

**City of Cornwall**  
**Summary of Projected Variances (Unfavourable)**  
**as at Sept 30, 2019**

Schedule I

**General Taxation**

Taxation		
Taxes Written-Off	(\$5,838,321)	
Contributions from Working Reserves	\$1,971,666	
Contributions from Tax Stabilization Reserves	\$3,294,085	
Supplementary Taxation	(\$120,000)	(\$692,570)
Corporate Variances		
Salaries and Benefits	\$277,800	
WSIB Cost	\$160,000	
Conferences and Courses	\$55,000	
Fuel	\$131,000	
Interest Revenue	\$75,000	\$698,800
Glen Stor Dun Lodge (city share)		
Purchase of Goods	\$21,000	
OutReach Revenues	(\$90,000)	(\$69,000)
Cornwall Police Services		
Court Security Off-Set Grant	(\$44,168)	(\$44,168)
Fire Services		
Homelessness Funding	\$50,000	\$50,000
Emergency Medical Services (City share)		
Amortization	(\$20,000)	
Additional Revenue MoH	\$30,161	\$10,161
Environmental Services Waste Management Services		
Contracted Services	\$50,000	\$50,000
Economic Development		
MAT Revenue	\$150,000	
Administration Fees	(\$15,000)	
Transfer to the Tourism Corporation	(\$67,500)	
Transfer Deferred Revenue	(\$67,500)	\$0
Building Services & Bylaw		
Bylaw Services Fence Permits	\$30,000	
Building Services Permit Surplus	\$829,000	
Contribution to Building Services Reserve	(\$829,000)	\$30,000
Planning Services		
Planning Revenue	\$62,000	\$62,000
Community Agencies		
Raisin River Conservation Authority	(\$16,275)	
Cornwall BMX Club	(\$15,000)	
Your Arts Council	(\$15,000)	(\$46,275)

**Projected Variance - General Taxation**

**\$48,948**

**City of Cornwall**  
**Summary of Potential Contributions to (from) Reserves**  
**as at Sept 30, 2019**

Schedule II

**Environmental Services - Water**

Estimated savings Salaries and Benefits	\$200,000
Estimated deficit City Equipment Rental	(\$53,000)
Projected surplus in water billings	\$218,000

<b>Contribution to Water Works Reserve</b>	<b><u>\$365,000</u></b>
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**Environmental Services - Wastewater**

Estimated savings Salaries and Benefits	\$100,000
Estimated deficit Electricity	(\$75,000)
Projected surplus in wastewater billings	\$149,000

<b>Contribution to Wastewater Works Reserve</b>	<b><u>\$174,000</u></b>
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City of Cornwall  
Financial Statement  
as at Sep 30, 2019

## Council

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$197,086	\$280,342	70.30%	\$222,406	\$293,322	75.82%
Purchase of Goods	\$10,957	\$17,000	64.45%	\$17,461	\$17,000	102.71%
Services and Rents	\$88,912	\$114,991	77.32%	\$76,674	\$123,071	62.30%
Financial and Transfers	<u>\$189,932</u>	<u>\$285,786</u>	<u>66.46%</u>	<u>\$220,461</u>	<u>\$281,099</u>	<u>78.43%</u>
<b>Subtotal</b>	<b>\$486,887</b>	<b>\$698,119</b>	<b>69.74%</b>	<b>\$537,002</b>	<b>\$714,492</b>	<b>75.16%</b>
 Total Revenue	 \$0	 \$0	 0.00%	 \$0	 \$0	 0.00%
<b>NET COSTS</b>	<b><u>\$486,887</u></b>	<b><u>\$698,119</u></b>	<b><u>69.74%</u></b>	<b><u>\$537,002</u></b>	<b><u>\$714,492</u></b>	<b><u>75.16%</u></b>

### Commentary

No significant variances to report.

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Office of the Chief Administrator

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$250,105	\$335,711	74.50%	\$288,413	\$382,631	75.38%
Purchase of Goods	\$4,225	\$3,300	128.03%	\$2,510	\$3,300	76.06%
Services and Rents	\$86,226	\$116,940	73.74%	\$95,354	\$87,160	109.40%
Financial and Transfers	\$87,257	\$132,781	65.71%	\$102,462	\$140,691	72.83%
<b>Subtotal</b>	<b>\$427,813</b>	<b>\$588,732</b>	<b>72.67%</b>	<b>\$488,739</b>	<b>\$613,782</b>	<b>79.63%</b>
Total Revenue	\$427,813	\$588,732	72.67%	\$488,739	\$613,782	79.63%
<b>NET COSTS</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

**Commentary**

No significant variances to report.

**Services and Rents**

Services and Rents are high due to the CAO's special project "Cornwall's Financial Condition Assessment" which was funded from reserves.

Expenses for the Senior Friendly Initiative flows through the CAO's department with an off-setting revenue from the Provincial Government.

