2024
BUDGET SUBMISSION
Draft Operating and Capital Budgets

Cornwall
ONTARIO CANADA

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City of Cornwall – 2024 Operating and Capital Budget

The City's annual budget is essential to the management of the municipality. It is a strategic document that is shaped by Council priorities, financial pressures, and legislative responsibilities. It considers the need for services and infrastructure alongside the necessity to manage finances effectively to preserve the long-term financial health of the City. Every year, Council considers the needs of the community, service levels, and legislated requirements as it reviews and sets the operating and capital budgets for the City.

All municipalities are mandated through the Municipal Act to prepare a balanced budget (money raised must equal money spent). Unlike federal and provincial governments, municipalities are not allowed to budget for deficits. Council is required to approve a balanced budget each calendar year (January 1 - December 31) before final property taxes can be billed.

The City of Cornwall 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 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. The City operates several different services, each one important to members of our community.

Services/programs include:

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

Since the pandemic, the City has faced many financial pressures including the loss of revenue from transit operations and parking fees, as well as increased costs in supplies, fuel, and contracted services. Although the City has seen progress in the recovery of revenue, the City's budget continues to be impacted by challenges such as inflation, a tight labour market, and supply chain challenges. 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.

Council's Strategic Priorities

On November 4, 2023, Council held a full day strategic priorities session to reflect on the City of Cornwall's last planning cycle. Council assessed accomplishments, challenges and lessons learned with the goal of identifying emerging strategic issues, opportunities and drivers impacting the next four years.

The goal of the session was to undertake an engaging, unifying, and energizing planning process that ensures the City of Cornwall is recognized as a welcoming and healthy community with a strong municipal government providing effective services and infrastructure.

Through Council and management's thoughtful and diligent work, a refined set of strategies has been developed to help the City achieve its full potential. These priorities set tone and guide structures and initiatives that Council wants to accomplish. As a living document, a strategic plan must adapt and transition as necessary.

The purpose of the priorities, arranged in four distinct pillars, is to set a framework that leads to a competitive and desirable outcome.

Council's strategic pillars for 2023-2026 are as follows:

- Pillar 1: Housing for All
- Pillar 2: Community Connections
- Pillar 3: Achieve Net Zero by 2050
- Pillar 4: Cornwall - Future Ready

At its meeting of Monday, January 8, 2024, Council will be provided with an initial report summarizing the Strategic Plan initiatives and objectives.

Council Direction

At its meeting of September 11, 2023, Council passed Resolution 2023-09 - Budget Direction for 2024. The operative Whereas/Now therefore clauses of the Resolution as it relates to the General Taxation budget submission are as follows:

> Whereas there are inherent challenges in the development of the annual budget such as inflationary pressures, infrastructure renewal costs and backlog, and mandated provincial policies, the budget will include the following guiding principles and direction:
>
> - Maintain existing service levels, separately identifying new or enhanced service levels, new programs, or funding required due to growth;
> - Incorporate a strategic, long-term perspective; and
> - Keep tax levy reasonable;
>
> Now therefore be it resolved that Administration prepare the 2024 General Taxation Budget with a goal of 3% tax levy increase excluding growth and provide similar objectives to the Police Services Board;

Administration is presenting a budget with a 4.07% tax levy increase excluding growth. If the budget were to be approved with this increase, property taxes for the average home assessed at $176,700 would increase by $114.73 or 4.0% to $2,980.42 ($2,865.69 in 2023).

In order to achieve a goal of a 3% tax levy increase, $905,000 in tax supported operating and/or capital would need to be removed from, or revenue added to, the budget. If the budget were to be approved with this increase, property taxes for the average home assessed at $176,700 would increase by $82.59 or 2.88% to $2,948.28 ($2,865.69 in 2023).

2024 Budget Process Overview

Sections 289, 290, and 291 of the *Municipal Act* outline the regulations for a municipality's annual budget/multi-year budgeting process.

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 2024 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.

Public Engagement	Budget Development and Preparation	Draft Budget Review	Release/Presentation of the Draft Budget	Budget Review and Approval
• Public provides input to the budget and shares ideas and priorities.	• City staff complete operating and capital budgets based on continued levels of service and department master plans.	• CAO and Senior Management review the preliminary budget, its alignment to Council's Strategic Plan, and the overall impact of the budget.	• Draft budget is released to Council and the public. • Staff present the budget to Council and the public.	• Mayor and Council consider all feedback, adjust the budget to reflect any final changes, and approve the budget.

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

- Establish linkages to Corporate and departmental plans;
- Maintain existing service levels;
- Incorporate long-term perspective;
- 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).

An important consideration in the preparation of the budget is the input received from the public. The City held a Resident Café on November 22, 2023. The Resident Café provided an opportunity for residents to discuss the upcoming 2024 budget with City staff. As a method for residents to share ideas and give feedback prior to budget deliberations by Council, the City promoted a Citizen Engagement Survey from October 29, 2023 and continues to be open. All responses received to January 2, 2024 are attached as Appendix E. If any further responses to the survey are received, they will be shared with Council at its first budget review meeting. In addition, residents and business owners are also invited to provide comments and input related to the 2024 budget at a Town Hall meeting scheduled for Monday, January 29, 2024.

The development of the City's budget is also 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, 2023), and several departmental master plans.

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.

Preparation of the 2025 budget and consideration for multi-year budgeting

A best practice in financial management is to establish a budget before the start of the fiscal year. The City plans to prepare the 2025 budget during 2024 and present the 2025 budget to Council for review and approval prior to the end of 2024. Starting from the initial planning stage, the budget process normally takes about 5 months as it goes through a series of stages to final approval.

Under legislation, Ontario municipalities are required to approve annual budgets, but many municipalities have begun to adopt multi-year budgets to help ease the annual budget process. A multi-year budget cycle is typically 3-4 years and is viewed as a better way for municipal governments to plan and allocate resources. It also provides for better long-term planning. If Council would like to consider a multi-year budget process approach, as part of its update to the Long-Term Financial Plan, Staff will draft a Multi-Year Budget Policy for Council consideration.

Operating Budget

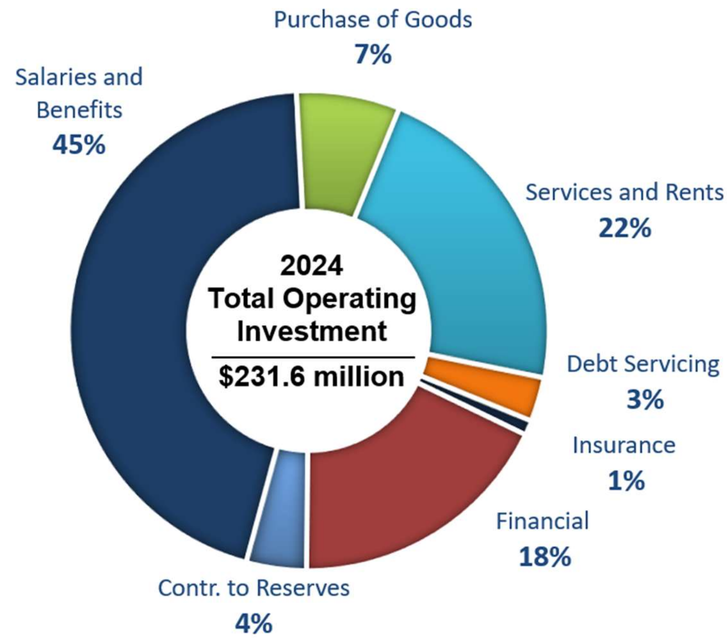
As one of the City's most important documents, the budget serves a key role as a management and planning tool to guide the operations of the municipality. It incorporates financial information on all approved and legislated municipal initiatives, programs, and services, and defines how resources are collected and allocated.

The 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 $104.4M
- ❑ Purchase of Goods $15.2M
- ❑ Services and Rents $51.8M
- ❑ Debt Repayment $6.1M
- ❑ Insurance $2.6M
- ❑ Financial $41.7M
- ❑ Contribution to Reserves $9.8M



Salaries and Benefits

Salaries and Benefits is the largest component of total operating expenditures at approximately 45% of the City's operating budget. The 2024 budget includes $104.4 million for Salaries and Benefits, an increase of $8 million or 8.29%.

The following chart is a comparison of staffing changes compared to 2023.

2023 - 2024 Employee Comparison			
	2023	2024	Change
Mayor	1	**1**	-
Council	10	**10**	-
Full Time	641	**674**	33
Part-time Hours	245,645	**252,999**	7,354
Contract Positions	3	**-**	(3)
School Crossing Guards	20	**20**	-
Students	7	**3**	(4)
Election Temporary - Hours	-	**-**	-

Salaries are increased based on incremental and contractual obligations.
Included in the 2024 budget is an increase to the full-time equivalent complement of 33 employees. This includes 17 staff at the GSDL (Service Delivery Review), 6 staff for Winter Control activities (bringing the service in-house), 4 staff transfers from 3 contract positions,

and 1,221 part-time hours. There is an increase of 7,354 part-time hours and a decrease of 3 contract positions and 4 students.

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 $15.2 million, an increase of $873,544 or 6.08% when compared to the 2023 budget.

The increase in Purchase of Goods is for the cost of utilities such as electricity, water, and natural gas at approximately $245,000. There is also an increase for the purchase of equipment/supplies throughout the City by approximately $370,000. This includes extraction tools, Hazmat equipment, and bunker gear for the Fire Services (partially funded by the Vehicles and Equipment Reserve), specialized equipment for Police Services, and road safety supplies.

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 22% 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 $51.8 million, an increase of $6.4 million or 14.14% when compared to the 2023 budget. Most of this increase is related to the continued implementation of the Canada Wide Early Learning and Child Care (CWELCC) program. 2024 is the second year of a multi-year phase-in of the program. This increase of $5.0 million, for eligible child care recipients, is offset by fee recoveries. Due to inflationary pressures, contracted services also increased throughout the City for services including snow clearing, plumbing, HVAC maintenance, grass cutting, and tree maintenance. The increase in these services is $1.2 million.

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 $6.1 million for debt payments (principal and interest), a decrease of $422,606 or 6.48%. 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 $2.6 million, an increase of $331,160 or 14.79% when compared to the 2023 budget. This can be attributed to a series of factors including 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 18% of total operating expenditures. Financial and Transfers is budgeted at $41.7 million, an increase of $1.1 million or 2.80% when compared to the 2023 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.

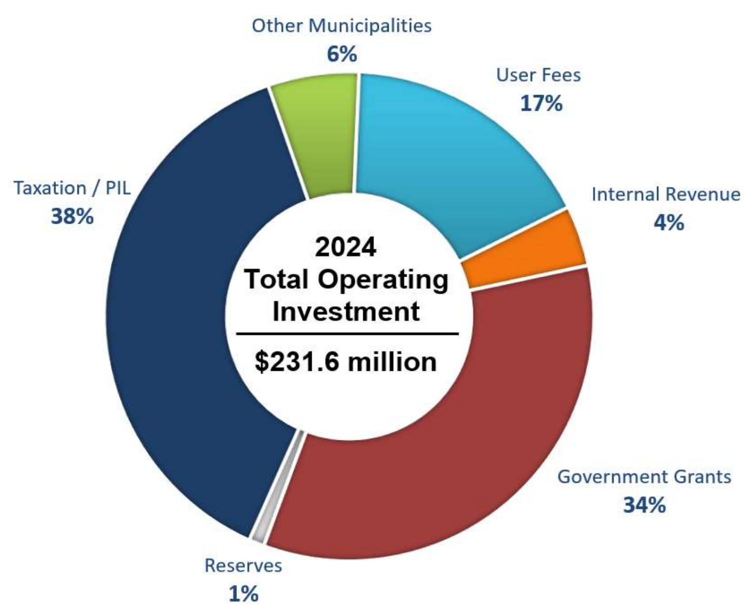
Contribution to Reserves

Contribution to Reserves represents 4% of total operating expenditures. Contribution to Reserves is budgeted at $9.8 million, an increase of $656,514 or 7.21% when compared to the 2023 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 $91.0M
- ❑ Government Grants $78.0M
- ❑ User Fees $38.7M
- ❑ Other Municipalities $12.8M
- ❑ Internal Revenue $9.4M
- ❑ Contribution from Reserves $1.7M



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 $91.0 million or 38% 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 $1.1 million.

Property Classes	2023 Taxes	2024 Taxes	$ Change	% of Total 2023	% of Total 2024
Residential	$46,479,235	$48,804,007	$2,324,772	54.62%	54.44%
New Multi-Res 1:1	$162,189	$403,125	$240,936	0.19%	0.45%
Multi-Res	$5,697,857	$5,702,695	$4,838	6.70%	6.36%
Commercial	$28,889,963	$30,705,094	$1,815,131	33.95%	34.25%
Landfill	$15,841	$16,478	$637	0.02%	0.02%
Industrial	$3,489,352	$3,648,633	$159,281	4.10%	4.07%
Pipeline	$314,800	$327,046	$12,246	0.37%	0.36%
Farm	$42,509	$45,083	$2,574	0.05%	0.05%
Total Taxes	**$85,091,746**	**$89,652,161**	**$4,560,415**	**100.00%**	**100.00%**

The following chart compares the 2024 assessment to the 2023 assessment by property class.

Property Classes	2023 Assessment	2004 Assessment	$ Change	% of Total 2023	% of Total 2024
Residential	$2,866,704,700	$2,893,744,509	$27,039,809	69.91%	69.51%
New Multi-Res 1:1	$10,000,700	$23,896,200	$13,895,500	0.24%	0.57%
Multi-Res	$188,067,700	$188,227,400	$159,700	4.59%	4.52%
Commercial	$926,632,672	$946,857,563	$20,224,891	22.60%	22.75%
Landfill	$556,100	$556,100	$0	0.01%	0.01%
Industrial	$85,471,400	$86,126,400	$655,000	2.08%	2.07%
Pipeline	$12,756,000	$12,740,000	-$16,000	0.31%	0.31%
Farm	$10,484,700	$10,689,600	$204,900	0.26%	0.26%
Total Assessment	**$4,100,673,972**	**$4,162,837,772**	**$62,163,800**	**100.00%**	**100.00%**

As presented in the chart, the City's assessment base grew by $62.2 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 assessment, and on August 16, 2023, the government filed Regulation 261/23 to amend the *Assessment Act*, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. The Ontario government announced that it plans to conduct a review of the accuracy and fairness of the current property assessment system.

Assessments used for the 2024 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 2024 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.

<u>Multi-Residential Class</u>

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 2017, taxes have been levied for the Multi-Residential class based on the following ratios. In 2021, the City's ratio for the multi-residential class dropped below 2.0.

Year	Ratio
2017	2.349200
2018	2.221179
2019	2.122093
2020	2.050507
2021	1.991706
2022	1.935504
2023	1.868121

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. The City's long-term tax strategy envisions continued small reductions to the Multi-Residential ratio. 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 four properties in this class. Once complete, the developments on Pitt Street North and at Massey Place 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 2024 budget includes $78.0 million in grant funding, an increase of $2.4 million when compared to the 2023 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. It is estimated that the City will receive $48.4 million in provincial funding in 2024 ($49.2 million in 2023) to support these services and programs. The decrease in funding is related to the government transforming Ontario's employment services through a new service delivery model and the reduction of funding for Children's Services for administrative costs.

Glen-Stor-Dun Lodge - The GSDL is estimating that revenue from the province will increase to $11.0 million ($8.6 million in 2023). Provincial funding is based on envelopes of funding for specific programs as well as formula-based funding based on acuity (Case Mix Index). For 2024, 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 2024 budget assumes an increase from the Ministry of Health and Long-Term Care (MOHLTC) of $785,736. The MOHLTC funds Paramedic Services at a little less than its mandate of 50%. The Community Paramedicine (CP) Program, budgeted at $1.3 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 an increase of $166,117 in its CP Program. Overall, Provincial funding for Paramedic Services has increased by $951,853.

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 2024 budget includes $985,000 from MCSCS for Court Security funding. Provincial funding for local priorities, such as youth, crime reduction, and hate crimes is budgeted at $449,261.

The Ontario Municipal Partnership Fund (OMPF) is the province's main general assistance grant to municipalities. On October 20, 2023, the Minister of Finance issued a letter to announce the program and release the 2024 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 $4,559,000 from the OMPF, a decrease of $97,700 when compared to the 2023 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 2024, the City's share is budgeted at $310,000, a decrease of $68,000 when compared to 2023.

User Fees

Revenue from User Fees funds approximately 17% of the City's operating budget. The 2024 budget includes $38.7 million in fees, service charges, and miscellaneous revenue, an increase of $6.3 million when compared to the 2023 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 2024 budget are the following fee increases. Further information can be found in the commentary section of the department's budget page.

• Children's Services	Rate increases for Licenced Home Childcare
• Transit Services	Fare increase starting May 1, 2024
• Waste Management	Tipping fee increase Jan 1, 2024
• 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 2024 budget, the Clerk's Office will bring a By-Law to Council to establish the 2024 List of Fees and Charges for the Corporation of the City of Cornwall.

This category also includes investment revenue. The 2024 budget for investment income is $2,150,000, an increase of $250,000 when compared to the 2023 budget. Economic recovery and record high inflation led the Bank of Canada to increase the overnight rate several times throughout 2022 and 2023. These increases have allowed the City to invest funds at much higher rates.

<u>Other Municipalities</u>

Revenue from other municipalities funds approximately 6% of the City's operating budget. The 2024 budget includes $12.8 million, an increase of $1.6 million when compared to the 2023 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 is available for capital projects. As noted in the Asset Management Planning Regulation section of this book, the City completed an Asset Management Plan (AMP) for its core infrastructure assets. The results of the analyses completed as part of the development of the AMP indicated that in order to address the large infrastructure shortfall/backlogs that were identified as part of the AMP and to meet the identified levels of service over the 10-year and/or 25-year periods, that the City will need to significantly increase capital expenditures for each core infrastructure asset class. As indicated within the AMP, substantial progress has been made in addressing the backlog identified in the 2016 AMP; however, similar to other municipalities in Ontario, the City continues to face infrastructure deficits and funding gaps.

In 2024 the City is completing an AMP for all municipal infrastructure assets (facilities, fleet, and equipment). As part of this work, building condition assessments will be performed. A building condition assessment will help determine the condition of the buildings (including the City's Housing portfolio), identifies issues before they become severe problems, and guides the allocation of funding for major repairs. The AMP will include estimated repair/replacement costs, funding requirements, and funding strategies based on the levels of service established. The AMP will also determine the City's infrastructure gap (the shortage of funding for future capital projects). Both AMPs will be used as a strategic planning tool for long-term financial planning and budgeting.

The 2024 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 2024 capital submission, capital project sheet(s), and the department's 10-year capital plan. A summary of the City's 2024 Capital Budget can be found in Appendix A.

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

Capital Expenditures

The 2024 capital budget includes $32.7 million in capital works and asset replacement. This includes $11.5 million for City facilities and park repairs and upgrades (including $3.5 million for front steps and patio replacement at the Civic Complex. The proposed new entrance will significantly improve building accessibility. Also included in the 2024 budget is an additional $2 million for the rehabilitation of the bike path retaining wall on Montreal Road, $10 million in roads and transportation (including $5.9 million for asphalt resurfacing and $2 million for stage 2, phase 2 reconstruction of Marleau Avenue), $4.7 million for the purchase of vehicles for Fire Services, Municipal Works, and Paramedic Services.

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 2024 budget submission compared to the 2023 budget by department.

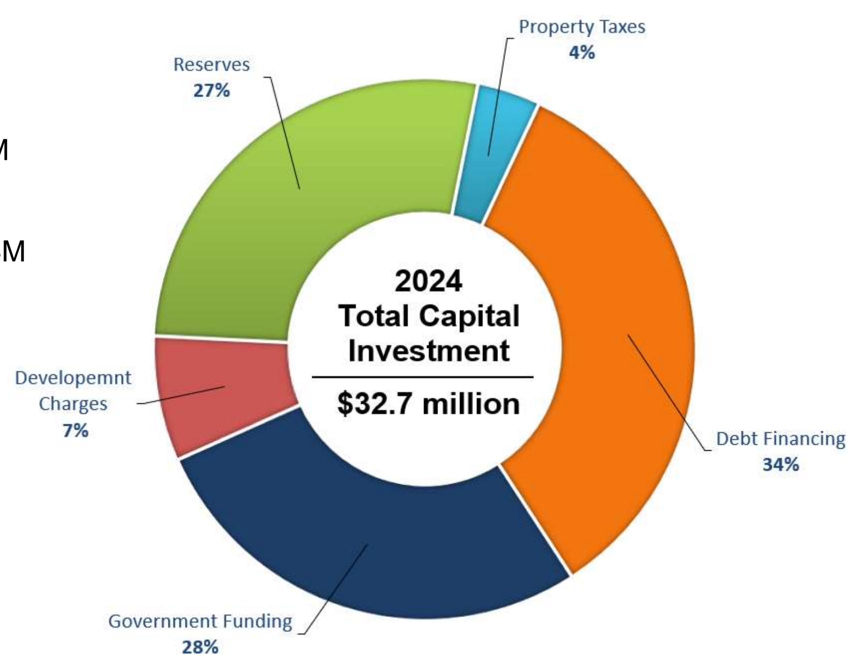
Department	2023 Gross Capital	2024 Gross Capital	FUNDING SOURCE						
			GRANTS	SDG	FINANCING	DCs	CCBF	RESERVES	TAXATION
Non-Departmental	2,890.00								
Financial Services	100.00								
Housing Services	1,781.09	1,155.00						1,155.00	
Glen Stor Dun Lodge	482.00	800.00	151.80	76.96				415.00	156.24
Paramedic Services	875.00	1,128.00						1,128.00	
Fire Services	155.00	2,575.00			2,500.00			75.00	
Police Services	372.60	393.70						356.50	37.20
Municipal Works	1,198.00	1,413.00						1,113.00	300.00
Transit Services	1,977.30	471.08	176.70					144.38	150.00
Infrastructure Planning	21,962.00	9,955.00	5,344.77			1,668.70	2,514.53	427.00	
Waste Management	600.00	2,570.00			577.50	422.50		1,450.00	120.00
Recreation Services	400.00	600.00				54.90	454.20		90.90
City Facilities	3,952.00	11,525.00			8,000.00	300.00	285.00	2,550.00	390.00
Cornwall Public Library	150.00	150.00						150.00	
Taxation Subtotal	**36,894.99**	**32,735.78**	**5,673.27**	**76.96**	**11,077.50**	**2,446.10**	**3,253.73**	**8,963.88**	**1,244.34**

* 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.

- ❑ Debt Financing $11.1M
- ❑ Government Funding $9.0M
- ❑ Reserves $9.0M
- ❑ Development Charges $2.4M
- ❑ Property Taxes $1.2M
- ❑ SDG $77K



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 2024 budget, the City has planned to borrow $11.1 million. The City plans to borrow $3.5 million for the reconstruction of the front steps and patio replacement at the Civic Complex, $2.5 million for an Aerial 1 ladder truck, $2 million for the reconstruction of the bike path retaining wall on Montreal Road, $1.5 million construction of the arena floor at the Civic Complex, $1 million for the replacement of the arena roof at the Civic Complex, and $578 thousand for an Organics Source Separation Program – Receiving Facility.

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 2024 budget is $9 million in funding from the following government programs.

- 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 2024 allocation of $4.4 million. The City will also receive $952,000 in Connecting Links funding. This funding and the OCIF will be used to fund asphalt resurfacing on various City streets.

- 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 million in 2024. The City plans to use $3.3 million towards 2024 capital projects. In 2024, the City will fund $2.5 million in Infrastructure Planning, $454,200 for the Guindon Park beach improvement, and $285,000 at City facilities and parks.

- 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 $176,700 in funding from this program in the 2024 budget to support the Bus Stop Improvements project for Transit Services.

- The GSDL is expected to receive $151,800 in capital funding. Capital funding for the GSDL comes from the Ministry of Health and Long-Term Care the Comprehensive Minor Capital Funding and Infection Prevention and Control

(IPAC) program. The funding will be used for various capital projects at the GSDL. 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.

Development Charges

Development charges are fees levied on residential and non-residential properties to help pay for growth-related capital infrastructure requirements. Development charges help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, transit, water and sewer infrastructure, community centres, and fire and police facilities. Development charges help to ease the financial burden on existing taxpayers to fund services as a result of growth, which would otherwise be in the form of higher property taxes or user fees. The principle behind development charges is that growth should pay for growth.

Following a comprehensive Background Study, the City started charging development charges in 2018. The monies collected through development charges are contributed to a restricted reserve until the funds are used.

The 2024 budget includes $2.4 million from monies collected from development charges. Infrastructure Planning will utilize $1.7 million for the reconstruction of Marleau Avenue (stage 2, phase 2) and $82,200 for active transportation. The Parks Division will use $300,000 in development charges for the East Ridge Subdivision Park development. Waste Management will utilize $422,500 for the Organics Source Separation Receiving facility.

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.

The 2024 budget includes $9 million from reserves to fund the rehabilitation/renovation of facilities, the replacement and purchase of equipment and vehicles, and the purchase of green bins for the Organics Program.

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 2024 budget includes $1.2 million from the tax base to support capital projects. This funding is to support capital projects for facilities and recreation/playgrounds totalling $480,900, $120,000 in Waste Management, $150,000 in Transit Service, $300,000 for the City's tree canopy management program, and $156,240 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.

<u>Life Cycle Costing</u>

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 Reserves. In 2024, it is recommended that $750,000 be contributed to the Equipment and Vehicles Reserve to ensure that the City has the necessary 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. Included in the 2024 budget is a capital levy contribution to the Recreation Facilities Reserve in the amount of $1,137,000.

This financial planning model assisted in the preparation of the City's 2024 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 completed in 2024 and presented to Council for adoption.

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.

In the Summer of 2023, the City began its work on Phase 3 of the Regulation – the requirement of an AMP for all municipal infrastructure assets (facilities, fleet, and equipment). The scope of work to be completed by RothIAMS and GM BluePlan (RFP awarded at the August 14, 2023 Council meeting) includes the development of four (4) AMPs including an AMP for the Community Housing Portfolio (municipally owned), an AMP for the Water Purification Plant, an AMP for the Wastewater Treatment Plant, and an update to the Corporation's 2016 AMP for all City assets. Each AMP is to meet the legislative requirements outlined in O. Reg 588/17 for municipal assets. Included in the scope of this project are the Building Condition Assessments for all municipal buildings and community housing buildings (municipally owned and external service providers).

Regulation Overview

Phase 1
July 2019

Finalize strategic asset management policy to outline commitments to best practices and continuous improvement.

Phase 2
July 2022

Have an AMP for core infrastructure assets that includes current levels of service and the cost of maintaining those services.

Phase 3
July 2024

Following the completion of the AMP for core infrastructure assets, the City will continue working on the AMP to incorporate all municipal infrastructure assets such as facilities, fleet, and equipment. The AMP for all municipal assets is to include current LOS and costs to maintain these levels.

Phase 4
July 2025

Builds on phase 3 where plans shift from current LOS to focus on proposed LOS and related life cycle management and financial strategy for all assets, including consultation with the public. As part of Phase 4, Municipalities are also required to update their Asset Management Policy.

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.

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.

In future AMP, 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 lifecycle activities to consider the entire lifecycle and associated costs related to the assets, risks, and the financial viability, as well as, the funding available to support the 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.

Reserves and Reserve Funds

As a critical component of a municipality's long-term financial planning, reserves and reserve funds are one of the most important tools available to municipalities in managing risks and in achieving financial sustainability and flexibility.

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 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. Reserves 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.

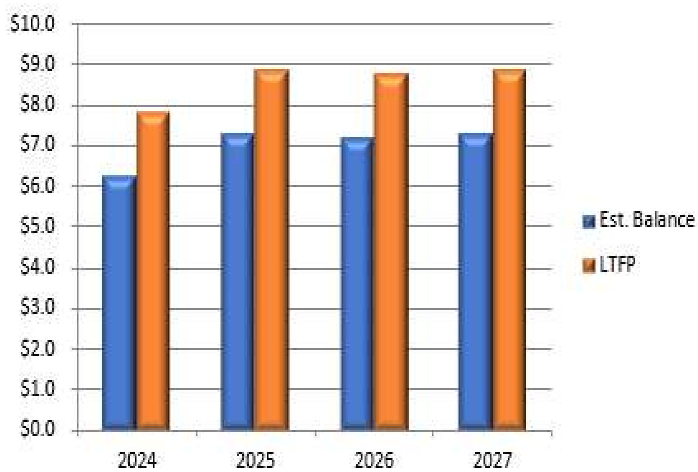
As the City moves forward, financial sustainability must continue as one of Cornwall's key priorities. The corporation needs to continue to develop approaches that strengthen reserve balances over the long-term. In 2024, the City plans to update its Reserve and Reserve Fund Policy when it completes its LTFP update. The updated Reserve and Reserve Fund Policy will be presented to Council for adoption.

Reserve and Reserve Fund Balances

Maintaining adequate reserve and reserve funds is essential to a municipality's capacity to maintain service levels and fund capital costs. The effect of insufficient reserves and reserve funds is to increase reliance on other funding sources, such as increases to the property tax levy or external debt financing. 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

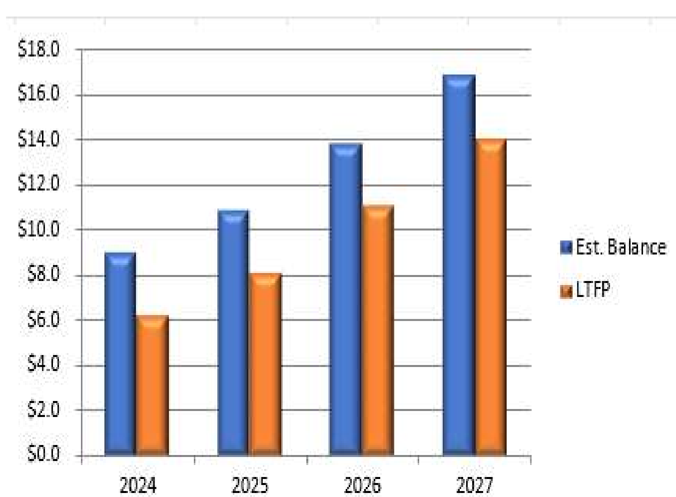
The following chart shows the four–year forecasted balance (shown in the millions) for the City's Operating Reserves compared to the LTFP.



Operating Reserves are below the LTFP projection for 2024. This is primarily due to the Tax Stabilization Reserve being underfunded based on the strategy to fund this reserve annually to a balance of $2 million by 2024. Currently, there is $300,000 in the Tax Stabilization Reserve.

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.

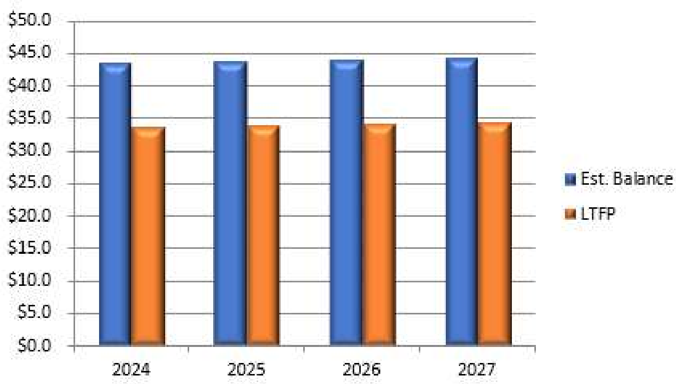


This is mainly for two reasons. In 2019, DFA Infrastructure International Inc. completed a full cost accounting analysis and financial sustainability plan for the City's landfill. The City is carrying approximately $699,000 more in the Waste Management Reserve than forecasted in the LTFP. Additional 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 Land Reserve has a balance of $2.1 million. These funds will be utilized for the Nick Kaneb Extension to McConnell Avenue through 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 Operating Reserve Fund and Capital Reserve Fund are more than projected in the LTFP ($4.3M). 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 ($2.6M) and is above the City's targeted balance. Buildings Services is self-funding. 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, 2024, contributions and disbursements to and from reserves and reserve funds during 2024, and provides estimated reserve balances at December 31, 2024. The first page of the Reserve Schedule also provides target balances from the City's Reserve and Reserve Fund Policy and the 2024 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 2023 ARL is approximately $33.8 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 $13.5 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.

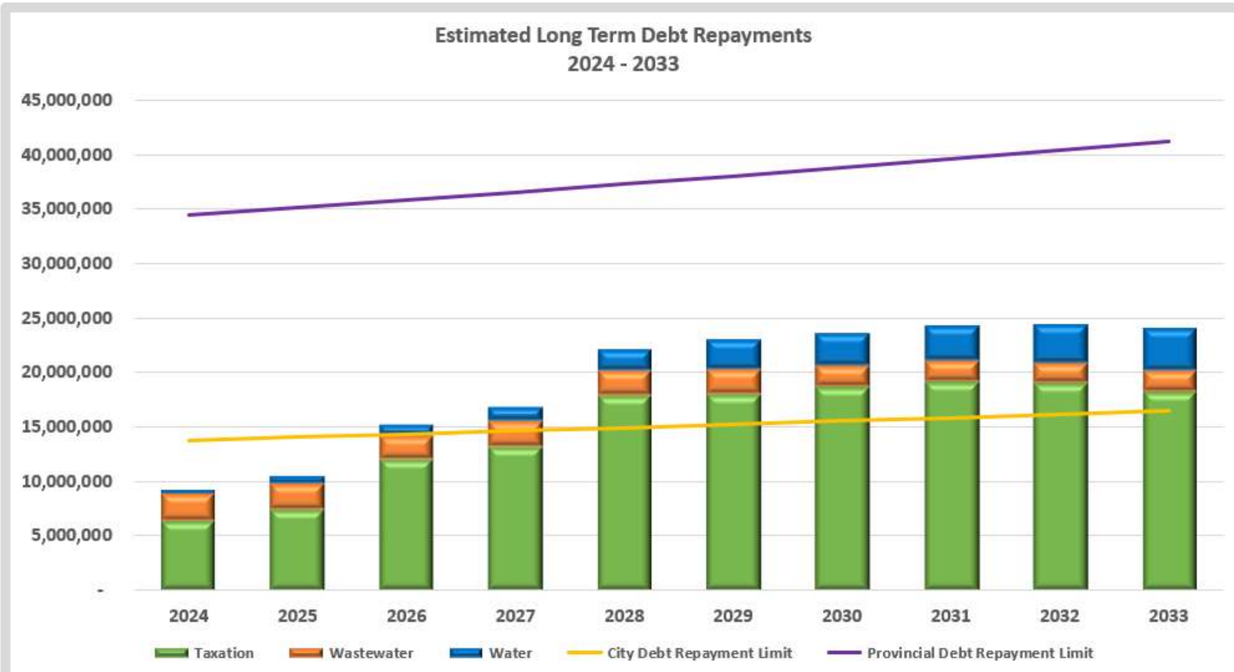
Total Projected Debt Balances and Debt Capacity

Currently, the City's existing debt obligations of $50.3 million require an annual payment of $8.2 million. The following chart illustrates that the City is at 60.5% of the Municipal limit and at 24.2% of the Provincial limit.

Debt and Financial Obligation Limits	Debt Limits	2023 Debt Limits	Percentage of Limit Utilized
City of Cornwall Self-Imposed Debt Limit	10%	$13.5 M	60.5%
Ontario Regulation 403/02	25%	$33.8 M	24.2%
Current Debt Limit Payment Percentage	6.05%		

The following chart and graph provide forecasted information regarding the City's 2023 debt payments and projected debt repayments from 2024 to 2033.

Total Projected Annual Debt Payments (Principal and Interest) and Debt Capacity								
	Estimated Debt Repayments				Estimated Own-Source	Estimated Debt Limit		
						Municipal	Provincial	
Year	Taxation	Water	Wastewater	Total	Revenue	10%	25%	Percentage
2023	6,087,011	114,433	1,982,795	8,184,239	135,186,271	13,518,627	33,796,568	6.05%
2024	6,101,170	370,912	2,500,277	8,972,359	137,889,996	13,789,000	34,472,499	6.51%
2025	7,427,829	620,096	2,375,489	10,423,414	140,647,796	14,064,780	35,161,949	7.41%
2026	11,912,643	1,007,260	2,252,840	15,172,744	143,460,752	14,346,075	35,865,188	10.58%
2027	13,096,428	1,287,244	2,426,820	16,810,492	146,329,967	14,632,997	36,582,492	11.49%
2028	17,761,301	2,042,500	2,285,872	22,089,674	149,256,567	14,925,657	37,314,142	14.80%
2029	17,889,424	2,800,613	2,284,921	22,974,958	152,241,698	15,224,170	38,060,425	15.09%
2030	18,558,027	2,884,495	2,042,535	23,485,057	155,286,532	15,528,653	38,821,633	15.12%
2031	19,083,859	3,212,921	1,974,419	24,271,199	158,392,263	15,839,226	39,598,066	15.32%
2032	18,906,585	3,544,748	1,906,187	24,357,520	161,560,108	16,156,011	40,390,027	15.08%
2033	18,159,291	3,880,181	1,904,791	23,944,263	164,791,310	16,479,131	41,197,828	14.53%



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.

The vertical bars depict the estimated annual principal and interest payments 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 $111.3 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, Lemay Street extension, 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 2033, the City plans to finance $140.1 million in capital works and asset replacement (including the raw water intake, watermain replacement on Vincent Massey Dr., Marleau Avenue widening, front steps at the Civic Complex, Benson Centre artificial turf and gymnasium, new Police Service's facility).

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 55.1% 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. The relationship is formalized through an Agreement or Memorandum of Understanding. The following chart provides past approved budgets for Community Partners and the 2024 budget submission.

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 2024 operating budget

Community Partners	2021 Approved	2022 Approved	2023 Approved	2024 Submission
Cornwall Public Library	$2,451,158	$2,261,666	$2,401,019	$2,333,748
Eastern Ontario Health Unit (EOHU)	$728,413	$742,981	$757,841	$757,841
Raisin Region Conservation Authority (RRCA)	$548,352	$549,255	$560,402	$577,214
Cornwall Regional Airport	$103,049	$110,126	$110,126	$110,126
Heritage Cornwall	$0	$3,850	$3,850	$3,616
SD&G Historical Society	$100,000	$151,309	$151,309	$155,848
Eastern Ontario Regional Network (EORN)	$54,225	$54,225	$28,367	$47,869
Eastern Ontario Agri Food Network (EOAFN)	$25,000	$25,000	$25,000	$0
Medical Recruitment / Scholarships	$175,000	$100,000	$200,000	$100,000
Municipal Grants Program - Net	$113,484	$123,446	$73,000	$152,500
Signature Events	$0	$0	$30,000	$30,000
Canada Day	$0	$0	$0	$25,000
Your Arts Council	$0	$0	$0	$25,000
Encore Education Centre	$0	$0	$0	$30,000
Social Development Council	$0	$0	$0	$35,000
Beyond 21 - Capital (from/to Working Reserves)	$100,000	$0	$0	$0
Total	$4,398,681	$4,121,858	$4,340,914	$4,383,762

submission decreased by $67,271 or 2.93% when compared to 2023. The amount the City will transfer to the Library increased by 3%, but the City is able to utilize development charges to fund a portion of the Library's collection. The gross capital budget remained flat at $150,000. In 2024, the capital requirements for the Library will be funded through the Municipal Building Reserve. As per their 2024 submission (see p.177), the Library is requesting a contribution of $2.411,255 (or 4.5%) for 2024.

Funding from the municipality for the Eastern Ontario Health Unit (EOHU) and the Raisin Region Conservation Authority (RRCA) is regulated through the province. The EOHU has notified the City that its 2024 levy is $890,711, a $132,870 or 17.53% increase when compared to the 2023 budget. A decision was made to fund this increase from Working Reserves. On November 27, 2023, the RRCA informed the City of its 2024 levy. Based on the draft levy, the City would transfer $584,807, an increase of $24,405 or 4.35% when compared to the 2023 budget. Staff informed the RRCA of Council's direction of 3%. Staff at RRCA believe they can achieve this goal, therefore a 3% increase was included in the 2024 budget. The final RRCA budget approval is planned for January 18, 2024.

The 2024 budget for the Cornwall Regional Airport is included in the budget at the same amount as in the 2023 budget. Heritage-Patrimoine Cornwall is seeking a modest amount of funding to support its operating budget. The 2024 budget for the SD&G Historical Society included a 3% increase to $155,848 (2023, $151,309).

The 2024 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 the Working Reserve each year to 2027.

During 2023, Council approved continued financial support for Canada Day celebrations ($25,000), and operational funding to Your Arts Council ($25,000) and Encore Education Centre ($30,000).

Included in the 2024, is transitional funding for the Social Development Council (SDC) in the amount of $35,000. The SDG Cornwall Human Services Department has used provincial funding through their Employment Services budget to provide funding to the SDC in the amount of $60,000 per year. In 2024, the provincial Employment Services funding will no longer be available to fund the SDC.

<u>Municipal Grants Program</u>

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 2024 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 2024 budget of $170,000 is made up of $152,500 from taxation and $17,500 unspent funds from 2023 that have been carried forward to 2024.

Each year the Municipal Grants Review Committee reviews the Program and recommends changes to Council. A report will be brought to Council for consideration.

Budget Challenges/Risks

The City is facing a number of pressures in its 2024 budget that are not unique to Cornwall, but reflective of what is occurring in other municipalities and other sectors. The budget is based on several controllable and uncontrollable elements. Unanticipated changes could have significant impacts on budget plans.

Legislative Changes and Funding

The impact of mandatory provincial changes can influence how service is delivered and/or how much it may cost a municipality. In some areas of service, provincial funding for 2024 is not yet known and has been budgeted based on historical trends.

Aging Infrastructure and 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 needing to be 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 on strategies to address/alleviate workforce shortages. This includes technology changes that present opportunities for the City to adapt how it provides service and/or how it interacts with residents.

Inflation

The effect of a high inflationary environment continues to put pressure on the City’s budget. The outlook for operating expenditures is driven by higher fixed costs to provide existing service levels. The City continues to see price escalations in construction materials and labour costs outpacing the normal rate of inflation, significantly impacting the City’s capital delivery. The deferral of capital projects can cause risks of asset and/or operating failure that typically increase over time and result in costly emergency repairs which also has an impact on residents.

Climate Change

Municipal assets and public services are vulnerable to significant weather-related events or disasters triggered by climate change. These events can have a significant impact on levels of service, risks to service delivery, and costs of service delivery.

The City of Cornwall declared a climate emergency in 2021. Through this, it was recommended that the City adopt a Greenhouse Gas (GHG) reduction target and proceed with developing a Climate Action Plan (CAP). At the June 27, 2022 Council meeting, through a RFP process, the CAP was awarded to Pinna Sustainability Consulting. The CAP was presented and endorsed by Council at the April 11, 2023 Council meeting. The CAP identifies a path forward for a zero-carbon community that is resilient to climate change. The CAP is a results-oriented policy document that identifies various projects and further policy initiatives that can be implemented to achieve climate change adaptation goals and overall GHG reductions.

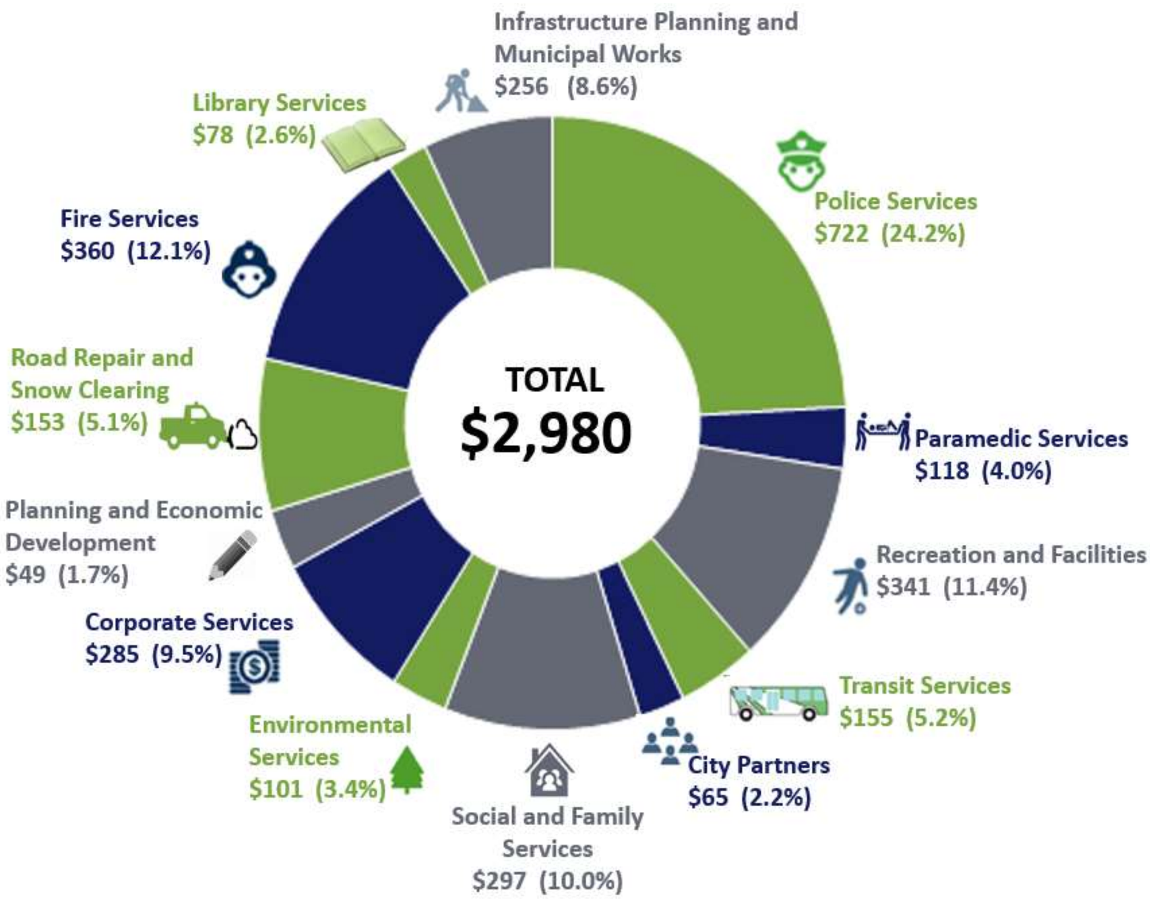
Budget Highlights

The 2024 budget for the City of Cornwall can be summarized as follows:

- ❑ The City manages an annual operating budget of $231.6 million and a capital budget of $32.8 million.
- ❑ This document has been prepared with a tax levy of $88,552,160. The tax levy increase is $3,460,412 or 4.07%;
- ❑ Also included in the budget is $1,100,000 of growth (new assessment from 2023 supplementary taxation) that has been added to the 2024 tax roll; and $1,200,000 of supplementary taxation (projected growth added to the tax roll during 2024).
- ❑ Operating budgets funded from the tax base for City departments has increased by $3,309,923 or 3.94%;
- ❑ Net capital budgets for City departments funded from the tax base have increased from $1,093,850 to $1,244,340 ($150,490 or 13.76%).

Proposed Tax Dollars at Work

The 2024 municipal taxes for the average home assessed at $176,700 would be $2,980.42 ($2,865.69 in 2023). The average annual increase is $114.73 or 4.0%.

