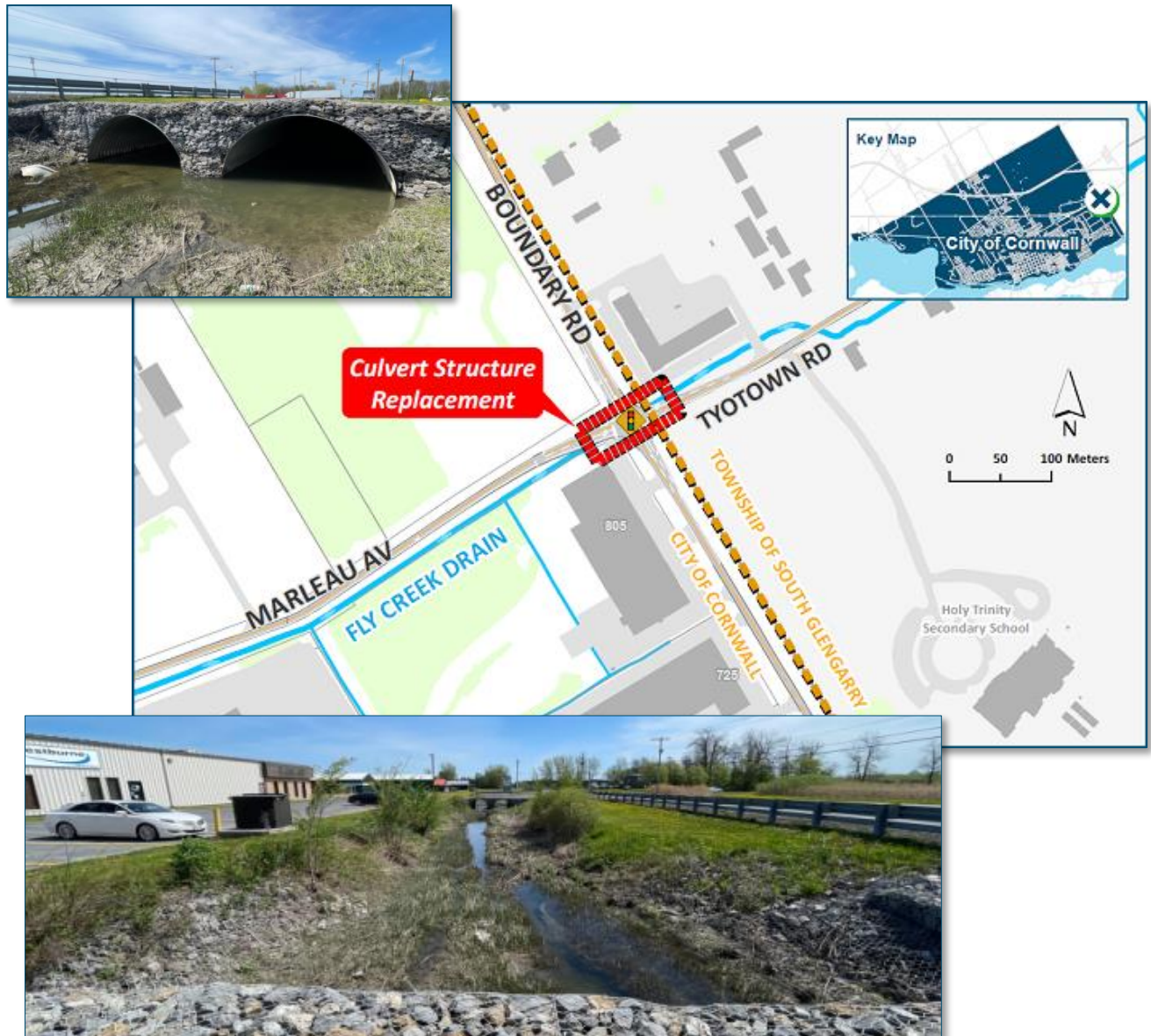
Infrastructure Planning

Project Name: Culvert Replacement - Fly Creek at Boundary Rd.

Funding: \$500,000 Canada Community-Building Fund (CCBF)

Biannual structure inspections are undertaken to evaluate the condition of bridges, large culverts, and retaining walls. The Fly Creek Drain at Boundary Rd. culvert, identified as Structure B18 in the 2022 Ontario Structure Inspection Manual (OSIM) report, consists of two spans of 2.1m x 3.3m Corrugated Steel Pipe (CSP) Arch culverts that are 180m in length. The 2022 OSIM inspections identified that the structure is nearing the end of its lifespan and requires rehabilitation or replacement due to localized bulge, severe sag, dislocation, separation of the seams and medium to severe rust throughout.

The Fly Creek Drain at Boundary Rd. Culvert Rehabilitation project includes the completion of a detailed condition assessment and detailed design, a geotechnical investigation and the rehabilitation or replacement of the existing CSP Arch culverts. This project is to be funded over the course of two years beginning in 2023, with a total project budget of \$1M. The condition assessment, detailed design and geotechnical investigation are planned for 2023, with construction scheduled for 2024 based on the recommendations provided in the studies.



Infrastructure Planning

Project Name: Small Diameter Culvert Replacement

Funding: \$100,000 Road Infrastructure Reserve
\$100,000 budgeted in previous years

The City has several locations in which small diameter Corrugated Steel Pipe (CSP) culverts, ranging from 400mm diameter to 900mm diameter, requiring replacement.

These culverts are typically located in road corridors that have been constructed to rural road standards with roadside ditches and culverts. The replacement of these culverts will occur in various locations throughout the City.

The small diameter culvert replacement priorities are as follows:

1. 600mm diameter CSP culvert – Marleau Avenue between Campbell Street and Mack Drive
2. 600mm diameter CSP culvert – Marleau Avenue between Education Road and Mack Drive
3. 1,400mm x 1,000mm CSP culvert – Tollgate Road between Power Dam Drive and Poulin Avenue
4. 1000mm diameter CSP culvert – Montreal Road between the NAV Centre and Boundary Road



Infrastructure Planning

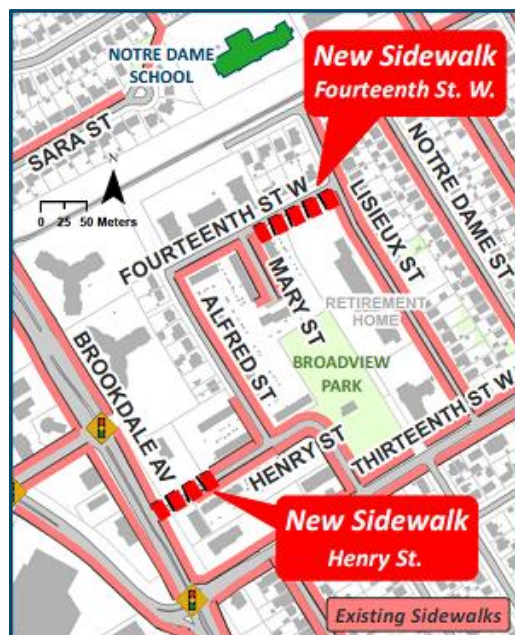
Project Name: Active Transportation – Sidewalks

Funding: \$360,000 Canada Community-Building Fund (CCBF)

The Bicycle and Pedestrian Master Plan completed by IBI & the City in 2010 recommended an annual investment in Active Transportation projects, such as Bicycle and Pedestrian related infrastructure. Stakeholders such as Transitions Cornwall + and the active lifestyle groups have supported the implementation of this plan.

The following sidewalk construction projects are proposed for 2023:

- **New Sidewalk** – Joyce Street from Surgenor St. to Dover Rd. (\$230,000)
- **New Sidewalk** – Fourteenth St. W. from Lisieux St. to Mary St. (\$90,000)
- **New Sidewalk** – Henry St. from Brookdale Ave. easterly for 40m (\$40,000)



Infrastructure Planning

Project Name: Active Transportation – Bicycle Infrastructure

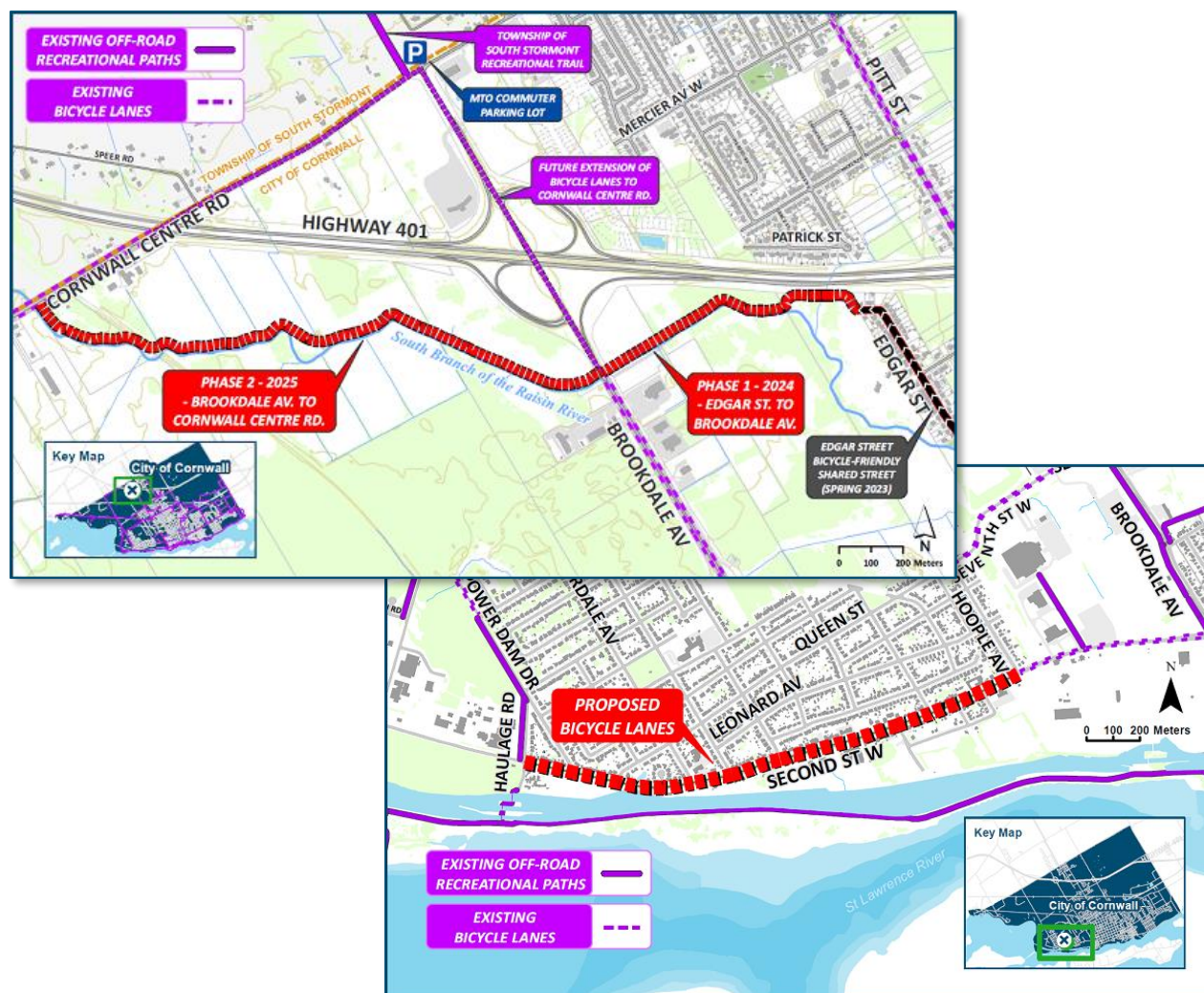
Funding: \$440,000 Canada Community Building Fund
\$120,000 Active Transportation Fund
\$560,000

The Bicycle and Pedestrian Master Plan completed by IBI and the City in 2010 recommended an annual investment in Active Transportation projects, such as Bicycle and Pedestrian related infrastructure. Stakeholders such as Transitions Cornwall + and the active lifestyle groups have supported the implementation of this plan.

The construction of a new recreational path along the South Branch of the Raisin River (SBRR) is multi-year project that is scheduled to be completed in two phases over a three-year period. In early 2023, it was announced that the City's application to Infrastructure Canada's Active Transportation Fund for the construction of the recreational path was successful. The program provides funding of up to 60% of the total project cost. The City is to receive a total of \$720K of the overall \$1.2M project cost over a period of three years for the construction of both phases of the new recreational path along the South Branch of the Raisin River. In 2023, the municipal contribution (40%) is to be funded through the Canada Community Building Fund.

The construction of new bicycle lanes on Second Street West between Hoople Avenue and Haulage Drive is also proposed for 2023. The addition of the bicycle lanes on Second Street West will be funded through the Canada Community Building Fund.

- **New Off-Road Recreational Path (Multi-Year Project)** – Edgar St. to Brookdale Av. (\$200,000)
- **New Bicycle Lanes** – Second St. W. from Hoople Av. to Saunders Dr. (\$360,000)



Infrastructure Planning

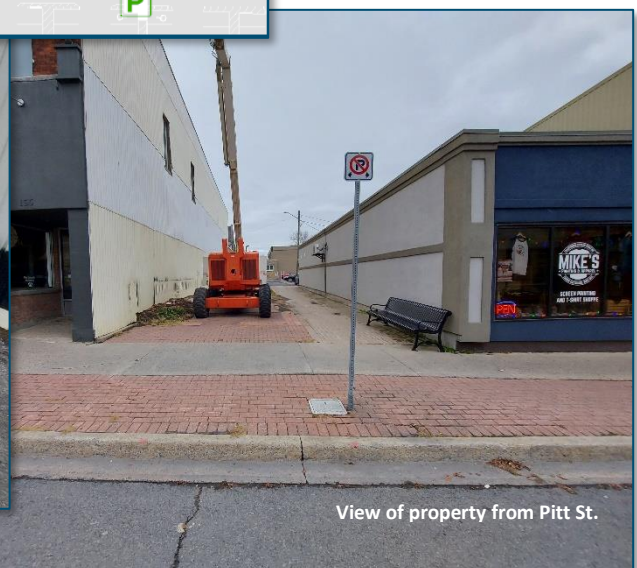
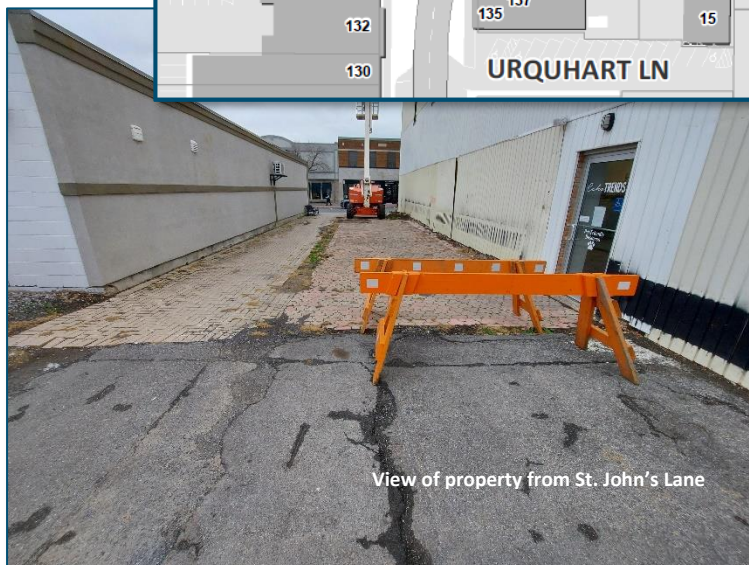
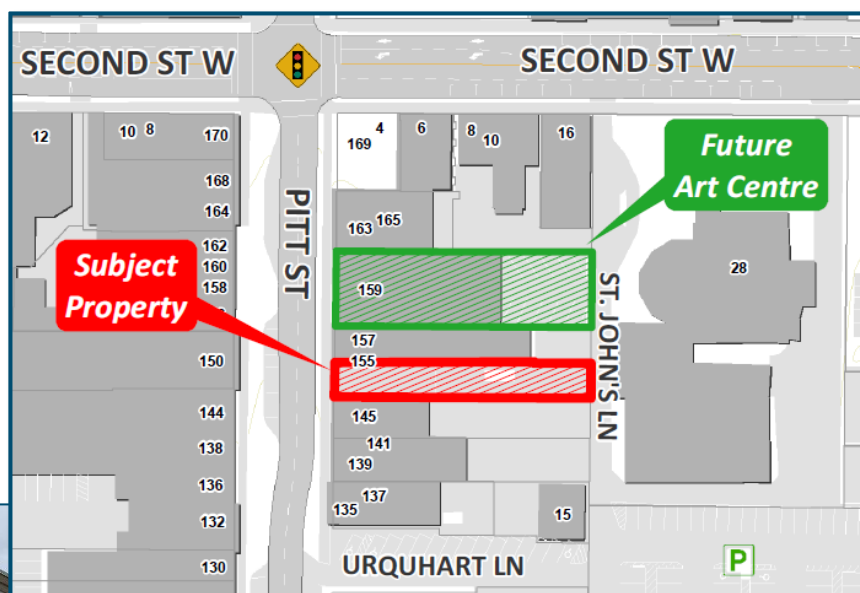
Project Name: Pedestrian Corridor and Streetscaping from Pitt Street to St. John's Lane

Funding: \$100,000 Canada Community Building Fund

This project involves streetscaping and improvements to the City owned property which acts as a pedestrian corridor connecting Pitt Street to St John's Lane and the City owned parking lot. The project will enhance the downtown experience for both visitors and locals alike as the improvements will increase connectivity between the downtown and the municipal parking lot, which will become increasingly important with the upcoming Arts Centre Project in 2023/2024.

In addition, the project addresses outstanding issues at a City owned property, which in its current state, is considered a safety hazard and a potential liability. Furthermore, the proposed redevelopment of the property to the north of the City owned property will necessitate improvements to the area to ensure that it is safe for pedestrians, as entrance(s) from the abutting properties will also connect to the project property.

The project will include a pathway connecting Pitt Street to St. John's Lane, lighting, landscaping and placemaking elements, together with parkette features, and will involve consultation with the Downtown BIA, who are also advocating for improvements to the area.



Infrastructure Planning

Project Name: Multi-Service UAV

Funding: \$75,000 Road Infrastructure Reserve

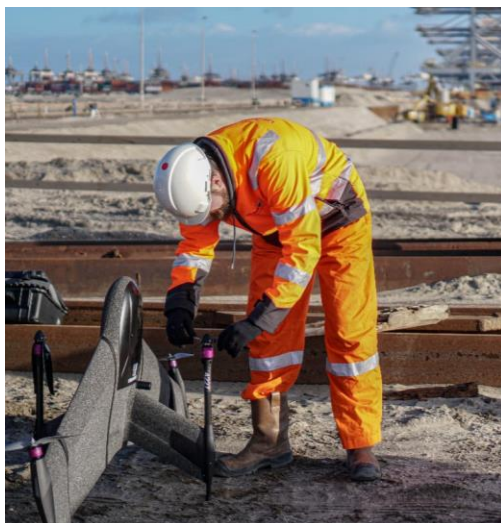
Unmanned aerial vehicles (UAV's), or drones, have become an increasingly popular tool used by municipalities to obtain data and imagery for a variety of applications; they improve efficiencies through their ability to collect large amounts of information in short periods of time. When used for mapping or survey related applications, UAV's are equipped with downward-facing sensors and cameras which capture images and data of the terrain below it; mapping software then processes the data and converts it into high-quality 3D models which accurately represent the topography and geography of the land.

In 2023, it is proposed that a UAV be acquired by the Infrastructure Department to support operations and departmental activities. The UAV will allow for orthoimagery and geospatial data to be updated on a regular basis. This information is used by many departments in the City, as it assists in answering spatially-dependent questions that could have potential impacts on development and growth, upcoming capital projects, public safety, etc. In addition, the UAV will be used to assist in condition assessments for infrastructure assets; due to environmental constraints, the completion of inspections can be challenging, and the use of a UAV will greatly reduce those challenges and allow for more effective and comprehensive assessments. The UAV will also be used to assist in the completion of topographic surveys for City-led projects. The use of a UAV for large-scale topographic surveys will improve operational efficiencies through the improvement of data gathering processes, decrease project timelines and allow for work to be completed in a more safe manner where surveys are required in high-traffic areas.

In addition to the above, the UAV will also be used by other departments within the City for a variety of applications, including Fire Services and the By-law Division.