City of Cornwall  
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## Clerk's Office

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$310,618	\$408,054	76.12%	\$242,650	\$371,275	65.36%
Purchase of Goods	\$32,682	\$49,050	66.63%	\$26,399	\$36,800	71.74%
Services and Rents	\$379,004	\$510,232	74.28%	\$363,050	\$388,526	93.44%
Financial and Transfers	<u>\$188,537</u>	<u>\$241,826</u>	<u>77.96%</u>	<u>\$276,342</u>	<u>\$320,468</u>	<u>86.23%</u>
<b>Subtotal</b>	<b>\$910,841</b>	<b>\$1,209,162</b>	<b>75.33%</b>	<b>\$908,441</b>	<b>\$1,117,069</b>	<b>81.32%</b>
 Total Revenue	 <u>\$603,786</u>	 <u>\$783,662</u>	 <u>77.05%</u>	 <u>\$625,392</u>	 <u>\$761,550</u>	 <u>82.12%</u>
<b>NET COSTS</b>	<b><u>\$307,055</u></b>	<b><u>\$425,500</u></b>	<b><u>72.16%</u></b>	<b><u>\$283,049</u></b>	<b><u>\$355,519</u></b>	<b><u>79.62%</u></b>

### Commentary

No significant variances to report.

#### Financial and Transfers

Financial and Transfers is high due to the contribution from reserves being booked at 100% for the 2022 Election.

#### Revenue

Revenue is trending above budget for the third quarter. It is anticipated that revenues will be on target for year end.

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## Human Resources

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$843,899	\$1,218,767	69.24%	\$981,999	\$1,291,845	76.02%
Purchase of Goods	\$4,651	\$8,200	56.72%	\$6,207	\$3,750	165.52%
Services and Rents	\$267,826	\$325,476	82.29%	\$303,131	\$286,560	105.78%
Financial and Transfers	\$750,667	\$843,483	89.00%	\$655,245	\$1,053,743	62.18%
<b>Subtotal</b>	<b>\$1,867,043</b>	<b>\$2,395,926</b>	<b>77.93%</b>	<b>\$1,946,582</b>	<b>\$2,635,898</b>	<b>73.85%</b>
Total Revenue	\$1,855,652	\$2,378,294	78.02%	\$1,933,669	\$2,619,064	73.83%
<b>NET COSTS</b>	<b>\$11,391</b>	<b>\$17,632</b>	<b>64.60%</b>	<b>\$12,913</b>	<b>\$16,834</b>	<b>76.71%</b>

### Commentary

#### Services and Rents

Services and Rents are high due to a 2018 carry forward for employee recognition night and professional services regarding labour matters.

#### Financial and Transfers

Financial and transfers are currently below budget due WSIB expenses. It is anticipated that WSIB will be \$160,000 below budget for 2019. WSIB is charged to HR and there is an off-set revenue as WSIB is charged out to the respective departments. Any savings will be realized in the affected departments.

City of Cornwall  
Financial Statement  
as at Sep 30, 2019

## Financial Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,620,907	\$2,282,205	71.02%	\$1,781,366	\$2,419,265	73.63%
Purchase of Goods	\$149,095	\$254,928	58.49%	\$108,880	\$291,990	37.29%
Services and Rents	\$861,284	\$1,038,688	82.92%	\$1,205,115	\$1,076,867	111.91%
Financial and Transfers	<u>\$5,101,714</u>	<u>\$8,417,224</u>	<u>60.61%</u>	<u>\$5,148,494</u>	<u>\$5,468,450</u>	<u>94.15%</u>
<b>Subtotal</b>	<b>\$7,733,000</b>	<b>\$11,993,045</b>	<b>64.48%</b>	<b>\$8,243,855</b>	<b>\$9,256,572</b>	<b>89.06%</b>
Total Revenue	\$63,422,659	\$85,990,620	73.76%	\$64,253,783	\$85,971,519	74.74%
<b>NET COSTS</b>	<b><u>(\$55,689,659)</u></b>	<b><u>(\$73,997,575)</u></b>	<b><u>75.26%</u></b>	<b><u>(\$56,009,927)</u></b>	<b><u>(\$76,714,947)</u></b>	<b><u>73.01%</u></b>

### Commentary

#### Services and Rents

Services and Rents are high at this time due to software maintenance fees that are paid annually in the first quarter.

#### Financial and Transfers

The City has budgeted net \$1M for tax write-offs in 2019. Currently, the City has refunded \$6,838,211 in tax dollars related to vacancies, adjustments, and Minutes of Settlement. There are several large assessment appeals which have been settled for \$5.2M. The City has \$3.3M set up in a reserve to help offset these appeals, \$1.97M will be funded from the Working Reserve to be repaid over the next few years.

#### Revenue

Interest revenue is anticipated to exceed budget by the end of the year by \$75,000. This is due to favourable interest rates received in 2019.

Supplementary taxation is anticipated to be below budget for 2019 by \$120,000.

