

City of Cornwall
Financial Statement
as at June 30, 2021

Council

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$161,835	\$387,132	41.80%	\$218,141	\$434,277	50.23%
Purchase of Goods	\$3,903	\$19,000	20.54%	\$1,513	\$19,000	7.96%
Services and Rents	\$57,584	\$115,198	49.99%	\$57,255	\$118,115	48.47%
Financial and Transfers	<u>\$154,640</u>	<u>\$301,809</u>	<u>51.24%</u>	<u>\$162,438</u>	<u>\$315,555</u>	<u>51.48%</u>
Subtotal	\$377,962	\$823,139	45.92%	\$439,347	\$886,947	49.53%
Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$30,000</u>	<u>\$0</u>	<u>0.00%</u>
NET COSTS	<u>\$377,962</u>	<u>\$823,139</u>	<u>45.92%</u>	<u>\$409,347</u>	<u>\$886,947</u>	<u>46.15%</u>

Commentary

No significant variances to report.

Revenue

The revenue of \$30,000 is a 2020 carry forward for Indigenous training.

City of Cornwall
Financial Statement
as at June 30, 2021

Office of the Chief Administrator

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$198,433	\$394,757	50.27%	\$202,805	\$406,665	49.87%
Purchase of Goods	\$1,574	\$3,300	47.70%	\$1,651	\$3,300	50.03%
Services and Rents	\$60,532	\$87,022	69.56%	\$67,184	\$87,121	77.12%
Financial and Transfers	\$69,719	\$139,336	50.04%	\$68,864	\$139,136	49.49%
Subtotal	\$330,258	\$624,415	52.89%	\$340,504	\$636,222	53.52%
Total Revenue	\$336,109	\$624,415	53.83%	\$340,504	\$636,222	53.52%
NET COSTS	<u>(\$5,851)</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>

Commentary

No significant variances to report.

Services and Rents

Services and rents are high at this time due to expenses incurred for the Senior Friendly Program. There is offsetting revenue for this initiative.

City of Cornwall
Financial Statement
as at June 30, 2021

Clerk's Office

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$188,770	\$389,672	48.44%	\$190,344	\$399,362	47.66%
Purchase of Goods	\$9,284	\$33,775	27.49%	\$9,196	\$23,275	39.51%
Services and Rents	\$220,310	\$386,944	56.94%	\$190,783	\$405,699	47.03%
Financial and Transfers	<u>\$159,745</u>	<u>\$230,571</u>	<u>69.28%</u>	<u>\$156,558</u>	<u>\$226,431</u>	<u>69.14%</u>
Subtotal	\$578,109	\$1,040,962	55.54%	\$546,881	\$1,054,767	51.85%
Total Revenue	<u>\$320,549</u>	<u>\$676,517</u>	<u>47.38%</u>	<u>\$247,357</u>	<u>\$592,751</u>	<u>41.73%</u>
NET COSTS	<u>\$257,560</u>	<u>\$364,445</u>	<u>70.67%</u>	<u>\$299,524</u>	<u>\$462,016</u>	<u>64.83%</u>

Commentary

Financial and Transfers

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

Revenue

Revenue for lottery and marriage licences and vital statistics are trending below budget at second quarter. The department will monitor and report any significant variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Human Resources

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$653,594	\$1,334,434	48.98%	\$726,182	\$1,362,797	53.29%
Purchase of Goods	\$1,643	\$5,000	32.86%	\$1,713	\$4,500	38.07%
Services and Rents	\$201,286	\$281,059	71.62%	\$259,849	\$389,812	66.66%
Financial and Transfers	<u>\$555,031</u>	<u>\$980,896</u>	<u>56.58%</u>	<u>\$578,583</u>	<u>\$1,002,056</u>	<u>57.74%</u>
Subtotal	\$1,411,554	\$2,601,389	54.26%	\$1,566,327	\$2,759,165	56.77%
Total Revenue	<u>\$1,401,322</u>	<u>\$2,582,951</u>	<u>54.25%</u>	<u>\$1,555,808</u>	<u>\$2,740,825</u>	<u>56.76%</u>
NET COSTS	<u>\$10,232</u>	<u>\$18,438</u>	<u>55.49%</u>	<u>\$10,519</u>	<u>\$18,340</u>	<u>57.36%</u>

Commentary

Services and Rents

Services and rents are high due to professional services regarding labour matters.