The By-Law Division will use drone technology to enhance its by-law enforcement services by collecting information and evidence from a bird's-eye view, capture by-law infractions and gather evidence related to property standards/land maintenance issues where authorized by law, as well as to enhance service delivery.

The UAV will be used by Fire Services when completing assessments during emergencies; it will assist staff in determining the size, severity, response objectives and resources required on-scene. The UAV will assist incident commanders in filling information gaps through capturing snapshots of response operations in real-time. The ability for incident commanders to know real-time conditions of a scene and the progress of current response efforts, would assist them in being able to adjust tactical decisions to meet the demands of a situation. In addition to providing real-time information, the UAV will be used to record operations, which in turn will be used for after-action assessments, identifying future training needs, and to provide detailed information to local media to ensure the community has an accurate perception of any emergency situation.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

ROADWAYS AND STRUCTURES

LOCATION	FROM	TO	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
ROAD NETWORK												
Asphalt Resurfacing	Various Locations		4,672	4,550	4,550	4,625	4,625	4,700	4,700	4,775	4,775	4,800
Marlborough St.	Ninth St.	Eleventh St.		1,500								
Transportation Master Plan				300								
Bicycle and Pedestrian Master Plan						150						
TRANSPORTATION CAPACITY												
Nick Kaneb Dr. Extension - Business Park Expansion	Industrial Park Dr.	Tollgate Rd.	15,000									
Marleau Ave/Ninth St. Upgrade - Stg 2	Alice St.	Nick Kaneb Dr.		5,000								
Marleau Ave/Ninth St. Upgrade - Stg 3	Nick Kaneb Dr.	Campbell St.					5,000					
Brookdale Ave/CN - Connect. Link EA	Tollgate Rd.	Cornwall Centre Rd.		200				5,000	5,000	10,000	10,000	
Brookdale Ave - 7th St. to 14th St. - EA	Seventh St.	Fourteenth St.		500	3,000	4,000						
Pitt St. Widening & Env. Assessment	Thirteenth St.	Tollgate Rd.					5,000					
INTERSECTIONS												
Centretown - Water St. and Montreal Rd Intersections			30	30	30	30	30	30	30	30	30	30
STRUCTURES												
Culvert Replacement - Fly Creek at Boundary Rd			500	500								
Small Diameter Culvert Replacement			100	100	100	100	100	100	100	100	100	100
Boundary Road at Grant's Corners Bridge Rehabilitation						1,000						
Boundary / CNR - EA / Land for Overpass / Construction				300	2,400	2,400	2,400					
Lock 19 (Mid Segment) (B22)					600							
Structure Rehab						600	600	650	650	700	700	700
ACTIVE TRANSPORTATION (Bicycle & Sidewalk Infrastructure)												
Sidewalk Infrastructure (<i>SEE APPENDIX "A" FOR LIST</i>)			360	360	360	380	380	400	400	400	420	420
Bicycle Infrastructure (<i>SEE APPENDIX "B" FOR LIST</i>)			560	440	460	460	460	480	500	500	520	520
MISC												
Pedestrian Corridor and Streetscaping, Pitt St. to St. John's Lane			100									
Multi-Service UAV			75									
Total Capital			21,397	13,780	11,500	13,745	18,595	11,360	11,380	16,505	16,545	6,570

2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

ACTIVE TRANSPORTATION (Sidewalk Infrastructure) "APPENDIX A"

LOCATION	SIDE	FROM	TO	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Joyce St.	W	Boyd St.	Dover Rd.	100									
Joyce St.	S/W	Surgenor St.	Boyd St.	100									
Fourteenth St W	W	Mary St.	Lisieux St.	90									
Henry St	S	Thirteenth St.	Brookdale Av.	40									
Lawrence Av	E	First St.	Second St.	30									
Queen St.	S	Dover Rd.	Westmooreland Av.		360								
Queen St.	S	Westmooreland Av.	Second St.			360							
Fatima St.		Twelfth St.	Thirteenth St.				90						
Twelfth St.		Brookdale Av.	Fatima St.				110						
Twelfth St.		Fatima St	Cumberland St.				100						
Cobble Hill Rd.	N	Brookdale Av.	Meadowvale Cr.				80						
Hoople St.		Leonard Av.	Queen St.					130					
Tenth St.	N	Sydney St.	Adolphus St.					130					
Ross Ave.	N	Cornwall Centre Rd.	McKenzie St.					120					
Cline Ave.		Meadowvale Cr.	Cumberland St.						140				
Joyce St.		Riverdale Av.	Pescod Av.						150				
Joyce St.		Pescod Av.	Surgenor St.						110				
Balmoral / Station Rd.		Pitt St.	CNR Station							150			
Adolphus St.		Tenth St.	Eleventh St.							140			
Third St.	S	Sydney St.	Amelia St.							110			
McKenzie St.		Ross Av.	Pitt St.								80		
Meadowvale Cres	N	Cline Av.	Brookdale St.								100		
TBD Master Plan											220	420	420
SIDEWALKS SUBTOTAL				360	360	360	380	380	400	400	400	420	420

APPENDIX "A"

2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

ACTIVE TRANSPORTATION (Bicycle Infrastructure) "APPENDIX B"

LOCATION	FROM	TO	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Second St W	Haulage Rd	Hickory St	360									
Off Road Rec Path	Edgard St	Brookdale Av	200	330								
Off Road Rec Path	Leitch Dr	Beach Av.		55								
Off Road Rec Path	McDonell Cr	Anderson Dr.		55								
Off Road Rec Path	Jase St.	Campbell St.			110							
Power Dam Dr.	Tollgate Rd.	Vincent Massey Dr.			90							
McConnell Av.	Hwy 401	South Branch Rd.			260							
Tollgate Rd.	Vincent Massey Dr.	Power Dam Dr.				200						
Cornwall Centre Rd.	Brookdale Av.	Hwy 138				260						
Vincent Massey Dr.	Fourteenth St.	Brookdale Av.					180					
Vincent Massy Dr.	Cornwall Centre Rd.	Power Dam Dr.					110					
South Branch Rd.	Pitt St.	McConnell Av.					170					
Vincent Massey Dr.	City Limits	Cornwall Centre Rd.						480				
South Branch Rd.	McConnell Av	City Limits							500			
Power Dam Dr.	Tollgate Rd.	Bicycle Path Crossing								80		
TBD Master Plan										420	520	520
BICYCLE INFRASTRUCTURE SUBTOTAL			560	440	460	460	460	480	500	500	520	520

APPENDIX "B"

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Waste Management Services

2023 Budget Submission

The City of Cornwall's Waste Management Department currently oversees one open landfill, two closed landfill sites, a material recovery facility, a composting facility, and a hazardous waste facility. All of these facilities are used to manage the City of Cornwall's waste.

The annual budget includes the responsibility for curbside waste collection, recycling collection and processing, landfill site operation, landfill security, leaf and yard waste collection, and the household special waste depot. Waste Management ensures the operation and maintenance of the gas and leachate collection systems for the old and new landfill sites. The department plans and provides new waste reduction/diversion programs in order to meet Municipal and Provincial objectives while seeking new and innovative ways to conserve valuable space within the current landfill design to ultimately maximize the useful life of the facility.

Description

Provide the maintenance, supervision, and coordination required to manage the City's waste sustainably and efficiently for the present and future generations of the City of Cornwall.

Key Goals

1. Manage waste as per the Ministry of Environment, Conservation, and Parks Certificate of Approval.
 2. Protect the environment by reducing emissions.
 3. Increase waste diversion.
 4. Meet waste targets as set by the Province.
 5. Plan waste management for future generations.
-

Commentary / Budget Variances

Salaries and Benefits

An increase in Salaries and Benefits is related to reallocation of Environmental Division staff to the most appropriate departments, resulting in the Sustainability Project Coordinator being fully budgeted under Waste Management Services. Other increases represent incremental and contractual obligations. The total increase is \$73K.

Purchase of Goods

To promote waste diversion, outdoor recycling receptables will be purchased and installed in the Downtown Business Improvement Area and Le Village. Budget for public relations and events organized by the Sustainability Project Coordinator has been allocated in 2023; actions include Eco Day, Earth Week, Circular Economy Month, Litter Cleanups, Youth Climate Action Group, Sustainability Awareness Videos and Online Materials, etc. The final major estimated increase is for electrical modifications needed at the landfill site. The total increase for Purchase of Goods is \$42K.

Services and Rents

There is an estimated \$340K increase in Services and Rents which is attributed to the Consumer Price Index (CPI) increase for the costs applied to curbside collection contracts such as waste, recycling, and leaf and yard waste. A new landfill operations contract starting in 2023 was awarded through a competitive RFP process and reflected the CPI increase consistent with other services. Also, the landfill operational hours on Saturday were extended from a half-day to a full-day to better serve the community and further promote waste diversion initiatives.

Financial and Transfers

Financial and Transfers has increased by \$115K. This is attributed to the transfer payments made to other municipalities as a revenue share for recycled materials.

Contribution to Reserves

In 2023, Contributions to Reserves has increased by \$200K, which is directly related to increasing the Closure/Post Closure costs in order to more closely align with the recommendations of the Landfill Closure and Post Closure Care Liability Report.

Revenue

The 2023 budget estimates a \$683K increase in revenue for landfill tipping fees based on increased historical averages as well as the increased tipping fees for Industrial, Commercial and Institutional (IC&I) waste generators from \$85 to \$125 per tonne effective as of January 1, 2023; one of the large IC&I waste generators contributing to this is the Wastewater Treatment Plant biosolids. Increased tipping fees are also estimated from surcharging for unsorted waste to both residential and IC&I waste generators. Due to strong post consumer markets, a revenue increase of \$200K for the sale of recycled materials is budgeted for 2023.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$574,471	\$527,807	\$636,612	\$709,520	\$72,908	11.45%
Purchase of Goods	\$84,566	\$83,223	\$124,435	\$166,490	\$42,055	33.80%
Services and Rents	\$5,175,366	\$4,913,690	\$5,402,683	\$5,742,689	\$340,006	6.29%
Financing LTD Principal & Interest	\$0	\$96,356	\$128,474	\$128,474	\$0	0.00%
Financial and Transfers	\$582,681	\$469,915	\$228,203	\$343,330	\$115,127	50.45%
Contribution to Reserves	<u>\$1,270,000</u>	<u>\$720,000</u>	<u>\$720,000</u>	<u>\$920,000</u>	<u>\$200,000</u>	<u>27.78%</u>
Subtotal	\$7,687,084	\$6,810,991	\$7,240,407	\$8,010,503	\$770,096	10.64%
REVENUE						
Provincial and Federal Grants	\$629,940	\$489,523	\$634,632	\$634,632	\$0	0.00%
Other Municipalities	\$736,384	\$673,831	\$800,000	\$820,000	\$20,000	2.50%
Fees, Service Charges, & Misc Revenue	\$3,696,321	\$3,465,319	\$2,454,800	\$3,315,800	\$861,000	35.07%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	<u>\$5,072,645</u>	<u>\$4,628,673</u>	<u>\$3,889,432</u>	<u>\$4,770,432</u>	<u>\$881,000</u>	<u>22.65%</u>
NET OPERATING COST (TAXATION)	<u>\$2,614,439</u>	<u>\$2,182,318</u>	<u>\$3,350,975</u>	<u>\$3,240,071</u>	<u>(\$110,904)</u>	<u>(3.31%)</u>
CAPITAL						
Gross Capital	\$0	\$50,000	\$470,000	\$600,000	\$130,000	27.66%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$420,000)</u>	<u>(\$600,000)</u>	<u>(\$180,000)</u>	<u>42.86%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>	<u>(\$50,000)</u>	<u>(100.00%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$2,614,439</u>	<u>\$2,232,318</u>	<u>\$3,400,975</u>	<u>\$3,240,071</u>	<u>(\$160,904)</u>	<u>(4.73%)</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Waste Management Administration	\$415,667	\$441,332	\$526,060	\$449,820	(\$76,240)	(14.49%)
Landfill Operations	\$504,124	\$503,912	\$455,177	\$789,952	\$334,775	73.55%
Collection and Disposal	\$578,373	(\$155,763)	\$725,976	\$173,084	(\$552,892)	(76.16%)
Recycling	<u>\$1,116,275</u>	<u>\$1,442,837</u>	<u>\$1,693,762</u>	<u>\$1,827,215</u>	<u>\$133,453</u>	<u>7.88%</u>
TOTAL OPERATING AND CAPITAL	<u>\$2,614,439</u>	<u>\$2,232,318</u>	<u>\$3,400,975</u>	<u>\$3,240,071</u>	<u>(\$160,904)</u>	<u>(4.73%)</u>



2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
WASTE MANAGEMENT SERVICES								
Leachate and Gas Collection Systems Upgrades	100.00	300.00					300.00	
Alternate Disposal Environmental Compliance Approval	100.00	100.00					100.00	
Organics Source Separation Program		200.00					200.00	
Landfill Site Pavement Replacement	30.00							
Landfill Site - Maintenance Building Repairs	40.00							
Landfill Site - Scale Upgrades / Maintenance	100.00							
Community Climate Action Plan	100.00							
Waste Management Services Total	470.00	600.00	-	-	-	-	600.00	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	470.00	50.00				370.00	50.00
2021 Council Approved Capital	400.00					400.00	
2020 Council Approved Capital	300.00					300.00	
2019 Council Approved Capital	300.00						300.00
2018 Council Approved Capital	1,390.00		1,290.00				100.00

Waste Management

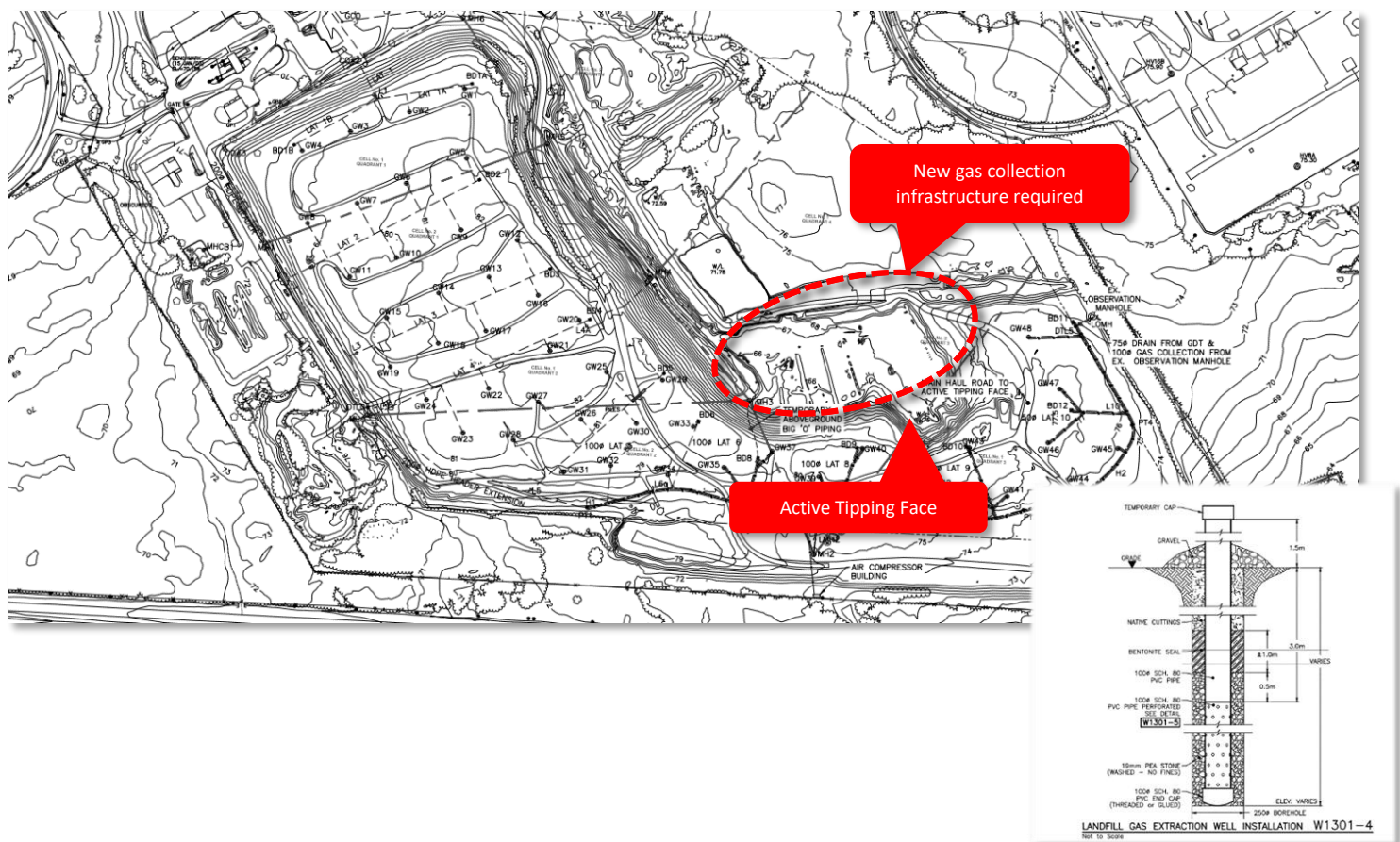
Project Name: Leachate and Gas Capture System Expansion

Funding: \$300,000 Waste Management Capital Reserve

Landfills emit methane, carbon dioxide, hydrogen sulfide and other noxious gasses as waste decomposes. As municipal solid waste landfills are responsible for 23% of Canada's methane emissions, the capture of these harmful gases is of vital importance to reduce Greenhouse Gas (GHG) emissions. On average, the active Cornwall landfill produces approximately 2,590,000m³/year of methane. This methane is captured by the existing gas capture system.

The leachate and gas capture system at the landfill consists of a series of vertical gas wells and engineered underground infrastructure that serve to collect the harmful liquids and gases. The gases are directed to a flaring facility where they are oxidised and broken down into less harmful gases before being released into the atmosphere. The liquids are collected at the base layer of the waste mound and diverted to the sanitary sewer collection system before being treated at the City's Wastewater Treatment Plant. As the landfill expands, new gas capture and leachate piping needs to be engineered and installed.

This project would see the hiring of a consultant to design the new capture system, and the installation and connection of the new infrastructure to our existing network of pipes.



Waste Management

Project Name: Alternate Disposal Environmental Compliance Approval (ECA)

Funding: \$100,000 Waste Management Capital Reserve

The City of Cornwall's Landfill Site is estimated to be at capacity in as little as 10 years. The Landfill Expansion and Alternative Disposal ECA project will fund ongoing studies and applications to the Provincial Government that will result in either expansion of our current landfill or in determining alternative ways to manage our waste once the landfill reaches capacity. This project is essential to the health and safety of the community as it ensures the continuity of a reliable means of waste disposal and management.

Opening a new landfill or expanding the current site is a lengthy process. A recent report issued by the Ontario Waste Management Association indicates that Ontario will fill the remaining landfill capacity by 2032 (assuming no new landfills are approved).

The Waste Management Division has identified methods of significantly extending the landfill site through new innovative ways of covering the waste on the tipping face daily, exploring new options for surveying the landfill to identify potential space and finding alternate sources of diversion. Additionally, The Ministry of Environment, Climate and Parks has been working with the Waste Management Division to remediate issues concerning the leachate collection system, which would eliminate any chance for potential expansion of the existing landfill site. The Waste Management Division is currently investigating these issues with a local consulting firm with the intentions of resolving the issues in order to apply for additional capacity at the site in the future.



Waste Management

Project Name: **Organics Source Separation Program**

Funding: \$200,000 Waste Management Capital Reserve

Under the Provincial Food and Organic Waste Policy, the City of Cornwall must achieve a 50% waste reduction and resource recovery of food and organic waste generated by single family dwellings in urban settlement areas by 2025. Currently, the City offers a seasonal leaf and yard waste program, which reflects a 6.28% organic diversion rate, leaving the remaining 43.72% to be diverted by 2025.

The Waste Management Division previously completed an Organics Feasibility Study which identified possible methods the City of Cornwall could implement a source separated organics program. Building on this previous study, the City is currently in the process of creating a Biosolids, Organics and Septage Master Plan (BOSMP). This Master Plan will lay the road map for the organics program for the City of Cornwall. Particularly, the Master Plan will assess the technical and financial feasibility of in-house organic processing options identified in the previous study (such as co-digestion) against private processing facilities which have recently opened in close proximity to the City.