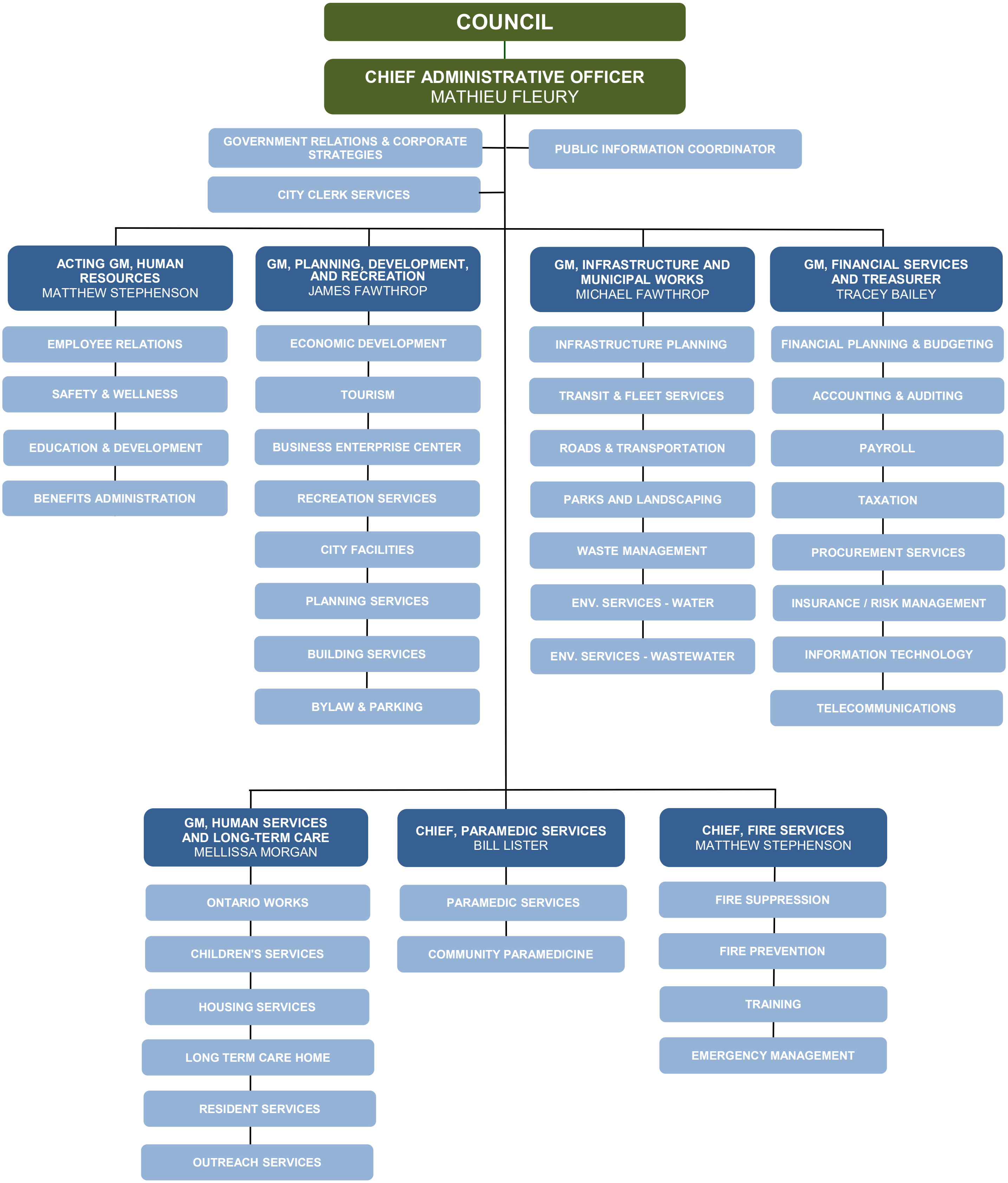


2024 BUDGET SUBMISSION

CITY OVERALL

Cornwall
ONTARIO CANADA

Organizational Chart - Leadership



CITY OF CORNWALL - General Taxation

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$89,282,952	$88,299,708	$96,423,476	$104,416,327	$7,992,851	8.29%
Purchase of Goods	$13,880,438	$12,668,194	$14,362,524	$15,236,068	$873,544	6.08%
Services and Rents	$42,655,119	$43,867,464	$45,433,164	$51,858,162	$6,424,998	14.14%
Financing LTD Principal & Interest	$6,400,255	$5,088,767	$6,523,776	$6,101,170	($422,606)	(6.48%)
Insurance	$1,832,330	$1,829,535	$2,239,073	$2,570,233	$331,160	14.79%
Financial and Transfers	$36,751,700	$34,769,414	$40,563,292	$41,697,391	$1,134,099	2.80%
Contribution to Reserves	$17,278,029	$11,415,953	$9,109,957	$9,766,471	$656,514	7.21%
Subtotal	**$208,080,823**	**$197,939,035**	**$214,655,262**	**$231,645,822**	**$16,990,560**	**7.92%**
REVENUE						
Payments in Lieu & Supplementary & Growth	$3,505,113	$2,266,982	$2,437,430	$3,687,499	$1,250,069	51.29%
Provincial and Federal Grants	$67,284,712	$67,661,991	$75,644,322	$78,019,887	$2,375,565	3.14%
Other Municipalities	$10,123,437	$10,395,621	$11,284,992	$12,840,677	$1,555,685	13.79%
Fees, Service Charges, & Misc Revenue	$41,354,212	$34,494,496	$32,426,539	$38,742,497	$6,315,958	19.48%
Internal Revenue	$5,376,938	$6,804,526	$7,929,644	$9,377,313	$1,447,669	18.26%
Contribution from Reserves	$1,241,401	$1,203,050	$934,437	$1,670,128	$735,691	78.73%
Subtotal	**$128,885,813**	**$122,826,666**	**$130,657,364**	**$144,338,001**	**$13,680,637**	**10.47%**
OPERATING SUBTOTAL	**$79,195,010**	**$75,112,369**	**$83,997,898**	**$87,307,821**	**$3,309,923**	**3.94%**
CAPITAL						
Gross Capital	$1,263,162	$1,093,866	$36,894,990	$32,735,780	($4,159,210)	(11.27%)
Capital Funding	$0	$0	($35,801,140)	($31,491,440)	$4,309,700	(12.04%)
NET CAPITAL COST (TAXATION)	**$1,263,162**	**$1,093,866**	**$1,093,850**	**$1,244,340**	**$150,490**	**13.76%**
TOTAL OPERATING AND CAPITAL (SUPPORTED BY TAXATION)	**$80,458,172**	**$76,206,235**	**$85,091,748**	**$88,552,161**	**$3,460,413**	**4.07%**

CITY OF CORNWALL
Long Term Financial Plan (LTFP)

	Budget 2023	Submission 2024	FORECAST 2024	2025	2026	RE-FORECAST 2025	2026	2027
Net Operating Budget	69,298,602	72,577,916	71,590,721	74,096,397	76,689,771	75,299,588	78,123,322	80,662,330
change $		3,279,314	2,587,616	2,505,676	2,593,374	2,721,672	2,823,735	2,539,008
change %		4.73%	3.73%	3.50%	3.50%	3.75%	3.75%	3.25%
Debt Payments	6,523,776	6,653,562	7,418,653	9,294,607	11,382,117	8,130,699	11,935,144	13,119,653
Net to/from Reserves	8,175,520	8,096,343	6,000,000	4,400,000	2,300,000	6,000,000	3,000,000	3,000,000
Total Net Operating	83,997,898	87,327,821	85,009,374	87,791,004	90,371,888	89,430,287	93,058,466	96,781,983
Total Net Capital	1,093,850	1,224,340	2,300,000	2,000,000	1,600,000	2,000,000	1,600,000	1,600,000
Total Levy	85,091,748	88,552,161	87,309,374	89,791,004	91,971,888	91,430,287	94,658,466	98,381,983
Net Levy Change $		3,460,413	2,570,261	2,481,630	2,180,884	2,878,126	3,228,180	3,723,517
Net Levy Change %		4.07%	3.02%	2.84%	2.43%	3.25%	3.53%	3.93%
Net Levy - LTFP	-	87,976,797	87,976,797	90,096,767	91,904,078	90,096,767	91,904,078	93,780,212
Net Levy - variance		575,364	(667,423)	(305,763)	67,810	1,333,520	2,754,388	4,601,771

The LTFP chart presented above provides a financial snapshot of the forecast to 2027.

The column titled 'Submission 2024' indicates that the City will collect $575,364 more tax levy than what was included in the updated LTFP.

The forecast for years 2024, 2025, and 2026 was the projected forecast from the 2023 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.

2024 BUDGET SUBMISSION

GENERAL GOVERNMENT

- COUNCIL
- CHIEF ADMINISTRATIVE OFFICER
- CLERKS SERVICES
- HUMAN RESOURCES
- FINANCIAL SERVICES
- NON-DEPARTMENTAL

Cornwall
ONTARIO CANADA

Council

2024 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.

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. Beginning in February 2024, meetings will be held at 6:00 p.m. on the second and fourth Tuesday of the month with the exception of March, July, August, and December, when meetings are held once per month. Council meetings are broadcasted on YourTV (cable channel 11) and are also streamed through the City's website, on the City's Facebook Page and the City's YouTube channel.

Salaries and Benefits
Salaries and Benefits include Council salaries and half of the cost for an Administrative Assistant. Also, the position of Strategic Planning Coordinator has been moved to the CAO's budget. 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 will determine its remuneration for this term of Council in the first quarter of 2024. The Office of the City Clerk will bring a report to Council to initiate this discussion.

Purchase of Goods
There is a decrease in Purchase of Goods. Purchase of Goods includes monies for public relations, promotion costs, stationery, food provisions, books, and magazines. With the change in the start time of Council Meetings, we will rarely provide meals. We are no longer purchasing promotional items and the stationery supplies will be absorbed by the Office of the City Clerk.

Services and Rents
Membership costs are budgeted for at the same level as 2023.

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 ($25,000), councillor expense accounts ($12,575 - $1,257.50 each), Board Honorariums (CPS $15,500, GSDL $2,520), and the budget for the Integrity Commissioner ($7,500).

Financial and Transfers
In 2022, new devices were purchased for Council. This will be budgeted again in 2026.
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 2024, a contribution of $6,000 is included in the budget.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$449,975	$411,630	$468,151	$380,365	($87,786)	(18.75%)
Purchase of Goods	$4,035	$5,643	$19,000	$3,500	($15,500)	(81.58%)
Services and Rents	$87,387	$79,692	$122,530	$124,264	$1,734	1.42%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$20,765	$432	$0	$0	$0	0.00%
Contribution to Reserves	$0	$6,000	$6,000	$6,000	$0	0.00%
Subtotal	**$562,162**	**$503,397**	**$615,681**	**$514,129**	**($101,552)**	**(16.49%)**
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	$979	$0	$0	$0	$0	0.00%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$24,132	$22,368	$0	$0	$0	0.00%
Subtotal	**$25,111**	**$22,368**	**$0**	**$0**	**$0**	**0.00%**
NET OPERATING COST (TAXATION)	**$537,051**	**$481,029**	**$615,681**	**$514,129**	**($101,552)**	**(16.49%)**
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	**$537,051**	**$481,029**	**$615,681**	**$514,129**	**($101,552)**	**(16.49%)**

Chief Administrative Officer

2024 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.
2. Provides leadership and direction to the Senior Management Team and throughout the organization.
3. Directs the development and implementation of corporate policies and programs.
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.
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.
7. Ensures effective communication and public access to information regarding local government, programs and services.
8. Liaise with local boards, agencies, associations, other municipalities and senior levels of government to further the City's interests.

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 increase in salaries and benefits relates to the transfer of the Strategic Planning Coordinator from Council to the CAO's Office, and to contractual wage increase.

Purchase of Goods
The $2,400 or 72.73% increase is for hardware expenses to improve communication supports.

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. The budget has been increased by $10,000 or 9.43% to improve public engagement.

Financial and Transfers
In order to improve communication to the public and internally, we will be subscribing to editing and publishing software (Adobe suite).

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$450,698	$428,146	$388,513	$567,700	$179,187	46.12%
Purchase of Goods	$6,709	$18,253	$3,300	$5,700	$2,400	72.73%
Services and Rents	$222,451	$265,052	$106,090	$116,090	$10,000	9.43%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$982	$3,787	$0	$1,130	$1,130	100.00%
Contribution to Reserves	$7,300	$0	$0	$0	$0	0.00%
Subtotal	**$688,140**	**$715,238**	**$497,903**	**$690,620**	**$192,717**	**38.71%**
REVENUE						
Provincial and Federal Grants	$83,978	$142,787	$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	$7,300	$0	$0	$0	0.00%
Subtotal	**$83,978**	**$150,087**	**$0**	**$0**	**$0**	**0.00%**
NET OPERATING COST (TAXATION)	**$604,162**	**$565,151**	**$497,903**	**$690,620**	**$192,717**	**38.71%**
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	**$604,162**	**$565,151**	**$497,903**	**$690,620**	**$192,717**	**38.71%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
CAO	$412,218	$397,889	$317,110	$506,283	$189,173	59.66%
Public Information Services	$191,944	$167,262	$180,793	$184,337	$3,544	1.96%
TOTAL OPERATING AND CAPITAL	**$604,162**	**$565,151**	**$497,903**	**$690,620**	**$192,717**	**38.71%**

Clerk Services

2024 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, its Departments, and the citizens of this community through democratic processes such as Council meetings, municipal 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. Modernize Council meetings.
2. Mid-term Governance and conducting a review of the Terms of Reference for Cornwall’s Committees, Commissions and Boards.
3. Complete the review of policies and procedures.
4. Establish a Routine Disclosure and Active Dissemination Policy and provide training corporate-wide.
5. Focus on customer service by receiving citizen requests, complaints and inquiries.

Commentary / Budget Variances

Salaries and Benefits

For 2024, staff are proposing the addition of a City Solicitor and a Legal Clerk for a total increase of $196,000 to alleviate the increasing legal pressure on the City and associated expenses. The portion of the salary of the General Manager, Corporate Services (40%) that was budgeted with the Clerks department will be reallocated to Human Resources for a decrease of $90,000. The remainder of the increase in Salaries and Benefits represent incremental and contractual obligations.

Services & Rents

Service and Rents include expenditures for the leasing of multi-functional copiers, postage, and legal fees. These expenses are expected to remain in line with the 2023 budget.

Contributions to/from Reserves

A contribution to reserves is made in non-election years to offset the cost of the election. Included in the 2024 budget is a $55,000 contribution to reserves, the contribution was increased in 2023 (from $45,000) to budget for the introduction of electronic voting.

Revenue

The City is expecting a slight increase in Revenue for 2024 (lottery licencing, burial permits, civil ceremonies, etc.).

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$425,045	$450,048	$500,934	$616,851	$115,917	23.14%
Purchase of Goods	$23,689	$19,156	$23,275	$21,550	($1,725)	(7.41%)
Services and Rents	$666,621	$612,560	$400,083	$404,547	$4,464	1.12%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$54,131	$38,643	$53,760	$57,129	$3,369	6.27%
Contribution to Reserves	$7,000	$55,000	$55,000	$55,000	$0	0.00%
Subtotal	**$1,176,486**	**$1,175,407**	**$1,033,052**	**$1,155,077**	**$122,025**	**11.81%**
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	$192,162	$208,368	$216,500	$226,500	$10,000	4.62%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$155,000	$7,000	$0	$0	$0	0.00%
Subtotal	**$347,162**	**$215,368**	**$216,500**	**$226,500**	**$10,000**	**4.62%**
NET OPERATING COST (TAXATION)	**$829,324**	**$960,039**	**$816,552**	**$928,577**	**$112,025**	**13.72%**
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	**$829,324**	**$960,039**	**$816,552**	**$928,577**	**$112,025**	**13.72%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Clerk's Division	$741,085	$886,573	$758,682	$869,687	$111,005	14.63%
Election Division	$88,239	$73,466	$57,870	$58,890	$1,020	1.76%
TOTAL OPERATING AND CAPITAL	**$829,324**	**$960,039**	**$816,552**	**$928,577**	**$112,025**	**13.72%**

Human Resources

2024 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's 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 eight bargaining units that represent approximately 86% of the full-time regular workforce.

Key Goals

1. Policy and procedure review for internal policies.
2. Continue to 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 four of the collective bargaining units.
5. Complete and deliver a comprehensive Orientation and Re-Orientation program for the City of Cornwall.

Commentary / Budget Variances

Salaries and Benefits
For 2024, the salaries will increase due to the realignment of an Occupational Health Nurse's position and the reallocation of the General Manager's salary exclusively to the Human Resources department. Retiree benefits increased by $140,000 or 21% in 2024. All other Salaries and Benefits represent incremental and contractual increases.

Services and Rents
The 2024 Training and Educational budget is increased by $15,000 or 30% although this is offset by a contribution from reserves in the same amount to cover corporate training costs. 2024 will see the negotiations with four (4) locals for the renewal of their collective agreements. Through negotiations, further alignments to the collective agreements will be sought to provide additional operational flexibility.

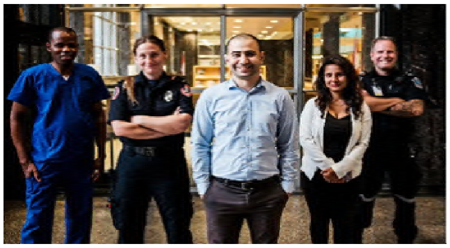
Financial and Transfers / Internal Revenue
The WSIB (Workplace Safely and Insurance Board) budget has increased by $100,000 or 10% to align with actuals. HR supports the cost of WSIB expenses; however, an offsetting internal revenue is recognized as these costs are recovered from the associated departments.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,472,446	$1,522,334	$1,596,388	$1,842,791	$246,403	15.44%
Purchase of Goods	$5,874	$9,236	$7,500	$6,000	($1,500)	(20.00%)
Services and Rents	$722,433	$934,978	$487,940	$408,570	($79,370)	(16.27%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$1,164,009	$1,068,421	$1,024,140	$1,117,229	$93,089	9.09%
Contribution to Reserves	$48,000	$0	$0	$0	$0	0.00%
Subtotal	**$3,412,762**	**$3,534,969**	**$3,115,968**	**$3,374,590**	**$258,622**	**8.30%**
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	$4,579	$2,305	$0	$0	$0	0.00%
Internal Revenue	$1,192,353	$944,598	$1,000,000	$1,100,000	$100,000	10.00%
Contribution from Reserves	$0	$68,000	$20,000	$15,000	($5,000)	(25.00%)
Subtotal	**$1,196,932**	**$1,014,903**	**$1,020,000**	**$1,115,000**	**$95,000**	**9.31%**
NET OPERATING COST (TAXATION)	**$2,215,830**	**$2,520,066**	**$2,095,968**	**$2,259,590**	**$163,622**	**7.81%**
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	**$2,215,830**	**$2,520,066**	**$2,095,968**	**$2,259,590**	**$163,622**	**7.81%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Human Resources Administration	$1,238,168	$1,756,896	$1,234,141	$1,288,376	$54,235	4.39%
Employee Development	$198,132	$93,001	$191,927	$161,214	($30,713)	(16.00%)
Benefits Administration	$779,530	$670,169	$669,900	$810,000	$140,100	20.91%
TOTAL OPERATING AND CAPITAL	**$2,215,830**	**$2,520,066**	**$2,095,968**	**$2,259,590**	**$163,622**	**7.81%**



Financial Services

2024 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 with the Insurance Claims Coordinator, ITT Operations Support, and Cybersecurity Analyst now budgeted for a full year.

Purchase of Goods

ITT's Purchase of Goods remains normal year over year. The decrease of $78,759 or 24.38% was a 2023 one-time purchase of registration kiosks for Human Services ($60,000).

Services and Rents

Overall, Services and Rents have increased by $308,945 or 16.78%. The net change is related to year over year price adjustments for corporate/departmental software/annual licensing maintenance, $25,000 for our Microsoft tenant backup solution, $40,000 for a Fire Records Management System, and $70,000 for the City's digital transformation project (funded form reserves).

Contribution to Reserves

A $170,000 contribution to reserves is being made (no change from 2023). The contribution to reserves is for ITT capital infrastructure at $100,000 ($70K for digital transformation). As part of lifecycle replacement, $20,000 is being set aside as part of a 5-year routing infrastructure replacement plan (starting in 2024). 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

The recovery for departmental hardware and software items increased by $60,955 or 6.26%. Costs flow through ITT and are charged back to the respective departments. These costs are recovered through Internal Revenue. The $90,000 Contribution from Reserves is to fund the digital transformation project and the purchase of switches.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,867,730	$3,032,304	$3,162,310	$3,415,365	$253,055	8.00%
Purchase of Goods	$279,138	$233,147	$323,030	$244,271	($78,759)	(24.38%)
Services and Rents	$1,774,663	$1,799,361	$1,840,629	$2,149,574	$308,945	16.78%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$25,982	$48,811	$21,980	$25,232	$3,252	14.80%
Contribution to Reserves	$277,678	$170,000	$170,000	$170,000	$0	0.00%
Subtotal	**$5,225,191**	**$5,283,623**	**$5,517,949**	**$6,004,442**	**$486,493**	**8.82%**
REVENUE						
Provincial and Federal Grants	$84,396	$29,002	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$243,198	$215,437	$204,200	$214,300	$10,100	4.95%
Internal Revenue	$857,079	$760,645	$973,350	$1,034,305	$60,955	6.26%
Contribution from Reserves	$45,000	$127,678	$0	$90,000	$90,000	100.00%
Subtotal	**$1,229,673**	**$1,132,762**	**$1,177,550**	**$1,338,605**	**$161,055**	**13.68%**
NET OPERATING COST (TAXATION)	**$3,995,518**	**$4,150,861**	**$4,340,399**	**$4,665,837**	**$325,438**	**7.50%**
CAPITAL						
Gross Capital	$0	$0	$100,000	$0	($100,000)	(100.00%)
Capital Funding	$0	$0	($100,000)	$0	$100,000	(100.00%)
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$3,995,518**	**$4,150,861**	**$4,340,399**	**$4,665,837**	**$325,438**	**7.50%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Auditing and Accounting	$2,258,871	$2,320,418	$2,376,687	$2,480,267	$118,580	4.99%
ITT Services	$1,736,647	$1,830,443	$1,963,712	$2,185,570	$221,858	11.30%
TOTAL OPERATING AND CAPITAL	**$3,995,518**	**$4,150,861**	**$4,340,399**	**$4,665,837**	**$325,438**	**7.50%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FINANCIAL SERVICES								
ITT Services								
Corporate Wireless and Connectivity Review, Analysis and Upgrade	100.00							
Total	100.00	0.00	0.00	0.00	0.00	0.00	0.00	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	
2023 Council Approved Capital	100.00					100.00	
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

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

FINANCIAL SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
ITT Services										
ITT Master Plan		50				100				50
Corporate Wireless and Connectivity Review, Analysis and Upgrade					50					50
Corporate Data Storage			100					100		
Hosts for Virtual Servers			100	100			100			
Accounting Services										
Upgrade Accounting / Budgeting Systems		160					160			
Total Capital	-	210	200	100	50	100	260	100	-	100

Non-Departmental

2024 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 2023 budget to the 2024 budget submission.

Description	2023 Budget	2024 Submission	$ Change
Taxation In the proposed budget, revenue from property taxes would increase by $3,460,411 (4.07%). This represents an increase of $114.73 (4.0%) to the average residential property.	$85,091,748	$88,552,159	$3,460,411
Payments in Lieu, Supplementary Taxation, and Growth Payments in Lieu of taxation will see an increase of $1,250,070. It is expected that supplementary taxation will increase by $113,000 in 2024 (2023, $1,200,000), with growth budgeted at $1,100,000 for 2024. Grants for school portion keep, SLC, and other PIL is estimated to increase by $37,070.	$2,437,430	$3,687,500	$1,250,070
Provincial and Federal Grants The 2024 OMPF allocation is $4,559,000 (a decrease of $97,700 compared to 2023). The City will see a decrease of $68,000 in POA revenue in 2024 (2022, $378,000).	$5,034,700	$4,869,000	($165,700)
Fee, Service Charges & Misc Revenue The City is seeing a higher return on its investments and has therefore increased investment income to $2,150,000 (2023, $1,900,000). The City has budgeted to recover a deposit amount paid to its benefit provider in the amount $150,000 (2023, $200,000).	$2,753,542	$2,939,860	$186,318
Total Revenue	**$95,317,420**	**$100,048,519**	**$4,731,099**

Operating and Capital Financial Summary

OPERATING	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
EXPENDITURES						
Salaries and Benefits	$0	$0	$0	$0	$0	0.00%
Purchase of Goods	$0	$236	$0	$0	$0	0.00%
Services and Rents	$413,747	$650,514	$0	$0	$0	0.00%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$1,849,009	$1,376,856	$2,108,690	$1,688,150	($420,540)	(19.94%)
Contribution to Reserves	$9,131,747	$3,300,412	$2,226,550	$2,532,000	$305,450	13.72%
Subtotal	**$11,394,503**	**$5,328,018**	**$4,335,240**	**$4,220,150**	**($115,090)**	**(2.65%)**
REVENUE						
Taxation	$80,458,181	$78,000,769	$85,091,748	$88,552,160	$3,460,412	4.07%
Payments in Lieu & Supplementary & Growth	$3,505,113	$2,266,982	$2,437,430	$3,687,499	$1,250,069	51.29%
Provincial and Federal Grants	$5,775,812	$4,129,285	$5,034,700	$4,869,000	($165,700)	(3.29%)
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$8,527,736	$4,456,689	$2,753,542	$2,939,860	$186,318	6.77%
Internal Revenue	($2,000,000)	$0	$0	$0	$0	0.00%
Contribution from Reserves	$202,219	$68,658	$0	$0	$0	0.00%
Subtotal	**$96,469,061**	**$88,922,383**	**$95,317,420**	**$100,048,519**	**$4,731,099**	**4.96%**
NET OPERATING COST (TAXATION)	**($85,074,558)**	**($83,594,365)**	**($90,982,180)**	**($95,828,369)**	**($4,846,189)**	**5.33%**
CAPITAL						
Gross Capital	$0	$0	$2,890,000	$0	($2,890,000)	(100.00%)
Capital Funding	$0	$0	($2,890,000)	$0	$2,890,000	(100.00%)
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**($85,074,558)**	**($83,594,365)**	**($90,982,180)**	**($95,828,369)**	**($4,846,189)**	**5.33%**

Financial and Transfers

The chart below outlines the changes in Expenditures from the 2023 budget to the 2024 submission.

Description	2023 Budget	2024 Submission	$ Change
Tax Refunds	$700,000	$250,000	($450,000)
Tax increment Grants	776,080	800,900	24,820
Property Assessment	500,000	500,000	-
Charitable Rebate Program	131,800	136,790	4,990
Other Financial	810	460	(350)
Contribution to Reserves			
Repayment to Working Reserves (DC's)	-	-	-
Tax Stabilization	-	-	-
Interest Income	480,000	645,000	165,000
Capital Levy	929,000	1,137,000	208,000
Life Cycle Costing	600,000	750,000	150,000
HoTC Non Refundable TIG	185,300		(185,300)
HoTC Capital Outlay repayment	32,250		(32,250)
Total	**$4,335,240**	**$4,220,150**	**($115,090)**

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 2024 tax year will be based on the fully phased-in January 1, 2016 current values. There will be no phased-in growth in 2024. For the City of Cornwall, 15,954 (97.9%) of 16,304 residential properties will not have a property assessment change from 2023.

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2024 BUDGET SUBMISSION

SHARED SERVICES

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

Ontario Works

2024 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 Service Transformation (EST) will be implemented in January 2024.
- 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. It creates opportunities that support individuals to stabilize their lives and achieve their true potential.

Key Goals

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

Commentary / Budget Variances

Salaries and Benefits
The changes in this area are largely due to general wage increases and realignment of staff within the department.

Purchase of Goods
The decrease in the area is largely due to trends or anticipated needs.

Services and Rents / Internal Revenue
The decrease in spendings is mainly due to the impacts resulting from the Employment Services Transformation (EST) and funding reductions. Staff have significantly reduced the employment related benefits to clients. There is also a decrease in the amount transferred to the Social Development Council due to the termination of that contract. There has also been an increased trend in the amount of non-social assistance funerals that are paid 100% by the municipality.

Financial and Transfers
Caseloads have increased in the past 18 months. As such, the regular benefits paid to clients has increased but is funded by the Ministry at 100%. In addition, this caseload increase has also impacted other transition benefits that are issued to client, which are also 100% provincially funded.

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 funded partially by MCCSS and the Service Manager (United Counties of SDG and the City).

The 2024 notional allocations funded by MCCSS are being kept at the same levels as in 2023 and have been adjusted by applicable transfers related to EST, which resulted in a reduction of $809,400 in 100% provincial funding.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,276,704	$3,124,999	$3,578,280	$3,441,084	($137,196)	(3.83%)
Purchase of Goods	$23,650	$29,751	$59,370	$52,570	($6,800)	(11.45%)
Services and Rents	$805,082	$1,077,911	$1,236,968	$956,683	($280,285)	(22.66%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$15,760,393	$16,537,035	$19,359,100	$19,575,080	$215,980	1.12%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$19,865,829**	**$20,769,696**	**$24,233,718**	**$24,025,417**	**($208,301)**	**(0.86%)**
REVENUE						
Provincial and Federal Grants	$19,010,932	$19,742,552	$22,874,530	$22,507,512	($367,018)	(1.60%)
Other Municipalities	$460,453	$480,932	$524,656	$595,605	$70,949	13.52%
Fees, Service Charges, & Misc Revenue	$27,699	$29,412	$0	$0	$0	0.00%
Internal Revenue	$14,743	$217,629	$254,212	$259,369	$5,157	2.03%
Contribution from Reserves	$0	$0	$47,000	$130,000	$83,000	176.60%
Subtotal	**$19,513,827**	**$20,470,525**	**$23,700,398**	**$23,492,486**	**($207,912)**	**(0.88%)**
NET OPERATING COST (TAXATION)	**$352,002**	**$299,171**	**$533,320**	**$532,931**	**($389)**	**(0.07%)**
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	**$352,002**	**$299,171**	**$533,320**	**$532,931**	**($389)**	**(0.07%)**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Cost of Administration and Employment Assistance	$342,748	$316,741	$524,725	$510,336	($14,389)	(2.74%)
Ontario Works Benefit Program	$9,254	($17,570)	$8,595	$22,595	$14,000	162.89%
TOTAL OPERATING AND CAPITAL	**$352,002**	**$299,171**	**$533,320**	**$532,931**	**($389)**	**(0.07%)**

Children's Services

2024 Budget Submission

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

- managing the Child and Family Support Programs (EarlyON programs) and special needs resourcing.
- maintaining service contracts with 12 operators for 35 sites and a licensed Home Child Care Agency for up to 20 sites to ensure sufficient childcare is available in the area.
- monitoring and facilitating childcare provider compliance with Ministry of Education funding guidelines.
- determining fee subsidy eligibility for clients, including administration of the Canada-Wide Early Learning and Child Care system (CWELCC).
- distributing special purpose funds for minor renovations, repairs and maintenance, play equipment, capacity building and general operating grants.
- providing 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
The variance in this area is largely due to the realignment of staff within the department.

Purchase of Goods
The increase of $3,041 or 40.71% in Purchase of Goods is related to the purchase of new equipment.

Services and Rents
Most of the increases in this area are a direct result of the continued implementation of CWELCC which includes a substantial increase to offset the reduction in childcare fees. In addition, staff 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). There is also a decrease due to the termination of the Community Living contract.

Revenue
The anticipated Ministry funding formula change has been delayed for the first 8 months in 2024. Currently, the City receives funding based on the existing formula that includes a calculation for CWELCC funding. This new funding accounts for the increase in internal revenue and the recording of parent contributions to CWELCC eligible childcare fees that weren't previously budgeted for. The City also receives funding for Early Learning and Child Care (ELCC) for childcare expansion. In addition, the City receives parent fees through our directly operated Home Child Care agency which has slightly decreased based on trend.

Since 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 50/50. In 2022 and 2023 the Ministry provided a one-time transitional funding to offset the municipal share increase, however the department has not, at this time received confirmation that this will continue in 2024.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,175,728	$1,126,448	$1,456,771	$1,352,426	($104,345)	(7.16%)
Purchase of Goods	$6,166	$2,157	$7,470	$10,511	$3,041	40.71%
Services and Rents	$15,123,777	$17,291,197	$17,984,882	$21,904,042	$3,919,160	21.79%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$16,792	$15,743	$37,440	$17,300	($20,140)	(53.79%)
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$16,322,463**	**$18,435,545**	**$19,486,563**	**$23,284,279**	**$3,797,716**	**19.49%**
REVENUE						
Provincial and Federal Grants	$11,807,161	$13,570,800	$18,245,996	$17,729,304	($516,692)	(2.83%)
Other Municipalities	($19,888)	$116,090	$126,587	$129,221	$2,634	2.08%
Fees, Service Charges, & Misc Revenue	$4,513,157	$4,256,094	$730,622	$5,007,882	$4,277,260	585.43%
Internal Revenue	$322,920	$349,524	$383,358	$431,391	$48,033	12.53%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$16,623,350**	**$18,292,508**	**$19,486,563**	**$23,297,798**	**$3,811,235**	**19.56%**
NET OPERATING COST (TAXATION)	**($300,887)**	**$143,037**	**$0**	**($13,519)**	**($13,519)**	**100.00%**
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	**($300,887)**	**$143,037**	**$0**	**($13,519)**	**($13,519)**	**100.00%**

Housing Services

2024 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.

The City now directly administers 1,260 units of affordable housing to meet the needs of seniors, singles, and families across 23 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

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 and safe, affordable housing that are supported by the Housing Services Division.

Key Goals

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

Housing Programs
The increase in this area represents incremental increases.

Housing Services
The increase in salaries is a result of staff realignment and an estimated general wage increase.

Purchase of Goods

Housing Programs
Expenses were held to trend (resulting in some decreases) or an increase of 2% in other areas. Generally, changes reflect a minor decrease.

Housing Services
Many of the variances in this area are due to realignment of expenses to accurately coded items. Our approach in this area was to plan according to a trend of 2% increase. There has been an increase of $169,876 or 6.87% to continue the ongoing operations of Housing. This represents additional costs to operate our newest developments at 550 Ninth Street (full year) and Massey Place (half year).

Services and Rents

Housing Programs
These changes reflect the costs to deliver Ministry funded programs to match increased funding and delivery expectations. Changes in program delivery (due to increased funding primarily from HPP to meet demand and an increase to OPHI). There is an anticipated cost for a consultant related to updating our Ministry Mandate 10 Year Housing and Homelessness Plan.

Housing Services
Variances are largely due to a realignment of costs, including moving to a model where we charge a management fee to our Affordable Housing Properties and Non-Profit Housing Properties.

Financial LTD Principal and Interests

Variances also include an increased cost for borrowing with the addition of 550 Ninth Street.

The change in LTD includes the cost for borrowing for 550 Ninth Street and the loan maturing for Birmingham housing complex.

Financial and Transfers

Housing Programs

Variances are due to changes in support for community housing providers. Reductions reflect end of mortgages as legislated by MMAH and the Housing Services Act. This is the cost to maintain service level standards.

This change is a result in program delivery (COCHI and HPP rent supplement), as well as realignment of cost to meet client demand (HPP).

Other factors include a mandated increase to financial supports for external housing providers which includes increases to the indices that are set by the Ministry of Municipal Affairs and Housing (MMAH), as per the Housing Services Act. The legislated indices resulted in an increase of 6%.

Housing Services

Capital expenses for all Housing properties, including AHP and NFP properties, are now fully transferred into capital reserves to allow for full cost recover with SDG within the current budget year (as many capital projects can be carried over from year to year). Increased costs are primarily due to property taxes, insurance, and Commercial Rent Supplement. Housing Services is in year four of a five-year rent supplement review, to keep up with market averages to preserve private landlord agreements. These 323 rent supplement units are critical to our community.

Revenues

Housing Programs

Increases in revenue result from increased funding received from MMAH (HPP and COCHI). There is a $40,000 contribution from reserves to offset the cost to update our Ministry mandated 10-year housing and homelessness plan.

The funding source for this budget comes primarily from MMAH (HPP), as well as federal/provincial funding agreements (OPHI/COCHI). There have been increases to HPP and COCHI funding while Federal Housing Funding and OPHI is down. 100% of program costs are provincially funded but the cost to administer these programs is primarily municipally funded.

Housing Services

Revenue has increased due to rental revenue increases and other incidental revenue sources such as laundry, parking, etc. There is a reduction in contribution from reserves due to decreased special projects. Direct recoveries have increased as we have moved to a model where we charge a management fee to our Affordable Housing Properties and Non-Profit Housing Properties.

The funding for this budget is a combination of Tax Base and Tenant Charges. There is still some federal funding provided via Community Housing debenture payments and mortgages.

There has been a reduction in federal funding of $940,000 to the Municipality resulting from legislative changes and the end of operating agreements. Through cost control and other savings, we have kept the impact of this to a minimum budgeted increase. This increased cost represents the cost of maintaining service level standards and commitments to our Community Housing Providers.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,355,913	$3,268,473	$3,678,182	$4,206,397	$528,215	14.36%
Purchase of Goods	$2,200,143	$1,916,852	$2,489,626	$2,656,131	$166,505	6.69%
Services and Rents	$3,744,586	$3,292,562	$4,313,633	$5,214,515	$900,882	20.88%
Financing LTD Principal & Interest	$663,601	$561,572	$1,044,985	$899,187	($145,798)	(13.95%)
Financial and Transfers	$10,746,339	$9,899,157	$11,349,900	$12,095,910	$746,010	6.57%
Contribution to Reserves	$1,952,040	$1,801,134	$1,795,770	$1,609,376	($186,394)	(10.38%)
Subtotal	**$22,662,622**	**$20,739,750**	**$24,672,096**	**$26,681,516**	**$2,009,420**	**8.14%**
REVENUE						
Provincial and Federal Grants	$8,196,856	$7,913,205	$8,058,064	$8,208,537	$150,473	1.87%
Other Municipalities	$1,738,048	$1,815,460	$1,980,494	$2,280,857	$300,363	15.17%
Fees, Service Charges, & Misc Revenue	$7,225,185	$5,806,585	$7,960,974	$8,214,962	$253,988	3.19%
Internal Revenue	$450,439	$350,661	$764,314	$1,318,961	$554,647	72.57%
Contribution from Reserves	$9,050	$100,000	$119,440	$60,000	($59,440)	(49.77%)
Subtotal	**$17,619,578**	**$15,985,911**	**$18,883,286**	**$20,083,317**	**$1,200,031**	**6.35%**
NET OPERATING COST (TAXATION)	**$5,043,044**	**$4,753,839**	**$5,788,810**	**$6,598,199**	**$809,389**	**13.98%**
CAPITAL						
Gross Capital	$0	$0	$1,781,090	$1,155,000	($626,090)	(35.15%)
Capital Funding	$0	$0	($1,781,090)	($1,155,000)	$626,090	(35.15%)
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$5,043,044**	**$4,753,839**	**$5,788,810**	**$6,598,199**	**$809,389**	**13.98%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Housing Programs	$994,903	$37,305	$1,218,273	$1,399,532	$181,259	14.88%
Housing Services	$4,048,141	$4,716,534	$4,570,537	$5,198,667	$628,130	13.74%
TOTAL OPERATING AND CAPITAL	**$5,043,044**	**$4,753,839**	**$5,788,810**	**$6,598,199**	**$809,389**	**13.98%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			2024 TAX BASE
			GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
HOUSING SERVICES									
Building Interiors	385.00	215.00						215.00	
Building Exteriors	145.00	140.00						140.00	
Infrastructure	365.43	800.00						800.00	
Affordable Housing Development - Ninth St.	440.00								
120 Augustus Backup Generator	320.00								
Grounds	75.66								
Cornwall Non-Profit Housing Capital Repairs	50.00								
Total	1,781.09	1,155.00	0.00	0.00	0.00	0.00	0.00	1,155.00	0.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
		GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2023 Council Approved Capital	1,781.09	236.4	240.99				1,303.67	
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

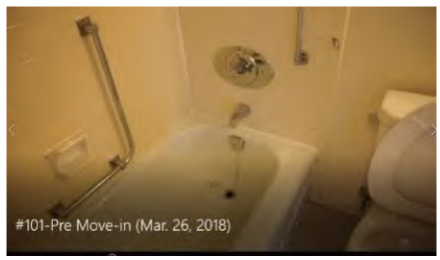
Please note that the capital budget dollars for Social Housing are mandated by Provincial legislation. This was done as part of the Provincial devolution of social housing to municipalities in 2001. Cornwall Not-for-Profit Housing capital budgets are set by the provincial funding and legislation associated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

Project Name: **BUILDING INTERIOR**

Funding: $ 215,000 Housing Services Capital Reserve Fund

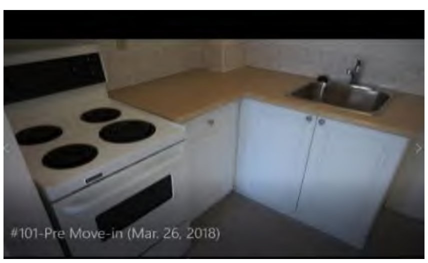
Apartment Renovations ($200,000)

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. Renovations are planned and completed across the community housing portfolio.



Appliance Replacement ($15,000)

Replace appliances as required.



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Project Name: **BUILDING EXTERIOR**

Funding: $ 140,000 Housing Services Capital Reserve Fund

Housing Inventory and Stores Outfitting ($100,000)
In an effort to improve efficiency and reduce transportation costs, Housing Services will be decentralizing its main housing repair inventory from a central location in the City of Cornwall. The Division will establish a mini-store in each building to include the common janitorial supplies, repair items needed such as plumbing, lighting, etc., and tools. To outfit the mini-stores, tools and supplies will need to be purchased as well as some construction and storage sheds may need to be purchased.

Canopy Roof Replacement – Glenview ($40,000)
The canopy roofs over some of the entry areas of our Glenview Heights Community Housing property need to be re-shingled and other roofing repairs.

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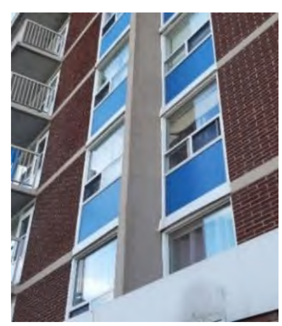
Project Name: **INFRASTRUCTURE**

Funding: **$** 800,000 Housing Services Capital Reserve Fund

Glenview Sewer Replacement ($410,000)
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 watermains are failing. The full sewer and wastewater system needs to be replaced or repaired. The entire replacement and repair will be completed in phases. Phase 1 of the project will begin in 2024. There have been delays in the engineering design impacting the completion of the project.

Electrical Panel Maintenance and Upgrade ($50,000)
In 2021, the Electrical Safety Authority (ESA) inspected the electrical equipment in our high-rise properties identifying improvements for safe operation and reduction of electrical hotspots. The ESA recommended a maintenance program to avoid full replacement and assist community housing to extend the life of existing equipment. Housing Services has been implementing this program and two buildings within the portfolio (540 Adolphus and 15 Edward) are planned for maintenance in 2024.

Winchester Water Heater Replacement ($40,000)
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%. This project has been re-planned for 2024 due to 2023 capital budget re-allocation to respond to more urgent housing repairs.



Sprinkler System Upgrade and Facilities Room ($300,000)
The water main is original galvanized pipe, and where it enters the building under the north stairwell, the pipe is in poor condition and is contained in a small crawlspace that is difficult to service. Housing Services will build a small room large enough to house the new main, fire pump, and sprinkler equipment. Our engineering consultant is reviewing and creating specifications to take to tender in 2024.

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*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 2000. Cornwall Not-for-Profit Housing capital budgets are set by the provincial funding and legislation associated with Non-Profit Social Housing.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

HOUSING SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
HOUSING SERVICES										
Building Interior	215									
Building Exterior	140									
Infrastructure	800									
Total Capital	1,155	0	0	0	0	0	0	0	0	0

Glen Stor Dun Lodge

2024 Budget Submission

The Glen Stor Dun Lodge (GSDL) is a long-term care home which is responsible for 132 beds. Several 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). A key priority of GSDL is to ensure optimized staffing and processes to deliver the highest quality of care and services to residents with an emotional-based care lens.

The Fixing Long Term Care Act (2021) has mandated targets for direct hours of care which needs to be fully phased-in by March 31, 2025. To understand this impact to the GSDL, a Service Delivery Review (SDR) was completed in 2023 to determine the appropriate staffing levels required to meet the mandated hours and other efficiencies that could be realized to improve service to residents.

The GSDL also houses an Outreach program that provides Adult Day Away Programs, 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 Residents.

Commentary / Budget Variances

Salaries and Benefits
The change in Salaries and Benefits derives from incremental and contractual wage increases. In addition, the SDR recommendations include a significant increase in employees required in addition to the current complement. These new FTEs will be phased in over the next two budget years.

Purchase of Goods
Most of the increases in this area are a direct impact from the increase in staffing and in price inflation on necessary goods (i.e.: general supplies, new equipment, replacement equipment, etc.).

Services and Rents
The significant increases in services include an increase to contracted services as recruitment is made to meet required staffing levels. In addition, there is an increase in other professional services (physiotherapy) which is reflective of the number of direct hours of care mandated by the province.

Financing LTD Principal & Interest
The purchase of a backup generator was completed in 2023. The City borrowed funds for this project in December 2023.

Financial and Transfers
The department budgeted for technological upgrades and improvement to support the SDR recommendations which will assist with direct resident care.

Contribution to Reserves
GSDL's contribution to reserves for capital requirements remains the same as in 2023 to support ongoing lifecycle capital works. The $18,000 variance is because the City was contributing to pay back the Working Reserve, which was fully repaid in 2023.

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, or CMI), of which the Lodge anticipates a 1.5% increase. As noted for 2024, GSDL will be receiving additional Ministry funding in the amount of $2.4M to continue to meet the 4 hours of care per resident, by March 2025, as well as an increase in funding for resident acuity.

Outreach Programs
The impact to this area is a direct result of the loss of funding from external agencies.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$12,248,353	$12,566,966	$13,344,627	$15,227,806	$1,883,179	14.11%
Purchase of Goods	$1,650,265	$1,536,359	$1,665,179	$1,819,567	$154,388	9.27%
Services and Rents	$810,986	$1,717,525	$728,316	$1,223,777	$495,461	68.03%
Financing LTD Principal & Interest	$0	$0	$0	$114,732	$114,732	100.00%
Financial and Transfers	$109,337	$103,361	$97,270	$238,282	$141,012	144.97%
Contribution To Reserves	$418,310	$318,310	$318,310	$300,000	($18,310)	(5.75%)
Subtotal	**$15,237,251**	**$16,242,521**	**$16,153,702**	**$18,924,164**	**$2,770,462**	**17.15%**
REVENUE						
Provincial and Federal Grants	$9,041,617	$9,476,104	$8,576,013	$10,977,146	$2,401,133	28.00%
Other Municipalities	$1,035,257	$1,014,432	$1,106,649	$1,339,932	$233,283	21.08%
Fees, Service Charges, & Misc Revenue	$3,797,261	$3,559,469	$4,406,456	$4,258,867	($147,589)	(3.35%)
Internal Revenue	$51,828	$129,216	$52,651	$164,638	$111,987	212.70%
Contribution from Reserves	$0	$150,000	$0	$0	$0	0.00%
Subtotal	**$13,925,963**	**$14,329,221**	**$14,141,769**	**$16,740,583**	**$2,598,814**	**18.38%**
NET OPERATING COST (TAXATION)	**$1,311,288**	**$1,913,300**	**$2,011,933**	**$2,183,581**	**$171,648**	**8.53%**
CAPITAL						
Gross Capital	($62,712)	$157,500	$482,000	$800,000	$318,000	65.98%
Capital Funding	$0	$0	($324,500)	($643,760)	($319,260)	98.39%
NET CAPITAL COST (TAXATION)	**($62,712)**	**$157,500**	**$157,500**	**$156,240**	**($1,260)**	**(0.80%)**
TOTAL OPERATING AND CAPITAL	**$1,248,576**	**$2,070,800**	**$2,169,433**	**$2,339,821**	**$170,388**	**7.85%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Resident Services	$411,385	$1,120,396	$1,314,372	$1,165,477	($148,895)	(11.33%)
Maintenance	$723,527	$708,133	$686,181	$854,829	$168,648	24.58%
Outreach Programs	$113,664	$242,271	$168,880	$319,515	$150,635	89.20%
TOTAL OPERATING AND CAPITAL	**$1,248,576**	**$2,070,800**	**$2,169,433**	**$2,339,821**	**$170,388**	**7.85%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

*Please note all figures are in 000s of dollars

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			2024 TAX BASE
			GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
GLEN STOR DUN LODGE									
Building Requirements - Internal	180.00	440.00	75.00	4.95				350.00	10.05
Building Requirements - External	120.00	155.00	6.80	35.71				40.00	72.49
Resident Equipment	85.00	110.00		36.30					73.70
Kitchen and Laundry Equipment	97.00	65.00	40.00					25.00	
Nursing Equipment - Electronic Door Swipes		30.00	30.00						
Total	482.00	800.00	151.80	76.96	0.00	0.00	0.00	415.00	156.24

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
		GRANTS	SDG	Financing	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2023 Council Approved Capital	482.00	50.00	67.50				207.00	157.50
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

Project Name: **BUILDING REQUIREMENTS INTERNAL**

Funding:
$ 350,000 Municipal Buildings Reserve
$ 75,000 Comprehensive Minor Capital Funding (MoHLTC)
$ 10,050 Tax Base
$ 4,950 SDG
$ 440,000

2nd Floor Repairs ($75,000)

The flooring at the Lodge requires replacing. The structural integrity of the floors is breaking down and becoming a safety issue for residents who use walkers and wheelchairs and is a tripping hazard for both residents and staff. This project is funded by the Municipal Buildings Reserve.

Spa Room Modernization – 2nd Floor ($60,000)

The Bathing and Personal Care Room (Spa) has not been updated or modernized since the date of construction and an upgrade is required. This is year 3 of a 3-year project. This project is funded by the Municipal Buildings Reserve.

Resident Room Blinds – Replacement ($60,000)

The resident room blinds require replacing due to daily wear and tear. Blinds were previously installed in 2013 and 2018. This replacement of the blinds will meet the requirements of new Ministry guidelines (i.e.: no cords). This project is funded by the Municipal Buildings Reserve.

Hallway Blinds – Replacement ($75,000)

The blinds at the end of the hallways (East and West locations) have not been replaced since the initial construction of the Lodge. Parts are difficult to replace due to the age of the blinds (requirements of new Ministry guidelines). This project is funded by the Municipal Buildings Reserve.

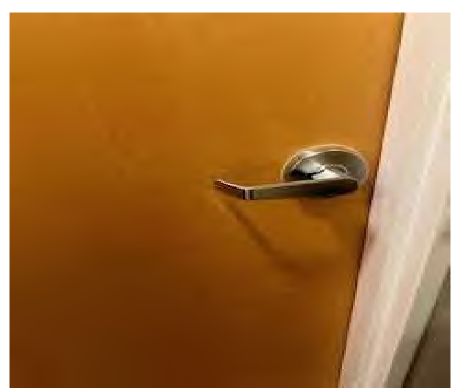
Indoor Furniture Replacement ($50,000)

The Lodge needs to replace all fabric covered furniture with vinyl or plastic materials for Infection Prevention and Control (IPAC) measures, and to meet Ministry guidelines. This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

Plumbing Retrofit ($50,000)

The plumbing at the Lodge is compromised due to the age of the building and the corrosion of the copper piping. As such, repairs are occurring more frequently. This project is funded by the Municipal Buildings Reserve.

Door Handles ($15,000)



The door handles at the Lodge require replacement to ensure they open and close properly. This is a continuation of a replacement program at the Lodge. Door handles need to be in proper working order as not to be an entrapment device to the residents. Replacement of door handles is a priority of the Ministry as well. This project is funded by the Tax Base.

Laundry HVAC – Combine Heat and Air ($25,000)

This project is to combine the heat and air systems in the laundry department so that the HVAC runs efficiently. The current system is not working optimally and requires replacement. This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

Administration Offices – Ductwork and Water-Cooled Units ($20,000)

The five administration offices do not have proper heating and cooling capabilities. Some offices run too cold or too hot. The current layout does not allow each office to have its own thermostat control unit. One temperature unit runs all 5 offices resulting in an uneven flow of heat and cold resulting in extreme temperatures (one office will be very hot while another office is freezing cold). This project is funded by the Municipal Buildings Reserve.

Gas Fired Laundry Tank ($10,000)

Per the current BCA report, the laundry tank is nearing its end-of-life cycle. As a proactive measure and to avoid disruption in laundry service, the tank replacement is required. We do not want the tank to stop functioning as this will greatly impact the ability to do laundry for the residents. This project is funded by the Municipal Buildings Reserve.

Project Name: **BUILDING REQUIREMENTS EXTERNAL**

Funding:
$ 40,000 Municipal Buildings Reserve
$ 6,800 Comprehensive Minor Capital Funding (MoHLTC)
$ 72,490 Tax Base
$ 35,710 SDG
$ 155,000

Retaining Walls ($100,000)

The retaining walls around the gardens have damage due to their age and the environment. The retaining walls along the east/north driveway also have damage. This project is funded by the Tax Base.

Exterior Insulation and Finish Systems Caping ($40,000)

The Exterior Insulation and Finish Systems (EIFS) at the Lodge requires replacement in some areas for building temperature control. This project is funded by the Municipal Buildings Reserve.