Financial and Transfers

Financial and transfers are currently trending high due to WSIB expenses being over budget. The department will monitor and report any significant variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Financial Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$1,236,629	\$2,506,658	49.33%	\$1,240,816	\$2,583,752	48.02%
Purchase of Goods	\$47,202	\$209,550	22.53%	\$83,811	\$282,014	29.72%
Services and Rents	\$731,972	\$1,304,711	56.10%	\$957,114	\$1,331,826	71.86%
Financial and Transfers	<u>\$2,855,816</u>	<u>\$5,278,044</u>	<u>54.11%</u>	<u>\$4,097,010</u>	<u>\$4,508,692</u>	<u>90.87%</u>
Subtotal	\$4,871,619	\$9,298,963	52.39%	\$6,378,751	\$8,706,284	73.27%
 Total Revenue	 <u>\$43,727,144</u>	 <u>\$88,430,521</u>	 <u>49.45%</u>	 <u>\$44,959,614</u>	 <u>\$89,946,575</u>	 <u>49.98%</u>
NET COSTS	<u>(\$38,855,525)</u>	<u>(\$79,131,558)</u>	<u>49.10%</u>	<u>(\$38,580,863)</u>	<u>(\$81,240,291)</u>	<u>47.49%</u>

Commentary

Purchase of Goods

Purchase of goods are low at second quarter due to the timing of purchases of computer hardware and ITT equipment.

Services and Rents

Services and rents are high at this time due to software maintenance fees that are paid annually in the first two quarters of the year.

Financial and Transfers

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

City of Cornwall
Financial Statement
as at June 30, 2021

Social Support and Housing Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$2,966,925	\$6,454,366	45.97%	\$2,737,624	\$6,084,734	44.99%
Purchase of Goods	\$30,018	\$112,975	26.57%	\$65,866	\$84,919	77.56%
Services and Rents	\$6,120,281	\$13,934,645	43.92%	\$7,416,384	\$13,210,233	56.14%
Financial and Transfers	<u>\$15,461,486</u>	<u>\$32,243,977</u>	<u>47.95%</u>	<u>\$13,236,501</u>	<u>\$33,337,075</u>	<u>39.71%</u>
Subtotal	\$24,578,710	\$52,745,963	46.60%	\$23,456,375	\$52,716,961	44.49%
 Total Revenue	 <u>\$21,142,062</u>	 <u>\$45,398,459</u>	 <u>46.57%</u>	 <u>\$20,019,250</u>	 <u>\$45,220,805</u>	 <u>44.27%</u>
NET COSTS	<u>\$3,436,648</u>	<u>\$7,347,504</u>	<u>46.77%</u>	<u>\$3,437,125</u>	<u>\$7,496,156</u>	<u>45.85%</u>

Commentary

No significant variances to report.

City of Cornwall
Financial Statement
as at June 30, 2021

Glen-Stor-Dun Lodge

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$5,387,181	\$11,037,004	48.81%	\$5,399,170	\$11,527,218	46.84%
Purchase of Goods	\$681,407	\$1,485,794	45.86%	\$657,437	\$1,496,738	43.92%
Services and Rents	\$359,295	\$779,886	46.07%	\$393,446	\$728,658	54.00%
Financial and Transfers	<u>\$618,748</u>	<u>\$971,318</u>	<u>63.70%</u>	<u>\$541,765</u>	<u>\$869,479</u>	<u>62.31%</u>
Subtotal	\$7,046,631	\$14,274,002	49.37%	\$6,991,818	\$14,622,093	47.82%
 Total Revenue	 <u>\$5,909,887</u>	 <u>\$12,063,891</u>	 <u>48.99%</u>	 <u>\$5,768,491</u>	 <u>\$12,268,345</u>	 <u>47.02%</u>
NET COSTS	<u>\$1,136,744</u>	<u>\$2,210,111</u>	<u>51.43%</u>	<u>\$1,223,327</u>	<u>\$2,353,748</u>	<u>51.97%</u>

Commentary

Financial and Transfers

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

Revenue

Revenue is trending below budget due to the COVID-19 pandemic. Non-essential activities were not taking place within the Lodge.