The 2023 funding will be allocated to the engineering design of the required organics infrastructure based on the recommendations of the BOSMP.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

WASTE MANAGEMENT SERVICES

DESCRIPTION										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
WASTE MANAGEMENT SERVICES										
Leachate and Gas Collection Systems Upgrades	300	150	150	150	150	150	150	150	150	150
Alternate Disposal Environmental Compliance Approval	100	100	100	100	100	100	100	100	100	100
Leachate Collection System Rehabilitation			150	150						
Landfill Site - Service Area Infrastructure Upgrades		50	60	50	40	30	30	30	30	30
Diversion Facilities - Recycling Centre Upgrades		50	50	50		100	100	100		
Organics Source Separation Program	200	1,500								
Maintenance Building Repairs				100				40		
Landfill Site Pavement Replacement									50	
Total Capital	600	1,850	510	600	290	380	380	420	330	280

2023

BUDGET SUBMISSION

PLANNING, DEVELOPMENT, AND RECREATION

ECONOMIC DEVELOPMENT ■

PLANNING SERVICES ■

BUILDING SERVICES ■

BYLAW SERVICES AND PARKING PROGRAM ■

RECREATION SERVICES ■

CITY FACILITIES ■

Economic Development

2023 Budget Submission

Economic Development works to facilitate the growth of the local economy. Included in this section are efforts aimed at industrial, small business and tourism sectors, along with resident and workforce attraction.

Major activities include marketing efforts, investor relations, tourism marketing, visitor information services, Community Improvement Programs and the operation of the Cornwall Business Enterprise Centre.

Description

Cornwall Economic Development undertakes five major activities:

- Marketing Cornwall
- Investor relations
- Support to existing business sector
- Development of the Cornwall Business Park
- Research activities and senior government liaison

Key Goals

1. Positive economic growth.
2. Increase in assessment.
3. Positive job creation.
4. Increase in population.
5. Increase in tourism activity.

Commentary / Budget Variances

Salaries and Benefits

The 2023 budget accounts for a reclassification of two staff positions, as well as incremental increases due to contractual obligations.

Purchase of Goods

There is a very small decrease in the cost of the Purchase of Goods compared to previous years.

Services and Rents

Services and Rents include the cost of marketing the city for both commercial, residential and tourism sectors. These efforts are guided by marketing plans that support the goals identified in the Economic Development Strategic Plan. There is a significant increase in marketing expenditures that are aimed at attracting new residents to supplement ongoing workforce demands. These increased efforts are offset by a provincial grant which is reflected in Revenue reporting.

Financial and Transfers

The increase in Financial and Transfers is related to transfers to the Tourism Development Corporation of Cornwall and is offset by forecasted increases in Municipal Accommodation Tax (MAT) revenues.

Contribution to Reserves

The variance in this category is due to the need to no longer account for the Small Business Emergency Support Loan. There is a new \$25,000 contribution to establish a reserve to undertake a strategic plan in future years.

Revenue

The increase in Economic Development revenues reflect the Provincial workforce attraction grant noted above as well as a moderate increase in (MAT) revenue. Funding levels from the Province that largely offset the operation of the Cornwall Business Enterprise Centre remain static and will be mitigated by efforts to secure additional revenue from private and public sector stakeholders.



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$680,908	\$720,084	\$721,225	\$793,527	\$72,302	10.02%
Purchase of Goods	\$16,930	\$13,493	\$24,480	\$23,280	(\$1,200)	(4.90%)
Services and Rents	\$542,085	\$541,149	\$488,931	\$621,992	\$133,061	27.21%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$392,641	\$404,393	\$457,938	\$522,900	\$64,962	14.19%
Contribution to Reserves	<u>\$111,550</u>	<u>\$81,556</u>	<u>\$438,550</u>	<u>\$25,000</u>	<u>(\$413,550)</u>	<u>(94.30%)</u>
Subtotal	\$1,744,114	\$1,760,675	\$2,131,124	\$1,986,699	(\$144,425)	(6.78%)
REVENUE						
Provincial and Federal Grants	\$249,351	\$199,893	\$205,357	\$305,357	\$100,000	48.70%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$645,469	\$965,323	\$1,142,920	\$859,807	(\$283,113)	(24.77%)
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$126,981</u>	<u>\$83,495</u>	<u>\$13,300</u>	<u>\$13,300</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	<u>\$1,021,801</u>	<u>\$1,248,711</u>	<u>\$1,361,577</u>	<u>\$1,178,464</u>	<u>(\$183,113)</u>	<u>(13.45%)</u>
NET OPERATING COST (TAXATION)	<u>\$722,313</u>	<u>\$511,964</u>	<u>\$769,547</u>	<u>\$808,235</u>	<u>\$38,688</u>	<u>5.03%</u>
CAPITAL						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$722,313</u>	<u>\$511,964</u>	<u>\$769,547</u>	<u>\$808,235</u>	<u>\$38,688</u>	<u>5.03%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Economic Development	\$624,140	\$640,130	\$672,969	\$738,713	\$65,744	9.77%
Tourism	\$15,967	\$104,830	(\$12,172)	(\$13,783)	(\$1,611)	13.24%
Community Improvement Programs	\$82,206	(\$247,413)	\$108,750	\$55,000	(\$53,750)	(49.43%)
Business Enterprise Centre	<u>\$0</u>	<u>\$14,417</u>	<u>\$0</u>	<u>\$28,305</u>	<u>\$28,305</u>	<u>100.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$722,313</u>	<u>\$511,964</u>	<u>\$769,547</u>	<u>\$808,235</u>	<u>\$38,688</u>	<u>5.03%</u>

Planning Services

2023 Budget Submission

Planning Services is the administrative arm of local government whose function is to recommend the form of future development in Cornwall, and to make recommendations to Council on private/public development applications. The City has full residential subdivision approval and is designated as the one window approval authority by the Ministry.

The Planning Division is responsible for four distinct activities: Planning Administration, Development Planning, Committee of Adjustment, and Waterfront Activity.

Description

The Planning Division ensures the orderly development of the municipality by authorizing the efficient use of existing infrastructure while promoting sensible land use patterns for new and sustained growth.

The Division maintains the quality of neighbourhoods, environmental protection, the waterfront, and land use changes that promote community improvement and revitalization.

Key Goals

1. Facilitate the orderly and sustainable development of the City of Cornwall.
 2. Complete the Archaeological Management Plan and initiate a Floodplain Study in collaboration with Infrastructure & Municipal Works department and the RRCA.
 3. Enhance communications to residents and stakeholders within the City.
 4. OPPI and RPP Designation for all Planning staff.
-

Commentary / Budget Variances

The main premise of the department is to carry out general Planning and Development functions as articulated in the Planning Act, including but not limited to Official Plan (O.P.) and Zoning Amendments, Draft Plans of Subdivision and Condominium approvals, Site Plan Approvals, Minor Variances /Consents and Zoning Compliances.

Salaries and Benefits

Staffing composition in 2023 is likely to be different than in recent years, with a continued vacancy at the Manager level. This may result in the requirement for one additional staff complement in the form of a Planning Technician. While the staff total will be one additional, similar to the Planning staff complement of earlier years, it will result in little to no change in total Department salary.

Services and Rents

The *Archeological Management Plan* (AMP) is prepared by municipalities to identify any existing and potential archeological resources. The Archeological Management Plan has been budgeted in previous years but will be completed in 2023. The Floodplain policy review and mapping overlay is a new initiative that has been budgeted for 2023. Planning services will contribute to this initiative from Reserves.

The *Floodplain Policy Review* and mapping overlay project is estimated at \$50K which Planning has budgeted. This project had not been completed as part of the Comprehensive Zoning By-law review as it required additional time to develop an appropriate policy framework. Planning Services, Infrastructure and Municipal Works and the RRCA will work collaboratively to review the existing policies and floodplain mapping to create an updated section for the City's Comprehensive Zoning By-law. Another major initiative included in the 2023 budget is a *Growth Forecast Study*, which Planning services has budgeted \$95,000 towards this study.

Financial and Transfers

A Contribution to Reserves in the amount of \$20K has been budgeted to ensure there are sufficient funds to support future initiatives.

Revenue

Fees, Service Charges, and Miscellaneous Revenue increased from the 2022 budget. Planning Services is anticipating an increase in development activity for 2023 as a result of numerous preliminary development applications reviews carried out in 2022. The increase of \$145K in Contributions from Reserves offsets the increase in Services and Rents.



City of Cornwall
Draft Archaeological Management Plan
December 2022



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$498,216	\$457,388	\$567,608	\$566,683	(\$925)	(0.16%)
Purchase of Goods	\$3,097	\$3,082	\$13,800	\$13,800	\$0	0.00%
Services and Rents	\$197,500	\$181,508	\$136,891	\$282,657	\$145,766	106.48%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$2,255	\$4,783	\$4,630	\$0	(\$4,630)	(100.00%)
Contribution to Reserves	<u>\$50,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>100.00%</u>
Subtotal	\$751,068	\$646,761	\$722,929	\$883,140	\$160,211	22.16%
REVENUE						
Provincial and Federal Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$303,377	\$233,981	\$294,000	\$319,000	\$25,000	8.50%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$91,038</u>	<u>\$62,061</u>	<u>\$0</u>	<u>\$145,000</u>	<u>\$145,000</u>	<u>100.00%</u>
Subtotal	<u>\$394,415</u>	<u>\$296,042</u>	<u>\$294,000</u>	<u>\$464,000</u>	<u>\$170,000</u>	<u>57.82%</u>
NET OPERATING COST (TAXATION)	<u>\$356,653</u>	<u>\$350,719</u>	<u>\$428,929</u>	<u>\$419,140</u>	<u>(\$9,789)</u>	<u>(2.28%)</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$356,653</u>	<u>\$350,719</u>	<u>\$428,929</u>	<u>\$419,140</u>	<u>(\$9,789)</u>	<u>(2.28%)</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Planning Services	\$356,653	\$345,657	\$424,029	\$414,240	(\$9,789)	(2.31%)
Waterfront	<u>\$0</u>	<u>\$5,062</u>	<u>\$4,900</u>	<u>\$4,900</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$356,653</u>	<u>\$350,719</u>	<u>\$428,929</u>	<u>\$419,140</u>	<u>(\$9,789)</u>	<u>(2.28%)</u>

Building Services

2023 Budget Submission

Building Services is responsible for administering and enforcing the *Ontario Building Code (OBC)*, the *Building Code Act* and associated applicable laws on behalf of the Province. The OBC is a set of rules that specify minimum standards for the construction of buildings and structures, with primary focus for health & safety of the occupants.

Description

Building Services’ goal is to provide quality service to the community, contractors and developers, that is knowledgeable, efficient and supportive.

The primary purpose is the promotion of public safety through the application of appropriate uniform building standards. Ensuring that our built environment is safe at home, work, and play.

Key Goals

1. Progress towards paperless operations, including electronic Building Permit applications and review.
2. Introduction of a Portal system for electronic submission of various licenses and permits.
3. Continued emphasis on increasing operational and service efficiencies through Lean initiatives while remaining vigilant for increased efficiency opportunities, towards maximizing input effort to output outcome ratios.
4. Increase professional development and training opportunities.

Commentary / Budget Variances

Salaries and Benefits

Staffing levels remain unchanged in 2023 and increases represent incremental and contractual obligations. Staff turnover, from previous years has resulted in salary reductions for some positions as employees are budgeted at the beginning of the pay scale. In addition, this has also increased the amount of training and professional development that is required as new staff is onboarded.

Services and Rents

There has been an increase in associated cost with training to account for professional development obligations in the Ontario Building Code. Building Services has historically contracted external services to assist in the building permit review process; however, additional assistance may be required for both plans examination and building inspections. An amount of \$40K has been budgeted for this item.

Financial and Transfers

The increase in Financial and Transfers is related to the implementation of the CityView cashier module.

Revenue

It is estimated that Revenue will increase by \$47K. Revenue from admin fees is estimated to increase by \$100K. Building permits are estimated to decrease by \$50K.



Building Services is a self-funding department. In years where there is a surplus. The surplus is transferred to the Building Surplus Reserve (Permits). Any annual deficits are funded from this reserve.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$696,711	\$754,779	\$898,738	\$887,034	(\$11,704)	(1.30%)
Purchase of Goods	\$14,838	\$16,586	\$32,300	\$30,175	(\$2,125)	(6.58%)
Services and Rents	\$145,131	\$153,611	\$207,064	\$225,061	\$17,997	8.69%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$104,935	\$11,276	\$7,182	\$33,340	\$26,158	364.22%
Contribution to Reserves	\$733,449	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,695,064	\$936,252	\$1,145,284	\$1,175,610	\$30,326	2.65%
REVENUE						
Provincial and Federal Grants	\$47,954	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,841,342	\$1,295,314	\$1,326,337	\$1,373,400	\$47,063	3.55%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,889,296	\$1,295,314	\$1,326,337	\$1,373,400	\$47,063	3.55%
NET OPERATING COST (TAXATION)	<u>(\$194,232)</u>	<u>(\$359,062)</u>	<u>(\$181,053)</u>	<u>(\$197,790)</u>	<u>(\$16,737)</u>	<u>9.24%</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	\$0	\$0	\$0	\$0	\$0	0.00%
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>(\$194,232)</u>	<u>(\$359,062)</u>	<u>(\$181,053)</u>	<u>(\$197,790)</u>	<u>(\$16,737)</u>	<u>9.24%</u>

By-Law Services and Parking Program

2023 Budget Submission

By-Law Services is responsible for the enforcement of various Municipal By-Laws that promote harmony and respect among residents, protects their health, safety, welfare and general quality of life within the community.

The Parking Program is responsible for enforcement operations and issues tickets for violations of the Traffic and Parking By-Law.

Description

By-Law Services' goal is to provide customer service excellence through enforcement and public education in contributing to a desirable and harmonious community in which to live, work and play.

The Parking Program's goal is to ensure that Officers are helpful, respectful but firm while exercising their duties with discretion in enforcing traffic regulations contained in the Traffic and Parking By-Law.

Key Goals

1. Introduction of Administrative Monetary Penalty System (AMPS).
2. Develop a By-Law Working Group (BWG) to review the Property Standards and Business Licensing By-Laws.
3. Introduction of a Portal system for electronic submission of various licenses and permits.
4. Continued emphasis on increasing operational and service efficiencies through Lean initiatives while remaining vigilant for increased efficiency opportunities.
5. Increase professional development and training opportunities.

Commentary / Budget Variances

Salaries and Benefits

By-Law Services has the addition of two staff positions (Municipal By-Law Enforcement Officer and AMPS Agent), which were initiated at the end of 2022. Overall, there is an increase of \$104K in Salaries and Benefits. This includes a reallocation of part-time hours from Municipal Works and is partially offset with revenue from the AMPS Program.

Purchase of Goods

Improvements to the Parking Program continue with further work being carried out based on the Parking Working Group recommendations. This includes the installation of one additional Pay and Display Machine along with some additional costs for signage. The total increase to Purchase of Goods is just under \$5K.

Services and Rents

The decrease in Services and Rents of \$17K is related to not utilizing a third-party for parking enforcement (\$33K). This is partially offset with budgeting for Hearing Officer services related to the AMPS Program (\$12K).

Financial and Transfers

The increase in Financial and Transfers is related to increased software costs.

Revenue

The Parking Program will hopefully see revenue return to normal pre-Covid-19 levels. Typically, the Parking Program is a fully funded program that is a user-based cost recovery, including both on-street and municipal lot parking, passes and violations. In 2023, \$46K will be utilized from the Parking Reserve to balance the Parking Program.



With the implementation of the AMPS program, there will be a modest revenue increase in Fees, Service Charges, & Misc. Revenue as this program rolls out.

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$860,951	\$737,307	\$902,260	\$1,005,821	\$103,561	11.48%
Purchase of Goods	\$93,337	\$52,156	\$90,550	\$95,300	\$4,750	5.25%
Services and Rents	\$218,549	\$194,479	\$259,363	\$241,605	(\$17,758)	(6.85%)
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$184,106	\$175,230	\$244,121	\$253,870	\$9,749	3.99%
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	0.00%
Subtotal	\$1,356,943	\$1,159,172	\$1,496,294	\$1,596,596	\$100,302	6.70%
REVENUE						
Provincial and Federal Grants	\$504,070	\$0	\$83,551	\$0	(\$83,551)	(100.00%)
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$353,337	\$469,119	\$893,759	\$936,200	\$42,441	4.75%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$30,543</u>	<u>\$0</u>	<u>\$0</u>	<u>\$46,462</u>	<u>\$46,462</u>	<u>100.00%</u>
Subtotal	<u>\$887,950</u>	<u>\$469,119</u>	<u>\$977,310</u>	<u>\$982,662</u>	<u>\$5,352</u>	<u>0.55%</u>
NET OPERATING COST (TAXATION)	<u>\$468,993</u>	<u>\$690,053</u>	<u>\$518,984</u>	<u>\$613,934</u>	<u>\$94,950</u>	<u>18.30%</u>
<u>CAPITAL</u>						
Gross Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$468,993</u>	<u>\$690,053</u>	<u>\$518,984</u>	<u>\$613,934</u>	<u>\$94,950</u>	<u>18.30%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
By-Law Services	\$533,397	\$523,120	\$572,589	\$680,194	\$107,605	18.79%
Parking Program	<u>(\$64,404)</u>	<u>\$166,933</u>	<u>(\$53,605)</u>	<u>(\$66,260)</u>	<u>(\$12,655)</u>	<u>23.61%</u>
TOTAL OPERATING AND CAPITAL	<u>\$468,993</u>	<u>\$690,053</u>	<u>\$518,984</u>	<u>\$613,934</u>	<u>\$94,950</u>	<u>18.30%</u>

Recreation Services

2023 Budget Submission

Recreation Services is responsible for a wide variety of recreational programs and endeavours to provide safe and enjoyable facilities that will meet the social, recreational and cultural needs of the community. The department is also responsible for the management, supervision and coordination of various recreation programs in order to assure safe, fun, and cost-effective operations of sports and leisure facilities and parks.

Description

The Recreation Department endeavours to provide a wide variety of programs, and to provide safe and enjoyable facilities that will meet the social, recreational and cultural needs of the community; and to provide accessible recreation opportunities to the citizens of Cornwall in order to improve their quality of life and health.

Key Goals

1. Maximize participation and minimize operational costs for Aquatic Centre, Civic Complex and Benson Centre.
2. Provide publicly accessible recreation opportunities to the citizens of Cornwall.
3. Promote the Civic Complex and other facilities for special events and other bookings.

Commentary / Budget Variances

Salaries and Benefits

There is an increase in full-time and part-time salaries as a result of the addition of one full-time staff person and one part-time staff person at the Cline House Gallery, whose costs are both offset by a private donation that funds the Gallery operation. As well, the increase in full-time salaries is also a result of a transfer of two full-time staff positions from the City Facilities Department to Recreation Services, which has resulted in a corresponding decrease in the City Facilities budget. Full-time salaries are also impacted by a proposed transfer of part-time lifeguard hours to create two additional full-time positions in an effort to improve lifeguard recruitment/retention to address a shortage of qualified lifeguards. A proposed increase in student hours at Marina 200 is also contributing to the increase in part-time salaries. Other increases represent incremental and contractual obligations. Overall, there is a net increase in Salaries and Benefits of \$495K or 21.59%.

Purchase of Goods

There is very little change (\$870) overall to the cost of Purchase of Goods as compared to 2022. The proposed 2023 budget includes \$10,000 for the purchase of underwater treadmills and bikes for the Aquatic Centre; however, this increase is offset by reductions in other line items.

Services and Rents

There is an overall increase in Services and Rents of \$36K which is due to costs related to the Cline House Gallery for art sale transfer payments to artists and instructor fees. The costs related to the Cline House Gallery are offset by a private donation that funds the gallery operation.

Revenue

Recreation Services revenues are projected to increase by \$91,253. This predominately relates to increases in revenue related to general arena rent (\$46K) and revenue related to the Cline House Gallery for art sales and program registration (\$55K).