Back Garden Structures ($15,000)

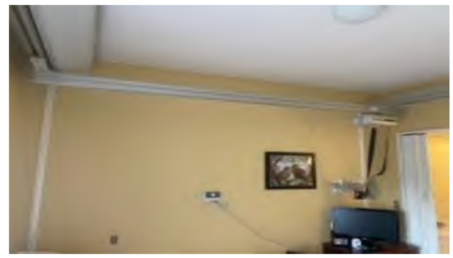
In the second-floor gardens there are wood structures for plants and shrubs which require replacing due to their age. This project is partially funded ($6,800) by Comprehensive Minor Capital Funding (MoHLTC) with the balance funded by the Tax Base.

Project Name: **RESIDENT EQUIPMENT**

Funding:
$ 73,700 Tax Base
$ 36,300 SDG
$ 110,000

Ceiling Lifts ($50,000)

As per ceiling lift replacement program, the Lodge has been adding additional ceiling lifts to our resident rooms. Currently we have 38 of the 120 rooms with lifts which are made to measure with ceiling/wall tracking and a motorized lift mechanism. We will be continuing with this program until we meet the goal of having all the rooms equipped with ceiling lifts.



Beds – Replacement Program ($50,000)

As per our bed replacement program initiated in 2017, the Lodge is replacing older model electrical beds (replacement parts are now obsolete) with new High/Low beds. These new beds are technologically advanced and help in the care of our residents.

Mattresses ($10,000)

For Infection and Prevention Control (IPAC), stained and worn-down mattresses must be discarded and replaced with new ones.

Project Name: **KITCHEN EQUIPMENT**

Funding: $ 40,000 Comprehensive Minor Capital Funding (MoHLTC)
$ 25,000 Municipal Buildings Reserve
$ 65,000

Electric Tilt Kettle ($25,000)

The tilt kettle in the kitchen is nearing its end-of-life cycle. As the tilt kettle is an essential tool for the preparation of food, replacement is required. This project is funded by the Municipal Buildings Reserve.

Remodeling Tea Room ($40,000)

The tearoom service nook, pub cooking nook, and a counter need to be replaced. Each project is original to the building requiring updates and in accordance with IPAC requirements. This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

Project Name: **NURSING EQUIPMENT – ELECTRONIC DOOR SWIPES**

Funding: $ 30,000 Comprehensive Minor Capital Funding (MoHLTC)

Currently the Spa room doors (2 on each unit, 6 in total) have a door handle which is opened by a key. The Lodge intends to replace the door handle with an electronic door swipe. The swipe will help with the ease of entry for Personal Support Workers (PSWs) while portering the residents in and out of the spas. The door swipe provides an added level of security to ensure our residents are safe (avoids the risk of entering the room if the door is not locked properly). This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033
GLEN STOR DUN LODGE

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Building Requirements										
Building Requirements Internal - Spa room modernization 2nd floor	60									
Building Requirements Internal - Resident Room Blinds - Replacement	60									
Building Requirements Internal - Hallway Blinds - Replacement	75									
Building Requirements Internal - Indoor Furniture Replacement	50		20		20		20			
Building Requirements Internal - Plumbing Retrofit	50	50	50	50						
Building Requirements Internal - Door Handles	15									
Building Requirements Internal - Laundry HVAC - Combine Heat and Air	25									
Building Requirements Internal - Administration Offices – Ductwork and Water-Cooled Units	20									
Building Requirements Internal - Gas Fired Laundry Tank	10									
Building Requirements External - Retaining Walls	100									
Building Requirements External - Exterior Insulation and Finish Systems Caping	40									
Building Requirements Externall - Back Garden Structures	15									
Building Requirements External - Interlock Brick to Porous Cement		100								
Building Requirements Internal - Wall Bumpers for All Floors		150								
Spa Room Modernization 4th floor		60								
1 Service Elevator Hydraulic Modernization		130								
Modernize Resident Room Light Fixtures		50								
Asphalt			100		250					
Outdoor Furniture Replacement				10			10			
Cement Walkway Repairs						30				
Awning - Gazebo						20				
Air Conditioning Units- Laundry Retrofit (2 into 1)							50			
Total Building Requirements	**520**	**540**	**170**	**60**	**270**	**50**	**80**	**0**	**0**	**0**
Flooring Replacement	75									
2nd floor repairs				50						
3rd floor repairs					50					
4th floor repairs						50				
Common Areas							50			
Total Flooring Replacement	**75**	**0**	**0**	**50**	**50**	**50**	**50**	**0**	**0**	**0**
Kitchen / Laundry Equipment										
Electric Tilt Kettle	25	30	45	25	25	25	25			
Remodeling Tea Room	40									
Dining Room Chairs, Tables & Furnishings				25						
Range, Oven and Open fry pot					25					
Condensers for Main Kitchen Fridge & Freezers					50					
Laundry Dryers							14			
Total Kitchen / Laundry Equipment	**65**	**30**	**45**	**50**	**100**	**25**	**39**	**0**	**0**	**0**
Nursing Equipment										
Nursing Equipment - Electronic Door Swipes	30									
Total Nursing Equipment	**30**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Resident Equipment										
Ceiling Lifts	50	30	30	30	30	30	30			
Beds – Replacement Program	50	35								
Mattresses	10	10	15	10	15	10	15			
Bath Tubs		40	40	40						
Bedroom Furniture		20		20		20				
Beauty Parlor Furnishings				10						
Total Resident Equipment	**110**	**135**	**85**	**110**	**45**	**60**	**45**	**0**	**0**	**0**
Total Capital	**800**	**705**	**300**	**270**	**465**	**185**	**214**	**0**	**0**	**0**

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Cornwall SDG Paramedic Services

2024 Budget Submission

- The provision of Ambulance Services for the area of Cornwall, Stormont, Dundas, and Glengarry.
- The provision of hospital avoidance strategies through the Community Paramedic Program.
- The provision of a Public Access Defibrillator Program for the area of Cornwall, Stormont, Dundas, and Glengarry.

Description

Paramedics are employed to provide care to injured or ill people. The level of care and acceptable response times goals are determined by council.

The Community Paramedic (CP) program utilizes paramedics to respond to people who reside within Cornwall, and SD&G to reduce the reliance on 911 for non-emergent care needs and to reduce 'off-load times' at the emergency department.

The Public Access Defibrillator (PAD) program places and maintains these life saving devices in public buildings throughout the region.

Key goals.

1. Meet legislated responsibilities under the Ambulance Act.
2. Provide education and supports to improve wellbeing in the workplace and continue improvements towards patient care.
3. Implement strategies to procure the purchase of ambulances to allow the nimble response to population pressures.
4. Maintain the current complement of Public Access Defibrillators.

Commentary

Salaries and Benefits

The 2024 budget submission reflects an increase to front line staffing in Community Paramedics, funded through the redistribution of revenues and expenses within this portfolio. The increase in Salaries and Benefits is attributed to statutory incremental and contractual increases.

Purchase of Good

Supply chain disruptions have resulted in cost increases greater than inflation. Vehicle parts' costs have increased by $20,000 or 20%, medical supplies have increased by $44,000 or 14%, and fuel expenses increased by $78,000 or 18% which makes most of the increase.

Services & Rents

Mental health and safety in the workplace will continue to be a priority requiring investment in education and support services. Our aim is to improve our employees' quality of life, while mitigating insurance expenses. Continuous improvement towards patient care is ongoing. Examples include continued commitment to Advanced Care training, Primary Care autonomous IV training, driver improvement training, and the implementation of a new dispatch triage system during 2024.

Revenue.

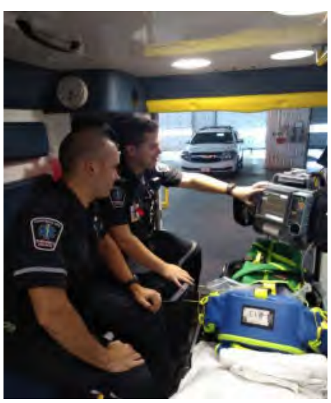
The 2024 budget assumes a 5% increase from the Ministry of Health and Long-Term Care (50/50 funding). Community Paramedics are funded in full by the Provincial Government.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$14,683,620	$15,269,603	$16,055,020	$17,433,693	$1,378,673	8.59%
Purchase of Goods	$1,176,984	$1,062,460	$1,228,820	$1,406,316	$177,496	14.44%
Services and Rents	$1,245,888	$1,167,957	$1,540,813	$1,609,282	$68,469	4.44%
Financing LTD Principal & Interest	$104,372	$0	$0	$0	$0	0.00%
Financial and Transfers	$619,100	$143,731	$154,130	$175,300	$21,170	13.74%
Contribution to Reserves	$697,980	$751,667	$902,000	$873,000	($29,000)	(3.22%)
Subtotal	**$18,527,944**	**$18,395,418**	**$19,880,783**	**$21,497,591**	**$1,616,808**	**8.13%**
REVENUE						
Provincial and Federal Grants	$9,145,622	$9,033,540	$9,536,682	$10,488,535	$951,853	9.98%
Other Municipalities	$5,962,826	$6,117,279	$6,516,686	$7,157,311	$640,625	9.83%
Fees, Service Charges, & Misc Revenue	$67,504	$52,652	$0	$0	$0	0.00%
Internal Revenue	$105,731	$61,813	$87,820	$87,820	$0	0.00%
Contribution from Reserves	$102,649	$10,000	$0	$0	$0	0.00%
Subtotal	**$15,384,332**	**$15,275,284**	**$16,141,188**	**$17,733,666**	**$1,592,478**	**9.87%**
NET OPERATING COST (TAXATION)	**$3,143,612**	**$3,120,134**	**$3,739,595**	**$3,763,925**	**$24,330**	**0.65%**
CAPITAL						
Gross Capital	$0	$0	$875,000	$1,128,000	$253,000	28.91%
Capital Funding	$0	$0	($875,000)	($1,128,000)	($253,000)	28.91%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$3,143,612**	**$3,120,134**	**$3,739,595**	**$3,763,925**	**$24,330**	**0.65%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Cornwall SDG Paramedic Services	$3,143,612	$3,120,134	$3,739,595	$3,763,925	$24,330	0.65%
Community Paramedic	$0	$0	$0	$0	$0	0.00%
TOTAL OPERATING AND CAPITAL	**$3,143,612**	**$3,120,134**	**$3,739,595**	**$3,763,925**	**$24,330**	**0.65%**



2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			2024 TAX BASE
			GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
CORNWALL SDG PARAMEDIC SERVICES									
Ambulance Replacement - Box Off and One New Ambulance	345.00	740.00						740.00	
CPR Devices	60.00	60.00						60.00	
Paramedic Response Units - Addition & Replacement	300.00	250.00						250.00	
Public Access Defibrillator Replacement	40.00	78.00						78.00	
Defibrillator Retention Bracket Replacement	60.00								
Helmet Replacement	20.00								
CADLink, Real Time Data (RTD Project)	50.00								
Total	875.00	1128.00		0.00	0.00	0.00	0.00	1128.00	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	
2023 Council Approved Capital	875.00						875.00	
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	

Project Name: **AMBULANCE REPLACEMENT – BOX OFF AND ONE NEW AMBLANCE**

Funding: $ 740,000 Land Ambulance Reserve

Ambulance replacement is scheduled on a 54-month cycle. As a cost saving initiative, the patient-compartment box of an ambulance is re-used past the 54-month replacement cycle, refurbished, and affixed to a new chassis. Each Box Off replacement reduces the cost of a new ambulance by approximately $100,000. Cornwall SDG Paramedic Services have three (3) units due for 54-month replacement in 2024.

An additional ambulance (1) will be added to the fleet to address fleet operational pressures and to allow situational staffing increases if required. A new ambulance costs approximately $260,000. Cost quotations are pending but have not been received.

Project Name: **CPR DEVICES**

Funding: $ 60,000 Land Ambulance Reserve

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. As cardiac arrest numbers rise across the country, due to an aging population and opioid overdoses, paramedics are placed at greater risk in order to perform manual chest compressions during transport to hospital. Changes in Medical direction has also increased the amount of time Paramedics are required to perform CPR in a resuscitation event.

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. The service currently has 10 of these devices, 3 more are to be added in 2024 with all ambulances being equipped with a unit by 2025.

CORNWALL SDG PARAMEDICS SERVICES

2024 Budget

Capital Project Sheet

Project Name: **PARAMEDICS RESPONSE UNITS – ADDITION AND REPLACEMENT**

Funding: $ 250,000 Land Ambulance Reserve

As growth continues within the service, an additional unit is required to provide Emergency Response. Two (2) of our existing units were slated for replacement in 2022 but have been delayed due to procurement issues. These aging units need to be replaced as maintenance costs increase and reliability decreases. We are budgeting to replace one (1) of our existing units with expectations to replace the other in 2025.

A total of two (2) Paramedic Response Units are to be purchased in 2024.

Project Name: **PUBLIC ACCESS DEFIBRILLATOR REPLACEMENT**

Funding: $ 78,000 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 patient's 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 they work as designed when needed.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

CORNWALL SDG PARAMEDIC SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Ambulance Replacement - Box Off	740	160	740	740	795	795	955	690	795	480
CPR Devices	60	60	60	60			20	20	20	20
Paramedic Response Unit Addition & Replacement	250	125		125		125	375	125	250	
Public Access Defibrillator Replacement	78	78	78	78	50	50	80	80	80	80
Ambulance Utilization Study		80								
Power Cot Replacement		30	30	30	90	90	90	30	90	
Defibrillator Replacement				450	450					
ePCR Hardware			70					70		
Defibrillator Retention Bracket Replacement							60			
Helmet Replacement										50
Total Capital	1,128	533	978	1,483	1,385	1,060	1,580	1,015	1,235	630

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2024 BUDGET SUBMISSION

PROTECTIVE SERVICES

- FIRE AND EMERGENCY MANAGEMENT SERVICES
- CORNWALL POLICE SERVICE

Cornwall
ONTARIO CANADA

Fire and Emergency Management Services

2024 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 as per incremental increases and estimated contractual obligations. Council will recall fire services increased overtime costs in 2023 to align more closely with actuals, no change is proposed for 2024 as it is in line with 2023 actuals. The Service may see two retirements in 2024 and has two additional vacancies. Replacement staff have been budgeted at a probationary firefighter's rate which partially offset the statutory wages increase. The City has budgeted for a Fire Prevention Officer which is fully recovered from SDG.

Purchase of Goods
The 2024 budget submission includes an increase in specialized parts and equipment purchases for fire vehicles fleet ($75,000). The cost of these specialized parts and equipment are required to maintain the existing fleet. We will also be updating specialized equipment to increase our response for Hazardous Material response, updating our current ice water rescue suits, and our extrication equipment.

Services and Rents
There is an increase in Service and Rents due to the hiring of consultants for the delivery of various training programs throughout the service. Per O. Reg. 343/22: *firefighter certification*, fire services are required to have all their personnel certified by 2026. This budget increase will help further close the gap in meeting the 2026 deadline.

Contribution to Reserves
A contribution of $325,000 to the Equipment and Vehicles Reserve is included in the 2024 Budget to fund future capital acquisitions.

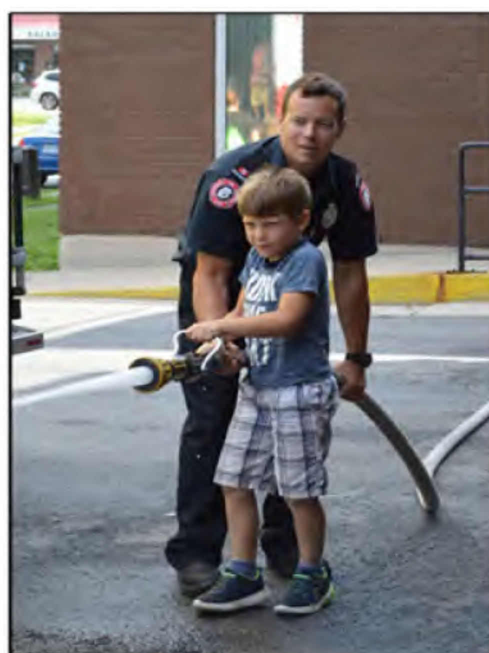
Revenue
For 2024, we have budgeted a Revenue increase to accurately reflect incomes received from the MTO for motor vehicle response on the 401 highway ($10,000). A recovery has been recognized to account for the Fire Prevention services to be provided to the SDG Counties. The City has also negotiated stand-by fees with the Counties for Hazmat and boat rescue response. Contribution from Reserves have also been increased to alleviate the purchase of new specialized equipment (accounted for in purchase of goods) and to fund the LTD for Pump 3 financed at the end of 2022.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$9,701,051	$8,953,368	$10,159,916	$10,303,382	$143,466	1.41%
Purchase of Goods	$539,849	$588,626	$516,370	$701,407	$185,037	35.83%
Services and Rents	$306,212	$339,313	$302,518	$338,639	$36,121	11.94%
Financing LTD Principal & Interest	$272,473	$228,835	$264,824	$199,373	($65,451)	(24.71%)
Financial and Transfers	$79,072	$20,808	$58,060	$68,522	$10,462	18.02%
Contribution to Reserves	$136,987	$159,766	$115,000	$500,000	$385,000	334.78%
Subtotal	**$11,035,644**	**$10,290,716**	**$11,416,688**	**$12,111,323**	**$694,635**	**6.08%**
REVENUE						
Provincial and Federal Grants	$46,175	$8,688	$2,500	$10,000	$7,500	300.00%
Other Municipalities	$0	$0	$0	$193,631	$193,631	100.00%
Fees, Service Charges, & Misc Revenue	$70,170	$124,872	$37,150	$107,500	$70,350	189.37%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$39,500	$65,000	$50,000	$343,788	$293,788	587.58%
Subtotal	**$155,845**	**$198,560**	**$89,650**	**$654,919**	**$565,269**	**630.53%**
NET OPERATING COST (TAXATION)	**$10,879,799**	**$10,092,156**	**$11,327,038**	**$11,456,404**	**$129,366**	**1.14%**
CAPITAL						
Gross Capital	$0	$18,750	$155,000	$2,575,000	$2,420,000	1561.29%
Capital Funding	$0	$0	($136,250)	($2,575,000)	($2,438,750)	1789.91%
NET CAPITAL COST (TAXATION)	**$0**	**$18,750**	**$18,750**	**$0**	**($18,750)**	**(100.00%)**
TOTAL OPERATING AND CAPITAL	**$10,879,799**	**$10,110,906**	**$11,345,788**	**$11,456,404**	**$110,616**	**0.97%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Administration/Prevention	$888,792	$1,117,173	$1,146,626	$1,531,943	$385,317	33.60%
Supression	$9,966,652	$8,954,315	$10,166,512	$9,893,494	($273,018)	(2.69%)
Emergency Management	$24,355	$39,418	$32,650	$30,967	($1,683)	(5.15%)
TOTAL OPERATING AND CAPITAL	**$10,879,799**	**$10,110,906**	**$11,345,788**	**$11,456,404**	**$110,616**	**0.97%**



2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FIRE AND EMERGENCY MANAGEMENT SERVICES								
Aerial 1 Ladder Truck		2,500.00		2,500.00				
Pick-Up Truck		75.00					75.00	
Pump 3 Equipment Purchase	80.00							
Fire Master Plan	75.00							
Total	155.00	2,575.00	0.00	2,500.00	0.00	0.00	75.00	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	
2023 Council Approved Capital	155.00			56.25		80.00	18.75
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	

Project Name: **AERIAL 1 LADDER TRUCK**

Funding: $ 2,500,000 Financing

In 2025, Aerial 1 will reach its 20-year service life. This means it will no longer be considered a rated fire apparatus when calculating the fire flows/total pump capacity for the City. Fire Underwriters Survey does not recognize the pump capacity of an apparatus over 20 years of age as part of a city's fire protection grading and subsequently, the community's fire insurance costs could increase significantly as of 2025. This current aerial was built in 2005 under the National Fire Protection Association (NFPA) standard 1901 published in 2003.

There have been several major improvements in fire engine safety and technology in the last 20 years. The edition that is current as of today was released in 2016 with a new edition release anticipated in 2024. This replacement aerial will be built to meet the newest edition of the NFPA 1901 Standard which will encompass all the current safety and operational improvements that have been developed over the past 20-year service life of the current aerial apparatus. Fire Services' request is to seek Council's approval to start the procurement of the aerial apparatus in 2024, although payment for the apparatus will not be required until delivery in 2025 or later as manufacturers are advising a 24-36 month delivery period.

Project Name: **PICK-UP TRUCK**

Funding: $ 75,000 Equipment and Vehicles Reserve

Fire Services is requesting a 1500 series pick-up truck as an addition to the fleet. Current passenger vehicles are dedicated resources to the Fire Prevention Division and Training Division. Cornwall Fire Services is moving to a new response platform seeing the Platoon Chief responding as Incident Commander to all responses. This vehicle will be outfitted with response package (emergency lights and siren) as well as towing package for hazmat and boat responses.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

FIRE SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Fleet Renewal										
Aerial 1 Ladder Truck	2,500									
Pick-Up Truck	75									
Command Vehicle (Multi Departmental Use)			750							
Pump 5					1,200					
Aerial 2									3,000	
Facilities										
Training Centre		1,100								
New HQ Furnishings		250								
Equipment										
SCBA Replacement		750								
Total Capital	2,575	2,100	750	0	1,200	0	0	0	3,000	0

Cornwall Police Service

2024 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 2024 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 103 sworn police officers, 11 special constables, 40 civilian members and 15 part-time civilian members. Service is provided 24/7 to an area of 62 square kilometers and a population of approximately 47,900 (2021).

Salaries and Benefits
Salaries and Benefits account for over 87% of the total operating budget expenditures. The 2024 budget includes additions to the staffing complement 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 $199,794 or 20.41%. This is attributed to inflation and fuel cost increases as well as the Service's modernization, which includes new equipment and an increase in software licencing fees for moving the Service to Microsoft 365.

Services and Rents
Services and rents have increased by $184,087 or 13.25%. These increases are attributed to our co-response team social worker, expansion of our Psychological Safeguarding program for all sworn members and adjustments to align with trend expenditures.

Revenue
There is an increase to revenues in 2024 resulting from additional grant funding for both provincial and local priorities. Fee revenue also contains an increase of $525,652 or 91.61% resulting from WSIB recoveries and recoveries from other police service secondments.

Capital
Net Capital has decreased by $48,400 or 56.54% and includes new enforcement equipment, NG911, and annual fleet purchase requirements. The decrease is attributed to the increase in funding from reserves.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$20,649,758	$19,881,902	$21,181,924	$22,690,902	$1,508,978	7.12%
Purchase of Goods	$838,487	$1,032,192	$979,071	$1,178,865	$199,794	20.41%
Services and Rents	$1,314,881	$1,407,375	$1,389,321	$1,573,408	$184,087	13.25%
Financing LTD Principal & Interest	$241,203	$201,003	$241,203	$0	($241,203)	(100.00%)
Financial and Transfers	$1,008	$794	$1,300	$1,300	$0	0.00%
Contribution to Reserves	$222,609	$220,000	$220,000	$460,000	$240,000	109.09%
Subtotal	**$23,267,946**	**$22,743,266**	**$24,012,819**	**$25,904,475**	**$1,891,656**	**7.88%**
REVENUE						
Provincial and Federal Grants	$1,483,965	$2,264,492	$1,418,471	$1,434,261	$15,790	1.11%
Other Municipalities	$205,800	$157,440	$209,920	$214,120	$4,200	2.00%
Fees, Service Charges, & Misc Revenue	$781,249	$1,168,418	$789,812	$1,315,464	$525,652	66.55%
Internal Revenue	($525)	($300)	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$2,470,489**	**$3,590,050**	**$2,418,203**	**$2,963,845**	**$545,642**	**22.56%**
NET OPERATING COST (TAXATION)	**$20,797,457**	**$19,153,216**	**$21,594,616**	**$22,940,630**	**$1,346,014**	**6.23%**
CAPITAL						
Gross Capital	$124,000	$85,616	$372,600	$393,700	$21,100	5.66%
Capital Funding	$0	$0	($287,000)	($356,500)	($69,500)	24.22%
NET CAPITAL COST (TAXATION)	**$124,000**	**$85,616**	**$85,600**	**$37,200**	**($48,400)**	**(56.54%)**
TOTAL OPERATING AND CAPITAL	**$20,921,457**	**$19,238,832**	**$21,680,216**	**$22,977,830**	**$1,297,614**	**5.99%**

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2024 BUDGET SUBMISSION

INFRASTRUCTURE AND MUNICIPAL WORKS

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

Cornwall
ONTARIO CANADA

Municipal Works

2024 Budget Submission

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

- MW Administration is responsible for overall management and administration of the MW Division operations as well as the Roads Division operations.
- MW Garage 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) 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 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
Salaries and Benefits have increased by $330,000 or 12.49% from 2023 due to the addition of 4 full-time positions in the Parks & Landscaping Division, incremental and contractual obligations but also due to a realignment of staff within Municipal Works. The addition of staff is a consequence of the partial return of snow clearing operations returning in-house. Part time hours have been reduced to offset some costs associated with full time positions.

Purchase of Goods
Purchase of Goods have decreased by $64,000 or 5.36%. This is attributed to savings in fuel expenses.

Services and Rents
Services and Rents have increased by $73,000 or 5.18%. This is attributed to increases in city equipment rental rates and contracted services (tree care maintenance and grass cutting services for the Parks & Landscaping Division).

Financing LTD Principal and Interest
The increase in financing (debt servicing) of $91,000 or 5.29% is due to a combination of loans coming to term and new loans starting (MW Yard Redevelopment) with higher interest rates.

Contribution to Reserves
The increase in Contribution to Reserves is for the benefit of the Equipment & Vehicle Reserve due to the increased need for the MW Fleet Renewal Program.

Revenue
The increase in internal revenue of $174,000 or 6.03% is a result of the addition of new equipment and recharges to other departments. These charges are based on departments needs, 3-year averages, and trends.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,301,267	$2,040,385	$2,638,004	$2,967,615	$329,611	12.49%
Purchase of Goods	$1,151,997	$893,863	$1,190,158	$1,126,364	($63,794)	(5.36%)
Services and Rents	$1,476,690	$1,505,262	$1,405,417	$1,478,240	$72,823	5.18%
Financing LTD Principal & Interest	$1,959,047	$1,441,084	$1,725,901	$1,817,242	$91,341	5.29%
Financial and Transfers	$12,515	$2,223	$2,290	$2,520	$230	10.04%
Contribution to Reserves	$263,705	$504,233	$450,000	$500,000	$50,000	11.11%
Subtotal	**$7,165,221**	**$6,387,050**	**$7,411,770**	**$7,891,981**	**$480,211**	**6.48%**
REVENUE						
Provincial and Federal Grants	$16,864	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$88,671	$90,934	$92,810	$34,080	($58,730)	(63.28%)
Internal Revenue	$2,815,315	$2,424,060	$2,883,491	$3,057,278	$173,787	6.03%
Contribution from Reserves	$0	$0	$0	$100,247	$100,247	100.00%
Subtotal	**$2,920,850**	**$2,514,994**	**$2,976,301**	**$3,191,605**	**$215,304**	**7.23%**
NET OPERATING COST (TAXATION)	**$4,244,371**	**$3,872,056**	**$4,435,469**	**$4,700,376**	**$264,907**	**5.97%**
CAPITAL						
Gross Capital	$454,441	$300,000	$1,198,000	$1,413,000	$215,000	17.95%
Capital Funding	$0	$0	($898,000)	($1,113,000)	($215,000)	23.94%
NET CAPITAL COST (TAXATION)	**$454,441**	**$300,000**	**$300,000**	**$300,000**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$4,698,812**	**$4,172,056**	**$4,735,469**	**$5,000,376**	**$264,907**	**5.59%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Administration	$1,696,385	$1,238,196	$1,617,153	$1,869,205	$252,052	15.59%
Parks and Landscaping	$2,997,660	$2,982,141	$2,988,889	$3,290,205	$301,316	10.08%
Garage	$4,767	($48,281)	$129,427	($159,034)	($288,461)	(222.88%)
TOTAL OPERATING AND CAPITAL	**$4,698,812**	**$4,172,056**	**$4,735,469**	**$5,000,376**	**$264,907**	**5.59%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
MUNICIPAL WORKS								
Fleet Renewal Program								
Municipal Works Fleet Renewal Program	798.00	1,013.00					1,013.00	
Mini Asphalt Paver	100.00							
Fleet Addition Program								
Compact Wheel Loader		100.00					100.00	
Parks and Landscaping								
Tree Canopy Management Program	300.00	300.00						300.00
Total	1,198.00	1,413.00	0.00	0.00	0.00	0.00	1,113.00	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	
2023 Council Approved Capital	1,198.00					898.00	300.00
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

Project Name: **MUNICIPAL WORKS FLEET RENEWAL PROGRAM**

Funding: $ 1,013,000 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: snowplow 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 Services 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 2024:

- $398,000 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. The unit will remain in service to supply the Road department with snow removal equipment.

- $95,000 is budgeted for a small dump truck 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 a heavy-duty diesel woodchipper for use by the Parks & Landscaping Department. The unit will replace a 2014 unit that has reached the end of its life cycle. The unit will remain in service as a secondary unit for clean-up from significant weather events.

- $85,000 is budgeted for a high roof service cargo van for the Housing Services Department. The unit will replace a 2012 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $85,000 is budgeted for a high roof service cargo van for use by the Facilities Department. The unit will replace a 2017 repurposed ambulance that has reached the end of its life cycle and is no longer cost efficient to continue to operate and will be sold.

- $51,000 is budgeted for an electric vehicle for use by the By-Law Department. The unit will replace a 2014 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $51,000 is budgeted for an electric vehicle for use by the By-Law Department. The unit will replace a 2014 unit that has reached the end of its life cycle and is no longer cost efficient to continue to operate and will be sold.

- $51,000 is budgeted for an electric vehicle for use by the Facilities Department. The unit will replace a 2014 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $51,000 is budgeted for an electric vehicle for use by the Paramedic Services Department. This unit will replace a 2014 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $51,000 is budgeted for an electric vehicle for use by the Housing Services Department. This is a new addition to the Housing Servies Department.

MUNICIPAL WORKS

2024 Budget

Capital Project Sheet

Project Name: **COMPACT WHEEL LOADER**

Funding: $ 100,000 Equipment and Vehicles Reserve

The Municipal Works Division is proposing to purchase a compact wheel loader which will result in various operational efficiencies. This unit will be used for a variety of applications such as snow removal in confined areas, planting and landscaping, paving, and other applications.

The low profile is optimal for loading and unloading of material and the low centre of gravity provides added stability on rough terrain. The articulated steering capabilities permit the unit to work in small spaces and has available a wide range of attachments.

The purchase of this compact wheel loader has the following additional benefits:

- Improved operational efficiencies,
- Less dependent on contractors, and
- Cost effective solution.

Project Name: **TREE CANOPY MANAGEMENT PROGRAM**

Funding: $ 300,000 Tax Base

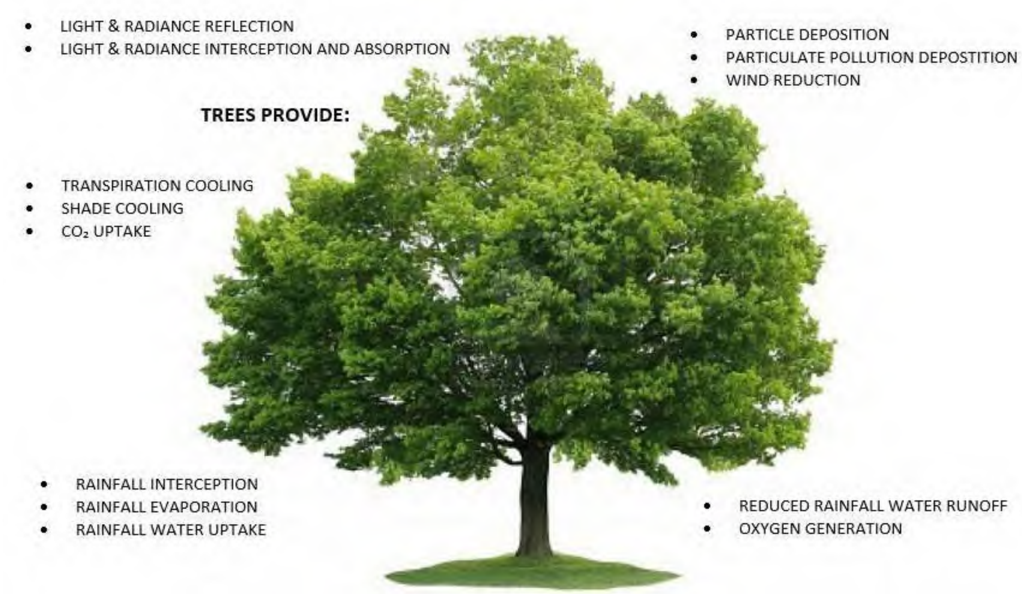
The goal of the Tree Canopy Management Program is to ensure the City of Cornwall has necessary resources to ensure the maintenance of our existing tree canopy and to encourage the expansion of the canopy throughout the entire City. It's been proven that the social and economical benefits to maintaining 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 Lumantria 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 2023, the City will have planted over 800 new trees to complement our existing tree canopy. We will continue to rebuild our Riparian areas with restoration creating a strong future for our waterways.



2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

MUNICIPAL WORKS

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
FLEET RENEWAL PROGRAM:	1,013	978	1,280	1,483	1,510	1,392	1,400	1,320	1,475	1,255
#0164 - Tandem Plow Truck with Plow Attachments										
#0101 - Small Dump Truck										
#0764 - Heavy Duty Wood Chipper										
#0082 - High Roof Service Cargo Van										
#0029 - High Roof Service Cargo Van										
#0004 - Four Door Mid Size Car (EV)										
#0012 - Four Door Mid Size Car (EV)										
#0008 - Four Door Van (EV)										
#4012 - Four Door Van (EV)										
#0020 - Compact SUV (EV) (new addition)										
FLEET ADDITION PROGRAM:										
Compact Wheel Loader	100									
MUNICIPAL WORKS:										
Municipal works Yard project		651	4,500	1,100	710	1,150				
PARKS AND LANDSCAPING:										
Tree Canopy Management Program	300	400	400	400	400	400	400	400	400	400
Total Capital	1,413	2,029	6,180	2,983	2,620	2,942	1,800	1,720	1,875	1,655

Roads Division

2024 Budget Submission

- 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; and guard rail maintenance.

- Major winter control activities include: street snow ploughing/salt application; sidewalk snow removal/salting along with Parks and Landscaping; parking lot snow ploughing/salt application; snow removal operations (downtown core areas, dead ends etc.); cold patch application (pot holes); and operation of the snow management facility.

Description

Ensure pedestrians, cyclists 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.

Commentary

Salaries and Benefits
Salaries and Benefits have increased by $198,520 or 13.17% from 2023 due to the addition of 2 full-time positions in the Roads Department, incremental and contractual obligations, and a realigning of staff within the Municipal Works. The addition in staff is due to the partial return of snow clearing operations to be undertaken in-house.

Purchase of Goods
Purchase of Goods increased by $53,075 or 4.95%. The increase is attributed to the cost of salt for winter de-icing operations.

Services and Rents
Services and Rents has increased by $68,665 or 3.17%. This is attributed to the increase in equipment rental rates for the Summer Roads and Winter Roads divisions.

Financial and Transfers
Financial Transfers see a slight increase of $790 or 13.34% due to new technologies being implemented.

Revenue
Revenue remains steady compared to 2023, with a slight increase of $2,262 or 1.02%.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,578,329	$1,553,538	$1,507,920	$1,706,440	$198,520	13.17%
Purchase of Goods	$1,038,054	$1,171,232	$1,072,875	$1,125,950	$53,075	4.95%
Services and Rents	$2,313,959	$1,894,497	$2,168,412	$2,237,077	$68,665	3.17%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$330	$1,710	$5,920	$6,710	$790	13.34%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$4,930,672**	**$4,620,977**	**$4,755,127**	**$5,076,177**	**$321,050**	**6.75%**
REVENUE						
Provincial and Federal Grants	$18,521	($1,131)	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$111,855	$66,043	$71,160	$73,422	$2,262	3.18%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$150,000	$150,000	$0	0.00%
Subtotal	**$130,376**	**$64,912**	**$221,160**	**$223,422**	**$2,262**	**1.02%**
NET OPERATING COST (TAXATION)	**$4,800,296**	**$4,556,065**	**$4,533,967**	**$4,852,755**	**$318,788**	**7.03%**
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	**$4,800,296**	**$4,556,065**	**$4,533,967**	**$4,852,755**	**$318,788**	**7.03%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Summer Control	$1,464,337	$1,415,294	$1,621,533	$1,725,332	$103,799	6.40%
Winter Control	$3,335,959	$3,140,771	$2,912,434	$3,127,423	$214,989	7.38%
TOTAL OPERATING AND CAPITAL	**$4,800,296**	**$4,556,065**	**$4,533,967**	**$4,852,755**	**$318,788**	**7.03%**

Transit Services

2024 Budget Submission

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

The Operations Division provides conventional, specialized, Community bus and Cornwall Business Park bus service. The Maintenance Division provides preventative maintenance for 15 Conventional and 10 Specialized Transit buses. Additionally, the Maintenance Division services all EMS and Police vehicles as well as the Emergency Command Centre.

Description

Cornwall Transit provides an efficient and effective transit system for citizens, including persons with disabilities.

Key Goals

1. Implement the recommendations of the Transit Master Plan proposed in 2024
2. Maintain bus fleet replacement schedule
3. Maintain and increase ridership
4. Maintain community presence through promotions
5. Continue to implement technology to improve service levels and rider experience.

Commentary

Salaries and Benefits
Salaries and Benefits represents incremental and contractual increases resulting from a new union agreement, as well additional part-time hours for bus operators and maintenance personnel.

Purchase of Goods
Purchase of Goods has increased by $20,000 or 1.81%. Buses operate on diesel fuel which has been allocated at $1.35 per litre for 2024 ($1.30 per litre in 2023). The budget for fuel has decreased by $4,500. Through utilizing three (3) Hybrid buses, consumption of fuel was reduced by 21,000 litres in 2023.

Services and Rents
Services and Rents has increased by $42,000 or 9.46%. Included in the 2024 Budget, the annual contract for snow removal has increased by $11,000. The requirements for all buses operating with advanced GPS and route sharing software has increased cell phone expenses by $10,000.

Financing LTD Principal and Interest
The cost represents the debt servicing expenses for capital expenditures partially funded by ICIP, including projects such as hybrid conventional and specialized transit buses. This funding stream reflects a partnership between the Federal government (40%), the Provincial government (33.33%) and the Municipality (26.67%). Additionally, IT Hardware/Software annual fees have increased by $19,000.

Contribution to Reserves
Contribution to Reserves has increased by $30,000 or 13.64%. The increase to Contribution to Reserves is to fund Capital projects from Reserves instead of other sources of revenue (taxes, financing).

Revenue
Conventional ridership increased in 2023 to approximately 930,000 riders, and 25,000 passengers for specialized transit service. A modest cash fare increase of 0.25 cents (from $3.00 to $3.25) is budgeted for May 1, 2024. Additionally, an increase in Charter fees is budgeted for 2024. Semester and annual College fees are also proposed to modestly increase on September 1, 2024. The Provincial government's gas tax will provide the City with approximately the same amount of funding as in 2023. The increase in Revenue is mostly attributable to an increase in passenger ridership.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$4,008,081	$4,133,366	$4,280,129	$4,809,915	$529,786	12.38%
Purchase of Goods	$1,211,273	$1,025,291	$1,108,950	$1,129,075	$20,125	1.81%
Services and Rents	$464,671	$458,590	$442,964	$484,861	$41,897	9.46%
Financing LTD Principal & Interest	$765,471	$660,165	$794,526	$805,818	$11,292	1.42%
Financial and Transfers	$119,933	$130,376	$159,000	$183,058	$24,058	15.13%
Contribution to Reserves	$166,892	$228,775	$220,000	$250,000	$30,000	13.64%
Subtotal	**$6,736,321**	**$6,636,563**	**$7,005,569**	**$7,662,727**	**$657,158**	**9.38%**
REVENUE						
Provincial and Federal Grants	$944,034	$556,768	$742,328	$752,679	$10,351	1.39%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,611,164	$1,821,539	$1,923,340	$2,089,247	$165,907	8.63%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$12,500	$12,500	$39,664	$27,164	217.31%
Subtotal	**$2,555,198**	**$2,390,807**	**$2,678,168**	**$2,881,590**	**$203,422**	**7.60%**
NET OPERATING COST (TAXATION)	**$4,181,123**	**$4,245,756**	**$4,327,401**	**$4,781,137**	**$453,736**	**10.49%**
CAPITAL						
Gross Capital	$48,989	$50,000	$1,977,300	$471,080	($1,506,220)	(76.18%)
Capital Funding	$0	$0	($1,927,300)	($321,080)	$1,606,220	(83.34%)
NET CAPITAL COST (TAXATION)	**$48,989**	**$50,000**	**$50,000**	**$150,000**	**$100,000**	**200.00%**
TOTAL OPERATING AND CAPITAL	**$4,230,112**	**$4,295,756**	**$4,377,401**	**$4,931,137**	**$553,736**	**12.65%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Operations Division	$1,619,804	$1,848,663	$1,950,669	$2,200,962	$250,293	12.83%
Maintenance Division	$2,610,308	$2,447,093	$2,426,732	$2,730,175	$303,443	12.50%
TOTAL OPERATING AND CAPITAL	**$4,230,112**	**$4,295,756**	**$4,377,401**	**$4,931,137**	**$553,736**	**12.65%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		2024 TAX BASE
			GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
TRANSIT SERVICES							
Bus Stop Improvements	51.00	321.08	176.70			144.38	
Transit Master Plan		150.00					150.00
Conventional Hybrid Bus	993.30						
Metal Siding and Garage Doors	466.00						
Bus Hoist Replacement	160.00						
Handi-Transit Software	145.00						
Micro Transit	112.00						
Transit Apron Repairs	50.00						
Total	1,977.30	471.08	176.70	0.00	0.00	144.38	150.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		TAX BASE
		GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
2023 Council Approved Capital	1,977.30	1,459.90	264.91		202.49	50.00
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			

Project Name: **BUS STOP IMPROVEMENTS**

Funding: $ 176,700 ICIP Funding – Phase # 2&3
$ 144,380 Vehicle Equipment Reserve
$ 321,080

This is Year 5 of a 6-year plan to purchase and install ten (10) bus shelters with solar lights (#1 below) and ten (10) to fifteen (15) concrete pads (#2 below). The intention of the plan is to make /improve bus stop accessibility for persons with disabilities. Presently, 74% of bus stops are considered accessible.

The Accessibility for Ontarians with Disability Act, (AODA), states that all bus stops must be accessible by the year 2025. Furthermore, all 278 bus stop signs will be replaced with "Way to Go" signs (#3 below). This plan also includes a new bus bay on Nick Kaneb Drive (#4 below). The McConnell route will be realigned extending service to Bridgewood Public School and Southbridge Long Term Care Home.

Bus Stop at St. Joseph Secondary School
This is an example of a bus stop that has a new bus shelter equipped with a solar panel, bus bay and concrete pad connecting the sidewalk to the bus stop, included in the plan.

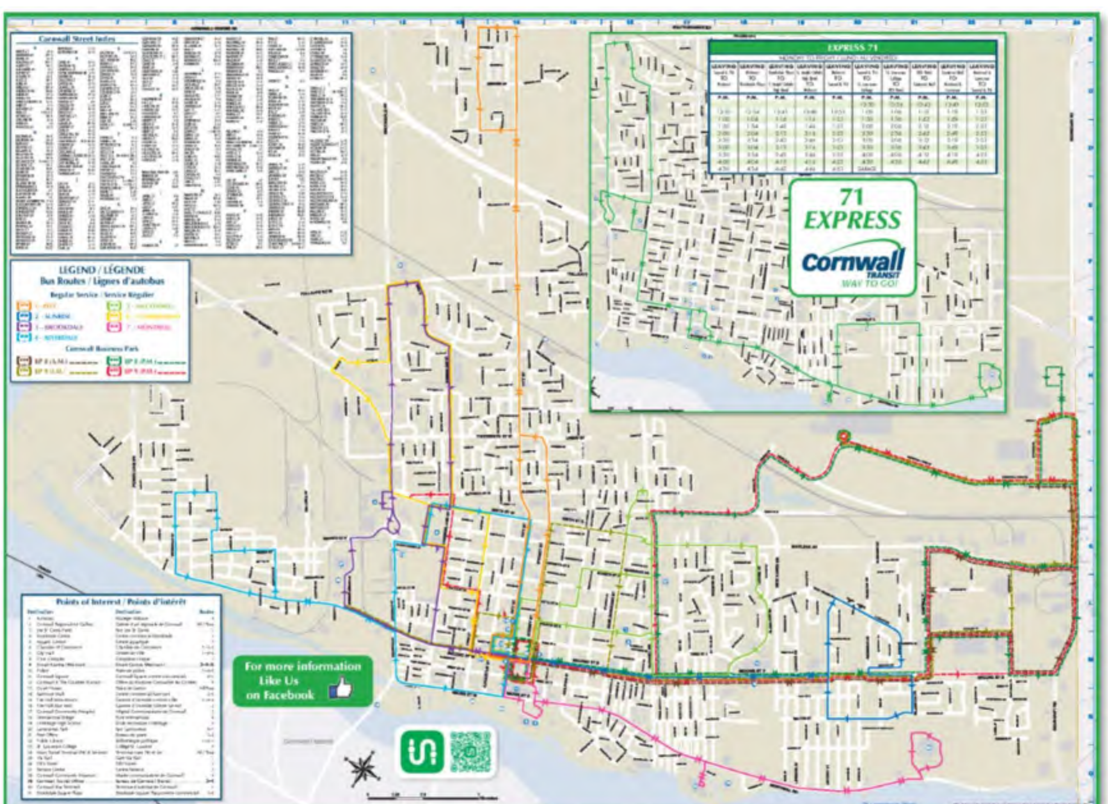
Project Name: **TRANSIT MASTER PLAN**

Funding: $ 150,000 Tax Base

In 2024, Cornwall Transit is proposing to complete an updated Transit Master Plan to find operational efficiencies while also ensuring that the structure of the transit network is aimed at maximizing the use of the system today and into the future. New technologies are changing the way people access transit systems, how they interact with conventional transit and how accessible services are managed and provided. An updated Master Plan will consider these factors which are key to expanding the growth of the passenger base and will include a review of Sunday Service. The Master Plan will examine the existing conventional system and the accessible system, both at the system level as well as the route level to examine the performance of the services and the extent in which travel demand needs are being met.

The Master Plan will include a review of the following:

- Sunday Service: Costs involved, service hours, type of service, staffing
- On Demand Service: Coverage areas, supplement to existing service, new subdivisions
- Business Park: Growth trends, projections and future development
- Realignment of Routes: Ridership or coverage-based service, connections, simplifying routes, service frequency, transfer points
- Specialized Transit: Efficiency, reliability, new technologies



2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033
TRANSIT SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Bus Stop Improvements	321	241								
Transit Master Plan	150									
Universal Washroom		70								
Sewer System			100							
Transit Building Heating/ Cooling System				50						
Conventional Hybrid Bus					2,178		1,200	1,600	1,600	1,600
Handi-Transit Buses						1,200		280	280	280
Electric Service and Panels						600				
Total Capital	471	311	100	50	2,178	1,800	1,200	1,880	1,880	1,880

Infrastructure Planning

2024 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, sewers and watermains. 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, contract administration, 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 the 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. Following Draft Plan Approval, developers enter into a Subdivision Agreement which includes review of all aspects, the 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.

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

The Infrastructure Planning Division provides engineering services, capital planning, project design and construction administration for the City's linear infrastructure, along with operation and maintenance activities for traffic flow.

This infrastructure includes watermains (272km), sewers (sanitary, combined and storm, 424km), roadways (276km), sidewalks (204km), recreational paths (44km), structures (25 bridges/large culverts, 7 pole footings, 10 retaining walls), streetlights (5,447), street signs (10,375) and traffic signals (70), which together have a replacement value of approximately $1.57B

Key Goals

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.
7. Continue to optimize traffic flow in the City while accounting for future growth.

Commentary / Budget Variances

Salaries and Benefits
There are no changes to the full-time staffing complement in the Infrastructure Planning Division from 2023 to 2024. There has been an increase in Salaries and Benefits of $218,403 or 10.10% from 2023 due to incremental and contractual obligations. As well, in 2023 some positions were only budgeted for 3/4 of a year due to known vacancies.

Purchase of Goods
Purchase of Goods increased by $52,580 or 11.94%. This is primarily attributed to the addition of the traffic calming materials, to be purchased under the new Traffic Calming Budget.

Services and Rents
Services and Rents have increased by $23,444 or 2.84%. This is attributed to an increase in the repair and maintenance contracts for Traffic Control Signal Maintenance.

Financing LTD Principal & Interest
Principal and interest charges have decreased marginally in relation to capital projects that were funded through debt, as loans for projects are progressively paid back.