City of Cornwall
Financial Statement
as at June 30, 2021

Fire Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$4,587,466	\$9,151,712	50.13%	\$4,675,930	\$9,144,899	51.13%
Purchase of Goods	\$161,238	\$275,757	58.47%	\$217,030	\$335,950	64.60%
Services and Rents	\$135,076	\$151,968	88.88%	\$140,895	\$326,665	43.13%
Financial and Transfers	<u>\$649,831</u>	<u>\$1,209,311</u>	<u>53.74%</u>	<u>\$662,075</u>	<u>\$1,277,589</u>	<u>51.82%</u>
Subtotal	\$5,533,611	\$10,788,748	51.29%	\$5,695,930	\$11,085,103	51.38%
 Total Revenue	 \$50,314	 \$92,000	 54.69%	 \$87,404	 \$67,000	 130.45%
NET COSTS	<u>\$5,483,297</u>	<u>\$10,696,748</u>	<u>51.26%</u>	<u>\$5,608,526</u>	<u>\$11,018,103</u>	<u>50.90%</u>

Commentary

Purchase of Goods

Purchase of goods are trending high due to the purchase of parts and accessories for the maintenance of the fleet. The department will monitor this item and offset it within the department.

Revenue

Revenue is over budget due to a contribution from reserves for a 2020 carry forward for bunker gear and a one time Provincial grant of \$16,000 for increased training opportunities.

City of Cornwall
Financial Statement
as at June 30, 2021

Cornwall SDG Paramedic Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$6,146,283	\$11,909,142	51.61%	\$6,440,739	\$12,775,828	50.41%
Purchase of Goods	\$330,228	\$873,052	37.82%	\$382,394	\$1,018,971	37.53%
Services and Rents	\$494,588	\$1,133,325	43.64%	\$471,408	\$1,151,748	40.93%
Financial and Transfers	\$708,582	\$1,492,466	47.48%	\$855,152	\$1,680,740	50.88%
Subtotal	\$7,679,681	\$15,407,985	49.84%	\$8,149,693	\$16,627,287	49.01%
Total Revenue	\$5,943,745	\$11,988,572	49.58%	\$6,477,717	\$12,966,742	49.96%
NET COSTS	\$1,735,936	\$3,419,413	50.77%	\$1,671,976	\$3,660,545	45.68%

Commentary

Purchase of Goods

Increased fuel costs and mileage due to an increase in the Community Paramedic program may result in fuel exceeding budget. Fuel was budgeted at \$1.00 a litre. The average cost from January to June has been 96¢ a litre. For July, the average cost for fuel was \$1.07 a litre. Fuel prices have been trending up. The department will monitor and report any significant variances in the third quarter.

Revenue

Paramedic Services received the annual Ministry of Health (MoH) funding announcement. The department will receive \$66,581 (net City \$26,632) more than what was budgeted in 2021.

City of Cornwall
Financial Statement
as at June 30, 2021

Cornwall Police Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$9,376,370	\$18,621,434	50.35%	\$9,368,410	\$19,182,151	48.84%
Purchase of Goods	\$411,015	\$1,027,812	39.99%	\$358,904	\$958,688	37.44%
Services and Rents	\$580,867	\$1,092,472	53.17%	\$562,350	\$1,116,745	50.36%
Financial and Transfers	\$777,376	\$1,237,136	62.84%	\$830,505	\$1,278,161	64.98%
Subtotal	\$11,145,628	\$21,978,854	50.71%	\$11,120,169	\$22,535,745	49.34%
 Total Revenue	 \$714,088	 \$1,766,624	 40.42%	 \$555,052	 \$1,849,818	 30.01%
NET COSTS	\$10,431,540	\$20,212,230	51.61%	\$10,565,117	\$20,685,927	51.07%

Commentary

Purchase of Goods

Increased fuel costs may result in the fuel expense exceeding budget. Fuel was budgeted at \$1.00 a litre. The average cost from January to June has been 96¢ a litre. For July, the average cost for fuel was \$1.07 a litre. Fuel prices have been trending up. The department is working at managing this variance to stay within the budget.