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$1,968,824	\$1,959,794	\$2,292,233	\$2,787,232	\$494,999	21.59%
Purchase of Goods	\$179,891	\$194,066	\$207,740	\$208,610	\$870	0.42%
Services and Rents	\$196,960	\$419,757	\$646,022	\$681,658	\$35,636	5.52%
Financing LTD Principal & Interest	\$0	\$0	\$0	\$0	\$0	0.00%
Financial and Transfers	\$408,897	\$370,797	\$601,832	\$595,524	(\$6,308)	(1.05%)
Contribution to Reserves	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	\$2,754,572	\$2,944,414	\$3,747,827	\$4,273,024	\$525,197	14.01%
REVENUE						
Provincial and Federal Grants	\$538,685	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,978,057	\$2,346,672	\$3,390,778	\$3,482,031	\$91,253	2.69%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$40,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Subtotal	<u>\$2,556,742</u>	<u>\$2,346,672</u>	<u>\$3,390,778</u>	<u>\$3,482,031</u>	<u>\$91,253</u>	<u>2.69%</u>
NET OPERATING COST (TAXATION)	<u>\$197,830</u>	<u>\$597,742</u>	<u>\$357,049</u>	<u>\$790,993</u>	<u>\$433,944</u>	<u>121.54%</u>
CAPITAL						
Gross Capital	\$19,093	\$100,000	\$240,000	\$400,000	\$160,000	66.67%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$140,000)</u>	<u>(\$400,000)</u>	<u>(\$260,000)</u>	<u>185.71%</u>
NET CAPITAL COST (TAXATION)	<u>\$19,093</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>(\$100,000)</u>	<u>(100.00%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$216,923</u>	<u>\$697,742</u>	<u>\$457,049</u>	<u>\$790,993</u>	<u>\$333,944</u>	<u>73.07%</u>

Summary by Activity

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Recreation Admin	(\$301,510)	\$241,055	\$270,526	\$279,715	\$9,189	3.40%
Benson Centre	(\$588,906)	(\$690,511)	(\$1,098,892)	(\$1,085,882)	\$13,010	(1.18%)
Cornwall Civic Complex	\$212,551	\$92,023	\$118,505	\$170,666	\$52,161	44.02%
Aquatic Centre	\$433,864	\$494,245	\$336,997	\$523,481	\$186,484	55.34%
Outdoor Pools	\$168,162	\$144,230	\$242,938	\$277,672	\$34,734	14.30%
Leisure Arts	\$380,802	\$539,707	\$677,405	\$684,208	\$6,803	1.00%
Ball Soccer Fields	(\$23,906)	(\$40,021)	(\$26,151)	(\$29,647)	(\$3,496)	13.37%
Marina	(\$64,134)	(\$82,986)	(\$85,879)	(\$29,220)	\$56,659	(65.98%)
Arts Centre	<u>\$0</u>	<u>\$0</u>	<u>\$21,600</u>	<u>\$0</u>	<u>(\$21,600)</u>	<u>(100.00%)</u>
TOTAL OPERATING AND CAPITAL	<u>\$216,923</u>	<u>\$697,742</u>	<u>\$457,049</u>	<u>\$790,993</u>	<u>\$333,944</u>	<u>73.07%</u>

2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
RECREATION SERVICES AND WATERFRONT Waterfront Plan	240.00	400.00				400.00		
Recreation Services and Waterfront Total	240.00	400.00	-	-	-	400.00	-	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	240.00				140.00		100.00
2021 Council Approved Capital	15.00						15.00
2020 Council Approved Capital	200.00						200.00
2019 Council Approved Capital	60.00			43.80			16.20
2018 Council Approved Capital							

Recreation Services

Project Name: Waterfront Plan

Funding: \$400,000_Canada Community Building Fund (CCBF)

Guindon Park Boat Launch Enhancements (\$400,000): Enhancing the boat launch will encourage use, improve user experience and public safety. Key aspects of this design will include:

- Ramp and dock to be sized and situated to address fluctuating water levels
- Vehicle access and boat/trailer parking configuration improvements to address safe vehicular and pedestrian movements (reduce conflicts)
- Providing a second dock to separate the proposed beach area from the boat launch
- Incorporating temporary docking space and small craft launch access
- Consultation and coordination of improvements with Cornwall Rowing Club to ensure any enhancements align with the Club's requirements



Recreation Services

Removed from Budget

Project Name: Waterfront Plan

Funding: \$600,000 Tax Base

Guindon Park Beach Improvement (\$500,000): The area north of the Guindon Park boat launch was identified in the 2019 Waterfront Plan as a location which can offer safe public water access. A comprehensive plan is required to address the boat launch design, beach and potential for a floating playground. Key aspects of this design will include:

- Developing a beach zone north of boat launch separated with floating dock and lifeguard tower,
- Investigate condition of river bed of identified swimming area for any obstructions,
- Coordinate design with proposed Boat Launch Enhancements design.

Bike Share Strategy (\$30,000): Develop a strategy to provide opportunities for both local residents and tourists to rent bicycles and/or introduce a bike share program in Cornwall with a focus on providing opportunities along the waterfront.

Public Art Strategy (\$50,000): Establish an overall strategy/master plan to incorporate public art into new waterfront initiatives (both standalone elements and integrated pieces).

Off-Leash Dog Park Study (\$20,000): Requests for off-leash dog parks were made by many, for different locations along the waterfront, as part of the Waterfront Plan public consultation process. The 2021 Recreation Plan recommended the City develop a municipal off-leash dog park, guided by a site evaluation exercise.



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

RECREATION SERVICES

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Waterfront										
Waterfront Plan	400	790	460	1,140	2,100	2,245	940	880	1,404	1,130
Guindon Park Beach Improvements		500								
Bik Share Strategy		30								
Public Art Strategy		50								
Off-Leash Dog Park		20								
Total Capital	400	1,390	460	1,140	2,100	2,245	940	880	1,404	1,130

City Facilities

2023 Budget Submission

The City Facilities department provides comprehensive maintenance, custodial and repair services that ensure City properties are maintained in a safe, clean, and functional state to best serve the staff, residents, and visitors of the City.

The City Facilities portfolio includes 66 buildings. The department ensures that all relevant compliance standards and by-laws are met. The department is also responsible for the asset management planning and maintenance operations of various municipally owned buildings along with day-to-day custodial services.

Description

Our mission is to support the Corporation and community by providing safe, clean, well-maintained facilities in a responsive, effective, and environmentally conscious manner. Ensure management, coordination and technical support of asset management planning, operation, and maintenance of all municipally owned buildings.

Key Goals

1. Ensure reliable, clean, and safe facilities for staff and public.
2. Prompt response to service requests.
3. Improve energy efficiency of municipal buildings.
4. Appropriate training of applicable workforce.

Commentary / Budget Variances

Salaries and Benefits

Overall, there is a net decrease in Salaries and Benefits of \$152K or 3.86%. This decrease is largely due the transfer of two full-time positions from the City Facilities Department to Recreation Services, resulting in a corresponding increase in the Recreation Services budget. The decrease is also the result of a transfer of staff hours from the City Facilities Department to the Municipal Works Department to reflect a transfer of outdoor recreation facility maintenance duties from City Facilities to the Municipal Works Department.

Purchase of Goods

There is a \$78K increase in Purchase of Goods. This increase is largely related to the purchase of the following new equipment: roll away spectator seating for the Aquatic Centre (\$30,000), an outdoor pool heater (\$20,000), a steel storage container for the Civic Complex (\$20,000) and underwater stairs for an outdoor pool (\$15,000). Also contributing to the increase is a \$25,000 expense for the replacement of existing fluorescent lighting in the Civic Complex offices to high efficiency LED lights.

Services and Rents

There is a \$477K increase in Services and Rents largely related to increases in Contracted Services and contracted Plumbing/Heating/AC services. The costs for contracted Plumbing/Heating A/C and Contracted Services have been adjusted to reflect the 3-year average actual expenditures, as well, Contracted Services has been increased to reflect the cost for the following planned one-time project expenses: EMS hot water tank replacement (\$25K), supply and install canopies to protect outdoor HVAC equipment at EMS headquarters (\$20K), replace overhead door at Fire Hall #2 (\$35K), exterior drainage improvements at Fire Hall #2 (\$20K), exterior drainage improvements at the Wood House Museum (\$20K), replace kitchen flooring at Fire Hall #2 (\$5K), and complete improvements to the Benson Centre road sign (\$5K).

Contribution to Reserves

Overall, there is a net increase of \$138K of which \$100K is an initial contribution to reserves for outdoor recreation facilities lifecycle costing. These funds have been utilized in 2023 for capital projects.

Revenue

There is an overall net increase in revenue of \$203K. This increase is largely related to increased interest revenue from the Progress Fund (\$103K), increased rental revenue from the Marleau Ave. properties (\$46K), increased room rental revenues (\$1K) and increased contributions from reserves (\$36K).



Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
<u>OPERATING</u>						
EXPENDITURES						
Salaries and Benefits	\$2,721,670	\$2,640,402	\$3,938,848	\$3,786,739	(\$152,109)	(3.86%)
Purchase of Goods	\$2,297,181	\$2,252,154	\$2,612,364	\$2,690,375	\$78,011	2.99%
Services and Rents	\$2,158,626	\$1,732,873	\$1,861,232	\$2,338,172	\$476,940	25.62%
Financing LTD Principal & Interest	\$965,961	\$802,360	\$1,207,492	\$1,189,292	(\$18,200)	(1.51%)
Financial and Transfers	\$53,723	\$198,563	\$199,923	\$212,119	\$12,196	6.10%
Contribution to Reserves	<u>\$2,187,160</u>	<u>\$1,236,180</u>	<u>\$1,252,391</u>	<u>\$1,390,573</u>	<u>\$138,182</u>	<u>11.03%</u>
Subtotal	\$10,384,321	\$8,862,532	\$11,072,250	\$11,607,270	\$535,020	4.83%
REVENUE						
Provincial and Federal Grants	\$544	\$50,874	\$101,751	\$101,751	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$1,532,260	\$1,424,082	\$1,528,134	\$1,591,938	\$63,804	4.18%
Internal Revenue (Progress Fund Interest)	\$317,216	\$140,567	\$316,600	\$420,000	\$103,400	32.66%
Contribution from Reserves	<u>\$25,000</u>	<u>\$93,213</u>	<u>\$144,600</u>	<u>\$180,778</u>	<u>\$36,178</u>	<u>25.02%</u>
Subtotal	<u>\$1,875,020</u>	<u>\$1,708,736</u>	<u>\$2,091,085</u>	<u>\$2,294,467</u>	<u>\$203,382</u>	<u>9.73%</u>
NET OPERATING COST (TAXATION)	<u>\$8,509,301</u>	<u>\$7,153,796</u>	<u>\$8,981,165</u>	<u>\$9,312,803</u>	<u>\$331,638</u>	<u>3.69%</u>
<u>CAPITAL</u>						
Gross Capital	\$62,948	\$379,700	\$1,747,000	\$3,952,000	\$2,205,000	126.22%
Capital Funding	\$0	\$0	(\$1,490,000)	(\$3,350,000)	(\$1,860,000)	124.83%
NET CAPITAL COST (TAXATION)	<u>\$62,948</u>	<u>\$379,700</u>	<u>\$257,000</u>	<u>\$602,000</u>	<u>\$345,000</u>	<u>134.24%</u>
TOTAL OPERATING AND CAPITAL	<u>\$8,572,249</u>	<u>\$7,533,496</u>	<u>\$9,238,165</u>	<u>\$9,914,803</u>	<u>\$676,638</u>	<u>7.32%</u>

Summary by Activity	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Municipal Facilities	\$2,305,858	\$1,712,945	\$2,318,739	\$2,562,885	\$244,146	10.53%
Recreation Facilities	<u>\$6,266,391</u>	<u>\$5,820,551</u>	<u>\$6,919,426</u>	<u>\$7,351,918</u>	<u>\$432,492</u>	<u>6.25%</u>
TOTAL OPERATING AND CAPITAL	<u>\$8,572,249</u>	<u>\$7,533,496</u>	<u>\$9,238,165</u>	<u>\$9,914,803</u>	<u>\$676,638</u>	<u>7.32%</u>

2023 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT FOR THE YEAR 2023

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 GROSS BUDGET	2023 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2023 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
CITY FACILITIES								
Recreation Facilities								
<u>Civic Complex</u>								
Front Steps and Patio Replacement Design		125.00					125.00	
North Elevator Upgrade		300.00					300.00	
Portable Seating		55.00						55.00
Snow Melt Area System	85.00							
Salon ABC Needs Analysis Study	50.00							
Lower Level Washroom Improvements	100.00							
<u>Aquatic Centre</u>								
Parking Lot Rehabilitation		275.00				275.00		
Sprinkler Piping Replacement		125.00					125.00	
Heat Study & Engineering Design	75.00							
<u>Benson Centre</u>								
Refrigeration System Maintenance		201.00					201.00	
Roof Heat Trace	85.00							
Main Lobby LED Lighting Replacement	50.00							
Ice Plant Compressor	45.00							
Hot Water Boiler	60.00							
<u>Outdoor Facilities</u>								
Diving Board and Lifeguard Stand		29.00						29.00
Pool Basin Repair	25.00	525.00		525.00				
Menard Park Splashpad		750.00		750.00				
Bleacher Replacement	40.00	40.00						40.00
Marina 200 Dock Replacement and Upgrades	50.00	50.00				50.00		
Recreation / Playgrounds								
Tennis Court Resurfacing and LED Lighting Upgrade	300.00	200.00					200.00	
Optimist Park LED Lights for Baseball and Soccer Fields	220.00	250.00					250.00	
Playground Structure Replacement	150.00	150.00					30.00	120.00
Bicycle Path Repairs	50.00	50.00				50.00		
Mattice Park Basketball Court		200.00					200.00	
Bellwood Ridge Subdivision Park Development Phase 1		300.00						300.00
Bob Turner Memorial		30.00	5.00					25.00
Parks and Building Repairs	102.00							
Municipal Facilities								
City Hall Rooftop HVAC Replacement		24.00					24.00	
Justice Building Elevator Upgrades	170.00	240.00					240.00	
Renovations at Various Municipal Buildings		33.00						33.00
Transit Apron Repairs		50.00						50.00
Fire Hall #2 Brick Replacement	90.00							
City Facilities Total	1,747.00	4,002.00	5.00	1,275.00	-	375.00	1,695.00	652.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2022 Council Approved Capital	1,747.00				705.00	785.00	257.00
2021 Council Approved Capital	2,586.00	195.00			525.00	1,785.00	81.00
2020 Council Approved Capital	8,438.00	1,000.00	6,050.00		550.00	511.50	326.50
2019 Council Approved Capital	3,344.00		2,350.00		50.00	490.00	454.00
2018 Council Approved Capital	932.00		230.00		50.00	310.00	342.00

City Facilities

Project Name: Civic Complex – Front Steps and Patio Replacement (Design)

Funding: \$125,000 Recreation Facility Reserve

The front steps to the Cornwall Civic Complex are deteriorating and will require replacement in the near future. Some steps are not properly sloped, which results in water ponding creating slip hazards during the winter season. Years of de-icing salt application has caused corrosion of the reinforcing steel rebar embedded in the concrete, compromising the integrity of the structure, which has resulted in significant repairs to the structure. More repairs are anticipated to be required in future years.

The existing concrete patio outside of Salons A, B, and C, is also deteriorating. There are grading issues with the patio that causes water to pool in the spring season which has the potential to reach levels such that it may enter the building.

The goal of this project is to complete design drawings and specifications for the reconstruction of the Civic Complex front steps and patio. A conceptual design for a new entrance and patio was completed in 2021. The proposed new front entrance design proposes to locate the new stairs within the building enclosure, which will significantly improve the winter maintenance requirements as well as protect the new stairs from damage due to de-icing salt applications. The proposed new entrance will also improve building accessibility by including an accessible ramp to the lower-level concourse, where patrons can access the facility's north and south elevators. The proposed patio design seeks to remove the existing retaining walls on the north and south side of the patio which will provide a better view of the Lamoureux Park and the waterfront. The design also proposes to introduce a new access road around the west side of the facility, which will include a "drop off" area adjacent to the patio that patrons may use to provide easier access to events held within the Salons.

The construction for this project is proposed to be completed following completion of the design phase (tentatively scheduled for 2024).

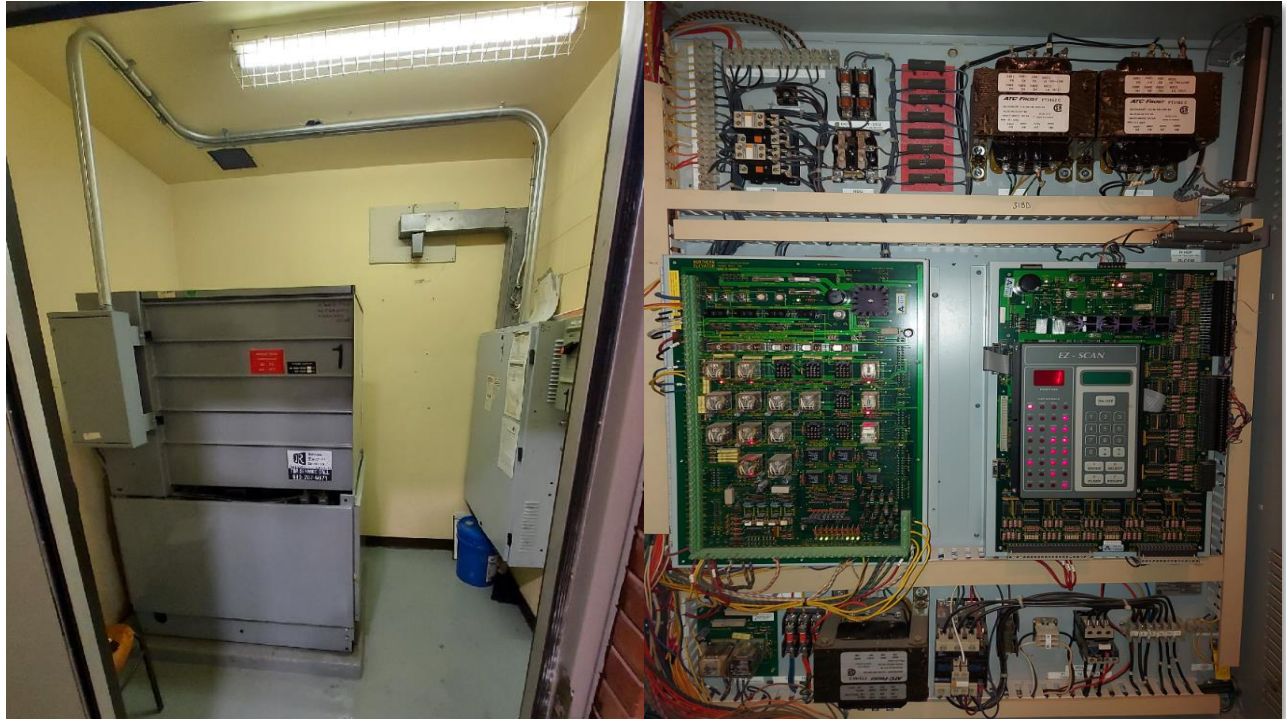


City Facilities

Project Name: Civic Complex – North Elevator Upgrade

Funding: \$300,000 Recreation Facility Reserve

This project is for the upgrade of the North Elevator at the Civic Complex. The existing elevator controls are obsolete, and replacement parts are difficult to obtain. The parts from this elevator can be used to maintain the south elevator for a few years. Should a failure occur such that the required replacement parts are not available, the elevator would be out of service for an extended period of time.



City Facilities

Project Name: Civic Complex – Portable Seating (Chairs)

Funding: \$55,000 Tax Base

This project is to replace the existing portable seating (brown chairs) at the Civic Complex. The existing brown chairs are estimated to be over 25 years old. Many of the existing chairs are deteriorated, corroded, and no longer aesthetically appealing for use in conventions, weddings, or other public events. There are approximately 1500 chairs currently, and this project is to purchase 1000 new portable chairs. The existing chairs that are still serviceable will be kept for continued use for outdoor applications. The new chairs are foldable and are easily transported with carts that take up less room so storage space will be reduced.



City Facilities

Project Name: Aquatic Centre – Parking Lot Rehabilitation

Funding: \$275,000 Canada Community Building Fund

The purpose of this project is to rehabilitate and expand the Aquatic Centre Parking Lot which has deteriorated such that resurfacing is required. This parking lot serves the Aquatic Centre patrons, as well as Marina 200, Cornwall Curling Club, and Civic Complex patrons. This project will resurface the existing asphalt surface as well as expand the parking area at the north end to provide additional parking stalls to provide increased parking capacity for large events held at the Civic Complex and improve the parking conditions for the Cornwall Curling Club patrons.

This area is also used as the host site for the youth component of the Cornwall Triathlon event. Administration has received complaints from patrons as well as event organizers regarding its poor condition.