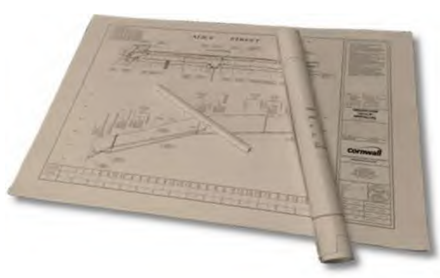
Revenue
Revenues are primarily derived from internal design and construction management fees charged to capital projects. There is an increase in revenue related to increasing design and construction management fees to be consistent with industry standards.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,886,615	$1,885,856	$2,161,851	$2,380,254	$218,403	10.10%
Purchase of Goods	$403,142	$319,006	$440,500	$493,080	$52,580	11.94%
Services and Rents	$759,397	$504,288	$824,685	$848,129	$23,444	2.84%
Financing LTD Principal & Interest	$1,078,416	$809,929	$1,031,614	$949,149	($82,465)	(7.99%)
Financial and Transfers	$60,522	$65,694	$54,520	$57,700	$3,180	5.83%
Contribution to Reserves	$94,856	$252,342	$91,453	$0	($91,453)	(100.00%)
Subtotal	**$4,282,948**	**$3,837,115**	**$4,604,623**	**$4,728,312**	**$123,689**	**2.69%**
REVENUE						
Provincial and Federal Grants	$203,788	$84,973	$113,298	$113,298	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,308,307	$1,672,645	$1,367,500	$1,458,525	$91,025	6.66%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$1,512,095**	**$1,757,618**	**$1,480,798**	**$1,571,823**	**$91,025**	**6.15%**
NET OPERATING COST (TAXATION)	**$2,770,853**	**$2,079,497**	**$3,123,825**	**$3,156,489**	**$32,664**	**1.05%**
CAPITAL						
Gross Capital	$142,440	$0	$21,962,000	$9,955,000	($12,007,000)	(54.67%)
Capital Funding	$0	$0	($21,962,000)	($9,955,000)	$12,007,000	(54.67%)
NET CAPITAL COST (TAXATION)	**$142,440**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$2,913,293**	**$2,079,497**	**$3,123,825**	**$3,156,489**	**$32,664**	**1.05%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Administration	$1,006,852	$834,048	$951,008	$879,226	($71,782)	(7.55%)
Design and Construction	($60,782)	($419,405)	($142)	($43,493)	($43,351)	(30528.87%)
Subdivisions and Approvals	($16,964)	$18,757	($8,037)	($6,843)	$1,194	14.86%
Traffic Flow Maintenance	$1,984,187	$1,646,097	$2,180,996	$2,327,599	$146,603	6.72%
TOTAL OPERATING AND CAPITAL	**$2,913,293**	**$2,079,497**	**$3,123,825**	**$3,156,489**	**$32,664**	**1.05%**



2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING GRANTS	EXTERNAL FUNDING FINANCING	RESERVES DEV. CHARGES	RESERVES CCBF RESERVE	RESERVES SPECIFIC RESERVE	2024 TAX BASE
INFRASTRUCTURE PLANNING								
Road Network								
Asphalt Resurfacing on Various City Streets	4,672.00	5,900.00	5,344.77			555.23		
2024 Projects								
1. Vincent Massey Dr from Cornwall Centre Rd to Power Dam Dr								
2. Cornwall Centre Rd from Brookdale Ave to Highway 138								
3. Grant Ave from Power Dam Dr to Riverdale Ave								
4. Riverdale Ave from Sugar Stick Dr to Grant Ave								
5. Robertson Dr from Leonard Ave to Second St W								
6. Bedford St from Eighth St W to Ninth St W								
7. Lawrence Ave from First St E to Second St E								
8. First St E from Marlborough St to Lawrence Ave								
9. Bergin Ave from Race St to Water St								
10. Walton St from Guy St to Carleton St								
11. Guy St from Easton Ave to Walton St								
Transportation Capacity								
Marleau Avenue Reconstruction and Widening - Stage 2, Phase 2 - Alice St to Nick Kaneb Dr		2,000.00			1,586.50	413.50		
Nick Kaneb Dr. Extension - Industrial Park Dr. to Tollgate Rd.	15,000.00							
Intersections								
Centretown - Water St. & Montreal Rd Intersections	30.00	30.00				30.00		
Structures								
Culvert Replacement - Fly Creek at Boundary Rd.	500.00	400.00				400.00		
Small Diameter Culvert Rehabilitation	100.00	100.00					100.00	
Active Transportation (Sidewalk Infrastructure)	360.00	360.00			39.20	320.80		
Queen St from Wallrich Av to Shirley Av								
Active Transportation (Bicycle Infrastructure)	560.00	440.00			43.00	395.00	2.00	
Various Locations								
Misc								
Pedestrian Corridor and Streetscaping, Pitt St. to St. Johns Lane	100.00							
Multi-Service UAV	75.00							
TRAFFIC, SIGNALS AND STREET LIGHTING								
Road Safety Master Plan		200.00					200.00	
Traffic Signal Upgrades	400.00	400.00				400.00		
Second St and Augustus St.								
Thirteenth St and Cumberland St								
Street Lighting								
Pole Replacement Program	165.00	125.00					125.00	
Total	21,962.00	9,955.00	5,344.77	0.00	1,668.70	2,514.53	427.00	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING GRANTS	EXTERNAL FUNDING FINANCING	RESERVES DEV. CHARGES	RESERVES CCBF RESERVE	RESERVES SPECIFIC RESERVE	TAX BASE
2023 Council Approved Capital	21,962.00	4,246.00	-	-	1,830.00	15,886.00	-
2022 Council Approved Capital	10,305.00	4,074.00	1,630.00	-	4,340.00	246.00	15.00
2021 Council Approved Capital	8,630.00	1,572.00	2,755.00	745.00	3,298.00	160.00	100.00
2020 Council Approved Capital	8,815.00	3,590.00	600.00	131.50	4,370.00	293.50	230.00
2019 Council Approved Capital	7,113.60	884.00	1,056.50	1,643.50	2,860.00	124.60	545.00

Project Name: **ASPHALT RESURFACING ON VARIOUS CITY STREETS**

Funding:

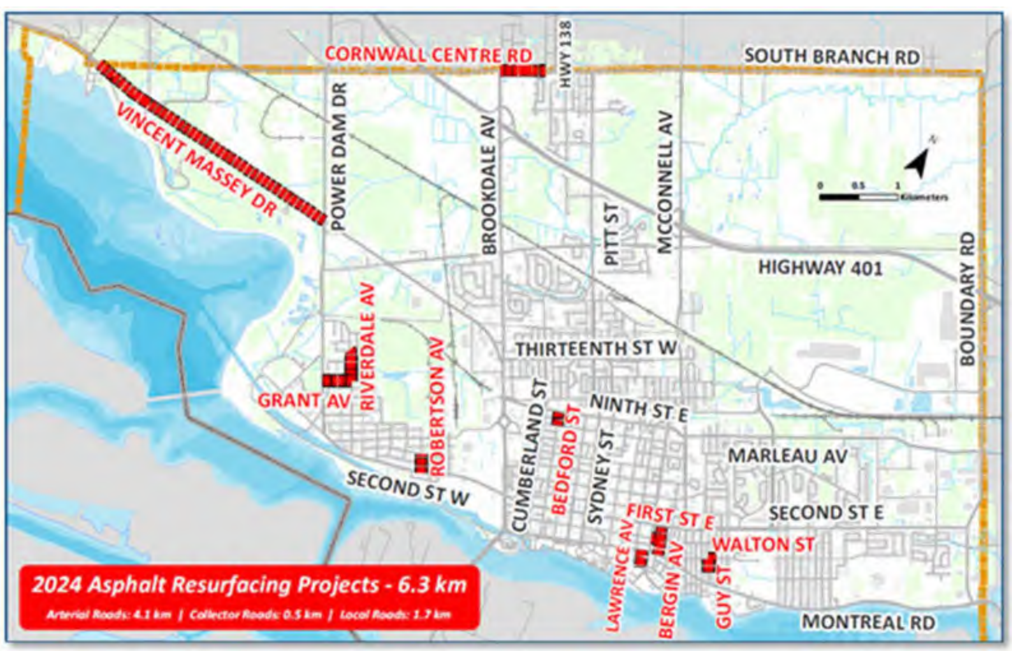
$ 4,392,772 OCIF Formula Component
$ 952,000 Connecting Links
$ 555,228 Canada Community Building Fund Reserve (CCBF)
$ 5,900,000

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 Municipal Works maintenance personnel, buried infrastructure, as well as public sentiment must also be considered and factored into the decision making for pavement renewal.



Project Name: **MARLEAU AVENUE RECONSTRUCTION AND WIDENING - STAGE 2: PHASE 2**

Funding:
$ 1,586,500 Development Charges
$ 413,500 Canada Community Building Fund Reserve (CCBF)
$ 2,000,000

Marleau Avenue is a critical east/west link in the City of Cornwall's transportation network. Previous City transportation and infrastructure studies have identified the need for expansion, based on capacity and operational issues. An Environmental Assessment (EA) was completed in 2012 to widen Marleau Avenue in order to accommodate increasing traffic volumes, turning movements and active transportation needs. The segment reviewed from Marlborough Street to Glenview Boulevard, accommodates in the order of 10,000 to 17,000 vehicles per day (VPD) – traffic levels which typically warrant a 4-lane roadway. The objective of the Municipal Class EA was to validate the need for capacity and operational improvements and develop a Recommended Plan which satisfied mobility needs in the study area for all modes of travel including bicycles, pedestrians, trucks and transit.

The purpose of the EA was to determine the Recommended Plan for Marleau Avenue that would:

1) Address current and projected capacity; and
2) Improve roadway operations and safety by incorporating required improvements such as turning lanes, pedestrian facilities, and transit facilities.

The EA proposed the following project staging for the project:

Stage 1 – Reconstruction from Marlborough Street to Alice Street (Completed in 2017)
Stage 2 – Reconstruction from Alice Street to Iroquois Drive (now to Nick Kaneb Drive)
Stage 3 – Reconstruction from Iroquois Drive (now Nick Kaneb Drive) to Glenview Boulevard

Stage 2 was proposed as a multi-year project which began in 2020. The project phasing is as follows:

Phase 1 – Engineering Detailed Design, Property Acquisitions, Utility Coordination – 2020 to 2024
Phase 2 – Home Relocations (where possible) and Demolition (if necessary) – 2024
Phase 3 – Marleau Avenue Reconstruction from Alice Street to Nick Kaneb Drive – 2025

The project extents indicated in the EA for Stage 2 have been revised to include the reconstruction of Marleau Avenue from Alice Street to Nick Kaneb Drive, in lieu of Iroquois Drive. The extents of Stage 2 were revised following the extension of Nick Kaneb Drive from Marleau Avenue to Tenth Street East/Virginia Drive, which provides a suitable traffic detour for the future widening of Marleau Avenue which is to continue easterly to Glenview Boulevard.

The $2M included in the 2024 Budget will fund the home relocations (where possible) and demolition (if necessary) as part of the Phase 2 scope of work. The RFP for engineering and design for the roadway has been awarded, with the reconstruction planned from Alice Street to Nick Kaneb Drive in 2025.

Project Name: **CENTRETOWN - WATER STREET AND MONTREAL ROAD INTERSECTIONS**

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

$ 150,000 budgeted in previous years

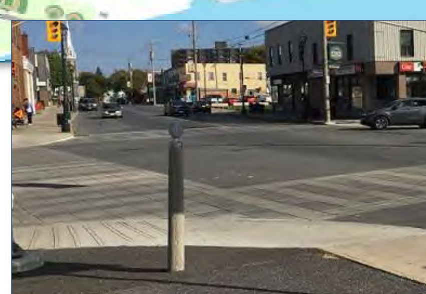
Heart of the City (HOTC) has initiated a Centretown Streetscape Revitalization Strategy and Implementation Plan, with assistance from EDA Collaboration Inc. together with Sierra Planning and Management. The objective of the plan is to provide aesthetic and functional links between Le Village and the 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 26, 2012, meeting.

Inclusion of this project in the 2024 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 2024, the City will continue to contribute to this account in order to fund future crosswalks along the Water Street and Montreal Road corridor.

In 2025/2026, the City intends to complete asphalt resurfacing on Montreal Road which will include sidewalk replacement, lighting improvements, etc., in the Le Village District from Marlborough Street to St. Felix Street. As part of the project, interlock crosswalks will be installed at both the McConnell Avenue and Belmont Street intersections. In 2025, the funds accumulated in this account will be used to fund the interlock crosswalk component of the project.



Project Name: **CULVERT REPLACEMENT - FLY CREEK AT BOUNDARY ROAD**

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

$ 500,000 budgeted in previous years

Biannual structure inspections are undertaken to evaluate the condition of bridges, large culverts, and retaining walls. The Fly Creek Drain at Boundary Road 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 Road 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. In the 2023 budget, $500K was allocated towards the project. It is proposed to allocate $400K towards the project in 2024, for a total project budget of $900K. The construction of the repairs or culvert replacement is scheduled for 2024.

Project Name: **SMALL DIAMETER CULVERT REHABILITATION**

Funding: $ 100,000 Road Infrastructure Reserve

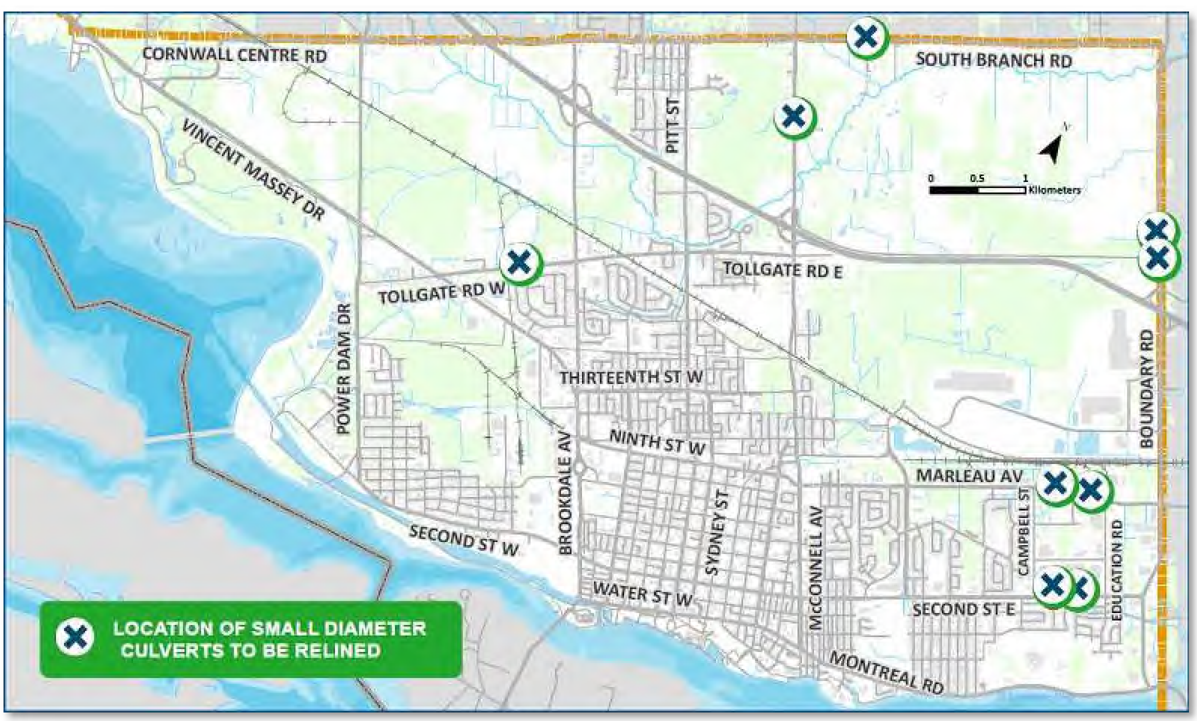
$ 68,000 balance from previous years

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

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

The small diameter culvert rehabilitation priorities are as follows:

1. Pipe 9643 - 600mm diameter CSP culvert – Marleau Avenue (Relining)
2. Pipe 10839 - 600mm diameter CSP culvert – Marleau Avenue (Relining)
3. Pipe 10842 – 600mm diameter CSP culvert – South Branch Rd. (Relining)
4. Pipe 2330 – 600mm diameter CSP culvert - Boundary Rd (Relining)
5. Pipe 4672 –1390x970mm diameter CSP culvert - Second St E (Relining)
6. Pipe 10595 – 1000mm diameter CSP culvert – Second St E (Relining)
7. Pipe 5661 - 1200mm diameter CSP culvert – Boundary (Relining)
8. Pipe 10592 –750mm diameter CSP culvert – Tollgate (Relining)
9. Pipe 8229 – 600mm diameter CSP culvert – McConnell Av (Relining)



Project Name: **ACTIVE TRANSPORTATION – SIDEWALKS**

Funding: $ 320,800 Canada Community Building Fund Reserve (CCBF)
$ 39,200 Development Charges
$ 360,000

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 project is proposed for 2024:

- **New Sidewalk** – Queen Street from Wallrich Avenue to Shirley Avenue ($360K)

Project Name: **ACTIVE TRANSPORTATION – BICYCLE INFRASTRUCTURE**

Funding:
$ 395,000 Canada Community Building Fund Reserve (CCBF)
$ 43,000 Development Charges
$ 2,000 Road Infrastructure Reserve
$ 440,000

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 new bicycle lanes on Vincent Massey Drive from Power Dam Drive to West Limits is proposed for 2024. This work will be completed in conjunction with the resurfacing of Vincent Massey Drive. The addition of the bicycle lanes on Vincent Massey Drive will be funded from CCBF.

As part of the multi-year project to construct a new recreational path along the South Branch of the Raisin River (SBRR), the archaeological assessment and geotechnical investigation are planned to take place in 2024.

- **New Bicycle Lanes** – Vincent Massy Drive from Power Dam Drive to West Limits ($395K)
- **New Off-Road Recreational Path (Multi-Year Project)** – Edgar St. to Brookdale Av. ($45K)
  Funding to be allocated to archaeological assessment and geotechnical investigation.

Project Name: **ROAD SAFETY MASTER PLAN**

Funding: $ 200,000 Road Infrastructure Reserve

The ultimate goal for all streets is to ensure the safe and efficient movement of people and goods. Traffic calming measures are tools that can be used to retrofit existing streets, to improve the quality of life for residents by reducing high travel speeds and unmerited high volumes.

At the July 10, 2023 Council Meeting, Council endorsed the recommendation that Administration propose to include a City-Wide Road Safety Master Plan (RSMP) in the 2024 Capital Budget to identify areas of concern, propose interim measures for traffic calming to be addressed through the operating budget, develop long-term community minded plans, and propose environmental design features that can be included with road construction projects.

For 2024, it is proposed that an RSMP be completed. A Traffic Engineering Consultant will be retained to complete the RSMP. The RSMP will review traffic safety and traffic calming in a holistic approach. The RSMP is proposed to review the City in its entirety, identify areas of concerns, and provide data driven, community-minded traffic safety and traffic calming solutions. It will review speed limits, long-term and short-term traffic calming solutions, and environmental features that can be incorporated in City road construction projects. Furthermore, it will provide recommendations, as to when and where traffic calming measures should be implemented and provide a warrants structure to equitably assess and address requests from residents.

The RSMP will provide Administration with a road map and a data driven strategy to increase traffic safety from a global perspective, allowing resources to be used more efficiently, and serve as a valuable tool to make informed decisions and include permanent traffic calming measures into future roadway designs and construction projects.

Project Name: **TRAFFIC SIGNAL UPGRADES**

Funding: $ 400,000 Canadian Community Building Fund Reserve (CCBF)

The City currently operates and maintains 70 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 2024:

- Second St & Augustus St ($200K)
- Thirteenth St & Cumberland St ($200K)

The existing traffic signals at the intersection of Second Street and Augustus Street were constructed in 1975 and have reached the end of their expected service life. Similarly, the existing traffic signals at the intersection of Thirteenth Street and Cumberland Street were constructed in 1978 and are in need of replacement to meet present-day standards.

Thirteenth St. & Cumberland St. Intersection

Project Name: **POLE REPLACEMENT PROGRAM**

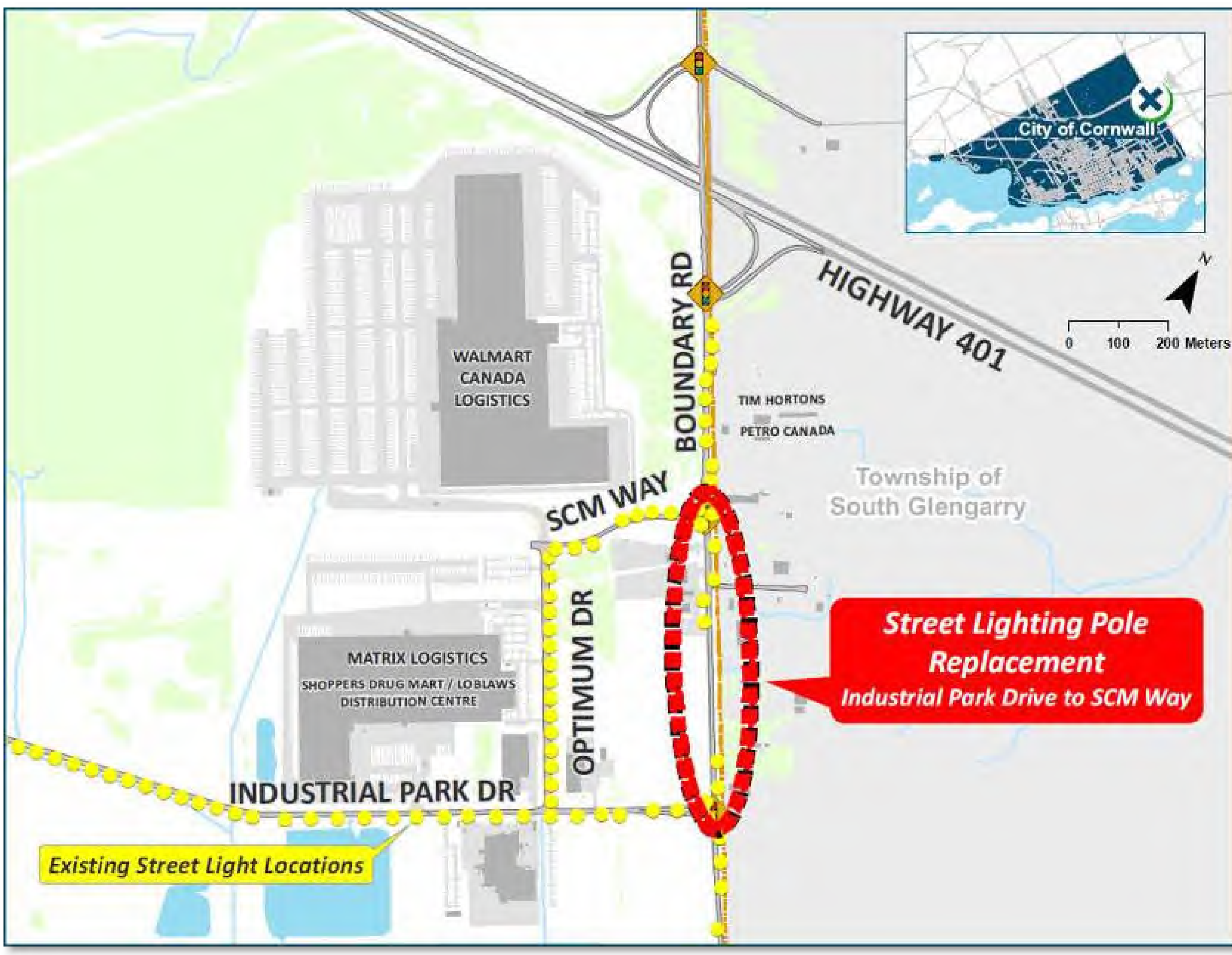
Funding: $ 125,000 Road Infrastructure Reserve

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 2024:

- Boundary Road from Industrial Park Drive to SCM Way

The existing streetlighting poles on this section of Boundary Road are aged and in need of replacement. Additionally, new poles will be installed to address insufficient street lighting in the road corridor.



2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

ROADWAYS AND STRUCTURES

	LOCATION	FROM	TO	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	ROAD NETWORK												
1	Asphalt Resurfacing	Various Locations		5,900	5,550	5,625	5,625	5,700	5,700	5,775	5,775	5,800	5,800
2	Marlborough St. (EA)	Ninth St.	Eleventh St.		100	1,500							
3	Transportation Master Plan					300							
4	Bicycle and Pedestrian Master Plan					150							
	TRANSPORTATION CAPACITY												
1	Marleau Ave/Ninth St. Upgrade - Stg 2	Alice St.	Nick Kaneb Dr.	2,000	5,000								
2	Brookdale Ave/CN - Connect. Link EA	Tollgate Rd.	Cornwall Centre Rd.		200			5,000	5,000	10,000	10,000		
3	Brookdale Ave - 7th St. to 14th St. - EA	Seventh St.	Fourteenth St.		500	3,000	4,000						
4	Marleau Ave/Ninth St. Upgrade - Stg 3	Nick Kaneb Dr.	Campbell St.				5,000						
5	Pitt St. Widening & Env. Assessment	Thirteenth St.	Tollgate Rd.				5,000						
	INTERSECTIONS												
1	Centretown - Water St./Montreal Rd Intersections			30	30	30	30	30	30	30	30	30	30
	STRUCTURES												
1	Fly Creek at Boundary Road (B18)			400									
2	Small Diameter Culvert Rehabilitation			100	100	100	100	100	100	100	100	100	100
3	Boundary / CNR - EA / Land for Overpass / Construction				300	2,400	2,400	2,400					
4	Lock 19 (Mid Segment) (B22)				600								
5	Boundary Road at Grant's Corners Bridge Rehabilitation					1,000							
6	Structure Rehabilitiation					600	600	650	650	700	700	700	700
	ACTIVE TRANSPORTATION												
1	Sidewalk Infrastructure (***SEE APPENDIX "A" FOR LIST***)			360	360	380	380	400	400	400	420	420	420
2	Bicycle Infrastructure (***SEE APPENDIX "B" FOR LIST***)			440	460	460	460	480	500	500	520	520	520
	TRAFFIC, SIGNALS AND STREET LIGHTING												
	Road Safety Master Plan			200									
	TRAFFIC SIGNAL UPGRADES			400	400	400	400	450	450	450	500	500	550
	Second Street and Augustus Street												
	Thirteenth Street and Cumberland Street												
	STREETLIGHTING												
	Pole Replacement Program - Boundary Road	Industrial Park Dr.	SCM Way	125	125	150	150	155	155	160	160	165	165
	Montreal Rd./Conduits	Alice St.	Marlborough St.		375								
	Total Capital			9,955	14,100	16,095	24,145	15,365	12,985	18,115	18,205	8,235	8,285

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

ACTIVE TRANSPORTATION (Sidewalk Infrastructure) "APPENDIX A"

	LOCATION	SIDE	FROM	TO	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	Queen St.	S	Wallrich Av	Shirley Av	360									
2	Queen St.	S	Shirley Av	Second St.		360								
3	Fatima St.		Twelfth St.	Thirteenth St.			90							
4	Twelfth St.		Brookdale Av.	Fatima St.			110							
5	Twelfth St.		Fatima St	Cumberland St.			100							
6	Cobble Hill Rd.	N	Brookdale Av.	Meadowvale Cr.			80							
7	Hoople St.		Leonard Av.	Queen St.				130						
8	Tenth St.	N	Sydney St.	Adolphus St.				130						
9	Ross Ave.	N	Cornwall Centre Rd.	McKenzie St.				120						
10	Cline Ave.		Meadowvale Cr.	Cumberland St.					140					
11	Joyce St.		Riverdale Av.	Pescod Av.					150					
12	Joyce St.		Pescod Av.	Surgenor St.					110					
13	Balmoral / Station Rd.		Pitt St.	CNR Station						150				
14	Adolphus St.		Tenth St.	Eleventh St.						140				
15	Third St.	S	Sydney St.	Amelia St.						110				
16	McKenzie St.		Ross Av.	Pitt St.							80			
17	Meadowvale Cres	N	Cline Av.	Brookdale St.							100			
18	TBD Masterplan										220	420	420	420
	SIDEWALKS SUBTOTAL				360	360	380	380	400	400	400	420	420	420

APPENDIX "A"

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

ACTIVE TRANSPORTATION (Bicycle Infrastructure) "APPENDIX B"

	LOCATION	FROM	TO	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
1	Vincent Massey Dr.	Cornwall Centre Rd.	City Limits	395									
2	Off Road Rec Path	Edgard St	Brookdale Av	45	460								
3	Off Road Rec Path	Leitch Dr	Beach Av.			135							
4	Off Road Rec Path	McDonell Cr	Anderson Dr.			150							
5	Off Road Rec Path	Jase St.	Campbell St.			175							
6	Power Dam Dr.	Tollgate Rd.	Vincent Massey Dr.				195						
7	McConnell Av.	Hwy 401	South Branch Rd.				265						
8	Tollgate Rd.	Vincent Massey Dr.	Power Dam Dr.					210					
9	Cornwall Centre Rd.	Brookdale Av.	Hwy 138					270					
10	Vincent Massey Dr.	Fourteenth St.	Brookdale Av.						190				
11	Vincent Massy Dr.	Cornwall Centre Rd.	Power Dam Dr.						130				
12	South Branch Rd.	Pitt St.	McConnell Av.						180				
13	South Branch Rd.	McConnell Av	City Limits							500			
14	Power Dam Dr.	Tollgate Rd.	Bicycle Path Crossing								90		
15	TBD Master Plan										430	520	520
	BICYCLE INFRASTRUCTURE SUBTOTAL			440	460	460	460	480	500	500	520	520	520

APPENDIX "B"

Waste Management Services

2024 Budget Submission

The City of Cornwall's Waste Management Division currently oversees one open-landfill, two closed-landfill sites, a material recovery facility, a composting facility, and a hazardous waste facility. 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, landfill scale house operations, leaf and yard waste collection, and the household special waste depot. Waste Management ensures the operation and maintenance of the landfill gas and leachate collection systems for the landfill sites. The department plans and provides new waste reduction/diversion programs in order to meet Municipal and Provincial objectives, such as the kitchen waste organics collection that will be implemented in 2025, 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
The increase in Salaries and Benefits is related to contractual annual wage increases and to the addition of an Operations Coordinator, which replaced an accommodation position within the Waste Management Department. The total increase is $28,132 or 3.96%.

Purchase of Goods
Budget for public relations and events organized by the Sustanability Project Coordinator has been reduced in 2024, based on the 2023 actual spendings. Sustainability projects include Eco Day, Earth Week, Circular Economy Month, Litter Cleanups, Youth Climate Action Group, Sustainability Awareness Videos and Online Materials, etc. Landfill site electricity costs were reduced to reflect 2023 actuals as well. The total decrease for Purchase of Goods is $14,290 or 8.58%.

Services and Rents
There is a $479,000 increase or 8.36% 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 Household Hazardous Waste Depot operational hours on Saturday were extended from a half-day to a full-day to better serve the community and further promote the proper disposal of hazardous materials.

Financial and Transfers
Financial and Transfers has increased by $40,000 or 11.69%. This is mostly attributed to the transfer payments made to other municipalities as their revenue share for recycled materials.

Contribution to Reserves
In 2024, Contributions to Reserves was not increased for costs related to the Closure/Post Closure Liability. The 2024 scheduled additional contribution of $400,000 was removed due to budgetary constraints.

Revenue
The 2024 budget includes a $684,000 or 14.35% increase in revenue which includes landfill tipping fees based on historical averages as well as the increased tipping fees for Industrial, Commerical and Institutional (IC&I) waste generators from $125 to $164 per tonne effective as of January 1, 2024. 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 $200,000 for the sale of recycled materials is budgeted for 2024. There is also a $74,000 increase in revenue from the provincial blue box program resource recovery funding structure.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$595,023	$660,856	$709,520	$737,652	$28,132	3.96%
Purchase of Goods	$122,294	$70,571	$166,490	$152,200	($14,290)	(8.58%)
Services and Rents	$5,825,625	$4,974,016	$5,742,689	$6,222,513	$479,824	8.36%
Financing LTD Principal & Interest	$128,474	$107,062	$128,474	$128,474	$0	0.00%
Financial and Transfers	$523,483	$285,328	$343,330	$383,449	$40,119	11.69%
Contribution to Reserves	$1,320,000	$920,000	$920,000	$920,000	$0	0.00%
Subtotal	**$8,514,899**	**$7,017,833**	**$8,010,503**	**$8,544,288**	**$533,785**	**6.66%**
REVENUE						
Provincial and Federal Grants	$651,592	$335,318	$634,632	$709,258	$74,626	11.76%
Other Municipalities	$740,941	$693,988	$820,000	$930,000	$110,000	13.41%
Fees, Service Charges, & Misc Revenue	$3,830,035	$2,881,449	$3,315,800	$3,815,800	$500,000	15.08%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$5,222,568**	**$3,910,755**	**$4,770,432**	**$5,455,058**	**$684,626**	**14.35%**
NET OPERATING COST (TAXATION)	**$3,292,331**	**$3,107,078**	**$3,240,071**	**$3,089,230**	**($150,841)**	**(4.66%)**
CAPITAL						
Gross Capital	$50,000	$0	$600,000	$2,570,000	$1,970,000	328.33%
Capital Funding	$0	$0	($600,000)	($2,450,000)	($1,850,000)	308.33%
NET CAPITAL COST (TAXATION)	**$50,000**	**$0**	**$0**	**$120,000**	**$120,000**	**100.00%**
TOTAL OPERATING AND CAPITAL	**$3,342,331**	**$3,107,078**	**$3,240,071**	**$3,209,230**	**($30,841)**	**(0.95%)**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Waste Management Administration	$499,642	$426,575	$449,820	$470,942	$21,122	4.70%
Landfill Operations	$604,239	$636,542	$789,952	$792,437	$2,485	0.31%
Collection and Disposal	($32,740)	$148,191	$173,084	$262,542	$89,458	51.68%
Recycling	$2,271,190	$1,895,770	$1,827,215	$1,683,309	($143,906)	(7.88%)
TOTAL OPERATING AND CAPITAL	**$3,342,331**	**$3,107,078**	**$3,240,071**	**$3,209,230**	**($30,841)**	**(0.95%)**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
WASTE MANAGEMENT SERVICES								
Leachate and Gas Collection System Upgrades	300.00	150.00					150.00	
Alternate Disposal Environmental Compliance Approval	100.00	100.00					100.00	
Organics Source Separation Program - Receiving Facility		1,000.00		577.50	422.50			
Organics Source Separation Program - Green Bins		1,200.00					1,200.00	
Climate Adaptation Plan		120.00						120.00
Organics Source Separation Program	200.00							
Total	600.00	2,570.00	0.00	577.50	422.50	0.00	1,450.00	120.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2023 Council Approved Capital	600.00					600.00	
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

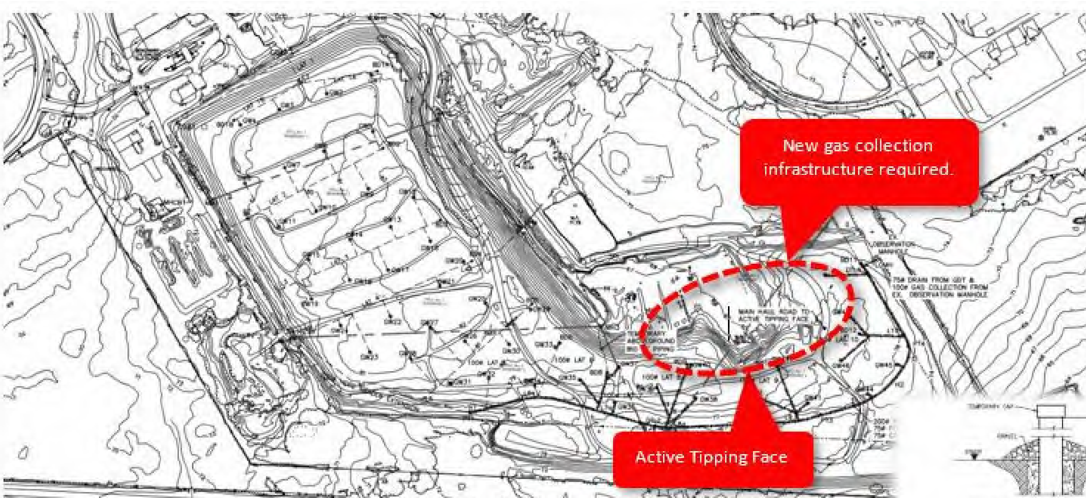
Project Name: **LEACHATE AND GAS COLLECTION SYSTEM UPGRADES**

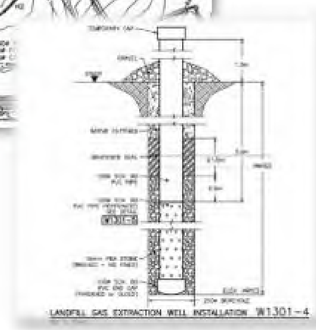
Funding: $ 150,000 Waste Management Reserve (Disposal)

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 2,590,000m^3/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.

A consultant has been procured and is currently undertaking the design phase with the anticipation that the construction portion of the project will be completed in 2024.





Project Name: **ALTERNATE DISPOSAL ENVIRONMENTAL COMPLIANCE APPROVAL (ECA)**

Funding: $ 100,000 Waste Management Reserve (Disposal)

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. The impact of these initiatives has not been formally calculated at this time; however, it is anticipated that the life of the landfill site will be increased as a result. Additionally, the Ministry of Environment, Climate and Parks (MECP) has been working with the Waste Management Division to remediate issues concerning the leachate mounding in the collection system, which would eliminate any chance of the MECP approving a potential vertical 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. Most recently, a report with potential methods for mounding rectification was submitted to the MECP for review and we are currently awaiting commentary to proceed with our recommended actions.

Project Name: **ORGANICS SOURCE SEPARATION PROGRAM – RECEIVING FACILITY**

Funding:
$ 577,500 Financing
$ 422,500 Development Charges
$ 1,000,000

In 2023, the City procured a consultant to undertake a Master Plan for the management of Biosolids, Organics and Septage (BOSMP). The consultant, in partnership with City staff, are currently in the process of shortlisting available solutions.

A common requirement for all the proposed organics management alternatives is a receiving station located at the landfill site. This receiving station would be used to temporarily store the curbside collected organics prior to transportation to a processing solution that will be further evaluated in the shortlisted alternatives contained in the Master Plan, and ultimately recommended to council for approval.

In order to achieve the 2025 organics collection target, design and construction of this storage area would need to take place in 2024.

This funding would be used to design and construct the organics receiving station and associated infrastructure.

Project Name: **ORGANICS SOURCE SEPARATION PROGRAM - GREEN BINS**

Funding: $ 1,200,000 Waste Management Reserve (Organics)

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.

To achieve this diversion target, the City is required to supply curbside organic collection receptacles (green bins) to the public. Moreover, Council has approved the additional organics collection of multi-residential and industrial, commercial, and institutional locations. This will further increase the organics diversion rate and ultimately preserve valuable landfill capacity. This capital funding shall be allocated to the specification, purchase, and distribution of green bins to the residents of Cornwall.

Project Name: **CLIMATE ADAPTATION PLAN**

Funding: $ 120,000 Tax Base

Council declared a Climate Emergency in the City of Cornwall on December 13, 2021, publicly recognizing the global climate crisis and signalling Cornwall's commitment to reducing greenhouse gas emissions and becoming a city resilient to climate change. One of the recommendations required administration to create a report outlining a process to assess climate adaptation within the community. Furthermore, a recommendation of the Climate Action Plan, which Council received and endorsed in 2023, is to investigate pursuing a Climate Adaptation Plan and optimize the co-benefits that it will create with the existing Climate Action Plan. Council also directed Administration to include a Community Climate Adaptation Plan in the 2024 Capital Budget earlier this year.

Whereas the Climate Action Plan focuses on mitigating climate change by reducing greenhouse gas emissions, the Climate Adaptation Plan will develop adaptation solutions and implementation actions to respond to current and future climate change impacts. Adaptation to climate change is a process that takes place at the social-ecological level; therefore, social, ecological, and economic systems across all departments and throughout the community will be taken into consideration. Investing early in adaptation will avoid unexpected future costs.

This funding will be used to procure a consultant to work closely with Administration on the development of a Climate Adaptation Plan.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

WASTE MANAGEMENT SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
WASTE MANAGEMENT SERVICES										
Leachate and Gas Collection System Upgrades	150	150	150	150	150	150	150	150	150	150
Alternate Disposal Environmental Compliance Approval	100	100	100	100	100	100	100	100	100	100
Organics Source Separation Program - Receiving Facility	1,000									
Organics Source Separation Program - Green Bins	1,200									
Climate Adaptation Plan	120									
Leachate Collection System Rehabilitation		150	150							
Diversion Facilities - Recycling Centre Upgrades		200		200						
Maintenance Building Repairs			100				40			
Landfill Site Pavement Replacement			50							
Landfill Gas to Energy Feasibility Study				50						
Total Capital	2,570	600	550	500	250	250	290	250	250	250

2024

BUDGET SUBMISSION

Planning, Development, and Recreation

- ECONOMIC DEVELOPMENT
- PLANNING SERVICES
- BYLAW SERVICES AND PARKING PROGRAM
- BUILDING SERVICES
- RECREATION SERVICES
- CITY FACILITIES

Cornwall
ONTARIO CANADA

Economic Development

2024 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.

Major activities include marketing efforts, investor relations, tourism marketing, visitor information services, delivery of the 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

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

The Economic Development Department is aware that Council is currently in the process of developing a new Strategic Plan to guide and establish priorities for the current term of Council. As the publication and adoption of the new Strategic Plan is anticipated to occur early in the new year, the Economic Development team is anticipating that 2024 will be a year of transition. Upon the adoption of the new City Strategic Plan, the Economic Development team will review its marketing plans to align the strategies and activities with refreshed priorities and directions.

Salaries and Benefits
The 2024 budget provides for incremental increases due to contractual obligations.

Purchase of Goods
There is a $7,880 or 33.85% decrease in the cost of the Purchase of Goods compared to previous years, which will be realized through a 50% reduction to support readiness for the City's new strategic plan and new priorities.

Services and Rents
There is a $152,659 or 24.54% decrease in Services and Rents, which include the cost of marketing the City. Specifically, there is a 25% decrease in marketing, primarily affecting activities that were aimed at traditional workforce attraction. These reductions do not affect Tourism or the Cornwall Business Enterprise Centre.

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 the removal of a $25,000 contribution to establish a reserve to undertake an economic development strategic plan, previously scheduled for 2025/2026.

Revenue
The $85,000 or 27.84% reduction in Grant revenues reflect the early end to the Provincial workforce attraction grant. The 2024 budget includes a moderate $50,000 increase in projected (MAT) revenue. Funding levels from the Province that largely offset the operation of the Cornwall Business Enterprise Centre are expected to remain static and will be mitigated by efforts to secure additional revenue from private and public sector stakeholders.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$802,606	$759,188	$766,727	$822,883	$56,156	7.32%
Purchase of Goods	$16,565	$20,490	$23,280	$15,400	($7,880)	(33.85%)
Services and Rents	$650,206	$742,666	$621,992	$469,333	($152,659)	(24.54%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$548,990	$390,512	$522,900	$540,160	$17,260	3.30%
Contribution to Reserves	$425,950	$25,000	$25,000	$0	($25,000)	(100.00%)
Subtotal	**$2,444,317**	**$1,937,856**	**$1,959,899**	**$1,847,776**	**($112,123)**	**(5.72%)**
REVENUE						
Provincial and Federal Grants	$276,622	$258,054	$305,357	$220,357	($85,000)	(27.84%)
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,232,228	$629,432	$859,807	$901,375	$41,568	4.83%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$141,561	$57,052	$13,300	$13,300	$0	0.00%
Subtotal	**$1,650,411**	**$944,538**	**$1,178,464**	**$1,135,032**	**($43,432)**	**(3.69%)**
NET OPERATING COST (TAXATION)	**$793,906**	**$993,318**	**$781,435**	**$712,744**	**($68,691)**	**(8.79%)**
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	**$793,906**	**$993,318**	**$781,435**	**$712,744**	**($68,691)**	**(8.79%)**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Economic Development	$722,911	$684,013	$711,913	$653,788	($58,125)	(8.16%)
Tourism	($11,424)	$188,320	($13,783)	($14,376)	($593)	4.30%
Community Improvement Programs	$82,419	$108,378	$55,000	$55,000	$0	0.00%
Business Enterprise Centre	$0	$12,607	$28,305	$18,332	($9,973)	(35.23%)
TOTAL OPERATING AND CAPITAL	**$793,906**	**$993,318**	**$781,435**	**$712,744**	**($68,691)**	**(8.79%)**

Planning Services

2024 Budget Submission

Planning Services' reviews and processes Planning development applications as prescribed by the Planning Act. This Division makes informed recommendations to Council on private/public development applications, to guide and shape future development in the community. 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 Site Plan Design Guideline requirements as part of the City's Infrastructure & Municipal Works department Subdivision Manual update.
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 Compliance reviews.

Salaries and Benefits

Staffing composition in 2024 will reflect a different make up than in years past, due to recent recruitment challenges in the professional planning field. As a result of these recent challenges, departmental vacancies in 2023 were filled with junior candidates with the intention to develop said candidates in the coming years for more senior roles. This recruitment strategy has resulted in a net savings of $45,054 or 7.79% decrease in the department's salaries and benefits, however this lack of experience amongst the staff creates a vulnerability within the department to be able to sustain the planning services that the municipality is obliged to provide. This vulnerability may result in a future need to increase the staff complement in the form of a Senior Planner to match historical staffing levels, as the department is currently experiencing an increase in the volume and complexity of planning applications. The above-mentioned savings are partially offset by regular increases to salaries which are due to incremental pay step increases and cost of living increases.

Services and Rents

The City of Cornwall's *Archeological Management Plan* was completed and endorsed by Council in September 2023. The budgeted Floodplain Policy Review and mapping overlay had not been initiated in 2023 due to a re-prioritization of initiatives and staffing resources. However, the budgeted amount of $50,000 for this initiative will be carried forward into 2024. In 2024, Infrastructure Planning will be updating the City's Subdivision Manual. Planning Services has budgeted $50,000 for its part. This cost will be funded from Reserves. Following the approval of the Interim Control By-law, $20,000 has been budgeted for a study to review Emergency Shelters in Cornwall. This study will be funded from Reserves.

Financial and Transfers

The budget includes an additional $2,267 in 2024 to continue the division's digitalization process.

Revenue

Fees, Service Charges, and Miscellaneous Revenue were lowered from 2023. Planning Services is anticipating a decrease in development activity for 2024 as a result of the surge in costs of construction. The $145,000 in Contributions from Reserves offsets the studies expenses, included in Services and Rents.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$490,524	$474,301	$578,683	$533,629	($45,054)	(7.79%)
Purchase of Goods	$3,894	$3,319	$13,800	$14,200	$400	2.90%
Services and Rents	$216,700	$165,545	$282,657	$284,780	$2,123	0.75%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$6,232	$1,411	$0	$2,267	$2,267	100.00%
Contribution to Reserves	$0	$20,009	$20,000	$0	($20,000)	(100.00%)
Subtotal	**$717,350**	**$664,585**	**$895,140**	**$834,876**	**($60,264)**	**(6.73%)**
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	$270,658	$238,306	$319,000	$294,000	($25,000)	(7.84%)
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$97,924	$56,566	$145,000	$145,000	$0	0.00%
Subtotal	**$368,582**	**$294,872**	**$464,000**	**$439,000**	**($25,000)**	**(5.39%)**
NET OPERATING COST (TAXATION)	**$348,768**	**$369,713**	**$431,140**	**$395,876**	**($35,264)**	**(8.18%)**
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	**$348,768**	**$369,713**	**$431,140**	**$395,876**	**($35,264)**	**(8.18%)**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Planning Services	$343,706	$369,713	$426,240	$390,976	($35,264)	(8.27%)
Waterfront	$5,062	$0	$4,900	$4,900	$0	0.00%
TOTAL OPERATING AND CAPITAL	**$348,768**	**$369,713**	**$431,140**	**$395,876**	**($35,264)**	**(8.18%)**

By-Law Services and Parking Program

2024 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 Penalty Notices 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. Expansion of Administrative Monetary Penalty System (AMPS) to include additional Municipal By-Laws.
2. Develop a By-Law Working Group (BWG) to review the Vital Services, Animal Control, and Vacant Building By-Laws.
3. Officially launch our Portal system for Business Licenses.
4. Increase professional development and training opportunities.

Commentary / Budget Variances

Salaries and Benefits
By-Law Services has the addition of a Supervisor position that was implemented in 2023, although some staff were reallocated to the Buildings services. Overall, there is a decrease of $19,000 or 1.85% in Salaries and Benefits.

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 potential installation of additional Pay and Display Machine. The increase from 2023 includes furnishing and uniforms for new staffing as a result of the additional staff.

Services and Rents
There is a budget allocation of $35,000 in contracted services to re-instate assistance to complement staffing for the Parking Program. This will be offset by potential revenue from violations and other expenditure reductions.

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

Contribution to Reserves
A contribution to reserves in the amount of $23,025 has been budgeted for the Parking Program as this is a self-funded service.

Revenue
The Parking Program will hopefully see revenue continue to return to pre-covid levels. Typically, the Parking Program is a self-funded program that is a user-based cost recovery, including both on-street and municipal lot parking, passes and violations. The Parking Reserve has been trending downwards and has been utilized in previous budgets to balance the budget. Efforts to increase the Parking Reserve are a focus to offset any future Capital Improvements that may be required to parking infrastructure.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$816,290	$912,806	$1,005,821	$987,188	($18,633)	(1.85%)
Purchase of Goods	$59,949	$62,766	$95,300	$98,950	$3,650	3.83%
Services and Rents	$224,548	$192,786	$241,605	$257,526	$15,921	6.59%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$264,719	$238,402	$254,470	$264,597	$10,127	3.98%
Contribution to Reserves	$0	$0	$0	$23,025	$23,025	100.00%
Subtotal	**$1,365,506**	**$1,406,760**	**$1,597,196**	**$1,631,286**	**$34,090**	**2.13%**
REVENUE						
Provincial and Federal Grants	$310,663	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$560,329	$608,459	$936,200	$925,700	($10,500)	(1.12%)
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$46,462	$0	($46,462)	(100.00%)
Subtotal	**$870,992**	**$608,459**	**$982,662**	**$925,700**	**($56,962)**	**(5.80%)**
NET OPERATING COST (TAXATION)	**$494,514**	**$798,301**	**$614,534**	**$705,586**	**$91,052**	**14.82%**
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	**$494,514**	**$798,301**	**$614,534**	**$705,586**	**$91,052**	**14.82%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
By-Law Services	$561,330	$720,695	$680,194	$781,450	$101,256	14.89%
Parking Program	($66,816)	$77,606	($65,660)	($75,864)	($10,204)	15.54%
TOTAL OPERATING AND CAPITAL	**$494,514**	**$798,301**	**$614,534**	**$705,586**	**$91,052**	**14.82%**

Building Services

2024 Budget Submission

Building Services are responsible for administering and enforcing the *Ontario Building Code* (OBC), and the *Building Code Act* on behalf of the Province of Ontario. The OBC is a set of rules that specify minimum standards for the construction of buildings and structures, with primary focus for the health and 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. Digitization of historic Building Permits for ease of access to records.
2. Officially launch our Portal system for Building Permits.
3. Increased professional development and training opportunities.

Commentary / Budget Variances

Salaries and Benefits
There is a proposed increase in staffing levels for 2024. Two new positions are being proposed, a Zoning Technician and additional Building Official. The former will increase efficiency within the Division in processing Building Permits and free up staffing capacity within the Planning Division and the second position will focus on ensuring that open Building Permits are closed in a more efficient manner while decreasing the liability to the City. These positions will be offset from the Building Reserves, with the expectation that permit fees will compensate the cost over time. Training and professional development of existing staff continues to be the focus of Building Services.

Services and Rents
There has been an increase in cost associated with training to account for professional development obligations in the Ontario Building Code. A $65,000 one-time expense has been budgeted for the digitization of historic Building Permits to convert hard copy records to a digital format.

Financial and Transfers
The decrease in Financial and Transfers is related to the implementation of the CityView cashier module which was budgeted in 2023.