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## Social Support and Housing Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$4,339,875	\$6,841,408	63.44%	\$4,563,172	\$6,528,191	69.90%
Purchase of Goods	\$91,460	\$169,133	54.08%	\$66,554	\$176,392	37.73%
Services and Rents	\$8,020,811	\$18,165,596	44.15%	\$8,768,479	\$16,652,686	52.66%
Financial and Transfers	<u>\$25,059,708</u>	<u>\$34,673,976</u>	<u>72.27%</u>	<u>\$24,596,881</u>	<u>\$34,267,658</u>	<u>71.78%</u>
<b>Subtotal</b>	<b>\$37,511,854</b>	<b>\$59,850,113</b>	<b>62.68%</b>	<b>\$37,995,086</b>	<b>\$57,624,927</b>	<b>65.94%</b>
Total Revenue	<u>\$32,718,201</u>	<u>\$52,349,122</u>	<u>62.50%</u>	<u>\$33,007,793</u>	<u>\$50,179,071</u>	<u>65.78%</u>
<b>NET COSTS</b>	<b><u>\$4,793,653</u></b>	<b><u>\$7,500,991</u></b>	<b><u>63.91%</u></b>	<b><u>\$4,987,293</u></b>	<b><u>\$7,445,856</u></b>	<b><u>66.98%</u></b>

### Commentary

#### **Social Housing**

No significant variances to report.

#### **Social Support Services**

No significant variances to report.

#### **Child Care**

No significant variances to report.



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Glen-Stor-Dun Lodge

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$7,762,722	\$10,328,052	75.16%	\$7,671,039	\$10,798,126	71.04%
Purchase of Goods	\$1,004,144	\$1,515,163	66.27%	\$1,082,338	\$1,530,068	70.74%
Services and Rents	\$497,705	\$688,796	72.26%	\$509,079	\$709,966	71.70%
Financial and Transfers	<u>\$838,649</u>	<u>\$966,678</u>	<u>86.76%</u>	<u>\$788,692</u>	<u>\$867,579</u>	<u>90.91%</u>
<b>Subtotal</b>	<b>\$10,103,220</b>	<b>\$13,498,689</b>	<b>74.85%</b>	<b>\$10,051,148</b>	<b>\$13,905,739</b>	<b>72.28%</b>
Total Revenue	<u>\$8,334,845</u>	<u>\$11,445,588</u>	<u>72.82%</u>	<u>\$8,856,045</u>	<u>\$11,907,415</u>	<u>74.37%</u>
<b>NET COSTS</b>	<b><u>\$1,768,375</u></b>	<b><u>\$2,053,101</u></b>	<b><u>86.13%</u></b>	<b><u>\$1,195,103</u></b>	<b><u>\$1,998,324</u></b>	<b><u>59.81%</u></b>

**Commentary**

Salaries and Benefits

Salaries and Benefits are projected to be under budget due to vacancies and a change in staffing model (reported under Corporate Variances).

Purchase of Goods

Purchase of Goods is anticipated to be under spent by \$30,000 (net City \$21,000). These savings are made up from a multitude of accounts.

Financial and Transfers

Financial and Transfers are high due to contribution to capital and reserves booked at 100%.

Revenue

Revenue is projected to be below budget at year end by \$90,000. This is primarily due to a decrease in estimated Outreach revenues for meals on wheels and day away programs.

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## Fire Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$6,551,681	\$8,712,505	75.20%	\$6,920,489	\$8,941,315	77.40%
Purchase of Goods	\$149,675	\$250,914	59.65%	\$154,287	\$274,915	56.12%
Services and Rents	\$99,464	\$201,283	49.42%	\$110,875	\$152,625	72.65%
Financial and Transfers	<u>\$1,009,897</u>	<u>\$1,265,619</u>	<u>79.79%</u>	<u>\$939,875</u>	<u>\$1,177,747</u>	<u>79.80%</u>
<b>Subtotal</b>	<b>\$7,810,717</b>	<b>\$10,430,321</b>	<b>74.88%</b>	<b>\$8,125,526</b>	<b>\$10,546,602</b>	<b>77.04%</b>
 Total Revenue	 \$102,633	 \$161,500	 63.55%	 \$93,953	 \$111,750	 84.07%
<b>NET COSTS</b>	<b><u>\$7,708,084</u></b>	<b><u>\$10,268,821</u></b>	<b><u>75.06%</u></b>	<b><u>\$8,031,573</u></b>	<b><u>\$10,434,852</u></b>	<b><u>76.97%</u></b>

### Commentary

#### Salaries and Benefits

Salaries and Benefits are projected to be over budget. This is due to overtime experienced by the department to cover vacancies and training requirements (reported under Corporate Variances).

#### Financial and Transfers

Financial and Transfers are high due to contribution to reserves booked at 100%.

