2025

BUDGET SUBMISSION

DRAFT OPERATING AND CAPITAL BUDGETS

Cornwall
ONTARIO CANADA

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TABLE OF CONTENTS

2025 Budget - Executive Summary 4

Departmental Operating and Capital Budgets

City Overall 35

General Government

Council 40
Executive and Legal Services 44
Human Resources 48
Financial Services 52
Non-Departmental 60

Shared Services

Ontario Works 64
Children's Services 67
Community Housing 71
Glen Stor Dun Lodge 85
Cornwall SDG Paramedic Services 103

Protective Services

Fire and Emergency Management Services 120
Cornwall Police Service 130

Infrastructure and Municipal Works

Municipal Works 136
Roads Department 145
Transit Services 148
Infrastructure Planning 155
Waste Management Services 173

Planning, Development, and Recreation

Economic Development 186
Planning Services 189
By-law Services and Parking Program 192
Building Services 195
Recreation Services 198
City Facilities 205

Community Partners 223

Appendix A: Capital Summary 227

Appendix B: Reserves Summary 231

Appendix C: Long-Term Debt 239

Appendix D: Staff Complement 243

Appendix E: Survey Response 247

City of Cornwall – 2025 Operating and Capital Budget

The City's annual budget is a crucial tool for managing the municipality. It is a strategic document shaped by Council priorities, financial management and pressures, and legislative responsibilities. It balances the need for services and infrastructure with the necessity of managing finances effectively to ensure the City's long-term financial health.

All municipalities must prepare a balanced budget, meaning money raised must equal money spent. Unlike federal and provincial governments, municipalities cannot budget a deficit. Council must approve a balanced budget each calendar year (January 1 - December 31) before final property taxes can be billed.

City Council expresses the community's priorities for municipal services and infrastructure as well as the City's legislated requirements through the annual budget. It considers the need for services and infrastructure alongside the responsibility to preserve the long-term financial health of the City. At the centre of all these decisions are the residents and businesses – and the level of property taxes needed to support the community.

As a single-tier municipality, the City of Cornwall is responsible for all municipal services and assumes all responsibilities under the Municipal Act and other provincial legislation. The City serves approximately 49,200 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.

City staff are responsible for overseeing numerous programs and services that keep the City running every day. The City has over 700 full-time employees supported by a part-time complement who provide a wide range of services and programs, each vital to residents, businesses, and visitors to our community. These services and programs include:

- Maintaining infrastructure and assets
- Municipal works
- Public transit
- Recreation, cultural programs, and 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

Like many municipalities, the City faces significant budgetary challenges due to inflation, a tight labour market, and supply chain issues. Though inflation has stabilized, the City is continuing to see increases in the cost of goods and services. A competitive labour market exacerbates this by making it difficult to attract and retain qualified staff. Supply chain disruptions further complicate matters by delaying projects and increasing costs. Financial stability is crucial, yet revenue fluctuations and debt management pose ongoing challenges.

Effective planning and prioritization of expenditures are necessary to ensure that essential services are maintained while also investing in long-term projects. Through strategic

planning and efficient resource management, the City's 2025 budget aims to achieve financial stability while effectively addressing the needs and values of the community.

Council's Strategic Priorities

On January 22, 2024, Council adopted a Strategic Plan for its term of Council. By focusing on creating a welcoming and healthy community, the plan aims to ensure that Cornwall is recognized for its strong municipal government, effective services, and robust infrastructure This strategic direction is expected to foster a more engaged, unified, and energized community, ultimately improving the quality of life for all residents.

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

These pillars set out priorities that will enhance the quality of life for all residents, making Cornwall a more inclusive, sustainable, and forward-thinking community.

Throughout the 2025 budget document, each department has noted how the priorities outlined in the Strategic Plan are being advanced.

Council Direction

At its meeting of July 9, 2024, Council passed Resolution 2024-18 - Budget Direction for 2025. The operative Whereas/Now therefore clauses of the Resolution are as follows:

> Whereas the annual budget is a primary tool in the financial management of the City, enabling it to fulfill its commitment to excellence in governance and fiscal responsibility; and
>
> 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:
>
> 1. Modernize Existing Services: This involves updating and improving the delivery of essential services provided by the City. Modernization may include streamlining processes, incorporating technology, and enhancing efficiency.
>
> 2. Incorporate a Strategic, Long-Term Perspective: The budget should align with the City's long-term goals and strategic priorities. This includes considering investments in infrastructure, sustainability, and community well-being.
>
> 3. Keep Tax Levy Reasonable: Balancing the need for services with the financial burden on taxpayers is essential. The goal is to maintain a reasonable tax levy while meeting community needs.
>
> 4. 2025 Budget Goals: In addition to the above principles, the budget should outline specific goals for the year 2025. These goals may include targeted investments, cost-saving measures, and performance metrics.
>
> Now therefore be it resolved that Staff prepare the 2025 General Taxation Budget with a goal of no more than 4% tax levy increase excluding growth and provide similar objectives to the Police Services Board; and
>
> Now therefore be it further resolved that Council and Staff support the community with expanded consultations in the annual budget process ensuring increased public participation.

Administration is presenting a budget with a 6.76% 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 $225.28 or 7.55% to $3,210.51 ($2,985.23 in 2024).

In order to achieve a goal of a 4% tax levy increase, $2,478,561 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 $137.78 or 4.62% to $3,123.01.

The 2025 book aligns with the directives outlined in Council's Resolution 2024-18. Follows are examples of how the budget addresses each of the guiding principles and goals.

1. Modernize Existing Services: The budget includes investments in technology and infrastructure to improve service delivery. For example, the Digital Transformation Phase 3 project aims to modernize HR, payroll, and customer service systems, enhancing efficiency and service quality. The Municipal Works Fleet Renewal Program investments in electric vehicles reflect a commitment to incorporating technology and environmental sustainability.

2. Incorporate a Strategic, Long-Term Perspective: The budget aligns with long-term goals by prioritizing infrastructure projects such as the Marleau Avenue Reconstruction and Widening, Asphalt Resurfacing on Various City Streets and Active Transportation. These projects are crucial for sustaining and enhancing the City's infrastructure. Investments in Parks and Recreation Facilities and Community Housing projects demonstrate a focus on sustainability and community well-being.

3. Keep Tax Levy Reasonable: Overall, while the goal of a 4% tax levy increase was not achieved, Administration's efforts in cost management and strategic investments aims to balance service needs with the financial impact for taxpayers. Each year, staff review their departmental budgets for efficiencies and costs savings. This year, with additional contractual obligations, staff reduced/removed budgets. Examples of this includes not budgeting for staff vacancies, training, conferences, travel. The 2025 budget also utilizes reserves where possible to balance the budget.

4. 2025 Budget Goals: The budget outlines specific goals, including targeted investments in infrastructure, technology, and community services. For instance, the Aquatic Centre Dectron Replacement and Outdoor Pool Basin Repairs are targeted investments aimed at maintaining and improving community facilities.

5. Expanded Consultations and Public Participation: The budget process includes consultations to ensure public participation, reflecting the Council's commitment to transparency and community engagement. The City conducted a survey to understand resident priorities through the Have Your Say Cornwall platform. The survey results are included in last section of this budget book. On November 5, 2024, from 5pm to 6pm, in the salons at the Civic Complex, the City will host a Resident Café. The Resident Café will give residents the opportunity to learn about the 2025 budget and interact with various front-facing service departments. The Resident Café will be followed by a Town Hall Meeting starting at 6:30pm. The Town Hall meeting will provide a platform for residents to voice their opinions, ask questions, and engage in discussions with city officials about the proposed budget. This is an excellent opportunity for the community to participate in the decision-making process and ensure their voices are heard. We encourage all residents to attend and contribute to shaping the future of our city.

The 2025 budget demonstrates a clear alignment with the Council's resolution, focusing on modernization, strategic long-term planning, reasonable tax levies (understanding financial pressures), and specific budget goals while ensuring community involvement in the budget process.

2025 Budget Process Overview

Sections 289, 290, and 291 of the Municipal Act outline the regulations for a municipality's annual and multi-year budgeting process. Each year, staff present a preliminary budget for Council review. The Financial Services department coordinates the development of the budget document, working in conjunction with all City departments.

For the 2025 budget, all departments and the Senior Management Team collaborated to prepare both operating and capital budgets, along with a 10-year capital forecast. The budget division oversees the entire process, from departmental submissions to the publication of the approved budget document by Council.

The budget process allows for the prioritization and balancing of available resources to achieve Council's priorities, meet the targets and priorities of various master plans, and services to the community. Programs and services are regularly reviewed to ensure the budget reflects 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:

- Service Levels: Maintaining existing service levels.
- Long-Term Perspective: Incorporating a long-term outlook in financial planning.
- Efficiencies: Identifying and implementing efficiencies.
- Reasonable Tax Levy: Keeping the tax levy reasonable.
- Appropriate User Fees: Ensuring user fees for services are appropriate.
- Innovation: Encouraging innovative approaches to service delivery and resource management.
- Aligning the budget with corporate and departmental plans: The development of the City's budget is based on several supporting plans/documents: Asset Management Plans (for core infrastructure assets, GM BluePlan 2022 and FCapX, 2016), Long-Term Financial Plan (KPMG, 2017), the Development Charges Background Study (Watson, 2023), Building Condition Assessment (Roth IAMS, 2024), and several departmental master plans.
- Grant Readiness: Having planned capital projects ready for grant opportunities.

- Transparency and Accountability: Ensuring an open and transparent budgeting process.
- Sustainability: Focusing on sustainable financial practices.
- Risk Management: Identifying and mitigating financial risks.
- Equity and Inclusion: Considering the diverse needs of all community members.
- Performance Measurement: Evaluating the effectiveness and efficiency of services.
- Community Engagement: Involving residents in the budgeting process.

These principles help ensure that the budget is comprehensive, effective, and aligned with the community's needs and values.

Throughout the year, financial activities and budgets are closely monitored. Each quarter, staff present Council with updates on the City's financial activities, including projections for the year-end financial position and comparisons with the annual budget.

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

As noted in during the 2024 budget process, Staff planned to prepare and present the 2025 budget to Council for review and approval prior to the end of 2024. It is a best practice in financial management is to establish a budget before the start of the fiscal year. 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.

Ontario legislation requires municipalities to approve annual budgets, many have started adopting multi-year budgets to streamline the process. A multi-year budget cycle, usually spanning 3-4 years, is considered a more effective way for municipal governments to plan and allocate resources, facilitating better long-term planning. If Council wishes to consider a multi-year budget approach, staff will draft a Multi-Year Budget Policy for Council consideration as part of the update to the Long-Term Financial Plan.

Operating Budget

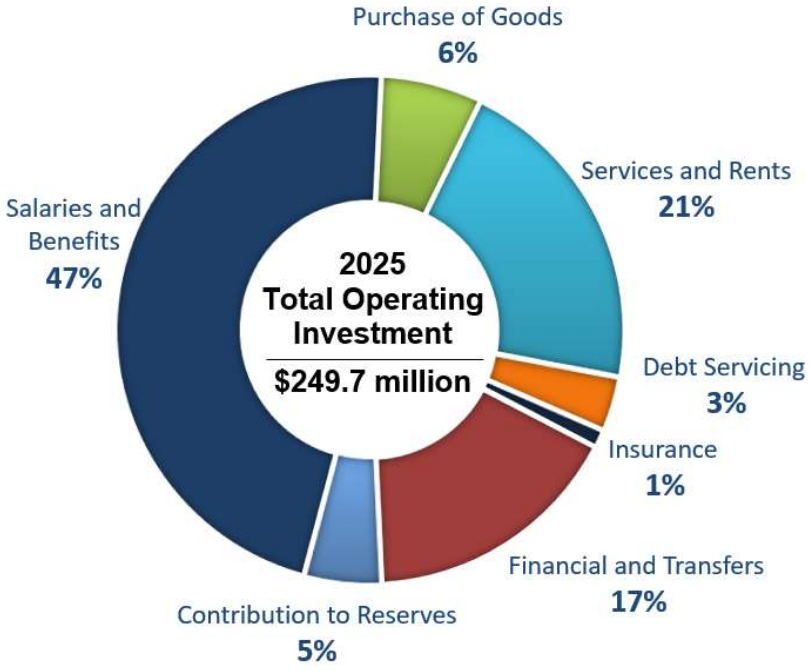
As one of the City's most important documents, the budget serves a key role as a management and planning tool, guiding the City's operations. It incorporates financial information on all approved and legislated municipal initiatives, programs, and services, and defines how resources are collected and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

The annual operating budget includes estimated expenditures and revenues necessary 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 pressures. The major components of the operating budget are summarized in the following expenditure categories.

- ❑ Salaries and Benefits $116.3M
- ❑ Purchase of Goods $16.1M
- ❑ Services and Rents $51.9M
- ❑ Debt Repayment $8.7M
- ❑ Insurance $2.9M
- ❑ Financial $41.5M
- ❑ Contribution to Reserves $12.3M



Salaries and Benefits

Salaries and Benefits is the largest component of total operating expenditures at approximately 47% of the City's operating budget. The 2025 budget includes $116.3 million for Salaries and Benefits, an increase of $11.9 million or 11.39%.

The following chart is a comparison of staffing changes compared to 2024.

2024 - 2025 Employee Comparison			
	2024	2025	Change
Mayor	1	**1**	-
Council	10	**10**	-
Full Time	675	**720**	45
Part-time Hours	252,999	**281,720**	28,721
Contract Positions	-	**-**	-
School Crossing Guards	20	**20**	-
Students	3	**3**	-
Election Temporary - Hours	-	**-**	-

The salary budget has increased due to incremental and contractual obligations, as well as the addition of new staff. The 2025 budget includes an increase of 45 full-time positions. This comprises 11 staff for Paramedic Services to improve response times, a Communication Officer, 3 staff for Human Resources, an accounting coordinator, an ITT supervisor, a Training Officer for Fire Services, a Planning Supervisor, and an Arts Supervisor.

New to the 2025 budget, hired in 2024, are 22 staff for the GSDL (Service Delivery Review) an Accounting Coordinator for Financial Services, for Infrastructure Planning, and for Environmental Services – Waste Management.

There is also an increase of 28,721 part-time hours, with 26,737 hours allocated to the GSDL and 4,466 hours to Paramedic Services.

Staffing changes are detailed in each department's commentary and will be discussed during departmental presentations. For a year-to-year staffing comparison, please refer to Appendix D: Staffing Complement.

Purchase of Goods

Purchase of Goods represents 6% 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 $16.1 million, an increase of $808,011 or 5.27% when compared to the 2024 budget.

The increase in Purchase of Goods is for the cost of utilities such as electricity, water, and natural gas at approximately $242,000, There is also an increase of $155,000 for medical supplies and $116,000 for salt for winter control. Supplies and materials (fleet parts and equipment, landscaping materials) throughout the City have increased by $180,000.

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

Services and Rents

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

The 2025 budget for Services and Rents at $51.9 million remained flat to the 2024 budget. Even though Services and Rents are flat, there is a lot of movement between budgets (i.e. a decrease in the Canada Wide Early Learning and Child Care (CWELCC) program at $1.2 million, a decrease of $810K in Waste Management as the City will no longer operate a residential blue box program, and a decrease of $239K for training, conferences, and travel. The 2025 budget saw increases of $648K for ITT licencing costs for software and the centralization of internet connectivity costs and the printer lease, and $1.3 million in repair and maintenance contracts, contracted services, and leasing costs.

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 $8.7 million for debt payments (principal and interest), an increase of $2,576,501 or 42.23%. 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 $2.9 million, an increase of $321,367 or 12.50% when compared to the 2024 budget. Municipal insurance premiums continue to rise due to several factors, including the increasing severity of liability claims, statutory changes, and the impacts of the COVID-19 pandemic. Additionally, a hard insurance market, inflation, and higher replacement costs for assets contribute to the upward pressure on premiums. The growing risk of cyberattacks also necessitates higher premiums for cyber liability insurance. Prior to 2019, the City's insurance costs were under $1 million a year.

Financial and Transfers

Financial and Transfers represents 17% of total operating expenditures. Financial and Transfers is budgeted at $41.5 million, a decrease of $594,712 or 1.41% when compared to the 2024 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.

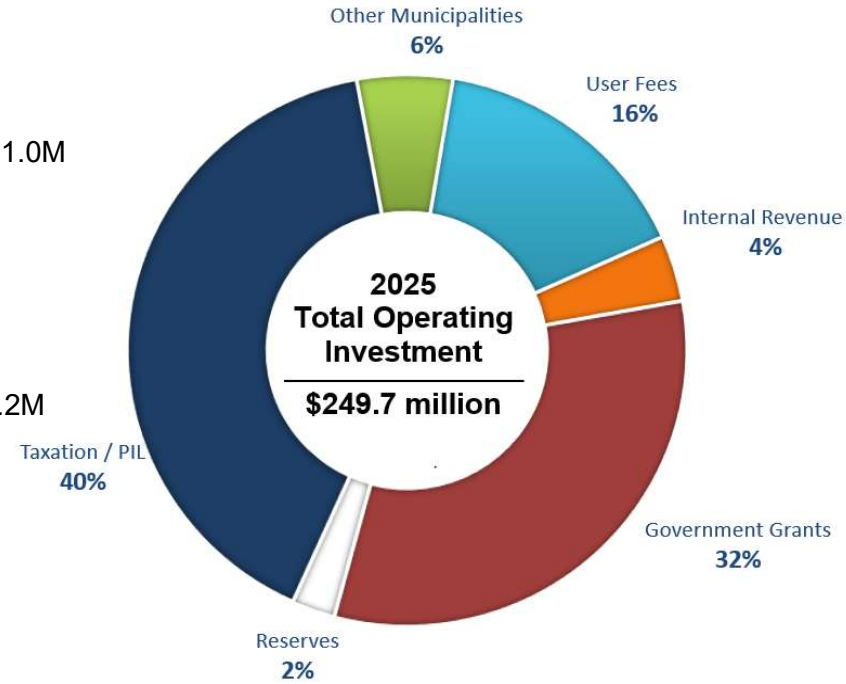
Contribution to Reserves

Contribution to Reserves represents 5% of total operating expenditures. Contribution to Reserves is budgeted at $12.3 million, an increase of $2,527,546 or 25.88% when compared to the 2024 budget. It is important to note that not all contributions to reserves flow through the operating budget. The City contributes to reserves so that it can fund capital projects from reserves to ensure financial stability and reduce the need for borrowing. 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 $101.0M
- ❑ Government Grants $80.0M
- ❑ User Fees $39.1M
- ❑ Other Municipalities $13.8M
- ❑ Internal Revenue $9.6M
- ❑ Contribution from Reserves $6.2M



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 $101.0 million or 40% 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 $807,000.

Property Classes	2024 Taxes	2025 Taxes	$ Change	% of Total 2024	% of Total 2024
Residential	$48,874,919	$52,916,438	$4,041,519	54.44%	54.75%
New Multi-Res 1:1	$403,710	$434,176	$30,466	0.45%	0.45%
Multi-Res	$5,702,695	$5,701,514	-$1,181	6.35%	5.90%
Commercial	$30,749,709	$33,213,345	$2,463,636	34.26%	34.36%
Landfill	$16,502	$17,748	$1,246	0.02%	0.02%
Industrial	$3,653,935	$3,964,970	$311,035	4.07%	4.10%
Pipeline	$327,521	$356,523	$29,002	0.36%	0.37%
Farm	$45,148	$45,952	$804	0.05%	0.05%
Total Taxes	**$89,774,139**	**$96,650,665**	**$6,876,526**	**100.00%**	**100.00%**

The following chart compares the 2025 assessment to the 2024 assessment by property class.

Property Classes	2024 Assessment	2025 Assessment *	$ Change	% of Total 2024	% of Total 2025
Residential	$2,893,744,509	$2,927,249,609	$33,505,100	69.51%	69.50%
New Multi-Res 1:1	$23,896,200	$24,527,200	$631,000	0.57%	0.58%
Multi-Res	$188,227,400	$188,188,400	-$39,000	4.52%	4.47%
Commercial	$946,857,563	$961,538,563	$14,681,000	22.75%	22.83%
Landfill	$556,100	$556,100	$0	0.01%	0.01%
Industrial	$86,126,400	$86,868,500	$742,100	2.07%	2.06%
Pipeline	$12,740,000	$12,895,000	$155,000	0.31%	0.31%
Farm	$10,689,600	$10,116,500	-$573,100	0.26%	0.24%
Total Assessment	**$4,162,837,772**	**$4,211,939,872**	**$49,102,100**	**100.00%**	**100.00%**

Note: The 2025 assessments are preliminary as the City will not receive the 2025 assessment roll from MPAC until mid December

As presented in the chart, the City's assessment base grew by $49.1 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. The Ontario government has announced that there will not be a property reassessment for 2025, and it seems likely that the reassessment will be delayed until at least 2026 or beyond.

This delay aims to prevent significant tax fluctuations but has raised concerns about the fairness and accuracy of the current tax system. The Ontario government has started seeking input on the scope and priority areas of the property assessment and taxation system review. Broader engagement with stakeholders from across the province is set to continue, with more extensive consultations planned to start early next Spring.

Multi-Residential Class

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

As prescribed by the Regulation, annually the City has been decreasing its multi-residential ratio. Since 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
2018	2.221179
2019	2.122093
2020	2.050507
2021	1.991706
2022	1.935504
2023	1.868121
2024	1.793314

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 five 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 32% of the City's operating budget. The 2025 budget includes $80.0 million in grant funding, an increase of $1.9 million when compared to the 2024 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 $48.3 million in provincial funding in 2025 ($48.4 million in 2024) to support these services and programs. The City received an increase in administration funding in 2025 for Ontario Works. The Ministry of Education has not provided the new funding formula for Children's Services. The department used assumptions in the preparation of the budget. Community Housing will see a decrease in Federal funding due to housing providers end of mortgages.

Glen-Stor-Dun Lodge - The GSDL is estimating that revenue from the province will increase to $12.5 million ($11 million in 2024). Provincial funding is based on envelopes of funding for specific programs as well as formula-based funding based on acuity (Case Mix Index). For 2025, the increase in funding is to meet level of care requirements.

Paramedic Services – The 2025 budget assumes an increase from the Ministry of Health and Long-Term Care (MOHLTC) of $982,577. 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. Overall, Provincial funding for Paramedic Services has increased by $1,021,058.

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 2025 budget includes $1,067,327 from MCSCS for Court Security funding. Provincial funding for local priorities, such as youth, crime reduction, and hate crimes.

The Ontario Municipal Partnership Fund (OMPF) is the province's main general assistance grant to municipalities. 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's OMPF transfer payment has been decreasing since 2022. In 2024, the City received $4,559,000. For the 2025 budget year, $4,464,000 has been included in the budget, a decrease of $95,000 when compared to the 2024 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 2025, the City has kept the budget at $310,000, same as the 2024 budget.

User Fees

Revenue from User Fees funds approximately 16% of the City's operating budget. The 2025 budget includes $39.1 million in fees, service charges, and miscellaneous revenue, an increase of $294,029 when compared to the 2024 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 2025 budget are the following fee increases. Further information can be found in the commentary section of the department's budget page.

- Transit Services — Fares remain the same, increase for passes and charters
- Waste Management — CPI increase for tipping fees
- Planning Services — Annual fee increases indexed with inflation
- Building Services — Annual fee increases indexed with inflation and as outlined in By-Law 2022-006
- By-Law Services — Introduction of new Business Licencing fees, all By-Law administrative fees are also being indexed (By-Law 2024-033)
- Parking Fees — Based on the rate structure approved by Council
- Recreation Services — Annual fee increases (1.8% to 5% for programs and facility rental to reflect similar facility fees)

Following the approval of the 2025 budget, the Clerk's Office will bring a By-Law to Council to establish the 2025 List of Fees and Charges for the Corporation of the City of Cornwall.

This category also includes investment revenue. The 2025 budget for investment income is $3,460,200, an increase of $1,310,200 when compared to the 2024 budget. It is important to note that Administration is now budgeting investment income earned on its Reserves through the revenue with an offset to contributions to Reserves.

Other Municipalities

Revenue from other municipalities funds approximately 6% of the City's operating budget. The 2025 budget includes $13.8 million, an increase of $957,595 when compared to the 2024 budget.

The City receives funding from the United Counties of SDG for Shared Services: Human Services (Ontario Works, Children's Services, and Community Housing), GSDL, and Paramedic Services.

Capital Budget

One of the City's key responsibilities is to ensure that municipal infrastructure meets community needs and is well maintained. The capital budget outlines the City's plan to purchase, build, maintain, repair, and replace assets, which are essential for delivering services to residents, businesses, and visitors. These capital assets also impact the operating budget, as funds are required for day-to-day operating expenses associated with these assets.

The City's infrastructure includes a transportation network of roads, bridges, bike lanes, and sidewalks. Recreation centres and playgrounds serve as community gathering places where people can learn, play, stay healthy, and interact. Emergency services rely on ambulances, fire trucks, police vehicles, and snow plows to keep the city safe and accessible year-round. The capital budget not only focuses on renewing existing assets to extend their useful life but also includes new projects that align with strategic goals.

To manage existing and future assets responsibly and support future development financially, the City employs a risk-based/level of service approach to capital

planning. This approach prioritizes and balances capital requirements sustainably. Departments prioritize capital projects using various criteria, such as asset condition and health and safety. The City also aims to conduct similar capital projects simultaneously to maximize funding and resources and minimize public disruption.

The demand for capital investments far exceeds the available funding. As noted in the Asset Management Planning Regulation section, the City completed an Asset Management Plan (AMP) for its core infrastructure assets. The AMP analysis revealed significant infrastructure shortfalls and backlogs that need addressing to meet service levels over 10-year and 25-year periods. Consequently, the City must significantly increase capital expenditures for each core infrastructure asset class. Despite substantial progress in addressing the backlog identified in the 2016 AMP, the City, like other Ontario municipalities, continues to face infrastructure deficits and funding gaps.

In 2024, the City is completing an AMP for all municipal infrastructure assets, including facilities, fleet, and equipment. This work involves building condition assessments to determine the state of buildings, including the City's Housing portfolio, identify issues before they become severe, and guide funding allocation for major repairs. The AMP will include estimated repair/replacement costs, funding requirements, and strategies based on established service levels. It will also determine the City's infrastructure gap, the shortage of funding for future capital projects. Both AMPs will serve as strategic planning tools for long-term financial planning and budgeting.

The 2025 capital budget submission outlines the projects to be undertaken during the year and their funding sources. The budget book includes the 2025 capital submission, capital project sheets, and the department's 10-year capital plan, following the department's operating budget. A summary of the City's 2025 Capital Budget is available 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 2025 capital budget includes $29.0 million in capital works and asset replacement. This includes $13.2 million for the transportation network ($6 million for asphalt resurfacing, $5 million for the reconstruction and widening of Marleau Ave.). Also included in the 2025 budget is $5.1 million for City facilities and park repairs and upgrades (including $1 million to replace the second half of the roof at the Civic Complex, $700K for the Dectron replacement at the Aquatic Centre, $1.5 million to rehabilitate the pool at Reg Campbell Park), $3.4 million for Community Housing and GSDL for building and equipment requirements, and $2.2 million for the purchase of vehicles for 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 2025 budget submission compared to the 2024 budget by department.

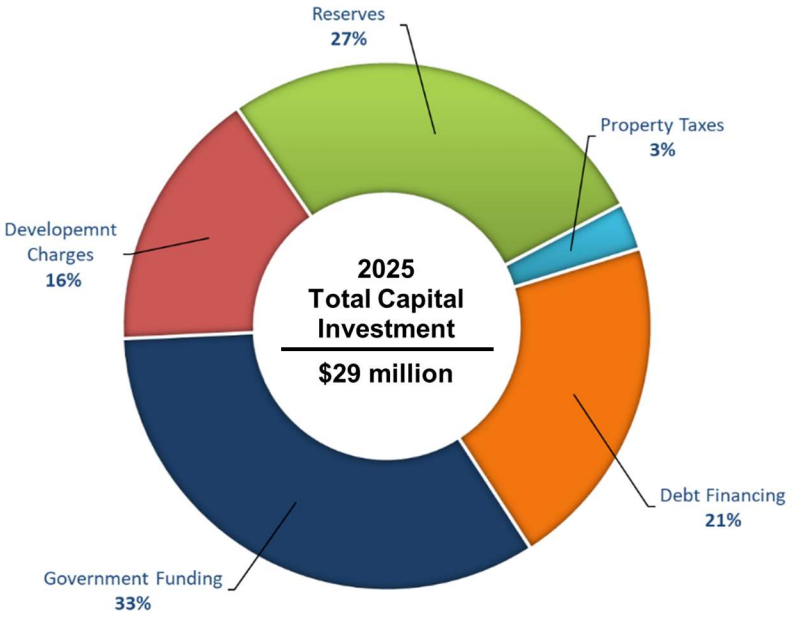
Department	2024 Gross Capital	2025 Gross Capital	FUNDING SOURCE						
			GRANTS	SDG	FINANCING	DCs	CCBF	RESERVES	TAXATION
Non-Departmental									
Financial Services		800.00			800.00				
Housing Services	1,155.00	2,647.53	1,298.32					1,349.21	
Glen Stor Dun Lodge	800.00	715.50	151.80	54.84				400.00	108.86
Paramedic Services	1,128.00	1,254.00				117.86		1,136.14	
Fire Services	2,575.00	2,300.00			1,634.50	265.50		400.00	
Police Services	393.70	409.96						221.00	188.96
Municipal Works	1,413.00	1,959.00						1,559.00	400.00
Transit Services	471.08	240.04	189.50					50.54	
Infrastructure Planning	9,955.00	13,175.00	5,501.69		1,033.70	4,005.50	2,464.11	125.00	45.00
Waste Management	2,570.00	475.00						425.00	50.00
Recreation Services	570.00	120.00				10.89		109.11	
City Facilities	11,280.00	4,450.00			2,500.00	300.00	50.00	1,560.00	40.00
Cornwall Public Library	150.00	494.00						494.00	
Taxation Subtotal	**32,460.78**	**29,040.03**	**7,141.31**	**54.84**	**5,968.20**	**4,699.75**	**2,514.11**	**7,829.00**	**832.82**

*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 $5.9M
- ❑ Government Funding $9.7M
- ❑ Reserves $7.8M
- ❑ Development Charges $4.7M
- ❑ Property Taxes $0.8M
- ❑ SDG $55K



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 2025 budget, the City has planned to borrow $6.0 million. The City plans to borrow $800K for the digitalization transformation – phase 3 project (HR, Payroll, and Cornwall Connect), $800K for new firefighter breathing apparatus, $834K for a Fire training centre, $1.0 million for the Marleau Ave. reconstruction and widening, $1.0 million for the roof replacement at the Civic Complex, and $1.5 million for the pool basin repairs at Reg Campbell Park.

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 2025 budget is $9.7 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 2025 allocation of $5.1 million. The City will also receive $450K 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 $3.1 million in 2025. The City plans to use $2.5 million towards 2025 capital projects. In 2025, the City will fund $2.5 million in Infrastructure Planning and $50K to address asphalt repair on bike paths.

- 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 $189.5K in funding from this program in the 2025 budget to support the Bus Stop Improvements project for Transit Services.

- The GSDL is expected to receive $151.8K in capital funding. Capital funding for the GSDL comes from the Ministry of Health and Long-Term Care the Comprehensive Minor Capital Funding. 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.

The 2025 budget includes $4.7 million from monies collected from development charges. Infrastructure Planning will utilize $4.0 million for the reconstruction of Marleau Avenue (stage 2, phase 3). The balance of the DC revenue will be use for various departmental capital projects included in the DC Background Study

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 2025 budget includes $7.8 million from reserves to fund the rehabilitation/renovation of facilities and the replacement and purchase of equipment and vehicles.

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 2025 budget includes $833K from the tax base to support capital projects. This funding is to support capital projects for Police Services at $189K, $400K for the City's tree canopy management program, and $109K for capital projects at the GSDL.

Long-Term Financial Plan

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

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

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

The LTFP will assist the City with:

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

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

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

Life Cycle Costing

Life cycle costing is the process of estimating how much money will be spent on an asset over the course of its useful life. Life-cycling costs would be used to plan the replacement of City assets; such as, fleet and equipment replacement, culvert replacement, traffic lights, and street light, pole replacement, 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. 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. In 2025, it is recommended that $1.0 million be contributed to the Road infrastructure Reserve to ensure that the City has the necessary funding for asset rehabilitation/replacement.

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 facility capital maintenance and equipment.

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 2025 budget is a capital levy contribution to the Recreation Facilities Reserve in the amount of $1,397,000.

This financial planning model assisted in the preparation of the City's 2025 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 2025 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 work being completed by RothIAMS and GEI Consultants (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 importance of asset management planning includes:

1. Maximizing Benefits: By strategically planning and managing assets, the City can maximize the benefits derived from its infrastructure investments. This includes extending the lifespan of assets and ensuring they perform efficiently.

2. Risk Management: Asset management helps in identifying potential risks associated with infrastructure assets and developing strategies to mitigate these risks. This proactive approach reduces the likelihood of unexpected failures and associated costs.

3. Sustainable Service Delivery: Effective asset management ensures that the City can provide consistent and reliable services to the public. This involves balancing lifecycle activities such as maintenance, renewal, and replacement of assets.

4. Financial Planning: It involves strategic financial planning and priority setting to align long-term capital plans with available financial resources. This ensures that the City will be able to fund necessary infrastructure projects without compromising financial stability.

5. Informed Decision-Making: AMPs are crucial for making informed decisions about building, operating, maintaining, renewing, replacing, and disposing of infrastructure assets. These plans provide a clear framework for managing assets over their entire lifecycle.

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: Conducting an inventory and condition assessment of the municipality's assets.
- Defining LOS: Establishing the level of service that the municipality aims to provide.
- Lifecycle Costs: Determining the costs associated with the entire lifecycle of assets.
- Long-Term Funding Strategies: Developing strategies to fund the maintenance and replacement of assets over the long term.
- Implementation Plan: Creating a detailed plan for implementing asset management practices.

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. Municipalities have been required to demonstrate a progressively greater commitment to asset management in order to request infrastructure funding as asset management guides municipalities in making informed infrastructure investment decisions for today and the future.

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.