Revenue
It is estimated that Revenue will increase by $354,667 or 25.82%. A portion of this will come from the Building Reserve to fund the proposed staffing increase and digitization project. Building Services is a self-funded 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

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$840,841	$754,848	$887,034	$1,160,173	$273,139	30.79%
Purchase of Goods	$20,736	$15,252	$30,175	$34,150	$3,975	13.17%
Services and Rents	$167,294	$191,436	$225,061	$286,619	$61,558	27.35%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$13,064	$2,580	$33,340	$7,400	($25,940)	(77.80%)
Contribution to Reserves	$348,241	$945,673	$0	$0	$0	0.00%
Subtotal	**$1,390,176**	**$1,909,789**	**$1,175,610**	**$1,488,342**	**$312,732**	**26.60%**
REVENUE						
Provincial and Federal Grants	$0	$6,227	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,638,507	$2,205,598	$1,373,400	$1,530,000	$156,600	11.40%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$198,067	$198,067	100.00%
Subtotal	**$1,638,507**	**$2,211,825**	**$1,373,400**	**$1,728,067**	**$354,667**	**25.82%**
NET OPERATING COST (TAXATION)	**($248,331)**	**($302,036)**	**($197,790)**	**($239,725)**	**($41,935)**	**21.20%**
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	**($248,331)**	**($302,036)**	**($197,790)**	**($239,725)**	**($41,935)**	**21.20%**

Recreation Services

2024 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.
4. Promote Arts and Culture in the community and support activities at the Cline House, Arts in the Park, Aultsville Theatre and the future Arts Centre.

Commentary / Budget Variances

Salaries and Benefits
There is an increase in full-time salaries as a result of incremental and contractual obligations. Part-time salaries are impacted by the increase of Ontario's minimum wage in October 2023 which has seen a $1.05 increase across part-time pay scales. An increase in student hours for the Summer Playground Program to return to Pre-Covid hours is also contributing to the increase in part-time salaries. Overall, there is a net increase in Salaries and Benefits of $186,000 or 7.07%.

Purchase of Goods
There is very little change overall to the cost of Purchase of Goods as compared to 2023 with a limited increase of $1,840 or 0.88%.

Services and Rents
There is an overall $137,002 or 20.10% increase in Services and Rents of which $127,000 relates to security services for the Recreation Facilities. Additionally, $20,000 has been added for the Lease Agreements of Aultsville Theatre. The costs relating to the Cline House Gallery are offset by private donation that funds the gallery's operations.

Financial and Transfers
A large portion of the increase is due to a reallocation of $155,000 from the Facilities Department's budget for the contribution made to the Historical Society.

Revenue
Recreation Services revenues are projected to increase by $195,000 or 5.60%. This predominately relates to increases in revenue related to general arena rents ($48,000), room rentals ($21,000), Cline House donations ($27,500) and revenue related to the overall 2024 user fees increase of 1.8%.

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,164,664	$2,116,119	$2,630,832	$2,816,883	$186,051	7.07%
Purchase of Goods	$212,095	$191,089	$208,610	$210,450	$1,840	0.88%
Services and Rents	$959,240	$648,235	$681,658	$818,660	$137,002	20.10%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$585,319	$458,843	$595,524	$765,628	$170,104	28.56%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$3,921,318**	**$3,414,286**	**$4,116,624**	**$4,611,621**	**$494,997**	**12.02%**
REVENUE						
Provincial and Federal Grants	$84,363	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$3,697,775	$3,080,335	$3,482,031	$3,677,030	$194,999	5.60%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$3,782,138**	**$3,080,335**	**$3,482,031**	**$3,677,030**	**$194,999**	**5.60%**
NET OPERATING COST (TAXATION)	**$139,180**	**$333,951**	**$634,593**	**$934,591**	**$299,998**	**47.27%**
CAPITAL						
Gross Capital	$100,000	$0	$400,000	$600,000	$200,000	50.00%
Capital Funding	$0	$0	($400,000)	($509,100)	($109,100)	27.28%
NET CAPITAL COST (TAXATION)	**$100,000**	**$0**	**$0**	**$90,900**	**$90,900**	**100.00%**
TOTAL OPERATING AND CAPITAL	**$239,180**	**$333,951**	**$634,593**	**$1,025,491**	**$390,898**	**61.60%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Recreation Admin	$298,512	$176,257	$211,515	$240,419	$28,904	13.67%
Benson Centre	($1,122,121)	($831,002)	($1,085,882)	($1,106,982)	($21,100)	1.94%
Cornwall Civic Complex	$46,269	$54,873	$170,666	$206,713	$36,047	21.12%
Aquatic Centre	$412,364	$415,154	$479,281	$481,671	$2,390	0.50%
Outdoor Pools	$145,743	$165,498	$277,672	$276,031	($1,641)	(0.59%)
Leisure Arts	$566,051	$472,584	$640,208	$1,006,005	$365,797	57.14%
Ball Soccer Fields	($40,081)	($39,255)	($29,647)	($34,516)	($4,869)	16.42%
Marina	($67,557)	($80,158)	($29,220)	($43,850)	($14,630)	50.07%
Arts Centre	$0	$0	$0	$0	$0	0.00%
TOTAL OPERATING AND CAPITAL	**$239,180**	**$333,951**	**$634,593**	**$1,025,491**	**$390,898**	**61.60%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
RECREATION SERVICES AND WATERFRONT								
Waterfront Plan	400.00	600.00						
- Guindon Park Beach Improvements					45.80	454.20		
- Bike Share Strategy								30.00
- Public Art Strategy					7.30			42.70
- Off-Leash Dog Park Study					1.80			18.20
Total	400.00	600.00	0.00	0.00	54.90	454.20	0.00	90.90

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2023 Council Approved Capital	400.00				400.00		
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

Project Name: **WATERFRONT PLAN**

Funding:
$ 90,900 Tax Base
$ 454,200 Canadian Community Building Fund (CCBF)
$ 54,900 Development Charges
$ 600,000 Total Funding

Guindon Park Beach Improvements ($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 the boat launch separated by a floating dock and lifeguard tower,
- Investigate condition of river bed of identified swimming area for any obstructions,
- Coordinate design with the boat launch enhancements completed in 2022.

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 Master Plan recommended the City develop a municipal off-leash dog park, guided by a site evaluation exercise.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

RECREATION SERVICES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Waterfront										
- Waterfront Plan		790	460	1,140	2,100	2,245	940	880	1,404	1,130
- Guindon Park Beach Improvements	500									
- Bike Share Strategy	30									
- Public Art Strategy	50									
- Off-Leash Dog Park Study	20									
Total Capital	600	790	460	1,140	2,100	2,245	940	880	1,404	1,130

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City Facilities

2024 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 60 municipal buildings and 12 residential homes. 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 increase in Salaries and Benefits of $329,000 or 8.93%. This increase is largely due to the anticipated increase in wages as a result of incremental and contractual obligations.

Purchase of Goods
There is a $39,000 or 1.47% increase in Purchase of Goods which includes $35,000 for upgrading the security cameras at the Cornwall Civic Complex.

Services and Rents
There is a $105,000 or 4.47% increase in Services and Rents largely related to increases in Contracted Services, snow clearing 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.

Financing LTD Principal & Interest
There is a $105,000 or 8.83% decrease in Financing LTD Principal & Interest due to a maturing debt.

Financial and Transfers
There is a $162,000 or 76.16% decrease in Financial and transfers. $155,000 has been removed from the Financial line-item as it was transferred from the Facilities Budget to the Recreation Budget, for the City’s contribution to the Historical Society.

Contribution to Reserves
The Contribution to Reserves will increase by $50,237 or 3.45% in 2024. This increase is to cover future capital costs of the department.

Revenue
There is an overall increase in revenue of $112,000 or 4.90% in 2024. This increase largely relates to increased interest revenue from the Progress Fund ($251,000), partially offset by no CCBF revenue this year ($101,000) and a reduced withdrawal from the Reserves ($62,500).



Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,041,434	$2,972,224	$3,685,939	$4,014,933	$328,994	8.93%
Purchase of Goods	$2,881,353	$2,437,736	$2,690,375	$2,729,861	$39,486	1.47%
Services and Rents	$2,354,047	$1,937,233	$2,338,172	$2,442,781	$104,609	4.47%
Financing LTD Principal & Interest	$1,084,240	$993,319	$1,189,292	$1,084,238	($105,054)	(8.83%)
Financial and Transfers	$200,124	$183,564	$212,119	$50,575	($161,544)	(76.16%)
Contribution to Reserves	$1,581,128	$1,419,265	$1,456,507	$1,506,744	$50,237	3.45%
Subtotal	**$11,142,326**	**$9,943,341**	**$11,572,404**	**$11,829,132**	**$256,728**	**2.22%**
REVENUE						
Provincial and Federal Grants	$101,751	$111,327	$101,751	$0	($101,751)	(100.00%)
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,553,804	$1,319,455	$1,586,235	$1,611,383	$25,148	1.59%
Internal Revenue	$419,189	$429,967	$420,000	$671,200	$251,200	59.81%
Contribution from Reserves	$127,352	$189,162	$180,778	$118,278	($62,500)	(34.57%)
Subtotal	**$2,202,096**	**$2,049,911**	**$2,288,764**	**$2,400,861**	**$112,097**	**4.90%**
NET OPERATING COST (TAXATION)	**$8,940,230**	**$7,893,430**	**$9,283,640**	**$9,428,271**	**$144,631**	**1.56%**
CAPITAL						
Gross Capital	$406,004	$482,000	$3,952,000	$11,525,000	$7,573,000	191.62%
Capital Funding	$0	$0	($3,470,000)	($11,135,000)	($7,665,000)	220.89%
NET CAPITAL COST (TAXATION)	**$406,004**	**$482,000**	**$482,000**	**$390,000**	**($92,000)**	**(19.09%)**
TOTAL OPERATING AND CAPITAL	**$9,346,234**	**$8,375,430**	**$9,765,640**	**$9,818,271**	**$52,631**	**0.54%**

Summary by Activity

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Municipal Facilities	$2,182,764	$2,024,407	$2,584,122	$2,627,864	$43,742	1.69%
Recreation Facilities	$7,163,470	$6,351,023	$7,181,518	$7,190,407	$8,889	0.12%
TOTAL OPERATING AND CAPITAL	**$9,346,234**	**$8,375,430**	**$9,765,640**	**$9,818,271**	**$52,631**	**0.54%**

2024 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2024

*Please note all figures are in 000s of dollars

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			2024 TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
CITY FACILITIES								
Recreation Facilities								
Civic Complex								
Front Steps and Patio Replacement	125.00	3,500.00		3,500.00				
Lower Level Flooring Replacement		245.00					245.00	
Main Floor Washrooms Upgrade		65.00					65.00	
Arena Roof Replacement		1,000.00		1,000.00				
North Interlocking Patio Redevelopment		160.00				160.00		
Arena Floor - New Floor Slab Design and Construction		1,500.00		1,500.00				
Office Upgrades (Carpets)		120.00					120.00	
Plant Room Ammonia Ventilation to Rooftop		120.00					120.00	
Salon A, B and C Renovations		300.00					300.00	
Exit Ramp Replacements		125.00					125.00	
North Elevator Upgrade	300.00							
Portable Seating	55.00							
Aquatic Centre								
Sprinkler Piping Replacement	125.00	375.00					375.00	
Automatic Sliding Doors		45.00					45.00	
Heat Trace		35.00					35.00	
Parking Lot Rehabilitation	275.00							
Benson Centre								
Snow Melt Pit Coil Replacement		65.00					65.00	
Refrigeration System Maintenance	201.00							
Outdoor Facilities								
Pool Basin Repairs	525.00	130.00						130.00
Bleacher Replacement	40.00	40.00						40.00
Dock Replacement and Upgrades	50.00	75.00				75.00		
Diving Board and Lifeguard Stand	29.00							
Menard Park Splashpad	750.00							
Playing Fields								
Tennis Court Resurfacing		200.00					200.00	
Reg Campbell Park LED Lighting		175.00					175.00	
Alexander Park Basketball Court		200.00					200.00	
Tennis Court Resurfacing and LED Lighting Upgrade	200.00							
Optimist Park LED Lights for Baseball and Soccer Fields	250.00							
Mattice Park Basketball Court	200.00							
Bellwood Ridge Subdivision Park Development Phase 1	300.00							
Bob Turner Memorial	30.00							
Parks								
Bikepath Retaining Wall		2,000.00		2,000.00				
Playground Structure Replacement	150.00	150.00					30.00	120.00
Bicycle Path Repairs	50.00	50.00				50.00		
East Ridge Subdivision Park Development		300.00			300.00			
St Theresa Park Upgrade		50.00						50.00
Bandshell Sign Replacement / Equipment Upgrades		50.00						50.00

DESCRIPTION	2023 GROSS BUDGET	2024 GROSS SUBMISSION	EXTERNAL FUNDING GRANTS	EXTERNAL FUNDING FINANCING	RESERVES DEV. CHARGES	RESERVES CCBF RESERVE	RESERVES SPECIFIC RESERVE	2024 TAX BASE
Municipal Facilities								
Justice Building Elevator Upgrades	240.00	200.00					200.00	
St Columban's Parking Lot		50.00					50.00	
Arc Flash Risk Analysis		100.00					100.00	
Asbestos Remediation City Facilities		100.00					100.00	
City Hall Rooftop HVAC Replacement	24.00							
Renovations at Various Municipal Buildings	33.00							
Total	3,952.00	11,525.00	0.00	8,000.00	300.00	285.00	2,550.00	390.00

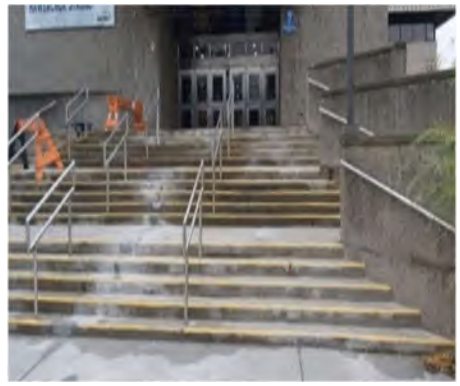
COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING GRANTS	EXTERNAL FUNDING FINANCING	RESERVES DEV. CHARGES	RESERVES CCBF RESERVE	RESERVES SPECIFIC RESERVE	TAX BASE
2023 Council Approved Capital	3,952.00	5.00	1,275.00		375.00	1,695.00	602.00
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

Project Name: **CORNWALL CIVIC COMPLEX**

Funding:
$ 6,000,000 Financing
$ 160,000 Canada Community Building Fund Reserve (CCBF)
$ 975,000 Recreation Facilities Reserve
$ 7,135,000

Front Steps and Patio Replacement ($3,500,000)
This project is funded through Financing.



This project is for the reconstruction of the Civic Complex front steps. 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.

Lower Level Flooring Replacement ($245,000)
This project is funded through Recreation Facilities Reserve.

This project is for the replacement of the ceramic flooring in the lower concourse of the Civic Complex. This flooring, although in relatively fair condition, 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 look considerably better and will be much quieter for all users.

Main Floor Washrooms Upgrade ($65,000)
This project is funded through Recreation Facilities Reserve.

This project is for the upgrade of the men's and women's washrooms on the main floor at the Civic Complex. The washrooms will be upgraded similarly to the lower concourse washrooms to bring them up to date.

Arena Roof Replacement ($1,000,000)
This project is funded through Financing.

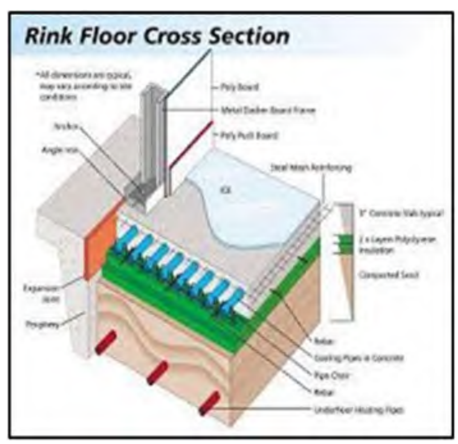
This project is to replace approximately one half of the roof over the arena area at the Civic Complex. The remaining sections will be budgeted for in subsequent years. The roof is approximately 20 years old, and leaks are occurring.

North Interlocking Patio Redevelopment ($160,000)
This project is funded through CCBF.

North of the main entrance to the Civic Complex there is a patio area with a few flag poles. This area at one time had a water fountain (which was replaced with a flower box when it failed) and was often used as a backdrop for wedding photos. This project would involve cleaning up around the flag poles, adding some seating with park benches and leveling of the interlocking pathways. A similar desired look would be the redesign of the front entrance of the Justice Building.

Arena Floor – New Floor Slab Design and Construction ($1,500,000)
This project is funded through Financing.

The underfloor heating system (frost protection) was compromised back in the early 90s and has not worked since. The permafrost pushes the floor up as much as 3.5 inches in some areas making it very difficult to offer safe ice. For approximately 10 years now, each summer the ice has been removed to allow the permafrost out of the ground to keep the floor as level as possible as it can no longer be heated. This is a temporary measure to keep the frost from damaging the floor until proper repairs are made. The new floor would allow us to install the hardware to receive a new board and glass system, including rounded corners for player safety. The plant would then operate more efficiently in terms of the



refrigeration cycle and the Civic Complex would be able to operate year-round again.

Office Upgrades (Carpets) ($120,000)
This project is funded through Recreation Facilities Reserve.

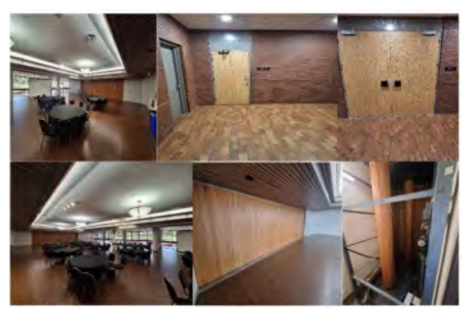
This project is for the replacement of the carpeting on the first floor of the Civic Complex. The carpeting in the areas of Finance, Economic Development, and Tourism is past its lifespan and has many stains that cannot be removed and holes that need to be patched. The new carpeting that will be installed will be carpet tiles, which are much easier to install. If a carpet tile becomes stained such that it cannot be removed, the carpet tile will simply be replaced.

Plant Room Ammonia Ventilation to Rooftop ($120,000)
This project is funded through Recreation Facilities Reserve.

In the event of a direct ammonia leak in the plant room of the Cornwall Civic Complex, the ammonia is currently exhausted directly underneath one of the main exit ramps on the South East side of the building. This has been in place since the construction of the Complex in 1976. One of the concerns is if there were a gas leak, that an alarm would go off detecting ammonia at which point the public would naturally be looking for an exit. The exhaust fan would then kick on and vent outside in a dangerous location where patrons may walk into the ammonia gas. The other concern is that the Aquatic Centre, built in 2005, is attached to the Complex and has the Natatorium doors and basement pit near this exhaust. The plan is to duct the current vent up to the rooftop of the Cornwall Civic Complex where it can dissipate without affecting public safety.

Salon A, B, C Renovations ($300,000)
This project is funded through Recreation Facilities Reserve.

As the Salons are used for a large range of functions from weddings, proms, meetings, to trade shows, the space needs some upgrades. The plan would consist of removing all asbestos in the entire space include new L.E.D lights, ceiling, a sound system, and roll up doors. Also, the project would include installing wider, accessible doors to enter Salon A, B and C.



Exit Ramp Replacements ($125,000)
This project is funded through Recreation Facilities Reserve.

The exit ramps at the Cornwall Civic Complex are original to the building and need to be replaced. The structural supports have corroded from years of winter salt usage. It is planned to phase this project over several years. The first ramp that is planned to be replaced is the south main exit ramp.

Project Name: **AQUATIC CENTRE**

Funding: $ 455,000 Recreation Facilities Reserve

Sprinkler Piping Replacement ($375,000)

This project is for the replacement of the Aquatic Centre fire sprinkler piping which has corroded, is deteriorated, and needs to be replaced. When the piping was originally installed, black pipe was used and painted to match the structure. Galvanized or stainless-steel piping should have been used.
In the 2023 Budget, Council approved a budget of $125,000 for this work. A tender was put out with no bids received. Contractors who attended the site visit indicated that the timeframe for the work was too tight (during the 3-week annual shut down) and that the scaffolding costs were extremely high. This project will require a longer shutdown and additional funds to cover the cost of the project.

Automatic Sliding doors ($45,000)

This project is for the replacement of 3 sets of doors at the Aquatic Centre. The new doors will be sliding doors, similar to what is at the main entrance of the Benson Centre. The new doors will be much more convenient for patrons of the facility to enter.

Heat Trace ($35,000)

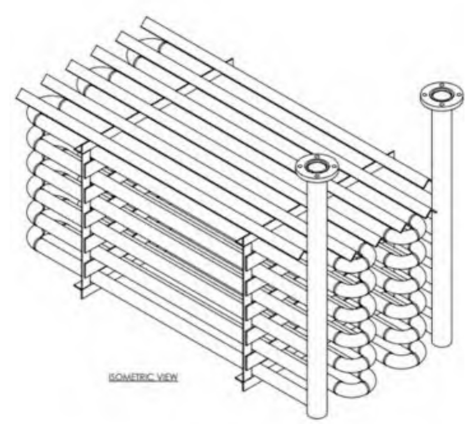
This project is to install heat trace along the West side of the Aquatic Centre natatorium running North to South on the roof. During the winter months between freezing and thawing, every year there is a large build-up of ice that forms up on the edge of the roof line and water backs up into the facility causing water damage. At times, large pieces of ice slam down onto the rooftop ductwork causing damage. Installing this heat trace will melt the ice before it forms and allow the water to naturally come off the roof edge.

Project Name: **BENSON CENTRE**

Funding: $ 65,000 Recreation Facilities Reserve

Snow Melt Pit Coil Replacement ($65,000)

This project is to replace a coil in the Ice resurfacing pit that rejects heat by melting the snow that is dumped into this pit by our ice resurfacing machines. The snow melts by using the heat generated by the ice plant room refrigeration cycle. This results in the plant room compressors operating less often which in turn saves costs on electricity and wear and tear on equipment. The current coil is corroded and has reached its end of life.



Project Name: **OUTDOOR FACILITIES**

Funding: $ 75,000 Canada Community Building Fund Reserve (CCBF)
$ 170,000 Tax Base
$ 245,000

Outdoor Pool Basin Repair ($130,000)
This project is funded through Tax Base.

An engineering consulting firm was retained to conduct a structural review of the five (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 included a high-level construction estimate.
In 2022, we commenced a 10-year plan to refurbish each of the outdoor pools to ensure their longevity.
The 2024 portion of the project includes hiring an engineering firm to provide tender documents for the proposed repairs scheduled to take place in 2025 which are estimated at $1,300,000.
It is proposed to rehabilitate Reg Campbell Pool in 2025 with new concrete walls and new plumbing. The rehabilitation work is estimated to extend the lifespan of the pool by 20 years.

Outdoor Bleacher Replacement ($40,000)
This project is funded through Tax Base.

The city has approximately thirty (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 (5) sets of bleachers per year for six years, commenced in 2020. This is the fifth year of the project.

Marina Dock Replacement and Upgrades ($75,000)
This project is funded through CCBF.

The Marina 200 was built in the 1980s and some of the sections of docks are still original. As the docks are always in the elements, and with the water fluctuation sometimes they are completely submerged in water for months at a time. We have hired an engineering firm to assess the overall condition of the docks and their integrity. The recommendation is to make some repairs to the centre docks as they are in poor condition and in need of replacement. This will also require the floats to be replaced as well.

Project Name: **RECREATION / PLAYGROUNDS**

Funding:

$ 2,000,000 Financing
$ 300,000 Development Charges
$ 50,000 Canada Community Building Fund Reserve (CCBF)
$ 220,000 Tax Base
$ 605,000 Recreation Facilities Reserve
$ 3,175,000

Tennis Court Resurfacing ($200,000)
This project is funded through Recreation Facilities Reserve.

The City has five (5) outdoor tennis/pickleball court facilities located in five parks (Broadview, Terry Fox, Riverdale, Mattice and Kinsmen). Each of the court surfaces is deteriorating (cracking and fading) and warrant refurbishment of the existing asphalt surface coating. The order in which each court is improved has been determined based on the condition of each court. In 2024, Riverdale Park will be resurfaced. The multi-year project commenced in 2022.

Reg Campbell Park LED Lighting ($175,000)
This project is funded through Recreation Facilities Reserve.

This project is for the installation of new LED lighting for the ball diamonds at Reg Campbell Park. The old lights are not energy efficient and parts for repairs are difficult to find.

Alexander Park Basketball Court ($200,000)
This project is funded through Recreation Facilities Reserve.

The Alexander Park Basketball Court is in poor condition and in need of replacement as the asphalt surface and net systems have surpassed their life expectancy. The development Phase 1 of a proposed "Youth Space" was recently approved by Council to be located in Alexander Park. One of the recreation amenities identified as most desirable by a teenage focus group was a basketball court. An upgraded basketball court in

Alexander Park would complement the Youth Space development.

Bikepath Retaining Wall Structure Replacement ($2,000,000)
This project is funded through Financing.
$1,000,000 budgeted in 2019

Four retaining walls located along the Montreal Rd. bikepath have deteriorated as a result of exposure to road salt and have begun to fail. The existing retaining walls total approximately 800m in length and range in height between 0.6m and 1.5m. The retaining walls are required to provide support for the bikepath, due to the difference in elevation between the bikepath and the existing slope along the river bank. As the walls continue to fail, erosion of the bikepath surface can be expected, resulting in the temporary closures of the bikepath in these sections. In order to facilitate the replacement of the retaining wall systems, the existing bikepath and railing system will also require removal and replacement. It is proposed to replace the existing wall with another soil retention system that is proven to be more resistant to road salt. Also, as part of the design of the replacement retention system, care will be taken when designing the surrounding grading to direct salt laden stormwater runoff away from any precast concrete or steel products.

Playground Structure Replacement ($150,000)
This project is funded through Recreation Facilities Reserve ($30,000) and Tax Base ($120,000).

The 2021 Recreation Master Plan recommends that the City replace its existing inventory of playground structures at a rate of two (2) 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 Sathya Sai Park and St. Theresa Park are proposed to be replaced as part of this project. The existing playground structure at Sathya Sai Park consists only of a swing set and does not contain an accessible playground structure option. The City has been replacing "swing only" sites to more inclusive playgrounds with additional equipment.

At the Council Meeting of February 27, 2023, the charitable organization, Rachel's Kids, presented a proposal to Council to develop an inclusive playground structure in St. Theresa Park, citing an existing playground structure called Sasha's Park in L'Orignal, as an example.

The existing playground structure and swing set are approximately 25-30 years old and were scheduled for replacement in 2025. For neighbourhood serving parks, such as St. Theresa Park, the Recreation Department commonly budgets $75,000 for the supply and installation of new playground structures. Administration presented a report to Council at the Council Meeting of April 11, 2023 recommending that Council approve the proposal to develop an inclusive playground structure in St. Theresa Park and include $75,000 of municipal funding in the 2024 Municipal Budget to pay for the construction of a barrier free parking area to support the project.

Rachel's Kids initially set a fundraising goal of $300,000 for the procurement and installation of an inclusive playground structure, however the fundraising initiative has been so successful that they have since increased their goal to $600,000. The City will remove the existing play structures from St. Theresa Park. New accessible playground structures in these parks will improve the level of service for residents within these neighbourhoods.

Bicycle Path Repairs ($50,000)
This project is funded through CCBF.

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 path 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.

East Ridge Subdivision Park ($300,000)
This project is funded through Development Charges.

The East Ridge subdivision has been progressively growing over the past 25+ 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 (3) neighbourhood parks, one of which is located within the East Ridge Subdivision. Currently, there are more than 200 residential units within the East Ridge Subdivision. The 2021 Recreation Master Plan recommends that residents have access to neighbourhood park space within an 800m radius of their home. The residences within the subdivision are in excess of 800m from the nearest neighbourhood park spaces.
The East Ridge subdivision park development is proposed to include a playground structure with swing set, shade structure with seating, and a water bottle filling station.

St Theresa Park Upgrades ($50,000)
This project is funded through Tax Base.

The project will address safety and accessibility issues at St. Theresa's Park. With the addition of the inclusive playground, Rachel's Kids Park of Hope, it is important to also have inclusive playground surroundings with the same care and attention given to the playground itself. The absence of accessible facilities and amenities can cause visits to an inclusive playground to be cut short, long before a child or family wishes to leave. Needing to use the washroom, drink water, or change clothing should not end a playground experience prematurely.

For these reasons the following have been included in this project:
- Concrete entranceway repaired to sit flush with entrance to washroom,
- Upgrade washroom to increase accessibility and include automatic door button and
locking mechanism, raised toilet, lowered sink, universal changing bench,
- Water bottle filling station,
- Additional surveillance cameras,
- Increased fencing around perimeter of park.

Bandshell Sign Replacement and Equipment Upgrades ($50,000)
This project is funded through Tax Base.

The project is to update the aging Bandshell marquee reader board and replace it with a new colour LED digital signage solution. The reader board tracks need to be replaced as they are broken in areas and letters do not stay in place. The letters and background have yellowed over the years and letter sizes are limited to track height. The signage is difficult to update and change as needed, requiring additional effort and resources. Moving to a digital solution will help support the more than 100 events that take place in our showcase waterfront park. It is a dynamic approach which will allow for more control in content, display images and graphics, and increase visibility. It will also allow staff to manage from a central location and adjust messaging to match the needs of any given audience or time frame. Equipment upgrades for park and bandshell special events such as additional power outlets, cable covers, bike rack barricades, folding chairs with cart, round tables and 3x8 tables, and on-stage storage improvements would also be part of the project.

Project Name: **MUNICIPAL FACILITIES**

Funding:
$ 400,000 Municipal Buildings Reserve
$ 50,000 Tax Base
$ 450,000

Justice Building Elevator Upgrades ($200,000)
This project is funded through Municipal Buildings Reserve.

The Justice Building is served by three (3) elevators. The existing elevator controls and equipment are original to the building construction in the 1970s 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. This is a 3-year project, and this is the final year. This capital project would be for the upgrade of the third of building's three (3) elevators.

St. Columban's Parking Lot ($50,000)
This project is funded through Tax Base.

The City of Cornwall leases 34 parking spots for use as overflow parking for City employees at the Fire Department and Justice Building. In the past, the Lease Agreement was set up so that there are no fees charged to the City, but in lieu of payment, portions of the parking lot are reconstructed. The portion next to be completed is Section E, which is a set of stairs to access the parking lot, estimated to cost $50,000. The Lease Agreement has expired and still needs to be agreed upon, but it would likely be for a 3- or 4-year term.

Arc Flash Risk Analysis ($100,000)

This project is funded through Municipal Buildings Reserve.

Electricity is a serious workplace hazard, capable of causing both personal injury and property damage. In 2018 and 2019, engineering firms conducted an arc flash analysis of each municipal building to determine the arc fault levels of each electrical panel. The results of the analysis were printed on labels which were affixed to each electrical panel. The information on these labels indicates to trained employees the danger that may be at that panel and what level of personal protective equipment is required to interact with that panel in order to protect that worker from potential electrical hazards. This work is a requirement of Canadian Standards Association (CSA) Standard Z-462 and the Standard requires the City to update the analysis every five (5) years to ensure that we are protecting City and contracted workers.

Asbestos Remediation City Facilities ($100,000)

This project is funded through Municipal Buildings Reserve.

There are nineteen (19) City buildings that contain asbestos. This long-term plan is to remediate the buildings to remove as much of the asbestos that is feasible to do. The focus of the project is to remediate the asbestos that poses the most threat to employees. This includes any friable asbestos that could become airborne when disturbed. Asbestos, if it is not disturbed, is not a cause for concern. In 2024, the Cornwall Public Library will be the building that will commence remediation. The asbestos containing plaster on the ceiling is falling off and needs to be removed.

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

CITY FACILITIES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Civic Complex										
Front Steps and Patio Replacement	3,500									
Lower Level Flooring Replacement	245									
Main Floor Washrooms Upgrade	65									
Arena Roof Replacement	1,000	1000	500	250						
North Interlocking Patio Redevelopment	160									
Arena Floor - New Floor Slab Design and Construction	1,500									
Office Upgrade (Carpets)	120									
Plant Room Ammonia Ventilation to Rooftop	120									
Salon A, B and C Renovations	300									
Exit Ramp Replacements	125	40	40	40	40	40	40			
Kitchen Equipment Upgrade		75								
Arena Promenade Ceiling		500								
South Elevator Upgrade			300							
Parking Lot Improvement (Paving)				200		200				
Replacement Exit Ramps			200	200						
Electrical Service Replacement				500						
Aquatic Centre										
Sprinkler Piping Replacement	375									
Automatic Sliding Doors	45									
Heat Trace	35									
Change Room Modification (Gender Neutral)		75	750							
Dectron Replacement		700								
Filtration System Upgrade				50	50	50	50			
Aquatic Recirculation Pump Replacements					35				35	
Roof Top Unit - Change Room					750					
Aquatic/Complex Heating Upgrades					100	1,000				
Slide Repairs / Replacement							500			
Benson Centre										
Snow Melt Pit Coil Replacement	65									
Artificial Turf		275	5,000							
Dressing Room & Hallway Flooring			200	200	200					
Fieldhouse Turf			750							
Accessible Walkway to Washroom			75							
Dehumidification Pad 2 & 3				200						
Gymnasium					5,000					
Ice Plant Compressor						45				
Hot Water Boiler Replacement										60
Refrigeration System Maintenance										350
Outdoor Facilities										
Pool Basin Repairs	130	1,300	140	1,400	150	1,500	160	1,600		
Bleacher Replacement	40									
Lamoureux Park Splashpad Upgrade		120								
St. Theresa Splashpad Upgrade			80							
Riverdale Park Splashpad Upgrade				80						
Big Ben Lift Upgrade					500					
Marina 200										
Dock Replacement and Upgrades	75	50	50	500	50	50	50	50	50	50
Main Marina Welcome Signs		50								

2024 TEN YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2024 - 2033

CITY FACILITIES

DESCRIPTION	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Playing Fields										
Tennis Court Resurfacing	200	200	200							
Reg Campbell Park LED Lighting	175									
Alexander Park Basketball Court	200									
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										
Bikepath Retaining wall	2,000									
Playground Structure Replacement	150	150	150	150	150	150	150	150	150	
Bicycle Path Repairs	50	50	50	50	50	50	50	50	50	
East Ridge Subdivision Park Development	300	300								
Bandshell Sign Replacement/Equipment Upgrades	50									
St. Theresa Park Upgrade	50									
Off Leash Dog Park		120								
Guindon Park Camping		50								
Cenotaph Sidewalks			45							
Upgrade Of Skate Board Park / BMX				1,000						
Outdoor Park Furniture				55						
Municipal Buildings										
Justice Building Elevator Upgrades	200									
St. Columban's Parking Lot	50									
Arc Flash Risk Analysis	100					100				
Asbestos Remediation City Facilities	100	100	100	100	100	100	100	100	100	
Renovations at Various Municipal Buildings		59	102	50	16	42	10	13	50	
City Hall Roof		85								
Justice Building HVAC Cleaning		60								
Fire Hall #2 Upgrades			200							
Fire Hall HQ Roof Repairs			24							
Justice Building North and South Side Roofs				100						
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 Charging Stations			360							
Total Capital	11,525	5,469	9,426	5,271	8,107	3,687	1,580	2,263	735	460

2024 BUDGET SUBMISSION

COMMUNITY PARTNERS

Cornwall
ONTARIO CANADA

Operating and Capital Financial Summary

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$257	$0	$0	$0	$0	0.00%
Purchase of Goods	$4,097	$3,511	$0	$0	$0	0.00%
Services and Rents	$4,028	$16,913	$4,129	$4,252	$123	2.98%
Financing LTD Principal & Interest	$102,958	$85,798	$102,957	$102,957	$0	0.00%
Financial and Transfers	$3,969,550	$3,751,192	$4,114,109	$4,372,763	$258,654	6.29%
Contribution to Reserves	$177,606	$318,367	$118,367	$61,326	($57,041)	(48.19%)
Subtotal	**$4,258,496**	**$4,175,781**	**$4,339,562**	**$4,541,298**	**$201,736**	**4.65%**
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	$46,600	$46,600	100.00%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$297,014	$261,766	$149,957	$266,784	$116,827	77.91%
Subtotal	**$297,014**	**$261,766**	**$149,957**	**$313,384**	**$163,427**	**108.98%**
NET OPERATING COST (TAXATION)	**$3,961,482**	**$3,914,015**	**$4,189,605**	**$4,227,914**	**$38,309**	**0.91%**
CAPITAL						
Gross Capital	$0	$0	$150,000	$150,000	$0	0.00%
Capital Funding	$0	$0	($150,000)	($150,000)	$0	0.00%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$3,961,482**	**$3,914,015**	**$4,189,605**	**$4,227,914**	**$38,309**	**0.91%**

	2022 Actuals	2023 Actuals Nov (Not Final)	2023 Budget	2024 Submission	$ Change	% Change
Cornwall Public Library - Operating	$2,158,968	$2,140,964	$2,298,062	$2,230,791	($67,271)	(2.93%)
Cornwall Public Library - Net Capital	$0	$0	$0	$0	$0	0.00%
Cornwall Public Library - Financing LTD	$102,958	$85,798	$102,957	$102,957	$0	0.00%
Cornwall & Regional Airport	$110,126	$110,126	$110,126	$110,126	$0	0.00%
Eastern Ontario Health Unit	$743,033	$669,790	$757,841	$757,841	$0	0.00%
Heritage Cornwall	$3,850	$0	$3,850	$3,616	($234)	(6.08%)
Raisin Region Conservation Authority	$552,064	$513,400	$560,402	$577,214	$16,812	3.00%
Medical Recruitment / Scholarship	$88,500	$195,654	$200,000	$100,000	($100,000)	(50.00%)
Newspaper Digitazation Project	$0	$25,109	$0	$0	$0	0.00%
Canada Day Committee (2023 funded from WR)	$0	$0	$0	$25,000	$25,000	100.00%
Your Arts Council (2023 funded from WR)	$10,000	$0	$0	$25,000	$25,000	100.00%
Encore Education Centre	$0	$0	$0	$30,000	$30,000	100.00%
Social Development Council	$0	$0	$0	$35,000	$35,000	100.00%
Eastern Ontario Regional Network	$25,858		$0	$0	$0	0.00%
Eastern Ontario Agri-Food Network	$25,000	$25,000	$25,000	$0	($25,000)	(100.00%)
SUBTOTAL	**$3,820,357**	**$3,765,841**	**$4,058,238**	**$3,997,545**	**($60,693)**	**(1.50%)**
Payback to Working Reserves (EORN)	$28,367	$28,367	$28,367	$47,869	$19,502	68.75%
Building Reserve - Net	$4,075	$2,646	$0	$0	$0	0.00%
Signature Events	$0	$0	$30,000	$30,000	$0	0.00%
Municipal Grants Program - Net	$108,683	$117,161	$73,000	$152,500	$79,500	108.90%
TOTAL OPERATING AND CAPITAL	**$3,961,482**	**$3,914,015**	**$4,189,605**	**$4,227,914**	**$38,309**	**0.91%**

Cornwall Public Library
Operational Budget Overview
January through December 2024

Ordinary Income/Expenses	Jan - Dec 23	Jan - Dec 24	% Change
INCOME			
401-00 · City of Cornwall	2,306,899.73	2,411,255.38	4.5%
402-00 · City of Cornwall Capital	150,000.00	150,000.00	0.0%
405-00 · Province Per H'hold	92,828.00	92,828.00	0.0%
Total 430-00 · Project Donations & Grants	8,100.00	4,000.00	-50.6%
Total 435-00 · Photocopy/Rental/Sales	40,200.00	25,000.00	-37.8%
Total 440-00 · Fines/Fees/Lost Book Replacement	16,256.00	12,000.00	-26.2%
Total 450-00 · Community Donations	2,904.00	3,000.00	3.3%
Reserves 2023		50,000.00	-
Total Income	**2,617,187.73**	**2,748,083.38**	**5.0%**
EXPENSES			
510-00 · Salaries	1,341,048.00	1,454,002.38	8.4%
515-00 · Benefits	333,354.08	333,354.08	0.0%
520-00 · Administration	89,850.00	93,342.49	3.9%
530-00 · Property Maintenance	127,350.00	130,000.00	2.1%
540-00 · Utilities	111,500.00	114,948.45	3.1%
600-00 · Library Materials	317,830.98	317,830.98	0.0%
620-00 · Projects	100.00	0.00	-100.0%
630-00 · Library Supplies & Services	107,448.92	116,105.00	8.1%
640-00 · Equipment & Furniture	5,000.00	5,000.00	0.0%
650-00 · Professional Development	15,705.75	12,000.00	-23.6%
660-00 · Promotion	8,500.00	9,000.00	5.9%
670-00 · Library Programming	7,000.00	7,500.00	7.1%
700-00 · Photocopying Services	2,500.00	5,000.00	100.0%
800-00 · Capital projects	150,000.00	150,000.00	0.0%
Total Expenses	**2,617,187.73**	**2,748,083.38**	**5.0%**
Net Ordinary Income	0.00	0.00	
Net Income	**0.00**	**0.00**	

EOHU
Eastern Ontario
Health Unit

BSEO
Bureau de santé
de l'est de l'Ontario

2024 Draft Budget

Mandatory Cost Shared and Related Programs

Eastern Ontario Health Unit
Revenue and Expense Summary
Mandatory Cost Shared Programs

	2024 Budget	Ministry Approved 2023 Budget	% Increase over 2023 Ministry Approval	Dollar Increase
Revenues				
Ministry of Health - Mandatory Cost Shared Programs	11,743,876	10,366,475	13.29%	1,377,401
Ministry of Health - One Time Mitigation Funding		1,235,400	-100.00%	-1,235,400
City of Cornwall	890,711	729,788	22.05%	160,924
Counties of SD & G	1,243,440	1,018,790	22.05%	224,651
Counties of Prescott Russell	1,780,474	1,458,798	22.05%	321,676
Ontario Seniors Dental	1,443,200	1,443,200	0.00%	0
Unorganized Territories	375,000	375,000	0.00%	0
MOH Compensation Initiative	12,000	12,000	0.00%	0
Covid-19 Vaccine Program (One-Time Funding)		1,152,591	-100.00%	-1,152,591
Covid-19 General Program (One-Time Funding)		549,087	-100.00%	-549,087
Total Revenues	17,488,701	18,341,128	-4.65%	-852,426
Expenses				
100% Funded Programs				
Ontario Seniors Dental Care Program				
Salaries	670,981	652,510	2.83%	18,471
Benefits	221,997	189,032	17.44%	32,965
Other	550,222	601,658	-8.55%	-51,436
	1,443,200	1,443,200	0.00%	0
Unorganized Territories: Indigenous Communities				
Salaries	289,844	290,765	-0.32%	-921
Benefits	85,156	84,235	1.09%	921
	375,000	375,000	0.00%	0
Mandatory Cost-Shared including Covid Costs covered by Base Budget				
Salaries				
Mandatory Cost-shared	10,503,838	10,023,177		
Benefits				
Mandatory Cost-shared	3,060,871	2,904,263		
Other Expenses				
Mandatory Cost-shared	2,344,250	2,153,300		
Other Revenue				
Mandatory Cost-shared	-238,458	-259,490		
	15,670,501	14,821,250		
Covid-19 Vaccine One-Time Funding				
Salaries		784,142		
Benefits		227,166		
Other		141,283		
	0	1,152,591		
Covid-19 General One-Time Funding				
Salaries		401,108		
Benefits		115,479		
Other		32,500		
	0	549,087		
Total Expenses	17,488,701	18,341,128		
Revenues less Expenses	0	0		

Funding by Municipality - Mandatory Cost-shared

Municipality	2021 Population	2024 Budget	2023 Budget	2024 Quarterly Contribution
City of Cornwall	47845	890,711	729,788	222,678
Stormont, Dundas & Glengarry	66792	1,243,440	1,018,790	310,860
Prescott & Russell	95639	1,780,474	1,458,798	445,118
	210,276	3,914,625	3,207,375	978,656

Note: The population figures were taken from the **2021 Census**

Municipal % Breakdown

	2024 % of Municipal Portion	2023 % of Municipal Portion	2024 vs 2023 Diff	2024 % of Total Net Fiscal Expenditures
Cornwall	22.75%	22.75%	0.00%	5.09%
SD & G	31.76%	31.76%	0.00%	7.11%
Prescott-Russell	45.48%	45.48%	0.00%	10.18%
	100.0%	100.0%	0.00%	22.38%

EASTERN ONTARIO HEALTH UNIT

Mandatory Cost Shared Programs

Summary of Salaries and Benefits

	2024 Budget	2023 Budget	Difference	% Increase
Salaries	11,464,663	10,966,449	498,214	4.54%
Mandatory Benefits	949,887	883,872	66,015	7.47%
Voluntary Benefits	2,418,138	2,293,653	124,485	5.43%
Total Salaries and Benefits	14,832,688	14,143,974	688,713	4.87%

Salary Increase Breakdown

	General Increase	FTE Change	Total
Dollars	279,626	218,588	498,214
Percentage	2.55%	1.99%	4.54%

EASTERN ONTARIO HEALTH UNIT

Mandatory Cost Shared Programs

Summary of Benefits

Mandatory Benefits	**2024 Budget**	**2023 Budget**	**Difference**	**% Increase**	**% of Difference**
Canada Pension Plan	525,525	485,027	40,498	8.35%	21.26%
Employment Insurance	179,945	168,145	11,800	7.02%	6.19%
WSIB	20,514	19,620	894	4.56%	0.47%
Employer Health tax	223,902	211,080	12,823	6.07%	6.73%
Total Mandatory	949,887	883,872	66,015	7.47%	34.65%
Voluntary Benefits					
Benefits in Lieu	18,429	14,457	3,972	27.48%	2.09%
Group/Dependent Life	75,686	73,258	2,428	3.31%	1.27%
Accidental Death & Dismemberm	7,997	7,743	254	0.00%	0.13%
Long-trem Disability	504,583	535,717	(31,133)	-5.81%	-16.34%
Extended Health	530,586	440,677	89,909	20.40%	47.20%
Dental	133,323	112,504	20,819	18.51%	10.93%
EAP	25,265	23,698	1,567	6.61%	0.82%
OMERS	1,122,267	1,085,599	36,667	3.38%	19.25%
Total Voluntary	2,418,138	2,293,653	124,485	5.43%	65.35%
Total Mandatory and Voluntary	3,368,025	3,177,525	190,499	6.00%	100.00%

Eastern Ontario Health Unit

Summary of Non-Salary/Benefits Expense Accounts

	2024 Budget Total	2023 Budget Total	2024 vs 2023 Budget % Increase
Staff Training and Meetings	98,650	73,500	34.22%
Board/Volunteer Training and Recognition	25,500	25,500	0.00%
Travel	167,698	155,100	8.12%
Building Occupancy	555,962	527,551	5.39%
Office Expenses, Printing, Postage	125,000	130,473	-4.19%
Materials, Supplies	189,700	326,251	-41.85%
Office Equipment	301,768	299,485	0.76%
Professional and Purchased Services	894,610	682,407	31.10%
Telecommunication Costs	163,020	162,775	0.15%
Other Operating	372,564	371,916	0.17%
Total Gross Expenditures	2,894,472	2,754,958	5.06%

Raisin Region Conservation Authority
18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2 Tel: 613-938-3611 Fax: 613-938-3221 **www.rrca.on.ca**

November 27, 2023

Manon Levesque, City Clerk
City of Cornwall
P.O. Box 877
Cornwall, ON K6H 5T9

Re: Raisin Region Conservation Authority Draft 2024 Budget

Dear Manon Levesque,

On November 16, 2023, the Raisin Region Conservation Authority (RRCA) Board of Directors approved the circulation of the 2024 Draft Budget to member municipalities for review and that the 2024 Draft Budget be posted to the RRCA website (Resolution No. 78/23).

The 2024 Draft Budget (operations and capital) is attached for your review. The RRCA Board of Directors, comprised of eight representatives from our five member municipalities, will vote on the budget and its associated municipal levy at their meeting on January 18, 2024. We would appreciate receiving any comments from your municipality by January 4, 2024.