#### Revenue

Revenue is anticipated to be over budget by \$50,000. This is due to a new homelessness initiative from the Social Housing Department called No Place Like Home. Fire Services is administering part of this initiative.

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## Cornwall SDG Paramedic Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$8,211,082	\$10,607,103	77.41%	\$8,374,698	\$11,670,701	71.76%
Purchase of Goods	\$597,251	\$774,969	77.07%	\$540,684	\$806,720	67.02%
Services and Rents	\$772,457	\$1,220,468	63.29%	\$798,107	\$1,140,632	69.97%
Financial and Transfers	\$843,717	\$1,237,331	68.19%	\$1,000,916	\$1,368,852	73.12%
<b>Subtotal</b>	<b>\$10,424,507</b>	<b>\$13,839,871</b>	<b>75.32%</b>	<b>\$10,714,405</b>	<b>\$14,986,905</b>	<b>71.49%</b>
Total Revenue	\$8,374,568	\$10,909,370	76.76%	\$8,809,373	\$11,672,043	75.47%
<b>NET COSTS</b>	<b>\$2,049,939</b>	<b>\$2,930,501</b>	<b>69.95%</b>	<b>\$1,905,032</b>	<b>\$3,314,862</b>	<b>57.47%</b>

### Commentary

#### Salaries and Benefits

Salaries and Benefits are anticipated to be under budget. This is primarily due to a savings in WSIB costs and related staff coverage costs (reported under Corporate Variances).

#### Purchase of Goods

Fuel costs are currently below target. Fuel was budgeted at \$1.10 a litre, and the average cost has been 92¢ for gasoline and 96¢ for diesel. It is anticipated that there will be a savings of \$40,000 (reported under Corporate Variances).

#### Financial and Transfer

Financial and Transfer is projected to be over budget by \$50,000 (net City \$20,000). This is due to a change in the estimate for amortization.

#### Revenue

Paramedic Services received the annual Ministry of Health (MoH) funding announcement. The department will receive \$75,404 (net City \$30,161) more than what was budgeted in 2019.

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## Cornwall Police Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$13,079,823	\$17,602,404	74.31%	\$13,698,020	\$17,936,033	76.37%
Purchase of Goods	\$589,049	\$863,174	68.24%	\$581,900	\$879,755	66.14%
Services and Rents	\$588,103	\$1,076,444	54.63%	\$720,831	\$1,104,342	65.27%
Financial and Transfers	\$979,090	\$1,295,863	75.56%	\$1,135,180	\$1,340,511	84.68%
<b>Subtotal</b>	<b>\$15,236,065</b>	<b>\$20,837,885</b>	<b>73.12%</b>	<b>\$16,135,931</b>	<b>\$21,260,641</b>	<b>75.90%</b>
 Total Revenue	 \$1,244,093	 \$1,708,655	 72.81%	 \$1,333,834	 \$1,750,690	 76.19%
<b>NET COSTS</b>	<b>\$13,991,972</b>	<b>\$19,129,230</b>	<b>73.14%</b>	<b>\$14,802,097</b>	<b>\$19,509,951</b>	<b>75.87%</b>

### Commentary

#### Purchase of Goods

It is anticipated that there will be a savings in fuel. Fuel prices for 2019 have been lower than budgeted. There is a potential savings of \$20,000 by year end (reported under Corporate Variances).

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital and reserves booked at 100%.

#### Revenue

The 2019 Court Security Grant was announced on March 31, 2019. Cornwall Police Service (CPS) will receive \$961,832 for Court Security. As the 2019 budget is \$1,006,000, there will be a shortfall of \$44,168. At this time, all other revenues are on track.

The 1000 Officer Grant ended March 31, 2019. A new program, Community Safety and Policing Grant was announced to replace the 1000 Officer Grant. The CPS budgeted \$175,000 a year for the 1000 Officer Grant. The funding has not been announced for the Community Safety and Policing Grant but it is anticipated that there will be a shortfall.

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## Municipal Works and Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,968,572	\$2,532,652	77.73%	\$1,746,934	\$2,494,509	70.03%
Purchase of Goods	\$625,466	\$900,517	69.46%	\$557,953	\$959,517	58.15%
Services and Rents	\$1,099,092	\$1,323,393	83.05%	\$1,091,141	\$1,283,378	85.02%
Financial and Transfers	<u>\$1,966,536</u>	<u>\$2,718,556</u>	<u>72.34%</u>	<u>\$1,832,908</u>	<u>\$2,488,597</u>	<u>73.65%</u>
<b>Subtotal</b>	<b>\$5,659,666</b>	<b>\$7,475,118</b>	<b>75.71%</b>	<b>\$5,228,936</b>	<b>\$7,226,001</b>	<b>72.36%</b>
 Total Revenue	 <u>\$2,395,430</u>	 <u>\$3,273,829</u>	 <u>73.17%</u>	 <u>\$2,383,226</u>	 <u>\$3,193,490</u>	 <u>74.63%</u>
<b>NET COSTS</b>	<b><u>\$3,264,236</u></b>	<b><u>\$4,201,289</u></b>	<b><u>77.70%</u></b>	<b><u>\$2,845,710</u></b>	<b><u>\$4,032,511</u></b>	<b><u>70.57%</u></b>

### Commentary

#### Purchase of Goods

Fuel costs are currently below target. Fuel was budgeted at \$1.10 a litre, and the average cost has been 92¢ for gasoline and 96¢ for diesel . It is anticipated that there will be a savings of \$50,000 (reported under Corporate Variances).