Financial and Transfers

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

Revenue

Revenue is below budget at this time due to the timing of Provincial grants.

In addition, due to COVID-19 restrictions in the first half of the year, there is an anticipated shortfall in clearance letter revenue as many of the schools and community groups had not resumed their activities. The department will monitor this and report any significant variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Municipal Works and Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$974,563	\$2,376,258	41.01%	\$1,172,429	\$2,448,345	47.89%
Purchase of Goods	\$369,932	\$939,293	39.38%	\$405,918	\$883,972	45.92%
Services and Rents	\$615,236	\$1,300,321	47.31%	\$472,257	\$1,386,731	34.06%
Financial and Transfers	\$1,262,939	\$2,562,251	49.29%	\$1,609,316	\$3,193,142	50.40%
Subtotal	\$3,222,670	\$7,178,123	44.90%	\$3,659,920	\$7,912,190	46.26%
 Total Revenue	 \$1,711,036	 \$3,152,738	 54.27%	 \$1,789,735	 \$3,474,028	 51.52%
NET COSTS	\$1,511,634	\$4,025,385	37.55%	\$1,870,185	\$4,438,162	42.14%

Commentary

Purchase of Goods

Increased fuel costs may result in the fuel expense exceeding budget. Fuel was budgeted at \$1.00 a litre. The average cost from January to June has been 96¢ a litre. For July, the average cost for fuel was \$1.07 a litre. Fuel prices have been trending up. The department will monitor and report any significant variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Roads

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$864,629	\$1,826,094	47.35%	\$879,607	\$2,034,533	43.23%
Purchase of Goods	\$676,402	\$1,425,114	47.46%	\$574,332	\$1,445,375	39.74%
Services and Rents	\$1,339,434	\$2,426,763	55.19%	\$1,093,019	\$2,776,058	39.37%
Financial and Transfers	\$456,664	\$762,210	59.91%	\$523,872	\$880,496	59.50%
Subtotal	\$3,337,129	\$6,440,181	51.82%	\$3,070,830	\$7,136,462	43.03%
 Total Revenue	 \$18,910	 \$94,302	 20.05%	 \$59,868	 \$269,898	 22.18%
NET COSTS	\$3,318,219	\$6,345,879	52.29%	\$3,010,962	\$6,866,564	43.85%

Commentary

Summer Control

No significant variances to report. Summer activities are ongoing.

Winter Control

Winter Control activities are on target with budget. Winter Control is currently at 50.1% of budget. Weather conditions during the 4th quarter will impact overall savings or shortfalls. There is a budgeted contribution from the Winter Control Reserve of \$150,000 to support operating costs.

Traffic Flow Maintenance

No significant variances to report.

City of Cornwall
Financial Statement
as at June 30, 2021

Transit Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$1,867,628	\$3,812,253	48.99%	\$1,987,339	\$3,939,158	50.45%
Purchase of Goods	\$407,201	\$1,017,115	40.03%	\$540,751	\$983,439	54.99%
Services and Rents	\$154,567	\$400,221	38.62%	\$189,195	\$429,587	44.04%
Financial and Transfers	\$578,250	\$1,136,013	50.90%	\$682,904	\$1,393,615	49.00%
Subtotal	\$3,007,646	\$6,365,602	47.25%	\$3,400,189	\$6,745,799	50.40%
 Total Revenue	 \$1,020,613	 \$2,498,649	 40.85%	 \$914,063	 \$2,643,417	 34.58%
NET COSTS	\$1,987,033	\$3,866,953	51.38%	\$2,486,126	\$4,102,382	60.60%

Commentary

Purchase of Goods

Increased fuel costs may result in the fuel expense exceeding budget. Fuel was budgeted at \$1.00 a litre. The average cost from January to June has been 96¢ a litre. For July, the average cost for fuel was \$1.07 a litre. Fuel prices have been trending up. For the first part of the year Transit was running a reduced service which resulted in a lower than anticipated fuel consumption which will help offset the increase in fuel cost. The department will monitor the fuel budget and report any significant variances in the third quarter.

Revenue

Due to COVID-19 restrictions for the first half of the year Transit Revenues are projected to be below budget at year end.