City Facilities

Project Name: Aquatic Centre – Sprinkler Piping Replacement

Funding: \$125,000 Recreation Facilities Reserve

This project includes the replacement of the sprinkler system piping at the Aquatic Centre. The existing sprinkler piping consists of painted steel pipe which has corroded due to chlorine exposure in the pool area. Recently completed upgrades to the facility's HVAC system are designed to capture air borne chlorine from the atmospheric space in the pool area and exhaust said chlorine outside, overall reducing the amount of air borne chlorine in the pool area. The proposed replacement piping would consist of galvanized or stainless-steel material which have a higher resistance to corrosion.



City Facilities

Project Name: Benson Centre - Refrigeration System Maintenance

Funding: \$201,000 Recreation Facilities Reserve

The purpose of this project is to complete preventive maintenance and necessary repairs on the Benson Centre's ice plant refrigeration system. Because the facility always maintains at least one ice surface throughout the year, the facility's ice plant has never shutdown completely since its original commissioning in 2011, other than for short term durations to complete emergency repair work. To maintain operational efficiency of the ice plant system and to mitigate the potential of future equipment failures that would cause an extended emergency shutdown, a planned shutdown is recommended to complete preventative maintenance work.

The proposed work includes: the replacement of the cooling tower fill media, fan shaft and bearings, louvers and bottom basin, the replacement of two ammonia plate heat exchangers and the installation of a compressor with an in-stock compressor. The existing compressor and plate heat exchangers removed from the system will be refurbished and stored onsite to serve as future replacements.



City Facilities

Project Name: Parks Repairs - Diving Board and Lifeguard Stand

Funding: \$29,000 Tax Base

The City previously completed a Building Condition Assessment study which identified various maintenance requirements for the City's buildings and facilities infrastructure. This Building Condition Assessment study identified the diving board and lifeguard stands at St. Joseph's outdoor pool as requiring replacement and recommended that this maintenance work be completed in 2023.



City Facilities

Project Name: Outdoor Pool Basin Repairs

Funding: \$525,000 Financing

An engineering consulting firm was retained to conduct a structural review of the 5 outdoor pools in 2020. The report included a description of the recommended repair work required at each pool to maintain the safe operation of the pools, and also included a high-level construction estimate.

In 2022, we commenced a 6-year plan to refurbish each of the outdoor pools to ensure their longevity. The 2022 portion of the plan included hiring an engineering firm to provide tender documents for the proposed repairs scheduled to take place in 2023 which are estimated at \$525,000.

It is proposed to rehabilitate Mattice Pool in 2023 with new concrete walls and new plumbing. The rehabilitation work is estimated to extend the lifespan of the pool by 20 years.

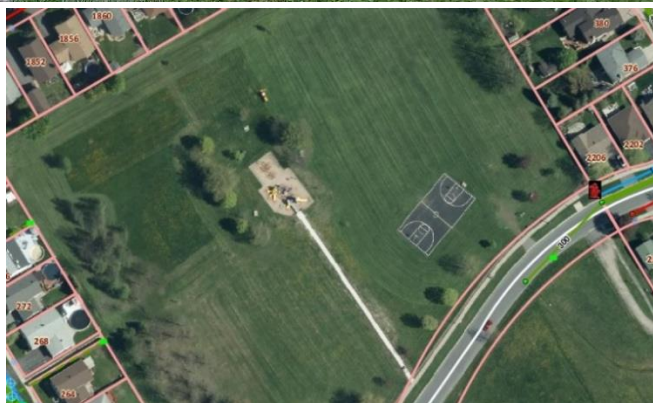


City Facilities

Project Name: Menard Park Splashpad

Funding: \$750,000 Financing

The newly adopted Recreation Master Plan (April 2021) contains a recommendation (#49) to install a splashpad and support building at Menard Park to improve recreation services for East Cornwall. The proposed new splashpad would be similar in scale to the City's most recent splashpad installation in Riverdale Park. However other recent splashpad installations in Riverdale Park and St. Theresa Park were installed after the removal of outdoor swimming pools, so these parks were already equipped with public washroom/changeroom and mechanical room facilities. A splashpad installation in Menard Park will require a new support building to house accessible public washrooms/changerooms and a mechanical room, as well as extend water and sewer services to the site.



City Facilities

Project Name: Outdoor Bleacher Replacement

Funding: \$40,000 Tax Base

The City has approximately 30 sets of outdoor bleachers located throughout the City at various outdoor playing fields. The existing outdoor bleachers are approaching the end of their life expectancy and require increased maintenance to ensure that they are safe for public use; they currently do not meet today's safety standards.

The existing bleachers typically consist of wooden benches mounted on a steel structure. The wooden benches are prone to rot and the steel structures are corroding due to weather exposure. The proposed replacement bleachers consist of aluminum structures with aluminum benches and include protective railings around the back and sides to meet current safety standards.

As part of an asset replacement plan, the replacement of five sets of bleachers per year for six years, commenced in 2020. This is the fourth year of the project.



City Facilities

Project Name: Marina 200 – Dock Replacement and Upgrades

Funding: \$50,000 Canada Community Building Fund

The project is for the proposed replacement and upgrades of the existing docks at Marina 200. Leaking ballast tanks have caused some docks to become unlevel. Also, wooden dock boards are reaching the end of their life and need to be replaced. There are also connecting walkways/bridges that connect the docks to the shore that require replacement.

This is a multiyear project which will eventually address the condition of all docks at Marina 200.



City Facilities

Project Name: Tennis Court Resurfacing and LED Lighting Upgrade

Funding: \$200,000 Recreation Facility Reserve

The City has five outdoor tennis/pickleball court facilities located in five parks (Broadview, Terry Fox, Riverdale, Mattice and Kinsmen). The condition of the court lighting is poor and it is proposed to replace the existing lighting with new energy efficient LED fixtures. The new LED fixtures will reduce electricity consumption and will require less maintenance as the fixtures last much longer than the existing fixtures.

Each of the court surfaces is deteriorating (cracking and fading) and warrant refurbishment of the existing asphalt surface coating.

It is proposed to coordinate the court resurfacing and overhead lighting replacement work to address one court in 2023 and the remaining courts at one per year over the next three years. The order in which each court is improved would be determined based on the condition of each court. In 2023, Kinsmen Park will be resurfaced, repainted and relit. The multi-year project commenced in 2022, with the rehabilitation of the court facility at Broadview Park.



City Facilities

Project Name: Optimist Park – LED Lights for Baseball and Soccer Fields

Funding: \$250,000 Recreation Facility Reserve

The lights at the baseball and soccer fields at Optimist Park are outdated, inefficient technology (metal halide) that consume a large amount of electricity to operate. The lights are on nightly from April to November for field sports and December to March for outdoor rink activity. New LED light fixtures are much more efficient and economical to operate as they consume significantly less electricity and require less maintenance.



The LED light replacement in the soccer fields represent \$150,000. This is a 2 year project that saw the lighting for the west field upgraded in 2022 and the remaining east field is proposed for 2023.



The LED light replacement in the baseball fields represent \$100,000. This is a 2 year project that saw the lighting for the west field upgraded in 2022 and the remaining east field is proposed for 2023.

City Facilities

Project Name: **Playground Structure Replacement**

Funding: \$120,000 Tax Base
 \$ 30,000 Parkland Reserve
 \$150,000

The 2021 Recreation Master Plan recommends that the City replace its existing inventory of playground structures at a rate of two per year. Historically, the City has replaced its playground structures at a rate of one per year. New playground structures are designed and constructed to meet current accessibility and safety standards, whereas many of the existing playground structures do not meet current accessibility standards.

The playground structures at Grant Park and Chevrier Park are proposed to be replaced as part of this project. These existing playground structures at Grant Park consists only of a swing set and does not contain an accessible option. New accessible playground structures in these parks will improve the level of service for residents within these neighbourhoods.



Grant Park Playground Structure



Chevrier Park Playground Structure

City Facilities

Project Name: Bicycle Path Repairs

Funding: \$50,000 Canada Community Building Fund

The project will address Health/Safety issues with the recreation path trail system within the City's boundaries.

This is an annual project that typically allows for the resurfacing of approximately 1-1.5 kilometers of the City's existing recreation path infrastructure. The City maintains approximately 40km of bicycle paths within the City's boundaries. This level of funding allows the paths to be resurfaced on a 30 to 35-year cycle.

This photo shows a section of existing bike path along Vincent Massey Dr. adjacent to Guindon Park.



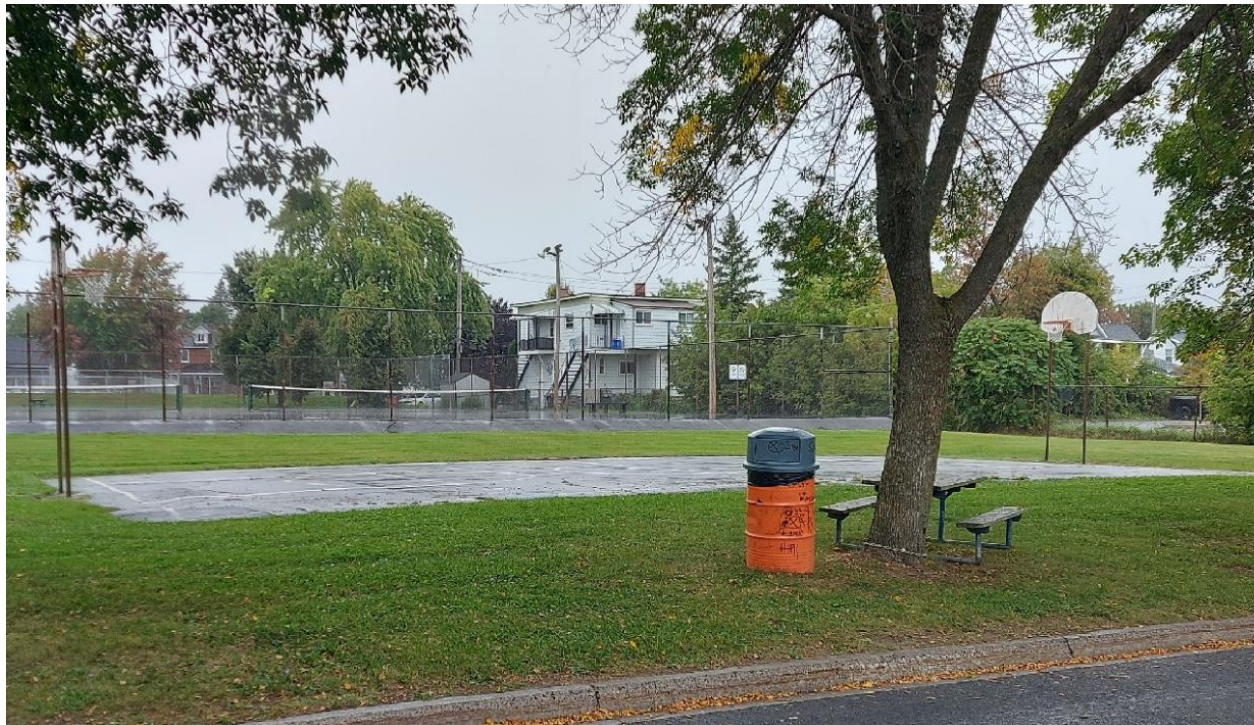
City Facilities

Project Name: Mattice Park Basketball Court

Funding: \$200,000 Recreation Facility Reserve

The Mattice Park Basketball Court is in poor condition and in need of replacement as the asphalt surface and net systems have surpassed their life expectancy. Administration also receives complaints from residents regarding court safety issues as balls often roll off the court onto Cotton Mill Rd.

The purpose of this project is to replace the court with a larger court complete with new LED overhead lighting and fencing along the roadway to reduce the number of balls entering the roadway.



City Facilities

Project Name: Bellwood Ridge Subdivision Park Development Phase 1

Funding: \$300,000 Tax Base

The Bellwood Ridge Subdivision has been progressively growing over the past 20+ years. A recently completed phase of the subdivision included the conveyance of parkland to the City for the future development of a neighbourhood park. In 2022, a consultant was retained to complete conceptual design drawings for the future development of three neighbourhood parks, one of which is located within the Bellwood Ridge Subdivision.

Currently, there are more than 200 residential units within the Bellwood Ridge Subdivision. Due to the subdivision's geographic location, residents of the subdivision must either cross Tollgate Rd. or Pitt St. to access neighbourhood park spaces. The 2021 Recreation Master Plan recommends that residents have access to neighbourhood park space within an 800m radius of their home. Many of the residences within the subdivision are in excess of 800m from the nearest neighbourhood park spaces and residents must cross arterial roadways in order to access those spaces.

Phase 1 of the Bellwood Ridge Subdivision park development is proposed to include a playground structure with swing set, seating, and a water connection and space for an outdoor rink.



City Facilities

Project Name: Bob Turner Memorial

Funding: \$25,000 Tax Base
\$ 5,000 Community Fundraising Initiative
\$30,000

Mr. Robert (Bob) Turner, a professional baseball and basketball player, became the first full time Recreational Director for the City of Cornwall in 1957, and was the first Black person hired as a recreation director in Canada.

Mr. Turner worked diligently to promote sports, arts, recreational activities, and the importance of recreational services in Cornwall. Much of his work became the template for future programs. One of his major initiatives was the launch of the Cornwall Minor Hockey Association.

An arena and facility for arts and recreation was constructed in 1961. With the sudden passing of Mr. Turner in 1962, the City chose to name the arena in his honour, The Bob Turner Memorial Center.

Since the demolition of the Bob Turner Memorial Center in 2011, there have been numerous suggestions to find a way to commemorate Mr. Turner. Currently, there is a display case at the Benson Center which displays artifacts from the Bob Turner Memorial Center and provides a brief history of Bob Turner. This project proposes to commission a statue of Mr. Turner and place the statue in a prominent location within the City.

A local fundraising initiative has been organized with the goal of collecting funds to help fund a project to commemorate Mr. Turner.



City Facilities

Project Name: City Hall Rooftop HVAC Replacement

Funding: \$24,000 Municipal Buildings Reserve

The rooftop HVAC unit that supplies heat and air conditioning to the Council Chambers has reached the end of its life expectancy and was scheduled to be replaced in 2022. Although this room is not being used as often as in the past, meetings continue to take place in this space.



City Facilities

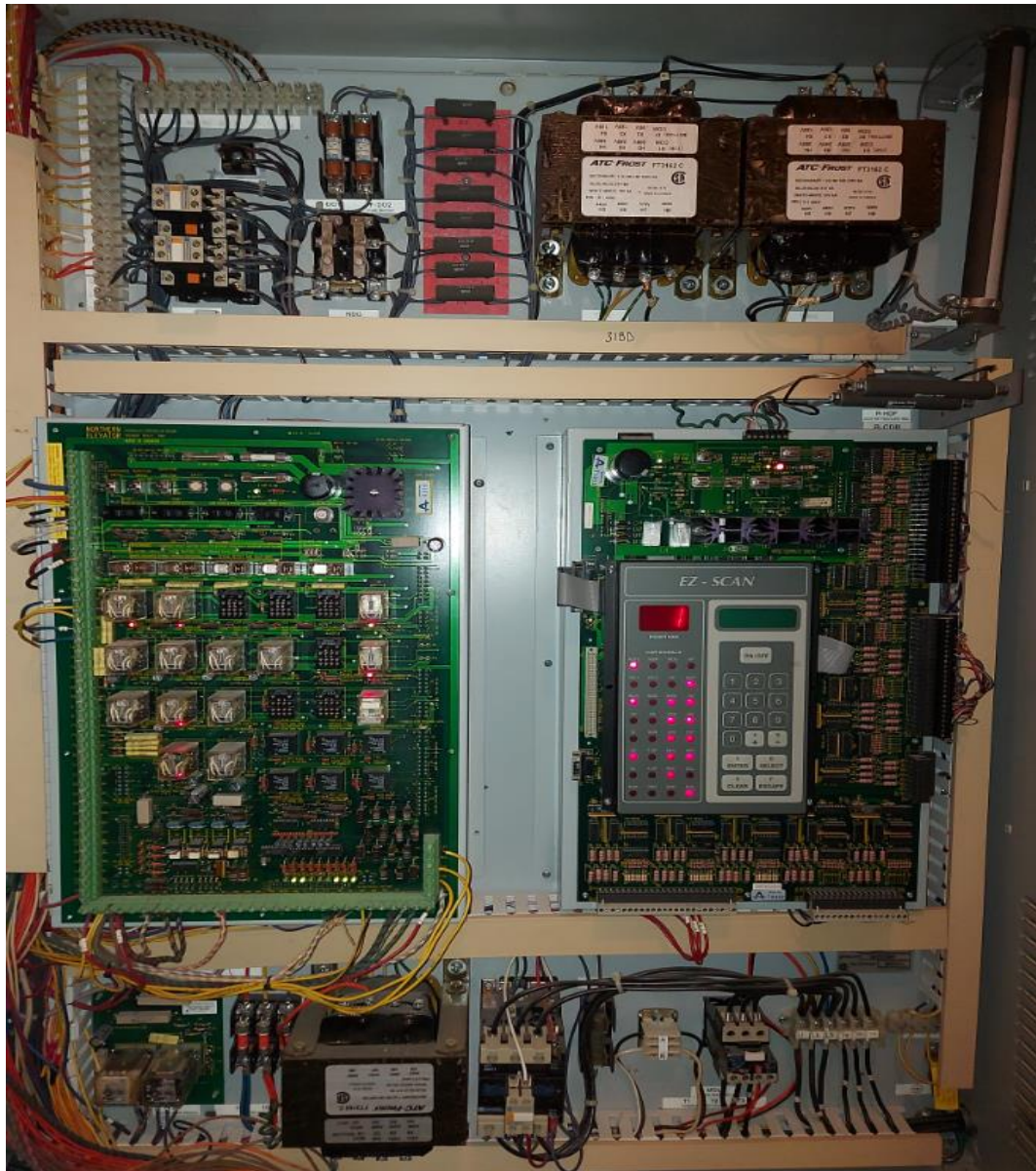
Project Name: Justice Building Elevator Upgrades

Funding: \$240,000 Municipal Buildings Reserve

The Justice Building is served by three elevators. The existing elevator controls and equipment are original to the building construction in the 1970's and as such, parts are obsolete, and a future failure may result in an elevator being out of service for an extended amount of time. A tender was issued in 2022 to upgrade one of the three elevators, but the pricing exceeded the budgeted amount and the work was deferred until additional funds could be secured via the 2023 Municipal Budget.

This project would include the upgrade of two of the building's three elevators in 2023 and the third elevator is proposed to be upgraded in 2024.

It is proposed to carry over the project funds contained within the 2022 Municipal Budget (\$170,000) to 2023 and the remaining funds required to complete the upgrades for two of the three elevators (\$240,000) are included in the 2023 Municipal Budget submission.



City Facilities

Project Name: Renovations at Various Municipal Buildings

Funding: \$33,000 Tax Base

This project includes:

- The front entrance concrete walkway of City Hall is aged and in need of replacement. The intent of this project is to replace the concrete slabs with concrete pavers similar to what was installed in the sidewalk in front of the Justice Building. This would tie the two buildings together in an aesthetically pleasing manner. (\$15,000)
- Asphalt walkway at Guindon Park East Washroom (\$10,000)
- Concrete sidewalk at Kinsmen Minor Soccer Building (\$8,000)



City Facilities

Project Name: Transit Apron Repairs

Funding: \$50,000 Tax Base

The purpose of this project is to complete repairs to the vehicle maintenance bay aprons at Cornwall Transit. At the entrance to the vehicle maintenance bays, there are metal transition strips which have deteriorated such that they require replacement. The existing metal transition strips are corroded, broken and have lifted from the concrete floor slab creating tripping hazards.