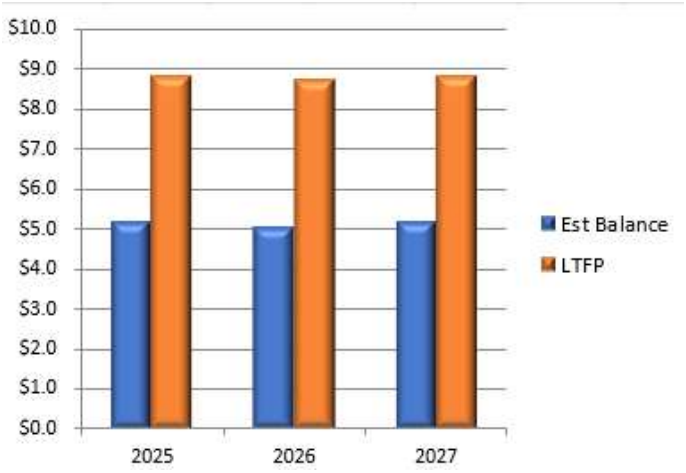
As the City moves forward, financial sustainability must continue as one of Cornwall's key priorities. The corporation needs to continue to develop approaches that strengthen reserve balances over the long-term. In 2025, the City plans to update its Reserve and Reserve Fund Policy when it completes its 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

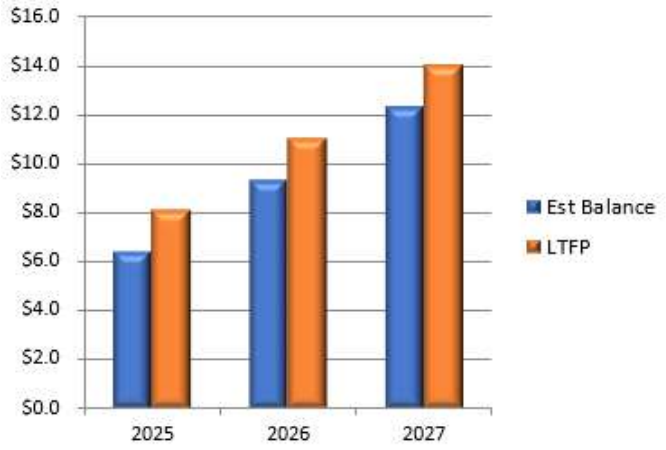
The following chart shows the three–year forecasted balance (shown in the millions) for the City's Operating Reserves compared to the LTFP.



Operating Reserves are below the LTFP projection for 2025. This is primarily due to the Tax Stabilization Reserve being underfunded based on the strategy to fund this reserve annually to a balance of $3 million by 2025. Currently, there is $300,000 in the Tax Stabilization Reserve.

Capital Reserves

The following chart shows the Three–year forecasted balance (shown in the millions) for the City's Capital Reserves compared to the LTFP. Over the next three years, Capital Reserves are trending below the balance projected in the LTFP.

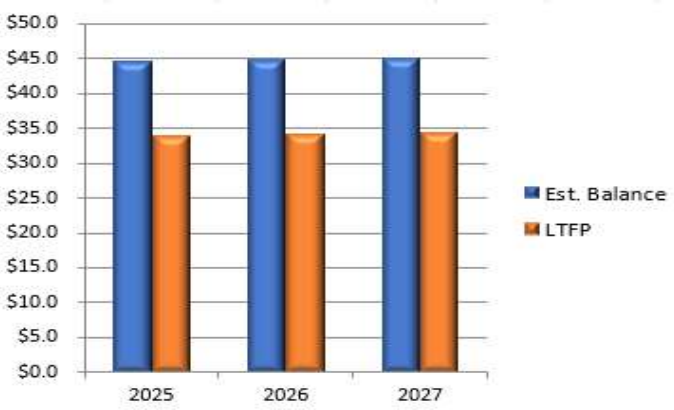


The City is currently utilizing the funds in the Municipal Building Reserve for several on-going infrastructure projects. As a result, the Reserve is utilizing more funds annually than what is being contributed to the Reserve, raising concerns about the sustainability of future projects and the need for a reassessment of funding strategies to ensure long-term financial stability.

The Land Reserve has a balance of $2.4 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 three–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 ($5.6M). Information from the AMP to be completed in 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 ($3.2M) 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.

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 2024 ARL is approximately $37.5 million in principal and interest payments.

Notwithstanding the limit prescribed in the regulation, in order for debt to be affordable and sustainable, the City is following a policy recommendation in the LTFP that sets a maximum annual repayment limit of 10% of net own-source revenues (approximately $13.8 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.

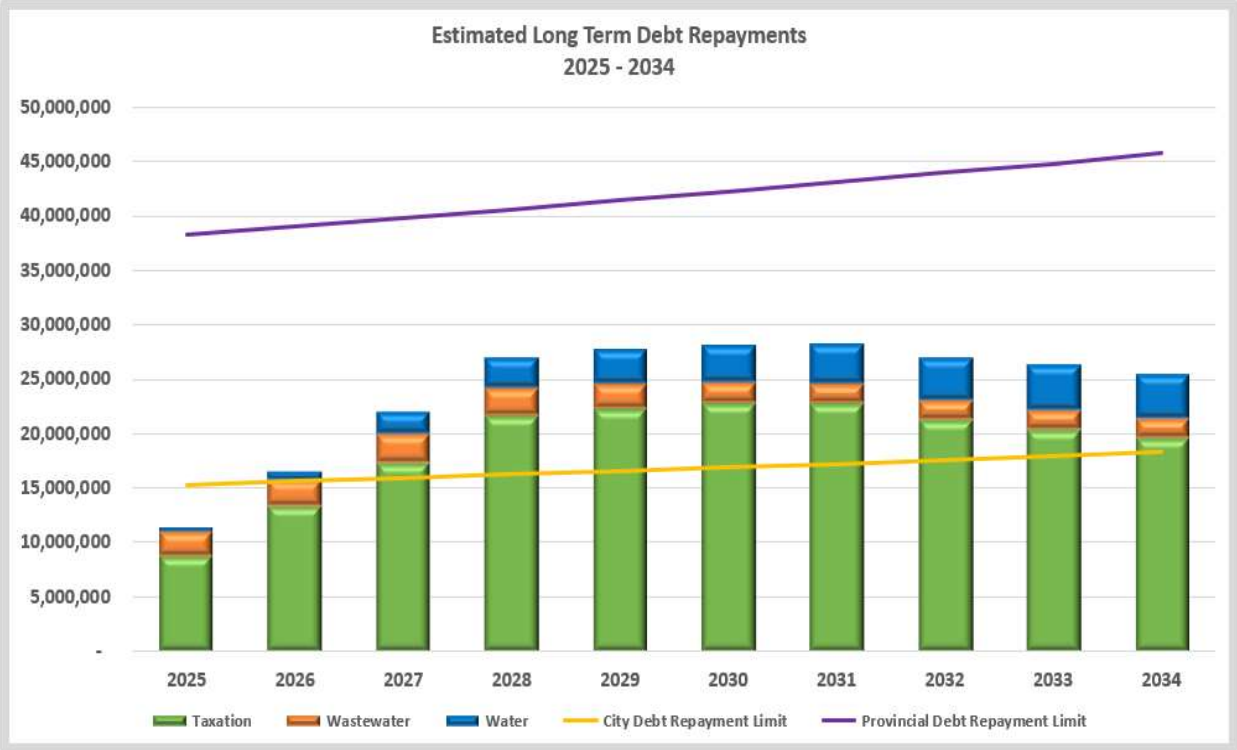
<u>Total Projected Debt Balances and Debt Capacity</u>

At the end of 2024, it is estimated that the City's debt obligations will be approximately $75.9 million requiring an annual payment of $11.4 million. The following chart illustrates that the City is at 74.5% of the Municipal limit and at 29.8% of the Provincial limit.

Debt and Financial Obligation Limits	Debt Limits	2025 Est. Debt Limits	Percentage of Limit Utilized
City of Cornwall Self-Imposed Debt Limit	10%	$15.3 M	74.5%
Ontario Regulation 403/02	25%	$38.3 M	29.8%
Current Debt Limit Payment Percentage	7.45%		

The following chart and graph provide forecasted information regarding the City's debt projected debt repayments from 2025 to 2034.

Total Projected Annual Debt Payments (Principal and Interest) and Debt Capacity								
	Estimated Debt Repayments				Estimated Own-Source Revenue	Estimated Debt Limit		
						Municipal	Provincial	
Year	Taxation	Water	Wastewater	Total		10%	25%	Percentage
2025	8,677,685	366,281	2,366,812	11,410,778	153,099,076	15,309,908	38,274,769	7.45%
2026	13,257,965	713,823	2,456,290	16,428,078	156,161,057	15,616,106	39,040,264	10.52%
2027	17,261,712	2,062,695	2,670,297	21,994,704	159,284,278	15,928,428	39,821,070	13.81%
2028	21,553,102	2,844,863	2,530,266	26,928,232	162,469,964	16,246,996	40,617,491	16.57%
2029	22,265,649	3,279,490	2,182,725	27,727,863	165,719,363	16,571,936	41,429,841	16.73%
2030	22,721,209	3,347,527	1,943,815	28,012,551	169,033,750	16,903,375	42,258,438	16.57%
2031	22,663,927	3,654,474	1,876,855	28,195,256	172,414,425	17,241,443	43,103,606	16.35%
2032	21,165,449	3,961,420	1,809,895	26,936,765	175,862,714	17,586,271	43,965,678	15.32%
2033	20,258,415	4,268,367	1,809,895	26,336,678	179,379,968	17,937,997	44,844,992	14.68%
2034	19,592,287	4,140,995	1,682,524	25,415,806	182,967,568	18,296,757	45,741,892	13.89%



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 $108.6 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, housing developments, as well as the reconstruction of Marleau Avenue, Brookdale Avenue and Pitt Street). 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 2034, the City plans to finance $156.8 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 43.63% 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 2025 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 amount the City will transfer to the Library increased by $99,610 or 4.13%.

The City has direct costs related to growth and is able to utilize development charges to fund a portion of the Library's collection. Overall, the 2025 budget for the Library has increased by $259,992 or 11.65% when compared to 2024.The 2025 budget includes a contribution to reserves at $95,000 for future work on the building. The 2025 gross capital

budget is $494,000 ($150,000, 2024) and is funded by the Municipal Facilities Reserve. In 2024, Council utilized $35,000 from the Working Reserve to offset the increase in the Library's budget. This amount is being paid back in 2025.

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 2025 levy is $899,618, an increase of $8,907 or 1% when compared to the 2024 budget. We have not yet received the budget from the RRCA and have included an increase of 4% in the 2025 budget. Based on this, the City would transfer $600,303, an increase of $23,089 when compared to the 2024 budget. Administration has invited both the EOHU and the RRCA to present their budgets to Council.

For 2025, Administration has not entered an amount in the budget for the Cornwall Regional Airport. The Airport has approximately $200,000 in deferred revenue transferred from the City that remains unspent. Heritage-Patrimoine Cornwall is seeking a modest amount of funding to support its operating budget. The 2025 budget for the SD&G Historical Society included a 4% increase to $162,100 (2024, $155,848).

The 2025 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.

Community Partners	2022 Approved	2023 Approved	2024 Approved	2025 Submission
Cornwall Public Library	$2,261,666	$2,401,019	$2,411,096	$2,510,706
Eastern Ontario Health Unit (EOHU)	$742,981	$757,841	$890,711	$899,618
Raisin Region Conservation Authority (RRCA)	$549,255	$560,402	$577,214	$600,303
Cornwall Regional Airport	$110,126	$110,126	$110,126	$0
Heritage Cornwall	$3,850	$3,850	$3,616	$3,616
SD&G Historical Society	$151,309	$151,309	$155,848	$162,100
Eastern Ontario Regional Network (EORN)	$54,225	$28,367	$54,226	$54,226
Eastern Ontario Agri Food Network (EOAFN)	$25,000	$25,000	$0	$0
Medical Recruitment / Scholarships	$100,000	$200,000	$100,000	$200,000
Municipal Grants Program - Net	$123,446	$73,000	$152,500	$134,435
Signature Events	$0	$30,000	$30,000	$30,000
Canada Day	$0	$0	$25,000	$25,000
Your Arts Council	$0	$0	$25,000	$0
Encore Education Centre	$0	$0	$30,000	$0
United Way	$0	$0	$200,000	$0
Diversity Cornwall	$0	$0	$30,000	$0
1784 Celebration	$0	$0	$30,000	$0
Social Development Council	$0	$0	$66,979	$0
Contribution to Reserves (borrowed)	$0	$0	$0	$606,327
Total	$4,121,858	$4,340,914	$4,892,316	$5,226,331

In 2025, the City is continuing its financial support for Canada Day celebrations ($25,000).

Included in the 2025, is a payback to the Working Reserve in the amount of $606,327 for the following:

Fund Library - budget shortfall (2024 budget)	35,000
EOHU Increase (2024 Budget)	146,327
Repay United Way Last Resort	200,000
Repay Diversity Cornwall	20,000
Repay 1784 Celebration	20,000
Seniors Month & Recreation and Park Month	25,000
RFP Truth and Reconciliation Action Plan	100,000
uOttawa Business Case Study	60,000
	606,327

As per the Reserve and Reserve Fund Policy, monies borrowed from the Working Reserve is to be paid back to the Reserve in the following year.

Municipal Grants Program

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

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

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

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

For this Program, the annual budget sets aside $170,000. The current 2025 budget of $170,000 is made up of $134,435 from taxation and $35,565 unspent funds from 2024 that has been carried forward to 2025 as per Policy.

The City will be accepting applications until October 25, 2025. Applications will be reviewed and decided on by the Municipal Grants Review Committee that is made up of three Councillors. Each year the Municipal Grants Review Committee reviews the Program, its Policy and Guidelines and recommends changes to Council. An annual report will be brought to Council for consideration.

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 amount to all three organizations is limited to $10,000 each (in-kind services). The City invoices the organization for the difference. With increasing costs, there is a request from two of the organizations to increase the in-kind services amount from $10,000 to $15,000 each.

Budget Challenges/Risks

The City is facing a number of pressures in its 2025 budget. These challenges are reflective of broader trends affecting many municipalities and sectors. Key considerations include:

Legislative Changes and Funding

One significant challenge is the impact of legislative changes and funding uncertainties. Mandatory provincial changes can influence how services are delivered and their associated costs, and in some areas, provincial funding for 2025 is still unknown. The 2025 budget is based on historical trends.

Aging Infrastructure and Infrastructure Backlog

Another major issue is the aging infrastructure and the backlog of infrastructure projects. The City owns and maintains several assets that are nearing or beyond their useful life. As these assets age, the cost of maintenance increases, requiring additional resources to maintain services. The 10-Year Capital Plan demonstrates the City's commitment to providing reliability in the use of current assets and building the infrastructure needed to maintain and improve service delivery. The challenges to fund major capital projects remain dependant on senior level government funding.

Staffing Resources

Like many businesses, the City is struggling to attract and retain qualified personnel across various departments. The competitive job market and the evolving work landscape, including trends such as remote work and flexible work schedules, presents both opportunities and challenges. While these trends can offer more attractive working conditions, they also require adjustments in management practices and infrastructure to support a distributed workforce. Additionally, an aging workforce necessitates succession planning and knowledge transfer to retain institutional knowledge and expertise. To address these issues, the City is enhancing recruitment efforts and investing in employee development and training programs. The City is also introducing new technologies that present opportunities for the enhancement of service delivery and operational efficiency. By leveraging advancements in digital tools and automation, the City aims to streamline processes, improve data management, and enhance communication with residents.

Inflation

The ongoing impact of inflation is exerting pressure on the City’s budget. The forecast for operating expenditures is influenced by rising fixed costs necessary to maintain current service levels. The City is experiencing price increases in construction materials and labour costs that surpass the usual rate of inflation, affecting the City’s capital budget. The 2025 budget aims to navigate the complexities of balancing immediate financial constraints with long-term infrastructure needs.

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.

One of the pillars in Council’s Strategic Plan is “Achieve Net-Zero by 2050.” Additionally, the Plan advances the actions outlined in the City’s Climate Action Plan. Municipalities play a crucial role in mitigating the impact of climate change and enhancing the resilience of the community.

In 2025, the City of Cornwall will continue to prioritize climate action by investing in sustainable infrastructure and green technologies. This includes upgrading our municipal buildings to be more energy-efficient, expanding our municipal EV fleet to reduce carbon emissions, and transition to an organic waste pickup program. The City will also engage with the community to raise awareness about climate change and encourage residents to adopt sustainable practices.

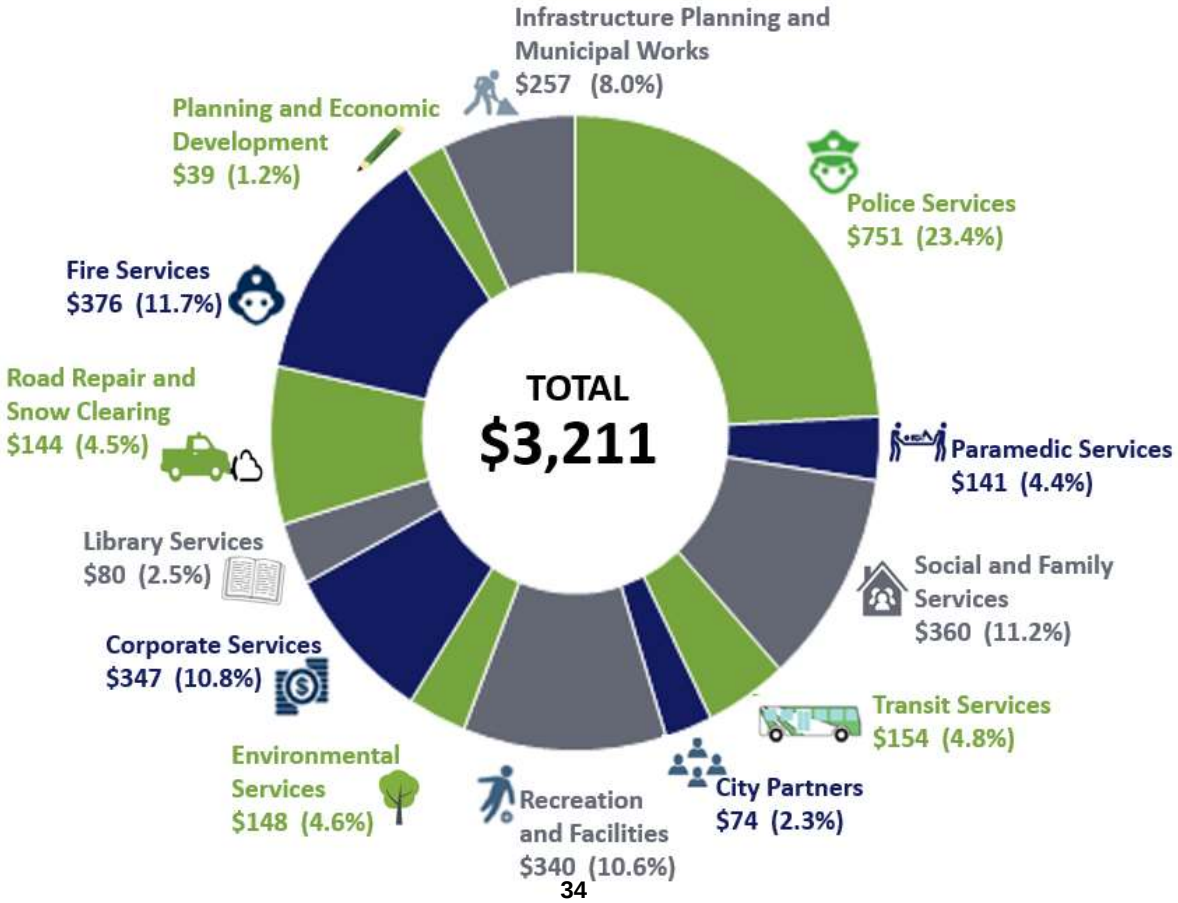
Budget Highlights

The 2025 budget for the City of Cornwall can be summarized as follows:

- ❑ The City manages an annual operating budget of $249.7 million and a capital budget of $29.0 million.
- ❑ This document has been prepared with a tax levy of $95,843,666. The tax levy increase is $6,069,527 or 6.76%;
- ❑ Also included in the budget is $807,000 of growth (new assessment from 2024 supplementary taxation) that has been added to the 2025 tax roll; and $3,824,507 of supplementary taxation (projected growth added to the tax roll during 2025).
- ❑ Operating budgets funded from the tax base for City departments has increased by $6,453,742 or 7.29%;
- ❑ Net capital budgets for City departments funded from the tax base have decreased from $1,217,040 to $832,825 (-$384,215 or -31.57%).

Proposed Tax Dollars at Work

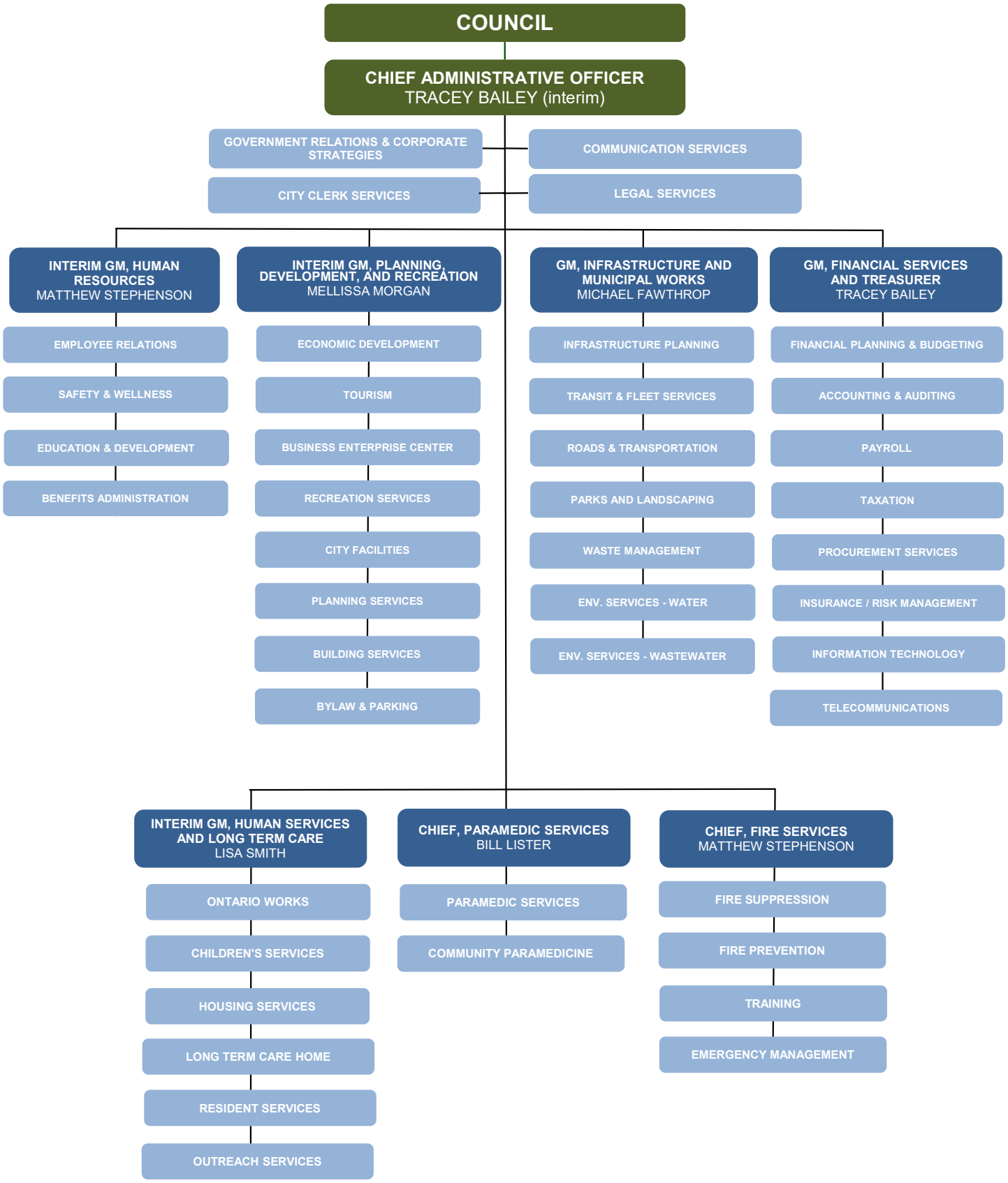
The 2025 municipal taxes for the average home assessed at $176,700 would be $3,210.51 ($2,985.23 in 2024). The average annual increase is $225.28 or 7.55%.



2025 BUDGET SUBMISSION

CITY OVERALL

Organizational Chart - Leadership



CITY OF CORNWALL - General Taxation

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$97,988,386	$68,025,834	$104,427,247	$116,322,306	$11,895,059	11.39%
Purchase of Goods	$15,051,670	$9,161,754	$15,319,495	$16,127,506	$808,011	5.27%
Services and Rents	$52,410,016	$30,833,430	$51,868,102	$51,863,358	($4,744)	(0.01%)
Financing LTD Principal & Interest	$6,083,649	$3,341,970	$6,101,170	$8,677,671	$2,576,501	42.23%
Insurance	$2,200,376	$1,392,957	$2,570,233	$2,891,600	$321,367	12.50%
Financial and Transfers	$40,541,001	$24,369,740	$42,124,370	$41,529,658	($594,712)	(1.41%)
Contribution to Reserves	$13,582,695	$6,174,746	$9,766,471	$12,294,017	$2,527,546	25.88%
Subtotal	**$227,857,793**	**$143,300,431**	**$232,177,088**	**$249,706,116**	**$17,529,028**	**7.55%**
REVENUE						
Payments in Lieu & Supplementary & Growth	$2,231,381	$1,328,166	$2,587,500	$6,012,500	$3,425,000	132.37%
Provincial and Federal Grants	$76,594,709	$34,090,654	$78,102,214	$79,993,294	$1,891,080	2.42%
Other Municipalities	$11,390,709	$7,971,131	$12,840,677	$13,798,272	$957,595	7.46%
Fees, Service Charges, & Misc Revenue	$42,693,335	$21,723,183	$38,767,157	$39,061,186	$294,029	0.76%
Internal Revenue	$8,686,641	$4,905,812	$9,377,313	$9,643,494	$266,181	2.84%
Contribution from Reserves	$2,884,403	$753,199	$1,945,128	$6,186,529	$4,241,401	218.05%
Subtotal	**$144,481,178**	**$70,772,145**	**$143,619,989**	**$154,695,275**	**$11,075,286**	**7.71%**
NET OPERATING COST (TAXATION)	**$83,376,615**	**$72,528,286**	**$88,557,099**	**$95,010,841**	**$6,453,742**	**7.29%**
CAPITAL						
Gross Capital	$1,715,138	$1,217,040	$32,460,780	$29,040,032	($3,420,748)	(10.54%)
Capital Funding	$0	$0	($31,243,740)	($28,207,207)	$3,036,533	(9.72%)
NET CAPITAL COST (TAXATION)	**$1,715,138**	**$1,217,040**	**$1,217,040**	**$832,825**	**($384,215)**	**(31.57%)**
TOTAL OPERATING AND CAPITAL (SUPPORTED BY TAXATION)	**$85,091,753**	**$73,745,326**	**$89,774,139**	**$95,843,666**	**$6,069,527**	**6.76%**

CITY OF CORNWALL
Long Term Financial Plan (LTFP)

	Budget	Submission	FORECAST			RE-FORECAST		
	2024	2025	2025	2026	2027	2026	2027	2028
Net Operating Budget	73,806,494	80,225,682	75,299,588	78,123,322	80,662,330	83,234,145	86,355,426	89,161,977
change $		6,419,188	2,721,672	2,823,735	2,539,008	3,008,463	3,121,280	2,806,551
change %		8.70%	3.69%	3.75%	3.25%	3.75%	3.75%	3.25%
Debt Payments	6,653,562	8,677,671	8,130,699	11,935,144	13,119,653	13,257,965	17,261,712	21,553,102
Net to/from Reserves	8,096,343	6,107,488	6,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Net Operating	88,556,399	95,010,841	89,430,287	93,058,466	96,781,983	99,492,110	106,617,138	113,715,079
Total Net Capital	1,217,740	832,825	2,000,000	1,600,000	1,600,000	1,200,000	1,200,000	1,200,000
Total Levy	89,774,139	95,843,666	91,430,287	94,658,466	98,381,983	100,692,110	107,817,138	114,915,079
Net Levy Change $		6,069,527	278,126	3,228,180	3,723,517	4,848,444	7,125,027	7,097,941
Net Levy Change %		6.76%	0.31%	3.53%	3.93%	5.06%	7.08%	6.58%
Net Levy - LTFP	-	90,096,797	90,096,767	91,904,078	93,780,212	91,904,078	93,780,212	95,712,084
Net Levy - variance		5,746,869	1,333,520	2,754,388	4,601,771	8,788,032	14,036,926	19,202,994

The LTFP chart presented above provides a financial snapshot of the forecast to 2028.

The column titled 'Submission 2025' indicates that the City will collect $5,746,869 more tax levy than what was included in the updated LTFP.

The forecast for years 2025, 2026, and 2027 was the projected forecast from the 2024 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.

2025 BUDGET SUBMISSION

GENERAL GOVERNMENT

- COUNCIL
- EXECUTIVE AND LEGAL SERVICES
- HUMAN RESOURCES
- FINANCIAL SERVICES
- NON-DEPARTMENTAL

Cornwall
ONTARIO CANADA

Council

2025 Budget Submission

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.

City Council holds regular meetings at City Hall, located at 360 Pitt Street. Beginning in February 2024, meetings have been 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.

Starting in January 2025, Council Meetings will be returning to Monday evenings. Council Meetings are held every second and fourth Monday of the month (with an exception for March, July, August and December). The public portion of the meetings will begin at 7:00 p.m., however, the meetings will start earlier in the evening with a motion to move into a closed session.

Council meetings are broadcasted on YourTV (cable channel 11) and are also streamed through the City's website.

Description

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.

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.

Advancing Council's Strategic Plan/Priorities

On January 22, 2024, Council adopted a Strategic Plan for its term of Council.

By focusing on creating a welcoming and healthy community, the plan aims to ensure that Cornwall is recognized for its strong municipal government, effective services, and robust infrastructure. This strategic direction is expected to foster a more engaged, unified, and energized community, ultimately improving the quality of life for all residents.

VISION

Cornwall is a diverse and progressive community. Residents and partners feel safe, welcomed, and enjoy a high quality of life. Everyone is supported by access to financially responsible and sustainable municipal services and infrastructure.

MISSION

Our mission is to foster vibrant, inclusive, responsible, and forward-thinking community services for current residents and future generations.

Our Four Strategic Pillars

- Pillar 1: Housing for All - aims to ensure that everyone in the community has access to affordable and quality housing.
- Pillar 2: Community Connections - focuses on strengthening the bonds within the community, fostering a sense of belonging and engagement among residents.
- Pillar 3: Achieve Net-Zero by 2050 - is dedicated to environmental sustainability, aiming to reduce the City's carbon footprint and promote green initiatives.
- Pillar 4: Cornwall – Future Ready - prepares the City for future challenges and opportunities by investing in infrastructure, technology, and innovation.

Together, these pillars aim to enhance the quality of life for all residents, making Cornwall a more inclusive, sustainable, and forward-thinking community

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Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures.

Salaries and Benefits

Salaries and Benefits include Council salaries and half of the cost for an Administrative Assistant. The increase to Salaries and Benefits of $69,455 represents incremental and contractual obligations for the Assistant and a change in compensation for members of Council related to By-Law 2024-077 which was approved on September 10, 2024.

Purchase of Goods

Purchase of Goods includes monies for public relations, promotional costs, stationery, food provisions, books, and magazines. There is an increase of $4,500 in Purchase of Goods. With the change in the start time of Council Meetings, we are budgeting $5,000 for food provisions (which was budgeted at $2,000 in 2024). We have moved the cost of stationery supplies from the Office of the City Clerk's operations budget to Council operations ($1,500).

Services and Rents

Services and Rents includes conferences and travel ($30,000), Councillor spending accounts ($12,575 - $1,257.50 each), Integrity Commissioner ($7,500), and Honorariums for Police Board and GSDL ($18,020).

Membership costs are budgeted for at the same level as 2024.

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

The decrease in Services and Rents of $1,652 is related to a budget change in cellular phones/hardware.

Contribution to Reserves

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 2025, a contribution of $6,000 is included in the budget.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$452,453	$231,615	$380,365	$449,820	$69,455	18.26%
Purchase of Goods	$9,664	$17,736	$3,500	$8,000	$4,500	128.57%
Services and Rents	$86,605	$50,968	$124,264	$122,612	($1,652)	(1.33%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$432	$0	$0	$0	$0	0.00%
Contribution to Reserves	$6,000	$3,500	$6,000	$6,000	$0	0.00%
Subtotal	**$555,154**	**$303,819**	**$514,129**	**$586,432**	**$72,303**	**14.06%**
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	$1,061	$0	$0	$0	$0	0.00%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$22,300	$0	$0	$0	0.00%
Subtotal	**$1,061**	**$22,300**	**$0**	**$0**	**$0**	**0.00%**
NET OPERATING COST (TAXATION)	**$554,093**	**$281,519**	**$514,129**	**$586,432**	**$72,303**	**14.06%**
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	**$554,093**	**$281,519**	**$514,129**	**$586,432**	**$72,303**	**14.06%**

JUSTIN TOWNDALE
MAYOR-MAIRE

Executive and Legal Services

2025 Budget Submission

The Executive and Legal Services Budget comprises of the budgets of the Office of the Chief Administrative Officer, Clerk and Legal Services.

The Chief Administrative Officer (CAO) 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.”

The Office of the CAO includes several key positions that support diverse and critical functions of the corporation. These positions include the Clerk, Director of Government Relations and Corporate Priorities, the Director of Legal Services, and the Manager of Communications.

Description

The Executive and Legal Services division for the City of Cornwall encompasses a wide range of critical functions essential for the smooth administration and strategic direction of the city.

Key functions include:

- Administers the business affairs of the City of Cornwall by ensuring that all administrative functions are carried out efficiently and effectively, aligning with the city's priorities, policies, and goals.
- Provides leadership and direction to the Senior Management Team and throughout the organization.
- Guides the senior management team to foster an integrated approach towards achieving the city's objectives.
- Provides the Mayor and Council with accurate information in a timely, open and transparent manner to facilitate healthy public debate and decision making.
- Assists the Mayor and Council in the development of the City of Cornwall’s Strategic Plan: Collaborates in crafting a comprehensive strategic plan that outlines the vision and priorities for the city's future.
- Ensures effective communication and public access to information regarding local government, programs, and services.

- Liaise with local boards, agencies, associations, other municipalities, and senior levels of government to further the city's interests.
- Manages official records, oversees elections, and ensures compliance with municipal legislation. Acts as the custodian of vital documents and facilitates legislative processes.
- Provides legal advice to Council and staff, represents the city in legal matters, and ensures municipal activities comply with laws and regulations.
- Develops and implements communication strategies, manages media relations, and ensures consistent messaging across all platforms to enhance public engagement and transparency.

These comprehensive responsibilities underscore the pivotal role of Executive and Legal Services in fostering a well-governed, transparent, and strategically focused city administration, contributing significantly to the overall growth and development of the City of Cornwall.