#### Services and Rents

Services and Rents are trending over budget due to vehicle maintenance costs. The department will offset these overages with savings in other areas.

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## Roads

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,084,573	\$1,706,217	63.57%	\$1,319,360	\$1,749,242	75.42%
Purchase of Goods	\$755,518	\$1,304,750	57.91%	\$852,289	\$1,258,770	67.71%
Services and Rents	\$1,532,469	\$2,530,246	60.57%	\$1,835,104	\$2,528,752	72.57%
Financial and Transfers	<u>\$456,339</u>	<u>\$600,915</u>	<u>75.94%</u>	<u>\$453,449</u>	<u>\$700,540</u>	<u>64.73%</u>
<b>Subtotal</b>	<b>\$3,828,899</b>	<b>\$6,142,128</b>	<b>62.34%</b>	<b>\$4,460,202</b>	<b>\$6,237,304</b>	<b>71.51%</b>
Total Revenue	<u>\$52,801</u>	<u>\$101,664</u>	<u>51.94%</u>	<u>\$48,279</u>	<u>\$104,858</u>	<u>46.04%</u>
<b>NET COSTS</b>	<b><u>\$3,776,098</u></b>	<b><u>\$6,040,464</u></b>	<b><u>62.51%</u></b>	<b><u>\$4,411,923</u></b>	<b><u>\$6,132,446</u></b>	<b><u>71.94%</u></b>

### Commentary

#### **Summer Control**

No significant variances to report. Summer Activities are still ongoing.

#### **Winter Control**

Winter control activities are trending higher than in previous years. Winter Control is currently at 84.83% of budget. Weather conditions during the 4th quarter will impact overall savings or shortfalls. There is a Winter Control Reserve with \$600K to help offset any shortfalls if necessary.

#### **Traffic Flow Maintenance**

No significant variances to report.

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## Transit Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$2,671,144	\$3,613,719	73.92%	\$2,742,503	\$3,672,200	74.68%
Purchase of Goods	\$764,284	\$947,824	80.64%	\$705,954	\$1,002,125	70.45%
Services and Rents	\$252,968	\$430,316	58.79%	\$218,603	\$404,235	54.08%
Financial and Transfers	<u>\$1,208,028</u>	<u>\$1,747,194</u>	<u>69.14%</u>	<u>\$772,785</u>	<u>\$1,104,855</u>	<u>69.94%</u>
<b>Subtotal</b>	<b>\$4,896,424</b>	<b>\$6,739,053</b>	<b>72.66%</b>	<b>\$4,439,845</b>	<b>\$6,183,415</b>	<b>71.80%</b>
 Total Revenue	 <u>\$1,983,148</u>	 <u>\$2,983,771</u>	 <u>66.46%</u>	 <u>\$1,605,630</u>	 <u>\$2,516,965</u>	 <u>63.79%</u>
<b>NET COSTS</b>	<b><u>\$2,913,276</u></b>	<b><u>\$3,755,282</u></b>	<b><u>77.58%</u></b>	<b><u>\$2,834,215</u></b>	<b><u>\$3,666,450</u></b>	<b><u>77.30%</u></b>

### Commentary

#### Purchase of Goods

Fuel costs are currently below target. Fuel was budgeted at \$1.10 a litre, and the average cost has been 92¢ for gasoline and 96¢ for diesel . It is anticipated that there will be a savings of \$45,000 (reported under Corporate Variances).

#### Revenue

Revenues are currently trending below budget. Ridership tends to increase in the last 4 months of the year.

There will be a shortfall in Provincial Gas Tax Revenue utilized in 2019. This Gas Tax revenue was budgeted to offset long term debt. Borrowing for the 2018 buses will only happen in December 2019 so there will be a savings in Financial and Transfers.