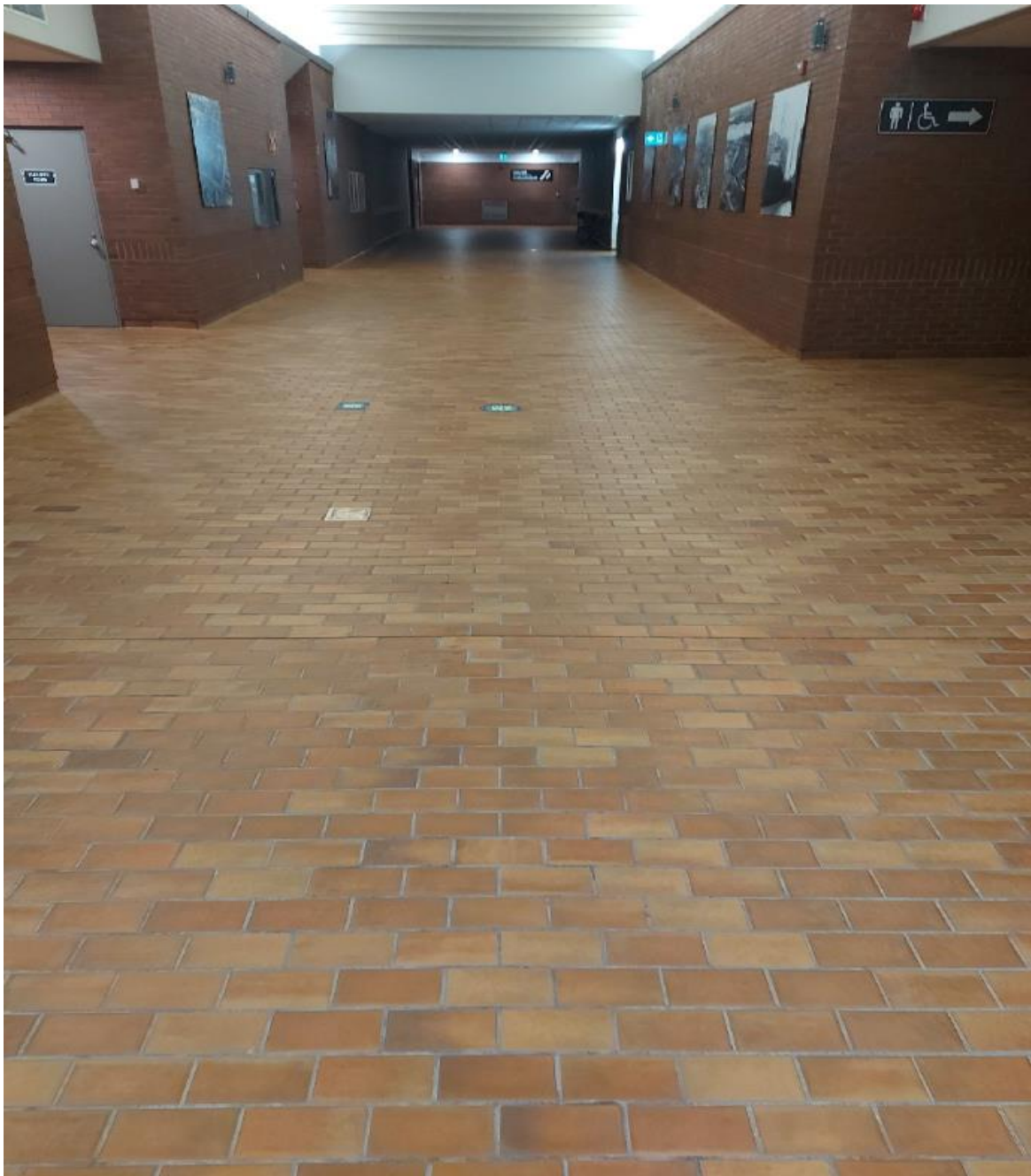


City Facilities

Project Name: Civic Complex – Lower-Level Flooring Replacement

Funding: \$245,000 Recreation Facility Reserve

This project is for the replacement of the ceramic tile flooring in the lower concourse of the Civic Complex. This flooring, although in relatively fair condition, is aesthetically dated and is very disruptive to clients hosting meetings in the adjoining meeting rooms when carts and such are moved in the hallway. A new floor tile will be brighter in colour and will improve the aesthetic of the space for our convention centre clients. The new tiles will be such that meetings/events held within the convention centre spaces are not disrupted by noise from carts travelling the corridor.

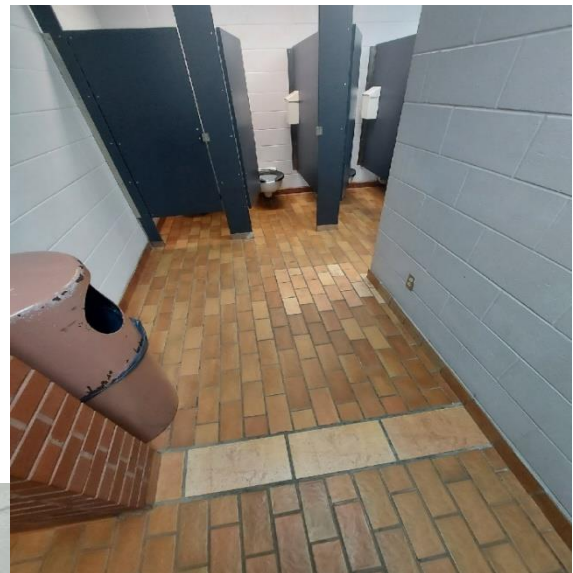


City Facilities

Project Name: Civic Complex – Main Floor Washrooms Upgrade

Funding: \$65,000 Recreation Facility Reserve

Floor ceiling vanity mirrors, sinks. This project is for the upgrade of the men's and women's washrooms on the main floor at the Civic Complex. The upgrades will include new flooring, ceiling, vanities, mirrors, and sinks. The intent is to have the new aesthetic match the recently completed upgrades to the lower concourse washroom.



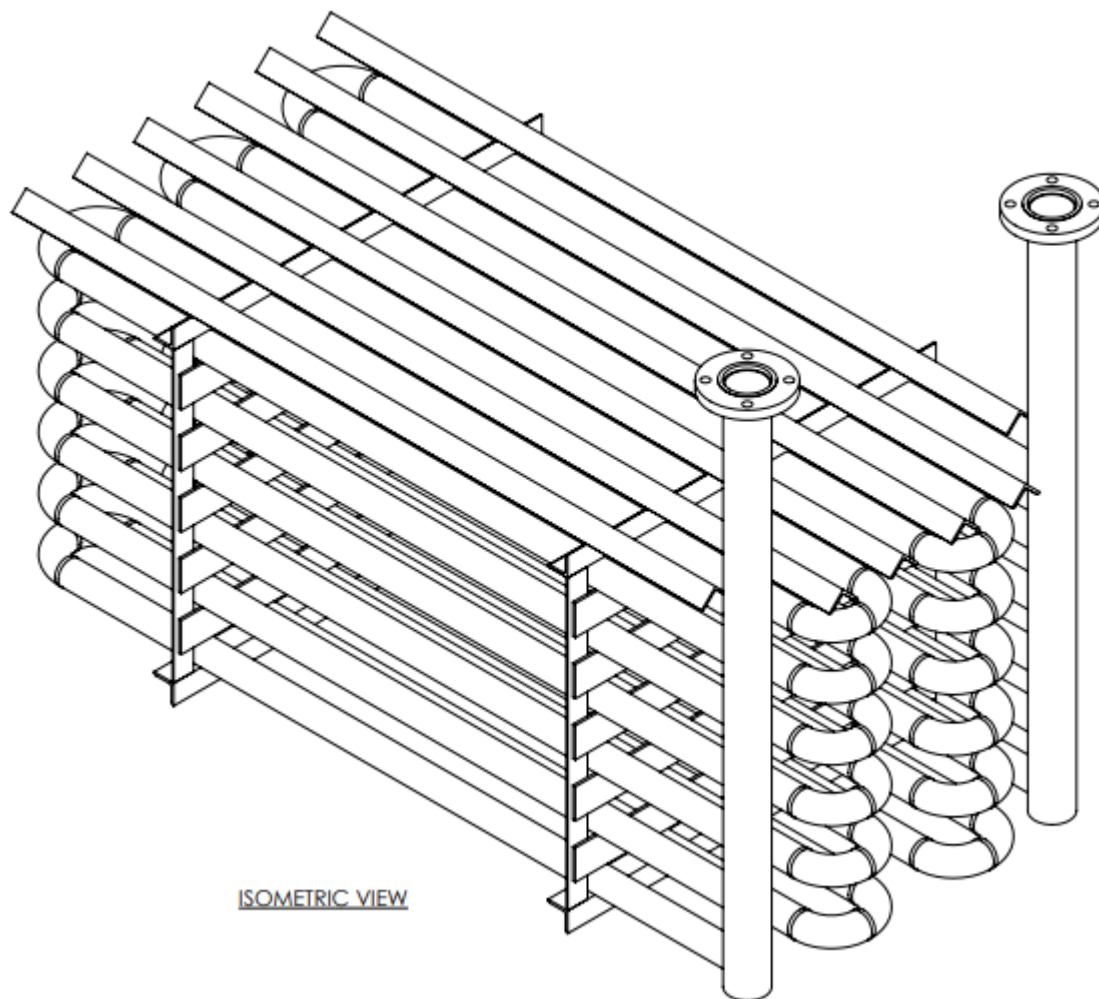
City Facilities

Project Name: Civic Complex – Snow Melt Pit Upgrade

Funding: \$50,000 Recreation Facilities Reserve

This project involves the installation of a heating coil in the ice resurfacing snow disposal pit. When ice resurfacing equipment cleans the ice surface, it shaves a thin layer of ice from the surface which produces snow that is collected within the machine and that gets dumped either into a pit or outside the facility to melt.

The proposed ice melt system would be installed within the existing pit at the Civic Complex and would use waste heat from the facility's ice plant to supply heat to the new coil to melt the snow. This process helps the snow in the pit melt faster, so that another load of snow can be dumped after the next ice cleaning. The proposed system would reduce the amount of mechanical cooling required to dispose of the waste heat generated by the ice plant refrigeration process, which in turn would reduce the ice plant's electricity demands and reduce the wear and tear on the refrigeration equipment.

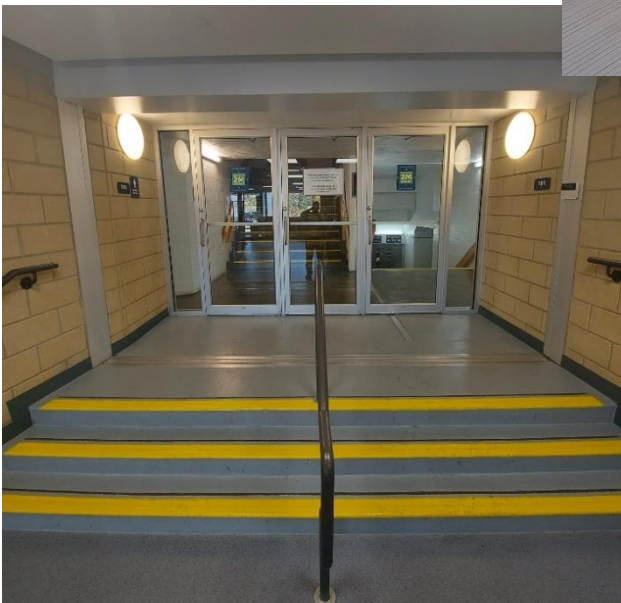


City Facilities

Project Name: Aquatic Centre – Automatic Sliding Doors

Funding: \$50,000 Recreation Facilities Reserve

This project is for the replacement of 3 sets of doors at the Aquatic Centre. In recent years, the Aquatic Centre entrance has become the primary entrance for athletes/players entering the facility to access the Ed Lumley Arena. Most athletes/players entering the facility carry large equipment bags that can be difficult to fit through the existing doorways. It is proposed to replace the existing front doors of the Aquatic Centre and the doors between the Aquatic Centre lobby and Ed Lumley Arena with new automatic sliding doors similar to what is at the main entrance to the Benson Centre. The new doors will be much more convenient for patrons of the facility to enter and will make the facility more accessible.



City Facilities

Project Name: Benson Centre – Dehumidification Pad 3

Funding: \$200,000 Recreation Facilities Reserve

Ice pads 2 and 3 at the Benson Centre share a dehumidifier, while Pad 1 has its own dehumidifier. This project will provide a dedicated dehumidifier unit for pad 3 allowing the dehumidification of each pad to operate independently of one another. In the hot humid months of the summer, the one unit struggles to achieve acceptable humidity levels in both pads 2 and 3 simultaneously. The elevated humidity level negatively impacts ice conditions, as well as results in condensation forming on the roof support structure which drips from the ceiling onto the ice surface and spectator areas creating holes in the ice or bumps and creates potential slip hazards in the spectator areas.



City Facilities

Project Name: Benson Centre – Roof Heat Trace

Funding: \$45,000 Recreation Facilities Reserve

Heat tracing cable installed along the Benson Centre roof eaves will help to prevent ice damming from occurring on roof edge. When ice dams form on the roof edge, water becomes trapped on the roof surface, and can find it's way into the building through lap joints in the steel roof panels. Heat tracing will prevent ice dams from forming along the roof eaves, which will allow the water on the roof to drain freely to the gutters and downspouts and prevent water from breaching the building envelope.



City Facilities

Project Name: Electric Vehicle Charging Stations

Funding: \$180,000 Tax Base
\$180,000 Federal Funding
 \$360,000

With the federal government's mandatory target for all new light-duty cars and passenger trucks to be zero-emission by 2035, it is proposed to begin installing electric vehicle (EV) charging infrastructure within the city. Installing EV chargers will build on the existing Federal and Provincial policies and action to maximize decarbonization of the transportation sector and help achieve climate change commitments.

It is proposed to apply for funding from Natural Resources Canada's Zero Emission Vehicle Infrastructure Program (ZEVIP) for the installation of up to 36 pay-per-use electric vehicle chargers within City facilities for use by either the general public, municipal employees and future municipal electric vehicles. Through this funding, National Resources Canada will provide up to 50% of project costs for the supply and installation of Level 2 chargers to a maximum of \$5,000 per unit. Proposed EV charger locations and number of units are indicated in the chart below:

City Building	No. of Chargers
Aquatic	2
Benson Centre	2
Civic Complex	2
Urquhart Lane	2
EMS Building Cornwall Base	4
New Fire Hall Tollgate Road	4
Glen Stor Dun Lodge	4
Justice Building	2
Lamoureux Park - Wood House Museum	2
Municipal Works #1 - Administration (new building)	2
Municipal Works #3 - MW Garage	2
Transit Garage	2
Warrington Brown Parking Lot	4
New CAHA Building 9th Street	2
Total	36



2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

CITY FACILITIES

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Civic Complex										
Front Steps and Patio Replacement (Design)	125	3,500								
Lower-Level Flooring Replacement		245								
North Elevator Upgrade	300									
Main Floor Washrooms Upgrade		65								
Portable Seating (Chairs)	55									
Snow Melt Pit Upgrade		50								
Arena Roof Replacement		500	500	500	500					
North Interlocking Patio Redevelopment		160								
New Floor Slab Design and Construction		75	500							
Office Upgrade (Carpets)		90								
Kitchen Equipment Upgrade			75							
South Elevator Upgrade				300						
Parking Lot Improvement (Paving / Railings)				200		200				
Aquatic Centre										
Parking Lot Rehabilitation	275									
Sprinkler Piping Replacement	125									
Automatic Sliding Doors		50								
Aquatic/Complex Heating Upgrades		500								
Change Room Modification (Gender Neutral)		75	750							
Filtration System Upgrade			50	50	50	50				
Dectron				700					700	
Aquatic Recirculation Pump Replacements						35				35
Slide Repairs / Replacement								500		
Benson Centre										
Refrigeration System Maintenance	201									
Dehumidification Pad 3		200								
Roof Heat Trace		45								
Artificial Turf		3,000								
Dressing Room & Hallway Flooring			200							
Gymnasium			5,000							
Fieldhouse Turf				750						
Hot Water Boiler Replacement										60
Ice Plant Compressor							45			
Outdoor Facilities										
Diving Board and Lifeguard Stand	29	100	140	104	50	30	50	50	50	50
Pool Basin Repairs	525	450	400	225	225					
Menard Park Splashpad	750									
Bleacher Replacement	40	40	40	40						
Riverdale Park Splashpad Upgrade		80								
Lamoureux Park Splashpad Upgrade			120							
Marina 200										
Dock Replacement and Upgrades	50	50	50	50	50	50	500	50	50	50

2023 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST FOR THE YEARS 2023 - 2032

CITY FACILITIES

DESCRIPTION	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Playing Fields										
Tennis Court Resurfacing and LED Lighting Upgrade	200	200	200							
Optimist-LED Lights for Baseball and Soccer Fields	250									
Optimist Park Soccer Fields			110	110						
Parks Building Electrical Upgrades					146					
Saunders Drive (Pickle Ball)						250				
Reg Campbell Ball Netting						75				
Reg Campbell Parking Improvements							75			
Parks										
Playground Structure Replacement	150	150	150	150	150	150	150	150	150	150
Bicycle Path Repairs	50	50	50	50	50	50	50	50	50	50
Mattice park Basketball Court	200									
Bellwood Ridge Subdivision Park Development-Phase 1	300	300	300							
Cenotaph Fencing		65								
Bob Turner Memorial	30									
Off Leach Dog Park			120							
Guindon Park Camping			50							
Cenotaph Sidewalks				45						
Upgrade Of Skate Board Park / BMX					1,000					
Outdoor Park Furniture					55					
Municipal Buildings										
City Hall Rooftop HVAC Replacement	24									
Justice Building Elevator Upgrades	240	180								
Renovations at Various Municipal Buildings	33	71	59	102	50	16	42	10	13	50
Transit Apron Repairs	50									
Arc Flash Risk Analysis - Public Property		100					100			
Fire Hall #2 Upgrades		80	25	50						
Installation of Energy Meters		25		25		25				
Justice Building North and South Side Roofs					100					
Richelieu Day Care Roof			160							
City Hall Roof			85							
Justice Building HVAC Cleaning			60							
Richelieu Day Care HVAC			25							
Fire Hall HQ Roof Repairs			24							
Fire Hall #2 Roof						212				
EMS Apron Repairs						69				
Optimist Park Roof						245				
Optimist Park Siding						65				
Justice Building Electrical Panel Study							125			
Kinsmen Soccer Pave Main Parking Lot							105			
Guindon Park Workshop Roof							55			
Optimist Park Field Light Poles								120		
Curling Club Refrigeration System								350		
Justice Building Roof									300	300
Environmental Sustainability										
Electric Vehicle Chargers Stations		360								
Total Capital	4,002	10,856	9,243	3,451	2,426	1,522	1,297	1,280	1,313	745

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2023

BUDGET SUBMISSION

COMMUNITY PARTNERS

Operating and Capital Financial Summary

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchase of Goods	\$0	\$0	\$0	\$0	\$0	0.00%
Services and Rents	\$992	\$3,690	\$0	\$0	\$0	0.00%
Financing LTD Principal & Interest	\$102,958	\$77,218	\$102,957	\$102,957	\$0	0.00%
Financial and Transfers	\$3,834,326	\$4,023,001	\$4,018,736	\$4,170,941	\$152,205	3.79%
Contribution to Reserves	<u>\$753,632</u>	<u>\$128,367</u>	<u>\$28,367</u>	<u>\$118,367</u>	<u>\$90,000</u>	<u>317.27%</u>
Subtotal	\$4,691,908	\$4,232,276	\$4,150,060	\$4,392,265	\$242,205	5.84%
REVENUE						
Provincial and Federal Grants	\$0	\$0	\$0	\$0	\$0	0.00%
Other Municipalities	\$0	\$0	\$0	\$0	\$0	0.00%
Fees, Service Charges, & Misc Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Internal Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Contribution from Reserves	<u>\$310,245</u>	<u>\$298,187</u>	<u>\$179,511</u>	<u>\$149,957</u>	<u>(\$29,554)</u>	<u>(16.46%)</u>
Subtotal	<u>\$310,245</u>	<u>\$298,187</u>	<u>\$179,511</u>	<u>\$149,957</u>	<u>(\$29,554)</u>	<u>(16.46%)</u>
NET OPERATING COST (TAXATION)	<u>\$4,381,663</u>	<u>\$3,934,089</u>	<u>\$3,970,549</u>	<u>\$4,242,308</u>	<u>\$271,759</u>	<u>6.84%</u>
CAPITAL						
Gross Capital	\$0	\$0	\$150,000	\$150,000	\$0	0.00%
Capital Funding	<u>\$0</u>	<u>\$0</u>	<u>(\$150,000)</u>	<u>(\$150,000)</u>	<u>\$0</u>	<u>0.00%</u>
NET CAPITAL COST (TAXATION)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL OPERATING AND CAPITAL	<u>\$4,381,663</u>	<u>\$3,934,089</u>	<u>\$3,970,549</u>	<u>\$4,242,308</u>	<u>\$271,759</u>	<u>6.84%</u>