Advancing Council's Strategic Plan/Priorities

Executive and Legal Services not only assist Council in crafting their strategic plan, but also act as champions in advancing its priorities throughout the corporation. They provide regular updates to Council, ensuring transparency and accountability at every step. By consistently promoting the city's mission and vision statement, Executive and Legal Services ensure these core values permeate all levels of the organization, fostering a unified direction and a cohesive effort toward achieving the city's long-term objectives.

Salaries and Benefits

The increase in salaries and benefits relates to the transfer of the Clerk, Director of Legal Service and Manager of Communications into one departmental budget, and to contractual wage increases.

Purchase of Goods

The $59,000 increase is for hardware expenses for the Director of Legal Services to support the new role.

Services and Rents

Services and rents expenses include shipping and postage where the Clerk's office manages mail for city departments, general advertising, corporate legal fees, translation expenses, the Have Your Say platform.

All conferences, training, accommodations, meals and related transportation have been removed in the 2025 budget.

The 44% increase in this area is largely related to a digitalization project ($150,000) and AODA audit ($150,000). A $50,000 increase in Legal Fees is due to centralisation of legal costs for all areas of service. Offsetting these expenses is the transfer of printing costs ($100,000) to Financial Services.

The addition of a Director of Legal Services is expected to lead to a reduction in overall legal fees in the future.

Financial and Transfers

Increases in this area relate to increasing costs to eScribe ($10,222) and the addition of ITT hardware and software for the Director of Legal Services and Manager of Communications ($9,921).

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$979,169	$615,768	$1,184,551	$1,395,025	$210,474	17.77%
Purchase of Goods	$36,552	$17,524	$27,250	$86,250	$59,000	216.51%
Services and Rents	$1,018,669	$607,375	$520,637	$749,927	$229,290	44.04%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$44,670	$48,747	$58,259	$76,852	$18,593	31.91%
Contribution to Reserves	$55,000	$32,083	$55,000	$55,000	$0	0.00%
Subtotal	**$2,134,060**	**$1,321,497**	**$1,845,697**	**$2,363,054**	**$517,357**	**28.03%**
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	$217,945	$170,483	$226,500	$250,000	$23,500	10.38%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$7,300	$37,528	$0	$0	$0	0.00%
Subtotal	**$225,245**	**$208,011**	**$226,500**	**$250,000**	**$23,500**	**10.38%**
NET OPERATING COST (TAXATION)	**$1,908,815**	**$1,113,486**	**$1,619,197**	**$2,113,054**	**$493,857**	**30.50%**
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	**$1,908,815**	**$1,113,486**	**$1,619,197**	**$2,113,054**	**$493,857**	**30.50%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
CAO	$597,265	$476,530	$690,620	$812,053	$121,433	17.58%
Clerk Services	$1,311,550	$636,956	$732,120	$822,506	$90,386	12.35%
Legal Services	$0	$0	$196,457	$478,495	$282,038	143.56%
TOTAL OPERATING AND CAPITAL	**$1,908,815**	**$1,113,486**	**$1,619,197**	**$2,113,054**	**$493,857**	**30.50%**

Human Resources

2025 Budget Submission

The Human Resources (HR) function in Cornwall is pivotal in managing the workforce and ensuring compliance with employment laws. HR responsibilities include recruitment, onboarding, training and development and employee relations. Additionally, HR professionals must navigate complex employment laws that govern hiring practices, workplace safety, benefits, compensation, and anti-discrimination measures. In Ontario, these laws are primarily outlined in the Employment Standards Act, 2000 (ESA), which sets minimum standards for wages, hours of work, and other employment conditions. The Occupational Health and Safety Act (OHSA) also plays a crucial role in ensuring workplace safety. By adhering to these regulations, HR ensures that the workplace is fair, safe, and compliant with all legal requirements, thereby protecting both employees and the organization.

Description

Human Resources is the People's department for the City of Cornwall, providing a wide and varied range of services to approximately 800 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.

The HR department is integral in fostering a positive and productive work environment. It oversees recruitment, ensuring that the city attracts and retains talented individuals who are committed to public service. HR also manages comprehensive training and development programs, equipping employees with the skills and knowledge necessary to excel in their roles.

Employee relations is another critical function, where HR works to maintain harmonious workplace dynamics and resolve any conflicts that may arise. This includes administering employee benefits and compensation, ensuring that all staff receive fair and competitive remuneration.

There are four different Unions with eight bargaining units that represent approximately 86% of the full-time regular workforce. HR plays a crucial role in labor relations, negotiating collective agreements and ensuring compliance with labor laws and union contracts. This collaborative approach helps to maintain a stable and cooperative working environment.

Additionally, HR is responsible for implementing and upholding workplace policies that promote safety, diversity, and inclusion. By adhering to legislation such as the Employment Standards Act, 2000 (ESA) and the Occupational Health and Safety Act

(OHSA), HR ensures that the City of Cornwall remains a fair, safe, and compliant workplace

Key Goals of Human Resources:

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.

Advancing Council's Strategic Plan/Priorities

The Human Resources (HR) department plays a pivotal role in aligning with Council's Strategic Priorities. Human Resources strengthens community connections within the workplace, fostering a sense of belonging and engagement among city employees. The department also implements sustainable practices and promotes a culture of environmental responsibility within the City's workforce. Furthermore, as part of Pillar 4, the department prepares the municipal workforce for future challenges and opportunities by investing in continuous learning, technological advancements, and innovative solutions.
Together, these efforts aim to enhance the quality of life for all residents and employees, making Cornwall a more inclusive, sustainable, and forward-thinking community.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the department.

Salaries and Benefits

For 2025, salaries and benefits are proposed to increase by $256,414 due to the staffing increase of four full time positions as a phased approach to the staffing audit completed by Stratford Group. Retiree benefits increased by $57,000 in 2025. The city is proposing to undertake an organizational review following the Pay Equity Review being completed in 2024 at a budgeted cost of $100,000.

Services and Rents

2025 will see 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 9.09% 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

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,734,163	$1,102,866	$1,842,791	$2,099,205	$256,414	13.91%
Purchase of Goods	$10,536	$5,970	$6,000	$59,000	$53,000	883.33%
Services and Rents	$1,220,442	$394,826	$408,570	$722,950	$314,380	76.95%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$1,314,818	$891,908	$1,117,229	$1,349,885	$232,656	20.82%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$4,279,959**	**$2,395,570**	**$3,374,590**	**$4,231,040**	**$856,450**	**25.38%**
REVENUE						
Provincial and Federal Grants	$0	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$2,305	$1,150	$0	$0	$0	0.00%
Internal Revenue	$1,275,031	$738,594	$1,100,000	$1,200,000	$100,000	9.09%
Contribution from Reserves	$68,000	$0	$15,000	$0	($15,000)	(100.00%)
Subtotal	**$1,345,336**	**$739,744**	**$1,115,000**	**$1,200,000**	**$85,000**	**7.62%**
NET OPERATING COST (TAXATION)	**$2,934,623**	**$1,655,826**	**$2,259,590**	**$3,031,040**	**$771,450**	**34.14%**
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	**$2,934,623**	**$1,655,826**	**$2,259,590**	**$3,031,040**	**$771,450**	**34.14%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Human Resources Administration	$2,015,996	$995,923	$1,288,376	$1,599,027	$310,651	24.11%
Employee Development	$185,214	$80,412	$161,214	$565,013	$403,799	250.47%
Benefits Administration	$733,413	$579,491	$810,000	$867,000	$57,000	7.04%
TOTAL OPERATING AND CAPITAL	**$2,934,623**	**$1,655,826**	**$2,259,590**	**$3,031,040**	**$771,450**	**34.14%**

Financial Services

2025 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.

Advancing Council’s Strategic Plan/Priorities

The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming community.

Financial Services plays a key role in advancing these goals by ensuring the City's financial stability and supporting various initiatives outlined in the Plan. By managing the City's budget, tax collections, and financial reporting, Financial Services assists in allocating resources efficiently and transparently, enabling the City to invest in key areas such as infrastructure development, workforce enhancement, and housing improvements.

In addition to these responsibilities, Financial Services also provide critical financial information that supports informed decision-making. This includes detailed reports on year-over-year changes in the budget, which help identify trends and areas for improvement. By analyzing these changes, the City can make strategic adjustments to its financial planning, ensuring that resources are allocated in a way that aligns with Council's priorities and supports the overall vision for a sustainable and thriving community.

IT initiatives are key to pushing forward the priorities of our Strategic Plan by making municipal services more efficient and effective. By rolling out advanced IT solutions, we can streamline operations, improve communication, and ensure timely and efficient service delivery. For instance, building a solid IT infrastructure can help us attract and keep a skilled workforce by providing the tools and resources they need to do their jobs well. Leveraging technology also makes our city more appealing to businesses and residents. For example, a comprehensive CRM system can help us manage interactions with businesses and residents better, fostering a sense of community and encouraging investment in our area. Additionally, upgrading our financial system to Microsoft Dynamics 365 F&SC, launching Cornwall Connect – Customer Service System using Microsoft Dynamics Customer Experience, and introducing a specialized on-demand transit platform will significantly boost internal efficiencies and directly enhance the quality of life for our citizens.

Speaking directly to the City’s strategic priorities, the financial system upgrade works towards Transforming Cornwall’s Growth by offering a robust and scalable financial management solution that supports evidence-based decision-making and efficient resource allocation. Cornwall Connect will build a trustworthy and engaging city by improving customer interactions and service delivery, thereby strengthening community connections and positioning Cornwall as a top destination for residents and investors. The specialized on-demand transit platform will help us achieve our goal of Net-Zero by

2050 by promoting active and zero-emission mobility and transportation, reducing our greenhouse gas footprint, and improving accessibility and convenience for our citizens. Additionally, implementing Brightly for asset management, HR workforce management software, and the Atlas applicant tracking system will streamline operations, reduce administrative burdens, and support our strategic priority of positioning the Corporation as an Employer of Choice. These solutions collectively contribute to a more efficient, responsive, and sustainable municipal service delivery, ultimately enhancing the overall quality of life for our community.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Financial Services department.

Salaries and Benefits

The increase to Salaries and Benefits represents incremental and contractual obligations. Included in the 2025 budget is two staff positions: one in Accounting and the other in ITT Services.

Included in the Accounting division budget is a Project Coordinator position. The Project Coordinator would ensure specific financial projects are effectively overseen, resources are efficiently allocated, and timelines are adhered to. The Project Coordinator would coordinate all aspects of project execution, from detailed planning to stakeholder communication, ensuring transparency and accountability. Additionally, the Project Coordinator would participate in departmental projects as the resource from Financial Services. Their involvement as a resource to departmental projects would be to provide the necessary financial/statistical data and ensure that projects align with the City’s financial goals and objectives.

As part of our efforts to transform the ITT division into an analyst/innovator role as highlighted in the ITT Master Plan, we plan to create a new Supervisor of Information and Systems Security position. One of the most critical changes is to separate our Infrastructure & Security division into two distinct units, with one focusing solely on information and systems security. This will help us address the growing challenges and demands of cloud services, digital services, and legal and clerical requirements.

Purchase of Goods

ITT’s Purchase of Goods remains normal year over year. The decrease of $80,342 or 32.89% is driven by departments not requiring as much IT hardware as 2024 and not requiring $20,000 for switch and router equipment as they are planned through life cycle replacement and covered by the IT reserves.

Services and Rents

Overall, Services and Rents have increased by $784,084 or 36.89%. The net change is related to year over year price adjustments for corporate/departmental software/annual licensing maintenance.

To support our strategic priorities, this increase is driven by the necessary licensing to upgrade our financial system ($86,000), continue development and usage of the Cornwall Connect CRM ($86,000), provision AI chatbots and automations ($53,000), and secure additional licensing for all city employees ($23,000). This investment aligns with our goal of becoming an employer of choice, with the first year's (2024) licensing costs having been covered by the equipment and vehicle reserves. Additionally, we are reallocating $100,000 to lease agreements by moving the printer lease from the Clerk’s department to the IT department for oversight, resulting in a net zero impact to budget. We are also centralizing all internet connectivity costs within the IT budget, amounting to $136,000, which will be recovered through corporate costs rather than individual departmental budgets. This includes a $12,000 impact for upgraded service under a five-year contract. Furthermore, we are provisioning $100,000 for an HR platform, $69,000 for the Asset Management Platform, $28,000 for the Atlas Applicant Tracking System, and $18,000 for software associated with specialized and on-demand transit. These investments are crucial for enhancing our digital infrastructure and ensuring we meet our strategic goals effectively.

Contribution to Reserves

A $120,000 contribution to reserves is being made (2024, $170,000). The contribution to reserves is for ITT capital infrastructure at $50,000 and infrastructure life cycle replacements at $20,000. 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 $199,709 or 19.31%. Costs flow through ITT and are charged back to the respective departments. These costs are recovered through Internal Revenue. The $50,000 Contribution from Reserves is to fund replacement equipment (UPS, batteries and network hardware).

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,231,556	$2,288,607	$3,415,365	$3,815,424	$400,059	11.71%
Purchase of Goods	$373,110	$180,133	$244,271	$163,929	($80,342)	(32.89%)
Services and Rents	$1,863,049	$1,171,699	$2,149,574	$2,933,658	$784,084	36.48%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$65,673	$21,901	$25,232	$24,420	($812)	(3.22%)
Contribution to Reserves	$170,000	$99,167	$170,000	$120,000	($50,000)	(29.41%)
Subtotal	**$5,703,388**	**$3,761,507**	**$6,004,442**	**$7,057,431**	**$1,052,989**	**17.54%**
REVENUE						
Provincial and Federal Grants	$29,002	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$260,460	$146,690	$214,300	$245,336	$31,036	14.48%
Internal Revenue	$898,938	$482,561	$1,034,305	$1,234,014	$199,709	19.31%
Contribution from Reserves	$76,184	$92,900	$90,000	$50,000	($40,000)	(44.44%)
Subtotal	**$1,264,584**	**$722,151**	**$1,338,605**	**$1,529,350**	**$190,745**	**14.25%**
NET OPERATING COST (TAXATION)	**$4,438,804**	**$3,039,356**	**$4,665,837**	**$5,528,081**	**$862,244**	**18.48%**
CAPITAL						
Gross Capital	$0	$0	$0	$800,000	$800,000	100.00%
Capital Funding	$0	$0	$0	($800,000)	($800,000)	100.00%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$4,438,804**	**$3,039,356**	**$4,665,837**	**$5,528,081**	**$862,244**	**18.48%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Auditing and Accounting	$2,422,220	$1,542,157	$2,480,267	$2,709,234	$228,967	9.23%
ITT Services	$2,016,584	$1,497,199	$2,185,570	$2,818,847	$633,277	28.98%
TOTAL OPERATING AND CAPITAL	**$4,438,804**	**$3,039,356**	**$4,665,837**	**$5,528,081**	**$862,244**	**18.48%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FINANCIAL SERVICES								
ITT Services								
Digital Transformation Phase 3 – HR, Payroll, and Cornwall Connect		800.00		800.00				
Total	0.00	800.00	0.00	800.00	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	
2024 Council Approved Capital	0.00					0.00	
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							

PROJECT NAME: **Digital Transformation Phase 3 – HR, Payroll, and Cornwall Connect**

FUNDING SOURCE(S): $ 800,000 Financing

The third phase of the Digital Transformation project is a pivotal step towards modernizing our operations through the implementation of a Human Resources Management System (HRMS), an enhanced integrated Payroll System, and significant improvements to our digital customer service offerings.

The HRMS will revolutionize HR processes, enabling more efficient management of employee data from recruitment throughout the employee's career with the City. This centralized platform will reduce manual data entry, minimize errors, and improve the accuracy of our HR records. Consequently, HR staff will be able to focus on more strategic tasks, driving organizational growth and efficiency.

The introduction of a new payroll system is designed to address the current shortcomings and gaps in our existing system. This upgrade promises to significantly enhance the efficiency of our payroll operations. By automating repetitive and manual tasks, we can ensure accurate payroll processing, leading to improved employee satisfaction due to the reliability of the payroll system. Additionally, the new system will provide comprehensive reporting capabilities, offering valuable data analytics for better decision-making.

The interconnected nature of these systems will offer a transparent view of employee data for both the employer and the employee. This transparency is crucial in fostering trust within the organization. Employees will have access to their personal and employment information, empowering them to manage their own profiles. For the employer, this visibility into employee data across departments will facilitate better decision-making, resource allocation, and compliance with regulatory requirements. Additionally, it reduces administrative costs, offers scalability, and ensures the security and confidentiality of sensitive employee information.

Guided by this Council's vision to enhance and re-envision customer service for our citizens, the successful launch of Cornwall Connect Service Request system marks a significant milestone. This phase of the Digital Transformation project will continue this journey by leveraging advanced technologies such as AI, further developing Cornwall Connect, and providing a centralized citizen portal. This will position the municipality as an employer of choice and uphold the "no wrong door" approach we have committed to.

Overall, these systems will transform HR and Payroll operations, making them more efficient, compliant, and employee-friendly, while continuing to enhance the customer service journey we have successfully embarked on.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
FINANCIAL SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
ITT Services										
ITT Master Plan		50				100				50
Corporate Wireless and Connectivity					50					50
Corporate Data Storage			100					100		
Hosts for Virtual Servers			100	100			100			
Accounting Services										
Upgrade Accounting / Budgeting Systems					160				160	
Digital Transformation Phase 3	800									
Total Capital (in 000s of dollars)	**800**	**50**	**200**	**100**	**210**	**100**	**100**	**100**	**160**	**100**

Non-Departmental

2025 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 2024 budget to the 2025 budget submission.

Description	2024 Budget	2025 Submission	$ Change
Taxation In the proposed budget, revenue from property taxes would increase by $6,069,527 (6.76%). This represents an increase of $225.28 (7.55%) to the average residential property.	$89,774,138	$95,843,665	$6,069,527
Payments in Lieu, Supplementary Taxation & Growth Payments in Lieu of taxation will see an increase of $3,425,000. It is expected that supplementary taxation will increase by $2,624,507 in 2025 (2024, $1,200,000), with growth budgeted at $807,000 for 2025. Grants for school portion keep, SLC, and other PIL is estimated to decrease by $6,507.	$2,587,500	$6,012,500	$3,425,000
Provincial and Federal Grants The 2025 OMPF allocation is $4,464,000 (a decrease of $95,000 compared to 2024). The City budgeted POA at the same amount but understands from SDG that POA revenue is declining (2025, $310,000).	$4,869,000	$4,774,000	($95,000)
Fee, Service Charges & Misc Revenue The City is now budgeting investment income on its Reserves through the P&L. This change is a $1,310,200 change when compared to 2024. The City is now budgeting revenue for the contribution to the WSIB Reserve through the P&L, $220,000.	$2,960,020	$4,467,200	$1,507,180
Total Revenue	**$100,190,658**	**$111,097,365**	**$10,906,707**

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$0	$0	$0	$0	$0	0.00%
Purchase of Goods	$236	$0	$0	$0	$0	0.00%
Services and Rents	$806,462	$139,982	$0	$6,595	$6,595	100.00%
Financing LTD Principal & Interest	$0	$0	$0	$444,985	$444,985	100.00%
Financial and Transfers	$1,740,471	$550,637	$1,688,150	$1,455,384	($232,766)	(13.79%)
Contribution to Reserves	$5,916,436	$1,353,760	$2,532,000	$4,602,414	$2,070,414	81.77%
Subtotal	**$8,463,605**	**$2,044,379**	**$4,220,150**	**$6,509,378**	**$2,289,228**	**54.25%**
REVENUE						
Taxation	$85,091,750	$52,368,247	$89,774,138	$95,843,665	$6,069,527	6.76%
Payments in Lieu & Supplementary & Growth	$2,231,381	$1,328,166	$2,587,500	$6,012,500	$3,425,000	132.37%
Provincial and Federal Grants	$4,891,114	$2,799,988	$4,869,000	$4,774,000	($95,000)	(1.95%)
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$7,535,416	$1,189,626	$2,960,020	$4,467,200	$1,507,180	50.92%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$1,290,637	$50,851	$0	$0	$0	0.00%
Subtotal	**$101,040,298**	**$57,736,878**	**$100,190,658**	**$111,097,365**	**$10,906,707**	**10.89%**
NET OPERATING COST (TAXATION)	**($92,576,693)**	**($55,692,499)**	**($95,970,508)**	**($104,587,987)**	**($8,617,479)**	**8.98%**
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	**($92,576,693)**	**($55,692,499)**	**($95,970,508)**	**($104,587,987)**	**($8,617,479)**	**8.98%**

Financial and Transfers

The chart below outlines the changes in Expenditures from the 2024 budget to the 2025 submission.

Description	2024 Budget	2025 Submission	$ Change
Taxes Written off	$250,000	$250,000	-
Tax Increment Grants	800,900	557,302	(243,598)
Property Assessment	500,000	505,716	$5,716
Charitable Rebate Program	136,790	142,366	5,576
Other Financial/Telephone Lines	460	6,595	$6,135
Debt Payments			-
Land Mobile Radio Upgrade	-	444,985	$444,985
Contribution to Reserves			-
Interest Income	645,000	857,000	$212,000
Capital Levy	1,137,000	1,397,000	260,000
Life Cycle Costing	750,000	1,000,000	$250,000
HoTC Non Refundable TIG (2024-$110,700, 2025-$154,863)	-	-	-
Brownfields Non Refundable TIG ($400,000 for 2024 & 2025)	-	-	-
Municipal Interest	-	1,128,414	1,128,414
WSIB Schedule 2	-	220,000	220,000
Total	**$4,220,150**	**$6,509,378**	**$2,289,228**

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 2025 tax year will be based on the fully phased-in January 1, 2016 current values. There will be no phased-in growth in 2025. For the City of Cornwall, 15,954 (97.9%) of 16,304 residential properties will not have a property assessment change from 2024.

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2025 BUDGET SUBMISSION

SHARED SERVICES

- ONTARIO WORKS
- CHILDREN'S SERVICES
- COMMUNITY HOUSING
- GLEN STOR DUN LODGE
- PARAMEDICS SERVICES

Cornwall
ONTARIO CANADA

Ontario Works

2025 Budget Submission

The Ontario Works Division provides support to residents of Cornwall and SDG by providing income support for qualified residents in temporary need of assistance. Ontario Works recipients may also be eligible for discretionary benefits (dental, vision care, dentures, prosthetics, etc.).

Basic funeral and burial coverage are provided to 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.

Human Services Integration is the Province's long-term vision which is intended to ensure all low-income residents (not just those in receipt of social assistance) can access caseworker support and a range of local human services. The OW division provides case management supports focused on achieving life stabilization. This includes undertaking need assessments with clients, developing a service plan to address them, and referring and connecting clients to "life stabilization" supports and service providers for health and mental health, housing, childcare, legal assistance, etc.

Integrated Employment Services (formerly Employment Services Transformation) is a new service delivery model intended to integrate social assistance employment services, as well as other government employment services, into Employment Ontario. Integrated Employment Services has been in place in Cornwall and SDG for a full year.

Description

The Ontario Works (OW) Division ensures that qualified residents of Cornwall and SDG receive Ontario Works income. We create 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.

Advancing Council’s Strategic Plan/Priorities

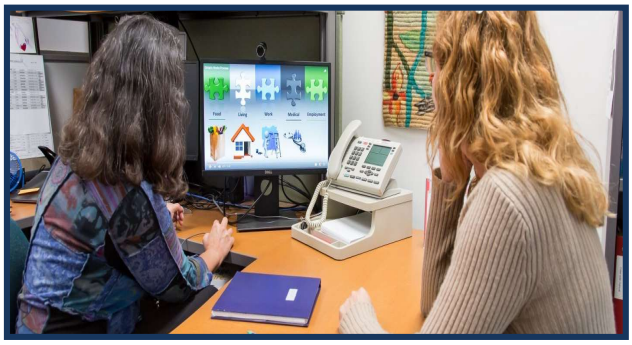
Services to clients provided by Ontario Works (OW) supports the City’s priority of fostering a community where residents and businesses trust our City, feel engaged, and thrive by being welcomed and safe. OW staff support and coach clients towards life stabilization by providing personalized service and helping them navigate the broader system of supports and services available within the community.

Additionally, Ontario Works fosters community connections through participation on community committees and collaborating with other local service providers. We work

closely with the Employment Ontario service providers to ensure that clients receive seamless and fulsome services through their journey towards life stabilization.

Ontario Works provides a welcoming environment for all clients. We provide bilingual serves (English/French) and will arrange for translation services to serve clients in other languages. Our city is diverse -- as are our clients. Our Case Managers take the time to get to know clients to ensure they are receiving the range of services and supports that are responsive to their unique needs and address the barriers to success.

Commentary / Budget Variances



Salaries and Benefits

Staffing increases are largely due to contractual obligations and the ongoing response to support asylum claimants who have settled in our community.

Purchase of Goods

The decrease in this area is largely due to trend, anticipated client needs, and program delivery changes.

Services and Rents / Internal Revenue

Decreases in expenditures is primarily due to program delivery changes. To support the Corporate approach for cost savings to the municipal tax base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Financial and Transfers

Based on trend, we have increased client benefit costs as a response to changes in case loads. We used the projections from 2024 to establish these expenses. OW benefits to clients are 100% provincially funded.

Revenue

Provincial funding is received from the Ministry of Children, Community and Social Services (MCCSS). The cost of OW benefit administration is cost shared (50/50) by MCCSS and the Service Manager (United Counties of SDG and the City). The City received an increase in administration funding for 2025 which has assisted to offset the cost of benefit administration and reduced the burden on tax base. Internal revenue has decreased due to program changes. Contribution from reserves has increased to help offset the costs for OW delivery to the tax bases due to MCCSS changes in delivery of administrative funding.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,510,155	$2,346,916	$3,441,084	$3,690,260	$249,176	7.24%
Purchase of Goods	$44,830	$14,509	$52,570	$18,550	($34,020)	(64.71%)
Services and Rents	$1,401,590	$616,797	$956,683	$661,485	($295,198)	(30.86%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$19,700,781	$11,344,256	$19,575,080	$19,925,215	$350,135	1.79%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$24,657,356**	**$14,322,478**	**$24,025,417**	**$24,295,510**	**$270,093**	**1.12%**
REVENUE						
Provincial and Federal Grants	$23,392,867	$13,418,315	$22,507,512	$23,028,046	$520,534	2.31%
Other Municipalities	$525,251	$397,071	$595,605	$595,743	$138	0.02%
Fees, Service Charges, & Misc Revenue	$30,494	$12,004	$0	$0	$0	0.00%
Internal Revenue	$236,773	$119,661	$259,369	$46,655	($212,714)	(82.01%)
Contribution from Reserves	$30,287	$0	$130,000	$215,000	$85,000	65.38%
Subtotal	**$24,215,672**	**$13,947,051**	**$23,492,486**	**$23,885,444**	**$392,958**	**1.67%**
NET OPERATING COST (TAXATION)	**$441,684**	**$375,427**	**$532,931**	**$410,066**	**($122,865)**	**(23.05%)**
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	**$441,684**	**$375,427**	**$532,931**	**$410,066**	**($122,865)**	**(23.05%)**

Children's Services

2025 Budget Submission

The Children's Services Division is responsible for planning and oversight of the local Child Care and Early Years system within Cornwall and SDG. In this role, Children's Services maintains service contracts with 12 operators for 35 sites and oversees Licensed Home Child Care, for up to 20 sites, to ensure sufficient childcare is available in the area. This area of Human Services monitors childcare provider compliance, in accordance to Ministry of Education funding guidelines.

One of the most recent changes for Children's Services is the implementation of the Canada Wide Early Learning and Child Care (CWELCC) program. Through the oversight of CWELCC, this functional area: distributes operating funding to childcare providers enrolled in CWELCC. In addition, the Ministry of Education provides funding for special purpose funds for capacity building and maintenance projects; and determines fee subsidy eligibility for clients.

Children's Services also oversees specialized programing such as Child and Family Support Programs available via EarlyON centres and special needs resourcing services to childcare operators (SNR).

Description

Ensures that families have access to a range of quality Child Care and Early Years programs. Supports the creation of new licensed childcare spaces that enables parents to go to work or school while their children benefit from quality early learning programs.

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.

Advancing Council's Strategic Plan/Priorities

Children's Services plays an integral role in fostering community connections and making Cornwall future ready. Children's Services works with community partners to ensure that services, both childcare and EarlyON programs, are available to families within our neighbourhoods thus fostering a sense of belonging, connectivity and engagement of those who participate in the programs.

The Early Years Planning Table, with representation from 20 community agencies, is chaired by the Children's Services division. This planning table supports the development of a 5-year service plan, as well as the local priorities that are embedded in the plan. Community partnerships and on-going data collection ensure that all voices are heard and

represented thus fostering a community in which the City is trusted and everyone feels they are engaged and valued.

Through the development of a childcare growth plan, Children's Services is supporting the City to be future ready and position itself as a top destination for families to settle and grow. When families have access to quality and affordable early learning, more parents are able to participate in the workforce thus fueling the local economy.

Child Care and Early Years services that are provided by and/or supported by the Children's Services division reflect the diversity of our city. The Special Needs Resourcing Team (SNR) supports inclusion throughout the child care and early years system; thus, ensuring that all children off all abilities have the best start in their education journey. Quality, inclusive early learning and childcare programs support healthy child development and have a positive impact on the long-term success of our youngest citizens.

Commentary / Budget Variances

Salaries and Benefits
Staffing increases are a result of contractual obligations.

Purchase of Goods
Increases in this area are due to a realignment of general departmental expenses, as well as the continuation of our annual ECE recruitment and recognition campaign.

Services and Rents
Changes in this area are a direct result of the continued implementation of CWELCC. There has also been a realignment of accounts to better accommodate current Ministry Funding structure. To support the corporate approach for cost savings to the municipal tax base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Financial and Transfers
Increases in this area reflect ITT equipment purchases and requirements.

Contribution from Reserves
For the 2025 budget, Children's Services is transferring funds from its reserve to offset the cost to the municipal tax base. This contribution now brings the Children's Services reserve to zero.

Revenue
The Ministry of Education has communicated limited information related to the new funding formula that will come into effect on January 1, 2025. In 2025, the City will receive a CWELCC allocation, as well as allocations for local priorities, child care fee subsidy, and general operating funding for eligible programs and services. As such, we have made some assumptions in the preparation of the 2025 budget. Overall, we have budgeted

conservatively due to these unknowns. CWELCC has no impact to the municipal contribution to the budget. We receive parent fees through our directly operated Home Child Care agency which has slightly increased based on trend.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,313,916	$787,510	$1,352,426	$1,421,156	$68,730	5.08%
Purchase of Goods	$3,254	$2,573	$10,511	$10,630	$119	1.13%
Services and Rents	$19,813,190	$13,383,878	$21,904,042	$20,696,541	($1,207,501)	(5.51%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$19,927	$8,017	$17,300	$19,335	$2,035	11.76%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$21,150,287**	**$14,181,978**	**$23,284,279**	**$22,147,662**	**($1,136,617)**	**(4.88%)**
REVENUE						
Provincial and Federal Grants	$16,174,393	$11,211,524	$17,729,304	$17,988,930	$259,626	1.46%
Other Municipalities	$1,185	$86,139	$129,221	$148,984	$19,763	15.29%
Fees, Service Charges, & Misc Revenue	$4,819,254	$2,587,269	$5,007,882	$3,500,022	($1,507,860)	(30.11%)
Internal Revenue	$488,643	$293,979	$431,391	$460,360	$28,969	6.72%
Contribution from Reserves	$0	$0	$0	$95,393	$95,393	100.00%
Subtotal	**$21,483,475**	**$14,178,911**	**$23,297,798**	**$22,193,689**	**($1,104,109)**	**(4.74%)**
NET OPERATING COST (TAXATION)	**($333,188)**	**$3,067**	**($13,519)**	**($46,027)**	**($32,508)**	**240.46%**
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	**($333,188)**	**$3,067**	**($13,519)**	**($46,027)**	**($32,508)**	**240.46%**

Community Housing

2025 Budget Submission

Housing is divided into two primary functions.

Housing Programs

This function is responsible for housing stability and homeless programs. This area is funded in large part by the Ministry of Municipal Affairs and Housing (MMAH) and is delivered by the Housing Office at 340 Pitt Street. Funds directed to external housing providers, as per the Housing Services Act, are also flowed through this area. Housing stability programs include but are not limited to rent supplements, the centralized housing wait list, Ontario Renovates, capital repair and renewal funding for external providers, Housing Rapid Response Team, and eviction prevention supports funded via the Homelessness Prevention Program.

Housing Services

This area oversees the direct provision of community housing, and the development of affordable housing located at the 550 Ninth Street office. Housing Services directly administers 1300 units of housing across 23 properties located in Cornwall and the United Counties of SDG. Housing Services is also responsible for planning of future affordable housing development and oversees large scale housing development and capital renewal projects. This area also delivers a Rent Geared to Income rent supplement program, delivered in partnership with private landlords, supporting close to 323 households in our community.

Description

As the designated Service Manager for the City and SDG, the division is responsible for: the governance of community housing rental units provided by the City of Cornwall, external non-profit providers, and private landlords; addressing local priorities to respond to housing needs of the community; and administering provincially mandated programs. Housing Services ensures that individuals with low-to-moderate incomes, seniors, or those with special needs have access to a range of housing supports and safe, affordable housing.

Key Goals

1. To ensure a system of services and supports are 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.

Advancing Council's Strategic Plan/Priorities
In our strategic plan, an entire pillar has been dedicated to the stewardship and development of affordable housing in our community. The Housing for All Pillar and its associated objectives are in direct alignment with the goals of the Housing Services Division.

Housing's recent builds, retrofits and capital repairs have focused on adding improvements and features that align to Pillar 3 of the strategic plan (Achieve Net-Zero by 2050). Housing is also actively planning for assessments of its facilities that support future retrofits of existing properties to support City goals related to the reduction of greenhouse gas emissions.

As stated in Pillar 4: Cornwall – Future Ready, the housing division has established regional housing planning tables such as the A HOME Collaborative to support regional partnerships for mutually beneficial housing solutions. Furthermore, the Housing division is an active partner in regional planning tables such as the Eastern Ontario Wardens Caucus 7 in 7 regional planning related to housing development. The Housing Division has also been a part of advocacy efforts lead by the City to encourage Provincial and Federal support of protecting current and development of new community housing assets.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Housing Services department.

Salaries and Benefits
Staffing increases are a result of contractual obligations.

Purchase of Goods
Expenses were held to trend. Increases were the result of increased operational costs for housing services, staff offices at Massey Commons, and the addition of operational costs for our property under construction in Morrisburg.

Services and Rents
Increases reflect the cost to deliver Ministry funded programs to match funding levels and client delivery requirements. Increased expenditures in this area support the ongoing implementation of a winter housing solution, encampment response, and improve efficiencies and approaches to the maintenance of properties. Other increases reflect rising costs of operational items required to maintain community housing properties. To support the corporate approach for cost savings to the municipal tax

base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Financing LTD Principal & Interest
An overall decrease due to the end of mortgage at Walton Street housing property, however; this has been offset by the addition of the loan for the new Morrisburg build. The principal and interest payments for all housing loans is being funded by reserves for this budget to support the corporate approach for cost savings to the municipal tax base.