Richard Pilon
General Manager

Attachment: 2024 RRCA Draft Budget

cc: Mathieu Fleury, CAO
Tracey Bailey, GM Financial Services and Treasurer

Programs and Services	Category	2023 Budget	2024 Budget	2024 REVENUE						Cornwall	North Glengarry	South Glengarry	North Stormont	South Stormont
				Provincial	Federal	Authority Generated	Partners	Reserve	Municipal	0.536582	0.097978	0.204340	0.013215	0.147885
Watershed Monitoring														
Flood Forecasting & Low Water Response	Mandatory	68,215.15	72,476.20	16,144.00	0.00	0.00	0.00	0.00	56,332.20	30,226.85	5,519.32	11,510.92	744.43	8,330.69
Surface Water Quality Monitoring	Mandatory	4,204.05	5,215.08	0.00	0.00	0.00	0.00	0.00	5,215.08	2,798.32	510.96	1,065.65	68.92	771.23
Groundwater Quality Monitoring	Mandatory	7,269.37	8,311.31	0.00	0.00	0.00	0.00	0.00	8,311.31	4,459.70	814.33	1,698.33	109.83	1,229.12
		79,688.57	**86,002.59**	**16,144.00**	**0.00**	**0.00**	**0.00**	**0.00**	**69,858.59**	**37,484.86**	**6,844.61**	**14,274.90**	**923.18**	**10,331.04**
Watershed Management														
Fly Creek System	Mandatory	263,848.85	244,344.95	25,512.00	0.00	0.00	0.00	0.00	218,832.95	218,832.95	0.00	0.00	0.00	0.00
Garry River System	Mandatory	68,469.53	55,090.81	9,360.00	0.00	0.00	0.00	0.00	45,730.81	0.00	45,730.81	0.00	0.00	0.00
Long Sault Water Diversion	Mandatory	8,884.68	4,957.54	0.00	0.00	0.00	800.00	0.00	4,157.54	2,509.95	0.00	955.83	0.00	691.76
St. Andrews Dyke	Mandatory	3,682.81	1,201.86	100.00	0.00	0.00	0.00	0.00	1,101.86	0.00	0.00	0.00	0.00	1,101.86
		344,885.88	**305,595.15**	**34,972.00**	**0.00**	**0.00**	**800.00**	**0.00**	**269,823.15**	**221,342.89**	**45,730.81**	**955.83**	**0.00**	**1,793.61**
Watershed Planning & Regulations														
Plan Input & Review - Natural Hazards	Mandatory	197,612.94	198,315.57	2,080.00	0.00	90,000.00	0.00	0.00	106,235.57	57,004.09	10,408.75	21,708.18	1,403.90	15,710.65
Plan Input & Review - Source Protection	Municipal	0.00	5,119.34	0.00	0.00	0.00	0.00	0.00	5,119.34	-	1,114.12	2,323.59	-	1,681.63
CA Regulations	Mandatory	228,529.22	217,293.06	7,800.00	31,000.00	70,000.00	25,000.00	0.00	83,493.06	44,800.87	8,180.48	17,060.97	1,103.36	12,347.37
Source Water Protection	Mandatory	323,946.73	333,189.87	333,189.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		750,088.89	**753,917.83**	**343,069.87**	**31,000.00**	**160,000.00**	**25,000.00**	**0.00**	**194,847.96**	**101,804.97**	**19,703.36**	**41,092.73**	**2,507.26**	**29,739.64**
Watershed Stewardship														
Forestry Programs	Other	105,547.45	131,636.65	0.00	0.00	48,636.65	83,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALUS Program	Other	343,433.50	305,939.79	0.00	0.00	1,905.46	304,034.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
St. Lawrence River Remedial Action Plan	Other	395,647.68	341,664.21	178,414.21	157,250.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services	Other	4,781.30	16,367.74	0.00	0.00	1,709.74	14,658.00	0.00	0.00	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Special Projects	Other	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
		899,409.94	**845,608.39**	**228,414.21**	**157,250.00**	**52,251.85**	**407,692.33**	**0.00**	**0.00**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**	**(0.00)**
Conservation & Recreation														
Cooper Marsh Conservation Area	Mandatory	260,221.65	181,742.05	0.00	0.00	1,000.00	147,500.00	0.00	33,242.05	17,837.08	3,256.99	6,792.68	439.29	4,916.00
Gray's Creek Conservation Area	Mandatory	64,741.27	71,291.07	0.00	0.00	500.00	8,000.00	0.00	62,791.07	33,692.56	6,152.14	12,830.73	829.78	9,285.86
Gray's Creek Marina	Other	153,298.82	154,840.01	0.00	14,000.00	160,000.00	0.00	0.00	-19,159.99	(10,280.90)	(1,877.26)	(3,915.15)	(253.20)	(2,833.47)
Charlottenburgh Park	Other	575,144.42	562,701.02	0.00	35,000.00	550,000.00	0.00	0.00	-22,298.98	(11,965.23)	(2,184.81)	(4,556.57)	(294.68)	(3,297.68)
Conservation Lands	Mandatory	80,576.00	73,092.73	0.00	0.00	1,900.00	9,182.00	24,200.00	37,810.73	20,288.56	3,704.62	7,726.24	499.67	5,591.64
		1,133,982.16	**1,043,666.88**	**0.00**	**49,000.00**	**713,400.00**	**164,682.00**	**24,200.00**	**92,384.88**	**49,572.06**	**9,051.69**	**18,877.93**	**1,220.87**	**13,662.34**
Corporate Services														
Administration and Finance	Mandatory	377,567.90	367,988.99	58,516.57	0.00	51,800.00	27,647.00	0.00	230,025.42	123,427.50	22,537.43	47,003.39	3,039.79	34,017.31
Communications	Mandatory	98,466.22	89,580.95	0.00	0.00	10,000.00	15,710.00	25,000.00	38,870.95	20,857.45	3,808.50	7,942.89	513.68	5,748.43
Information Management	Mandatory	43,466.93	56,753.41	5,200.00	0.00	0.00	0.00	0.00	51,553.41	27,662.63	5,051.10	10,534.42	681.28	7,623.98
Vehicles & Equipment	Mandatory	63,000.00	63,000.00	0.00	0.00	88,452.50	0.00	0.00	-25,452.50	(13,657.35)	(2,493.79)	(5,200.96)	(336.35)	(3,764.04)
		582,501.04	**577,323.34**	**63,716.57**	**0.00**	**150,252.50**	**43,357.00**	**25,000.00**	**294,997.27**	**158,290.23**	**28,903.24**	**60,279.74**	**3,898.39**	**43,625.67**
2024 Operating Budget		**3,790,556.48**	**3,612,114.18**	**686,316.65**	**237,250.00**	**1,075,904.35**	**641,531.33**	**49,200.00**	**921,911.85**	**568,495.01**	**110,233.70**	**135,481.14**	**8,549.70**	**99,152.31**
Previous Year Budget (2023)			3,790,556.48	621,564.27	419,242.71	1,054,301.95	771,912.68	30,000.00	893,534.87	551,627.62	106,627.14	131,047.01	8,497.82	95,735.28
Variance			-178,442.30	64,752.38	-181,992.71	21,602.40	-130,381.35	19,200.00	28,376.98	16,867.39	3,606.56	4,434.13	51.88	3,417.02
Percentage Increase / Decrease			**-4.71%**						**3.18%**	**3.06%**	**3.38%**	**3.38%**	**0.61%**	**3.57%**

RAISIN REGION CONSERVATION AUTHORITY - 2024 CAPITAL BUDGET - DRAFT - November 16, 2023

Projects	Total Project Value	2024 REVENUE						Cornwall	North Glengarry	South Glengarry	North Stormont	South Stormont
		Provincial	Federal	Authority Generated	Partners	Reserve	Municipal Levies	0.536582	0.097978	0.204340	0.013215	0.147885
Fly Creek System												
Dewatering pump repairs - carry over from 2023	10,000.00					10,000.00		-	-	-	-	-
	10,000.00	**0.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Garry River System												
Mill Pond Downstream Channel Assessment	20,000.00	10,000.00				5,000.00	5,000.00	-	5,000.00	-	-	-
	20,000.00	**10,000.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**0.00**
Cooper Marsh Conservation Area												
Visitor Centre deck repair	2,300.00					2,300.00		-	-	-	-	-
Replace Outhouse in Picnic Area	1,800.00					1,800.00		-	-	-	-	-
Top soil & grass seed	1,200.00					1,200.00		-	-	-	-	-
Stone dust for laneway	1,000.00					1,000.00		-	-	-	-	-
Replace old fluorescent light fixtures in garage	1,700.00					1,700.00		-	-	-	-	-
Small culvert replacement	1,200.00					1,200.00		-	-	-	-	-
	9,200.00	**0.00**	**0.00**	**0.00**	**0.00**	**9,200.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Gray's Creek Conservation Area												
Replace outhouses in picnic area	2,400.00						2,400.00	1,287.80	235.15	490.42	31.72	354.92
Boardwalk replacement	4,000.00					4,000.00		-	-	-	-	-
	6,400.00	**0.00**	**0.00**	**0.00**	**0.00**	**4,000.00**	**2,400.00**	**1,287.80**	**235.15**	**490.42**	**31.72**	**354.92**
Gray's Creek Marina												
Dock repairs	3,325.00					3,325.00		-	-	-	-	-
Gravel for parking lot	1,500.00					1,500.00		-	-	-	-	-
	4,825.00	**0.00**	**0.00**	**0.00**	**0.00**	**4,825.00**	**0.00**	**-**	**-**	**-**	**-**	**-**
Charlottenburgh Park												
Bucket truck rental for hazardous trees	10,000.00					10,000.00		-	-	-	-	-
Topsoil & grass seed	3,000.00					3,000.00		-	-	-	-	-
Replace 25 picnic tables	7,000.00					7,000.00		-	-	-	-	-
Exterior paint for main & west washrooms	600.00					600.00		-	-	-	-	-
Gravel for road maintenance	1,700.00					1,700.00		-	-	-	-	-
	22,300.00	**0.00**	**0.00**	**0.00**	**0.00**	**22,300.00**	**0.00**	**-**	**-**	**-**	**-**	**-**
Equipment												
Replace tires on Kubota tractor & Bobcat loader	4,500.00					4,500.00		-	-	-	-	-
Replace 6 chainsaws	4,440.00					4,440.00		-	-	-	-	-
Replace utility trailer	5,500.00					5,500.00		-	-	-	-	-
Purchase off-set mower attachment for Kubota tractor	15,000.00					15,000.00		-	-	-	-	-
	29,440.00	**0.00**	**0.00**	**0.00**	**0.00**	**29,440.00**	**0.00**	**-**	**-**	**-**	**-**	**-**
General												
Re-design entrance/lobby	10,000.00					10,000.00		-	-	-	-	-
Re-design basement	10,000.00					10,000.00		-	-	-	-	-
Replace old fluorescent light fixtures in shop	5,925.00					5,925.00		-	-	-	-	-
Septic tank pump out - admin building	500.00					500.00		-	-	-	-	-
Add septic tank risers and covers - admin building	1,200.00					1,200.00		-	-	-	-	-
CA Act Amendment Deliverables	20,000.00					10,000.00	10,000.00	5,365.82	979.78	2,043.40	132.15	1,478.85
Land Inventory								-	-	-	-	-
Asset Management Plan (Natural Hazard Infrastructure)								-	-	-	-	-
Conservation Area Strategy								-	-	-	-	-
Watershed-Based Resource Management Strategy								-	-	-	-	-
Strategic Plan	20,000.00					10,000.00	10,000.00	5,365.82	979.78	2,043.40	132.15	1,478.85
Health and Safety Manual	3,000.00						3,000.00	1,609.75	293.93	613.02	39.65	443.66
Hazardous Tree Management	40,000.00					40,000.00		-	-	-	-	-
River Cleanup	5,000.00						5,000.00	2,682.91	489.89	1,021.70	66.08	739.43
	115,625.00	**0.00**	**0.00**	**0.00**	**0.00**	**87,625.00**	**28,000.00**	**15,024.30**	**2,743.38**	**5,721.52**	**370.02**	**4,140.78**
2023 Capital Budget	**217,790.00**	**10,000.00**	**0.00**	**0.00**	**0.00**	**172,390.00**	**35,400.00**	**16,312.09**	**7,978.53**	**6,211.94**	**401.74**	**4,495.70**

2024

BUDGET SUBMISSION

APPENDIX A: CAPITAL SUMMARY

2024 CAPITAL BUDGET SUBMISSION

***Please note all figures are in 000s of dollars**

DESCRIPTION	2023 Gross Budget	2024 Gross Submission	EXTERNAL FUNDING: Grants / Other	EXTERNAL FUNDING: SDG	EXTERNAL FUNDING: Financing	RESERVES: Development Charges	RESERVES: CCBF Reserve	RESERVES: Specific Reserve	Tax Base
NON DEPARTMENTAL									
Building Condition Assessment and Asset Management Plan Updates	570.00								
Land Mobile Radio Upgrade	2,320.00								
FINANCIAL SERVICES									
ITT Services									
Corporate Wireless and Connectivity Review, Analysis and Upgrade	100.00								
HOUSING SERVICES									
Building Interiors	385.00	**215.00**						215.00	
Building Exteriors	145.00	**140.00**						140.00	
Infrastructure	365.43	**800.00**						800.00	
Affordable Housing Development Ninth St	440.00								
120 Augustus Backup Generator	320.00								
Grounds	75.66								
Cornwall Non-Profit Housing Capital Repairs	50.00								
GLEN STOR DUN LODGE									
Building Requirements - Internal	180.00	**440.00**	75.00	4.95				350.00	10.05
Building Requirements - External	120.00	**155.00**	6.80	35.71				40.00	72.49
Resident Equipment	85.00	**110.00**		36.30					73.70
Kitchen and Laundry Equipment	97.00	**65.00**	40.00					25.00	
Nursing Equipment - Electronic Door Swipes		**30.00**	30.00						
CORNWALL SDG PARAMEDIC SERVICES									
Ambulance Replacement	345.00	**740.00**						740.00	
CPR Devices	60.00	**60.00**						60.00	
Paramedic Response Unit Replacement	300.00	**250.00**						250.00	
Public Access Defibrillator Replacement	40.00	**78.00**						78.00	
Defibrillator Retention Bracket Replacement	60.00								
Helmet Replacement	20.00								
CADLink, Real Time Data (RTD Project)	50.00								
FIRE AND EMERGENCY MANAGEMENT SERVICES									
Aerial Ladder Truck		**2,500.00**			2,500.00				
Pick-up Truck		**75.00**						75.00	
Pump 3 Equipment Purchase	80.00								
Fire Master Plan	75.00								
CORNWALL POLICE SERVICES	372.60	**393.70**						356.50	37.20
MUNICIPAL WORKS									
Municipal Works Equipment									
Municipal Works Fleet Renewal Program	798.00	**1,013.00**						1,013.00	
Compact Wheel Loader		**100.00**						100.00	
Mini Asphalt Paver	100.00								
Parks and Landscaping									
Tree Canopy Management Program	300.00	**300.00**							300.00
INFRASTRUCTURE PLANNING									
Road Safety Master Plan		**200.00**						200.00	
Traffic Signals									
Traffic Signal Upgrades	400.00	**400.00**					400.00		
Street Lighting									
Pole Replacement Program	165.00	**125.00**						125.00	
Road Network									
Asphalt Resurfacing on Various City Streets	4,672.00	**5,900.00**	5,344.77				555.23		
Transportation Capacity									
Marleau Avenue Reconstruction and Widening - Stage 2 - Phase 2		**2,000.00**				1,586.50	413.50		
Nick Kaneb Dr. Expansion - Industrial Park Dr, to Tollgate	15,000.00								

2024 CAPITAL BUDGET SUBMISSION

*Please note all figures are in 000s of dollars

DESCRIPTION	2023 Gross Budget	2024 Gross Submission	EXTERNAL FUNDING: Grants / Other	EXTERNAL FUNDING: SDG	EXTERNAL FUNDING: Financing	RESERVES: Development Charges	RESERVES: CCBF Reserve	RESERVES: Specific Reserve	Tax Base
Intersections									
Centretown - Water St. and Montreal Rd Intersections	30.00	**30.00**					30.00		
Structures									
Culvert Replacement - Fly Creek at Boundary Rd	500.00	**400.00**					400.00		
Small Diameter Culvert Replacement	100.00	**100.00**						100.00	
Active Transportation									
Active Transportation (Sidewalk Infrastructure)	360.00	**360.00**				39.20	320.80		
Active Transportation (Bicycle Infrastructure)	560.00	**440.00**				43.00	395.00	2.00	
Misc.									
Pedestrian Corridor and Streetscaping, Pitt St. to St. John's Lane	100.00								
Multi-Service UAV	75.00								
TRANSIT									
Bus Stop Improvements	51.00	**321.08**	176.70					144.38	
Cornwall Transit Master Plan		**150.00**							150.00
Conventional Hybrid Bus	993.30								
Metal Siding and Garage Doors	466.00								
Bus Hoist Replacement	160.00								
Handi-Transit Software	145.00								
Micro Transit	112.00								
WASTE MANAGEMENT SERVICES									
Leachate and Gas Capture Systems Expansion	300.00	**150.00**						150.00	
Alternate Disposal Environmental Compliance Approval	100.00	**100.00**						100.00	
Organics Source Separation Program - Receiving Facility		**1,000.00**			577.50	422.50			
Organics Source Separation Program - Green Bins		**1,200.00**						1,200.00	
Climate Adaptation Plan		**120.00**							120.00
Organics Source Separation Program	200.00								
RECREATION									
Waterfront Plan	400.00	**600.00**				54.90	454.20		90.90
FACILITIES									
Recreation Facilities									
Civic Complex									
Front Steps and Patio Replacement Design	125.00	**3,500.00**			3,500.00				
Lower Level Flooring Replacement		**245.00**						245.00	
Main Floor Washrooms Upgrade		**65.00**						65.00	
Arena Roof Replacement		**1,000.00**			1,000.00				
North Interlocking Patio Redevelopment		**160.00**					160.00		
Arena Floor - New Floor Slab Design and Construction		**1,500.00**			1,500.00				
Office Upgrades (Carpets)		**120.00**						120.00	
Plant Room Ammonia Ventilation to Rooftop		**120.00**						120.00	
Salon A, B and C Renovations		**300.00**						300.00	
Exit Ramp Replacements		**125.00**						125.00	
North Elevator Upgrade	300.00								
Portable Seating (Chairs)	55.00								
Aquatic Centre									
Sprinkler Piping Replacement	125.00	**375.00**						375.00	
Automatic Sliding Doors		**45.00**						45.00	
Heat Trace		**35.00**						35.00	
Parking Lot Rehabilitation	275.00								
Benson Centre									
Snow Melt Pit Coil Replacement		**65.00**						65.00	
Refrigeration System Maintenance	201.00								

2024 CAPITAL BUDGET SUBMISSION

*Please note all figures are in 000s of dollars

DESCRIPTION	2023 Gross Budget	2024 Gross Submission	EXTERNAL FUNDING: Grants / Other	EXTERNAL FUNDING: SDG	EXTERNAL FUNDING: Financing	RESERVES: Development Charges	RESERVES: CCBF Reserve	RESERVES: Specific Reserve	Tax Base
Outdoor Facilities									
Pool Basin Repairs	525.00	**130.00**							130.00
Bleacher Replacement	40.00	**40.00**							40.00
Marina 200 Dock Replacement and Upgrades	50.00	**75.00**					75.00		
Diving Board and Lifeguard Stand	29.00								
Menard Park Splashpad	750.00								
Recreation / Playgrounds									
Bikepath Retaining Wall		**2,000.00**			2,000.00				
Tennis Court Resurfacing		**200.00**						200.00	
Reg Campbell Park LED Lighting		**175.00**						175.00	
Alexander Park Basketball Court		**200.00**						200.00	
Playground Structure Replacement	150.00	**150.00**						30.00	120.00
Bicycle Path Repairs	50.00	**50.00**					50.00		
East Ridge Subdivision Park		**300.00**				300.00			
St Theresa Park Upgrade		**50.00**							50.00
Bandshell Sign Replacement / Equipment Upgrades		**50.00**							50.00
Tennis Court Resurfacing and LED Lighting Upgrade	200.00								
Optimist Park LED Lights for Baseball and Soccer Fields	250.00								
Mattice Park Basketball Court	200.00								
Bellwood Ridge Subdivision Park Development Phase 1	300.00								
Bob Turner Memorial	30.00								
Municipal Facilities									
Justice Building Elevator Upgrades	240.00	**200.00**						200.00	
St Columban's Parking Lot		**50.00**						50.00	
Arc Flash Risk Analysis		**100.00**						100.00	
Asbestos Remediation City Facilities		**100.00**						100.00	
City Hall Rooftop HVAC Replacement	24.00								
Renovations at Various Municipal Buildings	33.00								
Transit Apron Repairs	50.00								
CORNWALL PUBLIC LIBRARY	150.00	**150.00**						150.00	
TOTAL CAPITAL	36,894.99	**32,735.78**	**5,673.27**	**76.96**	**11,077.50**	**2,446.10**	**3,253.73**	**8,963.88**	**1,244.34**

2024 BUDGET SUBMISSION

APPENDIX B: RESERVES SUMMARY

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2024 SUMMARY OF RESERVES (estimated)
December 31, 2024

	Opening Balance	Net Transactions	Ending Balance	Targeted Balance	LTFP Balance at Dec 31/24
Operating Reserves					
Working Reserves	4,647,856	(206,501)	4,441,355		5,012,675
Tax Stabilization Reserve	300,000	0	300,000		2,000,000
Winter Control Reserve	500,000	(150,000)	350,000		300,000
Health and Safety Reserve	76,022	0	76,022		76,022
Municipal Elections Reserve	55,000	55,000	110,000		100,000
Renaissance Reserve	118,826	0	118,826		88,825
Medical Recruitment Reserve	856,140	(10,000)	846,140		226,542
	6,553,844	**(311,501)**	**6,242,343**	**7,919,502**	**7,804,064**
Capital Reserves					
Equipment and Vehicles Reserve	941,307	132,421	1,073,728		592,666
Recreation Facilities Reserve	385,128	(310,640)	74,488		(200,886)
Municipal Buildings Reserve	3,328,551	82,816	3,411,367		3,710,098
Fire Equipment Reserve	46,521	25,000	71,521		107,306
Land Ambulance Reserve	824,357	(255,000)	569,357		3,071
Waste Management Reserve	2,066,356	(930,000)	1,136,356		437,720
Land Reserve	2,066,265	0	2,066,265		(30,600)
Road Infrastructure Reserve	1,046,933	(401,667)	645,266		1,650,606
	10,705,418	**(1,657,070)**	**9,048,348**	**6,044,745**	**6,269,981**
Restricted Reserves (Municipal Funding)					
Water Works Reserve	3,017,074	(1,236,812)	1,780,262	3,518,589	3,472,255
Wastewater Works Reserve	4,175,181	(801,800)	3,373,381	3,811,969	3,937,633
Building Surplus Reserve (permits)	2,867,108	(122,467)	2,744,641	1,290,265	104,700
Housing Services Operating Reserve Fund	1,477,372	123,000	1,600,372	Not Defined	1,969,049
Housing Services Capital Reserve Fund	3,616,993	291,876	3,908,869	Not Defined	N/A
Brownfields Reserve	1,551,282	53,700	1,604,982	2,000,000	147,304
Landfill Closure and Post Closure Reserve Fund	728,059	444,000	1,172,059	21,211,575	0
Waterfront Development Fund	240,000	0	240,000	Not Defined	N/A
WSIB - Estimated Future Benefit Costs Reserve	2,912,140	319,800	3,231,940	8,195,900	2,675,990
Downtown Investment Reserve Fund	3,546,440	(10,440)	3,536,000	3,500,000	3,513,205
Heart of City Reserve	453,826	114,422	568,248	200,000	(399)
Social Housing - Regeneration Reserve	1,065,975	453,400	1,519,375	Not Defined	N/A
Parking Reserve Fund	141,623	28,025	169,648	Not Defined	56,188
Progress Fund	26,034,390	167,800	26,202,190	25,000,000	25,354,859
	51,827,462	**(175,496)**	**51,651,966**		**41,230,785**
Restricted Reserves (Funded Externally)					
(a targeted reserve balance is not applicable)					
Provincial Gas Tax Reserve (Transit)	98,975	(56,179)	42,796		
Canada Community-Building Fund Reserve (Infrastructure)	722,981	(528,223)	194,758		
Development Charges Reserve	2,854,866	(1,692,700)	1,162,166		
Social Housing Providers Reserve	2,932,753	59,100	2,991,853		
Social Housing Capital Reserve Fund	949,297	37,500	986,797		
Employment Assistance Retained Surplus Reserve	641,357	(130,000)	511,357		
Child Care ELCD Reserve	95,394	0	95,394		
Consolidated Homelessness CHPI Reserve	0	0	0		
Parkland Reserve Fund	182,622	(26,000)	156,622		
Safe Restart Funds Reserve	883,618	0	883,618		
Winter Games/Legacy Trust Fund	54,284	0	54,284		
Arts and Culture Trust Fund	1,107,093	45,000	1,152,093		
	10,523,240	**(2,291,502)**	**8,231,738**		
TOTAL RESERVES AND RESERVE FUNDS	**79,609,964**	**(4,435,569)**	**75,174,395**		

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
OPERATING RESERVES				
Working Reserves	4,647,856			
Repay Eastern Ontario Regional Network - EORN (2020-2026)			54,226	
Repay Accounting Software Upgrade (2020-2027)			50,000	
Repay Locomotive Expenses			7,100	
Council ITT Requirements for 2026			6,000	
Fund EOHU Increase		(146,327)		
Shelter Study		(20,000)		
Housing Studies		(75,000)		
Subdivision Manual and Subdivision Agreement		(50,000)		
2024 HR Training: Leadership, Lean, etc.		(15,000)		
Municipal Grants - Carry Forward		(17,500)		**4,441,355**
Tax Stabilization Reserve	300,000			**300,000**
Winter Control Reserve	500,000			
Fund Operations		(150,000)		**350,000**
Health and Safety Reserve	76,022			**76,022**
Municipal Elections Reserve	55,000			
2026 Election Contribution			55,000	**110,000**
Renaissance Reserve	118,826			**118,826**
Medical Recruitment Reserve	856,140			
Committed Funds (Medical Scholarships/Recruitment): $695,000				
Budgeted Contribution			100,000	
Recognized Medical Scholarships		(100,000)		
Medical Recruitment Expenses		(10,000)		**846,140**
TOTAL Operating Reserves	**6,553,844**	**(583,827)**	**272,326**	**6,242,343**
CAPITAL RESERVES				
Equipment and Vehicles Reserve	941,307			
Life Cycle Costing as per the City's Long-Term Financial Plan			750,000	
MW Contribution to Reserve			500,000	
Fire Contribution to Reserve			425,000	
Police Contribution to Reserve			300,000	
Transit Contribution to Reserve			250,000	
ITT Contribution to Reserves			120,000	
ITT Switches and Digital Transformation		(90,000)		
MW Vehicle LTD (2016-2024)		(100,247)		
Fire - Pump Replacement Loan (2023-2032)		(113,788)		
Fire - Extrication tool		(105,000)		
Fire - Specialized HazMat Equipmtent		(75,000)		
Transit Equipment LTD (2021-2024)		(39,664)		
Fire - Pickup Truck		(75,000)		
Police Fleet		(205,000)		
Police Dispatch Equipment		(151,500)		
MW Fleet Renewal		(1,013,000)		
MW Compact Wheel Loader		(100,000)		
Bus Shelters and Accessibility Bus Stops		(144,380)		**1,073,728**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
Recreation Facilities Reserve	385,128			
Contribution from Recreation Facilities			622,360	
Capital Levy as per the City's Long-Term Financial Plan			1,137,000	
Lower Level Flooring Replacement - Civic Complex		(245,000)		
Main Floor Washrooms Upgrade - Civic Complex		(65,000)		
Office Upgrades (Carpets) - Civic Complex		(120,000)		
Plant Room Ammonia Ventilation to Rooftop - Civic Complex		(120,000)		
Salon A, B and C Renovations - Civic Complex		(300,000)		
Exit Ramp Replacements - Civic Complex		(125,000)		
Sprinkler Piping Replacement - Aquatic Centre		(375,000)		
Automatic Sliding Doors - Aquatic Centre		(45,000)		
Heat Trace - Aquatic Centre		(35,000)		
Snow Melt Pit Coil Replacement - Benson Centre		(65,000)		
Tennis Court Resurfacing		(200,000)		
Reg Campbell Park LED Lighting		(175,000)		
Alexander Park Basketball Court		(200,000)		**74,488**
Municipal Buildings Reserve	3,328,551			
Contribution from Buildings			706,582	
GSDL Contribution			300,000	
EMS HQ - Transfer to Reserves			152,469	
Police			160,000	
Justice HVAC loan (LTD 2022-2031)		(118,278)		
Library HVAC loan (LTD 2018-2026)		(102,957)		
Library Capital		(150,000)		
GSDL - Building Requirements Internal		(350,000)		
GSDL - Building requirements External		(40,000)		
GSDL - Kitchen Equipment		(25,000)		
St Columban's Parking Lot		(50,000)		
Justice Building Elevator Upgrades		(200,000)		
Arc Flash Risk Analysis		(100,000)		
Asbestos Remediation City Facilities		(100,000)		**3,411,367**
Fire Equipment Reserve (Fire Marque)	46,521			
Extrication tool		(50,000)		
Fire Marque Payments			75,000	**71,521**
Land Ambulance Reserve	824,357			
Transfer Amortization			873,000	
Ambulance Replacement		(740,000)		
CPR Devices		(60,000)		
Paramedic Response Unit Replacement		(250,000)		
Public Access Defib. Replacement		(78,000)		**569,357**
Waste Management Reserve	2,066,356			
Budgeted Contribution - Waste Disposal			220,000	
Budgeted Contribution - Waste Diversion			100,000	
Budgeted Contribution - Waste Organics			200,000	
Leachate & Gas Capture Systems		(150,000)		
Alternate Disposal Environmental Compliance Approval		(100,000)		
Organics Source Separation Program - Green Bins		(1,200,000)		**1,136,356**
Land Reserve	2,066,265			**2,066,265**
Road Infrastructure Reserve	1,046,933			
Marleau Project			25,333	
Trafffice Calming Study		(200,000)		
Pole Replacement Program		(125,000)		
Active Transportation (Bicycle Infrastructure)		(2,000)		
Small Diameter Culvert Replacement		(100,000)		**645,266**
TOTAL Capital Reserves	**10,705,418**	**(8,573,814)**	**6,916,744**	**9,048,348**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
RESTRICTED RESERVES (Municipal Funding)				
Water Works Reserve	3,017,074			
Budgeted Contribution			4,147,088	
Interest Earned			81,100	
Watermain Rehabilitation		(2,950,000)		
Watermain Growth - New Watermain		(50,000)		
Raw Water Intake Valve Chamber Remediation		(100,000)		
Elevated Storage Tank Upgrades		(200,000)		
Remote Stations Network Upgrades		(50,000)		
High Lift Pump Rehabilitation		(250,000)		
Instrumentation Upgrades		(100,000)		
Victoria Av Reconstruction - Marlborough St to First St East		(1,150,000)		
Adolphus St - Fourth St East to Fifth St East		(615,000)		**1,780,262**
Wastewater Works Reserve	4,175,181			
Budgeted Contribution			3,000,000	
Interest Earned			131,500	
Sewer Network Improvements		(1,150,000)		
City Wide Sewer Model		(200,000)		
Combined Sewer Separation		(668,300)		
Relining of Walkway Between Clarifiers 2 & 3		(150,000)		
Victoria Av Reconstruction - Marlborough St to First St East		(1,150,000)		
Adolphus St - Fourth St East to Fifth St East		(615,000)		**3,373,381**
Building Surplus Reserve (permits)	2,867,108			
Interest Earned			75,600	
Digitization		(65,000)		
Fund Operating		(133,067)		**2,744,641**
Housing Services Operating Reserve Fund	1,477,372			
Dissolution Expenses		(20,000)		
Interest Earned			143,000	**1,600,372**
Housing Services Capital Reserve Fund	3,616,993			
Budgeted Contribution (LHC)			1,062,409	
Budgeted Contribution (AHP)			19,141	
Budgeted Contribution (NP)			150,326	
Interest Earned			215,000	
Building Interiors		(215,000)		
Building Exteriors		(140,000)		
Infrastructure		(800,000)		**3,908,869**
Brownfields Reserve	1,551,282			
Fund Program expenses		(13,300)		
Interest earned from investment			67,000	**1,604,982**
Landfill Closure and Post Closure Reserve Fund	728,059			
Budgeted Contribution			400,000	
Interest Earned			44,000	**1,172,059**
Waterfront Development Fund	240,000			**240,000**
WSIB-Estimated Future Benefit Costs Reserve	2,912,140			
Annual Contribution			220,000	
Interest Earned			99,800	**3,231,940**
Downtown Investment Reserve Fund	3,546,440			
Interest earned not received			36,000	
Interest earned CAHC 1st Mortgage			5,244	
Interest earned CAHC 2nd Mortgage			818	
Investment Interest Earned			108,360	
Transfer to HOTC Reserve		(160,862)		**3,536,000**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
Heart of City Reserve	453,826			
Interest from Downtown investment - CAHC 1st Mortgage			108,360	
Interest from Downtown investment - CAHC 2nd Mortgage			5,244	
Interest from Downtown investment - Investment income			818	
Fund HOTC Programs				**568,248**
Social Housing - Regeneration Reserve	1,065,975			
Budgeted Contribution			377,500	
Interest Earned			75,900	**1,519,375**
Parking Reserve Fund	141,623			
Budgeted Contribution			23,025	
Interest Earned			5,000	**169,648**
Progress Fund (Policy - 80% of Interest Earned)	26,034,390			
Interest earned from investment			839,000	
Benson Centre Debt Payments		(671,200)		**26,202,190**
TOTAL Restricted Reserves (Municipal Funding)	**51,827,462**	**(11,616,729)**	**11,441,233**	**51,651,966**
RESTRICTED RESERVES (Funded Externally)				
Provincial Gas Tax Reserve (Transit)	98,975			
Funds Received			696,500	
Fund Operations		(247,030)		
2015-16 Conventional Buses (Loan 2016-2031)		(78,589)		
2017 Conventional Buses (Loan 2018-2026)		(108,227)		
2018 Conventional Buses (Loan 2020-2024)		(120,392)		
2019 Conventional Buses (Loan 2021-2026)		(138,441)		
2022 Conventional Busses (Loan 2022-2026)		(60,000)		**42,796**
Canada Community-Building Fund Reserve (Infrastructure)	722,981			
2024CCBF Allocation			3,008,505	
Interest Earned			30,300	
Microsoft 360		(200,000)		
Street Lights loan (LTD 2022-2023, loan matures in 2025)		(113,298)		
Marina 200 Dock Replacement and Upgrades		(75,000)		
Traffic Signal Upgrades		(400,000)		
Culvert Replacement - Fly Creek at Boundary Rd		(400,000)		
Active Transportation (Sidewalk Infrastructure)		(320,800)		
Active Transportation (Bicycle Infrastructure)		(395,000)		
Waterfront Plan		(454,200)		
North Interlocking Patio Redevelopment - Civic Complex		(160,000)		
Bicycle Path Repairs		(50,000)		
Asphalt Resurfacing		(555,230)		
Centretown - Water St. and Montreal Rd Intersections		(30,000)		
Marleau Avenue Reconstruction and Widening - Stage 2 - Phase 2		(413,500)		**194,758**
Development Charges Reserve	2,854,866			
Development Charges Collected			800,000	
Interest Earned			81,700	
Library Collection Material		(46,600)		
Marleau Avenue Reconstruction and Widening - Stage 2 - Phase 2		(1,586,500)		
Organics Source Separation Program - Receiving Facility		(422,500)		
Waterfront Plan		(54,900)		
Active Transportation (Sidewalk Infrastructure)		(39,200)		
Active Transportation (Bicycle Infrastructure)		(43,000)		
East Ridge Subdivision Park		(300,000)		
Combined Sewer Separation		(81,700)		**1,162,166**
Social Housing Providers Reserve	2,932,753			
Housing Plan Update		(40,000)		
Interest Earned			99,100	**2,991,853**
Social Housing Capital Reserve Fund	949,297			
Interest Earned			37,500	**986,797**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
Employment Assistance Retained Surplus Reserve	641,357			
Training		(50,000)		
Operating Expenses		(80,000)		**511,357**
Child Care ELCD Reserve	95,394			**95,394**
Consolidated Homelessness CHPI Reserve	0			**0**
Parkland Reserve Fund	182,622			
Playground Structure Replacement		(30,000)		
Interest Earned			4,000	**156,622**
Safe Restart Funds Reserve				
City Funds				
SRF are held in the Working Reserve	883,618			**883,618**
Social Services Relief Fund	0			
Affordable Housing Development - Morrisburg				
Affordable Housing Development - Cumberland				**0**
Winter Games/Legacy Trust Fund	54,284			
Legacy Awards		(3,000)		
Interest earned from investment			3,000	**54,284**
Arts and Culture Trust Fund	1,107,093			
Interest earned from investment			45,000	**1,152,093**
TOTAL Restricted Reserves (Funded Externally)	**10,523,240**	**(7,097,107)**	**4,805,605**	**8,231,738**

2024

BUDGET SUBMISSION

APPENDIX C: LONG-TERM DEBT

Cornwall
ONTARIO CANADA

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.

	2023	Projected									
	Not Final	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Issued Net Debt ($50.35 M)											
Funded by Taxation	22.62	21.84	19.00	16.70	14.73	13.37	11.96	10.51	9.02	7.49	6.38
Funded by Water Billings	2.25	1.98	1.71	1.42	1.11	0.79	0.46	0.35	0.24	0.12	-
Funded by Wastewater Billings	17.84	15.96	14.14	12.52	11.10	9.78	8.41	7.23	6.08	4.95	3.79
Funded by Non-taxation Sources	7.65	13.88	12.61	11.37	10.36	9.59	8.91	8.21	7.54	7.02	6.92
Total Issued Net Debt	50.35	53.66	47.45	42.01	37.30	33.54	29.75	26.31	22.88	19.59	17.09
Approved but Unissued Net Debt ($111.25 M)											
Funded by Taxation	-	15.78	63.30	68.73	75.56	72.33	69.00	65.71	62.28	58.70	54.96
Funded by Water Billings	-	5.80	12.30	17.61	16.74	15.82	14.84	13.80	12.70	11.54	10.31
Funded by Wastewater Billings	-	-	0.95	0.87	0.80	0.71	0.62	0.53	0.44	0.34	0.23
Funded by Non-taxation Sources	-	0.14	10.05	9.74	9.42	9.08	8.74	8.40	8.04	7.66	7.25
Total Approved Unissued Net Debt	-	21.72	86.60	96.96	102.51	97.94	93.20	88.44	83.46	78.23	72.75
Planned New Net Debt ($140.08 M)											
Funded by Taxation	-	-	3.83	13.41	78.29	79.44	87.87	89.32	88.35	87.49	85.04
Funded by Water Billings	-	-	-	-	7.00	13.71	15.12	16.34	17.36	18.17	18.76
Funded by Wastewater Billings	-	-	-	5.00	4.86	4.72	4.57	4.41	4.23	4.05	3.86
Funded by Non-taxation Sources	-	-	3.75	7.40	10.19	9.88	9.56	12.22	11.78	11.31	10.81
Planned New Debt	-	-	7.58	25.80	100.34	107.76	117.11	122.29	121.72	121.02	118.46
Total Net Debt											
Funded by Taxation	22.62	37.62	86.13	98.84	168.57	165.14	168.83	165.55	159.65	153.68	146.38
Funded by Water Billings	2.25	7.78	14.01	19.03	24.85	30.32	30.42	30.49	30.30	29.84	29.07
Funded by Wastewater Billings	17.84	15.96	15.09	18.39	16.76	15.21	13.60	12.17	10.75	9.34	7.87
Funded by Non-taxation Sources	7.65	14.02	26.41	28.51	29.97	28.56	27.22	28.83	27.36	25.98	24.98
Total Net Debt	50.35	75.38	141.63	164.77	240.16	239.23	240.07	237.04	228.06	218.84	208.30
Non-taxation sources	55.08%	50.09%	39.19%	40.01%	29.81%	30.97%	29.67%	30.16%	30.00%	29.78%	29.73%
Taxation	44.92%	49.91%	60.81%	59.99%	70.19%	69.03%	70.33%	69.84%	70.00%	70.22%	70.27%

* 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, Police Services facility, 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.

Ontario

Ministry of Municipal Affairs and Housing
777 Bay Street,
Toronto, Ontario M5G 2E5

Ministère des affaires municipales et du logement
777 rue Bay,
Toronto (Ontario) M5G 2E5

2023 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE: 71101

MUNID: 01012

MUNICIPALITY: Cornwall C

UPPER TIER:

REPAYMENT LIMIT: $ 23,807,793

The repayment limit has been calculated based on data contained in the 2021 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2021 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, 2023

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.	$	296,697,721
(a)	15 years @ 5% p.a.	$	247,116,748
(a)	10 years @ 5% p.a.	$	183,837,465
(a)	5 years @ 5% p.a.	$	103,075,283

7% Interest Rate			
(a)	20 years @ 7% p.a.	$	252,220,096
(a)	15 years @ 7% p.a.	$	216,839,329
(a)	10 years @ 7% p.a.	$	167,215,974
(a)	5 years @ 7% p.a.	$	97,616,651

 Date Prepared: 29-Mar-23

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY: Cornwall C MMAH CODE: 71101

		1 $
	Debt Charges for the Current Year	
0210	Principal (SLC 74 3099 01)	8,534,864
0220	Interest (SLC 74 3099 02)	1,453,911
0299	**Subtotal**	9,988,775
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	**9,988,775**

		1 $
	Amounts Recovered from Unconsolidated Entities	
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**	**9,988,775**

		1 $
1610	Total Revenue (SLC 10 9910 01)	225,800,040
	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 + SLC10 0815 01)	73,019,260
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,927,806
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	683,917
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	2,971,796
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	9,980,273
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-441,977
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	3,331,545
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	100,000
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	3,300,492
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)	394,238
2299	**Subtotal**	**95,267,350**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	-4,653,581
2610	**Net Revenues**	**135,186,271**
2620	**25% of Net Revenues**	**33,796,568**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT** (25% of Net Revenues less Net Debt Charges)	**23,807,793**

* SLC denotes Schedule, Line Column.

2024 BUDGET SUBMISSION

APPENDIX D: STAFFING COMPLEMENT

2023 - 2024 Employee Comparison

Summary	2023	2024	Transfer	New	Total Chg	Commentary
Mayor	1	**1**	-	-	-	
Council	10	**10**	-	-	-	
Full Time	641	**674**	1	32	33	
Part-time Hours	245,645	**252,999**	1,221	6,133	7,354	
Contract Position	3	**-**	(3)	-	(3)	
School Crossing Guards	20	**20**	-	-	-	
Students	7	**3**	-	(4)	(4)	
Election Temporary Hours	-	**-**	-	-	-	

General Government	2023	2024	Transfer	New	Total Chg	Commentary
Council						
Mayor	1.00	**1.00**			-	
Council	10.00	**10.00**			-	
Full Time	1.50	**0.50**	(1.00)		(1.00)	TSF position from Council to CAO
Chief Administrative Officer						
Full Time	2.50	**3.50**	1.00		1.00	TSF position to CAO from Council
Clerk's Department						
Full Time	4.40	**6.00**	(0.40)	2.00	1.60	Addition of a City Solicitor and a Legal Clerk. GM moved to HR
Election Temporary Hours						
Human Resources						
Full Time	7.60	**9.00**	0.40	1.00	1.40	GM moved to HR in full. New FTE for Occupational Health Nurse
Financial Services						
Full Time	31.00	**31.00**			-	

Shared Services	2023	2024	Transfer	New	Total Chg	Commentary
Human Services						
Full Time	99.75	**101.45**	(0.30)	2.00	1.70	Maintenance Staff (Housing Services)
Contract Position	1.00		(1.00)		(1.00)	TSF to Full Time
Students	4.00			(4.00)	(4.00)	
Glen-Stor-Dun Lodge						
Full Time	111.80	**129.80**	1.00	17.00	18.00	Service Delivery Review
Part-time Hours	107,120.00	**108,191.00**		1,071.00	1,071.00	Service Delivery Review
Contract Position	1.00		(1.00)		(1.00)	TSF to Full Time
Paramedic Services						
Full Time	109.00	**109.30**	0.30		0.30	TSF from HS to Paramedic Services (Accounting Supervisor)
Part-time Hours	59,913.00	**56,994.00**		(2,919.00)	(2,919.00)	

Protective Services	2023	2024	Transfer	New	Total Chg	Commentary
Fire Services						
Full Time	65.00	**66.00**		1.00	1.00	New Fire Prevention Officer

Infrastructure and Municipal Works	2023	2024	Transfer	New	Total Chg	Commentary
Municipal Works Division						
Municipal Works Administration						
Full Time	8.50	**8.50**			-	
Part-time Hours	1,550.00	**1,150.00**	(400.00)		(400.00)	Convert PT hours to FT employees
Parks and Landscaping						
Full Time	14.50	**18.50**		4.00	4.00	Addition for Winter Control
Part-time Hours	5,388.00	**5,008.00**	(380.00)		(380.00)	Convert PT hours to FT employees
Garage						
Full Time	5.00	**5.00**				

2023 - 2024 Employee Comparison

Summary	2023	2024	Transfer	New	Total Chg	Commentary
Roads Division						
Roads Summer						
Full Time	9.50	**11.00**	0.50	1.00	1.50	TSF from Roads Winter / Addition for Winter Control
Part-time Hours	410.00	**410.00**				
Roads Winter						
Full Time	7.50	**8.00**	(0.50)	1.00	0.50	TSF to Roads Summer / Addition for Winter Control
Part-time Hours	1,130.00	**580.00**	(550.00)		(550.00)	Convert PT Hours to FT Employees
Transit Division						
Transit Operations						
Full Time	37.00	**37.00**				
Part-time Hours	6,515.00	**14,336.00**		7,821.00	7,821.00	Additional Coverage
Transit Maintenance						
Full Time	12.25	**12.25**				
Part-time Hours	920.00	**1,400.00**		480.00	480.00	
Infrastructure Planning Division						
Engineering						
Full Time	14.25	**14.25**			-	
Students	3.00	**3.00**			-	
Traffic Control						
Full Time	3.00	**3.00**			-	
School Crossing Guards	20.00	**20.00**			-	
Environmental Services Division						
Full Time	7.25	**7.25**			-	

Planning, Development & Recreation	2023	2024	Transfer	New	Total Chg	Commentary
Economic Development						
Full Time	6.50	**7.50**	1.00		1.00	TSF from contract to full time position
Contract Position	1.00		(1.00)		(1.00)	
Planning Services						
Full Time	5.20	**5.20**			-	
Building Services						
Full Time	8.50	**12.00**	1.50	2.00	3.50	TSF from By-Law Services / New Building Official and Zoning Tech
Part-time Hours	160.00			(160.00)	(160.00)	
By-Law Services and Parking Program						
Full Time	10.70	**10.20**	(1.50)	1.00	(0.50)	TSF to Building Services / New By-Law Supervisor
Part-time Hours	160.00			(160.00)	(160.00)	
Recreation Services						
Full Time	19.30	**18.30**	(1.00)		(1.00)	TSF Full-time Lifeguard to Part-time hours
Part-time Hours	43,204.00	**45,579.00**	2,375.00		2,375.00	
City Facilities						
Recreation Facilities						
Full Time	27.50	**27.50**			-	
Part-time Hours	17,185.00	**17,761.00**	576.00		576.00	TSF from Municipal Facilities and MW
Municipal Facilities						
Full Time	12.00	**12.00**			-	
Part-time Hours	1,990.00	**1,590.00**	(400.00)		(400.00)	TSF to Recreation Facilities

Note: This comparison excludes Cornwall Police Services

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2024

BUDGET SUBMISSION

APPENDIX E: SURVEY RESPONSE

Cornwall
ONTARIO CANADA

2024 Citizen Engagement Survey Responses

An important consideration in the preparation of the budget is the input received from the public. The City held a Resident Café on November 22, 2024. The Resident Café provided an opportunity for residents to discuss the upcoming 2024 budget with City of Cornwall staff.

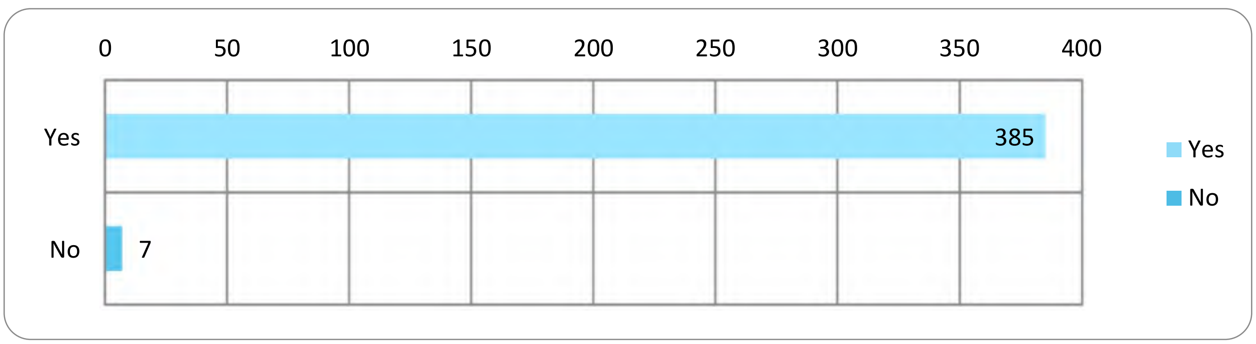
As a method for residents to share ideas and give feedback prior to budget deliberations by Council, the City promoted a Citizen Engagement Survey from October 29, 2023 and continues to be open. All responses received to January 2, 2024 are included in this Appendix. If any further responses to the survey are received, they will be shared with Council at its first budget review meeting.

In addition, residents and business owners are also invited to provide comments and input related to the 2024 budget at a Town Hall meeting scheduled for Monday, January 29, 2024. At this meeting, a presentation of the Citizen Engagement will be presented.

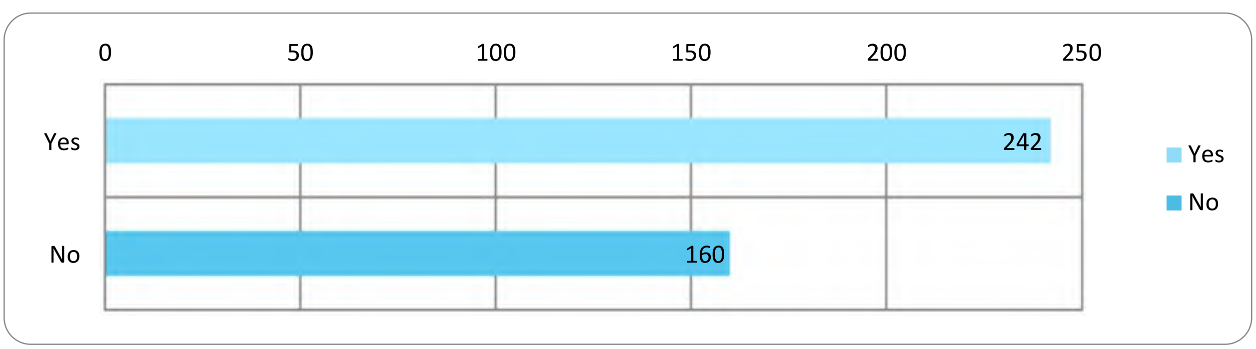
Visitors to the site: 795
Number of Reponses: 392

The Survey consists of 16 questions and took 10-15 minutes to complete.

Q1. Are you a resident and or business owner within the City of Cornwall?
Êtes-vous un résident et/ou un propriétaire d'entreprise dans la Ville de Cornwall?

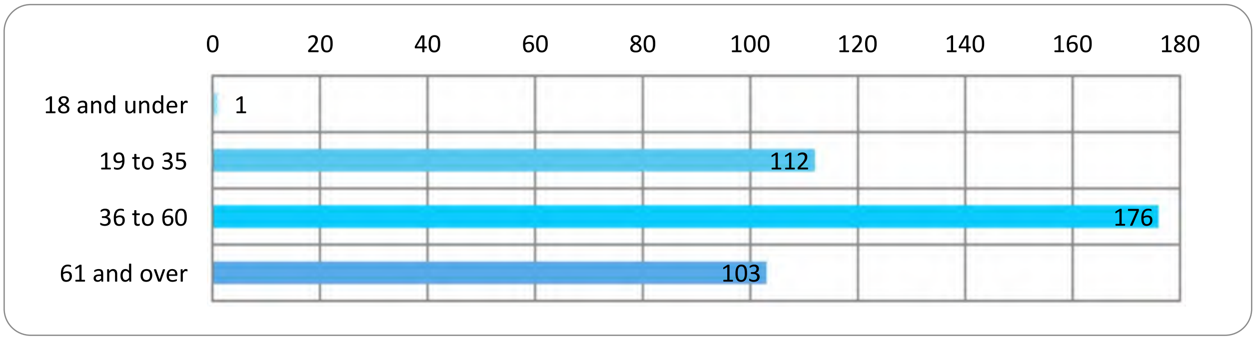


Q2. Do you want to stay engaged on City consultation?
Voulez-vous continuer à participer à la consultation municipale?