	2021 Actuals	2022 Actuals Nov (Not Final)	2022 Budget	2023 Submission	\$ Change	% Change
Cornwall Public Library - Operating	\$2,062,212	\$2,261,308	\$2,261,666	\$2,311,019	\$49,353	2.18%
Cornwall Public Library - Net Capital	\$0	\$0	\$0	\$0	\$0	0.00%
Cornwall Public Library - Financing LTD	\$102,957	\$77,218	\$102,957	\$102,957	\$0	0.00%
S.D. & G. Historical Society	\$100,000	\$0	\$0	\$0	\$0	0.00%
Cornwall & Regional Airport	\$103,049	\$110,126	\$110,126	\$110,126	\$0	0.00%
Eastern Ontario Health Unit	\$725,525	\$743,033	\$742,981	\$757,841	\$14,860	2.00%
Heritage Cornwall	\$0	\$3,850	\$3,850	\$3,850	\$0	0.00%
Raisin Region Conservation Authority	\$533,257	\$552,064	\$549,255	\$563,105	\$13,850	2.52%
Medical Recruitment / Scholarship	\$175,000	\$100,000	\$100,000	\$200,000	\$100,000	100.00%
Eastern Ontario Regional Network	\$25,858	\$25,858	\$25,858	\$0	(\$25,858)	(100.00%)
Eastern Ontario Agri-Food Network	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>	<u>0.00%</u>
SUBTOTAL	\$3,852,858	\$3,898,457	\$3,921,693	\$4,073,898	\$152,205	3.88%
Payback to Working Reserves (EORN)	\$28,367	\$28,367	\$28,367	\$28,367	\$0	0.00%
Payback to Working Reserves Beyond 21	\$100,000	\$0	\$0	\$0	\$0	0.00%
Building Reserve - Net	\$286,992	(\$51,479)	(\$102,957)	(\$12,957)	\$90,000	(87.42%)
Municipal Grants Program - Net	<u>\$113,446</u>	<u>\$58,744</u>	<u>\$123,446</u>	<u>\$153,000</u>	<u>\$29,554</u>	<u>23.94%</u>
TOTAL OPERATING AND CAPITAL	<u>\$4,381,663</u>	<u>\$3,934,089</u>	<u>\$3,970,549</u>	<u>\$4,242,308</u>	<u>\$271,759</u>	<u>6.84%</u>

Cornwall Public Library

2023 Draft Budget

	2021 Budget	2022 Budget	2023 Budget Submission	% Change
Operating				
Revenue				
Province Per H'hold	\$92,828	\$92,828	\$92,828	0.00%
Project Donations & Grants	4,100	8,100	8,100	0.00%
Photocopy/Rental/Sales	17,500	39,440	40,200	1.93%
Fees/Lost Book Replacement	14,000	13,000	16,256	25.05%
Community Donations	600	2,804	2,904	3.57%
Total Revenue	\$129,028	\$156,172	\$160,288	2.64%
Expenses				
Salaries	\$1,087,277	\$1,314,587	\$1,341,048	2.01%
Benefits	284,904	320,698	333,354	3.95%
Administration	87,660	93,150	89,850	-3.54%
Property Maintenance	145,090	125,500	127,350	1.47%
Utilities	121,380	109,000	111,500	2.29%
Library Materials	308,881	311,599	317,831	2.00%
Projects	4,100	100	100	0.00%
Library Supplies & Services	107,295	103,954	107,449	3.36%
Equipment & Furniture	15,000	5,000	5,000	0.00%
Professional Development	19,760	13,750	15,706	14.22%
Promotion	15,000	8,500	8,500	0.00%
Library Programming	45,000	7,000	7,000	0.00%
Photocopying Services	5,000	5,000	2,500	-50.00%
New Services	100,000	0	0	#DIV/0!
Total Expenses	\$2,346,347	\$2,417,838	\$2,467,188	2.04%
City of Cornwall, Tax Based Operating Funding	\$2,217,319	\$2,261,666	\$2,306,900	2.00%
Capital				
Gross Capital Projects	\$132,600	\$150,000	\$150,000	0.00%
City of Cornwall, Reserves (City)	0	(150,000)	(150,000)	0.00%
City of Cornwall, Tax Based Capital Funding	\$132,600	\$0	\$0	#DIV/0!
City of Cornwall, Total Tax Based Funding	\$2,349,919	\$2,261,666	\$2,306,900	2.00%

2023 Itemized Capital Projects

LED Lighting Upgrades	\$50,000
Conveyor System Upgrade	\$50,000
Second St. Accessibility Access	\$50,000
	\$150,000

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2023

BUDGET SUBMISSION

APPENDIX A: CAPITAL SUMMARY

2023 CAPITAL BUDGET APPROVED SUMMARY

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 Gross Budget	2023 Gross Submission	EXTERNAL FUNDING			RESERVES			2023 Tax Base
			Grants / Other	SDG	Financing	Development Charges	CCBF Reserve	Specific Reserve	
NON DEPARTMENTAL									
Building Condition Assessment and Asset Management Plan Updates		570.00					230.00	340.00	
Land Mobile Radio Upgrade		2,320.00			2,320.00				
FINANCIAL SERVICES									
ITT Services									
Corporate Wireless and Connectivity Review, Analysis and Upgrade		100.00						100.00	
Virtual Host Infrastructure Upgrade	100.00								
HOUSING SERVICES									
Affordable Housing Development Ninth St		440.00						440.00	
Building Interiors		385.00		87.97					297.03
120 Augustus Backup Generator		320.00		73.12					246.88
Building Exteriors		145.00		33.13					111.87
Infrastructure		365.43	236.43	29.48					99.52
Grounds		75.66		17.29					58.37
Cornwall Non-Profit Housing Capital Repairs	135.26	50.00						50.00	
Ingleside Backup Generator	250.00								
Iroquois Kitchen Renovations	335.00								
Roof Anchor Maintenance	10.00								
Sewer Replacement Phase 2	250.00								
Electrical Panel Maintenance at High Rise Buildings	35.00								
Consulting Services - Exterior Brick	25.00								
Accessible Door Ramp	5.00								
Asphalt Repairs to Parking Lots	35.00								
Sidewalk Replacement	7.00								
Social Housing Apartment Renovations	77.66								
Maintenance Equipment Replacement	10.00								
GLEN STOR DUN LODGE									
Building Requirements - Internal	230.00	180.00		6.00				160.00	14.00
Building Requirements - External		120.00		36.00					84.00
Kitchen and Laundry Equipment	110.00	97.00	50.00					47.00	
Resident Equipment	35.00	85.00		25.50					59.50
CORNWALL SDG PARAMEDIC SERVICES									
Ambulance Replacement	760.00	345.00						345.00	
CPR Devices		60.00						60.00	
Paramedic Response Unit Replacement	285.00	300.00						300.00	
Defibrillator Retention Bracket Replacement		60.00						60.00	
Public Access Defibrillator Replacement		40.00						40.00	
Helmet Replacement		20.00						20.00	
CADLink, Real Time Data (RTD Project)		50.00						50.00	
Power Cot Replacement	81.00								
FIRE AND EMERGENCY MANAGEMENT SERVICES									
Pump 3 Equipment Purchase		80.00						80.00	
Fire Master Plan		75.00				56.25			18.75
Fleet Renewal - Pickup Truck	75.00								
Comprehensive Risk Assessment Consultation	75.00								
CORNWALL POLICE SERVICES	339.00	372.60	48.50					238.50	85.60
MUNICIPAL WORKS FACILITIES AND EQUIPMENT									
Municipal Works Equipment									
Municipal Works Fleet Renewal Program	800.00	798.00						798.00	
Mini Asphalt Paver		100.00						100.00	
Parks and Landscaping									
Tree Canopy Management Program	300.00	300.00							300.00

2023 CAPITAL BUDGET APPROVED SUMMARY

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 Gross Budget	2023 Gross Submission	EXTERNAL FUNDING			RESERVES			2023 Tax Base
			Grants / Other	SDG	Financing	Development Charges	CCBF Reserve	Specific Reserve	
TRAFFIC SIGNALS AND STREET LIGHTING									
<u>Traffic Signals</u>									
Traffic Signal Upgrades	350.00	400.00					400.00		
<u>Street Lighting</u>									
Pole Replacement Program	100.00	165.00						165.00	
ROADWAYS AND STRUCTURES									
<u>Road Network</u>									
Asphalt Resurfacing on Various City Streets	4,000.00	4,672.00	4,126.00					546.00	
Lemay St. Upgrades Phase 4 - McConnell Ave to MW Yard	4,500.00								
<u>Transportation Capacity</u>									
Kick Kaneb Dr. Expansion - Industrial Park Dr, to Tollgate		15,000.00						15,000.00	
<u>Intersections</u>									
Centretown - Water St. and Montreal Rd Intersections	30.00	30.00					30.00		
Rainbow Crosswalk	15.00								
<u>Structures</u>									
Culvert Replacement - Fly Creek at Boundary Rd		500.00					500.00		
Small Diameter Culvert Replacement	100.00	100.00						100.00	
Culvert Replacement - Fly Creek at Marleau Ave	450.00								
ACTIVE TRANSPORTATION									
Active Transportation (Sidewalk Infrastructure)	340.00	360.00					360.00		
Active Transportation (Bicycle Infrastructure)	420.00	560.00	120.00				440.00		
Misc.									
Pedestrian Corridor and Streetscaping, Pitt St. to St. John's Lane		100.00					100.00		
Multi-Service UAV		75.00						75.00	
TRANSIT									
Conventional Hybrid Bus	1,926.00	993.30	728.39		264.91				
(Approved - rpt #2022-22-Financial Services)									
Metal Siding and Garage Doors	280.00	466.00	388.32					77.68	
Bus Shelters and Accessibility Bus Stops	44.00	51.00	37.40					13.60	
Bus Hoist Replacement		160.00	117.33					42.67	
Handi-Transit Software	115.00	145.00	106.33					38.67	
Micro Transit	75.00	112.00	82.13					29.87	
Handi-Transit Bus	231.20								
Addition to Maintenance Garage	960.00								
WASTE MANAGEMENT SERVICES									
Leachate and Gas Capture Systems Expansion	100.00	300.00						300.00	
Alternate Disposal Environmental Compliance Approval	100.00	100.00						100.00	
Organics Source Separation Program		200.00						200.00	
Landfill Site Pavement Replacement	30.00								
Landfill Site - Maintenance Building Repairs	40.00								
Landfill Site - Scale Upgrades / Maintenance	100.00								
Community Climate Action Plan	100.00								
RECREATION AND FACILITIES									
<u>Recreation Services</u>									
Waterfront Plan	240.00	400.00					400.00		
<u>Recreation Facilities</u>									
<u>Civic Complex</u>									
Front Steps and Patio Replacement Design		125.00						125.00	
North Elevator Upgrade		300.00						300.00	
Portable Seating (Chairs)		55.00							55.00
Snow Melt Area Reconstruction	85.00								
Salon ABC Needs Analysis Study	50.00								
Lower Level Washroom Improvements	100.00								
<u>Aquatic Centre</u>									
Parking Lot Rehabilitation		275.00					275.00		
Sprinkler Piping Replacement		125.00						125.00	
Heat Study and Engineering Design	75.00								

2023 CAPITAL BUDGET APPROVED SUMMARY

*Please note all figures are in 000s of dollars

DESCRIPTION	2022 Gross Budget	2023 Gross Submission	EXTERNAL FUNDING			RESERVES			2023 Tax Base
			Grants / Other	SDG	Financing	Development Charges	CCBF Reserve	Specific Reserve	
<u>Benson Centre</u>									
Refrigeration System Maintenance		201.00						201.00	
Roof Heat Trace	85.00								
Main Lobby LED Lighting Replacement	50.00								
Ice Plant Compressor	45.00								
Hot Water Boiler	60.00								
<u>Outdoor Facilities</u>									
Diving Board and Lifeguard Stand		29.00							29.00
Pool Basin Repairs	25.00	525.00			525.00				
Menard Park Splashpad		750.00			750.00				
Bleacher Replacement	40.00	40.00							40.00
Marina 200 Dock Replacement and Upgrades	50.00	50.00					50.00		
<u>Recreation / Playgrounds</u>									
Tennis Court Resurfacing and LED Lighting Upgrade	300.00	200.00						200.00	
Optimist Park LED Lights for Baseball and Soccer Fields	220.00	250.00						250.00	
Playground Structure Replacement	150.00	150.00						30.00	120.00
Bicycle Path Repairs	50.00	50.00					50.00		
Mattice Park Basketball Court		200.00						200.00	
Bellwood Ridge Subdivision Park Development Phase 1		300.00							300.00
Bob Turner Memorial		30.00	5.00						25.00
Parks and Building Repairs	102.00								
<u>Municipal Facilities</u>									
City Hall Rooftop HVAC Replacement		24.00						24.00	
Justice Building Elevator Upgrades	170.00	240.00						240.00	
Renovations at Various Municipal Buildings		33.00							33.00
Transit Apron Repairs		50.00							50.00
Fire Hall #2 Brick Replacement	90.00								
CORNWALL PUBLIC LIBRARY	150.00	150.00						150.00	
TOTAL CAPITAL	20,908.12	36,894.99	6,045.83	308.49	3,859.91	56.25	2,835.00	21,761.99	2,027.52

2023

BUDGET SUBMISSION

APPENDIX B: RESERVES SUMMARY

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2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Net Transactions	Balance at Dec 31/23	Targeted Balance	LTFP Balance at Dec 31/23
<u>Operating Reserves</u>					
Working Reserves	3,591,953	108,583	3,700,536		4,961,361
Tax Stabilization Reserve	300,000	0	300,000		1,250,000
Winter Control Reserve	325,719	-150,000	175,719		300,000
Health and Safety Reserve	76,022	0	76,022		76,022
Municipal Elections Reserve	0	55,000	55,000		50,000
Renaissance Reserve	118,826	0	118,826		88,825
Medical Recruitment Reserve	<u>719,439</u>	<u>100,000</u>	<u>819,439</u>		<u>226,542</u>
	5,131,959	113,583	5,245,542	7,706,655	6,952,750
<u>Capital Reserves</u>					
Equipment and Vehicles Reserve	467,846	178,510	646,356		617,166
Recreation Facilities Reserve	1,030,903	-984,650	46,253		-75,413
Municipal Buildings Reserve	3,323,588	349,847	3,673,435		2,870,805
Fire Equipment Reserve	40,461	-35,000	5,461		106,306
Land Ambulance Reserve	181,221	27,000	208,221		-46,929
Waste Management Capital Reserve	1,512,966	-80,000	1,432,966		433,772
Land Reserve	1,377,119	0	1,377,119		-30,600
Road Infrastructure Reserve	<u>602,503</u>	<u>73,188</u>	<u>675,691</u>		<u>1,048,441</u>
	8,536,607	-471,105	8,065,502	5,730,228	4,923,548
<u>Restricted Reserves (Municipal Funding)</u>					
Water Works Reserve	4,687,581	-1,870,761	2,816,820	3,538,237	3,190,074
Wastewater Works Reserve	4,615,365	-653,027	3,962,338	3,781,030	3,265,757
Building Surplus Reserve (permits)	1,744,827	42,760	1,787,587	1,254,742	103,715
Local Housing Corporation Operating Reserve Fund	1,984,437	-80,000	1,904,437	Not Defined	1,947,077
Local Housing Corporation Capital Reserve Fund	4,394,490	-318,890	4,075,600	Not Defined	0
Brownfields Reserve	1,163,456	38,760	1,202,216	2,000,000	147,304
Landfill Closure and Post Closure Reserve Fund	305,579	417,560	723,139	21,211,575	0
Waterfront Development Fund	240,000	0	240,000	Not Defined	N/A
WSIB - Estimated Future Benefit Costs Reserve	2,754,514	268,560	3,023,074	8,010,900	2,462,595
Downtown Investment Reserve Fund	3,539,650	-39,650	3,500,000	3,500,000	3,513,205
Heart of City Reserve	140,414	322,220	462,634	200,000	-899
Social Housing - Regeneration Reserve	1,082,078	426,640	1,508,718	Not Defined	N/A
Parking Reserve Fund	121,769	-43,462	78,307	Not Defined	55,660
Progress Fund	<u>25,925,183</u>	<u>105,000</u>	<u>26,030,183</u>	25,000,000	<u>25,354,859</u>
	52,699,343	-1,384,290	51,315,053		40,039,347
<u>Restricted Reserves (Funded Externally)</u>					
(a targeted reserve balance is not applicable)					
Provincial Gas Tax Reserve (Transit)	64,263	-1,917	62,346		
Canada Community-Building Fund Reserve (Infrastructure)	710,462	161,599	872,061		
Development Charges Reserve	-2,366,443	913,250	-1,453,193		
Social Housing Providers Reserve	2,470,305	37,380	2,507,685		
Social Housing Capital Reserve Fund	908,463	12,000	920,463		
Employment Assistance Retained Surplus Reserve	641,357	-47,000	594,357		
Child Care ELCD Reserve	85,768	0	85,768		
Consolidated Homelessness CHPI Reserve	39,927	0	39,927		
Parkland Reserve Fund	135,392	-27,000	108,392		
Safe Restart Funds Reserve	0	0	0		
Winter Games/Legacy Trust Fund	54,985	-700	54,285		
Arts and Culture Trust Fund	<u>965,804</u>	<u>167,000</u>	<u>1,132,804</u>		
	3,710,283	1,214,612	4,924,895		
TOTAL RESERVES AND RESERVE FUNDS	70,078,192	-527,200	69,550,992		

2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Withdrawals	Additions	Balance
OPERATING RESERVES				
Working Reserves	3,591,953			
Repay EORN (2020-2026)			28,367	
Repay GSDL Fire Panel Replacement (2014-2024)			18,310	
Repay Accounting Software Upgrade (2020-2027)			50,000	
Council ITT Requirements for 2026			6,000	
Repay CN Rail Property Acquisition			172,906	
Planning Department - Future Studies			20,000	
Economic Strategic Plan			25,000	
HR Training		-20,000		
Prior Year Grant Funding		-47,000		
RRCA Flood Plains Study		-50,000		
Planning Department - Growth Study		-95,000		3,700,536
Tax Stabilization Reserve	300,000			300,000
Winter Control Reserve	325,719	-150,000		175,719
Health and Safety Reserve	76,022			76,022
Municipal Elections Reserve	0			
2026 Election Contribution			55,000	55,000
Renaissance Reserve	118,826			118,826
Medical Recruitment Reserve	719,439			
Committed Funds (Medical Scholarships/Recruitment \$765,000)				
Budgeted Contribution			200,000	
Recognize 2023 Medical Scholarships		-90,000		
Fund Expenditures		-10,000		819,439
TOTAL Operating Reserves	5,131,959	-462,000	575,583	5,245,542

CAPITAL RESERVES

Equipment and Vehicles Reserve	467,846			
Life Cycle Costing as per LTFP			600,000	
MW Contribution to Reserve			450,000	
Fire Contribution to Reserve			100,000	
Police Contribution to Reserve			220,000	
Transit Contribution to Reserve			220,000	
ITT Contribution to Reserves			120,000	
Corporate Wireless and Connectivity Review, Analysis, and Upgrade		-100,000		
Pump 3 Equipment Purchase		-80,000		
Municipal Works Fleet Renewal Program		-798,000		
Mini Asphalt Paver		-100,000		
Metal Siding and Garage Doors		-77,680		
Bus Shelters and Accessibility Bus Stops		-13,600		
Bus Hoist Replacement		-42,670		
Handi-Transit Software		-38,670		
Micro Transit		-29,870		
Transit Backflow Prevention		-12,500		
Police Capital		-48,500		
Police Fleet		-190,000		646,356