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## Infrastructure Planning

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,292,329	\$1,932,351	66.88%	\$1,306,253	\$1,984,123	65.84%
Purchase of Goods	\$17,987	\$26,870	66.94%	\$19,537	\$27,250	71.70%
Services and Rents	\$50,922	\$74,595	68.26%	\$48,065	\$104,280	46.09%
Financial and Transfers	<u>\$1,071,550</u>	<u>\$1,252,286</u>	<u>85.57%</u>	<u>\$1,317,215</u>	<u>\$1,538,865</u>	<u>85.60%</u>
<b>Subtotal</b>	<b>\$2,432,788</b>	<b>\$3,286,102</b>	<b>74.03%</b>	<b>\$2,691,070</b>	<b>\$3,654,518</b>	<b>73.64%</b>
 Total Revenue	 <u>\$1,550,362</u>	 <u>\$1,703,312</u>	 <u>91.02%</u>	 <u>\$1,531,911</u>	 <u>\$1,727,632</u>	 <u>88.67%</u>
<b>NET COSTS</b>	<b><u>\$882,426</u></b>	<b><u>\$1,582,790</u></b>	<b><u>55.75%</u></b>	<b><u>\$1,159,159</u></b>	<b><u>\$1,926,886</u></b>	<b><u>60.16%</u></b>

### Commentary

No significant variances to report.

#### Service and Rents

Services and Rents is currently under budget due to the bi-annual structure inspections. It is anticipated to be completed by year-end.

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital and reserves booked at 100%.

#### Revenue

Revenue is high at this time as Construction and Design revenue has been booked at 100%



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## Environmental Services Waste Management Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$123,297	\$165,886	74.33%	\$140,403	\$172,730	81.28%
Purchase of Goods	\$19,548	\$41,000	47.68%	\$61,395	\$43,425	141.38%
Services and Rents	\$2,540,851	\$3,957,356	64.21%	\$3,016,060	\$4,589,588	65.72%
Financial and Transfers	\$398,135	\$552,805	72.02%	\$645,385	\$687,709	93.85%
<b>Subtotal</b>	<b>\$3,081,831</b>	<b>\$4,717,047</b>	<b>65.33%</b>	<b>\$3,863,243</b>	<b>\$5,493,452</b>	<b>70.32%</b>
Total Revenue	\$1,936,271	\$2,847,120	68.01%	\$2,244,333	\$2,788,023	80.50%
<b>NET COSTS</b>	<b>\$1,145,560</b>	<b>\$1,869,927</b>	<b>61.26%</b>	<b>\$1,618,910</b>	<b>\$2,705,429</b>	<b>59.84%</b>

### Commentary

#### Services and Rents

Services and Rents are projected to be under budget by \$50,000 for various contracts that were renewed in 2019.

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital booked at 100%.

#### Revenue

Tipping fees increased by \$2 per tonne in 2019. The current tipping fee rate is \$77.00 per tonne.

Revenue is currently above budget due to a contribution from the Working Reserve for open space recycling of \$43,500 and a recovery for the sale of commercial recycling bins. Other revenues are on target at this time.

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## Economic Development

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$513,298	\$700,914	73.23%	\$565,719	\$798,120	70.88%
Purchase of Goods	\$31,005	\$25,546	121.37%	\$16,268	\$26,307	61.84%
Services and Rents	\$339,059	\$500,955	67.68%	\$407,810	\$481,199	84.75%
Financial and Transfers	<u>\$234,032</u>	<u>\$421,760</u>	<u>55.49%</u>	<u>\$334,686</u>	<u>\$512,603</u>	<u>65.29%</u>
<b>Subtotal</b>	<b>\$1,117,394</b>	<b>\$1,649,175</b>	<b>67.75%</b>	<b>\$1,324,483</b>	<b>\$1,818,229</b>	<b>72.84%</b>
 Total Revenue	 \$449,884	 \$741,488	 60.67%	 \$494,258	 \$952,014	 51.92%
<b>NET COSTS</b>	<b><u>\$667,510</u></b>	<b><u>\$907,687</u></b>	<b><u>73.54%</u></b>	<b><u>\$830,225</u></b>	<b><u>\$866,215</u></b>	<b><u>95.85%</u></b>

### Commentary

#### Salaries and Benefits

There will be a saving in Salary and Benefits due to the timing of hiring the Tourism Coordinator (reported under Corporate Variances).

#### Financial and Transfers

Financial and Transfers are low due to the timing of the transfer of Municipal Accommodation Tax (MAT) funds.

#### Revenue

Revenues are low due to timing; Ministry funding not yet received for Summer Company and MAT remittances for third quarter are due October 31st.

It is anticipated that the revenue from the MAT will exceed budget by \$150,000. There will be a corresponding transfer out in the amount of \$82,500 for administration fees and to the Tourism Corporation. As Tourism is supported by the MAT, any surplus in Tourism will be transferred to the MAT deferred revenue.