Financial and Transfers
Decreased due to end of mortgages for properties withing the community housing portfolio. Other decreases reflect the change in Ministry Program delivery.

Contribution to Reserves
To due the addition of capital repair costs for recently added properties to the community housing portfolio.

Revenue
The revenue for this division is comprised of Ministry funding from MMAH, Tax Base (City/County), and rental revenue and tenant charges. There is still some federal funding provided via Community Housing debenture payments and mortgages. There was a significant decrease in federal funding due to housing providers end of mortgages. A full year of revenue from 550 Ninth street is now included, as well as six months of revenue for our development in Morrisburg.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,520,494	$2,694,691	$4,206,397	$4,604,604	$398,207	9.47%
Purchase of Goods	$2,251,505	$1,612,772	$2,656,131	$2,856,381	$200,250	7.54%
Services and Rents	$4,187,154	$3,402,862	$5,214,515	$6,000,816	$786,301	15.08%
Financing LTD Principal & Interest	$673,878	$268,880	$899,187	$881,579	($17,608)	(1.96%)
Financial and Transfers	$10,863,710	$6,849,852	$12,095,910	$11,491,214	($604,696)	(5.00%)
Contribution to Reserves	$2,422,070	$1,476,997	$1,609,376	$1,642,881	$33,505	2.08%
Subtotal	**$23,918,811**	**$16,306,054**	**$26,681,516**	**$27,477,475**	**$795,959**	**2.98%**
REVENUE						
Provincial and Federal Grants	$8,056,943	$3,897,550	$8,208,537	$7,233,855	($974,682)	(11.87%)
Other Municipalities	$1,940,347	$1,520,576	$2,280,857	$2,317,077	$36,220	1.59%
Fees, Service Charges, & Misc Revenue	$7,866,866	$4,337,581	$8,214,962	$8,664,415	$449,453	5.47%
Internal Revenue	$762,635	$1,063,008	$1,318,961	$1,166,678	($152,283)	(11.55%)
Contribution from Reserves	$181,390	$164,200	$60,000	$888,579	$828,579	1380.97%
Subtotal	**$18,808,181**	**$10,982,915**	**$20,083,317**	**$20,270,604**	**$187,287**	**0.93%**
NET OPERATING COST (TAXATION)	**$5,110,630**	**$5,323,139**	**$6,598,199**	**$7,206,871**	**$608,672**	**9.22%**
CAPITAL						
Gross Capital	$547,949	$0	$1,155,000	$2,647,530	$1,492,530	129.22%
Capital Funding	$0	$0	($1,155,000)	($2,647,530)	($1,492,530)	129.22%
NET CAPITAL COST (TAXATION)	**$547,949**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$5,658,579**	**$5,323,139**	**$6,598,199**	**$7,206,871**	**$608,672**	**9.22%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Housing Programs	$1,143,384	$805,825	$1,399,532	$2,003,158	$603,626	43.13%
Housing Services	$4,515,195	$4,517,314	$5,198,667	$5,203,713	$5,046	0.10%
TOTAL OPERATING AND CAPITAL	**$5,658,579**	**$5,323,139**	**$6,598,199**	**$7,206,871**	**$608,672**	**9.22%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
HOUSING SERVICES								
Building Interior	215.00	755.84	645.00				110.84	
Building Exterior	140.00	258.97	122.19				136.78	
Infrastructure	800.00	1,612.72	511.13				1,101.59	
Grounds		20.00	20.00					
Total	1,155.00	2,647.53	1,298.32	0.00	0.00	0.00	1,349.21	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	
2024 Council Approved Capital	1,155.00					1,155.00	
2023 Council Approved Capital	1,781.09	236.43				1,303.67	
2022 Council Approved Capital	1,174.92						906.45
2021 Council Approved Capital	1,039.66						802.10
2020 Council Approved Capital	1,039.66						802.10

PROJECT NAME: **Building Interior**

FUNDING SOURCE(S):
$ 110,840 Housing Services Capital Reserve Fund
$ 360,000 Canada Mortgage and Housing Corporation (CMHC)
$ 285,000 Canada-Ontario Community Housing Initiative (COCHI)
$ 755,840 Total Funding
$ *729,160 approved in prior year*

Accessibility Upgrades ($1,200,000)

Implementation of accessibility upgrades to be identified in Accessibility Consultant's Report at 4 ten-storey apartment towers located in Cornwall, which includes 517 senior's apartments. Accessibility will be improved for a minimum of eighty (80) apartments, per CMHC funding requirements.

Unit Renovations ($216,000)

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. This extends the lifespan of the units for future use. Renovations are planned and completed across the community housing portfolio. Funded through COCHI program.

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*Please note that the base capital budget dollars of $1,039,660 for Community Housing are mandated by Provincial legislation. This was done as part of the Provincial devolution of Community Housing to municipalities in 2000.

Energy Efficient Appliances ($69,000)

Housing Services owns over 1800 appliances, including refrigerators and stoves. This project will replace failed appliances and allow the installation of new appliances in units that receive in-depth renovations.

New appliances include a 28" refrigerator and 24" stove. Older kitchen layouts accommodated smaller refrigerators that are no longer economical to purchase. Functional appliances are retained for redistribution. Funded through COCHI program.

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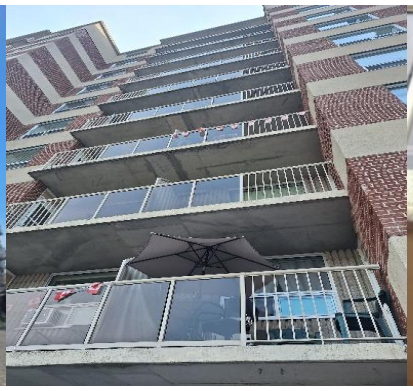
PROJECT NAME: **Building Exterior**

FUNDING SOURCE(S):
$ 136,783 Housing Services Capital Reserve Fund
$ 37,193 Canada Mortgage and Housing Corporation (CMHC)
$ 85,000 Canada-Ontario Community Housing Initiative (COCHI)
$ 258,976 Total Funding
$ *25,000 approved in prior year*

Balcony Repairs ($25,000)

Structural Engineering Consultant Report, Engineering Design, and Contract Administration to implement required balcony repairs. Sunset Towers is a 10-storey apartment building located at 120 Augustus St, Cornwall. The building is 46 years old, and its concrete balconies have deteriorated and require repairs on a 5-to-10-year cycle. Balconies were last repaired in 2014. A chunk of concrete fell off a second-floor balcony in 2024. This may become a safety hazard. Funded through COCHI program.



Exterior Doors Replacement ($124,000)

Energy Efficiency Report, Engineering Design, and Contract Administration to replace the front and back insulated steel doors in sixty (60) family units at 1630 Brookdale Ave. These doors are not sealing properly and are no longer energy efficient. Existing doors are 20-28 years old. Consultant to confirm this work meets energy efficiency criteria, per CMHC funding requirements.

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Exterior Lighting Replacement ($75,000)

Energy Efficiency Report, Engineering Design, and Contract Administration to replace the exterior lighting serving the parking lot and building exterior at 15 Edward St, Cornwall. Exterior lighting consists of pole mounted, wall mounted, and exterior canopy luminaires. The existing system is approximately 33 years old and in poor condition. This may become a safety hazard. The exterior lighting was identified as at risk of imminent failure in the BCA.

Rear Stairs Replacement ($59,976)

Family Units at 1700 Walton St have a rear door with a landing and steps down to grade. Approximately half of the wood stairs are in poor condition, and some are failing. A portion of the stairs were replaced in 2020. The remaining stairs require replacement. This may become a safety hazard. Funded through COCHI program.

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PROJECT NAME: **Infrastructure**

FUNDING SOURCE(S):
$ 1,101,587 Housing Services Capital Reserve Fund
$ 476,134 Canada Mortgage and Housing Corporation (CMHC)
$ 35,000 Canada-Ontario Community Housing Initiative (COCHI)
$ 1,612,721 Total Funding
$ *30,323 approved in prior year*

Electric Hot Water Tanks ($493,000)

Energy Efficiency Report, Engineering Design, and Contract Administration to convert gas hot water tanks to electric for 195 Family Units. Locations include: 1600 Birmingham, 845 Marlborough, 550 Lemay, 1630 Brookdale, and William and Dominion St in Alexandria. Consultant to confirm this work meets energy efficiency and GHG reduction criteria, per CMHC funding requirements. This project supports the GHG reduction targets established in the City's Climate Action Plan.

Electrical Distribution System Maintenance ($30,000)

Preventative maintenance including thermal imaging and non-destructive testing of main switchboard and electrical distribution equipment. The 10-storey apartment towers are 46-54 years old and existing switchgear has never operated. Circuit breakers could trip and not reclose, or not trip at all. 15 Edward St experienced an unplanned power outage in 2024 due to electrical equipment malfunction. This may become a safety hazard. Funded through COCHI program.

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Heat Pumps ($1,090,044)

Energy Efficiency Report, Engineering Design, and Contract Administration to provide Heat Pumps to replace forced-air gas furnaces at 170 family units, including: Birmingham, Marlborough, Lemay, and Walton Sites. Heat Pumps will also be provided to replace forced-air gas furnaces in fifteen (15) family units at William and Dominion St, Alexandria. Scope of work at this site also requires an electrical service upgrade by Hydro One.

This project will provide cooling and improved energy efficiency. Consultant to confirm this work meets energy efficiency and GHG reduction criteria, per CMHC funding requirements. This project supports the GHG reduction targets established in the City's Climate Action Plan.

This project has been split into two (2) phases. Phase 2 will be completed in 2026. The total project expenditures for the two phases is $3,315,000.

Video Surveillance System ($20,000)

A video surveillance system will be provided to increase tenant safety and deter vandalism, theft, and illegal dumping of waste at one ten-storey apartment tower. Cameras are high dynamic range IP type with night vision capability. The system will be equipped with adequate storage for 30 days of video recording files in accordance with the City's Video Surveillance Policy. Funded through Housing Services Capital Reserve.

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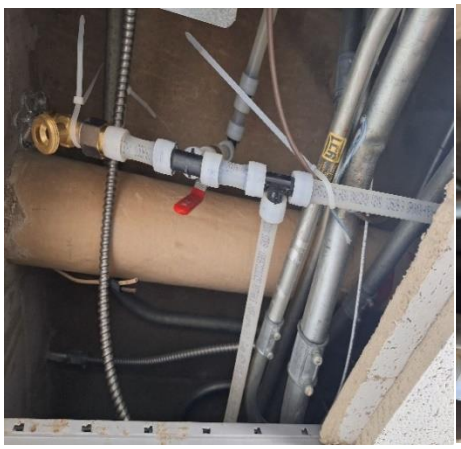
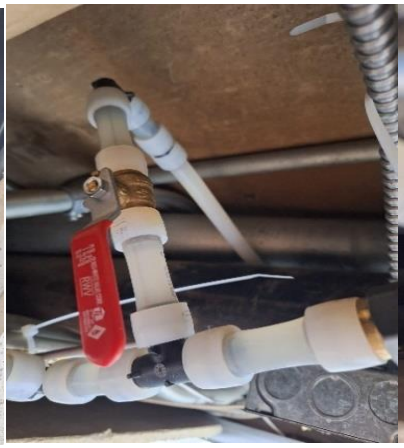
Water Piping Replacement ($10,000)

Existing copper hot water recirculating lines in high-rise buildings are beyond their service life and regularly spring leaks. These recirculating lines are primarily located within inaccessible vertical chases. The most cost-effective solution is to replace sections with approved plastic piping as leaks occur. Funded through Housing Services Capital Reserve and COCHI program.

*Please note that the base capital budget dollars of $1,039,660 for Community Housing are mandated by Provincial legislation. This was done as part of the Provincial devolution of Community Housing to municipalities in 2000.

PROJECT NAME: **Grounds**

FUNDING SOURCE(S): $ 20,000 Canada-Ontario Community Housing Initiative (COCHI)

Parking Lot Resurfacing ($20,000)

Over half of existing parking lots at Social Housing sites are 40-60 years old. Despite regular filling of potholes, asphalt parking lots have deteriorated to the point where some sections require new asphalt. A portion of one parking lot will be repaved annually. This may become a safety hazard. Funded through COCHI program.

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2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
HOUSING SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
HOUSING SERVICES										
Building Interior	756	9,124	4,625	1,808	12,467	10,277	8,943	15,208	7,842	7,842
Building Exterior	259	3,379	1,506	262	15,161	1,422	484	307	2,812	2,812
Infrastructure	1,613	12,107	1,639	664	18,468	6,077	446	1,209	4,806	4,806
Grounds	20	833	493	409	2,320	234	343	438	636	636
Total Capital (in 000s of dollars)	**2,648**	**25,443**	**8,263**	**3,143**	**48,416**	**18,010**	**10,216**	**17,162**	**16,096**	**16,096**

Glen Stor Dun Lodge

2025 Budget Submission

Glen Stor Dun Lodge (GSDL) is a municipally operated long-term care home operating 132 beds. Several departments support the care provided at our long-term care facility such as: Nursing Care, Programs and Services, Dietary, and Support Services (Housekeeping, Laundry and Maintenance).

Glen Stor Dun Lodge strives to meet the targets found in the *Fixing Long-Term Care Act*. A Service Delivery Review was completed in 2023 with implementation efforts beginning in 2024. This review examined required staffing levels and other efficiencies to improve services to residents. We will continue to review the impacts of the review and its associated implementation that were completed in 2024. This will enable the Lodge to assess, prioritize, and plan for the remainder of the implementation to occur over multiple years. 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.

GSDL also provides Outreach programs that offer Adult Day Away Programs, Meals on Wheels, a Crisis Intervention Service, and a Telephone Assurance Program.

Key Goals

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

1. Enhancing our commitment to providing quality care to our Residents.
2. Striving towards organizational belonging and excellence.
3. Fostering community engagement.

Advancing Council's Strategic Plan/Priorities

Glen Stor Dun Lodge is more than just a Long-Term Care facility, it's home to the residents who live within its walls. The Lodge ensures respectful and dignified care and housing to those from various socio-economic backgrounds. This equitable access to care and housing is in key alignment with the Housing for All priority found within the City's strategic plan. Furthermore, as our plan dictates, we need to ensure our commitment to our role as steward of this affordable housing option for seniors and those with complex care needs in our community.

The Lodge shares the plan's commitment to fostering community where residents trust us, feel engaged and thrive by being welcomed and safe. Our quality of care, delivered by dedicated staff, is a direct commitment to ensuring residents thrive and are safe.

The outreach programs offered by the lodge extends this commitment into our community to ensure seniors and those with complex care needs are supported, safe, and cared for.

Capital repair and renewal work at the lodge has focused on Green House Gas reduction priorities and will help the facility to align to the goal to achieve Net-Zero by 2050.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for Glen Stor Dun Lodge.

Salaries and Benefits

The change in Salaries and Benefits derives from contractual obligations. As per the Service Delivery Review recommendations, there was a significant increase in employees in 2024, primarily onboarded in the last quarter of 2024. As such, 2025 increases are also reflective of annual wages and benefits for the newly onboarded employees, for the full calendar year.

Purchase of Goods

Increases in this area are a direct result of price inflation on necessary goods (i.e. general supplies, resident supplies (briefs), medical supplies, and food for residents).

Service and Rents

There is an overall decrease in services due to realignment of expenses and decreased costs under contracted services. However, there is an increase in the other professional services category (physiotherapy) to support the increasing physio needs of the residents. To support the Corporate approach for cost savings to the municipal tax base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Financials and Transfers

The department continues to budget for technological upgrades and improvement to support direct resident care.

Financing LTD Principal & Interest
The purchase and installation of an air handling unit was completed in 2024. The City will borrow funds for this project. We also currently pay principal and interest for the generator replacement which was completed in 2023.

Contribution to Reserves
GSDL's contribution to reserves for capital requirements has increased by a $100,000 to support ongoing lifecycle capital works (as previously recommended).

Revenue
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.

An overall increase in revenue is due to a general increase in funding from the Ministry to meet level of care requirements, as well as an increase to the direct care staffing supplement from the Ministry (additional $822k for 2025). The PSW wage enhancement funding has also been budgeted, resulting in an additional increase of $776k that directly offsets salary and benefit expenses. There is an increase in recoveries based on internal transfers from the outreach programs to GSDL for raw food and staffing costs, as well as an increase to the Complete Purchasing incentive program.

There is a slight decrease in resident revenue, due to increased trends in rate reduction applications. The United Way funding has not been budgeted in 2025, as this funding was not received in 2024, however fundraising has been included to offset this reduction in revenue, as well as an increase to client fees for Outreach programs. In addition, projects that required one time revenue from resident council funds have also decreased as they were completed in 2024.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$13,943,057	$10,093,919	$15,238,726	$19,236,465	$3,997,739	26.23%
Purchase of Goods	$1,920,503	$1,116,625	$1,820,667	$1,907,975	$87,308	4.80%
Services and Rents	$2,194,194	$1,180,594	$1,233,717	$1,093,373	($140,344)	(11.38%)
Financing LTD Principal & Interest	$2,141	$63,986	$114,732	$300,636	$185,904	162.03%
Financial and Transfers	$147,830	$78,461	$238,282	$200,383	($37,899)	(15.91%)
Contribution To Reserves	$318,310	$175,000	$300,000	$400,000	$100,000	33.33%
Subtotal	**$18,526,035**	**$12,708,585**	**$18,946,124**	**$23,138,832**	**$4,192,708**	**22.13%**
REVENUE						
Provincial and Federal Grants	$10,423,963	$7,286,167	$10,977,146	$12,487,412	$1,510,266	13.76%
Other Municipalities	$1,440,773	$1,004,949	$1,339,932	$2,302,275	$962,343	71.82%
Fees, Service Charges, & Misc Revenue	$4,013,761	$2,086,380	$4,263,367	$4,297,891	$34,524	0.81%
Internal Revenue	$168,065	$79,363	$164,638	$213,323	$48,685	29.57%
Contribution from Reserves	$150,000	$0	$0	$0	$0	0.00%
Subtotal	**$16,196,562**	**$10,456,859**	**$16,745,083**	**$19,300,901**	**$2,555,818**	**15.26%**
NET OPERATING COST (TAXATION)	**$2,329,473**	**$2,251,726**	**$2,201,041**	**$3,837,931**	**$1,636,890**	**74.37%**
CAPITAL						
Gross Capital	$157,940	$156,240	$800,000	$715,500	($84,500)	(10.56%)
Capital Funding	$0	$0	($643,760)	($606,637)	$37,123	(5.77%)
NET CAPITAL COST (TAXATION)	**$157,940**	**$156,240**	**$156,240**	**$108,863**	**($47,377)**	**(30.32%)**
TOTAL OPERATING AND CAPITAL	**$2,487,413**	**$2,407,966**	**$2,357,281**	**$3,946,794**	**$1,589,513**	**67.43%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Resident Services	$2,271,816	$2,262,025	$2,020,306	$3,646,965	$1,626,659	80.52%
Outreach Programs	$215,597	$145,941	$336,975	$299,829	($37,146)	(11.02%)
TOTAL OPERATING AND CAPITAL	**$2,487,413**	**$2,407,966**	**$2,357,281**	**$3,946,794**	**$1,589,513**	**67.43%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
			GRANTS	SDG	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
GLEN STOR DUN LODGE									
Building Requirements - Internal	440.00	200.50	25.50					175.00	
Building Requirements - External	155.00	160.00						160.00	
Kitchen/Laundry Equipment	65.00	25.00	10.00					15.00	
Nursing Equipment	30.00	330.00	116.30	54.84				50.00	108.86
Resident Equipment	110.00								
Total	800.00	715.50	151.80	54.84	0.00	0.00	0.00	400.00	108.86

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

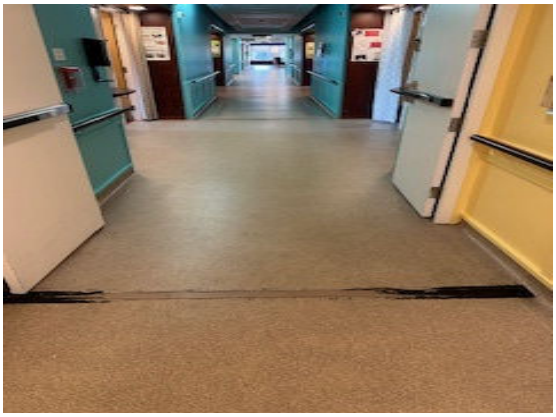
DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING			RESERVES			TAX BASE
		GRANTS	SDG	Financing	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	800.00	151.80	76.96				415.00	156.24
2023 Council Approved Capital	482.00	50.00	67.50				207.00	157.50
2022 Council Approved Capital	375.00	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

PROJECT NAME: **Building Requirements – Internal**

FUNDING SOURCE(S): $ 25,500 Comprehensive Minor capital funding (MoHLTC)
$ 175,000 Municipal Building Reserve
$ 200,500 Total Funding

Flooring Replacement Continuation ($75,000)

This project is a continuation of the previous year's flooring replacement project. The structural integrity of the floors is breaking down and it is becoming a safety issue for residents who use walkers and wheelchairs, and a tripping hazard for both residents and staff. The funds will support the completion of the project and another floor being replaced, in addition to those to be completed in 2024. This project is funded by the Municipal Building Reserve.



Electrical Fireplace Insert with Electrical Retrofit ($7,500)

To replace the gas fireplace in the main lobby. The gas fireplace can no longer be used, as the gas lines have now been red tagged as a safety hazard, resulting in the need to retrofit to an electrical model. This project is funded by the Municipal Building Reserve and Comprehensive Minor Capital Funding (MoHLTC).

Resident Room Light Fixtures ($50,000)

Resident rooms are equipped with three sconces, one ceiling light in the bathroom, and one T8 fluorescent light, which require updating and changing to LED lighting. This project will begin on the third floor, with a goal to replace all resident room light fixtures as part of year two of a three-year project. This project is funded by the Municipal Building Reserve.

Exit Signage ($40,000)

This project was identified as part of the Glen Stor Dun Lodge's Building Condition Assessment (BCA) report. The building exit lighting consists of illuminated single-sided and double-sided exit signs along the egresses and at all exits. The lighting is not energy efficient and should be replaced with LED lighting. The signage is also old and needs to be replaced with new signage as recommended as a part of our fire plan. This project is funded by the Municipal Building Reserve.

Indoor Furniture Replacement ($20,000)

The Glen Stor Dun Lodge is required to replace all material furniture with vinyl fabric or plastic materials for Infection Prevention and Control Measures. This includes furniture such as office chairs, floor mats, etc. This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

Water Softener Systems – Penthouse Mechanical Room ($8,000)

This project was recommended as part of the Glen Stor Dun Lodge's Building Condition Assessment (BCA) report. The water softener system is nearing its end of life. Replacement is recommended. This project is funded by the Municipal Building Reserve.

PROJECT NAME: **Building Requirements – External**

FUNDING SOURCE(S): $ 160,000 Municipal Building Reserve

Retaining Walls ($100,000)

This was a 2024 Capital Project in the amount of $100,000 that was cancelled due to insufficient funds to complete the project. The cost of repair is much higher than anticipated, resulting in the need to allocate additional funds in 2025. The retaining walls around the gardens also have damage due to the environment and their age. The walls need to be repaired to stop further damage. This project is funded by the Municipal Building Reserve.

Loading Dock Levelers ($40,000)

This project was recommended as part of the Glen Stor Dun Lodge's Building Condition Assessment (BCA) report. The loading dock of the building includes a hydraulic dock leveller with wall/floor mounted controls. The system, based on age, is past its expected useful life with performance and reliability likely diminishing over time. The GSDL is experiencing more failures with the levellers and must call in contractors to repair. Replacement is recommended. This project is funded by the Municipal Building Reserve.

Sliding Glass Door ($20,000)

This project was included as part of the Glen Stor Dun Lodge's Building Condition Assessment (BCA) report. Although the BCA report indicates that the main entrance door is still in relatively good working condition, it is recommended that the door be replaced as residents and resident families are having difficulty navigating the doors. The entrance floor ridges are raised, and wheelchairs have difficulty going over them, creating a potential safety hazard. This project is funded by the Municipal Building Reserve.

PROJECT NAME: **Kitchen/Laundry Equipment**

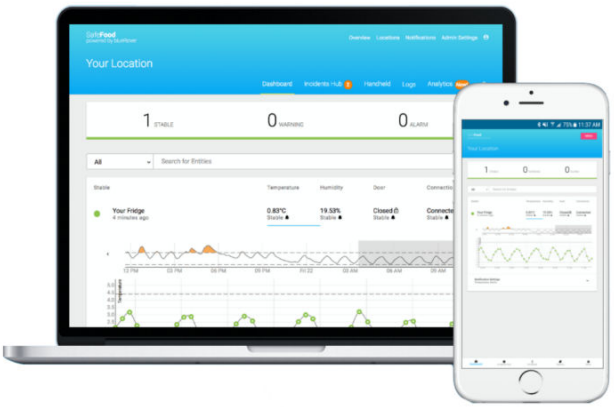
FUNDING SOURCE(S): $ 10,000 Comprehensive Minor Capital Funding (MoHLTC)
$ 15,000 Municipal Building Reserves
$ 25,000 Total Funding

Water Softener for Main Kitchen ($5,000)

The water softener in the main kitchen is nearing its end of life, and the hard water and particles are compromising the efficiency of operations of the dishwasher. The softener will prevent parts from corroding and requiring fewer parts replacements. This project is funded by the Municipal Building Reserve.

BlueRover Thermostats ($10,000)

In order to safely store vaccines, medications, and food, the Glen Stor Dun Lodge requires a thermostat system in each of its fridges and freezers to ensure contents are stored in alignment with ministry standards. BlueRover thermostats were introduced into the home in 2024, which has proven to have valuable data analytics and reporting capabilities. This capital project will serve to fully equip all remaining fridges and freezers with the thermostats for consistent temperature monitoring. This project is funded by the Municipal Building Reserve.



Floor Scrubber ($10,000)

The kitchen requires a replacement floor scrubber. The current one has met its end of life and requires frequent repairs. This project is funded by Comprehensive Minor Capital Funding (MoHLTC).

GLEN STOR DUN LODGE

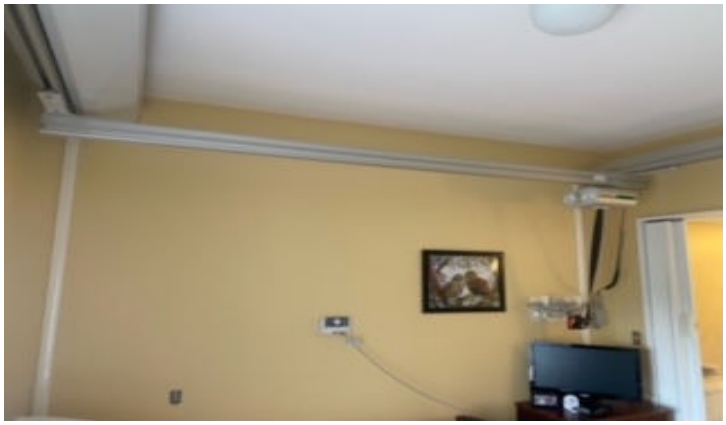
2025 Budget
Capital Project Sheet

PROJECT NAME: **Nursing Equipment**

FUNDING SOURCE(S):
$ 116,296 Comprehensive Minor capital funding (MoHLTC)
$ 54,841 SDG
$ 50,000 Municipal Building Reserve
$ 108,863 Tax Base
$ 330,000 Total Funding

Ceiling Lifts ($50,000)

Through our lift replacement program, the Glen Stor Dun Lodge has been adding additional ceiling lifts in resident rooms. Currently, 45 out of the 120 rooms have been set up with this equipment which consists of the made-to-measure ceiling and wall tracking, and motorized lift mechanism. These lifts assist with safely transferring residents within their rooms. This project is funded by the Municipal Building Reserve.



Electric Beds - Replacement Program ($50,000)

Similar to our ceiling lift replacement program, initiated in 2017, the Glen Stor Dun Lodge is also replacing the older model electric beds as replacement parts are becoming obsolete. Approximately ten beds are generally replaced annually. This project is funded by the Tax Base.

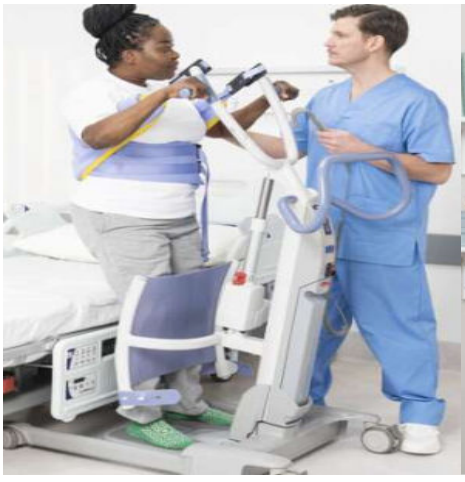
Mattresses ($10,000)

For infection prevention and control purposes, stained and worn-down mattresses must be discarded and replaced with new ones. This project is funded by Comprehensive Minor capital funding (MoHLTC).

Lifts with Scales ($65,000)

The Glen Stor Dun Lodge uses two types of lifts to support transferring residents within the home. There are currently four (4) "*Arjo Sara Flex Active Lifts with Scale*" which were deemed to be operating well beyond their expected lifespan during their annual inspection, resulting in the need for replacements.

The second type of lift used, referred to as a "*Tempo Lift*", has also been deemed to be operating well beyond its expected life cycle, requiring replacement. The new model is called an "*Arjo Maximove LCD with Scale and Power Hanger Bar*." This project is funded by Comprehensive Minor capital funding (MoHLTC) ($11,296) and the Tax Base.



Bath Spa Replacements ($55,000)

Arjo Rhapsody P220 Bath Spa. Two of the original bath spas in the Lodge have been deemed to be nearing end of life, with replacement parts no longer available. The two bath spas will need to be replaced. This project is funded by the Tax Base.

Bath Chair ($95,000)

The Glen Stor Dun Lodge uses an Arjo Multipurpose Hygiene Chair to assist residents with bathing. All of the chairs in the spas currently require replacing, as they are well beyond their expected lifespan. This project is funded by Comprehensive Minor capital funding (MoHLTC).

Point of Care Kiosks ($5,000)

These electronic kiosks enable nursing staff to easily complete charting and input resident data from a wall-mounted screen. The Glen Stor Dun Lodge is in need of one (1) replacement, as well as two (2) additional kiosks as spares, due to existing devises nearing their end of life. This project is funded by the Tax Base.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
GLEN STOR DUN LODGE

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Building Requirements - Internal										
Flooring Replacement Continuation	75			50	50	50	50			
Electrical Fireplace Insert	8									
Resident Room Light Fixtures	50									
Exit Signage	40									
Furniture Replacement	20		20		20		20			
Water Conditioners / Softener	8									
Preventative/Retrofit Plumbing		50	50	50						
Wall Bumpers for All Floors		150								
1 Service Elevator Hydraulic Modernization		130								
Modernize Resident Room Light Fixtures		50								
Garage Cooling System			13							
Fire Pumps Ground Floor Sprinkler System				45						
Interior Single Door - Resident Room - Replacement					600					
Interior Double Metal Door Replacement					100					
Kitchen Area Millwork - Cabinetry and Counter Replacement					15					
Resident Washroom Refurbishment					2,200					
Painting Sealed Floor in Penthouse					22					
Custodial Sink Replacement					26					
Domestic water heaters - Kitchen and Serveries					45					
Domestic Water Heaters - Laundry						35				
Laundry Washers and Dryers						60				
Service Elevator (#3) Replacement						335				
Air Conditioning Units- Laundry Retrofit (2 into 1)							50			
Domestic water heaters - Penthouse								106		
Refrigeration Systems for Freezers and Coolers- Kitchen								120		
Finned Tube Radiation Units - Resident Rooms										40
Sprinklers - General Building										900
Standpipes - General Building										425
Commercial Kitchens - Serveries										800
Interior Single Doors - Common Areas										130
Kitchen Ceramic Wall Tile Replacement										15
Domestic Water Piping and Fittings - General Building										635
Main Service Switchboards - Ground Floor Electrical Room										165
Electrical Distribution - General Building										955
Building Requirements - External										
Retaining Walls	100									
Loading Dock Levelers	40									
Sliding Glass Door	20									
Patio Resurfacing		150								
EIFS Repair and Paint Building		100								
Outdoor Furniture Replacement		50		10			10			
Asphalt					450					
Exterior Façade Window Replacement					13,000					
Exterior Exit Door Replacements					26					
Metal Framed Gazebo Replacement (Front Patio)					32					
Cement Walkway Repairs						30				
Awning - Gazebo						20				
Roofing - Motified Bitumen						715				
Split System Air Conditioning System						72				
Roof Access Hatches										8
Natural Gas Supply Piping and Fittings										325

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
GLEN STOR DUN LODGE

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Kitchen / Laundry Equipment										
Water Softener for Main Kitchen	5									
BlueRover Thermostats	10									
Floor Scrubber	10									
Countertop Ice Water Dispenser		25								
Dining Room Chairs, Tables & Furnishings				25						
Range, Oven and Open fry pot					25					
Condensers for Main Kitchen Fridge & Freezers					50					
Laundry Dryers							14			
Nursing Equipment										
Ceiling Lifts	50	70	70	70	70	70	70	70	70	70
Electric Beds – Replacement Program	50	35								
Mattresses	10	10	10	10	10	10	10	10	10	10
Lifts with Scales	65									
Bath Spa Replacements	55									
Bath Chair	95									
Point of Care Kiosks	5									
Resident Equipment										
Bath Tubs		40	40	40						
Bedroom Furniture		20		20		20				
Beauty Parlor Furnishings				10						
Total Capital (in 000s of dollars)	**716**	**880**	**203**	**330**	**16,741**	**1,417**	**224**	**306**	**80**	**4,478**

Cornwall SDG Paramedic Services.

2025 Budget Submission

Paramedics are employed to provide care to acutely injured or ill people. Paramedic Services also provide interfacility transfers when a patient requires medical supervision during the transport and requires the use of a stretcher. Advanced Care Paramedics and Primary Care paramedics provide care in Cornwall, and the Counties of Stormont, Dundas and Glengarry (SDG). The level of care and acceptable response time goals are determined by council. Paramedic services is regulated and must provide care in accordance the regulations described in the *Ambulance Act*. The equipment, including the ambulances, must meet the regulations described in the *Ambulance Act*. An active quality assurance and continuous improvement program ensures safe, compliant care to every patient.