The Ministry of Transportation has provided funds through the Safe Restart Program which will help mitigate the lost revenue.

The Department will report significant variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Infrastructure Planning

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$797,427	\$1,900,503	41.96%	\$631,646	\$1,339,017	47.17%
Purchase of Goods	\$7,237	\$28,550	25.35%	\$9,875	\$28,150	35.08%
Services and Rents	\$31,728	\$73,822	42.98%	\$20,635	\$91,526	22.55%
Financial and Transfers	\$668,675	\$1,221,555	54.74%	\$573,632	\$1,100,766	52.11%
Subtotal	\$1,505,067	\$3,224,430	46.68%	\$1,235,788	\$2,559,459	48.28%
Total Revenue	<u>\$1,403,789</u>	<u>\$1,569,293</u>	<u>89.45%</u>	<u>\$660,521</u>	<u>\$1,440,867</u>	<u>45.84%</u>
NET COSTS	<u>\$101,278</u>	<u>\$1,655,137</u>	<u>6.12%</u>	<u>\$575,268</u>	<u>\$1,118,592</u>	<u>51.43%</u>

Commentary

Salaries and Benefits

Salaries and benefits are currently below budget due to vacancies throughout the department. Variances will be reported in the third quarter.

Financial and Transfers

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

City of Cornwall
Financial Statement
as at June 30, 2021

Waste Management Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$50,399	\$181,590	27.75%	\$283,989	\$576,755	49.24%
Purchase of Goods	\$28,353	\$74,985	37.81%	\$42,388	\$87,167	48.63%
Services and Rents	\$2,271,588	\$5,045,310	45.02%	\$1,746,775	\$5,201,220	33.58%
Financial and Transfers	\$519,258	\$885,557	58.64%	\$786,527	\$1,181,619	66.56%
Subtotal	\$2,869,598	\$6,187,442	46.38%	\$2,859,679	\$7,046,761	40.58%
Total Revenue	\$1,396,871	\$3,286,359	42.51%	\$2,151,145	\$3,937,625	54.63%
NET COSTS	\$1,472,727	\$2,901,083	50.76%	\$708,534	\$3,109,136	22.79%

Commentary

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 2021. The current tipping fee rate is \$81.00 per tonne.

Tipping fee revenue is trending above budget at the end of the second quarter. Tipping fee activity usually increases during the summer months. The department will monitor tipping fees and report any major variances in the third quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Planning Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$243,432	\$533,986	45.59%	\$239,581	\$546,851	43.81%
Purchase of Goods	\$1,642	\$13,300	12.35%	\$1,901	\$10,400	18.28%
Services and Rents	\$112,743	\$297,791	37.86%	\$96,181	\$324,917	29.60%
Financial and Transfers	\$149,183	\$203,098	73.45%	\$117,147	\$170,366	68.76%
Subtotal	\$507,000	\$1,048,175	48.37%	\$454,810	\$1,052,534	43.21%
 Total Revenue	 \$143,741	 \$454,000	 31.66%	 \$220,739	 \$489,000	 45.14%
NET COSTS	\$363,259	\$594,175	61.14%	\$234,071	\$563,534	41.54%

Commentary

Salaries and Benefits

Salaries and benefits are currently below budget due to vacancies.

Services and Rents

Services and rents are below budget at second quarter. This is due to the timing of the studies being undertaken by the department in 2021. Planning staff are working on the RFP for the Archeological Management Plan which has a budget of \$200,000.

These studies are funded from reserves on an actual basis. Therefore, there is a corresponding shortfall in revenue at this time.

Financial and Transfers

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

Revenue

Revenues are on target at the second quarter.

City of Cornwall
Financial Statement
as at June 30, 2021

Economic Development

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$304,509	\$697,735	43.64%	\$340,484	\$679,016	50.14%
Purchase of Goods	\$7,787	\$26,980	28.86%	\$9,609	\$24,480	39.25%
Services and Rents	\$258,543	\$490,603	52.70%	\$186,792	\$460,478	40.56%
Financial and Transfers	\$697,646	\$558,183	124.99%	\$171,868	\$612,880	28.04%
Subtotal	\$1,268,485	\$1,773,501	71.52%	\$708,753	\$1,776,854	39.89%
Total Revenue	\$688,299	\$947,226	72.66%	\$291,554	\$919,956	31.69%
NET COSTS	\$580,186	\$826,275	70.22%	\$417,199	\$856,898	48.69%

Commentary

Financial and Transfers / Revenue

Financial and transfers and revenue are trending below budget due to the COVID-19 restrictions in the first half of the year. These restrictions limited the number of people traveling therefore the number of hotel stays was low. This has affected the MAT revenue as well as the transfer to the Tourism Corporation.