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## Building & Bylaw

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$987,680	\$1,467,491	67.30%	\$1,159,275	\$1,512,012	76.67%
Purchase of Goods	\$31,495	\$80,575	39.09%	\$65,308	\$86,875	75.17%
Services and Rents	\$336,386	\$448,463	75.01%	\$348,200	\$452,694	76.92%
Financial and Transfers	<u>\$447,102</u>	<u>\$463,399</u>	<u>96.48%</u>	<u>\$557,281</u>	<u>\$682,447</u>	<u>81.66%</u>
<b>Subtotal</b>	<b>\$1,802,663</b>	<b>\$2,459,928</b>	<b>73.28%</b>	<b>\$2,130,064</b>	<b>\$2,734,028</b>	<b>77.91%</b>
 Total Revenue	 <u>\$1,024,307</u>	 <u>\$1,373,624</u>	 <u>74.57%</u>	 <u>\$2,125,007</u>	 <u>\$1,572,331</u>	 <u>135.15%</u>
<b>NET COSTS</b>	<b><u>\$778,356</u></b>	<b><u>\$1,086,304</u></b>	<b><u>71.65%</u></b>	<b><u>\$5,057</u></b>	<b><u>\$1,161,697</u></b>	<b><u>0.44%</u></b>

### Commentary

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital booked at 100%.

#### Revenue

##### **Building Services**

Building permit revenue has exceeded budget due to several large permits which were not known at the time of the 2019 budget. Building Permit revenue is currently \$829,000 over the budgeted amount of \$717,500. A surplus in permit revenue at year end will be contributed to the Building Surplus Reserve (permits) as per the Reserve and Reserve Fund policy.

##### **Bylaw Enforcement**

Revenue is projected to exceed budget by \$30,000. This is primarily due to an increase in fence permits.

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## Planning Services

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$324,960	\$456,769	71.14%	\$344,555	\$476,522	72.31%
Purchase of Goods	\$4,211	\$11,450	36.78%	\$3,979	\$11,500	34.60%
Services and Rents	\$121,651	\$305,570	39.81%	\$128,803	\$288,751	44.61%
Financial and Transfers	<u>\$122,973</u>	<u>\$168,901</u>	<u>72.81%</u>	<u>\$208,955</u>	<u>\$257,310</u>	<u>81.21%</u>
<b>Subtotal</b>	<b>\$573,795</b>	<b>\$942,690</b>	<b>60.87%</b>	<b>\$686,292</b>	<b>\$1,034,083</b>	<b>66.37%</b>
 Total Revenue	 <u>\$372,756</u>	 <u>\$325,637</u>	 <u>114.47%</u>	 <u>\$345,105</u>	 <u>\$416,824</u>	 <u>82.79%</u>
<b>NET COSTS</b>	<b><u>\$201,039</u></b>	<b><u>\$617,053</u></b>	<b><u>32.58%</u></b>	<b><u>\$341,187</u></b>	<b><u>\$617,259</u></b>	<b><u>55.27%</u></b>

### Commentary

#### **Planning/Committee of Adjustment**

##### Financial and Transfers

Financial and Transfers are high due to contribution to capital booked at 100%.

##### Revenue

Revenues are trending high due to timing of Committee of Adjustment, Site Plan Control and Planning Applications in 2019. It is anticipated that revenue will exceed budget by \$62,000.

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## Recreation & Facilities

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries & Benefits	\$3,449,528	\$4,944,972	69.76%	\$3,790,390	\$5,176,777	73.22%
Purchase of Goods	\$1,679,973	\$2,503,826	67.10%	\$1,869,264	\$2,595,694	72.01%
Services & Rents	\$1,583,953	\$2,073,783	76.38%	\$1,901,869	\$2,308,276	82.39%
Financial & Transfers	\$3,441,254	\$4,577,310	75.18%	\$3,789,943	\$5,016,330	75.55%
<b>Subtotal</b>	<b>\$10,154,708</b>	<b>\$14,099,891</b>	<b>72.02%</b>	<b>\$11,351,466</b>	<b>\$15,097,077</b>	<b>75.19%</b>
Total Revenue	\$4,458,601	\$7,305,248	61.03%	\$5,361,238	\$7,462,906	71.84%
<b>NET COSTS</b>	<b><u>\$5,696,107</u></b>	<b><u>\$6,794,643</u></b>	<b><u>83.83%</u></b>	<b><u>\$5,990,228</u></b>	<b><u>\$7,634,171</u></b>	<b><u>78.47%</u></b>

### Commentary

#### Service and Rents

Services and Rents is trending high at the third quarter. This is primarily due to the power event at the Civic Complex. Most of the costs will be recovered from the City's insurer.

There have been unplanned repairs to equipment throughout the City. The department is working at managing these variances to stay within the budget.