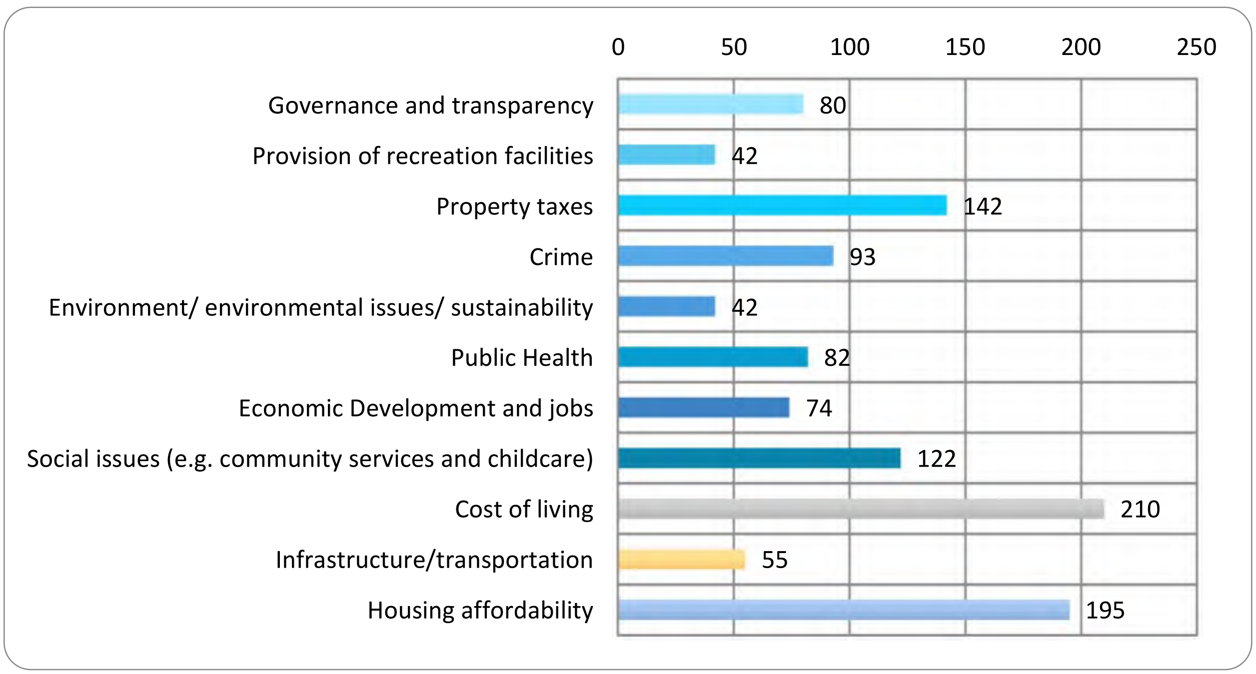


Q3. If ‘YES’, please provide us with your email.

Q4. What is your age group?
Quel est votre groupe d’âge?



Q5. In your opinion, what are the most important issues facing the City at the present time? (Please pick three options from below.)
À votre avis, quels sont les enjeux les plus importants auxquels la Ville est actuellement confrontée? (Veuillez choisir trois options ci-dessous.)



Q6. Is there an important City service not listed above, for which you see high value please provide it below.
Y a-t-il un service municipal important qui n’est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée? Dans l’affirmative, veuillez le fournir ci-dessous:

Q6: Is there an important City service not listed above, for which you see high value? Y a-t-il un service municipal important qui n’est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée?
Youth services (teen to young adult), support for the arts, crisis provision for homeless
Homelesseness

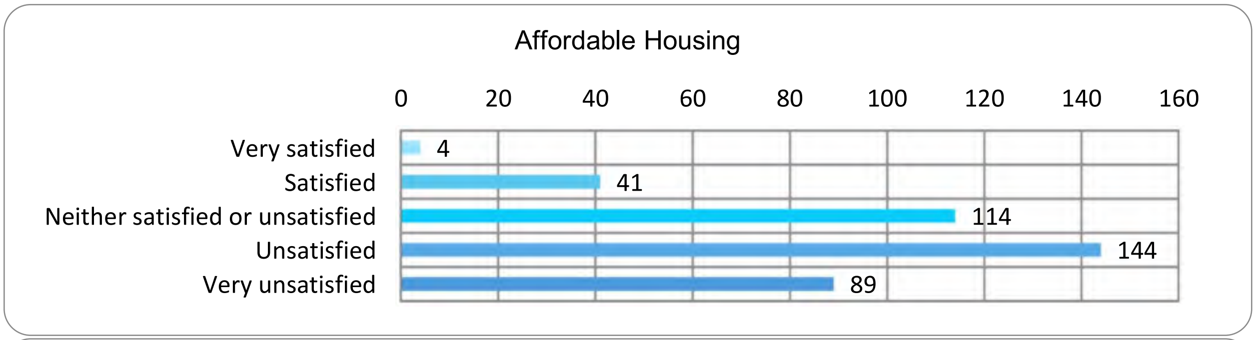
Q6: Is there an important City service not listed above, for which you see high value? Y a-t-il un service municipal important qui n’est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée?
Tourisme
Supporting the new diverse population entering Cornwall.
Homelessness
Homeless shelter, and outreach program
Beyond general ‘Social Issues’ an ‘Official City Run Homeless Shelter’ is needed immediately.
ByLaw / property standards enforcement. staff training
Temporary housing for those currently homeless
Library
Glen Stor dun lodge
Too much donated to private groups
A shelter for the homeless
More garbage pick up
Homeless Shelter(s)
Deal with the slum lords
acquiring more nmedical personnel/clinics
Immigration
Public transit!
No
Abortion
Homeless population
Transition service to move homeless into the workforce with goal to make them independent.
Less car dependent city.
A dog park. I.E. Morrisburg
Homeless shelter
The homeless, and stay animal situations , and need more fire stations well as the 3 chosen answers.
Animal welfare: need to control the current cat crisis. I’ll help: lots of TNR work at Rico’s Refuge
Cost for soaying cats should be in the budget. Especially for rescues. lowcost spay isnt enough
Reducing the bureaucracy
Homeless shelter
Accessibility for individuals with mobility issues
A green bin program to reduce waste, since Council's only option and suggestion is to charge
Homeless shelter
The homeless
Arts and Culture
Homeless shelter!!!
Enforce speeding and revving engines on Nick Kaneb Ave. Note high accident including fatality
CORNWALL
Getting our youth engaged in the community. Crime is high amoung our youth because they are bored

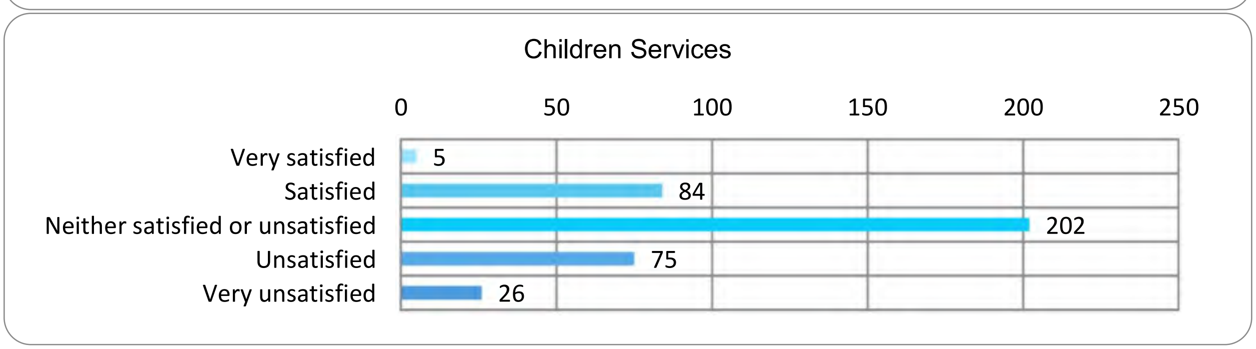
Q6: Is there an important City service not listed above, for which you see high value? Y a-t-il un service municipal important qui n’est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée?
homeless shelter
Complicated permits structure for homeowners
Homeless shelter
Homelessness
Attract tourism. Most downtown businesses are closed on the weekend. Signage needed.
Tourism
Affordable housing for the Homeless
Water front development. Cornwall has not utilized the land like our neighbours such as Brockville.
homelessness crisis
Homeless shelter
Homeless shelter
Dog park
Homeless shelter.
Homelessness issue, not housing
Newcomer resource funding. Homelessness issues
social capital/community wellness
Taking care of the homeless
Shelters for people without homes
Social issues-unhoused individuals within the City of Cornwall
Homelessness/Shelter
Paramedics province wide are short with long wait times for an ambulance. More funding is needed.
Teen recreation/skate park /no drug
cat problem,need to be tied
Help for the homeless
Homeless shelters
Safer sidewalks and more recreational trails
Homeless Shelter
Invest into the sustainability of the cities existing buildings. Retrofit with green technology.
Homeless shelter
Addictions
better roads
Cornwall needs a Permanent homeless shelter
No
HOMELESS SHELTER
garbage pickup....have free curbside large item pickups and eliminate the bag limit.
Street drugs
Homeless shelter
Homelessness
Transparency when it comes to votes. Also, scrap water meter idea, rents are already too high.
Cornwall

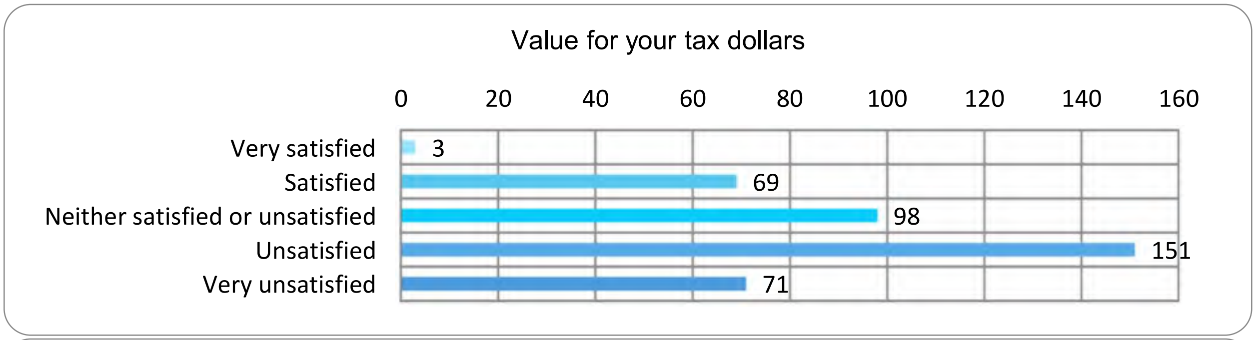
Q6: Is there an important City service not listed above, for which you see high value? Y a-t-il un service municipal important qui n'est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée?
Outdoor public skating rinks
Please help the homeless population!
Abortion clinic
Hoarding
Emergency services.
park management
property standards [enforcement]
Continue to support the Arts & Culture Centre
Address homelessness.
Everyones issues with building permits
Homelessness and providing a large facility
HOMELESS SHELTER, SUNDAY BUSING
Homeless shelter
Cornwall
Transit
Homeless shelter! Affordable housing! no clear garbage bags, larger curbside garbage items
Walk-in clinics and attractivity to more health workers(doctors and nurses)
Outdoor swimming pools
Water metres
Fostering a better relationship and development with the College
No
Homelessness
enforcement of property standards
Sunday Bus Service
Landfill life management, service standards,
Cornwall Community Hospital
Cornwall. The struggle with the rising economic challenges. Food, housing, Health care. homelessness
Youth!
Family Doctors
Homelessness
safety in the Village district; property standard regulations not being enforced
It's not a service but I am concerned with the City's increasing debt which will increase taxes.
Cornwall
top wasting tax dollars on the Arts Centre and museum.
Establishing a culture of health, education, and welfare ...using accepted SMART best practices.
more help for seniors on a budget.
Police service
Indiscriminate clear cutting of old growth trees.
Unreal amount of crime in the city, no officers to be seen
Policing

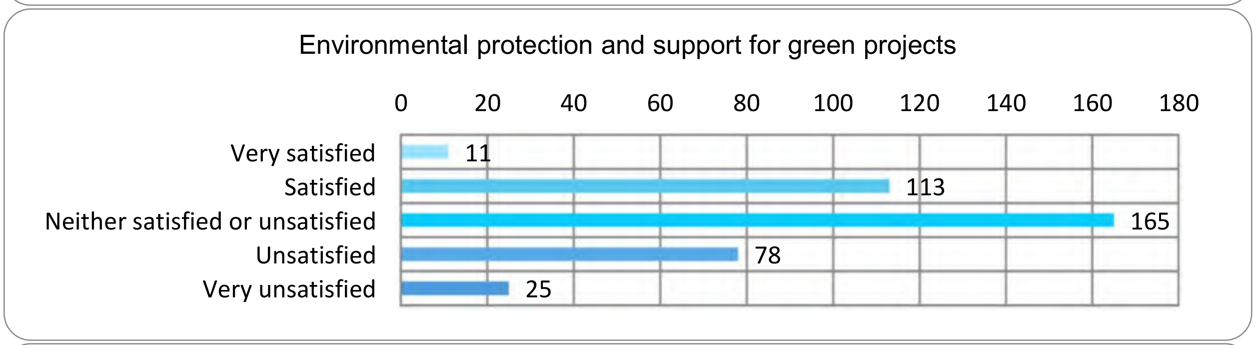
Q6: Is there an important City service not listed above, for which you see high value? Y a-t-il un service municipal important qui n'est pas mentionné ci-dessus et pour lequel vous constatez une valeur élevée?
Allowing residential renewable energy.
Shelter for the homeless in our City

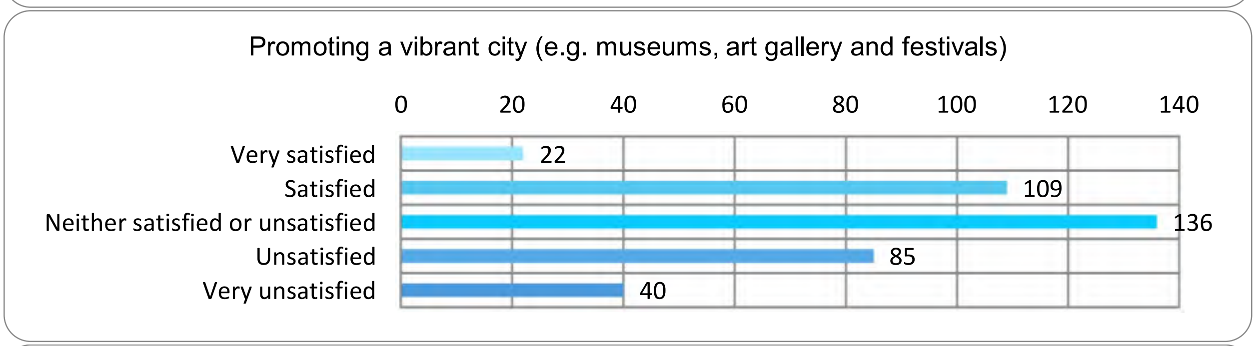
Q7. Please rate the following services based on how well you think the City delivers them. Veuillez évaluer les services suivants en fonction de la qualité que vous pensez que la Ville leur offre. (5 - très satisfait, 1 - très insatisfait)

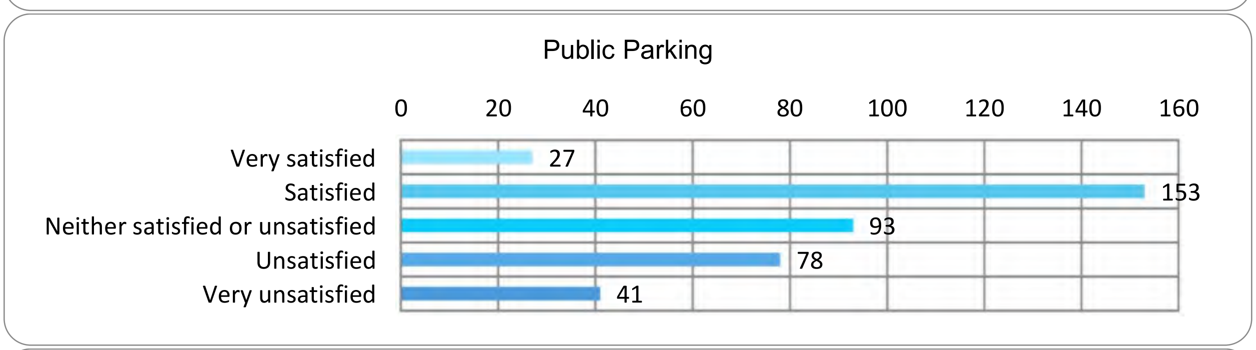


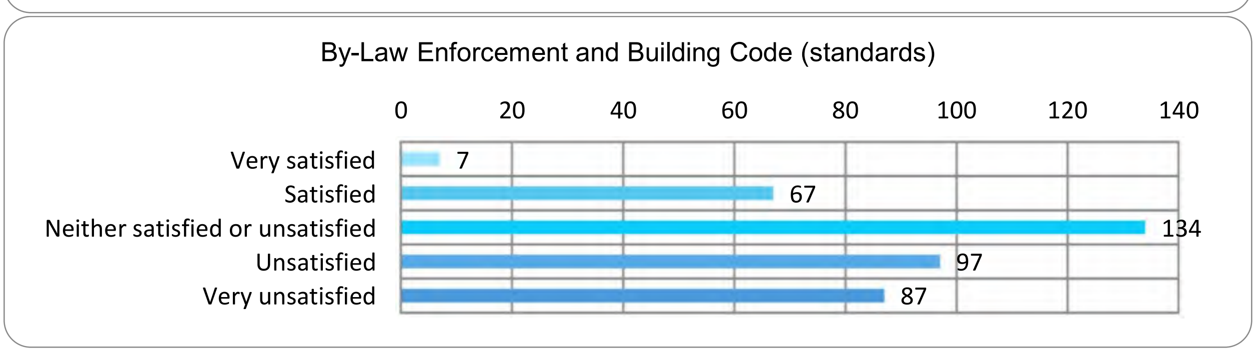


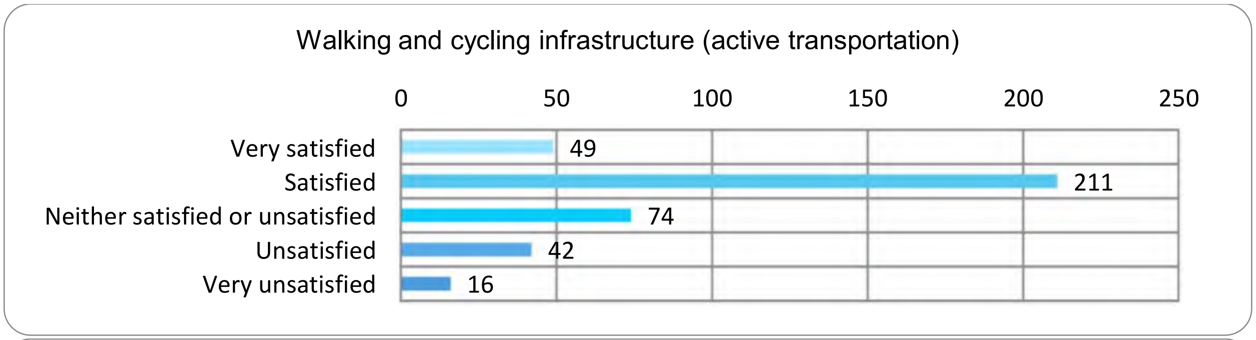

Value for your tax dollars
0
20
40
60
80
100
120
140
160
Very satisfied
Satisfied
Neither satisfied or unsatisfied
Unsatisfied
Very unsatisfied
3
69
98
151
71

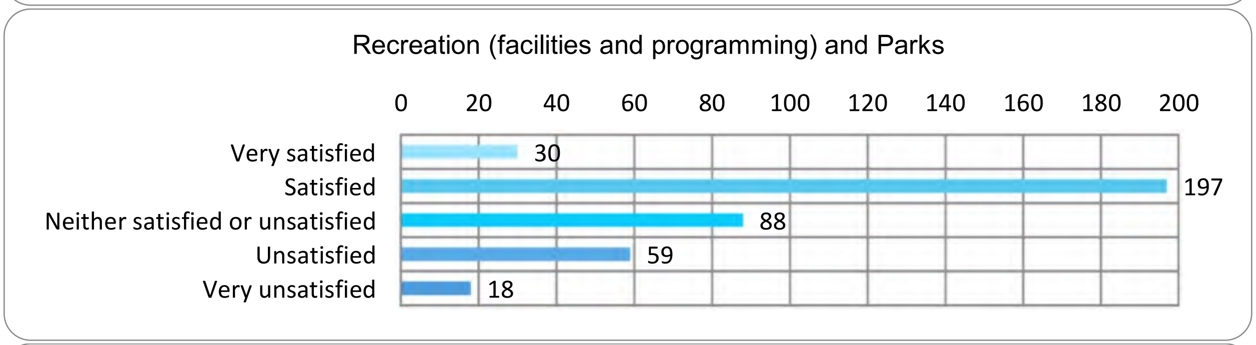

Environmental protection and support for green projects
0
20
40
60
80
100
120
140
160
180
Very satisfied
Satisfied
Neither satisfied or unsatisfied
Unsatisfied
Very unsatisfied
11
113
165
78
25


Promoting a vibrant city (e.g. museums, art gallery and festivals)
0
20
40
60
80
100
120
140
Very satisfied
Satisfied
Neither satisfied or unsatisfied
Unsatisfied
Very unsatisfied
22
109
136
85
40

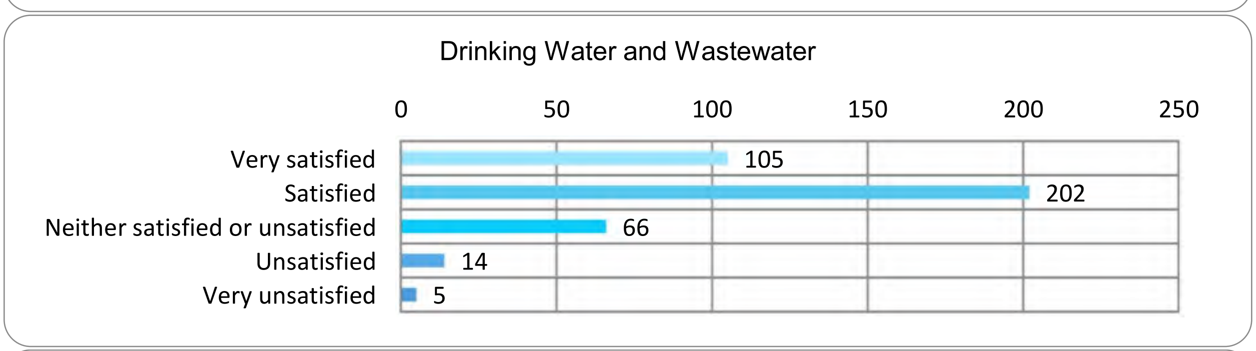

Public Parking
0
20
40
60
80
100
120
140
160
Very satisfied
Satisfied
Neither satisfied or unsatisfied
Unsatisfied
Very unsatisfied
27
153
93
78
41

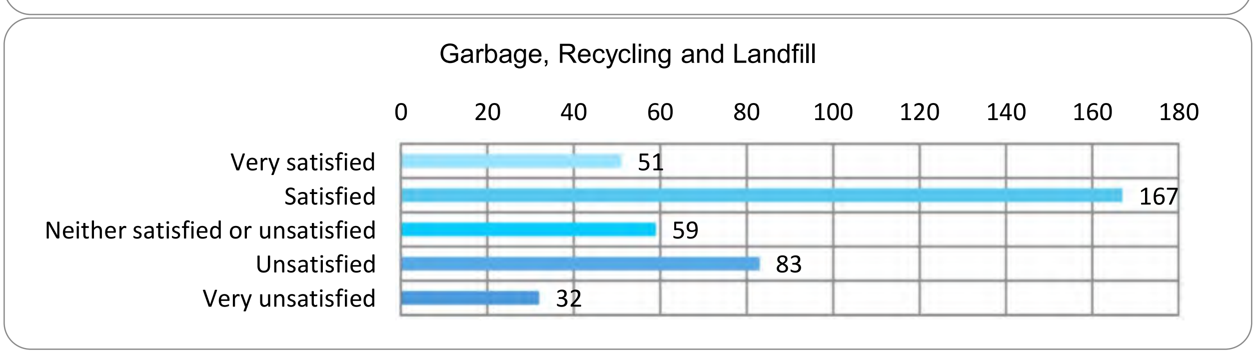

By-Law Enforcement and Building Code (standards)
0
20
40
60
80
100
120
140
Very satisfied
Satisfied
Neither satisfied or unsatisfied
Unsatisfied
Very unsatisfied
7
67
134
97
87

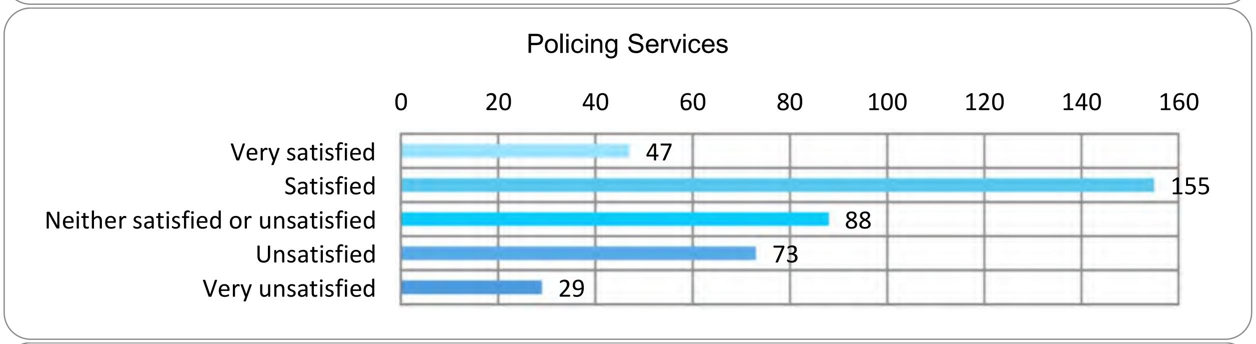

Walking and cycling infrastructure (active transportation)
0
50
100
150
200
250
Very satisfied
49
Satisfied
211
Neither satisfied or unsatisfied
74
Unsatisfied
42
Very unsatisfied
16

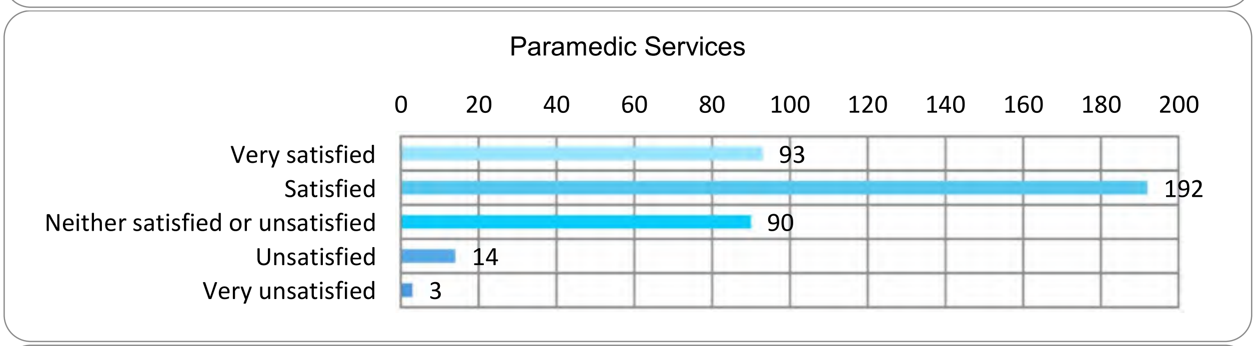

Recreation (facilities and programming) and Parks
0
20
40
60
80
100
120
140
160
180
200
Very satisfied
30
Satisfied
197
Neither satisfied or unsatisfied
88
Unsatisfied
59
Very unsatisfied
18

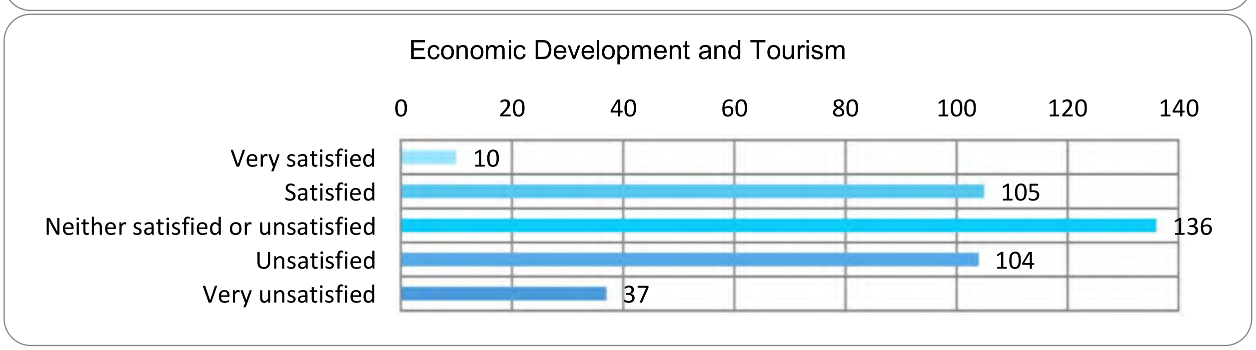

Library Services
0
20
40
60
80
100
120
140
160
180
Very satisfied
97
Satisfied
165
Neither satisfied or unsatisfied
122
Unsatisfied
6
Very unsatisfied
2


Drinking Water and Wastewater
0
50
100
150
200
250
Very satisfied
105
Satisfied
202
Neither satisfied or unsatisfied
66
Unsatisfied
14
Very unsatisfied
5

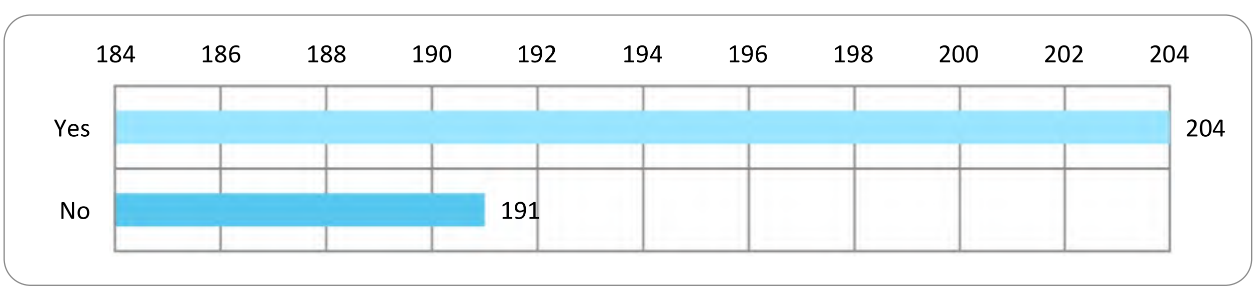

Garbage, Recycling and Landfill
0
20
40
60
80
100
120
140
160
180
Very satisfied
51
Satisfied
167
Neither satisfied or unsatisfied
59
Unsatisfied
83
Very unsatisfied
32



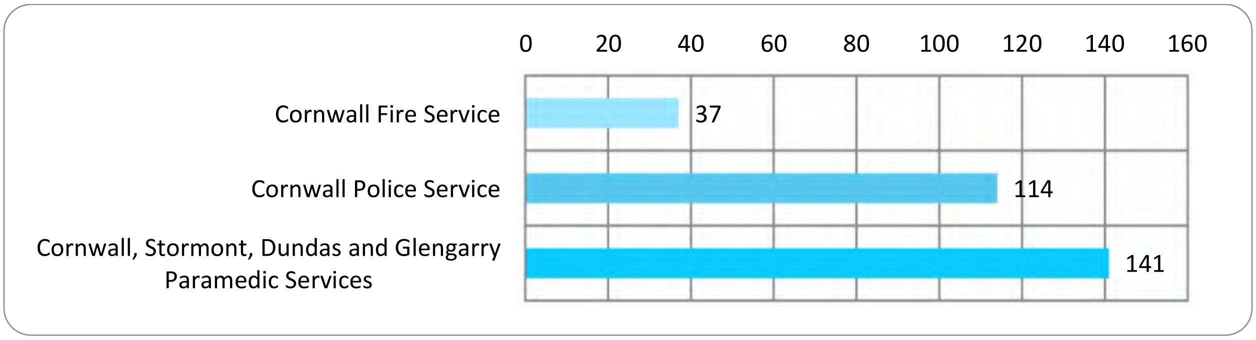




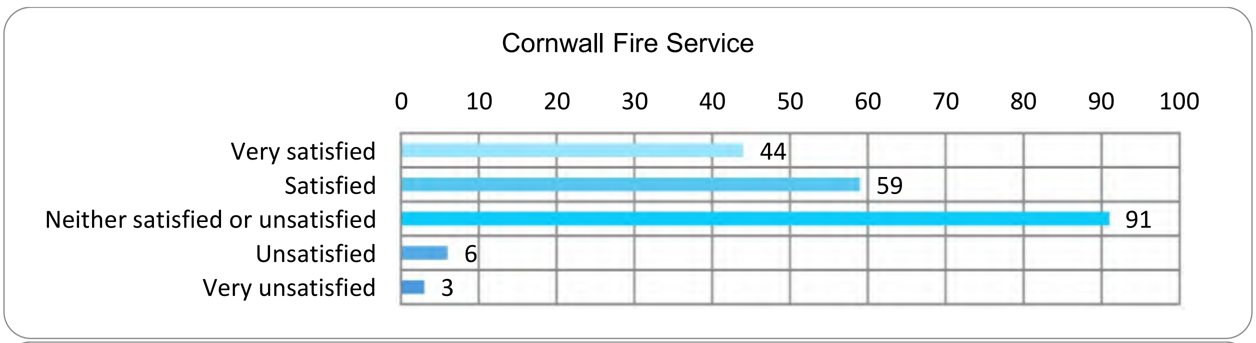
Q8. Have you or someone you know used any of the Cornwall Emergency Services in the past year? Avez-vous ou quelqu'un que vous connaissez utilisé l'un des services d'urgence de Cornwall au cours de la dernière année?

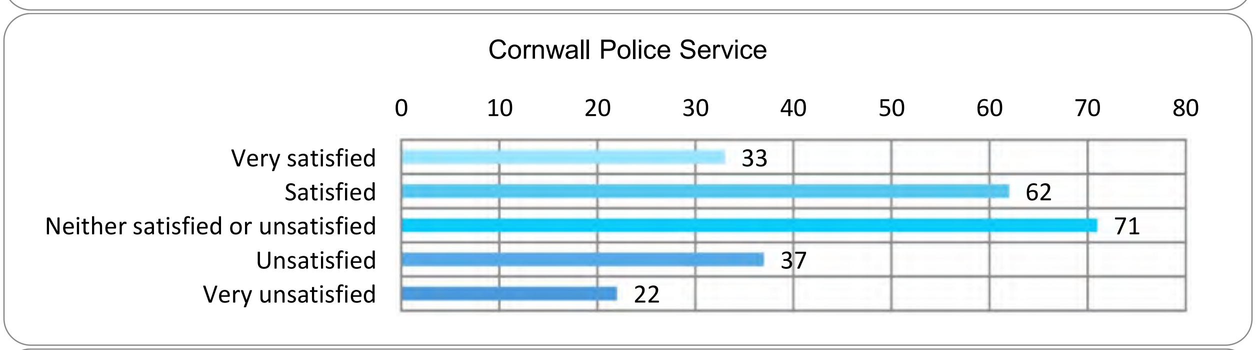


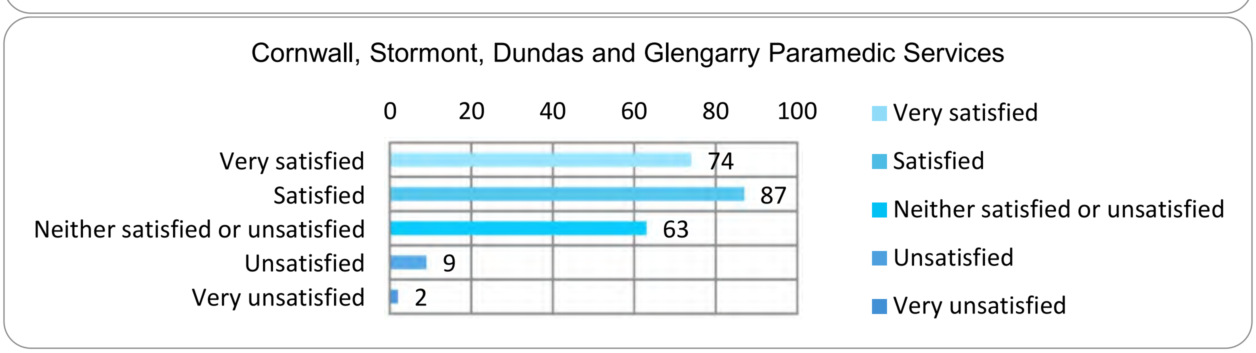
Q9. If so, which service?
Dans l'affirmative, quel service?



Q10. Please rate the service you received from the service you or someone you know used.
Veuillez noter le service que vous avez reçu:

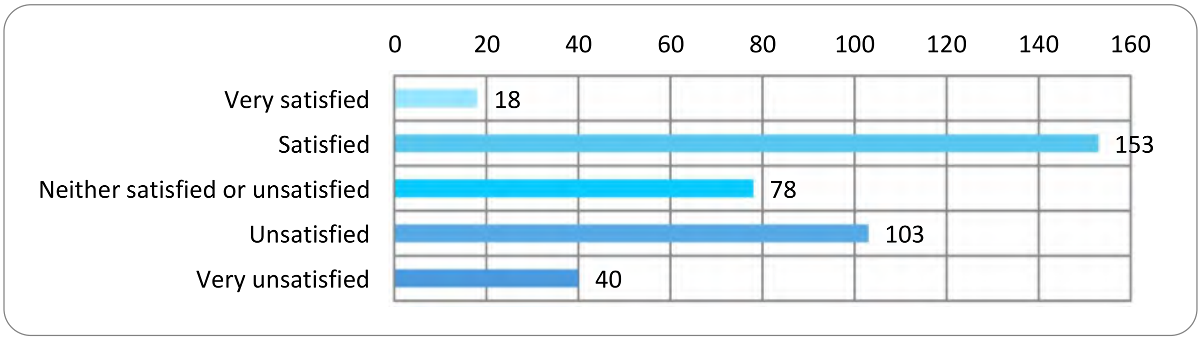






Q11. In your opinion, do you believe that the City of Cornwall should actively be upgrading its aging infrastructure?
À votre avis, croyez-vous que la Ville de Cornwall devrait améliorer activement son infrastructure vieillissante d'installations?

Q12. How satisfied are you with how the City of Cornwall is maintaining its road and sidewalk networks?
Dans quelle mesure êtes-vous satisfait de la façon dont la ville de Cornwall maintient ses réseaux routiers et de trottoirs?



Q13. What service do you consider to be the best value for your tax dollars?
Quel service estimez-vous être le meilleur pour vos impôts?

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Ones that support and improve quality of life in both short and long term
Roads and sidewalks, snow plowing, homelessness, affordable housing
Déneigement
Youth services, road infrastructure
Fixing homelessness, Roads and sidewalks, snow plowing, affordable housing
Loisirs
Public health services
Garbage Collection, Snow removal
Bylaw enforcement and building code standards.
clean drinking water
Question unclear.
Police
Waste collection, water/wastewater services
Recycling etc.
Drinking water quality
Water and wastewater

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Housing
Snow removal and roads
Paramedics
Better roads and sidewalks
City Transit
Infrastructure
Fire
911 Fire/Police/Ambulance
Snow removal
Fire
Drinking water and waste water
Frequent public transit services
All.
Parks
Public Library
Handi transit
Recreation
I don’t, $4200 a year and all I get is garbage pick up? The plow comes by days after the storm!
Paramdics
Infrastructure, schools, housing,
Garbage collection
Social Services
None!!! I don't see where my tax dollars are going. Still waiting for city to tighten water valve.
Mental health services, homeless prevention services
Library
Infrastructure
Our drinking water currently. Don't want meters for usage though.
Roads. They are in good shape and not many pot holes.
Developing green space making it more attractive
Roads , most roads are horrible even after it's all done scraping, pot holes needs fixing
Library Services
Childcare programs/subsidies
Garbage collection unless it changes from the current system
Affordable housing
Recreation Facilities
School tax
Transit
Library
None!
programs/facilities are barely being serviced.
Affordable housing

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Social
Fire, police ,
Affordable housing
Policing and by law enforcement
Water
Roads
Problems and lack of efficiency in many areas
Recycling & diversion programs, love the organic waste idea, now what about Styrofoam, hard plastics
EMS
Emergency
Not much. covid happened and we still paid the same taxes for schools and there was none. discount?
Recreation
Housing. Working people are living on the street. This is your priority right now.
Recreation services
Parks and recreation
Recreation
Infrastructure
Community activities and resources (not just for kids but adults as well)
The library
homeless shelter
Library
Garbage/Recycling
Parks
Recreation
building affordable housing
Road maintenance
Public health
Housing / Healthcare/ Child care everything else should come after you take care of people.
homeless shelter
Maintenance
Health care
Fire services is the only one that comes to mind.
road infrastructure and repairs
Take care of Cornwall
Garbage Services
Garbage pick up
Right now the city desperately needs a homeless shelter also the downtown needs financial support.
Fire department
Better transit system to the business area. Most employées dont drive and no bus service on Sunday.

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Police/fire
Recreation areas
none
Every penny spent on parks and outdoor rec is a penny well spent.
Paramedic service
Schools, police, firefighters, road maintenance, transit, benson centre, tourism, Big Ben, marina
Emergency services. But again, paramedics need to be recognized as an essential service.
Park
Sports recreation
Garbage pickup
City rub daycares opening/making spots available especially for hard working parents who are single!
There's problems everywhere so there is no top service of anything in cornwall
transportation
Emergency Services
I have no opinion
water
Paramedics and firefighters
Fixing roadways
Homeless shelter
Water and waste water.
Homeless shelter
Garbage and Waste Collection
Benson centre
Fire services
re pave the roads and boundry road railway crossing always. just patched up
Water
Clearing the roads of snow when it gets done and if I live in a transit route. Otherwise I wait…
Homeless shelter
Emergency services
Garbage pick up and snow removal
police
We need a homeless shelter, tjat would be the best value for my tax dollars
Homeless shelter,
water and sewer
library services and Lamoureux park services/events
Infrastructure
Citizen well being
Road
Garbage services
Things that serve the majority of the citizens.

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Basic living allowance increase
Snow removal
Affordable housing and cost off living
Police
Homeless shelter
Recreation
Cornwall Fire Services
Emergency services
Low cost of housing
Affordable housing, and a living working wage.
Waste management
Library
All services are important
Fire, police and paramedic
The tax bill for our water services is very high but it is a great quality, consistent service.
Emergency and Roads
utilization of the waterfront
police
water
Child care and children's activities
Recreation facilities & programming
Recreation and green environmental (composting)
F.D., public works, garbage.
water
Road maintenance, snow removal, garbage.
Literally anything but the art center
Parks for kids, basketball courts, rinks
The Cornwall Public Library
Parks, recreation space
public works
Housing for residents with low to medium income
Garbage, recycling and landfill
There are none
Water, garbage, police/paramedics
Police
Cornwall Police Services
environmental protection/climate change awareness and adaptation and incentives
Health, mental health, addiction support, things for youth, whatever gets Great Wolf Lodge here
Library
Affordable housing
Water

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Snow removal
None
Public transportation
Paramedics
Recreation
Water and Waste Water
None
Ttansit
Road maintenance
Housing
Water & Sewer, Roads.
recreation
Various Free Summer Activities
Roads and water
Social programs
Recreation
Affordable housing
Fire
Having a hockey team
Police department very efficient. Paramedics need to be paid better salaries as they provide excelle
Garbage
housing
Roads
Need more police
I feel we pay too much in property tax and don't feel like we see what's being done with it
Library. All citizens, regardless of wealth can access.
Social services programs
Public transit
Na
Paramedic services
Policing service needs to be funded well by the budget and hire more staff
park maintenance
We need MORE Health Care. Attract Doctors (ie: specialists). Ottawa is too far.
Fixing the streets
garbage, leaf yard waste pickup, snow removal (although without thelarge chunks of ice at driveway)
Homeless shelter
Landfill
Employment opportunities
fire protection
Water, fire and paramedics, bike and transportation paths.
Fire services

Q13. What service do you consider to be the best value for your tax dollars? Quel service estimez-vous être le meilleur pour vos impôts?
Water and Sewer
there are none
I would love to see more green space being kept around new housing project.
Unsure as it is not very transparent where our tax dollars are being spent
Roads, sidewalks and business support
Water, Sewer and Waste management. But, plans for metering, capital cost recovery and rates ...Hmm?
Water & Sewer, Garbage Collection
Garbage, police, fire, paramedic
Infrastructure absolutely needs to be updated
Economic development. A small team that does very good work. Looking forward to Great Wolf.
Infrastructure/ environment
street weeping
the new fire station
Something 30% or more of the population will use.
Water Sewar
street cleaning
Recreation
accessibility for disabled
Cornwall Public Library
Fire
Lamoureux Park
More police
Transit
Water/waste water presently
Infrastructure updates that make the city more functional, hospitable and desirable to live in.
na
Police, we need the drugs off the street. BUt we never see them, doesnt seem to be enough!
Recreation
Infrastructure spending.
Water services
water and sewage
garbage and snow removal
Recreational/bike paths/walking trails

Q14. What service do you consider to be the least value for your tax dollars?
Quel service estimez-vous être le le moins avantageux pour vos impôts?

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
Ones that support administrative improvements with little impact on day to day living
Policing

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
J'aimerais beaucoup avoir le système de compostage dans notre ville sans payer plus d'impôts.
Government employee income
I would have to say Transit, because I don't use it, and see very little people using it
Corporate services and HR
Promoting a vibrant city
Clear garbage bags
Can be left to private goodwill groups: Promoting a vibrant city - e.g. museums, art gallery and fes
DUMP, ARTS CENTRE, new Fire Station, Public Works barn, our non a/c sardine tin city council room
Question unclear.
Social Services
Economic Development/Tourism
Social
Bicycle lanes
Building/Bylaw
Transit
Plantation d'arbres
Art centre is a waste of money
Arts, cultural and private groups receiving funding
Cornwall Hospital
City council
Economic development
taxes minucipales
Civic complex
NA
Affordable housing
Administration
Environmental/Green
Road sweeping
Police and a few others
Public parking
Libraries, museums.
Policing
N/A
General bus service
Garbage system has gone downhill since outsourcing
By law enforcement
Housing
Everything! Paying too much for too little. Cut my taxes in half for fairness.
Policing
Uncertain

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
Cornwall fire
Policing
Fixing the same roads over and over for a prolonged period of time.
Bus
Tourism
Bi-law, need more enforcement of scooters/rascals and parking.
Garbage and dump. Too many restrictions and not enough options. Easier dump access? Compost?
Allowing your neighbor to devalue your property, policies and By-Laws need to be more assertive.
Art museum
Police because with the prime Ministers laws police can't do their jobs anymore.
Roads. Please plan better and not shut down all roads leading to the same locations at once.
Animal welfare, recreational/economic development
Cornwall Library,
Police.
Fire and police services
Road maintenance and upkeep we
Police
Arts centre
Art gallery
Art Centre
Social services
Recreation
Not sure
Police and fire services
public safety. not enough available officers for the growth within our community
Police
Fire
Art gallery .
Your raises, art museum
Permit office
Advertising
Public Works-Police-Fire
Clear plastic bags? You have already reduced us to two per week, that's enough.
Police
Too much waste in many departments, need to eliminate waste
Bike paths
Homeless shelter
Arts funding when people are homeless. When everyone is fed and sheltered then other priorities
Police/fire
Cornwall police

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
Bylaw department
Recreational
art gallery
Police
If water meters are introduced
The new art gallery
The Portlands, the Art Centre are both being poorly managed
Welfare for people who just don't want to work, not because they need it.
Arts Center
New developments
Repairing Sydney Street for the 30th time. City council bureaucracy and red tape.
Supporting able bodied non-working families
Nothing
Our health care in the city is lacking. My daughter in law has been without a doctor for 6 years.
community services; housing, programming, lack of homeless shelter
Housing affordability
Management salaries!
Economic Develpment; it needs to be re-organized
Garbage collection
Art studio, spend more to do murals. Xmas lights at circle should be more in L'amoureux park
Arts and rec
Fire department needs to be volunteers
arts center
Emergency services gobble up an incredible amount of our budget. Prevention! Mental health!
Permits and human Tesources
None
Art gallery in City of Cornwall (if publicly funded)
Infrastructure, at this time it feels there are too many psycho-social issues to be dealt with first
City truck wash street while raining
Art gallery
Permits
The idea of installing water meters, huge waste
The Cornwall police are the biggest waste of money in our town
housing
I have no opinion
museum/arts centre
Crime prevention
Using clear garbage bags, and water meters, and art museum
The arts center on Pitt st.
Police and fire services. Bad collective agreement.