The department is optimistic with the restrictions beginning to be relaxed that overnight hotel stays will increase.

City of Cornwall
Financial Statement
as at June 30, 2021

Building Services

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used		2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES							
Salaries and Benefits	\$391,237	\$848,266	46.12%		\$373,436	\$896,713	41.64%
Purchase of Goods	\$5,253	\$31,600	16.62%		\$5,486	\$32,300	16.98%
Services and Rents	\$71,595	\$156,791	45.66%		\$68,734	\$159,192	43.18%
Financial and Transfers	<u>\$88,836</u>	<u>\$159,351</u>	<u>55.75%</u>		<u>\$171,304</u>	<u>\$166,537</u>	<u>102.86%</u>
Subtotal	\$556,921	\$1,196,008	46.56%		\$618,960	\$1,254,742	49.33%
 Total Revenue	 <u>\$308,700</u>	 <u>\$941,500</u>	 <u>32.79%</u>		 <u>\$593,647</u>	 <u>\$1,138,000</u>	 <u>52.17%</u>
NET COSTS	<u>\$248,221</u>	<u>\$254,508</u>	<u>97.53%</u>		<u>\$25,313</u>	<u>\$116,742</u>	<u>21.68%</u>

Commentary

Salaries and Benefits

Salaries and benefits are currently below budget due to vacancies.

Financial and Transfers

Financial and transfers are high due to the CityView - Portal & Electronic Plans project.

City of Cornwall
Financial Statement
as at June 30, 2021

Bylaw Enforcement

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$236,307	\$546,092	43.27%	\$235,696	\$506,873	46.50%
Purchase of Goods	\$7,898	\$9,900	79.78%	\$1,406	\$10,400	13.52%
Services and Rents	\$79,749	\$194,956	40.91%	\$54,588	\$151,671	35.99%
Financial and Transfers	<u>\$33,751</u>	<u>\$102,637</u>	<u>32.88%</u>	<u>\$30,311</u>	<u>\$102,780</u>	<u>29.49%</u>
Subtotal	\$357,705	\$853,585	41.91%	\$322,001	\$771,724	41.72%
 Total Revenue	 <u>\$64,663</u>	 <u>\$137,700</u>	 <u>46.96%</u>	 <u>\$74,515</u>	 <u>\$123,700</u>	 <u>60.24%</u>
NET COSTS	<u>\$293,042</u>	<u>\$715,885</u>	<u>40.93%</u>	<u>\$247,486</u>	<u>\$648,024</u>	<u>38.19%</u>

Commentary

Revenue

Revenue is currently high at the of end June. This is due to the timing of revenue from business licences and fence permits. It is anticipated the revenue will be on target at year end.

City of Cornwall
Financial Statement
as at June 30, 2021

Parking Program

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$137,241	\$264,627	51.86%	\$126,913	\$269,119	47.16%
Purchase of Goods	\$24,102	\$59,700	40.37%	\$9,222	\$62,000	14.87%
Services and Rents	\$44,430	\$118,193	37.59%	\$38,850	\$118,934	32.67%
Financial and Transfers	\$87,262	\$230,779	37.81%	\$64,361	\$243,567	26.42%
Subtotal	\$293,035	\$673,299	43.52%	\$239,346	\$693,620	34.51%
Total Revenue	\$161,629	\$673,299	24.01%	\$102,512	\$693,620	14.78%
NET COSTS	\$131,406	\$0	0.00%	\$136,834	\$0	0.00%

Commentary

Services and Rents

Services and rents are currently below budget due to a savings in contracted services. Due to COVID-19 restrictions during the early part of the year, it is anticipated that there will be savings in the contract with the Commissionaires.