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## Community Agencies

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$0	\$0	0.00%	\$1,980	\$0	0.00%
Purchase of Goods	\$63	\$0	0.00%	\$106	\$0	0.00%
Services and Rents	\$0	\$0	0.00%	\$0	\$0	0.00%
Financial and Transfers	<u>\$3,223,477</u>	<u>\$4,211,471</u>	<u>76.54%</u>	<u>\$3,476,190</u>	<u>\$4,372,376</u>	<u>79.50%</u>
<b>Subtotal</b>	<b><u>\$3,223,540</u></b>	<b><u>\$4,211,471</u></b>	<b><u>76.54%</u></b>	<b><u>\$3,478,276</u></b>	<b><u>\$4,372,376</u></b>	<b><u>79.55%</u></b>
Total Revenue	\$88,489	\$100,000	88.49%	\$176,761	\$191,188	92.45%
<b>NET COSTS</b>	<b><u>\$3,135,051</u></b>	<b><u>\$4,111,471</u></b>	<b><u>76.25%</u></b>	<b><u>\$3,301,515</u></b>	<b><u>\$4,181,188</u></b>	<b><u>78.96%</u></b>

### Commentary

	<u>2019 Budget</u>
Raisin River Conservation Authority	508,666
Cornwall Regional Airport	85,000
Eastern Ontario Health Unit	749,661
SD & G Historical Society	70,000
Heart of the City	30,000
Heritage Cornwall	6,360
Principal LTD	81,188
Interest LTD	21,770
Medical Recruitment	100,000
Seniors Clubs	60,000
Centre Culturel de Cornwall	10,000
Cornwall Public Library	2,317,288
St. Lawrence College	100,000
Eastern Ontario Regional Network	25,858
Agape Centre	10,000
Your Arts Council	10,000
Cornwall Innovation Centre	50,000
Cornwall BMX Club	10,000
African Caribbean & International Assoc	5,000
Encore Seniors	3,720
Waterfest	2,000
Contribution to reserves	95,000
Internal Charges	<u>20,865</u>
	<u>4,372,376</u>

There are several variances to budget in Community Agencies

Raisin River Conservation Authority	(16,275)
Cornwall BMX Club	(15,000)
Your Arts Council	(15,000)

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## Environmental Services Water

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,525,324	\$2,217,379	68.79%	\$1,511,145	\$2,279,163	66.30%
Purchase of Goods	\$784,460	\$1,174,298	66.80%	\$834,343	\$1,174,158	71.06%
Services and Rents	\$619,099	\$734,741	84.26%	\$639,817	\$800,966	79.88%
Financial and Transfers	\$3,827,219	\$3,984,812	96.05%	\$3,980,914	\$4,149,464	95.94%
<b>Subtotal</b>	<b>\$6,756,102</b>	<b>\$8,111,230</b>	<b>83.29%</b>	<b>\$6,966,219</b>	<b>\$8,403,751</b>	<b>82.89%</b>
Total Revenue	\$6,079,243	\$8,111,230	74.95%	\$6,506,802	\$8,403,751	77.43%
<b>NET COSTS</b>	<b>\$676,859</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$459,417</b>	<b>\$0</b>	<b>0.00%</b>

### Commentary

Any variance from budget for this department will be allocated to/from the Water Works Reserve at the end of the year.

#### Salaries and Benefits

Salaries and Benefits are projected to be under budget by \$200,000. This is due to vacancies within the sections. To note, a second shift has been added to water distribution for the fourth quarter to help reduce overtime and part-time cost.

#### Services and Rents

City Equipment Rental is anticipated to exceed budget by \$53,000. This is primarily due to a change in the way City Equipment Rentals are tracked and recorded.

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital and reserves booked at 100%.

#### Revenue

Water billings are projected to exceed budget by \$218,000. This is due to higher than anticipated water usage for metered properties.

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## Environmental Services Wastewater

	2018 Actuals Sep 30	2018 Budget	Y-T-D % used	2019 Actuals Sep 30	2019 Budget	Y-T-D % used
<b>EXPENDITURES</b>						
Salaries and Benefits	\$1,318,453	\$2,028,032	65.01%	\$1,409,063	\$1,995,320	70.62%
Purchase of Goods	\$970,097	\$1,598,820	60.68%	\$1,093,649	\$1,502,816	72.77%
Services and Rents	\$886,928	\$1,240,362	71.51%	\$857,043	\$1,248,665	68.64%
Financial and Transfers	\$4,192,378	\$4,946,587	84.75%	\$4,817,376	\$5,480,499	87.90%
<b>Subtotal</b>	<b>\$7,367,856</b>	<b>\$9,813,801</b>	<b>75.08%</b>	<b>\$8,177,131</b>	<b>\$10,227,300</b>	<b>79.95%</b>
Total Revenue	\$7,386,819	\$9,813,801	75.27%	\$7,885,215	\$10,227,300	77.10%
<b>NET COSTS</b>	<b><u>(\$18,963)</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>	<b><u>\$291,916</u></b>	<b><u>\$0</u></b>	<b><u>0.00%</u></b>

### Commentary

Any variance from budget for this department will be allocated to/from the Wastewater Works Reserve at the end of the year.

#### Salaries and Benefits

Salaries and Benefits are projected to be under budget by \$100,000. This is due to vacancies within the sections.

#### Purchase of Goods

Electricity for the Wastewater Treatment Plant is projected to be over budget by \$75,000.

#### Financial and Transfers

Financial and Transfers are high due to contribution to capital booked at 100%.

#### Revenue

Wastewater billings are projected to exceed budget by \$149,000.