The Community Paramedic (CP) program utilizes paramedics to respond to people who reside within Cornwall, and SDG to reduce the reliance on 911 for non-emergent care needs which allows people to remain at home longer and is part of a systemic approach to reduce demands on emergency departments with care that is not urgent.

The Public Access Defibrillator (PAD) program oversees the purchase and maintenance of publicly accessible defibrillator devices, located in publicly operated buildings within Cornwall and SDG. These devices are essential to assist a person who has suffered a sudden cardiac arrest with survival.

Description

Cornwall SDG Paramedic Services, a department of the Corporation of the City of Cornwall, is the service provider responsible to answer all calls assigned to them through a centralized ambulance dispatch system for any person requesting help in the City of Cornwall, and the Counties of Stormont, Dundas, and Glengarry. Calls which are time sensitive or time critical are assigned to the closest vehicle regardless of geographic location.

The cost to operate paramedic services is shared between the Province, the Counties and the City of Cornwall.

Key goals

1. Meet legislated responsibilities.
2. Continue to concentrate on a customer focused approach requiring budgetary support for quality care and building residual capacity.
3. Develop a plan to be forward thinking, financially responsible and sustainable to address the rate of growth.
4. Provide leadership reflective of the strategic priorities and increased workforce.
5. Maintain the current complement of Public Access Defibrillators.

Advancing Councils Strategic Plans/Priorities

The City of Cornwall's Strategic Plan is dovetailed with the feedback provided by the United Counties through a Joint Liaison Committee. As part of the Strategic Plan, efforts are undertaken to provide effective client focused, financially responsible and sustainable services.

Commentary/ Budget Variances

Salaries and Benefits

The 2025 budget submission reflects an increase of an additional 16,640 hours of front-line paramedic staffing, 2 full time paramedic commanders and a logistics supervisor as a response to steadily increasing call volume. Additional staffing is a response to address the continued pressure to provide a reasonable response time and means to curtail increasing negative feedback regarding response time. The inclusion of the costs of these additional hours will be realized in the 2026 Ministry of Health grant funding.

Additional support staff is essential to ensure the safe and efficient care provided by frontline staff. Decisions are more complex requiring supervisory staff to be continually present. Staffing models need to change to backfill most hours not currently being staffed with a supervisor. The current system no longer has the equipment nor the labour to prepare vehicles and equipment in advance of a shift assignment. A logistics supervisor is needed to build efficient programing to prepare vehicles, and equipment while reducing the administrative time at a shift start. Compliance to the quality assurance needs of equipment management is required and needs additional support.

Purchase of Good and Services.

The scarcity of product and the limited competition within the market have resulted in cost increases which are greater than the rate of inflation. There is a need to increase the fleet size as the additional shifts being added to address call volume growth cannot be absorbed into the existing fleet.

Contributions to Reserves

The 10 year capital plan did not anticipate a costing increase to the extent realized currently. The call volume growth rate has exceeded the predicted growth rate proposed in the plan.

Revenue

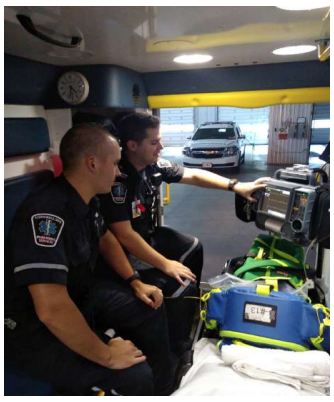
The 2025 budget increase assumes the provincial Ministry of Health will increase its contributions to paramedic services by 5%. This is an estimation and will only be realized after budget approval. Community Paramedics are funded completely by the Provincial Government.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$16,528,639	$11,443,440	$17,433,693	$19,723,808	$2,290,115	13.14%
Purchase of Goods	$1,236,844	$821,073	$1,406,316	$1,652,158	$245,842	17.48%
Services and Rents	$1,390,093	$823,911	$1,609,282	$1,626,101	$16,819	1.05%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$212,820	$84,727	$175,300	$195,490	$20,190	11.52%
Contribution to Reserves	$694,841	$509,250	$873,000	$910,000	$37,000	4.24%
Subtotal	**$20,063,237**	**$13,682,401**	**$21,497,591**	**$24,107,557**	**$2,609,966**	**12.14%**
REVENUE						
Provincial and Federal Grants	$9,895,181	$6,013,071	$10,488,535	$11,509,593	$1,021,058	9.73%
Other Municipalities	$6,516,678	$4,529,017	$7,157,311	$7,997,162	$839,851	11.73%
Fees, Service Charges, & Misc Revenue	$57,750	$33,157	$0	$0	$0	0.00%
Internal Revenue	$99,135	$43,908	$87,820	$104,646	$16,826	19.16%
Contribution from Reserves	$10,000	$0	$0	$0	$0	0.00%
Subtotal	**$16,578,744**	**$10,619,153**	**$17,733,666**	**$19,611,401**	**$1,877,735**	**10.59%**
NET OPERATING COST (TAXATION)	**$3,484,493**	**$3,063,248**	**$3,763,925**	**$4,496,156**	**$732,231**	**19.45%**
CAPITAL						
Gross Capital	$0	$0	$1,128,000	$1,254,000	$126,000	11.17%
Capital Funding	$0	$0	($1,128,000)	($1,254,000)	($126,000)	11.17%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$3,484,493**	**$3,063,248**	**$3,763,925**	**$4,496,156**	**$732,231**	**19.45%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Cornwall SDG Paramedic Services	$3,484,493	$3,063,248	$3,763,925	$4,496,156	$732,231	19.45%
Community Paramedic	$0	$0	$0	$0	$0	0.00%
TOTAL OPERATING AND CAPITAL	**$3,484,493**	**$3,063,248**	**$3,763,925**	**$4,496,156**	**$732,231**	**19.45%**



2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
CORNWALL SDG PARAMEDIC SERVICES								
Ambulance Replacement - Box Off and One New Ambulance	740.00	520.00			102.16		417.84	
CPR Devices	60.00	80.00					80.00	
Paramedic Response Units - Addition & Replacement	250.00	135.00					135.00	
Service Delivery Study		100.00					100.00	
Electronic Patient Care (ePCR) Hardware		60.00					60.00	
Oxygen Containment for Stretchers		54.00					54.00	
Power Cot Replacement		80.00			15.70		64.30	
Powerload System		80.00					80.00	
Training Manikin		45.00					45.00	
Public Access Defibrillator Replacement	78.00							
Total	1,128.00	1,154.00	0.00	0.00	117.86	0.00	1,036.14	0.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	(TERNAL FUNDI	RESERVES			TAX BASE
		FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	1,128.00				1,128.00	
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	

CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **Ambulance Replacement**

FUNDING SOURCE(S): $ 417,836 Land Ambulance Reserve
$ 102,164 Development charges
$ 520,000 Total Funding

The fleet replacement program for ambulances is ongoing. Ambulances are replaced in regular intervals to maintain their reliability as increased repair costs and downtime begins to occur at 54 months.

Two (2) ambulances are due for replacement in 2025 in accordance with the replacement schedule. A down payment will be required at the time of order. Ambulances purchased in 2025 are expected for delivery in 2026.

Ambulances are gas vehicles which follow the emissions standards established for the industry. The service maintains the vehicles so that they remain as efficient as possible. There are currently no alternatives to gas powered vehicles.

CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **CPR Devices**

FUNDING SOURCE(S): $ 80,000 Land Ambulance Reserve

CPR devices are proven to provide higher quality chest compressions with a more consistent depth and rate of compression as compared to the manual option. Paramedics are placed at greater risk to perform manual chest compressions during transport to hospital without CPR devices. 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 thirteen (13) of these devices, four (4) more are to be added in 2025 to complete full fleet deployment.

CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **Paramedic Response Unit – Replacement**

FUNDING SOURCE(S): $ 135,000 Land Ambulance Reserve

Paramedic Response Units are used throughout Cornwall SDG to provide both 911 Emergency Response and Community Paramedic Response.

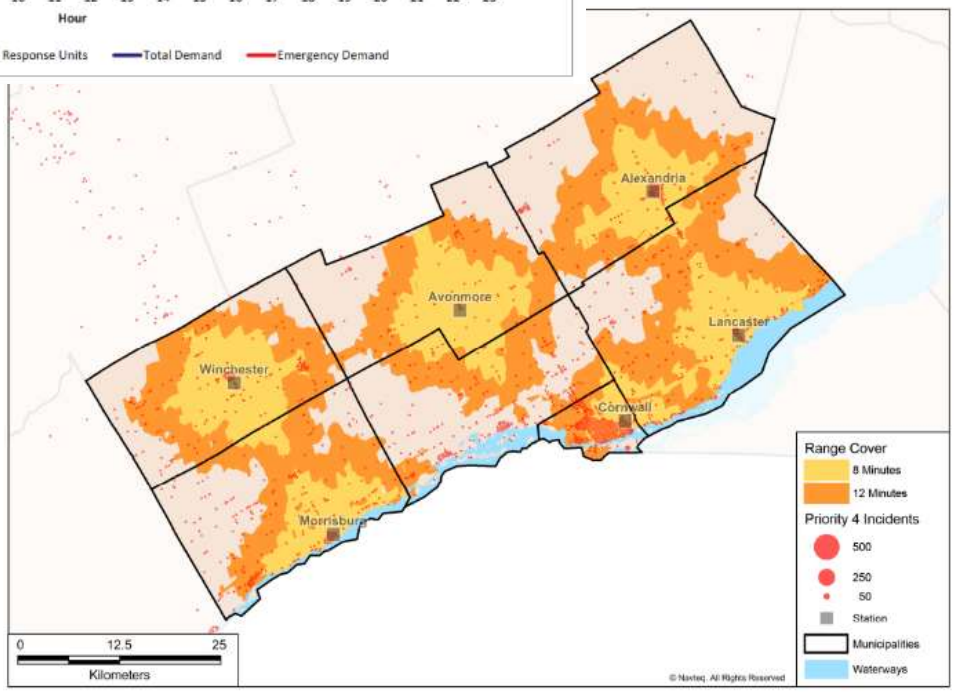
These vehicles must meet stringent standards under the Ministry of Health Emergency Health Regulatory and Accountability Branch to be certified for use by Paramedic Services in Ontario. Vehicles are replaced on a 7-year cycle. One (1) PRU is due for replacement in 2025 in accordance with our replacement schedule.

PRUs are gas vehicles which follow the emissions standards established for the industry. The service maintains the vehicles so that they remain as efficient as possible. Though electric vehicle alternatives exist, they do not currently meet our size and payload requirements for stocking these vehicles to Standards. Electric alternatives will continue to be sought.

PROJECT NAME: **Service Delivery Study**

FUNDING SOURCE(S): $ 100,000 Land Ambulance Reserve

To be better informed on the positioning of the City of Cornwall and the counties of Stormont, Dundas, and Glengarry to respond to continued growth in Paramedic Services, it is recommended that a comprehensive study be completed. The outcome of this study would help formulate an understanding of what the community wants and recommendations on how to achieve the communities' recommendations. Known factors such as increasing call volume, supported in the Eastern Ontario Wardens Caucus completed in 2019, recommend more ambulances and paramedics will be needed. The study would help understand the rate of growth needed, the best way to allocate those resources and the ideal staffing patterns. The study would also request recommendations for innovative ideas to deal with continued pressures within the industry.



CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **Electronic Patient Care Reporting (ePCR) Hardware (iPads)**

FUNDING SOURCE(S): $ 60,000 From Reserves

The iPad Tablets are essential to the daily function of all 911 responding Paramedics, Community Paramedics and Logistics Technicians. The Ministry Mandates all patient interactions must be recording in accordance with a documentation standard. This is achieved through the ePCR.

These devices are integrated with the Central Ambulance Communications Center to provide live bi-directional data exchange for seamless dispatching through a mobile Computer Aided Dispatch (CAD) system allowing real time data sharing between Paramedics and Dispatch. This data includes emergency call information, turn-by turn mapping and Real Time Data integration with the ePCR software.

Inventory and Asset Management software is also managed through the devices and allows for a mobile workstation.

Fifty-six (56) iPads are due for replacement with an additional six (4) iPads being purchased due to growth in the fleet.

PROJECT NAME: **Oxygen Containment for Stretchers**

FUNDING SOURCE(S): $ 54,000 Land Ambulance Reserves

Provincial Equipment Standards mandate the carrying of oxygen by Paramedics for patient care. Improvements in safety and patient comfort have been undertaken. Prior to the installation of the stretcher mounted retention system, oxygen bottles were carried in bags and secured to the stretchers between the patients' legs. This system improves usability and reduces unsafe lifting practices of the past.

CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **Power Cot Replacement**

FUNDING SOURCE(S): $ 180,000 Land Ambulance Reserve

Power cots are portable beds used to transport patients in the ambulance. These cots must meet specific regulations set out as part of the Provincial Equipment Standards. These cots are powered by a lithium-ion battery and hydraulic system reducing the weight Paramedics must lift, thus reducing repetitive stress and musculoskeletal injuries. These are also compatible with the Power Load Systems installed in each ambulance.

As part of the Asset Management Plan, cots must be replaced every seven (7) years. Six (6) cots are due for replacement in 2025.

CORNWALL SDG PARAMEDIC SERVICES

2025 Budget
Capital Project Sheet

PROJECT NAME: **Powerload System**

FUNDING SOURCE(S): $ 64,300 Land Ambulance Reserve
$ 15,700 Development Charges
$ 80,000 Total funding

The Powerload system is an effective at reducing musculoskeletal injuries. Since its introduction, Cornwall SDG Paramedic Services has seen a drastic reduction in both acute and chronic musculoskeletal injuries amongst Paramedics. Powerload systems are purchased and replaced with the purchase of all new ambulances. Two (2) Powerload systems will be required in 2025 with the purchase of two (2) new ambulances.

CORNWALL SDG PARAMEDIC SERVICES

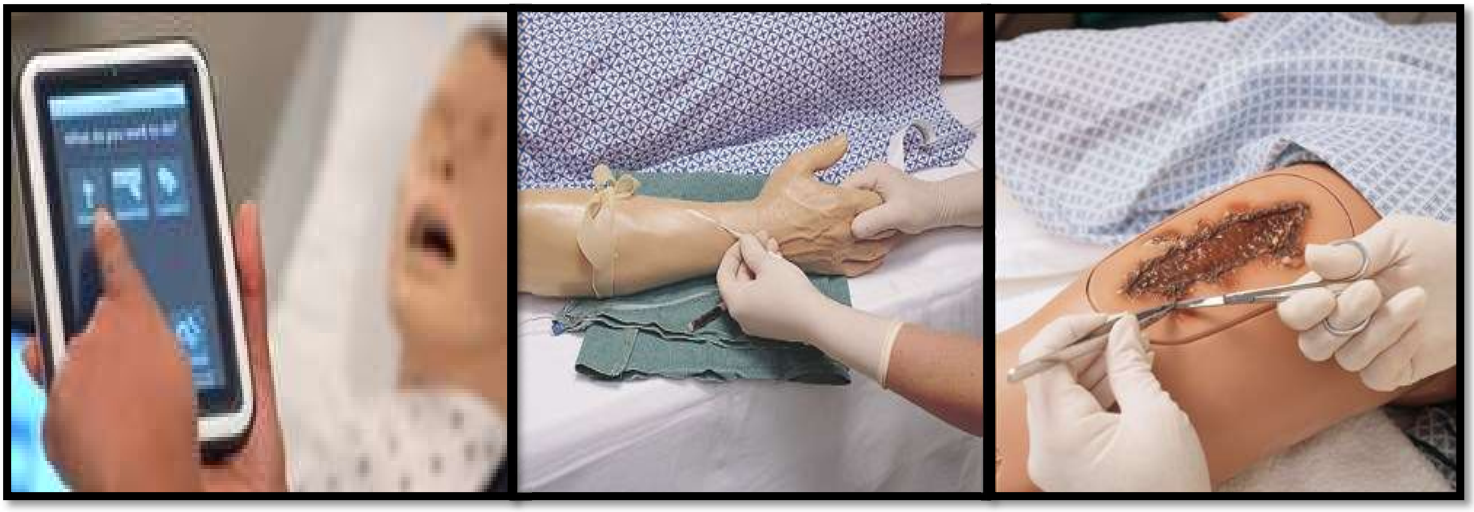
2025 Budget
Capital Project Sheet

PROJECT NAME: **Training Manikin**

FUNDING SOURCE(S): $ 45,000 Land Ambulance Reserves

The challenge to deliver continuous and consistent quality patient care requires proper training, accurate assessments, interventions, and clinical decision-making skills to ensure the best patient outcomes. The current training manikin is more than twenty (20) years of age and requires replacement and features which reflect current and future training needs.

This flexible manikin platform allows multiple accessory modules to be added, such as, wound assessment and treatment, intravenous applications and catheterization.



2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
CORNWALL SDG PARAMEDIC SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Ambulance Replacement	520	780	1,300	780	780	520	780	1,300	780	780
CPR Devices	80	120	20			80	60	80	120	20
Paramedic Response Unit Replacement	135	135			135	405	270	135	135	
Ambulance Utilization Study*	100									
ePCR Hardware	60				70				70	
Oxygen containment for stretchers*	54									
Power Cot Replacement *	180	90	30	150	120		30	180	90	30
Powerload System*	80	120	160	120	120	80	120	160	120	120
Training Manikin	45									
Public Access Defibrillator Replacement		20	20	50	50	50	50	50	50	
Defibrillator Replacement			450	450						
Helmet Replacement						50				
Total Capital (in 000s of dollars)	**1,254**	**1,265**	**1,980**	**1,550**	**1,275**	**1,185**	**1,310**	**1,905**	**1,365**	**950**

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2025 BUDGET SUBMISSION

PROTECTIVE SERVICES

- FIRE AND EMERGENCY MANAGEMENT SERVICES
- CORNWALL POLICE SERVICE

Fire Services

2025 Budget Submission

The City of Cornwall Fire Service (CFS) offers a comprehensive range of emergency response services and programs, in collaboration with our community partners. These services encompass fire suppression, fire prevention, and public education initiatives. Additionally, CFS is equipped to handle hazardous material incidents, water and ice rescues, medical emergencies, and auto extrications. Our team is dedicated to continuous training and also manages the Emergency Management Office for the City.

The authority for a city to establish and operate a fire service is granted by the Fire Protection and Prevention Act, 1997 (FPPA). This legislation mandates that every municipality in Ontario must provide fire protection services that meet the needs of its community. The FPPA outlines the responsibilities and powers of municipalities regarding fire safety.

Description

The CFS delivers a wide array of emergency services as outlined in the City's Establishing and Regulating By-Law. Beyond their emergency response capabilities, CFS is committed to fire prevention through public education and strict code enforcement.

In addition to these core services, the CFS also plays a crucial role in community engagement. By partnering with local organizations and stakeholders, they work to enhance overall safety and resilience within Cornwall. This collaborative approach ensures that the fire service is not only reactive but also proactive in addressing potential hazards and educating the public.

CFS is responsible for maintaining the Emergency Management Office for the City. This office coordinates the city's response to large-scale emergencies and disasters, ensuring a well-organized and efficient approach to crisis management. By integrating emergency planning and response efforts, the CFS helps to safeguard the community and minimize the impact of emergencies.

Key Goals of the Cornwall Fire Service:

- **Public Fire Safety Education**: Engaging the community with informative programs to promote fire safety awareness.
- **Fire Safety Inspection and Enforcement**: Conducting thorough inspections and enforcing fire safety codes to ensure compliance and reduce fire risks.
- **Emergency Response**: Providing rapid and effective response to various emergencies, including fires, hazardous material incidents, and rescues.

- **Legislative Compliance**: Fulfilling responsibilities under the Emergency Management and Civil Protection Act to ensure preparedness and coordinated response during emergencies.

Advancing Council's Strategic Plan/Priorities

Cornwall Fire Services plays a pivotal role in embracing and serving Council's strategic priorities by ensuring the safety and well-being of all residents. By providing prompt and effective emergency response, Fire Services supports a welcoming and healthy community. Efforts in fire prevention, education, and community outreach strengthen community connections and foster a sense of security. Additionally, Cornwall Fire Services is committed to ensuring that Cornwall is future-ready, prepared to face any challenges and opportunities that may arise.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Fire Services department.

Salaries and Benefits

Salaries and Benefits have increased as per incremental increases and contractual obligations. Salaries and Benefits has increased by $804,321 reflecting the recently negotiated collective agreement and an increase in compliment of one additional Fire Training Officer to align with the Fire Master Plan Business Plan for staffing implementation. The Service may see two retirements in 2025, and replacement staff have been budgeted at a probationary firefighter's.

Purchase of Goods

The 2025 budget submission includes a decrease of $126,000 in specialized parts and equipment purchases for fire vehicles fleet. Within this budget, staff will also be updating specialized equipment to increase our response for Hazardous Material response and updating our current ice water rescue suits.

Services and Rents

There is an overall decrease in Service and Rents to support the corporate approach for cost savings to the municipal tax base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Contribution to Reserves

A contribution of $425,000 to the Equipment and Vehicles Reserve is included in the 2025 Budget to fund future capital acquisitions.

Revenue

For 2025, we have budgeted a Revenue increase to accurately reflect incomes received from the MTO for motor vehicle response on the 401 highway in addition to proposed fees for motor vehicle responses within City limits. 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.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$10,370,243	$6,525,967	$10,303,382	$11,107,703	$804,321	7.81%
Purchase of Goods	$769,809	$290,327	$701,407	$563,225	($138,182)	(19.70%)
Services and Rents	$393,913	$153,499	$338,639	$241,610	($97,029)	(28.65%)
Financing LTD Principal & Interest	$262,064	$116,301	$199,373	$649,074	$449,701	225.56%
Financial and Transfers	$26,853	$13,904	$68,522	$79,420	$10,898	15.90%
Contribution to Reserves	$207,466	$263,999	$500,000	$505,000	$5,000	1.00%
Subtotal	**$12,030,348**	**$7,363,997**	**$12,111,323**	**$13,146,032**	**$1,034,709**	**8.54%**
REVENUE						
Provincial and Federal Grants	$23,075	$4,916	$10,000	$12,000	$2,000	20.00%
Other Municipalities	$0	$0	$193,631	$193,631	$0	0.00%
Fees, Service Charges, & Misc Revenue	$138,450	$80,646	$107,500	$106,000	($1,500)	(1.40%)
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$50,000	$104,594	$343,788	$688,489	$344,701	100.27%
Subtotal	**$211,525**	**$190,156**	**$654,919**	**$1,000,120**	**$345,201**	**52.71%**
NET OPERATING COST (TAXATION)	**$11,818,823**	**$7,173,841**	**$11,456,404**	**$12,145,912**	**$689,508**	**6.02%**
CAPITAL						
Gross Capital	$18,750	$0	$2,575,000	$2,300,000	($275,000)	(10.68%)
Capital Funding	$0	$0	($2,575,000)	($2,300,000)	$275,000	(10.68%)
NET CAPITAL COST (TAXATION)	**$18,750**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$11,837,573**	**$7,173,841**	**$11,456,404**	**$12,145,912**	**$689,508**	**6.02%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Administration/Prevention	$1,306,792	$680,428	$1,531,943	$1,513,129	($18,814)	(1.23%)
Supression	$10,502,818	$6,476,256	$9,893,494	$10,516,581	$623,087	6.30%
Emergency Management	$27,963	$17,157	$30,967	$116,202	$85,235	275.24%
TOTAL OPERATING AND CAPITAL	**$11,837,573**	**$7,173,841**	**$11,456,404**	**$12,145,912**	**$689,508**	**6.02%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
FIRE AND EMERGENCY MANAGEMENT SERVICES								
New Fire Headquarters Furnishings		400.00					400.00	
Firefighter Breathing Apparatus		800.00		800.00				
Training Centre		1,100.00		834.50	265.50			
Aerial 1 Ladder Truck	2,500.00							
Pick-Up Truck	75.00							
Total	2,575.00	2,300.00	0.00	1,634.50	265.50	0.00	400.00	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	
2024 Council Approved Capital	2,575.00		2,500.00			75.00	
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			

PROJECT NAME: **New Fire Headquarters Furnishings**

FUNDING SOURCE(S): $ 400,000 Fire Equipment Reserve

The need to purchase new furnishings for the new Cornwall Fire Department headquarters is a critical component of our upcoming budget submission. Modern, ergonomic furniture is essential for enhancing the comfort and productivity of our firefighters and administrative staff. Given the physically demanding nature of their work, it is imperative that they have access to high-quality furnishings that support their health and reduce the risk of injury. Updated furnishings will also contribute to a more organized and functional workspace, allowing staff to perform their duties more effectively and efficiently.

In addition to improving comfort and productivity, new furnishings will play a vital role in maintaining a professional and welcoming environment at the fire department headquarters. This facility often serves as a hub for community engagement and public interaction. Outdated or worn-out furniture can create a negative impression and undermine the department's image. Investing in modern, aesthetically pleasing furnishings will help foster a positive perception among visitors and stakeholders, reinforcing the department's commitment to excellence and professionalism.

Furthermore, the acquisition of new furnishings aligns with the department's broader goals of sustainability and resource management. Many contemporary furniture options are designed with eco-friendly materials and sustainable manufacturing processes. By choosing such products, the fire department can demonstrate its dedication to environmental stewardship and responsible resource use. This not only benefits the environment but also sets a positive example for the community and other organizations, showcasing our commitment to sustainable practices.

With Cornwall's new fire headquarters set to be occupied in the spring of 2025, the timing for acquiring new furnishings is ideal. This new facility represents a significant investment in the community's safety and well-being. Equipping it with modern, high-quality furnishings will ensure that it meets the highest standards of functionality and comfort from the outset. By prioritizing the purchase of new furnishings in our budget submission, we can ensure that the new headquarters is a state-of-the-art facility that supports our mission and serves the community effectively for years to come.

PROJECT NAME: **Firefighter Breathing Apparatus**

FUNDING SOURCE(S): $ 800,000 Financing

Cornwall Fire Service is seeking approval for the purchase of replacement breathing apparatus, as the current equipment has reached its 10-year life span. This essential gear is critical for the safety and effectiveness of our firefighters, allowing them to operate in hazardous environments and perform rescues without compromising their health. Breathing apparatus, also known as self-contained breathing apparatus (SCBA), provides firefighters with a portable air supply, enabling them to breathe safely in smoke-filled or toxic atmospheres. Over the past decade, advancements in technology have significantly improved the safety features and reliability of breathing apparatus, making it imperative that we upgrade to the latest models to ensure our team is equipped with the best possible protection.

The estimated cost for replacing the breathing apparatus is $800,000. This investment is not only a matter of compliance with NFPA regulations but also a proactive measure to prevent potential failures of outdated equipment. The new apparatus will include enhanced features such as improved air supply duration, lighter weight, and better ergonomic design, which will reduce fatigue and increase operational efficiency. By investing in this upgrade, we are prioritizing the well-being of our firefighters and the safety of our community.

In addition to the immediate safety benefits, the new breathing apparatus will also contribute to long-term cost savings. Modern equipment is designed to be more durable and require less maintenance, reducing the frequency and cost of repairs. Furthermore, having reliable and up-to-date gear can potentially lower insurance premiums and liability risks associated with equipment failure. This strategic investment will ultimately result in financial savings for the municipality over time, making it a fiscally responsible decision.

The safety of our firefighters directly impacts their ability to protect our community effectively. By approving the funding for the replacement breathing apparatus, we are ensuring that our fire department remains fully operational and prepared to respond to emergencies. This investment is a testament to our commitment to public safety and the well-being of our dedicated first responders.

PROJECT NAME: **Training Centre**

FUNDING SOURCE(S):

$	834,500 Financing
$	265,500 Development Charges
$	**1,100,000 Total Funding**

Cornwall Fire Services is proposing a 2-Stack System training centre consisting of a state-of-the-art, two-story training structure designed to enhance the live-fire training capabilities of the Cornwall Fire Service. Engineered for durability, the System is expected to last approximately twenty-five years with minimal maintenance.

Constructed from three (3) 8'x40' and four (4) 8'x20' ISO steel shipping containers, the System features a fully insulated and enclosed 20' burn room. The overall dimensions are 8' in width, 40' in length, and 17' in height, providing up to 1,040 sq. ft. of customizable interior and exterior training space.

The System supports repeated live-fire training using Class 'A' fuel and LPG (Liquid Petroleum Gas). The use of Class 'A' fuel allows for adjustable fire behavior by varying fuel loading and ventilation. Additional features include a window breach or burglar bar prop, wall breach or garage panel cutting prop, forcible entry and steel cutting props, horizontal and pitched ventilation, a rappelling tower, exterior stairs, an active rooftop with interior stairs and crawl tubes, as well as exterior and interior lighting and an SCBA confined space maze for training.

Following the closure of Ontario's sole fire training facility in January 2021, as announced by the Ontario Fire Marshal, fire services have been compelled to seek accreditation as regional training centers. The strategic location of the City of Cornwall positions this proposed facility as the premier training hub for Eastern Ontario. It will not only serve the Cornwall Fire Service but will also be available to other area fire services on a cost-recovery basis.

Cost Recovery Business Plan: As a registered training center for the eastern part of the Province through the Office of the Fire Marshal, the Cornwall Fire Services training centre will operate on a cost-recovery basis. While revenue generation is expected to be slow initially due to construction in 2025, it is projected that the facility will produce an annual revenue of $110,000 once established. This revenue will contribute to the capital debt repayment over a period of ten years, with the debt expected to be fully repaid by 2036.

In-House Training Facility: In addition to serving as a regional training center, this facility will significantly enhance the training of Cornwall Fire Service staff. It will provide a unique service level for municipal fire services, allowing for comprehensive in-house training that is tailored to the specific needs and scenarios faced by the Cornwall Fire Service.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
FIRE SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fleet Renewal										
Aerial 1 Ladder Truck										
Pick-Up Truck										
Command Vehicle (Multi Departmental Use)		750								
Pump 5				2,400						
Aerial 2								3,000		
Pump 6								2,400		
Rescue 7								2,400		
Facilities										
Training Centre	1,100									
New Fire Headquarters Furnishings	400									
Equipment										
Firefighter Breathing Apparatus	800									
Total Capital (in 000s of dollars)	**2,300**	**750**	**0**	**2,400**	**0**	**0**	**0**	**7,800**	**0**	**0**

Cornwall Police Service

2025 Budget Submission

The Cornwall Police Service (CPS) is a municipal police service as provided for under the Community Safety and Policing Act (CSPA) of Ontario. In partnership with diverse communities, the CPS is committed to the pursuit of excellence and keeping our city safe. The 2025 budget provides funding for service levels, administration and infrastructure necessary to provide adequate and effective policing as required under the CSPA for the City of Cornwall.

Description

In accordance with S. 11 of the CSPA, The CPS provides the required services including: crime prevention, law enforcement, maintaining public peace, emergency response, assistance to victims of crime and any other prescribed policing functions. S. 2 (1) of O.Reg 392/23 provides greater clarity in defining the standard of adequate and effective policing:

A policing function shall be provided to an extent and in a manner that is reasonable, having regard to the following factors:

1. The policing needs of the community.
2. The geographic and socio-demographic characteristics of the police service's area of policing responsibility.
3. The extent to and manner in which the policing function is effectively provided in similar communities in Ontario.
4. The extent to which past provision of the policing function by the police service has been effective in addressing the policing needs of the community.
5. Best practices respecting the policing function

Advancing CPS' Strategic Plan/Priorities

CPS' strategic plan outlines priorities in order to achieve our mission of a safer Cornwall:

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 and 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 109 sworn police officers, 14 Special Constables, 41 Civilian members and 16 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 increase in this area for 2025 is 6.92%. This year's budget includes the addition of three police officers who will replace those who are off work due to long term illness. These salaries are offset by WSIB recoveries in the revenue line. CPS has added four Community Safety Officers (CSOs) who are Special Constables. These CSO's will assist with increasing visibility in the community and responding to level 4 and 5 priority calls. This will better support the front lines and provide enhanced service to the public. CPS has added one full-time and one part-time Digital Evidence Management Technicians to manage the increase in disclosure requirements of all digital evidence including body worn camera footage. All other increases represent incremental and contractual obligations.

Purchase of Goods

Purchase of goods has increased by 6.40%. This is attributed to the newly implemented CSPA requirements for enhanced safety equipment. The increase is also attributed to inflation and certain required Information Technology upgrades. CPS is also investing in a Biometrics wellness monitoring system for persons in custody.

Services and Rents

Overall, Services and Rents have increased by 8.80%. The net change is related an increase in training requirements as per the new CSPA. Inflation has also had an impact on the overall training, travel and accommodation requirements. Additional increases relate to additional facility space as well as the mechanic costs.

Capital

Capital expenditures relate to enhancements in the legislated safety equipment for various positions. There in an inflationary increase in the ongoing process of ever greening our fleet. A security camera needs replacement due to it being at end of life.

Revenue

There is an increase to revenues in 2025 of 26.14% resulting from additional grant funding increase of $333,115. Fee revenue also contains an increase of $459,000 resulting from WSIB recoveries and recoveries from other police service secondments.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$21,586,018	$14,608,252	$22,690,902	$24,261,655	$1,570,753	6.92%
Purchase of Goods	$1,174,486	$831,880	$1,261,192	$1,341,890	$80,698	6.40%
Services and Rents	$1,679,964	$829,994	$1,573,408	$1,711,842	$138,434	8.80%
Financing LTD Principal & Interest	$241,203	$232	$0	$0	$0	0.00%
Financial and Transfers	$1,042	$570	$1,300	$1,300	$0	0.00%
Contribution to Reserves	$220,000	$268,333	$460,000	$460,000	$0	0.00%
Subtotal	**$24,902,713**	**$16,539,261**	**$25,986,802**	**$27,776,687**	**$1,789,885**	**6.89%**
REVENUE						
Provincial and Federal Grants	$1,709,330	$2,553,659	$1,516,588	$1,849,703	$333,115	21.96%
Other Municipalities	$209,920	$107,060	$214,120	$218,400	$4,280	2.00%
Fees, Service Charges, & Misc Revenue	$1,422,155	$818,586	$1,315,464	$1,774,464	$459,000	34.89%
Internal Revenue	($525)	($325)	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$3,340,880**	**$3,478,980**	**$3,046,172**	**$3,842,567**	**$796,395**	**26.14%**
NET OPERATING COST (TAXATION)	**$21,561,833**	**$13,060,281**	**$22,940,630**	**$23,934,120**	**$993,490**	**4.33%**
CAPITAL						
Gross Capital	$83,787	$37,200	$393,700	$409,962	$16,262	4.13%
Capital Funding	$0	$0	($356,500)	($221,000)	$135,500	(38.01%)
NET CAPITAL COST (TAXATION)	**$83,787**	**$37,200**	**$37,200**	**$188,962**	**$151,762**	**407.96%**
TOTAL OPERATING AND CAPITAL	**$21,645,620**	**$13,097,481**	**$22,977,830**	**$24,123,082**	**$1,145,252**	**4.98%**

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2025 BUDGET SUBMISSION

INFRASTRUCTURE AND MUNICIPAL WORKS

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

Cornwall
ONTARIO CANADA

Municipal Works

2025 Budget Submission

The Municipal Works (MW) Division encompasses four sub-sections: MW Administration, MW Garage, Parks & Landscaping, and Health & Safety and Equipment Training. The Water Distribution and Wastewater Collection division 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.