Revenue

Revenue is well below budget for the second quarter due to the COVID-19 pandemic. Restrictions that were in place during the first half of the year affected the amount of traffic in the downtown core.

Council at its meeting of June 8, 2020 approved 2-free hours of parking throughout the City.

To date, the potential shortfall in revenue is estimated at \$300,000. A further financial update will be brought to Council in the third quarter.

The Parking Program is a self-funded department. Normally any surplus/deficit would be contributed to or funded from reserves. The parking reserve has a balance \$129,578 at June 30, 2021 and will not be able to fund a large deficit in 2021.

City of Cornwall
Financial Statement
as at June 30, 2021

City Facilities

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries & Benefits	\$1,463,568	\$3,706,898	39.48%	\$1,126,091	\$3,635,918	30.97%
Purchase of Goods	\$1,078,069	\$2,601,835	41.43%	\$970,022	\$2,657,719	36.50%
Services & Rents	\$944,608	\$1,825,040	51.76%	\$860,091	\$1,778,178	48.37%
Financial & Transfers	\$2,109,354	\$3,479,319	60.63%	\$2,272,660	\$3,645,473	62.34%
Subtotal	\$5,595,599	\$11,613,092	48.18%	\$5,228,864	\$11,717,288	44.63%
Total Revenue	\$1,825,875	\$3,761,019	48.55%	\$1,702,642	\$3,759,050	45.29%
NET COSTS	\$3,769,724	\$7,852,073	48.01%	\$3,526,222	\$7,958,238	44.31%

Commentary

Salaries and Benefits

Salaries and benefits are currently below budget due to vacancies and facility closures. During the first half of the year, City facilities were closed to the public due to COVID-19 restrictions.

Purchase of Goods

Due to COVID-19, most City buildings were closed to the public for the first half of the year. This closure resulted in a reduction in energy consumption. The projected savings in utilities is \$220,000.

Services and Rents

There have been a number of unbudgeted repairs at various City facilities; compressor (\$60,000) and replumbing of lines with shut off (\$66,000) at the Benson Centre, lightning damage at the Complex and Aquatic Centre (\$20,000), replace two docks (\$20,000) at the Marina. The department is working at managing these variances to stay within the budget.

Financial and Transfers

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

City of Cornwall
Financial Statement
as at June 30, 2021

Recreation Programming

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries & Benefits	\$673,564	\$2,148,413	31.35%	\$780,124	\$2,193,150	35.57%
Purchase of Goods	\$47,652	\$188,657	25.26%	\$30,528	\$174,704	17.47%
Services & Rents	\$127,327	\$389,182	32.72%	\$64,422	\$401,049	16.06%
Financial & Transfers	\$758,428	\$1,512,132	50.16%	\$441,303	\$1,412,570	31.24%
Subtotal	\$1,606,971	\$4,238,384	37.91%	\$1,316,377	\$4,181,473	31.48%
Total Revenue	<u>\$966,115</u>	<u>\$3,690,478</u>	<u>26.18%</u>	<u>\$872,442</u>	<u>\$3,721,967</u>	<u>23.44%</u>
NET COSTS	<u>\$640,856</u>	<u>\$547,906</u>	<u>116.96%</u>	<u>\$443,935</u>	<u>\$459,506</u>	<u>96.61%</u>

Commentary

Salaries and Benefits

Salaries and benefits are currently below budget due to facility closures and summer activities only commencing in July.

Revenue

Due to COVID-19 restrictions, Recreation Services did not offer programming in the first half of the year. For 2021, it is estimated that the revenue shortfall across all programs is \$970,000.

As the Province and the City moves into stage 3 of the COVID-19 reopening phase and Recreation Services begins to resume its activities, an updated estimate of revenue shortfall will be provided in the third quarter report.