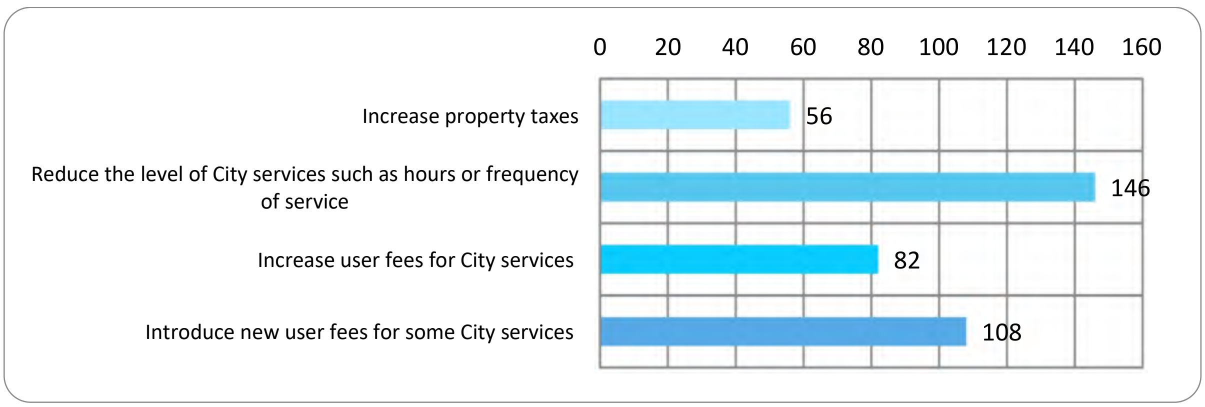
Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
The Flowers that a watered Regularly along The Main Road
Police services
museum arts and festivals
The amount of management the city requires to run services.
Too many to list. No tree canopy bylaw would be one.
Art museum
Property standards
arts centre not needed as we already fund autsville hall.
Art gallery
Homeless shelter, get these poor people out of the parks, redo older roads (Timothy ave)
transit system
Bylaw enforcement
New Art building
Decorations and unecessary signage
Transit Services
Purchases that serve only a select few.
Bylaw
Art center
Library
Giving politicians bonuses.
Policing
Social housing
Transit
Public health, please hire doctors/nurses
Recreation
Parks
Bus
N/A
Waste Collection
Do not bring in water meters. There is NO VALUE in raising our water taxes even more.
Arts Centre
'art'
Civic complex should have more events nice to see events that fill the place.
sidewalks
lack of property standards enforcement
Welfare, and the subsidies for lower income/non working class
City Clerks office & reduce size of City Councillors to 8 from 10
Affordable housing and social services
Police, Water & sewer,
bike lanes
Art center
Diversity, equity, inclusion, social services

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
Cornwall Police Service
NA
Social services
Recreational
Police
Property taxes
All of your environment and arts initiatives
Roadwork takes too long
PARAMEDICS
economic growth and tax subsidies for business
Nothing. We need everything to improve and I understand it costs money.
Air quality assurance
Aquatic center
City workers - grass cutting was horrendously up kept this summer.
Child services
Snow removal in West part of the city
Library. It is the way of the future. Everything is online.
Police
Public safety
Transit
Garbage and snow removal
Empty schools
Health care and social services
Snow plowing done by huge graders instead of salt and sand trucks with plows
Tourism
fire service. Should be a compensate to reduce cost and to have better coverage.
Sidewalk cleaning and excess salt dropped in piles
Bylaw enforcement, People are parking in no parking zones, over sidewalks etc.
Art Gallery on Pitt St.
bylaw enforcement on property standards
Art Center
Sewer, Landfill management, basic city administrative services: permits, bylaw, finance
Police budget
Police
Recreation
Road maintenance
The paving of our roads.
Having the jail maintained as a Museum. Should be used for the homeless as rooms to keep the alive
Road service, health care and tourism
art gallaries
Parks
Need more police

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
I don't want to pay for the homeless. Our taxes will be impacted once the city has them set up
Most municipal services and our council. The lack of consultation and listening to what the citizen
Construction projects that are poor quality and need to be redone.
Childcare
Na
Police
Permits
Planting flowers. Waste of money and labor. People can plant gardens.
Transportation
water meters, organic waste plan
Art gallery and police station
Health services such as doctors…clinics…are needed NOW!
Housing
bylaw enforcemenbt
Subsidized housing, it seems there are a lot of subsidized housing units paid by taxpayers.
Social Services
Fire and Police
MUSEUM
Attracting new developers. They will come if we build a beautifully green city.
Arts
Economic Development and Tourism. Unless of course I were the printer of the vanity publications.
Various environmental initiatives
Transportation ie Sunday Service. People work seven days a week.
Generally, all services offer good value. Ideally the development approvals process could be easier.
Parking an issue. Too expensive for amount of time.
public transit
Waste collection.
street lights, so dim that I really don't feel safe walking on power dam where I live
Art gallery
Policing
Property taxes
Council
Spending millions on an art center
Paramedic
Arts Centre
Art centre
Police
Road maintenance
Policing peoples garbage.
na

Q14. What service do you consider to be the least value for your tax dollars? Quel service estimez-vous être le le moins avantageux pour vos impôts?
The amount of staffing for the city
Police
By law enforcement.
Bylaw enforcement
By-law enforcement; long-range planning
police and fire services
Bylaw & Property standards

Q15. To balance the 2024 budget as required by law, the City of Cornwall has several options to consider. Which of the following options would you prefer the City to use to balance its budget?
Pour équilibrer le budget de 2024, la Ville de Cornwall a plusieurs options à considérer. Lesquelles des options suivantes préférez-vous que la Ville utilise pour équilibrer son budget?



Q16. Are there any other comments you would like to share regarding the 2024 budget?
Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Please work on homelessness and helping tent city.
Je trouve que Cornwall est une belle ville avec beaucoup de potentiel. Cependant, on est lent à passer à l'action pour développer le Waterfront , moderniser et embellir et rendre plus sécuritaire le chemin Montréal et d'instaurer le système de compostage afin d'éviter que le site d'enfouissement soit plein pour 2030. Je trouve qu'il y a beaucoup trop de red tape et pas assez d'action. Une ville comme Brockville qui est plus petite que Cornwall a un bord de l'eau plus développé. Pourquoi? C'est une question que l'on doit se poser.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
How can we support the growing diverse population and integration into city government jobs. Most positions require french and English, and many first generation Canadians and new commers to Canada do not have the 2nd language requirement. However, they bring a plethora of knowledge unique to their experience being a member of a diverse community. How can we get hired into a position that is sufficient to our experience and education without the need to speak French? Can more positions like these be created ? Is there an inclusion policy that indicates how diverse populations are selected over traditional populations ? Thank you.
Please add some money to the homelessness issue. With proper housing, it will reduce crime, improve the look of the city and improve mental health for those going through the issue of not having a place to call home
Il faut investir dans la densification de notre ville par l'assainissement des vastes zones polluées autrefois consacrées à l'industrie.
Streets and sidewalks issue: I have noticed several streets in a bad state of repair … excessive # of potholes and crumbling pavement for blocks on end … example, Bedford from Water street to 2nd and 1st Street West from Bedford to Pitt. I contacted municipal works regarding this particular area and was told ' it's due in the near future, 6 to 8 years. This response was relayed to me just days after I had noticed that virtually all of Sumrise acres streets were repaved and yet I know that those streets were not in near as bad a state of repair of the Bedford and First Street West area (this is not ok). Are such Street improvements prioritized according to the affluence of the general area … it sure appears that way. I'm not trying to cause accusation here, but something about it doesn't seem right. Sidewalk wise, I live in a condo on Water Street West and the sidewalk snow clearing in the area and many other areas is not adequate. After each significant snowfall it is days before the sidewalks are cleared. Some folks can drive, however, many folks trying to walk their dogs aren't able to navigate the non plowed sidewalks (getting the animal out to do its business is a necessity). Some folks, trying to push a stroller, for example and others, perhaps on mobility scooters and such, are not able to not able to navigate the unplowed sidewalks to perhaps get to the drug store in the mall and such. In many cases, when the sidewalks are first plowed, the are plowed very roughly … with the blade not close to the cement leaving perhaps 2 or 3 or 4 " of snow that, with pedestrian traffic, gets packed in ruts and with a little melting, gets refrozen uneven and not passable for anyone that is not in great physical condition. The southern end of Bedford Street and First Street from Bedford to Pitt is as bad as the first 3 or 4 blocks of Water Street west of Pitt. These are just a couple areas as examples of the areas of concern. Just as the city has a roads check done at certain times of the year to assess the condition of the streets to know which streets are in most need of repair, perhaps a sidewalks check could be done 24 hours after a significant storm has past to spot check what the actual condition of the sidewalks are in … whether it shows in the system that they have been done or not … just to see the first hand what the citizens are up against.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
City Council was pleased with the idea of keeping tax increases to 3%. The public is BREAKING - we need the City to start treating the budget like our own money. These mega project cost over runs are embarrassingly irresponsible. We have a 100million dollar water intake project yet to fund and we open the flood gates to digitize newspaper archives, build a fire hq the public and even firefighters dont want, and play etch a sketch to wrap a theater around a bank vault.
The city should work with the school boards to provide more education in basic living skills such as job hunting, budgeting, home economics and interpersonal skills.
Question 15 is a farce. How about council workers take a reduction in pay as an option.
I could support a tax increase so long as the tax dollars are spent on maintaining and upgrading capital infrastructure such as roads, bridges, water/waste water, etc. The city has been short sighted on partnership opportunities that could result in savings or revenue. Tourism/ecdev services should be a shared service with the United Counties, extending water servicing to neighboring municipalities for a fee, etc.
Property bylaws should be reviewed and monitored for compliance……..e.g.slum owners who rent properties with no interest in renovating exteriors
City should be fiscally prudent during these times, particularly with a possible recession looming.
Growing the tax base should be our biggest priority, but that's easier said than done. Right, broseph? Expanding the commercial class in the business park with higher paying jobs, hopefully leading to population growth would be ideal. Heck, I'd give everyone on council a jumping high five if that happened. But Cornwall needs a bigger win. What kind of win you ask? Well, let's break me down Beastie Boys style aiight. Infrastructure dollars from upper levels of govt for a big project like the secondary water intake. Expansion or creation of a new waste management facility. Upload the costs of paramedic services. Keep the assessment rates frozen. Stuff like dat ya know. The multi residential rate should not be equal to the residential rate as the use more city services. Partner up with school boards for a massive recreation project. These aren't new ideas but ones that could hopefully improve the lives of city residents.
The city needs to put a stop to greedy landlords who charge an arm and a leg for rental units that are not even kept up to standard. A homeless shelter would also be a much needed addition to the city.
This City needs to focus on necessities like a solution for the homelessness rather than all the money put into the art centre. We desperately need more affordable by. And we need a better snow removal budget because the sidewalks are never plowed properly.
User fees should apply only to non ratepayers. Unfortunately too many outside the city or non taxpayers use the same services they do not contribute to in taxes
We need more child care options. Wait lists of 2 plus years are too much
YES. Have a shelter for the HOMELESS.
Homeless shelter needed in Cornwall.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Property taxes are ridiculously high
I strongly suggest that instead of implementing clear garbage bags for example, that a top priority should be the increasing homeless people issue, especially as the winter approaches. We need a Homeless Shelter ASAP for the people living at “tent city” on our waterfront and several other locations.
Stop raising taxes...
Drop the planning for mandating clear plastic garbage bags and community compost bins. I suspect compliance rates will be extremely low and there will be a negative reaction to this. It might be time to consider an area conference discussing the feasibility of constructing a garbage incinerator facility which would be cost shared by numerous counties. It would last a considerable amount of time, solve the problem of landfill space restrictions and groundwater contamination, and supply hot water to nearby businesses/plants.
Please do not decrease services for or add greater fees to services that are aimed at children such as pool fees, swimming lessons, family skates, etc.
Not to build a $55 million police station downtown.
The City does not care about the thoughts of taxpayers and residents. They make costly choices and we must all suffer with no input. These surveys are bias and do not give us a say or voice. Shame.
Please increase the frequency of public transit. Downsize the buses; get minibuses instead of the full-sized buses we have now. It consumes less gas, costs less to purchase, less parking space required, easier to find licenses minibus drivers than full sized bus drivers. Have community fundraising events to increase budget. Consider inclusionary zoning (cash/affordable housing for higher density). Make zoning bylaw less restrictive to encourage businesses and more development.
Cost of salaries are squeezing available dollars for general operations
No water meters No more garbage bag limits No clear garbage bags More development of city and small commercial properties for businesses
The idea of charging for water isn’t right. The city says it’ll be cheaper for ever But I doubt that. How are you going to borrow millions of dollars and then say it’ll be cheaper? We have to pay for that loan as well as the interest. Property taxes are too high in my area. Cut them in half for fairness of level of services available. All I get is garbage pick up which is okay, but cut the bill in half.
City hospital, doctors needed and the city can play a role in recruitment
Personally, I wish property and water taxes were not the first to increase to raise monies for all the city’s services. Especially for seniors who are desperately trying to remain in their homes.
There needs to be some assistance and monitoring of homeless persons.
If the city is going to increase fees or introduce new fees, the service should improve not decrease

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Question 15 is a joke. How about reduce unnecessary spending until the economy turns around?
Less car dependency. More things to do by the water. More for children (young and old).
Not in favor of the water meters. Closer monitoring of citizens using assisted programs, low housing, social services, Ontario Works and so on.
Our town is poor we need to lower costs of housing and groceries. With the current prime Minister it's impossible. We as a city need to look out for the homeless community, so nobody is homeless. We need bigger ospca to house all the stray animals that people are abandoning due to living crisis. We need more fire departments at each end of our city so it'll be a quicker response time. We need a better police force that will take crime down. We know there's bad apples . We need more doctors and less waiting times , more clinics even. Something , waiting 24 plus hrs just to be seen is horrible . When Canadas supposed to have the best health care. Our budget needs to work around these issues. And things will get better with everyone that lives here . I know I'm falling on deaf ears my comment means nothing to you but a lot of people that live here has said the same things
1- It needs to be easier for people to buy AND rent. 2- The stray cat population in Cornwall is comparative to Montreal. There should be mandatory spay/neuter laws. And more financial help to cat rescues who much of the time pay out of their own pocket. Although some of these rescues have been known to pocket some of the money, many of them are stuck working extra jobs to save the cats other people have thrown out and failed to neuter/spay.
Spending too much on police, and the bylaw/city permits office.
Reduce the amount of non-requires internal work as the bureaucracy is extraordinary compared to other municipalities within the province. Also, the employees who are in the union have too much power over management staff further decreasing the level of service received.
Please build a homeless shelter
Stop raising our taxes
There needs to be adult change tables and lifts for transfers added to ALL public spaces for families with physically handicapped children. In order to enjoy any of the public facilities these families need spaces to safely change their children (or adult with mobility and toileting needs)
Less money to the elders and focus more on the young adults who can't afford anything
Get rid of the CPS! Let the OPP govern our streets instead. Stop wasting our money in useless art galeries. Focus on bringing in business that will give families something fun to do here rather than travel out of town.
fewer handouts to those that do not participate in community and more towards recreation for youth and seniors.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Please ensure that their is a focus on the high instances of transphobia, homophobia and racism by ensuring resources got the community organizations that are working hard to fight against them.
Cut some of the fat at the administrative level . Scrap the art gallery , and relook at spending 55 million on a police station. A city this size doesn't need a police station that is that expensive.
Should do more to preserve the City's history and heritage.
There are not enough officers on duty at one time people speed regularly and have vehicles that are so loud my windows rattle yet these drivers know they can get away with it because the police are too busy dealing with more pressing issues
It's time to lead the way in sharing services with South Glengarry and South Stormont, Water, Sewar, Roads, Fire Services Economic Development
I realize there has been a lot of youth issues in town (I've come across some unsavory kids too). Is there some sort of kids program, for instance police regularly visiting classrooms and educating youth on consequences (I'm talking repeated monthly visits so kids get it). Or perhaps an auxiliary unit that can deal with some youth related issues (maybe police foundations/social worker students from the college could work as volunteers and develop youth programs).
Reduce property tax. Increase user fees for non residents. Eliminate waste.
Parking meters use to be pay per minute...now it's pay minimum 1 hour I believe...with the electronic systems ... if I need to pick up a pizza ...or hand in my taxes down town I'm paying an hour and I only need 15 minutes..... I think the city is making plenty extra wrongfully this way
Reduce services. We can't afford more taxes.
We must take care of the people first.
Pay your employees a fair wage and treat them better. You might see less turnover and save money in the long run not having so many leave to find better jobs and have to train new employees.
We cant keep raising the property tax. People are struggling as it is. We need to make cuts in areas that we are overspending on. If not home iwners will keep moving out if Cornwall to save their money.
Affordability to live in Cornwall has now come to the point of not being realistic. The cost of living has increased to the point where it is very similar to living in larger cities. These larger cities boast many services, including mental health, addictions, housing, rent banks, recreational, support for innovation in business, modern infrastructure and accessibility, art and culture celebration and it's saturation, job availability and advancement... Which is lacking in Cornwall. It would seem while attempts are made, it is often met with excuses, little forward movement and traditional sensibilities. Add in foreign investment and the takeover of property by companies, has increased the cost of apartments that goes well beyond what many citizens can afford. As long as these factors increase the cost of living, the unhoused population will continue to grow, and less spending money means less purchase of goods and services that help keep businesses both large and small running. As long as services remain inadequate, unavailable or stagnant we will continue to see an exodus of population and/or poorer economy.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
There needs to be consideration in the budget for animal welfare and the stray cat population. We need ongoing spay/neuter services for stray cats so we avoid overpopulation and unnecessary suffering.
Would like to see more supportive housing built and built quickly. A homeless shelter is a stopgap. People living on the street deserve homes and access to the services they need.
we need more housing and a homeless shelter right away
Although homelessness is an issue, I am concerned with the lack of by-law and tents/trash scattered throughout the city.
This city needs a homeless shelter
24 hour daycare has no spots and over three year wait lists. (Or more that do evenings and weekends at minimum) make either a limit to how many properties a person can own or have to be living a certain distance away. All these rich people from Toronto for instance are buying all the houses it does not go back into our city that way and takes housing affordability away
Stop thinking that property taxes are the cities piggybank. The money being spent on the Art center is phenomenal waste of needed capital that should be spent on the needs of the community as a whole and not the few who will ever use it. I am sure not too many homeless will drop in for a "viewing". Building this white elephant so the elite of Cornwall can hold their Galas and parties sends a message that the citizens are not council's concern but as stated above, simply their piggybank.
Buses need to be 7days a week even if limited but goes use. Side walk clearing in winter is bad.. Absolutely un affordable housing . Each sidewalk job doesn't need 10guys standing there watching one work
We have a homeless population that’s growing and they have no where to go. They are living in tents! The city should budget for a homeless shelter in an already existing not being used building/commercial space
The city is poised to grow. Pay more attention to planning and zoning. Why is there a huge gravel business in the middle of a residential and retail area? The downtown shopping and restaurants are mostly closed on the weekend. Huge potential for tourist attraction lost. There's little to do or that's open.
You should be cornering politicians and gouging their walkers, not that of your most vulnerable residents.
Do not increase fees or hours of city service as that will make ongoing social issues in Cornwall worse.
There are plenty of services that only accept cash as a way of not being taxed, as a result the rightful tax is not being received by the municipality. Enforce laws that ensure these taxes cannot be evaded.
Hard to decide on some choices without understanding more (ie: which city services would have new fees or which services might be reduced)

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
The homeless encampment by the water should make Cornwall ashamed of itself. It's only November and someone has already died and the city takes no responsibility. The housing crisis (rising rents, long waitlist on the housing registry, lack of safe and affordable housing) as well as the lack of homeless shelter or even warming stations is unacceptable.
I hope that the city and council's priorities fit with the current needs of the city. Rather than an arts centre, we need more support for our growing houseless population as well as efforts to improve the downtown.
reduce the city workforce. we don't need 4 people to dig a hole while 3 people watch. we also need a homeless shelter. the only way i would be ok with my taxes increasing is if we funded one.
We need fenced in dog park for small and big dog. Xmas lights in L'amoureux park rather than Brookdale circle. Close the downtown street between 2nd and water on Pitt to make room for a walking street bigger patio pop up shops, more xmas lights or flowers to make it nice area to walk. Can have street performers. L'amoureux park in winter needs a food trucks selling hot chocolate for kids coffee maybe poutine/soup. This is our only place for sliding in winter and it should be made nicerfor winter. Still waiting on splash pad in menard park. Need to booster up swimming lessons so we have more lifeguards to work for city and future great wolf lodge. Civic and benson center should have family skating on weekends year round, not mond to Friday during weekdays as kids are in school and most work weekdays. Bus needs to operate Sunday to business park area. We need this so that more people can actually work Sunday shifts and get job at factories. Many hit and run have hapenned and city should have more outdoor caméras and more trafic check. A man made beach would be great to have and more nature trails or more advertisibg of where these are. Sadly greys creek trails were mostly closed. Usure why. CITY should have more city sports avail to join as the private clubs can get pricey and also full. Skating lessons through city, basketball, soccer, badminton tennis. City library should organize a game day for people to socialize more. I see a lot of sidewalks near eastciurt mall feeling run down with weeks growing. Not that it is city property but parking area and entrantes exit at east court are dangereuse.
No increases in pay for council or mayor.
Fire fighters are a waste of tax payments.
Having transitional housing units, at least 50 units is needed most in this city

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
People need their city more than ever. They need their city to help them with the basics: housing, child care, community well-being, and social wellness. New buildings are nice, but may not be the best investment right now. New fire station, new MW yard <<< new social housing
Quit creating new very high paying Management positions that aren’t needed. Quit giving golden / goodbye payouts.
We are going through more difficult times than we are used to as a small community. People are having the hardest time adjusting to the new normal rent prices and costs of food is crazy. We need to try and restructure or priorities without losing services we have worked so hard to get. It’s time to get back to the “need vs want” thinking. Do we need it or do we want this. Unfortunately we have come to a time where we must focus on the needs and maybe wait a few years for the wants. Cornwall is making huge strides on becoming a place to visit but let’s step back from that for awhile and allow the community to adjust to the new norm.
There must be more than 4 options to cut the city’s budget. In residential areas with low traffic, stop plowing sidewalks. How can we help you, ie. adopt a street, stop watering residential lawns, compost in backyards, how do we drain your budget, lower heat in public buildings, ask for volunteers. Please help our people without homes in the winter months.
na
Please fic the crime and drug problem in the city, its becoming we I cant go out at night
We have ZERO Police "presence" in this City. Either contract policing to the OPP to ensure adequate policing that we deserve.
The City tends to act reactively - case in point, the homeless situation. Also, the senior population in the city has been constantly growing; the City should have been proactive many years ago in planning for this growth, i.e. affordable housing, low-rent senior residences, shared residency, etc.
decrease some services, such as the percentage of the total budget going to fund police and fire services and divert these funds to functions such as environment/waste/bike friendly etc.. In general all other departments seem to run reasonably cost effectively. Let the tax payers decide through personal donation rather the budget process which services the community supports, for example, eliminate the entire grant application process.
Composting would be a great option within the City of Cornwall. According to local business owners-permits and by-law are a challenge. Social housing-current and future usage (population group, employment status, health status, etc.).

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
I thank you for taking the time to ask the community for their input. It seems since COVID it has been a challenging time for many people. Our provincial public health is suffering which is causing municipal issues effecting our local emergency services. It is also effecting our hospital. We lack walk in clinics and access to see a doctor. Our housing situation remains in crisis. I understand there is soon to be a plan in place, however it is still devastating to see the amount of individuals struggling to access affordable housing. The childcare system is backlogged with year long wait lists. Causing parents to quit their jobs. Not to mention the fee associated for those that do not qualify for a subsidy. I am aware the City of Cornwall cannot be responsible for everything. But I do believe they can be the voice Cornwall needs to speak up to municipal and provincial government to make changes. Our community needs someone to speak up for them. The community agencies are burning out from advocating with no success or movement. I hope 2024 we see some positive changes. Thank you.
Enough is Enough Stop permit for drug stop Stop homeless..no been no..no homeless shelter..no city tent Reason all above increase crime Reason all above people can work and should work for a living...does't matter how small work is..just work or no nothing.. I am working.....no to increased tax..wich mean.....I paying for freebies people above....while have no food for myself..NO NO
Please consider bus stop on Nick Kaneb for nursing home.
Everyone is struggling with this current economy and cutting back is what all families are having to do to make it through these extremely expensive times, so the city needs to learn to do the same.
Regardless of what anyone says here it's clear the city follows it's own agenda and will do whatever they choose to do with the budget they want. If the city of Cornwall wants to appeal to its citizens then it needs to step up and do what everyone is crying about and that's putting a shelter in place for the homeless and nothing else matters to our citizens unless you can prove that you as a city truly cares and actually steps up and does something, we don't want your excuses and we don't want to hear that something isn't ready or up to code we want to see it done and we want to see it done yesterday as in you're already too late and you need to step up and prove that you care cause I'm ready to leave this town and you'll be out some property taxes from me!
What is our current debt and expectant increases in 2024 and 2025?
I am not at all satisfied with this survey. The questions are biased and don't allow for us to ACTUALLY have our say. Prime example is the last question. Are these really the ONLY options available to council ?

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Our homeless situation is a disgrace and council must address and correct this issue, make it a priority and stop hiding behind the slow turning wheels of government. Where is the building of new affordable housing instead of the monster homes being built in the west end? Where are the shelters for our most vulnerable of the population? What are the priorities that are allowing for people to be living in tents while negotiations for a proposed water park are underway? There are solutions and it should be made a budget priority.
Ensure that the Museum and Arts Centre do their utmost to find other funding sources other than the City, they should contribute a min. of 30% of the annual budget. Tourism in Cornwall is a joke, no more money should be spent on this when we have other major issues such as homelessness and inadequate housing and by-law enforcement. Why do we have so many police when the population has more or less remained static?
Please consider adding bike paths that are separate from the road rather than bike lanes. As well as side walks, keep them wide and far from the road it is so unsafe to be walking directly next to cars speeding by you especially with children. Safer pedestrian crossings less slip lanes. More people in Cornwall would walk or bike places if it was safer and that would cut on traffic and car accidents. It's not a big city we shouldn't have to drive everywhere
Focus on cost of living and housing, and keeping taxes the same, stop focusing on changing our garbage bags/water meters/possibly using green bins. No one is going to be able to afford to live here unless you fix the cost of living. We already pay you enough, considering I paid well over what house is worth and pay high interest rates to live in Cornwall as it is. If you save us money we will spend it on Cornwall's economy, but I can't afford to do that right now with the rising cost of living (and I live in a 200k/year household with no kids)
The city needs to start looking after the people in this city and create a homeless shelter. This is the biggest issue this city has.
Focus on social programs and stuff for youth to do in order to combat crime. Skate park, graffiti competitions, grow a safe youth culture in the city. Community involvement statistically is worth more dollar value than adding to an already inflated police budget.
I would like to see plans for waterfront development that is not condos or apartments
Subsidized Housing, We have a an Affordable housing Crisis. A Tax increase with the new funds should be used to help make affordable housing
Defund the police, invest in addictions and mental Health support and social services. Our police force is extremely dysfunctional
The fact that the only options being presented are increasing fees or decreasung service is obsurd. Stop adding to debt
Cut back on the amount of supervisors and management within the city.
Please look at the increased cost in enforcement etc for the city's clear garbage bag implementation. (No public consultations of course-the "we do what we want" council)
The city of cornwa and the counsel needs to really be listening to it citizens about what they want instead of enoring them completely this community has allot to say but the city officals barkey ever listen to them they need to be more transparent and needs to be more active with its citizens.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
More affordable housing is needed. Is there a possibility to renovate some infrastructure already in place to make more affordable housing? In partnership with other levels of government.
Homeless shelter! Those people deserve a solution.
I think we need to start cutting back on police budget we have OPP, RCMP presence in town. Let’s cut that budget & focus on affordable housing, fixing older roads that are in terrible shape (Timothy avenue) & boost our downtown attractions.
I encourage the promotion and funding of physical activities as they keep the population healthy. Most downtowns offer free parking lots and I feel that would be good here as well. As a senior I don't have a smart phone and I find that I avoid the downtown merchants because I find the parking confusing. The public library should also have free parking. I feel that the city should have monthly or quarterly large item pickup and eliminate the bag limit. I love walking and I see way too much garbage / mattresses / furniture discarded on paths or simply left to accumulate in laneways etc The city ends up picking all this up anyways and it goes in the landfill. This would save money with the city workers having to collect the garbage when they get calls. I do encourage the promotion of garbage reduction and re-use centres etc I think this learning will take decades to become a way of life and unfortunately I feel the current system is not very effective. I only put my garbage bin out every 2 or 3 weeks and I often wake up to 2 large garbage bags on my lawn when I don't put garbage out. My friend around the block has the same thing happen to her. Hence, we are not reducing waste going into the landfill...I prefer a clean city.
Stop wasting money on projects that serve a select few and start spending it on what the mass majority require. Art centre in my opinion is costly and taking away from things we really need. Don’t raise the taxes?!? With the rise in housing prices you already increased taxes.
City council needs to take a pay cut rather than raise my already inflated property tax.
There is alot off drug problems in cornwall need to encourage the people in cornwall to work in cornwall because alot off people in cornwall are capable off working but rather get welfare and take drug then work
Make housing affordable! We don't need to be on the news for more people dying at the homeless camps. The camps are consuming our parks, its very obvious that it is a huge problem! Do something about before people stop visiting our city and parks.
Don’t raise property taxes. I’m already struggling and I make 27$ an hour. I’m a homeowner, please.
I think that you should add speed cameras and red light cameras! I think your requirement to increase taxes would go away quickly. I calculate 6 speed cameras and 9 red light cameras would do the trick. Another option is to institute fines for motorbikes and cars that make excessive noise.
Social services are a huge drain on property owners and businesses in Cornwall. Too much of the tax levy goes to these programs
Property taxes are already prohibitively high. As a percentage of property value they are higher than Toronto.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
We need more health services available to the public. Bring doctors/nurses in exchange for afforable housing. Where else in Ontario can you afford a house right out of school?
The biggest issue people are facing is affordable housing, and a living working wage. The economy is stagnant while inflation is at an all time high. Landlords need to be capped at how much they can reasonably charge for rent. I realize that local government can do very little on the grand scale, but they can instill more programs to help those who need it most. Especially our growing homeless population. A retired woman and her family are living in tents because rent prices are out of control and rather than helping law enforcement took down the shelter they built and she died of exposure. That is not okay. Instead of worrying about protecting your bylaws you should worry about protecting human life. A friend of mine who works full time making 18$/h can't afford a 1bdr apparment so now he's couch surfing at my place because his only other option are the streets and he got two young children. I don't know about you but the idea of 6 years being homeless doesn't sit well with me. The biggest suggestion I have is for the city to rent out some of the many unused buildings here in Cornwall and turn them into temporary housing for the homeless. There are plenty of options out there for homeless shelters. As foraffordable housing, I highly encourage capping how much a landlord can feasibly charge for rent, this can be done by incentivizing landlords to charge lower through programs. You could also create programs to help lower income, or single parent homes by giving them a rebate on the first/last of their rent. I know that with my roommate the biggest hurdle he's facing is the first and last. Lastly rather than penalize the masses by increasing our property taxes or service fees those at the top should take a paycut. Tax the rich, or the poor will eat the rich out of necessity.
Not at this time.
You should not cut services or increase fees.
Please do not budget money for a sidewalk on the North side of Queen street. We need to save as many trees as possible. A recommendation would be to budget a sidewalk on the South side of Queen, in continuation of the existing sidewalk, for those walking to the Benson Centre. Add a sidewalk in front of Dover Park only and add an accessible concrete pad for the 2 bus stops on Queen street. Thank you!
The only way to balance the budget is to increase fees or reduce city service hours? I'm sure their must be another way without more increases.
Again, please do not bring in water meters. There is no way our water taxes will go down if the City borrows millions to install meters. There are MANY more important ways to spend tax dollars. EG: I just heard the City is trying to lease Parisien Manor to house the homeless. Let's help them! Or let's save money towards future projects, like the dump situation. Meters are unnecessary and we can't afford them.
Proactively enforce property standards bylaws to clean up the city, starting in the east end. Shift funds from Economic Development and Tourism to use to contract out work to manage the abundance of vacant and crumbling buildings. Visitors will have a much better impression of the city in future and would draw prospective newcomers and businesses here.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Town Hall Meetings should be held in a bigger room at the Civic Complex or the Benson Centre not at City Hall which can only hold 25 persons. This looks like the Mayor and council do not want to hear the residents. The result is a poor turnout.
i hope there are plans to deal with homelessness
I would like to see more play structures and parks update to include all ages of children. The parking app needs a revamp. Overall I love the city and everything it has to offer.
Stop water meters, cheaper water intake, stop clear garbage bag proposal.
why install water meters costing $ 3000 per house when you will have to raise rates when income drops . Just because you think someone is not paying there fair share . I pay for bike lanes , water parks ,swimming pools , arenas etc which I don't use . Take the $ 8,000,000 or is it 18 million and build affordable houses for those who were pushed out of their places by immigration policies . Just because it is on the master plan don't build sidewalks like on the east side of sydney street where no one walks . Like the bike lanes nobody uses . Nice to brag about them but they have little value
Look at where parks are located. Some schools do not keep their parks open, so other alternatives would be great!
Disregard last questions answer as all of them were absurd! To balance the budget the entire municipal department should step down, its obvious you guys dont care what residents have to say!
Please prioritize environmental initiatives. The city must invest in emissions reduction, as well as climate mitigation and adaptation strategies. Stop letting landowners and developers cut down trees and leave clear cut vacant lots. This transforms land into a carbon source and harms biodiversity. Please enact a tree by-law to prevent these abuses. Plant more trees (and stick to native trees!). Work with landlords to provide incentives to increase the energy efficiency of older homes and apartment units. Expand naturalization projects. Apply pressure to Cornwall Electric to allow clients to sell energy back to the grid via solar panels.
Cornwall needs a shelter
We need a homeless shelter in Cornwall. We also need Sunday public transit services.
Stop bringing so many immigrants into this city until we can actually maintain and afford to have the extra population, yes we need more people to work but we can’t even take care of our own veterans or the elderly, families are having difficulty raising children and struggle to afford groceries due to the increase of inflation, the cost of living is too high for our own citizens let alone immigrants who come here to experience a better life and make a new home, many of which have been living in poverty and being taken advantage of, the immigrants are not being educated enough to understand the Canadian history such as why natives are a minority in this country and treat them as such, the government has failed its citizens and failed to bring prosperity to all that either grew up in Canada or come to Canada seeking a new life or seeking refuge our government needs to take care of the citizens of the country first before bringing more people into Canada only to cause more problems and issues for low income families and veterans who fought for our freedom, and make it that much harder for immigrants to fully experience what Canada can bring them in terms of prosperity and experiences
How much of the budget is being allocated towards the planned 15 minute city.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
I am opposed to changing the recycling program to require blue bags instead of the bins. Having to purchase the blue bags should not be required. We might as well throw everything into the garbage as it negates the cost benefit of the service. An alternative if the blue bags have to be used is to create more places in town where we can go to drop off recycling for free.
Do not understand how fast the city is growing and our property taxes are still going up. I have a feeling that many businesses other than small are not paying a fair share.
NO TAX INCREASES AND NO WATER METERS!!! LEARN TO MANAGE YOUR MONEY AND CUT THE SERVICES THAT FEW PEOPLE USE!!
I think that Cornwall has a lot of potential and it is not being tapped into. Many of the homes in Cornwall need to be renovated and cleaned up. When you own a home you have a responsibility to take care of it. Something needs to be done to help homeowners clean up. Also, many projects that I have heard were shot down because of administrative people not wanting the city to grow. If you don't grow, you die.
The City of Cornwall potential is of the greatest. It’s reputation is very poor as people in the cities and surrounding area are not aware of how Cornwall has grown and changed. The image of Cornwall needs to be retold and the City needs to do more for all the organizations that create events and quality of life experiences for residents and visitors. They need to get up to speed with the local food move and agritourism. Many opportunities are missed out on due to bylaws that make no sense regarding farmers’ market for an example. We need to find a way to have newcomers and immigrants testify to how amazing this city is in order to recruit more to choose Cornwall as a place to live, invest in, and visit. That the city is on the Seaway and does not have activities that exemplifies how beautiful it is is one of its greatest weakness. Every city across the Seaway all the way to Toronto has municipal tourists event and places to eat for example. If this could be changed shops in the downtown core could open on Sundays and reap the benefits. It’s own people make fun of it when publicly speaking in other regions and this continues to have people believe it is still a stinky town. I believe a major and professional marketing and publicity campaigns prepared by parties not from the city need to be done in order to change the perspective that people who live here have as well as targeted populations including young families, retirees, immigrants and business. It is a hidden gem that has not been polished. It is time to shine.
Providing city water to the entire city of Cornwall should be high priority. At the very least provide an expected date of completion for existing homes. Should be a priority over new builds and subdivisions.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
As a full time employee and also a landlord, I would like to see certain things improve: permits, property standards, more medium to high paying jobs, a homeless shelter, more skilled tradespeople, more stores to meet the median income, more things for youth to do, more of a night life for new or single people to meet others, an emphasis on stabilizing our healthcare system (almost no walk-in doctors, family doctors, ER doctors, or specialists with an aging community). We also NEED to ensure Great Wolf Lodge comes to Cornwall so that would be what I want to see the city focus on. As a resident and landlord in Cornwall, I pay well over $20,000 in property tax per year. I don't mind this very high cost if I see the city thriving. I have used programs such as Heart of the City and worked with tenants who have received rent subsidy. While both programs could be improved, these are great initiatives that deserve to be celebrated. There are tenants who continue to professionally steal from landlords with no ability for a landlord to protect their property or themselves leading to many local landlords leaving the business, therefore resulting in fewer quality landlords and rentals available. The lack of tradespeople and problematic permit department compounds the struggle for good landlords like myself... There are also some local slum landlords (bugs, mold, crime, decay, drugs, grossness) which is exacerbated by an understaffed property standards department that cannot do anything past fines, and that is even if they get a complaint. The current situation is not ideal for landlords or tenants. As a resident, I worry about raising children here. A lot of teens are acting up right now and have nowhere to go and nothing better to do than smash windows, steal, fight, bully, etc. Significant support is needed here. I also worry about my aging parents who can't find a family doctor or specialist within 45 minutes of the city. Lastly, as a friend to many who travel to Ottawa, Montreal, and Brockville for work, there needs to be a method of transportation to allow them to commute or they will eventually leave the city and take their money with them. A city-to-city bus service would be a game changer for Cornwall, which is much more affordable than big cities around us, but so central to them too.
I am actually embarrassed to tell outside visitors how high my property taxes are on my semi-detached home. The word is out and people don't want to move to Cornwall due to the highest taxes for Ontario cities. Higher than Montreal.
Affordable housing is important! Too many out of town investors have purchased rental units here in the city. They have driven up the rental prices to the point where jobs that used to be considered well paying are the now the requirement for being able to afford a place to live. This needs to stop! I am fortunate enough to have one of these jobs but most people are not. These investors are causing people to become homeless. There should be a by-law (if possible) to limit the amount that these investors can raise rental prices in the city. Some form of rent control. Something to discourage these "investors" who do nothing but hurt our community for profit. Homes should not be investments

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Please consider NOT making us go to clear garbage bags. This is a useless means and a huge invasion of privacy. I do not need the citizens of Cornwall snooping through my trash. I think you could be using that money at taking over the old General Hospital and making that into housing for low-income along with the services to assist them (mental health, education, job opportunities....etc). Keep the bag limit, get green bins but DO NOT go to clear garbage bags.
Please help with affordable apartments as they are so expensive now a days
Please focus on "What we want Cornwall to be". Clean up along the river, get permits out quicker, and focus on your mission. Are we a Service Industry City and if so, do we need rebranding? The old industry look is still slightly visible. Homelessness needs to be dealt with. Great Wolf Lodge "should" be built by 2026 and generate 350 million dollars in investment for Cornwall. Let's shine a light on a City that deserves to be noticed.
I want less money spent on consultation and less time mimicking other locations. The city needs a positive identity to restore confidence in its population
Hard NO on water meters, freezing top brasses salaries, Hard NO on new police station. Seems every one needs something shiny and new all the time
We need to do more to help our seniors, working class and those with disabilities
no water meters. No clear garbage bags.
As a home owner with a single income, I can't afford any more taxes. Soon I will have to sell my home.
More focus should be given to effective policing. The amount of crime/youth crime has increased in the city. While I'm aware this has a lot to do with government judicial policy it is a reason why my wife & I are considering moving out of the city to raise our family. Also, Cornwall has been slowly losing it's cultural identity for years. Without Liftoff there are no events unique to our city that bring the community together. It is not as vibrant as it was a decade or more ago.
Cornwall currently sits as the #6 worst place for opioid toxicity deaths in Ontario. This is never brought up to the public or addressed as the huge issue that it is. What is being done? What CAN be done? Because something must be done.
To improve the survey response for question 15: Implementing a robust accountability system for performance and customer service standards is crucial. This should include removal of staff consistently underperforming (at all levels). Addressing underperformance and the culture of complacency and micromanagement at The City of Cornwall is critical to create operational efficiency and responsible tax dollar management. These steps are not only fundamental for balancing the budget but also pivotal in enhancing the quality of interactions with the City, fostering a more productive and service-oriented environment.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
Increasing taxes while residents are struggling with the cost of living would be irresponsible and do more damage in the long run. Focus on affordability for residents and finding ways to build more housing in our area. Zoning laws need to be looked at to open up more options to build housing. Cornwall took in an unprecendented amount of refugees, which I’m all for, however all city services have suffered as a result, and the only people to benefit have been devcore. You also need to focus on economic development for young adults. Everything in this city is catered to retirees, and as our elder population rises, there wont be many young adults left here to work and support them. Young adults like spending money on fun and experiences yet there is little to no opportunities to do so.
The police service needs more people they can’t respond to calls in a timely manner.
Terrible questionnaire.
Stupid idea to have transparent garbage bags, when still have to put the bags in the containers.
Kudos to the Mayor & all the city councilors. You do a tremendous job for all residents and are underpaid for your services. The challenges in a municipality like Cornwall are many plus dealing with the economic restraints and budgets can't be easy. As for the incident with the unfortunate death of the homeless women we all express our condolences however the provincial government and the MP Eric Duncan should be more active trying to resolve economic issues like homeless citizens and affordable housing. Residents and taxpayers are struggling themselves so we think the MP's should have more discussion with the province etc. Kudos to all the employees at the City of Cornwall for doing their very best to provide a great City to live in.
the cost of living needs to go down. and something needs to be done about landlords requiring so many different background checks and credit checks. the cost and the credit checks are to blame for so many homeless people these past couple years. please fix it.
City Park in my area is terrible not well maintained. City streets are well maintained. Taxes are high compared to other cities. I am paying 4500 per year and on top of this 1000 for water. This is high for the city services provided compared to other cities this size.
Stop raising property taxes! Home owners struggle too and shouldn't be the only ones having to pay!
We need to think hard of the residents in Cornwall. A lot are struggling due to the cost of living. The price of rent. It’s outrageous. The city wants to help the homeless but in reality the property owners will be affected in their taxes. Let’s be honest do we need to spend money to have an art gallery/museum.? It will not attract tourists. We need to make our city inviting.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
The City Needs to start listening to it citizens, that pay the taxes for the city to operate. Not only do we pay municipal taxes, we pay provincial and federal taxes, that are spent in our city for infrastructure improvements. They say they want consultation, then censor the questions that can be asked at public meetings. They ask for input and then disregard the input. A vote from the citizens of Cornwall should of been mandatory, before wasting 20 plus million dollars of public funds for water meters. These meters will end up costing more for all and not reduce water consumption. Water is a necessity of life and it should not be taxed to the hilt. The city is very punitive. Take for example the water meters, I conserve water, I do not water the lawn etc. yet I will be punished with higher water fees for the few who are wasteful with water i.e water lawns. Other options could have been implemented, rather than wasting tax dollars on water meters. The city will be doing the same with the garbage collection and narrow minded views toward its citizens. It will not listen and go ahead and implement the ridiculous clear garbage bag rule. I have very little garbage weekly, because I compost (compost all year round) and recycle everything that I can. I have a small grocery bag of garbage per week. I also appreciate that the yard waste is now collected throughout the summer, every second week. It should be extended into December, because leaves can fall later in the fall season. I think, it is unacceptable that the city administration and councillors are punitive and disrespectful toward its citizens, when making comments at council and decisions that affect all those who live in this community. They appear to believe that we are all uneducated and what they say, goes. Council and City Administration needs to listen to it residents and value their input and opinions, regardless of their personal views.
Reducing poverty serves all the other goals in the list
With the amount of homelessness in cornwall along with lack of affordable housing please take in consideration, that I as a single person know over 20 people sleeping in entrance ways, tents, streets etc. Cornwall is not affordable in cost of living nor has long term solutions for these situations making cornwall one of the worst cities in Ontario. The municipal budget is going in all the wrong places where even living in low income housing is hard to manage and you can barely afford to feed your family, that's with utilizing every food bank in cornwall. I might just be one person but I speak for half of cornwall when I say that no one can afford the lowest east end bachelor apartment with gun shots and cockroaches with today's minimum wage.
Fix the homelessness crisis make housing affordable
Not allow landlords to increase yearly rental because of increase of property taxes.
The rise in cost of living has impacted all demographics and consequently, the poverty line has shifted, homelessness on the rise, crime rate increasing and strain on healthcare eg mental health and emergency services respond to more crisis. The police service must be better funded. Having an all time high number of officers absent from duty without prospect of returning and allowing the City to have only 3 or 4 patrol cars policing the city is inexcusable. The City MUST support all emergency services with more urgency than ever before. Thank you.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d’autres commentaires que vous aimeriez partager au sujet du budget de 2024?
I chose "user fees" because I was forced to. BUT you didn't offer other options. They DO exist. There are other ways to improve budget--ie: stop wasting money on flowers for one thing. Cornwall is POOR. The Residents are POOR. They can't afford increases in expenses, NOR can they afford to lose services. So get rid of the frivolous expenses. Give me a couple of hours with the list of expenses, I'm sure I'd find plenty of things to cross off that are lower in priority. I'm sure if you put those options on the list, other Citizens might choose them too if it's going to be a "this or that" kind of game. At the end of the day, you can't get blood from a stone and you have citizens living in Tents. Enough already.
The cost of living is outrageous and something need to be done about it
I'm concerned about the city's organic waste plan and what it means for rodent control. The people I know that have composts are dealing with rats this is not a viable plan also I believe that Quebec is re-thinking their organic waste plan.
New police station is pointless when we don’t even have enough officers to fill the station we have no (all out on stress leave), homeless shelter would be more beneficial to our community not just a stepping stone program.
Cornwall needs to entice doctors by giving them perks, bonuses, etc….whatever it takes! This is a priority! HEALTH CARE should be priority # 1. #2 priority….. Many police persons are on sick leave so these positions should be filled by part time police people. The school board gets substitute teachers to replace them. #3 priority Taxes…lower them…people can’t make ends meet!
STOP INCREASING PROPERTY TAXES! Balance your budget elsewhere.
Enforce existing bylaws re property standards. Show progress regarding the Portlands project. Entering the city from the east via Montreal Road, past St-Felix to Adolphus streets, looks like a slum area; city should pressure building owners to clean-up their properties. Also, main roads like Marlborough between 2nd and 7th ave, and Brookdale from 9th to 14th ave need resurfacing.
Please remember that large capital projects (firehall, police station, secondary water intake for example) will be paid through operating budget costs therefore greatly increasing property taxes. Once the project has been approved, the costs will return as increased taxes so chose the projects carefully.
Considering the availability of water from the St. Lawrence being readily available, has there been any thought given to creating a canal system through town to enhance the park, recreational, hotel environments much like San Antonio, Texas has done with their minimal river supply? Think Venice!
It should not be more than 2 per cent, we pay too much already. Reduce services that can find alternative funding such as the Art Gallery, Museum, Arts Centre; tourism is a complete waste of money.
New skatepark

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
With respect to survey question #15: Only 4 choices are offered at this point in the survey; each a tired, and hackneyed "solution" that only supports the idea that, "Insanity is doing the same thing over and over again and expecting different results." In this instance, facing budget difficulties time and again, suggests that these solutions are the problem. Or is it a deficit of intellect in city administration? More likely this survey is simply a farce, a contemptuous act by a dismissive city administration, feigning an invitation for public participation. The cliche choices for budget balancing that are forced on survey participants, indicate that; and it clearly reveals an unmotivated bureaucratic dinosaur, content in self-induced inertia, merely checking-off the "public input" box. (And the response to #15 is just as insincere as the survey)
Prioritize needs. Look at garbage incineration. Did we need a new fire hall? With today's building codes, structures should not catch fire as quickly. Fire protection should be located neat the oldest part of the city where fire is the most likely. Now, rumor has it a new police station is being considered. I fail to see how a station is going to improve policing. Spend money on personnel and needed equipment, not things like the police truck that was just purchased.
Buy the old General Hospital and convert it into housing and supportive services with government grants like they did in London, Ontario with their "abandoned" medical complex. Not to tear it down but to rehabilitate it as this would have less environmental impact than a new build. "FIX" the intersection at Power Dam and Vincent Massey. Too many almost hits! Also part of the 401 detour system. Create an "Historic Canal Path - Chemin du canal historique" from off the Clock Tower to the Swing Bridge pier with the labour memorial to encompass both sides of the interpretive monuments in between with appropriate signage from the bike path.
In order to keep property taxes as low as possible, Cornwall needs to grow and welcome new industry, new businesses, new residential developers. City administration needs to have a development friendly attitude and work to reduce red tape. We cannot simply pass along the increases in cost of services (eg inflation) on the same taxpayers. New assessment will help share the burden.
Too many bike lanes for the size of the city. Limiting traffic flow. No more money spent on bike lanes.
we have to reduce the size of city buses. under ten people per trip buses are running empty. avoid salary increases for police and fire overpaid already. police has branch on Montreal road, not needed adding to budget. most firemen should be on call needed only when emergency arises. speed limit posts in front of schools should be removed permanently, no school in summer and are removed for winter months, extra cost that is not needed.

Q16. Are there any other comments you would like to share regarding the 2024 budget? Y a-t-il d'autres commentaires que vous aimeriez partager au sujet du budget de 2024?
The city installed new lighting at Lamoureux park so people could use the path in the dark, yet you don't plow the paths (or plow them days after a storm), so the paths become impassable during the winter. It feels like a good idea that is going to waste.
I find it silly to spend money just to have citizens use clear garbage bags.
The art gallery is a waste
Get a comparative price for Policing from the OPP. Counties of SD&G are paying 10 million including all their specialty equipment and personnel compared to a 26million dollar budget in Cornwall.
Property taxes for new small business should be relaxed , as we are already struggling with High interest rates and challenges of new business set-up. Or We have to close down in less than a year. The business located in East end of city which needs new stores to serve community. Thank you !
Stop wasting our tax dollars
there needs to be more things to do in cornwall .. for all ages
Cost of living is too much! Cut out the art centre temporarily. We can't afford it! And stop having home owners pay for everything!!!
Not much I say will make a difference. Be accountable?
I would love to see talk again about a boardwalk or promenade down by the river. Yes we have beautiful parks and a bike path but other than that it's a bandshell and geese. Look at every other city on the river within 300km
The best way to bring in more tax dollars, and thus more services, is to attract more people and businesses to the area. Create jobs, create attractions, make cornwall a home to be proud of and a destination worth visiting.
Better enforcement of property standards is crucial as well as police visibility to reduce speeding and dangerous driving