Advancing Council's Strategic Plan/Priorities
The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming and healthy community.

Municipal Works plays a key role in advancing these goals by ensuring staffing levels are appropriate to meet the growing needs of the city and equip staff with technology enhancing the efficiency and effectiveness of municipal services.

Garage, Parks & Landscaping, Health & Safety and Training initiatives play a crucial role in advancing the priorities of the Strategic Plan by enhancing the efficiency and effectiveness of municipal services. Develop appropriate plans and strategies to address the impacts of climate change with the continuous investment in transitioning the fleet to electric vehicles, protection of trees and increase the tree canopy. Motivate, enable and train our staff to effectively and efficiently perform their work while providing opportunities for career development.

In addition to these responsibilities, Municipal Works also provides critical financial information that supports informed decision-making. This includes detailed reports on year-over-year changes in the budget, which help identify trends and areas for improvement. By analyzing these changes, the City can make strategic adjustments to its financial planning, ensuring that resources are allocated in a way that aligns with Council's priorities and supports the overall vision for a sustainable and thriving community.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Financial Services department.

Salaries and Benefits
Salaries and Benefits has increased by 2.78% from 2024 due to incremental and contractual obligations, and a realignment of staff within Municipal Works Road, Parks & Landscaping, Water Distribution and Wastewater Collection Departments for winter control.

Purchase of Goods
Purchases of Goods has increased by 3.83%. The increase is attributed to parts & accessories for the Garage and landscaping material (interlocking brick) for the Parks & Landscaping Department.

Services and Rents
Services and Rents has increased 4.91%. This is attributed to an increase in City Equipment Rental rates to the departments. The increase to Parks & Landscaping, grass cutting services is to reflect the 3-year average.

Contribution to Reserves

The contribution to Reserves is for the benefit of the Equipment & Vehicle Reserve due to the increase for the MW Fleet Renewal Program.

Revenue

The increase in internal revenue of $199,091 is a result of an increase for new equipment and city equipment rental charges. Departments are charged for the use of vehicles and equipment on an ongoing basis. These charges are based on the requirements of the department, 3-year averages, and trends. There has been a increase in contribution from reserves, to off-set the LTD charges for the Municipal Works yard redevelopment for this budget to support the corporate approach for cost savings to the municipal tax base.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,773,698	$2,205,546	$3,211,704	$3,300,914	$89,210	2.78%
Purchase of Goods	$1,124,394	$639,143	$1,181,364	$1,226,649	$45,285	3.83%
Services and Rents	$2,042,441	$867,790	$1,818,496	$1,907,712	$89,216	4.91%
Financing LTD Principal & Interest	$1,731,843	$1,058,667	$1,817,242	$2,237,831	$420,589	23.14%
Financial and Transfers	$48,068	$50,165	$2,520	$3,310	$790	31.35%
Contribution to Reserves	$504,233	$337,820	$500,000	$500,000	$0	0.00%
Subtotal	**$8,224,677**	**$5,159,131**	**$8,531,326**	**$9,176,416**	**$645,090**	**7.56%**
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	$140,883	$39,289	$34,080	$34,080	$0	0.00%
Internal Revenue	$2,914,298	$1,583,854	$3,057,278	$3,256,369	$199,091	6.51%
Contribution from Reserves	$30,000	$45,567	$100,247	$1,316,056	$1,215,809	1212.81%
Subtotal	**$3,085,181**	**$1,668,710**	**$3,191,605**	**$4,606,505**	**$1,414,900**	**44.33%**
NET OPERATING COST (TAXATION)	**$5,139,496**	**$3,490,421**	**$5,339,721**	**$4,569,911**	**($769,810)**	**(14.42%)**
CAPITAL						
Gross Capital	$350,370	$300,000	$1,413,000	$1,959,000	$546,000	38.64%
Capital Funding	$0	$0	($1,113,000)	($1,559,000)	($446,000)	40.07%
NET CAPITAL COST (TAXATION)	**$350,370**	**$300,000**	**$300,000**	**$400,000**	**$100,000**	**33.33%**
TOTAL OPERATING AND CAPITAL	**$5,489,866**	**$3,790,421**	**$5,639,721**	**$4,969,911**	**($669,810)**	**(11.88%)**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Administration	$1,476,350	$921,160	$1,869,205	$1,308,682	($560,523)	(29.99%)
Parks and Landscaping	$4,063,258	$2,574,824	$3,929,550	$4,005,264	$75,714	1.93%
Garage	($49,742)	$294,437	($159,034)	($344,035)	($185,001)	116.33%
TOTAL OPERATING AND CAPITAL	**$5,489,866**	**$3,790,421**	**$5,639,721**	**$4,969,911**	**($669,810)**	**(11.88%)**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
MUNICIPAL WORKS								
Municipal Works Fleet Renewal Program	1,013.00	1,559.00					1,559.00	
Tree Canopy Management Program	300.00	400.00						400.00
Compact Wheel Loader	100.00							
Total	1,413.00	1,959.00	0.00	0.00	0.00	0.00	1,559.00	400.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	1,413.00					1,113.00	300.00
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	

PROJECT NAME: **Municipal Works Fleet Renewal Program**

FUNDING SOURCE(S): $1,559,000 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 2025:

- $398,000 is budgeted for a tandem truck with attachments for use by the Roads Department. The unit will replace a 2013 unit that has reached the end of its life cycle. The unit will remain in service to supply the Roads Department with snow removal equipment.
- $398,000 is budgeted for a tandem truck with attachments for use by the Roads Department. The unit will replace a 2013 unit that has reached the end of its life cycle. The unit will remain in service to supply the Roads Department with snow removal equipment.

- $148,000 is budgeted for a high roof window accessibility van with accessories for use by Glen Stor Dun Lodge. The unit will replace a 2014 unit that has reached the end of its life cycle and is no longer cost efficient to operate and will be sold.

- $85,000 is budgeted for an electric pick-up truck with accessories for use by the Environmental Department. The unit will replace a 2016 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $75,000 is budgeted for an electric pick-up truck for use by the Roads Department. The unit will replace a 2020 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $70,000 is budgeted for a hybrid pick-up truck for use by the Municipal Works Duty Sub-Foreperson. The unit will replace a 2020 unit and will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $55,000 is budgeted for a diesel powered UTV with cab and accessories for use by the Environmental Department. The unit will replace a repurposed 2011 unit that has reached the end of its life cycle and is no longer cost efficient to operate and will be sold.

- $55,000 is budgeted for an electric vehicle for use by the Engineering Department. The unit will replace a 2014 unit that will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $55,000 is budgeted for an electric vehicle for use by the Engineering Department. The unit will replace a 2014 unit that will be relocated to another department with less critical demand in service, extending the life cycle of this unit.

- $55,000 is budgeted for an electric vehicle for use by the By-Law Department. The unit will replace a repurposed 2007 unit that has reached the end of its life cycle and is no longer cost efficient to operate and will be sold.

- $55,000 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 operate and will be sold.

- $55,000 is budgeted for an electric vehicle for use by the Municipal Works Department. The unit will replace a repurposed 2016 unit that has reached the end of its life cycle and is no longer cost efficient to operate and will be sold

- $55,000 is budgeted for an electric vehicle for use by the ITT Department. The unit will replace a 2014 unit that has reached the end of its life cycle and is no longer cost efficient to operate and will be sold.

PROJECT NAME: **Tree Canopy Management Program**

FUNDING SOURCE(S): $400,000 Tax Base

The goal of the Tree Canopy Management Program is to ensure the City of Cornwall has the necessary resources to ensure the maintenance of our existing tree canopy and to encourage the expansion of the canopy throughout the entire City. It has 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.

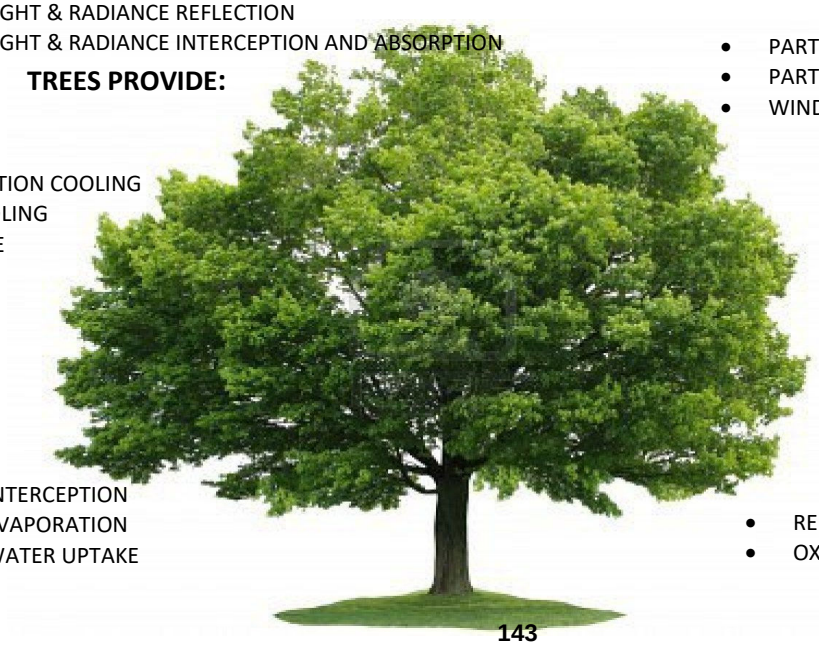
The addition of more trees to the City's canopy will directly and naturally remove carbon pollution from the air and sequester it into the ground. In effect, trees create measurable reductions in greenhouse gasses which will assist the city in aligning with Pillar 5 of its Strategic Plan, Being leaders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

In 2024, the City will have planted over 1,600 new trees to compliment our existing tree canopy.

TREES PROVIDE:

- LIGHT & RADIANCE REFLECTION
- LIGHT & RADIANCE INTERCEPTION AND ABSORPTION
- TRANSPIRATION COOLING
- SHADE COOLING
- CO_2 UPTAKE
- RAINFALL INTERCEPTION
- RAINFALL EVAPORATION
- RAINFALL WATER UPTAKE
- PARTICLE DEPOSITION
- PARTICULATE POLLUTION DEPOSTITION
- WIND REDUCTION
- REDUCED RAINFALL WATER RUNOFF
- OXYGEN GENERATION



2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
MUNICIPAL WORKS

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
FLEET RENEWAL PROGRAM:		1,453	1,456	1,458	1,528	1,598	1,418	1,505	1,406	1,767
#0155 - Tandem Plow Truck with Plow Attachments	398									
#0156 - Tandem Plow Truck with Plow Attachments	398									
#0060 - High Roof Window Accessibility van with Accessories	148									
#0033 - Electric Pickup Truck with Attachments	85									
#0036 - Electric Pickup Truck	75									
#0041 - Hybrid Pickup Truck	70									
#0028 - Diesel UTV with Cab and Accessories	55									
#0001 - Electric Vehicle	55									
#0011 - Electric Vehicle	55									
#0014 - Electric Vehicle	55									
#0025 - Electric Vehicle	55									
#0070 - Electric Vehicle	55									
#0076 - Electric Vehicle	55									
MUNICIPAL WORKS:										
Municipal Works Yard Redevelopment		650	4,500	1,100	710	1,150				
PARKS AND LANDSCAPING:										
Tree Canopy Management Program	400	400	400	400	400	400	400	400	400	400
Total Capital (in 000s of dollars)	**1,959**	**2,503**	**6,356**	**2,958**	**2,638**	**3,148**	**1,818**	**1,905**	**1,806**	**2,167**

Roads Division

2025 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; guard rail maintenance.

Major winter control activities include: street snow ploughing/salt application, 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 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.

Advancing Council’s Strategic Plan/Priorities
The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming and healthy community.

The Roads Division plays a key role in advancing these goals by ensuring staffing levels are appropriate to meet the growing needs of the city and equip staff with technology enhancing the efficiency and effectiveness of municipal services.

In addition to these responsibilities, the Roads Division also provide critical infrastructure information that supports informed decision-making. This includes detailed reports on year-over-year changes in the budget, which help identify trends and areas for improvement. By analyzing these changes, the City can make strategic adjustments to its financial planning, ensuring that resources are allocated in a way that aligns with Council's priorities and supports the overall vision for a sustainable and thriving community.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Financial Services department.

Salaries and Benefits
Salaries and Benefits has increased 17.57% from 2024 due to incremental and contractual obligations, and a realignment of staff within Municipal Works Road, Parks and Landscaping, Water Distribution & Wastewater Collection Departments for winter control. Snow clearing operations for our primary routes are now performed with city resources.

Purchase of Goods
Services & Rents has increased by 12.42%. The increase is attributed to the cost of salt for winter operations and the cost of asphalt for summer operations.

Services and Rents
Services and Rents has decreased by 5.76%. This is attributed to a decrease in contracted services for snow clearing operations for our primary routes being performed by city resources.

Revenue
The recovery from the parking program for parking lot maintenance has been increased by $7,586.

For 2025, no contribution from Reserves has been budgeted.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$1,528,538	$1,410,011	$1,462,351	$1,719,277	$256,926	17.57%
Purchase of Goods	$884,472	$793,651	$1,070,950	$1,203,950	$133,000	12.42%
Services and Rents	$1,904,650	$989,879	$1,896,821	$1,787,483	($109,338)	(5.76%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$65,855	$3,252	$6,710	$7,870	$1,160	17.29%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$4,383,515**	**$3,196,793**	**$4,436,832**	**$4,718,580**	**$281,748**	**6.35%**
REVENUE						
Provincial and Federal Grants	($1,131)	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$78,629	$43,006	$73,422	$81,008	$7,586	10.33%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$150,000	$0	$150,000	$0	($150,000)	(100.00%)
Subtotal	**$227,498**	**$43,006**	**$223,422**	**$81,008**	**($142,414)**	**(63.74%)**
NET OPERATING COST (TAXATION)	**$4,156,017**	**$3,153,787**	**$4,213,410**	**$4,637,572**	**$424,162**	**10.07%**
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	**$4,156,017**	**$3,153,787**	**$4,213,410**	**$4,637,572**	**$424,162**	**10.07%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Summer Control	$1,729,720	$1,128,113	$1,725,332	$1,889,423	$164,091	9.51%
Winter Control	$2,426,297	$2,025,674	$2,488,078	$2,748,149	$260,071	10.45%
TOTAL OPERATING AND CAPITAL	**$4,156,017**	**$3,153,787**	**$4,213,410**	**$4,637,572**	**$424,162**	**10.07%**

Transit Services

2025 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 fifteen (15) Conventional and ten (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 2025
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

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Advancing Council’s Strategic Plan/Priorities

The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming and healthy community.

Cornwall Transit plays a key role in advancing these goals through the implementation of the Transit Masterplan. The Transit Masterplan will enable the opportunity to review the possibility of 15-minute accessibility for all riders, Sunday bus service, and the implementation of regional bus service. Additionally, this plan will allow Cornwall Transit to review the possibility of transitioning to a zero-emissions fleet and identifying charging infrastructure required to support the transition, in the coming years. This transition coincides with the City’s goal of reducing our carbon footprint by 2050.

Lastly, by leveraging technology, the City can create a more attractive environment for businesses and residents alike. For instance, the implementation of On-Demand Transit Service will help the City and its residents travel more efficiently, fostering a sense of ease and allowing for larger coverage times and areas.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Transit Services department.

Salaries and Benefits
Salaries and Benefits represents incremental and contractual increases ($263,267 or 5.47%) and a net increase of one Maintenance Person to the complement. A permanent Maintenance Person position has been included in the 2025 budget to replace part-time hours.

Purchase of Goods
Purchase of Goods has increased by $21,825 or 1.93%. All good have been impacted by inflation, in addition, forecasting costs for utilities of the new transit building have been included in the 2025 Budget.

Buses operate on diesel fuel which has been allocated at $1.35 per litre for 2025 ($1.35 per litre in 2024). Through utilizing three (3) Hybrid buses, the City has realized a 20% savings in fuel consumption per bus.

Services and Rents
Services and Rents has increased by $9,776 or 2.02%. We are budgeting accordingly to cover printing and outlet reimbursement cost, coinciding with ridership numbers. Additionally, in the 2025 Budget, the annual contract for snow removal has decreased by $4,000.

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%).

2025 will see a decrease in debt charges for Transit due to the maturing of one of its loans.

Contribution to Reserves
Contribution to Reserves has increased by $20,000 or 8.00%. The increase to Contribution to Reserves is to fund Capital projects from Reserves instead of other sources of revenue (taxes, financing).

Revenue
Conventional ridership has increased in 2024 to approximately 940,000 riders. Specialized transit service has remained consistent with approximately 25,000 riders. A modest fare increase of $1 for monthly passes and 10-ride cards is budgeted for March 1, 2025. The Provincial government's gas tax will provide the City with approximately the same amount of funding as in 2024.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$4,769,194	$3,273,715	$4,809,915	$5,073,182	$263,267	5.47%
Purchase of Goods	$1,246,336	$662,145	$1,129,075	$1,150,900	$21,825	1.93%
Services and Rents	$548,997	$310,556	$484,861	$494,637	$9,776	2.02%
Financing LTD Principal & Interest	$787,757	$489,915	$805,818	$643,782	($162,036)	(20.11%)
Financial and Transfers	$141,578	$52,805	$183,058	$194,365	$11,307	6.18%
Contribution to Reserves	$228,775	$145,833	$250,000	$270,000	$20,000	8.00%
Subtotal	**$7,722,637**	**$4,934,969**	**$7,662,727**	**$7,826,866**	**$164,139**	**2.14%**
REVENUE						
Provincial and Federal Grants	$706,794	$376,448	$752,679	$724,450	($28,229)	(3.75%)
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$2,127,634	$1,136,179	$2,089,247	$2,117,238	$27,991	1.34%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$12,500	$39,664	$39,664	$0	($39,664)	(100.00%)
Subtotal	**$2,846,928**	**$1,552,291**	**$2,881,590**	**$2,841,688**	**($39,902)**	**(1.38%)**
NET OPERATING COST (TAXATION)	**$4,875,709**	**$3,382,678**	**$4,781,137**	**$4,985,178**	**$204,041**	**4.27%**
CAPITAL						
Gross Capital	$38,409	$150,000	$471,080	$240,040	($231,040)	(49.04%)
Capital Funding	$0	$0	($321,080)	($240,040)	$81,040	(25.24%)
NET CAPITAL COST (TAXATION)	**$38,409**	**$150,000**	**$150,000**	**$0**	**($150,000)**	**(100.00%)**
TOTAL OPERATING AND CAPITAL	**$4,914,118**	**$3,532,678**	**$4,931,137**	**$4,985,178**	**$54,041**	**1.10%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Operations Division	$2,103,573	$1,699,803	$2,200,962	$2,383,586	$182,624	8.30%
Maintenance Division	$2,810,545	$1,832,875	$2,730,175	$2,601,592	($128,583)	(4.71%)
TOTAL OPERATING AND CAPITAL	**$4,914,118**	**$3,532,678**	**$4,931,137**	**$4,985,178**	**$54,041**	**1.10%**

Cornwall TRANSIT ...WAY TO GO!

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		TAX BASE
			GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
TRANSIT SERVICES							
Bus Stop Improvements	321.08	240.04	189.50			50.54	
Transit Master Plan	150.00						
Total	471.08	240.04	189.50	0.00	0.00	50.54	-

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES		TAX BASE
		GRANTS	FINANCING	PROV. GAS TAX	SPECIFIC RESERVE	
2024 Council Approved Capital	471.08	176.70	-	-	144.38	150.00
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	

PROJECT NAME: **Bus Stop Improvements**

FUNDING SOURCE(S):
$ 189,500 ICIP Funding – Phase 2 & 3
$ 50,540 Vehicle Equipment Reserve
$ 240,040 Total Funding

This is year 6 of a 6-year plan to purchase and install ten (10) bus shelters with solar lights (#1 below) and fourteen (14) concrete pads (#2 below). The intention of the plan is to make / improve bus stop accessibility for persons with disabilities. Presently, 80% 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.

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.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
TRANSIT SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Bus Stop Improvements	240									
Universal Washroom		150								
Sewer System				100						
Transit Building Heating/ Cooling System			50							
Conventional Buses					2,600		1,300	1,600	1,600	1,600
Specialized Buses			600	600				600	600	300
Bus Wash						150				
Hoist Replacement				300						
Electric Service and Panels		600								
Total Capital (in 000s of dollars)	240	750	650	1,000	2,600	150	1,300	2,200	2,200	1,900

Infrastructure Planning

2025 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 (275km), sewers (sanitary, combined and storm, 426km), roadways (276km), sidewalks (206km), recreational paths (44km), structures (25 bridges/large culverts, 7 pole footings, 10 retaining walls), streetlights

(5,447), street signs (10,537) and traffic signals (70), which together have a replacement value of approximately $2 billion.

Key Goals

1. Maintain and advance Asset Management inventory and strategy.
2. Continue to seek partnership/funding opportunities with upper levels of government.
3. Adopt and implement Road Safety Masterplan.
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.

Advancing Council’s Strategic Plan/Priorities

The Infrastructure & Municipal Works Department budget submission plays a crucial role in advancing the City of Cornwall's Strategic Plan. The strategic plan emphasizes the importance of providing effective services and infrastructure to create a welcoming and healthy community. By allocating resources to key areas such as roads, structures, active transportation projects, the budget ensures that the city's infrastructure is well-maintained and capable of supporting the needs of its residents. This includes activities like asset management, detailed design of new or replacement infrastructure, and construction supervision.

Firstly, the budget supports the Housing for All pillar by ensuring that the necessary infrastructure is in place to accommodate new housing developments. This includes the construction and maintenance of roads, watermains, and sewer systems, which are essential for creating livable and sustainable communities. By investing in these critical infrastructure projects, the department helps to facilitate the development of affordable housing and improve the overall quality of life for residents.

In terms of Community Connections, the budget allocation enhances the city's public spaces and transportation networks, fostering a more connected and inclusive community. This includes the implementation of GIS mapping and interactive public websites, which improve accessibility and transparency for residents. Additionally, the budget supports initiatives that promote active transportation, such as the development of bike lanes and pedestrian pathways, thereby encouraging healthier and more sustainable modes of travel.

The Achieve Net-Zero by 2050 pillar is addressed through investments in green infrastructure and sustainable practices. The infrastructure capital budget is crucial in advancing the goal of Achieve Net-Zero by 2050 by incorporating sustainable practices such as reusing recycled materials in specifications whenever possible. By prioritizing the use of recycled materials, the city can significantly reduce the carbon footprint associated with the production and transportation of new materials. This approach not only conserves natural resources but also minimizes waste, contributing to a circular economy. Additionally, the City's active transportation and complete streets initiatives play a vital role in advancing the goal of Achieve Net-Zero by 2050 by promoting sustainable and inclusive transportation options. By designing streets that accommodate all users, including pedestrians, cyclists, and public transit riders, the City can significantly reduce its reliance on single-occupancy vehicles, thereby lowering greenhouse has emissions. Complete streets encourage active transportation, such as walking and cycling, which not only reduces emissions but also promotes healthier lifestyles and more vibrant communities. Overall, complete streets are a key component in creating a more sustainable, resilient, and livable city. Moreover, the design of drainage systems now takes into account the projected impacts of climate change, such as increased rainfall intensity and frequency. This involves using advanced modeling techniques to predict future climate scenarios and incorporating these predictions into the design process. By doing so, the structures are better equipped to handle the anticipated changes in weather patterns, thereby enhancing their resilience and longevity. These efforts are crucial in maintaining the functionality of the city's infrastructure and protecting the well-being of its residents in the face of a changing climate. Furthermore, the department's efforts in maintaining and upgrading infrastructure contribute to reducing the city's carbon footprint and enhancing its resilience to climate change. By prioritizing these initiatives, the department ensures that Cornwall is well-prepared to meet future challenges and opportunities, positioning the city as a leader in sustainability and innovation.

Lastly, the Cornwall Future Ready pillar is advanced by the department's commitment to innovation and forward-thinking policies. The budget supports the development of smart city initiatives, such as the use of advanced technologies for infrastructure management and the integration of sustainable practices in all projects. Additionally, the process for planning future growth involves comprehensive infrastructure planning, which includes engineering services, capital planning, project design, and construction administration to ensure that the city's infrastructure can accommodate future demands.

Overall, the Infrastructure & Municipal Works Department budget submission is a critical component in realizing the City of Cornwall's strategic priorities and ensuring a prosperous and sustainable future for the community.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Financial Services department.

Salaries and Benefits
The increase to Salaries and Benefits represents incremental and contractual obligations as well as the budgeting of the Infrastructure & Municipal Works Coordinator position for a full year. Total increase is $138,163 or 5.80%.

Purchase of Goods
Purchase of Goods remains the same year over year with a 0% increase.

Services and Rents
Services and Rents has decreased by $3,537 or (0.42%).

Financing LTD Principal & Interest
Principal and interest charges have increased ($522,396 or 55.04%) in relation to capital projects that were funded through debt are now completed and loans for projects are being progressively paid back. (Marleau Avenue, Lemay Street, Brookdale Avenue CNR Overpass, Nick Kaneb Drive, LED Streetlighting Phase 2)

Financial and Transfers
Financial and Transfers has decreased $2,130 or (3.69%).

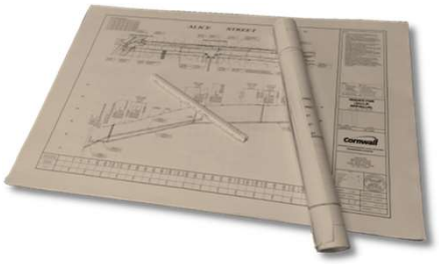
Revenue
Revenues are primarily derived from internal design and construction management fees charged to capital projects. There is an increase in revenue related to increasing design and construction management fees to be consistent with industry standards.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,082,652	$1,398,755	$2,380,254	$2,518,417	$138,163	5.80%
Purchase of Goods	$419,905	$237,965	$493,080	$493,080	$0	0.00%
Services and Rents	$649,963	$309,040	$848,129	$844,592	($3,537)	(0.42%)
Financing LTD Principal & Interest	$971,915	$566,950	$949,149	$1,471,545	$522,396	55.04%
Financial and Transfers	$67,069	$23,704	$57,700	$55,570	($2,130)	(3.69%)
Contribution to Reserves	$101,453	$0	$0	$0	$0	0.00%
Subtotal	**$4,292,957**	**$2,536,414**	**$4,728,312**	**$5,383,204**	**$654,892**	**13.85%**
REVENUE						
Provincial and Federal Grants	$113,298	$56,649	$113,298	$113,298	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,280,468	$858,487	$1,458,525	$1,499,745	$41,220	2.83%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$10,000	$0	$479,051	$479,051	100.00%
Subtotal	**$1,393,766**	**$925,136**	**$1,571,823**	**$2,092,094**	**$520,271**	**33.10%**
NET OPERATING COST (TAXATION)	**$2,899,191**	**$1,611,278**	**$3,156,489**	**$3,291,110**	**$134,621**	**4.26%**
CAPITAL						
Gross Capital	$0	$0	$9,955,000	$13,175,000	$3,220,000	32.35%
Capital Funding	$0	$0	($9,955,000)	($13,130,000)	($3,175,000)	31.89%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$45,000**	**$45,000**	**100.00%**
TOTAL OPERATING AND CAPITAL	**$2,899,191**	**$1,611,278**	**$3,156,489**	**$3,336,110**	**$179,621**	**5.69%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Administration	$971,977	$552,152	$879,226	$1,331,649	$452,423	51.46%
Design and Construction	($86,623)	($13,233)	($43,493)	($77,226)	($33,733)	(77.56%)
Subdivisions and Approvals	$21,795	($9,337)	($6,843)	($5,011)	$1,832	26.77%
Traffic Flow Maintenance	$1,992,042	$1,081,696	$2,327,599	$2,086,698	($240,901)	(10.35%)
TOTAL OPERATING AND CAPITAL	**$2,899,191**	**$1,611,278**	**$3,156,489**	**$3,336,110**	**$179,621**	**5.69%**



2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
INFRASTRUCTURE PLANNING								
Road Network								
Asphalt Resurfacing on Various City Streets	5,900.00	6,000.00	5,501.69			453.31		45.00
Marleau Avenue Reconstruction and Widening - Stage 2, Phase 3	2,000.00	5,000.00		1,033.70	3,966.30			
Intersections								
Centretown - Water St. & Montreal Rd Intersections	30.00	30.00				30.00		
Structures								
Lock 19 – Canal Bridge Repairs		700.00				700.00		
Small Diameter Culvert Rehabilitation	100.00	100.00				100.00		
Culvert Replacement - Fly Creek at Boundary Rd.	400.00							
Active Transportation								
Bicycle infrastructure - Various Locations	440.00	460.00				460.00		
Sidewalk	360.00	360.00			39.20	320.80		
Traffic And Lighting								
Traffic Signal Upgrades	400.00	400.00				400.00		
Pole Replacement Program	125.00	125.00					125.00	
Road Safety Master Plan	200.00							
Total	9,955.00	13,175.00	5,501.69	1,033.70	4,005.50	2,464.11	125.00	45.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	9,955.00	5,344.77	-	1,668.70	2,514.53	427.00	-
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

PROJECT NAME: **Asphalt Resurfacing on Various City Streets**

FUNDING SOURCE(S):

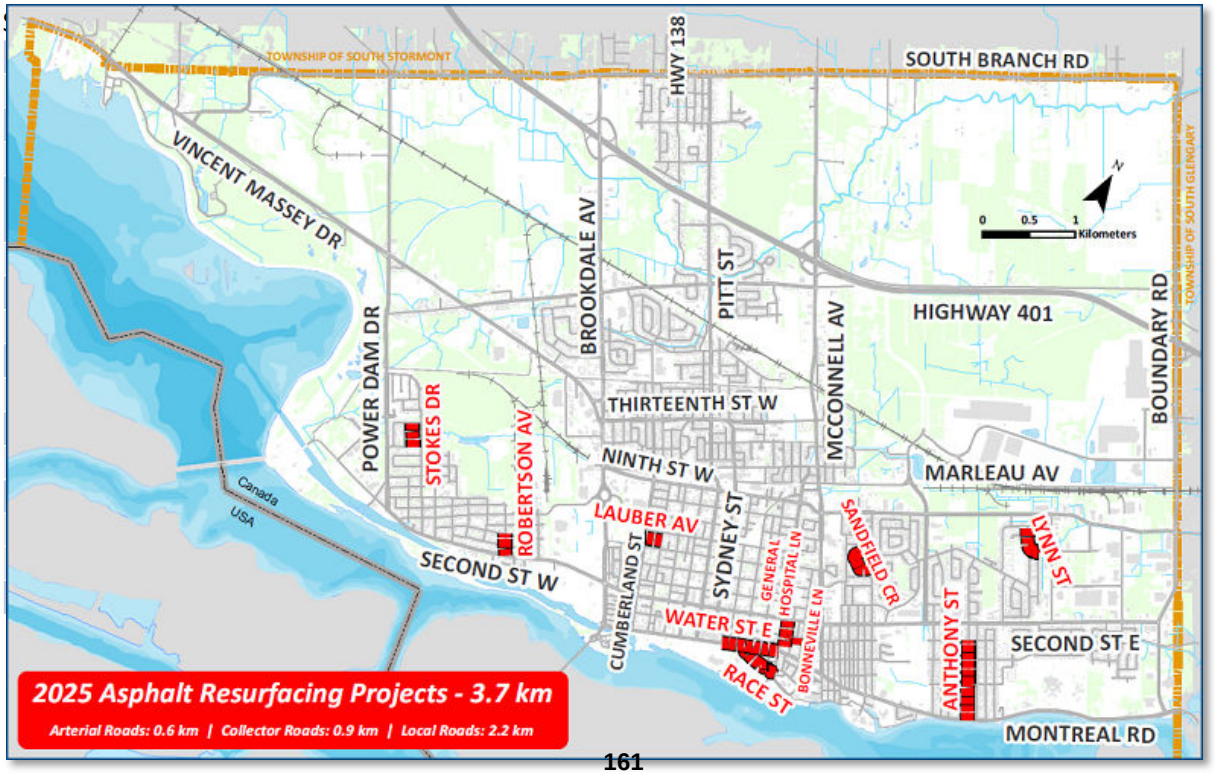
$ 5,051,688 OCIF Formula Component
$ 453,312 Canada Community Building Fund Reserve (CCBF)
$ 450,000 Connecting Links
$ 45,000 Tax Base
$ 6,000,000 Total Funding

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 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 3**

FUNDING SOURCE(S):
$ 1,033,700 Financing
$ 3,966,300 Development Charges
$ 5,000,000 Total Funding

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 from 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 $5 million included in the 2025 Budget will fund the construction phased of the project which is to proceed in 2025-2026.

PROJECT NAME: **Centretown - Water Street & Montreal Road Intersections**

FUNDING SOURCE(S): $ 30,000 Canada Community Building Fund Reserve (CCBF)

$ 180,000 budgeted in previous years

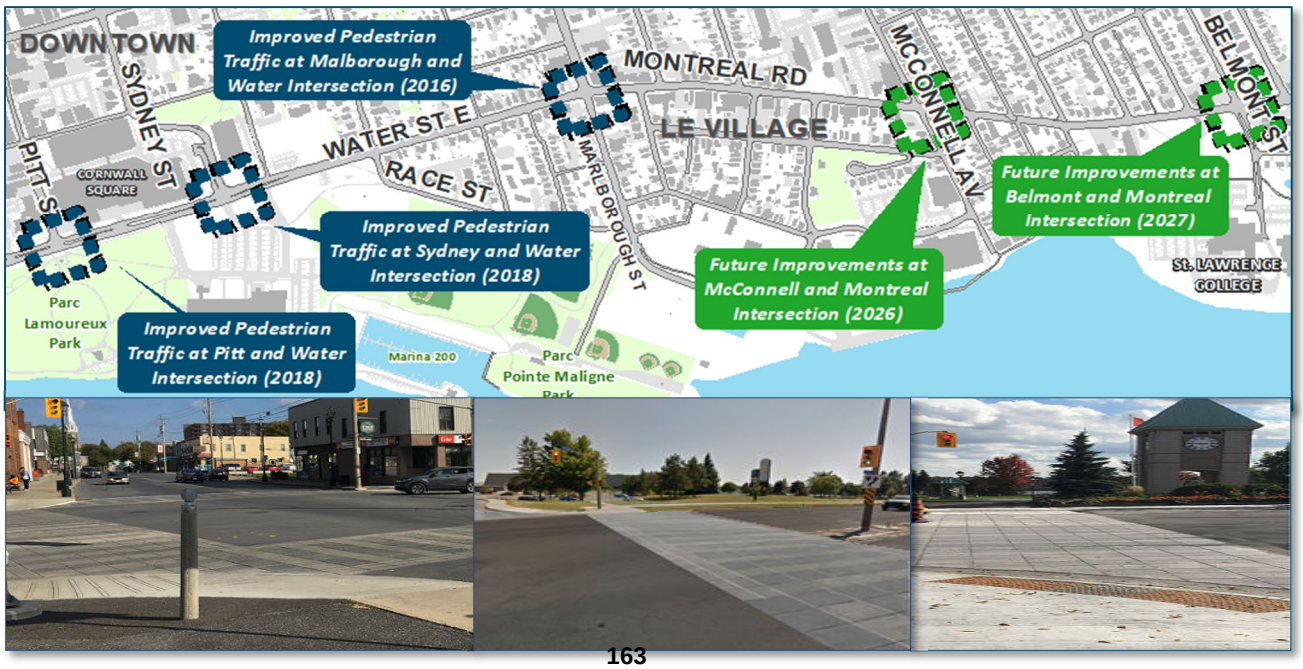
Heart of the City (HOTC) has initiated a Centretown Streetscape Revitalization Strategy and Implementation Plan, with assistance from EDA Collaboration Inc. together with Sierra Planning and Management. The objective of the plan is to provide aesthetic and functional links between Le Village and The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

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

Inclusion of this project in the 2025 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 2025, the City will continue to contribute to this account in order to fund future crosswalks along the Water St./Montreal Rd. corridor.