2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Withdrawals	Additions	Balance
Recreation Facilities Reserve	1,030,903			
Contribution from Recreation Facilities			466,350	
Complex - Front Steps and Patio Replacement Design		-125,000		
Tennis Court Resurfacing and LED Lighting Upgrade		-200,000		
Optimist Park LED Lights for Baseball and Soccer Fields		-250,000		
Mattice Park Basketball Court		-200,000		
Benson Centre - Refrigeration System Maintenance		-201,000		
Complex - Concourse Study		-25,000		
Complex - North Elevator Upgrade		-300,000		
Complex - Office Lights		-25,000		
Aquatic Centre - Sprinkler Piping Replacement		-125,000		46,253
Municipal Buildings Reserve	3,323,588			
Contribution from Buildings			782,767	
GSDL Contribution			300,000	
EMS HQ Trf to Reserves			121,815	
GSDL Building Requirements - Internal		-160,000		
GSDL Kitchen & Laundry Equipment		-47,000		
City Hall Rooftop HVAC Replacement		-24,000		
Justice Building Elevator Upgrades		-240,000		
Justice Building Backflow Prevention		-12,500		
Library Capital		-150,000		
LTD HVAC for Justice (2022-2031)		-118,278		
LTD HVAC for Library (2018-2026)		-102,957		3,673,435
Fire Equipment Reserve (Fire Marque)	40,461			
Fire Marque Revenue			15,000	
Fund Extrication Tools		-50,000		5,461
Land Ambulance Reserve	181,221			
Transfer Amortization			902,000	
Ambulance Replacement		-345,000		
CPR Devices		-60,000		
Paramedic Response Unit Replacement		-300,000		
Defibrillator Retention Bracket Replacement		-60,000		
Public Access Defibrillator Replacement		-40,000		
Helmet Replacement		-20,000		
CADLink, Real Time Data (RTD Project)		-50,000		208,221
Waste Management Capital Reserve	1,512,966			
Budgeted Contribution - Waste Disposal			220,000	
Budgeted Contribution - Waste Diversion			100,000	
Budgeted Contribution - Waste Organics			200,000	
Leachate and Gas Capture Systems Expansion		-300,000		
Alternate Disposal Environmental Compliance Approval		-100,000		
Organics Source Separation Program		-200,000		1,432,966
Land Reserve	1,377,119			
Nick Kaneb Dr. Expansion - Industrial Park Dr, to Tollgate		-15,000,000		
Sale of Land			15,000,000	1,377,119

2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Withdrawals	Additions	Balance
Road Infrastructure Reserve	602,503			
Pole Replacement Program		-165,000		
Asphalt Resurfacing on Various City Streets		-546,000		
Small Diameter Culvert Replacement		-100,000		
Multi-Service UAV		-75,000		
Capital Levy as per LTFP			929,000	
Fund Marleau Project			28,188	
Deposit R.O.W.			2,000	675,691
TOTAL Capital Reserves	8,536,607	-21,248,225	20,777,120	8,065,502
RESTRICTED RESERVES (Municipal Funding)				
Water Works Reserve	4,687,581			
Budgeted Contribution			3,543,479	
Interest Earned			105,760	
Building Condition Assessment and Asset Management Plan		-70,000		
Watermain Rehabilitation		-1,650,000		
Watermain Rehabilitation - Pitt St.		-800,000		
System Growth - New Watermain		-350,000		
Backwash System Redundancy		-100,000		
UV Disinfection System Replacement		-2,000,000		
Engineering of Raw Water Transmission Main & Chamber Repairs		-50,000		
Gloucester St. - Water St. to First St. E.		-500,000		2,816,820
Wastewater Works Reserve	4,615,365			
Budgeted Contribution			3,012,353	
Interest Earned			99,120	
Building Condition Assessment and Asset Management Plan		-70,000		
Sewer Network Improvements		-1,100,000		
Combined Sewer Separation		-694,500		
Primary Header Expansion and Joint Rehabilitation		-300,000		
Digester #1 Relining		-1,100,000		
Gloucester St. - Water St. to First St. E.		-500,000		3,962,338
Building Surplus Reserve (permits)	1,744,827			
Interest Earned			42,760	1,787,587
Local Housing Corporation Operating Reserve Fund	1,984,437			
Interest Earned			11,000	
Interest Paid on CAHC 1st Mortgage			9,700	
Backflow Prevention		-75,000		
Digitize Files Project		-25,700		1,904,437
Local Housing Corporation Capital Reserve Fund	4,394,490			
Budgeted Contribution (LHC)			160,000	
Budgeted Contribution (AHP)			45,330	
Budgeted Contribution (NP)			145,780	
Interest Earned			20,000	
Cornwall Non-Profit Capital		-50,000		
Building Condition Assessment / Asset Mgmt Plan Updates		-200,000		
Affordable Housing Development Ninth St		-440,000		4,075,600
Brownfields Reserve	1,163,456			
Interest Earned			38,760	1,202,216

2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Withdrawals	Additions	Balance
Landfill Closure and Post Closure Reserve Fund	305,579			
Budgeted Contribution			400,000	
Interest Earned			17,560	723,139
Waterfront Development Fund	240,000			240,000
Transfer from Capital				
WSIB-Estimated Future Benefit Costs Reserve	2,754,514			
WSIB Schedule 2 Contribution			200,000	
Interest Earned			68,560	3,023,074
Downtown Investment Reserve Fund	3,539,650			
Interest Earned - CAHC 2nd Mortgage Trf to HOTC Reserve			12,070	
Interest Paid on CAHC 1st Mortgage Trf to HOTC Reserve			5,500	
Record CAHC Interest transferred to HoTC		-17,570		
Record Investment Interest earned			94,350	
Record Investment Interest transferred to HoTC		-134,000		3,500,000
Heart of City Reserve	140,414			
Capital Outlay (2018-2023)			32,250	
Interest Earned - CAHC 2nd Mortgage Trf to HOTC Reserve			12,070	
Interest Paid on CAHC 1st Mortgage Trf to HOTC Reserve			5,500	
Tax Incentive Grant - Non-refundable			185,300	
Record Investment interest transferred in				
Investment Income from GIC			134,000	
Loan Forgiveness		-33,600		
Fund HOTC Programs		-13,300		462,634
Social Housing - Regeneration Reserve	1,082,078			
Budgeted Contribution			390,000	
Interest Earned			36,640	1,508,718
Parking Reserve Fund	121,769			
Fund Parking Program		-46,462		
Interest Earned			3,000	78,307
Progress Fund (Policy - 80% of Interest Earned)	25,925,183			
Benson Centre Debt Payments		-420,000		
Interest Earned			525,000	26,030,183
TOTAL Restricted Reserves (Municipal Funding)	52,699,343	-10,740,132	9,355,842	51,315,053

RESTRICTED RESERVES (Funded Externally)

Provincial Gas Tax Reserve (Transit)	64,263			
Gas Tax Funding			682,000	
Fund Transit Operating Expenses		-247,030		
2014 Handi Transit Buses (LTD 2016-2023)		-49,679		
2015/2016 Conventional Buses (LTD 2016-2031)		-78,589		
2017 Conventional Buses (LTD 2018-2026)		-108,227		
2018 Conventional Buses (LTD 2020-2024)		-120,392		
2019 Conventional Buses (LTD 2022-2026)		-80,000		
Interest Earned			0	62,346

2023 SUMMARY OF RESERVES (estimated)
December 31, 2023

	Opening Balance	Withdrawals	Additions	Balance
Canada Community-Building Fund Reserve (Infrastructure)	710,462			
2023 CCBF Allocation			3,083,640	
Pedestrian Corridor and Streetscaping, Pitt St. to St. John's Lane		-100,000		
Building Condition Assessment and Asset Management Plan		-230,000		
Parking Lot Rehabilitation		-275,000		
Traffic Signal Upgrades		-400,000		
Centretown - Water St. and Montreal Rd Intersections		-30,000		
Culvert Replacement - Fly Creek at Boundary Rd		-500,000		
Active Transportation (Sidewalk Infrastructure)		-360,000		
Active Transportation (Bicycle Infrastructure)		-440,000		
Waterfront Plan		-400,000		
Marina 200 Dock Replacement and Upgrades		-50,000		
Bicycle Path Repairs		-50,000		
Complex LED Lights LTD		-101,751		
Interest Earned			14,710	872,061
Development Charges Reserve	-2,366,443			
Development Charges Received			1,000,000	
Combined Sewer Separation		-30,500		
Fire Master Plan		-56,250		
Interest			0	-1,453,193
Social Housing Providers Reserve	2,470,305			
Interest Earned			56,120	
Budgeted Withdrawal		-18,740		2,507,685
Social Housing Capital Reserve Fund	908,463			
Interest Earned			12,000	920,463
Employment Assistance Retained Surplus Reserve	641,357			
Kiosks		-47,000		594,357
Child Care ELCD Reserve	85,768			85,768
Consolidated Homelessness CHPI Reserve	39,927			39,927
Parkland Reserve Fund	135,392			
Interest Earned			3,000	
Playground Structure Replacement		-30,000		108,392
Winter Games/Legacy Trust Fund	54,985			
Fund Plaques		-200		
Legacy Awards		-2,000		
Interest Earned			1,500	54,285
Arts and Culture Trust Fund	965,804			
Donations Received			150,000	
Interest Earned			17,000	1,132,804
TOTAL Restricted Reserves (Funded Externally)	3,710,283	-3,805,358	5,019,970	4,924,895

2023

BUDGET SUBMISSION

APPENDIX C: LONG-TERM DEBT

Debt Schedule

Council has authorized debt for a variety of capital projects over the years including roads and road rehabilitation, water and wastewater projects, bridge rehabilitation, transit including buses and equipment purchases, facility construction and land acquisition. Although debt for a capital project is authorized at the time of project approval, the debt is not usually issued until either project completion or substantial work and spending has occurred on a project. The City normally finances the construction period costs from its own cashflows thus avoiding the additional interest costs of construction period financing. Large projects where the construction period may extend over several years may require debt to be issued in two or more parts prior to completion or the City may use short-term borrowing to provide sufficient cash to meet the project requirements.

The following table provides a summary of issued, unissued, and planned net debt supported through taxation, water and wastewater billings, and other supported net debt.

	2022	Projected									
	<u>Not Final</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>
Issued Net Debt (\$47.15M)											
Funded by Taxation	22.75	19.07	15.88	13.21	11.09	9.30	8.13	6.93	5.70	4.43	3.14
Funded by Water Billings	0.68	0.60	0.51	0.42	0.32	0.22	0.11	-	-	-	-
Funded by Wastewater Billings	15.03	13.25	12.02	10.64	9.11	8.05	7.09	6.10	5.20	4.33	3.51
Funded by Non-taxation Sources	<u>8.68</u>	<u>7.10</u>	<u>5.79</u>	<u>4.71</u>	<u>3.66</u>	<u>2.75</u>	<u>2.09</u>	<u>1.52</u>	<u>0.94</u>	<u>0.39</u>	<u>-</u>
Total Issued Net Debt	47.15	40.02	34.20	28.97	24.18	20.31	17.43	14.56	11.83	9.15	6.65
Approved but Unissued Net Debt (\$102.4M)											
Funded by Taxation	-	15.03	35.67	55.78	53.53	51.31	49.06	46.84	44.28	41.84	39.43
Funded by Water Billings	-	6.34	12.83	19.02	18.23	17.41	16.53	15.61	14.77	13.87	12.93
Funded by Wastewater Billings	-	3.64	4.51	5.24	4.88	4.50	4.09	3.66	3.34	3.00	2.65
Funded by Non-taxation Sources	<u>-</u>	<u>9.80</u>	<u>19.46</u>	<u>19.31</u>	<u>19.16</u>	<u>18.99</u>	<u>18.86</u>	<u>18.71</u>	<u>18.56</u>	<u>18.40</u>	<u>18.28</u>
Total Approved Unissued Net Debt	-	34.81	72.47	99.35	95.79	92.20	88.54	84.82	80.95	77.12	73.28
Planned New Net Debt (\$64.1M)											
Funded by Taxation	-	2.32	3.81	18.28	27.60	26.57	30.50	35.41	33.84	32.19	30.46
Funded by Water Billings	-	-	-	5.00	9.86	11.56	13.19	14.75	16.22	17.61	18.90
Funded by Wastewater Billings	-	-	-	-	-	-	-	-	-	-	-
Funded by Non-taxation Sources	<u>-</u>	<u>-</u>	<u>2.44</u>	<u>2.37</u>	<u>2.29</u>	<u>2.20</u>	<u>2.12</u>	<u>2.03</u>	<u>1.93</u>	<u>1.83</u>	<u>1.73</u>
Planned New Debt	-	2.32	6.25	25.65	39.74	40.34	45.81	52.19	51.99	51.63	51.09
Total Net Debt											
Funded by Taxation	22.75	36.42	55.36	87.27	92.21	87.17	87.69	89.19	83.82	78.46	73.03
Funded by Water Billings	0.68	6.94	13.35	24.44	28.41	29.19	29.84	30.36	30.99	31.48	31.84
Funded by Wastewater Billings	15.03	16.89	16.54	15.88	13.99	12.54	11.18	9.77	8.54	7.34	6.15
Funded by Non-taxation Sources	<u>8.68</u>	<u>16.90</u>	<u>27.69</u>	<u>26.38</u>	<u>25.10</u>	<u>23.94</u>	<u>23.07</u>	<u>22.26</u>	<u>21.43</u>	<u>20.63</u>	<u>20.00</u>
Total Net Debt	47.15	77.15	112.93	153.97	159.72	152.85	151.77	151.57	144.77	137.90	131.02

* numbers are in the millions

Non-taxation sources of revenue would include Canada Community Building Fund, Provincial Gas Tax funding, Ministry of Health, Reserves, United Counties of SDG, etc.

Some of the City's larger projects, including the MW Yard, Fire Station, Art Centre, water meters, and housing developments on Ninth St. and Pitt Street N, as well as the reconstruction of Marleau Avenue, Brookdale Avenue and Pitt Street, will require senior levels of government funding or financing to proceed. It is hoped that the City will receive grant funding to support some these projects, but until funding is approved, we have included funding from debt financing in the long-term financial plan.

2022 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE:	71101
MUNID:	01012
MUNICIPALITY:	Cornwall C
UPPER TIER:	
REPAYMENT LIMIT:	\$ 24,780,947

The repayment limit has been calculated based on data contained in the 2020 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2020 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2022

FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	308,825,369
(a)	15 years @ 5% p.a.	\$	257,217,752
(a)	10 years @ 5% p.a.	\$	191,351,901
(a)	5 years @ 5% p.a.	\$	107,288,530
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	262,529,701
(a)	15 years @ 7% p.a.	\$	225,702,731
(a)	10 years @ 7% p.a.	\$	174,050,999
(a)	5 years @ 7% p.a.	\$	101,606,774

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

Cornwall C

MMAH CODE:

71101

Debt Charges for the Current Year

		1 \$
0210	Principal (SLC 74 3099 01)	5,430,778
0220	Interest (SLC 74 3099 02)	1,307,288
0299	Subtotal	6,738,066
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	6,738,066

Amounts Recovered from Unconsolidated Entities

		1 \$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	6,738,066

		1 \$
1610	Total Revenue (SLC 10 9910 01)	213,869,808
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	68,198,394
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	442,719
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	732,007
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	4,394,770
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	9,006,953
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	4,644,445
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	30,000
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	3,963,567
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	275,305
2299	Subtotal	91,688,160
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	-3,894,402
2610	Net Revenues	126,076,050
2620	25% of Net Revenues	31,519,013
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	24,780,947
	(25% of Net Revenues less Net Debt Charges)	

* SLC denotes Schedule, Line Column.

2023

BUDGET SUBMISSION

APPENDIX D: STAFFING COMPLEMENT

2022 - 2023 Employee Comparison

Summary	2022	2023	Transfer	New	Total Chg	Commentary
Mayor	1.00	1.00	-	-	-	
Council	10.00	10.00	-	-	-	
Full Time	622.00	640.00	12.00	6.00	18.00	
Part-time Hours	253,157.00	245,645.00	(10,619.00)	4,121.00	(7,512.00)	
Contract Position	5.00	3.00	(2.00)	-	(2.00)	
School Crossing Guards	20.00	20.00	-	-	-	
Students	7.00	7.00	-	-	-	
Election Temporary Hours	283.00	-	-	283.00	(283.00)	
Council						
Mayor	1.00	1.00			-	No change
Council	10.00	10.00			-	
Full Time	1.50	1.50			-	
CAO						
Full Time	2.50	2.50			-	No change
Corporate Services						
Clerk's Department						
Full Time	4.00	4.40	0.40	-	0.40	TSF Part of GM from HR to Clerks
Election Temporary (Hours)	283.00	-		283.00	(283.00)	
Human Resources						
Full Time	7.00	6.60	(0.40)	-	(0.40)	TSF Part of GM from HR to Clerks
Financial Services						
Full Time	28.00	31.00	-	3.00	3.00	Insurance Claims Specialist Operations Support Cybersecurity Analyst
Human Services						
Full Time	99.00	99.75	0.75		0.75	Increase of 0.75 was a realignment of staffing and an increase in hours to bring a PT to FT
Part-time Hours	1,040.00	-			(1,040.00)	
Contract Position	1.00	1.00			-	
Students	4.00	4.00			-	
Glen-Stor-Dun Lodge						
Full Time	109.00	111.80	1.80	1.00	2.80	IPAC Coordinator Quality Assurance Manager Convert PT hours to FT employee
Part-time Hours	108,295.00	107,120.00	(1,175.00)		(1,175.00)	
Contract Position	1.00	1.00			-	
Paramedic Services						
Full Time	108.00	109.00		1.00	1.00	New Commander
Part-time Hours	58,062.00	59,913.00		1,851.00	1,851.00	Additional Coverage
Fire and Emergency Management Services						
Full Time	64.00	65.00	1.00		1.00	TSF Mechanic to Fire from Transit

2022 - 2023 Employee Comparison

Municipal Works, Transit, Infrastructure Planning and Environmental Services						
Municipal Works Division	2022	2023	Transfer	New	Total Chg	Commentary
<u>Municipal Works Administration</u>						
Full Time	8.50	8.50			-	No Change
Part-time Hours	1,550.00	1,550.00			-	
<u>Parks and Landscaping</u>						
Full Time	14.50	14.50			-	TSF PT hours from City Facilities
Part-time Hours	5,362.00	5,388.00			26.00	
<u>Garage</u>						
Full Time	5.00	5.00			-	
MW Roads Section						
<u>Roads Summer</u>						
Full Time	8.50	9.50	1.00		1.00	Convert PT Hours to FT Employees
Part-time Hours	2,910.00	410.00	(2,500.00)		(2,500.00)	
<u>Roads Winter</u>						
Full Time	6.00	7.50	1.50		1.50	
Part-time Hours	3,170.00	1,130.00	(2,040.00)		(2,040.00)	
<u>Traffic Flow</u>						
Full Time	3.00	3.00			-	
School Crossing Guards	20.00	20.00			-	
Transit Division						
<u>Transit Operations</u>						
Full Time	36.00	37.00		1.00	1.00	Additional Shift Supervisor
Part-time Hours	4,245.00	6,515.00		2,270.00	2,270.00	Additional Coverage
<u>Transit Maintenance</u>						
Full Time	13.25	12.25	(1.00)		(1.00)	TSF Mechanic to Fire from Transit
Part-time Hours	920.00	920.00			-	
Infrastructure Planning Division						
Full Time	14.25	14.25			-	No Change
Students	3.00	3.00			-	
Environmental Services Waste Management						
Full Time	6.30	7.00	0.70		0.70	TSF from Water and Wastewater

Department of Planning, Development & Recreation						
Economic Development	2022	2023	Transfer	New	Total Chg	Commentary
Full Time	5.50	6.50	1.00		1.00	Convert contract to FT
Contract Position Business Centre (ongoing)	1.00	-	(1.00)		(1.00)	
Contract Position Business Centre (Admin Support)	1.00	1.00			-	
Planning Department						
Full Time	5.25	5.25			-	No change
Building Services						
Full Time	9.00	8.50	(0.50)		(0.50)	Realignment of staff with By-Law and Parking
Part-time Hours	160.00	160.00			-	
By-Law Services and Parking Program						
Full Time	8.50	10.70	2.20		2.20	Converted contract to FT and TSF of PT hours from Parks
Part-time Hours	160.00	160.00			-	
Contract Position	1.00	-	(1.00)		(1.00)	
Recreation Services						
Full Time	15.50	19.50	4.00		4.00	TSF 2 FT from Facilities to Recreation
Part-time Hours	44,682.00	43,204.00	(1,478.00)		(1,478.00)	
City Facilities						
<u>Recreation Facilities</u>						
Full Time	29.50	27.50	(2.00)		(2.00)	TSF 2 FT from Facilities to Recreation
Part-time Hours	16,911.00	17,185.00	274.00		274.00	Additional Coverage
<u>Municipal Facilities</u>						
Full Time	10.50	12.00	1.50		1.50	Convert PT hours to FT hours
Part-time Hours	5,690.00	1,990.00	(3,700.00)		(3,700.00)	TSF PT hours to Parks

Note: This comparison excludes Cornwall Police Services