

**City of Cornwall - Excluding Water and Wastewater**  
**2019 Year End Report (Preliminary and Unaudited)**  
**Explanation of Variances**

		favourable/(unfavourable)	
<b>Taxation</b>			
Taxes Written Off	\$ (5,193,348)		
Contribution from Tax Stabilization Reserve	3,294,085		
Contribution from Working Reserve	1,899,263		
Supplementary Taxation	<u>(71,210)</u>	\$ (71,210)	
<b>Revenue</b>			
Provincial Offences (POA)	\$ (89,052)		
OMPF	132,800		
United Counties (EMS/GSDL)	(121,191)		
Recoveries - Complex Power Outage	338,898		
Recoveries - Sale of Surplus Equipment	124,388		
Recreation Revenue	356,876		
Transit Revenue	(153,254)		
Recycled Material Revenue/Tipping Fees	440,656		
Interest Income	98,555		
Planning Revenue	151,680		
Permit Revenue	<u>1,219,214</u>	\$ 2,499,570	
<b>Salaries and Benefits</b>			
Council, CAO, HR, Clerks, Financial Services	\$ 29,712		
Glen-Stor-Dun Lodge	373,112		
Paramedic Services	218,432		
Fire Services	(216,490)		
Municipal Works, Transit, Waste Management and Engineering	353,349		
Economic Development, Bylaw and Planning	20,306		
Recreation Services and City Facilities	165,684		
Arbitrations, Grievances, Contract Negotiations	<u>(202,477)</u>	\$ 741,628	
<b>Purchase of Goods</b>			
Food Provisions	58,604		
Gasoline and Fuel	157,862		
Utilities	<u>106,347</u>	\$ 322,813	
<b>Services and Rents</b>			
ITT Requirements Departmental	(222,986)		
Leases Vehicles/City Equipment Rental	(82,416)		
Contracted Services	(1,394,037)		
Legal Fees/Other Professional	<u>(149,055)</u>	\$ (1,848,494)	
<b>Financial</b>			
Principal and Interest Expense	\$ 286,479		
Contribution to Reserves	(1,407,311)		
Other	<u>49,963</u>	\$ (1,070,869)	
<b>Roads Winter Control</b>			
Salaries and Benefits	\$ 11,217		
Salt/Sand/Calcium Chloride	(145,728)		
Hired Equipment/Contracted Services	(121,358)		
Other	<u>(18,412)</u>	\$ (274,281)	
<b>Social and Housing Services</b>			
Revenue	\$ (4,326,676)		
Salaries and Benefits	390,536		
Income Maintenance Assistance/Admin/OW	1,966,717		
Social Housing	552,578		
Child Care	<u>1,534,322</u>	\$ 117,477	
<b>Police Services</b>			
Other Ontario	\$ 356,628		
Clearance Letters/Other Revenue/WSIB Recoveries	235,894		
Salaries and Benefits	(632,298)		
Training/Conference and Memberships	(19,139)		
Vehicle and Equipment Mtce/Fuel	(97,632)		
Other	<u>16,988</u>	\$ (139,559)	

<b>2019 Estimated Surplus</b>	<b>\$ 277,075</b>
Contributions to Reserves:	
Working Reserve	\$ 251,356
Tax Stabilization Reserve	300,000
Winter Control Reserve	<u>(274,281)</u>
	<b>\$ 277,075</b>

**Salaries and Benefits** (excluding departments listed below)  
In 2019, the City budgeted \$53,603,086 for Salaries and Benefits for these departments. Year End actuals were \$52,658,981 resulting in a surplus of \$944,105. This variance is due to savings from vacancies throughout the City. The City incurred costs related to various Union activities and investigations.

**Purchase of Goods** (excluding departments listed below)  
Fuel prices were lower than budgeted. The Corporation budgeted \$1.10 per litre; the average cost was 97¢ per litre. There were savings throughout the Corporation at City Facilities for utilities.

**Contracted Services** (excluding departments listed below)  
Recreation had unexpected repairs at the Civic Complex due to a large power incident and a significant special event. Waste Management incurred additional costs at the landfill site primarily relating to receiving additional materials from City projects and additional costs for blue box program. There was work completed for the MW Fleet by contract. This was offset with savings in salaries.

**Financial** (excluding departments listed below)  
Contributions to reserves exceeded budget due to approved carry forwards and contribution to reserves for proceeds from sale of surplus equipment. Building Permit revenue exceeded budget by \$707K. The surplus was contributed to the reserve.

**Roads Winter Control**  
Due to unfavourable weather conditions, Winter Control was over budget by \$274,281. To balance the Winter Control budget, it is recommended to transfer \$274,281 from the Winter Control Reserve.

**Social and Housing Services**  
In 2019, the budget for Social and Housing Services was \$7,445,857. Year End actuals were \$7,328,380 or 98.42%, a net savings of \$117,477.

**Cornwall Police Services (CPS)**  
In 2019, the budget for CPS was \$19,509,950. Year End actuals were \$19,649,509 or 100.72%, a shortfall of \$139,559. The overrun in salaries and benefits of \$632,298 was partially offset by additional revenue from grants and WSIB recoveries.

**2019 surplus (excluding Water and Wastewater)** **\$ 277,075**