In 2026/2027, the City intends to complete asphalt resurfacing on Montreal Rd. which will include sidewalk replacement, lighting improvements, etc., in the Le Village District from Marlborough St. to St. Felix St. As part of the project, interlock crosswalks will be installed at both the McConnell Ave. and Belmont St. intersections. In 2026, the funds accumulated in this account will be used to fund the interlock crosswalk component of the project.



PROJECT NAME: **Lock 19 – Canal Bridge Repairs**

FUNDING SOURCE(S): $ 700,000 Canada Community Building Fund Reserve (CCBF)

Biannual structure inspections are undertaken to evaluate the condition of bridges, large culverts, and retaining walls. Lock 19, identified as structures B21, B22, and B23 in the 2022 Ontario Structure Inspection Manual (OSIM) report, requires rehabilitation to the various sections to bring the structure back to an acceptable condition to maintain public safety and operation.

The land is owned by Transport Canada, but the City has a lease that includes the recreational path and associated structures and is responsible for operating and maintaining the recreational path bridges which cross the canal.

The scope of the repairs includes, bridge curb concrete repairs, concrete repairs to bridge deck surface and soffit, concrete repair to girders, concrete repair to ballast wall and abutments and replace cracked stones in piers.

The enhanced condition assessment and detailed design are anticipated to take place in 2025, while the rehabilitation work is projected to take place in 2026. The project is estimated to cost $700K.

PROJECT NAME: **Small Diameter Culvert Rehabilitation**

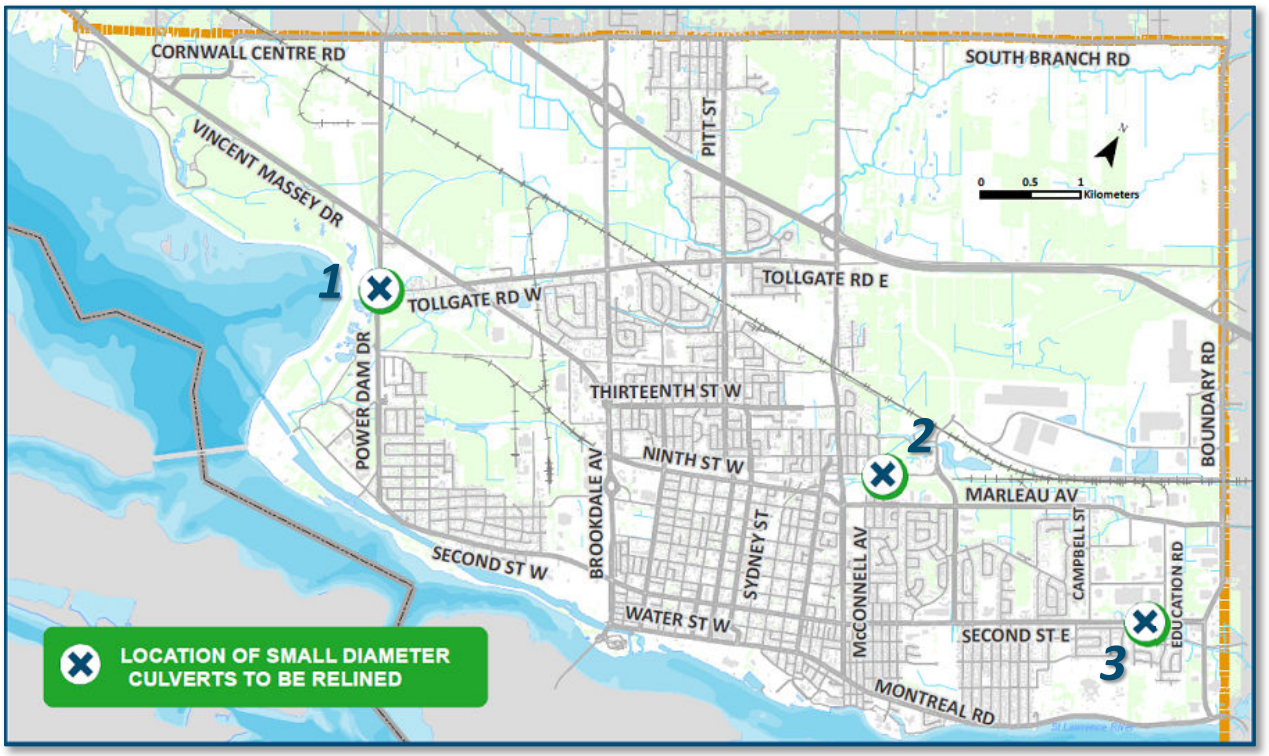
FUNDING SOURCE(S): $ 100,000 Canada Community Building Fund Reserve (CCBF)

The City has several locations in which small diameter Corrugated Steel Pipe (CSP) culverts, ranging from 400mm diameter to 1500mm diameter, requiring 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. Culvert #11924 - 450 Dia - 14.5m (Relining)
2. Culvert #5356 - 1500 Dia - 15.07m (Relining)
3. Culvert #10596 – 1470 Dia X 18m. (Relining)



PROJECT NAME: **Active Transportation – Bicycle Infrastructure**

FUNDING SOURCE(S): $ 460,000 Canada Community Building Fund Reserve (CCBF)

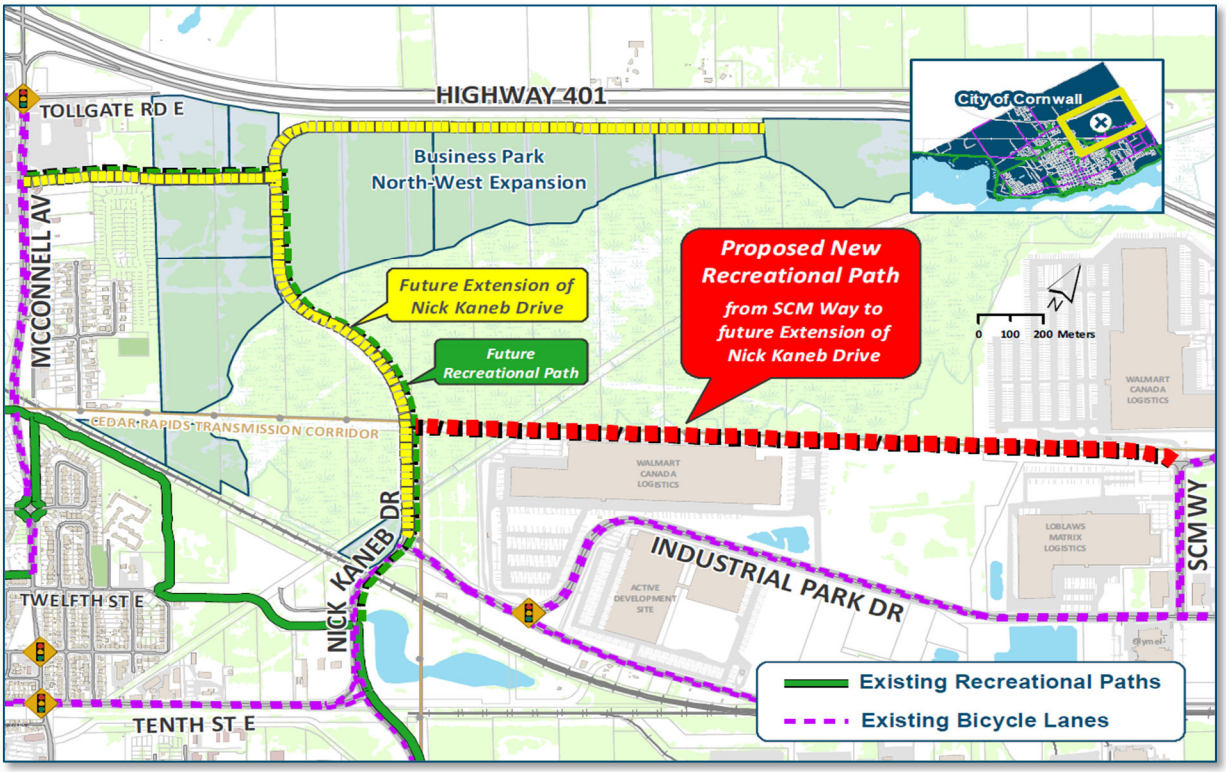
The Bicycle and Pedestrian Master Plan completed by IBI and the City in 2010 recommended an annual investment in Active Transportation projects, such as Bicycle and Pedestrian related infrastructure. Stakeholders such as Transitions Cornwall + and the active lifestyle groups have supported the implementation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

The next phase of the Business Park Expansion includes the extension of Nick Kaneb Drive to Great Wolf Drive and the construction of Great Wolf Drive easterly through the Business Park. As part of the next phase of the Business Park, the recreational path network will be extended along Nick Kaneb Drive and Great Wolf Drive to McConnell Avenue. This project includes the extension of the recreational path network from Nick Kaneb Drive along the Cedar Rapids corridor to the bicycle lanes on SCM Way.

The next phase of the Business Park Expansion will involve the extension of Nick Kaneb Drive to Great Wolf Drive and the construction of Great Wolf Drive easterly through the Business Park. Additionally, the recreational path network will be extended along both the Nick Kaneb Drive and Great Wolf Drive road corridors connecting to McConnell Avenue.

This project includes the expansion of the recreational path network from Nick Kaneb Drive, along the Cedar Rapids corridor, and connecting to the bicycle lanes on SCM Way. This project will be constructed as part of the Business Park Northwest Expansion project scheduled.

- **New Off-Road Recreational Path**



PROJECT NAME: **Active Transportation – Sidewalks**

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

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 following sidewalk construction project is proposed for 2025:

- **New Sidewalk** – Queen St from Shirley Avenue to Riverdale Avenue ($360K)

This project is an extension of the 2024 project that spanned from Dover Drive to Shirley Avenue, ultimately aiming to establish a connection to Second Street West.

PROJECT NAME: **Traffic Signal Upgrades**

FUNDING SOURCE(S): $ 400,000 Canada Community Building Fund Reserve (CCBF)

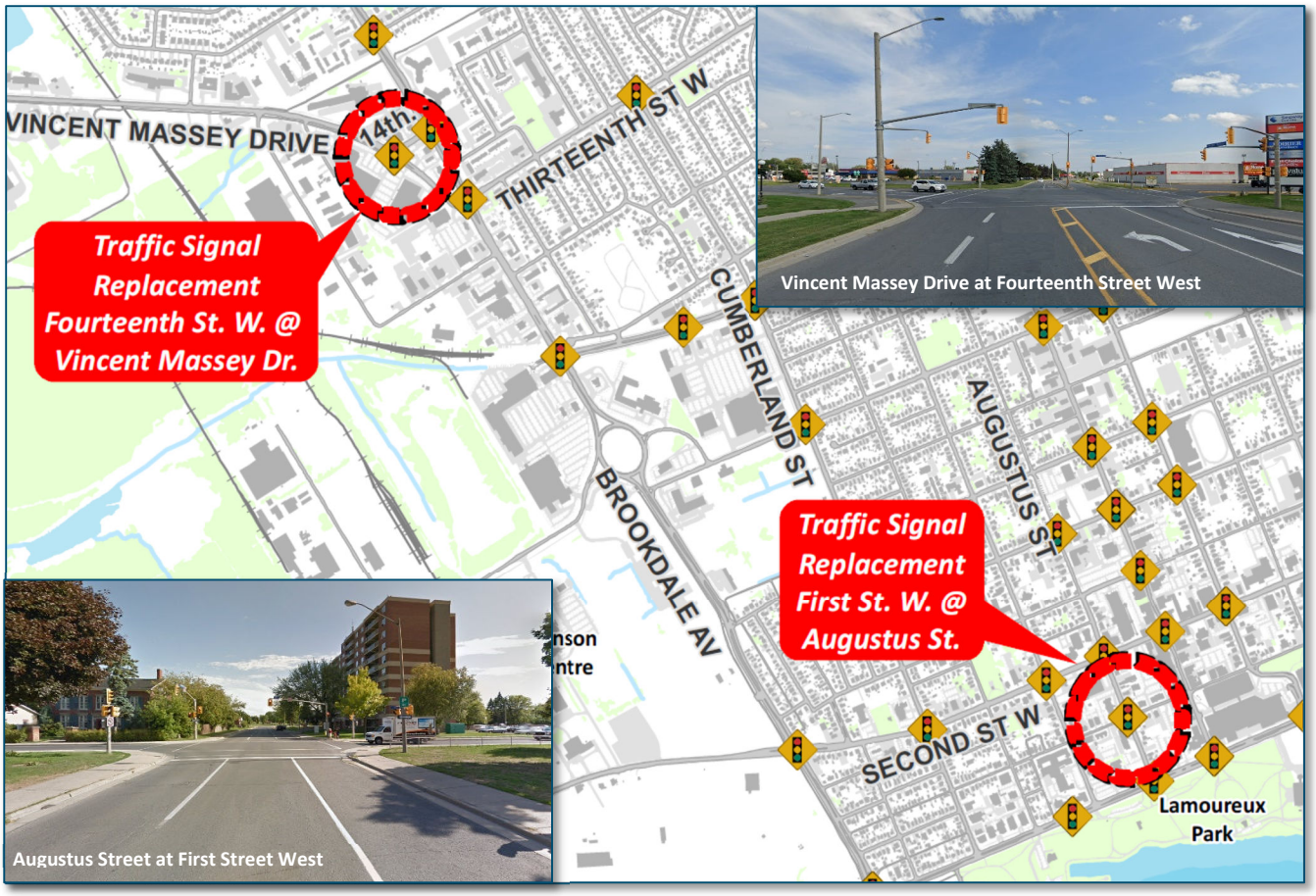
The City currently operates and maintains sixty-nine (69) existing traffic signal locations. The City is mandated to comply with Provincial minimum maintenance standard legislation for traffic signals. With proper maintenance, the average life expectancy of City traffic signals is typically 30 years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

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

The following Traffic Signal Upgrade projects are proposed for 2025:

- Vincent Massey Dr. & Fourteenth St. W. ($200K)
- Augustus St. & First St. W. ($200K)

The existing traffic signals at the intersection of Vincent Massey Dr & Fourteenth St were constructed in 1983 and have reached the end of their expected service life. Similarly, the existing traffic signals at the intersection of Augustus St & First St W were constructed in 1988 and are in need of replacement to meet present-day standards.



PROJECT NAME: **Pole Replacement Program**

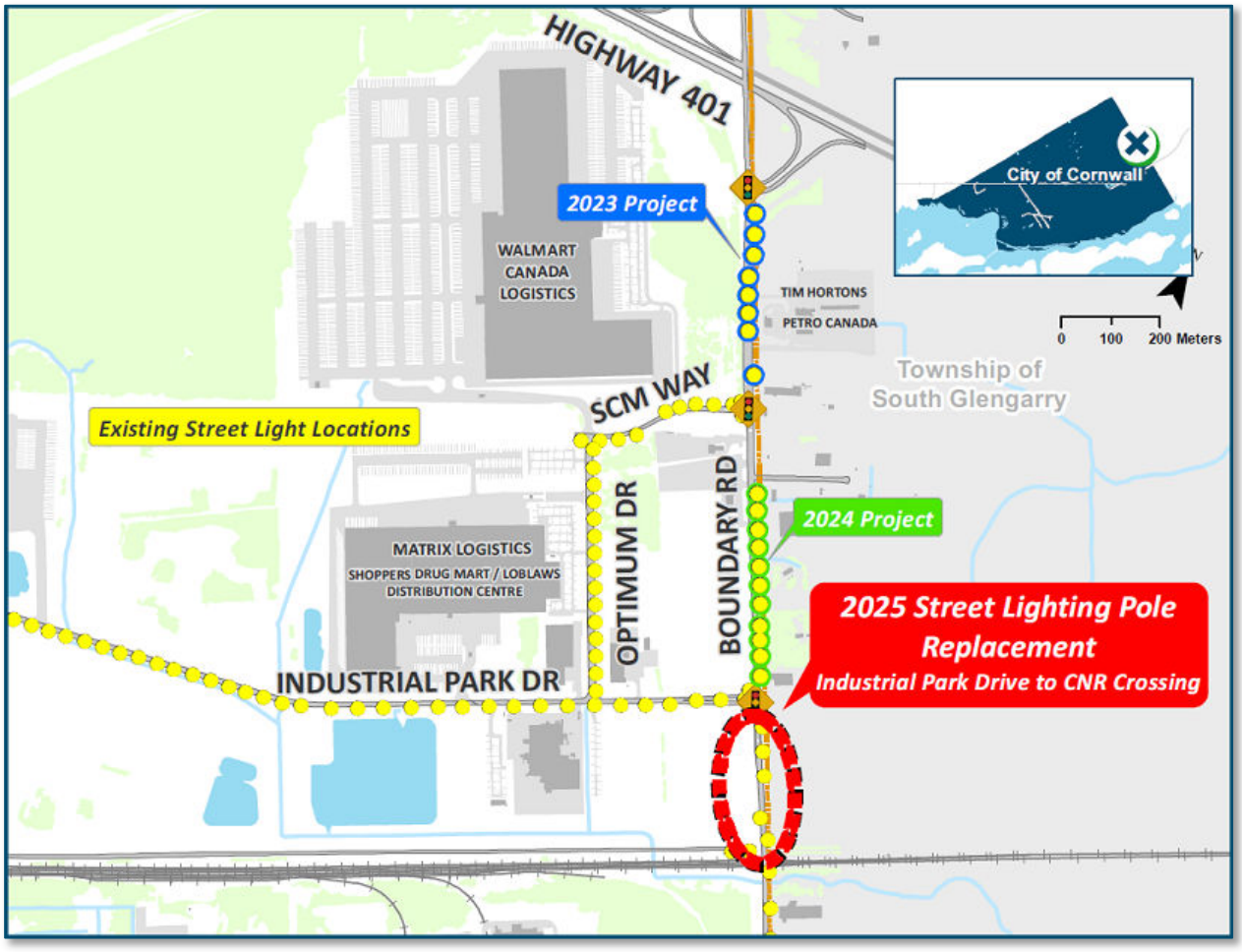
FUNDING SOURCE(S): $ 125,000 Road Infrastructure Reserve

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 2025:

- Boundary Road from Industrial Park Drive to CNR tracks

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.



2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
ROADWAYS AND STRUCTURES

LOCATION	FROM	TO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
ROAD NETWORK												
Asphalt Resurfacing	Various Locations		6,000	5,625	5,625	5,700	5,700	5,775	5,775	5,800	5,800	5,850
Marlborough St. (EA)	Ninth St.	Eleventh St.		100	1,500							
Transportation Master Plan				300								
Bicycle and Pedestrian Master Plan				150								
TRANSPORTATION CAPACITY												
Marleau Ave/Ninth St. Upgrade - Stg 2 Phase 3	Alice St.	Nick Kaneb Dr.	5,000									
Brookdale Ave - 7th St. to 14th St.	Seventh St.	Fourteenth St.		3,000	4,000							
Marleau Ave/Ninth St. Upgrade - Stg 3	Nick Kaneb Dr.	Campbell St.			5,000							
Brookdale Ave/CN - Connect. Link EA	Tollgate Rd.	Cornwall Centre Rd.		200			5,000	5,000	10,000	10,000		
Ninth St E Env. Assessment, Design & Rehabilitation	Marlborough St.	Sydney St.		250	250	4,500						
Pitt St. E Env. Assessment, Design & Rehabilitation	Thirteenth St.	Tollgate Rd.			250	250	4,500					
INTERSECTIONS												
Centretown - Water St./Montreal Rd Intersections			30	30	30	30	30	30	30	30	30	30
STRUCTURES												
Lock 19 - Canal Bridge Repairs			700									
Small Diameter Culvert Replacement			100	100	100	100	100	100	100	100	100	100
Boundary Road at Grant's Corners Bridge Rehabilitation				1,000								
Other Structure Rehabilitation				600	600	650	650	700	700	700	700	700
Boundary / CNR - EA / Land for Overpass / Construction					300	2,400	2,400	2,400				
ACTIVE TRANSPORTATION (Bikepath & Sidewalk)												
Sidewalk Infrastructure (***SEE APPENDIX "A" FOR LIST***)			360	380	380	400	400	420	420	440	440	460
Bicycle Infrastructure (***SEE APPENDIX "B" FOR LIST***)			460	460	480	480	500	500	520	520	540	540
TRAFFIC AND LIGHTING												
Traffic Signal Upgrades			400									
Pole Replacement Program			125									
Total Capital (in 000s of dollars)			**13,175**	**12,195**	**18,515**	**14,510**	**19,280**	**14,925**	**17,545**	**17,590**	**7,610**	**7,680**

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034

ACTIVE TRANSPORTATION (Sidewalk Infrastructure) "APPENDIX A"

	LOCATION	FROM	TO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	Queen St.	Shirley Av.	Riverdale Av.	360									
2	Queen St.	Riverdale Av.	Second St.		100								
3	Fatima St.	Twelfth St.	Thirteenth St.		90								
4	Twelfth St.	Brookdale Av.	Fatima St.		100								
5	Twelfth St.	Fatima St	Cumberland St.		90								
6	Hoople St.	Leonard Av.	Queen St.			130							
7	Tenth St.	Sydney St.	Adolphus St.			130							
8	Ross Ave.	Cornwall Centre Rd.	McKenzie St.			120							
9	Cline Ave.	Meadowvale Cr.	Cumberland St.				140						
10	Joyce St.	Riverdale Av.	Pescod Av.				150						
11	Joyce St.	Pescod Av.	Surgenor St.				110						
12	Balmoral / Station Rd.	Pitt St.	CNR Station					150					
13	Adolphus St.	Tenth St.	Eleventh St.					140					
14	Third St.	Sydney St.	Amelia St.					110					
15	Cobble Hill Rd.	Brookdale Av.	Meadowvale Cr.						80				
16	McKenzie St.	Ross Av.	Pitt St.						80				
17	Meadowvale Cres	Cline Av.	Brookdale St.						100				
18	TBD Masterplan								160	420	440	440	460
	SIDEWALKS SUBTOTAL			360	380	380	400	400	420	420	440	440	460

APPENDIX "A"

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034

ACTIVE TRANSPORTATION (Bicycle Infrastructure) "APPENDIX B"

	LOCATION	FROM	TO	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
1	Off Road Rec Path	Future Extension of Nick Kaneb Drive	SCM WY	460									
2	Off Road Rec Path	Leitch Dr.	Beach Av.		135								
3	Off Road Rec Path	McDonell Cr.	Anderson Dr.		150								
4	Off Road Rec Path	Jase St.	Campbell St.		175								
5	Thirteenth St. W	Pitt St.	Brookdale Av.			240							
6	Vincent Massey Dr.	Fourteenth St.	Brookdale Av.			240							
7	Pitt St.	Thirteenth St. W	Balmoral Av.				480						
8	Cornwall Centre Rd.	Vincent Massey Dr.	Power Dam Dr.					500					
9	South Branch Rd.	Pitt St.	McConnell Av.						500				
10	South Branch Rd.	McConnell Av.	City Limits E							520			
11	McConnell Av.	Hwy 401	South Branch Rd.								520		
12	Tollgate Rd.	Vincent Massey Dr.	Power Dam Dr.									220	
13	Power Dam Dr.	Tollgate Rd.	Bicycle Path Crossing									200	
14	TBD Master Plan											120	540
	BICYCLE INFRASTRUCTURE SUBTOTAL			460	460	480	480	500	500	520	520	540	540

Waste Management Services

2025 Budget Submission

The City of Cornwall's Waste Management Division currently oversees one open-landfill, two closed-landfill sites, a composting facility, and a hazardous waste facility. These facilities are used to manage the City of Cornwall's waste.

Waste Management will see significant program changes occurring in 2025. The Province’s Extended Producer Responsibility Transition for the Blue Box Recycling program takes effect January 1, 2025. This means the City will no longer be administering the residential portion of the blue box program. Previously the City received funding for 50% of the net costs for administering the residential blue box program, while generating revenue from the sale of recycled materials. Starting in 2025, Producers have assumed the responsibility of blue box recycling services for all residential sources.

Another big change is the Ontario Government requiring municipalities with a population over 20,000 to implement a source separated organics program by 2025. This will see the City begin operating a weekly green bin organics collection program. The City will be fully responsible for the costs incurred for operating this service as no provincial funding is available.

The annual budget includes the responsibility for curbside waste collection, Industrial, Commercial and Institutional (IC&I) recycling collection, landfill site operation, landfill security, landfill scale house operations, curbside organics collection, 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 to meet Municipal and Provincial objectives, while seeking new and innovative ways to conserve valuable space within the current landfill design to ultimately maximize the useful life of the facility.

Description

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

Key Goals

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

Advancing Council's Strategic Plan/Priorities

The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming and healthy community.

The delivery of efficient waste management programs aligns with the Strategic Plan vison statement: Everyone is supported by access to financially responsible and sustainable municipal services and infrastructure.

By providing new waste reduction/diversion programs, the Waste Management Division works with residents, businesses and organizations in our City to reduce waste and divert more materials from the landfill which will extend its useful life.

Implementation of the Biosolids, Organics & Septage Master Plan (BOSMP) recommendations will see significant waste streams diverted from landfill and turned into beneficial land re-use products. The Waste Water Treatment Plant biosolids will now be transported for use into an agricultural grade soil amendment. The source separated organic collection program and diversion of this material from the landfill will significantly reduce the amount of landfill gas generated and help reduce Cornwall's greenhouse gas (GHG) footprint as the City strives to achieve Net-Zero by 2050.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Waste Management Services.

Salaries and Benefits

The increase to Salaries and Benefits is related to contractual obligations and the addition of a Waste Management Coordinator. The total increase is $125,086 or 16.96%.

Purchase of Goods

Waste Management's Purchase of Goods has a marginal decrease of $6,700 or (4.40%).

Services and Rents
Overall, Services and Rents have decreased by $810,426. This change is reflective of the City no longer operating a residential blue box service. It also accounts for the City operating a curbside organics collection program as well as an IC&I blue box collection service.

Financial and Transfers
The reduction of $298,403, or 77.82%, is attributed to the termination of the blue box revenue sharing agreement with partnering municipalities, where the City previously managed the processing of their blue box materials.

Contribution to Reserves
In 2025, Contributions to Reserves was not increased for costs related to the Closure/Post Closure Liability due to the financial pressures occurring in 2025 within the Waste Management budget which are associated with the programming changes.

Revenue
A decrease of $2,775,608, or (50.88%), in revenue is primarily due to the City ceasing operations of the blue box program. The annual funding of $692,608 for operating the blue box program has been eliminated. Additionally, there is a $930,000 reduction in revenue as the City will no longer provide blue box processing services for neighboring townships. Furthermore, a reduction of $800,000 is attributed to the elimination of revenue generated from the sale of recycling materials.

Landfill tipping fee revenue is decreased as the biosolids generated from the Wastewater Treatment will be disposed of at an alternative site which will result in a reduction of tipping fees of $330,000. Lastly a large IC&I waste generator has opted to transport and dispose waste at a privately owned landfill resulting in a $350,000 reduction in tipping fee revenue.

In an effort to mitigate the financial impact of the implementation of organics collection in 2025, $400,000 is being transferred from the Waste Management Organics Reserve to operating.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$718,068	$417,487	$737,652	$862,738	$125,086	16.96%
Purchase of Goods	$115,556	$37,044	$152,200	$145,500	($6,700)	(4.40%)
Services and Rents	$6,375,380	$3,001,681	$6,222,513	$5,412,087	($810,426)	(13.02%)
Financing LTD Principal & Interest	$128,474	$74,943	$128,474	$128,474	$0	0.00%
Financial and Transfers	$359,793	$180,676	$383,449	$85,046	($298,403)	(77.82%)
Contribution to Reserves	$920,000	$536,667	$920,000	$700,000	($220,000)	(23.91%)
Subtotal	**$8,617,271**	**$4,248,498**	**$8,544,288**	**$7,333,845**	**($1,210,443)**	**(14.17%)**
REVENUE						
Provincial and Federal Grants	$664,717	$373,083	$709,258	$16,650	($692,608)	(97.65%)
Other Municipalities	$756,555	$437,973	$930,000	$0	($930,000)	(100.00%)
Fees, Service Charges, & Misc Revenue	$3,502,848	$2,174,577	$3,815,800	$2,262,800	($1,553,000)	(40.70%)
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$400,000	$400,000	100.00%
Subtotal	**$4,924,120**	**$2,985,633**	**$5,455,058**	**$2,679,450**	**($2,775,608)**	**(50.88%)**
NET OPERATING COST (TAXATION)	**$3,693,151**	**$1,262,865**	**$3,089,230**	**$4,654,395**	**$1,565,165**	**50.67%**
CAPITAL						
Gross Capital	$0	$120,000	$2,570,000	$475,000	($2,095,000)	(81.52%)
Capital Funding	$0	$0	($2,450,000)	($425,000)	$2,025,000	(82.65%)
NET CAPITAL COST (TAXATION)	**$0**	**$120,000**	**$120,000**	**$50,000**	**($70,000)**	**(58.33%)**
TOTAL OPERATING AND CAPITAL	**$3,693,151**	**$1,382,865**	**$3,209,230**	**$4,704,395**	**$1,495,165**	**46.59%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Waste Management Administration	$485,409	$292,613	$470,942	$602,039	$131,097	27.84%
Landfill Operations	$755,447	$426,422	$792,437	$800,113	$7,676	0.97%
Collection and Disposal	$319,159	($173,619)	$262,542	$844,640	$582,098	221.72%
Recycling	$2,133,136	$837,449	$1,683,309	$2,457,603	$774,294	46.00%
TOTAL OPERATING AND CAPITAL	**$3,693,151**	**$1,382,865**	**$3,209,230**	**$4,704,395**	**$1,495,165**	**46.59%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
WASTE MANAGEMENT SERVICES								
Leachate and Gas Collection System Upgrades	150.00	150.00					150.00	
Alternate Disposal Environmental Compliance Approval (ECA)	100.00	100.00					100.00	
Leachate Mounding Remediation Plan		100.00					100.00	
Landfill-site Asphalt Upgrades		75.00					75.00	
Landfill Scale House Upgrades		50.00						50.00
Organics Source Separation Program - Receiving Facility	1,000.00	-						
Organics Source Separation Program - Green Bins	1,200.00	-						
Climate Adaptation Plan	120.00	-						
Total	2,570.00	475.00	0.00	0.00	0.00	0.00	425.00	50.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	2,570.00		577.50	422.50		1,450.00	120.00
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	

PROJECT NAME: **Leachate and Gas Collection System Upgrades**

FUNDING SOURCE(S): $150,000 Waste Management Reserves - Disposal

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Landfills emit landfill gas (methane, carbon dioxide, hydrogen sulfide and other noxious gases) as waste decomposes. Municipal solid waste landfills are responsible for about 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 landfill gas that are recovered 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. The Waste Management department has changed the capital funding submissions to reduce the year over year variance to the ratepayers in favor of steadily funding the reserve annually. This approach will ensure adequate funds are available in reserves to fund future expansion projects as required.

Gas Well #21 at the active Landfill Site

PROJECT NAME: **Alternate Disposal Environmental Compliance Approval (ECA)**

FUNDING SOURCE(S): $100,000 Waste Management Reserves – Diversion

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The Landfill Expansion and Alternative Disposal ECA project is an annual project that funds ongoing studies to mitigate issues that would deter the City from obtaining an expansion of the existing site. This includes future 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. All options for future disposal options will ultimately be considered, including incineration, gasification, transfer/disposal at third party facilities, alternate municipal site, and expansion of the current site. 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.

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.

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. 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 the City's recommended actions.

City of Cornwall's Landfill Site and Leaf and Yard Waste Depot

PROJECT NAME: **Leachate Mounding Remediation Plan**

FUNDING SOURCE(S): $100,000 Waste Management Reserves - Disposal

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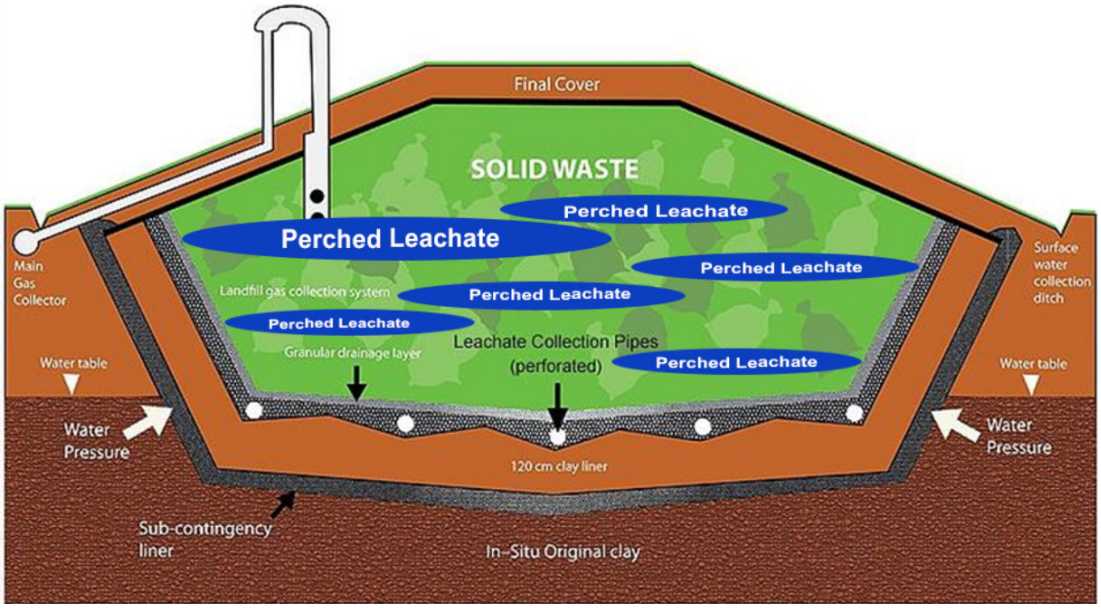
The Cornwall Landfill Site has been experiencing an issue with excess amounts of leachate in the active waste mound. Leachate is the toxic liquid that is generated from waste as it decomposes and accumulates precipitation and snowmelt that percolates through the waste mound. Elevated leachate levels have been experienced close to the surface of the waste mound, resulting in leachate infiltrating the landfill gas collection infrastructure.