City of Cornwall
Financial Statement
as at June 30, 2021

Community Agencies

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$1,371	\$0	0.00%	\$308	\$0	0.00%
Purchase of Goods	\$302	\$0	0.00%	\$0	\$0	0.00%
Services and Rents	\$0	\$0	0.00%	\$0	\$50,000	0.00%
Financial and Transfers	<u>\$2,517,567</u>	<u>\$4,671,925</u>	<u>53.89%</u>	<u>\$2,496,321</u>	<u>\$4,593,966</u>	<u>54.34%</u>
Subtotal	\$2,519,240	\$4,671,925	53.92%	\$2,496,629	\$4,643,966	53.76%
 Total Revenue	 \$141,954	 \$217,658	 65.22%	 \$161,554	 \$223,235	 72.37%
NET COSTS	<u>\$2,377,286</u>	<u>\$4,454,267</u>	<u>53.37%</u>	<u>\$2,335,075</u>	<u>\$4,420,731</u>	<u>52.82%</u>

Commentary

	2021 Budget
Raisin River Conservation Authority	548,352
Cornwall Regional Airport	103,049
Eastern Ontario Health Unit	728,413
SD&G Historical Society	100,000
Medical Recruitment	175,000
Seniors' Clubs	70,000
Your Arts Council	10,000
Agri-Food Network	25,000
Waterfest	3,100
Waterfest In-Kind	6,900
CUREA	10,000
Triathlon	10,000
Beyond 21	7,100
Cornwall Public Library	2,349,919
LTD - Library HVAC	102,958
Eastern Ontario Regional Network	25,858
Municipal Grants Program	82,900
Contribution to reserves	213,367
Internal Charges	<u>22,050</u>
	4,593,966

The Municipal Grants Review Committee has met to review and approve applications received through the Municipal Grants Program. As per the Policy, an annual report will be submitted by the Committee to Council later this year.

City of Cornwall
Financial Statement
as at June 30, 2021

Environmental Services Water

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$1,093,997	\$2,384,968	45.87%	\$1,120,741	\$2,425,938	46.20%
Purchase of Goods	\$556,491	\$1,207,156	46.10%	\$530,971	\$1,233,438	43.05%
Services and Rents	\$393,196	\$808,212	48.65%	\$337,387	\$825,415	40.87%
Financial and Transfers	<u>\$3,862,927</u>	<u>\$4,208,959</u>	<u>91.78%</u>	<u>\$3,895,044</u>	<u>\$4,247,746</u>	<u>91.70%</u>
Subtotal	\$5,906,611	\$8,609,295	68.61%	\$5,884,143	\$8,732,537	67.38%
 Total Revenue	 <u>\$4,283,673</u>	 <u>\$8,609,295</u>	 <u>49.76%</u>	 <u>\$4,430,532</u>	 <u>\$8,732,537</u>	 <u>50.74%</u>
NET COSTS	<u>\$1,622,938</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$1,453,611</u>	<u>\$0</u>	<u>0.00%</u>

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 currently below budget due to vacancies. The estimated savings is \$100,000 to the end of the year.

Financial and Transfers

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

City of Cornwall
Financial Statement
as at June 30, 2021

Environmental Services Wastewater

	2020 Actuals Jun 30	2020 Budget	Y-T-D % used	2021 Actuals Jun 30	2021 Budget	Y-T-D % used
EXPENDITURES						
Salaries and Benefits	\$1,032,159	\$2,117,408	48.75%	\$1,022,809	\$2,208,653	46.31%
Purchase of Goods	\$719,227	\$1,534,816	46.86%	\$716,323	\$1,646,513	43.51%
Services and Rents	\$493,736	\$1,231,710	40.09%	\$520,586	\$1,294,892	40.20%
Financial and Transfers	<u>\$4,508,801</u>	<u>\$5,850,180</u>	<u>77.07%</u>	<u>\$4,459,138</u>	<u>\$5,860,241</u>	<u>76.09%</u>
Subtotal	\$6,753,923	\$10,734,114	62.92%	\$6,718,856	\$11,010,299	61.02%
 Total Revenue	 <u>\$5,301,693</u>	 <u>\$10,734,114</u>	 <u>49.39%</u>	 <u>\$5,509,795</u>	 <u>\$11,010,299</u>	 <u>50.04%</u>
NET COSTS	<u>\$1,452,230</u>	<u>\$0</u>	<u>0.00%</u>	<u>\$1,209,061</u>	<u>\$0</u>	<u>0.00%</u>

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 currently below budget due to vacancies. The estimated savings is \$120,000 to the end of the year.

Financial and Transfers

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