The Waste Management Department has submitted a remediation plan to the Ministry of Environment, Conservation and Parks (MECP) for approval. The main focus of the remediation plan is to alleviate the excess leachate from the waste mound by allowing the leachate to drain through impermeable layers contained within the waste mound to the leachate collection system infrastructure located at the base contour of the landfill. Elevated levels of leachate within the waste mound can cause excess leachate to migrate off the site through breaches in the liner rather than be collected in the leachate collection system.

By mitigating the mounding issues, the City can then seek a vertical expansion of the site through an ECA amendment application. By resolving the mounding issues, it will also increase the efficiency of the landfill gas collection infrastructure.

For 2025, the Waste Management Department is expecting to commence the work with bore holes that penetrate the perched leachate areas. The boreholes are to be backfilled with granular material to allow the migration of leachate to the leachate collection system at the bottom of the waste mound.

A cross section of a landfill site demonstrating a perched leachate condition



PROJECT NAME: **Landfill Site Asphalt Upgrades**

FUNDING SOURCE(S): $37,500 Waste Management Reserves – Organics
$37,500 Waste Management Reserves – Disposals
$75,000 Total Funding

An average of 28,000 public visits are made to the landfill site each year. The Public Service area, built in 1988 acts as a transfer station within the landfill, which allows the public to properly sort their waste materials into garbage, recycling, scrap metal, tires, CFC appliances, hazardous waste, and electronics. The public service area includes a weigh scale which uses Geoware scale software to identify vehicles, weigh them, and assign them to a specific waste class in order to properly charge inbound site users. This system is essential in gathering data for the landfill site's Annual Report as required each year by the Ministry of Environment, Conservation, and Parks under the Environmental Compliance Approval for the site.

To improve accessibility and mitigate potential health concerns to the Landfill Site, the Waste Management Department is proposing rehabilitation efforts to the existing paved areas at the site. The areas that require rehabilitation will be milled and resurfaced. Also included in this project is for additional asphalt to be placed around the City's organic waste transfer station to limit the maintenance of roads surrounding the facility.

Overhead view of the asphalt surfaces at the Landfill

PROJECT NAME: **Landfill Scale House Upgrades**

FUNDING SOURCE(S): $50,000 Tax Base

An average of 28,000 public visits are made to the landfill site each year. The Scale House was built in 1988 and is where all vehicles that enter the site must weigh in and weigh out. There have not been many upgrades to the building through the years, which is showing its age. To maintain health and safety standards at the site, the Waste Management Department is planning to upgrade portions of this asset over the next 10 years.

For 2025, the Waste Management Department is proposing to undertake flooring and cladding repairs as well as window upgrades.

The Scale House at the Landfill Site and flooring defects

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
WASTE MANAGEMENT SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
WASTE MANAGEMENT SERVICES										
Leachate and Gas Collection System Upgrades	**150**	150	150	150	150	150	150	150	150	150
Alternate Disposal Environmental Compliance Approval (ECA)	**100**	100	100	100	100	100	100	100	100	100
Leachate Mounding Remediation Plan	**100**	300		200		200		200		
Landfill Site Asphalt Upgrades	**75**			50		50		50		50
Landfill Scale House Upgrades	**50**		50		50		50			
Maintenance Building Repairs			100		50					
Organics Source Separation Program - Receiving Facility									100	
Total Capital (in 000s of dollars)	**475**	550	400	500	350	500	300	500	350	300

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2025 BUDGET SUBMISSION

PLANNING, DEVELOPMENT, AND RECREATION

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

Cornwall
ONTARIO CANADA

Economic Development

2025 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, investment and resident attraction, investor relations, tourism marketing, visitor information services, medical recruitment, delivery of the Community Improvement Programs and the operation of the Business Enterprise Centre.

Description
Cornwall Economic Development undertakes five major activities:

- Marketing Cornwall
- Investor relations
- Support to the 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.

Advancing Council's Strategic Plan/Priorities
Cornwall Economic Development works with investors such as major employers, developers, and retailers to ensure that Cornwall remains an attractive place to live, work and play. This supports Council's strategic priorities of housing and establishing Cornwall as a hub city.

Commentary / Budget Variances
The 2025 Economic Development budget now includes medical recruitment, which joins tourism, Business Enterprise Centre, CIP programs and core economic development activities.

Salaries and Benefits
The 2025 budget provides for incremental increases due to contractual obligations.

Purchase of Goods
There is a 6.49% decrease in Purchase of Goods compared to 2024.

Services and Rents
There is a 4.73% decrease in Services and Rents, which includes the cost of marketing the City as well as in multiple areas that support employee development and other ongoing operational costs, to support the corporate approach for cost savings to the municipal tax base.

Financial and Transfers
Financial and Transfers includes a variety of financial activities that include Summer Company, Starter Company Plus, contributions to the TDCC, and medical recruitment. Financial Transfers is budgeted to increase by $242,750 (32.80%) compared to the 2024 budget. This increase is largely attributed by contributions to the Tourism Development Corporation of Cornwall and is offset by forecasted increases in Municipal Accommodation Tax (MAT) revenues. There is also a $38,276 increase in corporate transfers.

There is $200,000 budgeted in 2025 for Medical Recruitment, which as noted above is included in the Economic Development budget for the first time. This is the amount to ensure we meet our contractual agreements.

Revenue
The 2025 budget includes a moderate $185,000 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, including a $25,000 contribution from the United Counties of SDG.

There is also a $115,000 increase in revenues due to contributions from reserves, for medical scholarships funded from the medical recruitment reserve.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$840,726	$570,814	$822,883	$845,578	$22,695	2.76%
Purchase of Goods	$32,389	$6,713	$15,400	$14,400	($1,000)	(6.49%)
Services and Rents	$817,824	$250,084	$469,333	$447,157	($22,176)	(4.73%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$507,002	$235,027	$740,160	$982,910	$242,750	32.80%
Contribution to Reserves	$25,000	$0	$0	$0	$0	0.00%
Subtotal	**$2,222,941**	**$1,062,638**	**$2,047,776**	**$2,290,045**	**$242,269**	**11.83%**
REVENUE						
Provincial and Federal Grants	$372,175	$229,944	$220,357	$255,357	$35,000	15.88%
Other Municipalities	$0	$0	$0	$25,000	$25,000	100.00%
Fees, Service Charges, & Misc Revenue	$956,442	$411,950	$901,375	$1,014,364	$112,989	12.54%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$128,478	$44,371	$13,300	$128,300	$115,000	864.66%
Subtotal	**$1,457,095**	**$686,265**	**$1,135,032**	**$1,423,021**	**$287,989**	**25.37%**
NET OPERATING COST (TAXATION)	**$765,846**	**$376,373**	**$912,744**	**$867,024**	**($45,720)**	**(5.01%)**
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	**$765,846**	**$376,373**	**$912,744**	**$867,024**	**($45,720)**	**(5.01%)**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Economic Development	$688,075	$376,253	$653,788	$606,010	($47,778)	(7.31%)
Tourism	($13,265)	$51,573	($14,376)	($9,426)	$4,950	(34.43%)
Community Improvement Programs	$53,780	($1,415)	$55,000	$55,000	$0	0.00%
Business Enterprise Centre	$37,256	($50,038)	$18,332	$15,440	($2,892)	(15.78%)
Medical Recruitment	$0	$0	$200,000	$200,000	$0	0.00%
TOTAL OPERATING AND CAPITAL	**$765,846**	**$376,373**	**$912,744**	**$867,024**	**($45,720)**	**(5.01%)**

Planning Services

2025 Budget Submission

Planning reviews and processes 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. Maintain and update key municipal by-laws and development approval services, such as the Official Plan, Zoning By-Law, and Site Plan Approval.
3. Work with other City departments on the maintenance of additional tools such as the Subdivision manual, Sign, Fence and Development Charges bylaw.
4. Enhance communications to residents and stakeholders within the City.
5. Ensure the sustainability of a trained and experienced professional planning team.

Advancing Council's Strategic Plan/Priorities
Planning works with a variety of residential, commercial and industrial partners to ensure that Cornwall remains an attractive place to live, work and play. This supports Council's strategic priorities of housing and establishing Cornwall as a hub city.

Commentary / Budget Variances
The Department carries out general Planning and Development functions as articulated in the Planning Act, including but not limited to Official Plan and Zoning By-Law amendments, Draft Plans of Subdivision and Condominium approvals, Site Plan Approvals, Minor Variances /Consents and Zoning Compliance reviews. The

department continues to experience an increase in the volume and complexity of planning applications.

Salaries and Benefits
Recent recruitment challenges in the professional planning field continue to impact the development of a fully staffed planning team. As a result of these recent challenges, departmental vacancies in 2024 were offset with the support of third-party professional planning consultants. The 2025 budget envisions that this consultant support will decrease throughout the year and new inhouse staff are hired.

Purchase of Goods
The Purchase of Goods has decreased by $9,300 (65.49%) compared to the 2024 budget. This decrease has been largely achieved to a planned reduction in spending on stationery supplies and office equipment.

Services and Rents
Services and Rents will see an increase of $248,397 (87.22%) compared to the 2024 budget. This is largely due to a budget of $300,000 for planning consultants in 2025, which is expected to cover 6 months of the year, and an amount of $115,000 for a Heights and Density study.

To support the corporate approach for cost savings to the municipal tax base, expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Contribution to Reserves
There is a $20,000 contribution to replenish reserves for future studies.

Revenue
The revenue for the Planning department largely comes from fees and service charges. There is no budgeted change for 2025 as development activity is expected to remain at the same levels. It should be noted that external factors such as interest rates and other factors can affect the pace of development. The figure of $145,000 in Contributions from Reserves offsets the studies expenses, included in Services and Rents.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$523,990	$283,935	$533,629	$614,701	$81,072	15.19%
Purchase of Goods	$4,415	$2,964	$14,200	$4,900	($9,300)	(65.49%)
Services and Rents	$194,496	$233,754	$284,780	$533,177	$248,397	87.22%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$2,043	$290	$2,267	$0	($2,267)	(100.00%)
Contribution to Reserves	$20,000	$0	$0	$20,000	$20,000	100.00%
Subtotal	**$744,944**	**$520,943**	**$834,876**	**$1,172,778**	**$337,902**	**40.47%**
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	$288,591	$162,817	$294,000	$294,000	$0	0.00%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$62,953	$0	$145,000	$145,000	$0	0.00%
Subtotal	**$351,544**	**$162,817**	**$439,000**	**$439,000**	**$0**	**0.00%**
NET OPERATING COST (TAXATION)	**$393,400**	**$358,126**	**$395,876**	**$733,778**	**$337,902**	**85.36%**
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	**$393,400**	**$358,126**	**$395,876**	**$733,778**	**$337,902**	**85.36%**

By-Law Services and Parking Program

2025 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. 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.
2. The Parking Program's goal is to ensure that Officers are helpful and respectful but firm while exercising their duties with discretion in enforcing traffic regulations contained in the Traffic and Parking By-Law.
3. Increase professional development and training opportunities.

Advancing Council's Strategic Plan/Priorities

The department aligns with Council's strategic priorities by ensuring the enforcement of various municipal by-laws that promote harmony, respect, and safety among residents, thereby fostering a community where people feel engaged and thrive.

The department supports innovation in many ways, including developing a By-Law Working Group to review property standards and business licensing by-laws, which helps create an environment conducive to building more homes for residents of all ages, incomes, and demographics.

This approach sets the foundation for future readiness by continuously evaluating and updating by-laws and parking policies to meet the evolving needs of the community.

Commentary / Budget Variances

Salaries and Benefits

The decrease to Salaries and Benefits is largely due to reallocation of staff compensation to the Building department ($18,790).

Purchase of Goods

Purchases remain stable year over year. For the Parking Program, there will be a one-time expense of approximately $30,000 to replace the modem in the parking machines to support the phasing out of support for the 3G network and conversion to 5G.

Services and Rents

Monthly parking machine charges will increase ($16,000), along with a modest increase in the City's contract with the OSPCA for Pound Services ($5,000); there are increased service calls for dogs at large. This is offset by a transfer of trapping services to Municipal Works ($10,000).

Financial and Transfers

There is a $30,000 decrease for suspension of the Cat Control Subsidy for 2025.

Contribution to Reserves

Due to the pandemic parking revenues have not recovered to post pandemic levels, therefore there is no contributions to reserves for 2025.

The Parking Reserve has been depleted and the department will focus on increasing it in upcoming years to offset future capital improvements for parking infrastructure.

Revenue

As the AMPS Program continues to expand with the introduction of additional by-laws, property standards violations revenue is expected to increase in 2025. Furthermore, with the introduction of a new Business Licencing By-Law in 2024, expected revenue from business license sales ($108,000) will help this program run close to cost neutral. There is also an increase in interdepartmental recoveries of ($125,841) Parking will hopefully see revenue continue to return to pre-COVID-19 levels. Typically, Parking is a self-funded program with user-based cost recovery, including both on-street and municipal lot parking, passes and violations. Parking revenues for 2025 are expected to fall short of the 2024 budgeted amount ($67,000).

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$999,110	$742,689	$987,188	$968,398	($18,790)	(1.90%)
Purchase of Goods	$76,260	$32,079	$98,950	$95,475	($3,475)	(3.51%)
Services and Rents	$242,472	$146,704	$257,526	$274,544	$17,018	6.61%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$259,012	$172,576	$264,597	$258,631	($5,966)	(2.25%)
Contribution to Reserves	$0	$0	$23,025	$0	($23,025)	(100.00%)
Subtotal	**$1,576,854**	**$1,094,048**	**$1,631,286**	**$1,597,048**	**($34,238)**	**(2.10%)**
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	$681,986	$484,258	$925,700	$1,099,041	$173,341	18.73%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$141,391	$0	$0	$0	$0	0.00%
Subtotal	**$823,377**	**$484,258**	**$925,700**	**$1,099,041**	**$173,341**	**18.73%**
NET OPERATING COST (TAXATION)	**$753,477**	**$609,790**	**$705,586**	**$498,007**	**($207,579)**	**(29.42%)**
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	**$753,477**	**$609,790**	**$705,586**	**$498,007**	**($207,579)**	**(29.42%)**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
By-Law Services	$723,865	$539,461	$781,450	$500,978	($280,472)	(35.89%)
Parking Program	$29,612	$70,329	($75,864)	($2,971)	$72,893	96.08%
TOTAL OPERATING AND CAPITAL	**$753,477**	**$609,790**	**$705,586**	**$498,007**	**($207,579)**	**(29.42%)**

Building Services

2025 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. Official launch of our Portal system for Building Permits.
3. Increased professional development and training opportunities.

Advancing Council's Strategic Plan/Priorities
The building department aligns with Council's strategic priorities by fostering a community where residents and businesses trust the City, feel engaged, and thrive by ensuring that building regulations and standards are met, creating a safe and welcoming environment. The department promotes innovation by implementing recommendations from the former Mayor's Task Force on Housing, which includes reviewing building heights and density considerations to build more homes for residents of all ages, incomes, and demographics.

Additionally, the department supports neighbourhood plans and designs that create connected communities.

This approach sets the foundation for future readiness by continuously evaluating and updating building policies and practices to meet the evolving needs of the community.

Commentary / Budget Variances

Salaries and Benefits
There is an increase in salaries for 2025 related to two positions that were approved in the 2024 budget. These positions were offset from the Building Reserve in that budget, with the expectation that permit fees will cover the cost for these positions over time.

Services and Rents
Training costs have been maintained to account for professional development obligations in the Ontario Building Code for staff to acquire and maintain their respective designations. An additional $65,000 expense has been budgeted for the digitization of historic Building Permits to convert hard copy records to a digital format. This project was slated to commence in 2024, however has been deferred to 2025.

Financial and Transfers
The decrease in Financial and Transfers is related to the purchase for new IT hardware).

Revenue
The revenue increase of $1,132,739 is mainly driven by funds being utilized from the Building Reserve ($941,739 increase). Building permits and administration fees account for the remainder ($191,000 increase).

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$835,258	$619,508	$1,160,173	$1,494,457	$334,284	28.81%
Purchase of Goods	$35,122	$27,906	$34,150	$35,575	$1,425	4.17%
Services and Rents	$244,713	$115,889	$286,619	$303,019	$16,400	5.72%
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$5,514	$12,867	$7,400	$3,700	($3,700)	(50.00%)
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$1,120,607**	**$776,170**	**$1,488,342**	**$1,836,751**	**$348,409**	**23.41%**
REVENUE						
Provincial and Federal Grants	$6,227	$0	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,596,505	$1,299,391	$1,530,000	$1,721,000	$191,000	12.48%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$198,067	$1,139,806	$941,739	475.46%
Subtotal	**$1,602,732**	**$1,299,391**	**$1,728,067**	**$2,860,806**	**$1,132,739**	**65.55%**
NET OPERATING COST (TAXATION)	**($482,125)**	**($523,221)**	**($239,725)**	**($1,024,055)**	**($784,330)**	**327.18%**
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	**($482,125)**	**($523,221)**	**($239,725)**	**($1,024,055)**	**($784,330)**	**327.18%**

Recreation Services

2025 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 culture and recreation programs in order to assure safe, fun, and cost-effective operations of sports, leisure facilities and parks.

Description

The Recreation Department endeavours to provide a wide variety of events and programs and manages safe and enjoyable infrastructure that nurtures healthy, vibrant and resilient communities. Our sector enhances the social, recreational and cultural needs of the community with a focus on affordable and accessible recreation opportunities to help the citizens of Cornwall lead healthy, active lives.

Key Goals

1. Enhance participation and minimize operational costs for our recreation and arts and culture facilities.
2. Align service delivery initiatives and decision-making with the priority areas of the Recreation Master Plan, which include Active Living; Inclusion and Access; Connecting People and Nature; Supportive Environments; and Recreation Capacity.
3. To provide the citizens of Cornwall the opportunities to undertake a variety of accessible and affordable recreation and leisure activities satisfying the needs of all age groups and diverse lifestyles.
4. Promote Arts and Culture, Recreation, Events and Festivals and support activities that create a welcoming, diverse and healthy community.

Advancing Council’s Strategic Plan/Priorities

Recreation Services plays a vital role in advancing the goals of the City of Cornwall’s Strategic Plan objectives through the promotion of neighbourhood planning and design that places emphasis on safety, accessibility, diversity, walkability, health and connectivity.

In collaboration with our Tourism department, Recreation plays a crucial role in igniting local festivals, events and attractions that enhance Cornwall’s vibrancy, fostering a sense of pride and prosperity that positively impacts main street businesses.

Recreation significantly enhances community life by investing in arts and culture, recreation and sport spaces and programs. By prioritizing equity seeking groups, it improves the quality, inclusivity and accessibility of public participation opportunities.

By supporting initiatives such as Seniors Month and Recreation and Parks Month, recreation fosters a trusted and engaged community. The City of Cornwall's Strategic Plan emphasizes the importance of providing effective services and infrastructure to create a welcoming, diverse and healthy community.

Commentary / Budget Variances

The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for Recreation Services.

Salaries and Benefits

The decrease to full-time salaries represents retirements and new employees starting at a lower increment wage. Part-time salaries are impacted by an increase in minimum wage effective October 1, 2024, which saw a $0.65 increase across part-time pay scales. Overall, there is a net decrease in Salaries and Benefits of $39,462 or a savings of 1.40%.

To support the corporate approach for cost savings to the municipal tax base expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Purchase of Goods

Purchase of Goods has an increase of $12,725 or 6.05%. This increase includes a one-time purchase of additional tables for outdoor festivals and events in the amount of $10K.

Services and Rents

Overall, Services and Rents have decreased by $64,074 or 7.83%. The net change is related to contracted services in security as the Civic Complex will be undergoing renovations in 2025 and the arena and Salons will be shut down from May to November. Staff will be re-deployed in other areas to help in operations of facilities.

Financial and Transfers

Financial and Transfers have increased by $61,918 or 8.09%. This is due to an increase in financial cost relating to the point-of-sale machines and an increase in minor sports subsidies.

Revenue

Revenues are projected to increase by $248,902 or 6.77%. This predominately relates to increases in revenue related to general arena rent ($20,000), swimming lessons ($20,000) and Recreational Fees ($107,000) which reflects ice, pool, fieldhouse and court rentals, public skating, stick and puck and drop-in swimming. An additional $55,000 is to be recovered for security cost at Marina 200 through dockage fees. In addition there is a contribution from reserves to fund an Art Study in the amount of $40,000.

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$2,314,187	$1,915,559	$2,816,883	$2,777,421	($39,462)	(1.40%)
Purchase of Goods	$208,953	$87,596	$210,450	$223,175	$12,725	6.05%
Services and Rents	$727,249	$450,984	$818,660	$754,586	($64,074)	(7.83%)
Financing LTD Principal & Interest	$0	$0	$0	$0	$0	0.00%
Financial and Transfers	$706,929	$496,732	$765,628	$827,546	$61,918	8.09%
Contribution to Reserves	$0	$0	$0	$0	$0	0.00%
Subtotal	**$3,957,318**	**$2,950,871**	**$4,611,621**	**$4,582,728**	**($28,893)**	**(0.63%)**
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	$4,048,734	$2,726,013	$3,677,030	$3,925,932	$248,902	6.77%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$0	$0	$0	$40,000	$40,000	100.00%
Subtotal	**$4,048,734**	**$2,726,013**	**$3,677,030**	**$3,965,932**	**$288,902**	**7.86%**
NET OPERATING COST (TAXATION)	**($91,416)**	**$224,858**	**$934,591**	**$616,796**	**($317,795)**	**(34.00%)**
CAPITAL						
Gross Capital	$0	$63,600	$570,000	$120,000	($450,000)	(78.95%)
Capital Funding	$0	$0	($506,400)	($120,000)	$386,400	(76.30%)
NET CAPITAL COST (TAXATION)	**$0**	**$63,600**	**$63,600**	**$0**	**($63,600)**	**(100.00%)**
TOTAL OPERATING AND CAPITAL	**($91,416)**	**$288,458**	**$998,191**	**$616,796**	**($381,395)**	**(38.21%)**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Recreation Admin	$201,051	$223,927	$240,419	$235,987	($4,432)	(1.84%)
Benson Centre	($1,300,292)	($732,779)	($1,106,982)	($1,164,787)	($57,805)	5.22%
Cornwall Civic Complex	$48,906	$170,621	$206,713	$189,558	($17,155)	(8.30%)
Aquatic Centre	$362,339	$219,123	$481,671	$377,264	($104,407)	(21.68%)
Outdoor Pools	$168,581	$203,138	$276,031	$284,408	$8,377	3.03%
Leisure Arts	$552,482	$308,422	$978,705	$812,253	($166,452)	(17.01%)
Ball Soccer Fields	($44,401)	($32,920)	($34,516)	($35,022)	($506)	1.47%
Marina	($80,082)	($71,074)	($43,850)	($128,300)	($84,450)	192.59%
Arts Centre	$0	$0	$0	$45,435	$45,435	100.00%
TOTAL OPERATING AND CAPITAL	**($91,416)**	**$288,458**	**$998,191**	**$616,796**	**($381,395)**	**(38.21%)**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
RECREATION SERVICES AND WATERFRONT								
- Off-Leash Dog Park	20.00	120.00			10.89		109.11	
- Guindon Park Beach Improvements	500.00	-						
- Public Art Strategy	50.00							
Total	570.00	120.00	0.00	0.00	10.89	0.00	109.11	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	
2024 Council Approved Capital	570.00			54.90	454.20		60.90
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

PROJECT NAME: **Off-Leash Dog Park**

FUNDING SOURCE(S):
$ 109,110 Recreation Facilities Reserve
$ 10,890 Development Charges
$ 120,000 Total Funding

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. Following the budgeted 2024 study, this project would be to design and complete a municipal off-leash dog park with fenced enclosure, a variety of obstacles and park amenities. Priority should be placed on a park site that is accessible, compatible, feasible, and supported by the community.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
RECREATION SERVICES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Waterfront										
- Waterfront Plan		790	460	1,140	2,100	2,245	940	880	1,404	1,130
- Off-Leash Dog Park	120									
Total Capital (in 000s of dollars)	120	790	460	1,140	2,100	2,245	940	880	1,404	1,130

Facilities

2025 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.

Description
Our mission is to support the Corporation and community by providing safe, clean, well-maintained facilities in a responsive, effective, and environ-mentally 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.

Advancing Council's Strategic Plan/Priorities
The Facilities Department plays a crucial role in supporting these priorities:

1. Community Connections: The department maintains meeting rooms, libraries, and recreational facilities (indoor and outdoor), which are essential for fostering community engagement and social connections.
2. Achieving Net Zero by 2050: The Facilities Department contributes to this goal by implementing energy-efficient practices, upgrading to sustainable technologies, and ensuring that all municipal buildings progress towards net zero.
3. Preparing Cornwall for the Future: By maintaining and upgrading infrastructure, the Facilities Department ensures that the city's facilities are resilient and capable of meeting future demands.

These efforts align the Facilities Department with the broader strategic goals of the city, ensuring that Cornwall remains a vibrant, sustainable, and connected community.

Commentary / Budget Variances
The following is a summary that provides an overview of the year-over-year changes to the budget, supporting the detailed financial information that follows. This summary highlights key areas of changes in expenditures and revenues for the Financial Services department.

Salaries and Benefits
Overall, there is a net increase in Salaries and Benefits largely due to the increase in wages because of incremental and contractual obligations.

Purchase of Goods
There is a $136,053 or 4.98% increase in Purchase of Goods. These increases are attributed to adjustments to reflect of actual costs based on a 3-year average and an increase in utility costs of $73,556.

Services and Rents
There is a $89,735 or 3.67% increase in Services and Rents largely related to increases in Contracted Services, snow clearing, and contracted Plumbing/Heating/AC services adjusted to reflect the 3-year average actual expenditures.

To support the corporate approach for cost savings to the municipal tax base expenses have been removed in multiple areas that support employee development and other ongoing operational costs.

Contribution to Reserves
The Contribution to Reserves will decrease by $159,575 or 10.59% in 2025. This decrease is due to the reduced requirement for capital costs of the department in 2025.

Revenue
There is an overall increase in revenue of $278,578, or 11.60% in 2025. This increase largely relates to increased withdrawal from the Reserves ($344,054) which is offset by a decrease in interest revenue from the Progress Fund ($109,440).

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$3,433,102	$2,448,264	$4,014,933	$4,342,098	$327,165	8.15%
Purchase of Goods	$3,069,028	$1,722,668	$2,729,861	$2,865,914	$136,053	4.98%
Services and Rents	$2,588,413	$1,396,529	$2,442,781	$2,532,516	$89,735	3.67%
Financing LTD Principal & Interest	$1,181,416	$642,037	$1,084,238	$1,816,807	$732,569	67.57%
Financial and Transfers	$202,975	$52,064	$50,575	$52,569	$1,994	3.94%
Contribution to Reserves	$1,437,244	$824,038	$1,506,744	$1,347,169	($159,575)	(10.59%)
Subtotal	**$11,912,178**	**$7,085,600**	**$11,829,132**	**$12,957,073**	**$1,127,941**	**9.54%**
REVENUE						
Provincial and Federal Grants	$136,761	$60,473	$0	$0	$0	0.00%
Other Municipalities	$0	$0	$0	$0	$0	0.00%
Fees, Service Charges, & Misc Revenue	$1,577,092	$923,644	$1,611,383	$1,655,347	$43,964	2.73%
Internal Revenue	$587,250	$0	$671,200	$561,760	($109,440)	(16.31%)
Contribution from Reserves	$213,225	$70,286	$118,278	$462,332	$344,054	290.89%
Subtotal	**$2,514,328**	**$1,054,403**	**$2,400,861**	**$2,679,439**	**$278,578**	**11.60%**
NET OPERATING COST (TAXATION)	**$9,397,850**	**$6,031,197**	**$9,428,271**	**$10,277,634**	**$849,363**	**9.01%**
CAPITAL						
Gross Capital	$517,933	$390,000	$11,280,000	$4,450,000	($6,830,000)	(60.55%)
Capital Funding	$0	$0	($10,890,000)	($4,410,000)	$6,480,000	(59.50%)
NET CAPITAL COST (TAXATION)	**$517,933**	**$390,000**	**$390,000**	**$40,000**	**($350,000)**	**(89.74%)**
TOTAL OPERATING AND CAPITAL	**$9,915,783**	**$6,421,197**	**$9,818,271**	**$10,317,634**	**$499,363**	**5.09%**

Summary by Activity

	2023 Actuals	2024 Actuals Nov (Not Final)	2024 Budget	2025 Submission	$ Change	% Change
Municipal Facilities	$2,021,806	$1,036,973	$2,302,294	$2,576,234	$273,940	11.90%
Recreation Facilities	$7,893,977	$5,384,224	$7,515,977	$7,741,400	$225,423	3.00%
TOTAL OPERATING AND CAPITAL	**$9,915,783**	**$6,421,197**	**$9,818,271**	**$10,317,634**	**$499,363**	**5.09%**

2025 CAPITAL SUBMISSION

CAPITAL BY BUSINESS UNIT
FOR THE YEAR 2025

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

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
CITY FACILITIES								
Recreation Facilities								
Civic Complex								
Arena Roof Replacement	1,000.00	1,000.00		1,000.00				
Front Steps and Patio Replacement	3,500.00							
Main Floor Washrooms Upgrade	65.00							
North Interlocking Patio Redevelopment	160.00							
Arena Floor - New Floor Slab Design and Construction	1,500.00							
Office Upgrades (Carpets)	120.00							
Plant Room Ammonia Ventilation to Rooftop	120.00							
Salon A, B and C Renovations	300.00							
Exit Ramp Replacements	125.00							
Aquatic Centre								
Dectron Replacement		700.00					700.00	
Sprinkler Piping Replacement	375.00							
Automatic Sliding Doors	45.00							
Heat Trace	35.00							
Benson Centre								
Turf Replacement (Fieldhouse)		300.00					300.00	
Dehumidification For Pads #2 & #3		200.00					200.00	
Snow Melt Pit Coil Replacement	65.00							
Outdoor Recreation								
Pool Basin Repairs	130.00	1,500.00		1,500.00				
Parkwood Estates Subdivision Park		300.00			300.00			
Playground Structure Replacement	150.00	150.00					150.00	
Optimist Park – Soccer Fields & Fencing Replacement		110.00					110.00	
Marina Dock Replacement and Upgrades	75.00							
Bicycle Path Repairs	50.00	50.00				50.00		
Bleacher Replacement	40.00	40.00						40.00
Tennis Court Resurfacing	200.00							
Reg Campbell Park LED Lighting	175.00							
Alexander Park Basketball Court	200.00							
Bikepath Retaining Wall	2,000.00							
East Ridge Subdivision Park Development	300.00							
St Theresa Park Upgrade	50.00							
Bandshell Sign Replacement / Equipment Upgrades	50.00							

DESCRIPTION	2024 GROSS BUDGET	2025 GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
			GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
Municipal Facilities								
Asbestos Remediation City Facilities	100.00	100.00					100.00	
Justice Building Elevator Upgrades	200.00							
Arc Flash Risk Analysis	100.00							
St Columban's Parking Lot	50.00							
Total	11,280.00	4,450.00	-	2,500.00	300.00	50.00	1,560.00	40.00

COUNCIL APPROVED CAPITAL BUDGETS FROM PRIOR YEARS

DESCRIPTION	GROSS SUBMISSION	EXTERNAL FUNDING		RESERVES			TAX BASE
		GRANTS	FINANCING	DEV. CHARGES	CCBF RESERVE	SPECIFIC RESERVE	
2024 Council Approved Capital	11,280.00		8,000.00	300.00	285.00	2,305.00	390.00
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

PROJECT NAME: **CIVIC COMPLEX – Arena Roof Replacement**

FUNDING SOURCE(S): $ 1,000,000 Financing

This project is to replace the second half of the roof over the arena area at the Civic Complex. The first section was replaced in 2024. The roof is approximately 20 years old, and leaks are occurring.

PROJECT NAME: **AQUATIC CENTRE – Dectron Replacement**

FUNDING SOURCE(S): $ 700,000 Recreation Facilities Reserve

This project is for the replacement of the Dectron rooftop system at the Aquatic Centre. These units remove the moisture and chloramines from the air from the Aquatic Centre Pool for occupant comfort. The system is approximately 20 years old and has reached it's end of life.

PROJECT NAME: **BENSON CENTRE – Turf Replacement (Fieldhouse)**

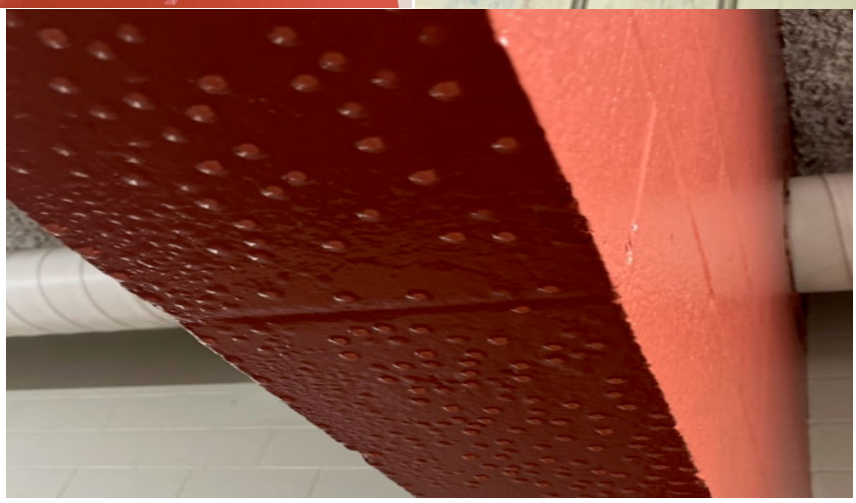
FUNDING SOURCE(S): $ 300,000 Recreation Facilities Reserve

This project is for the replacement of the turf in the fieldhouse at the Benson Centre. The current turf is becoming brittle and as such, green dust is becoming airborne. This results in many complaints from users about health concerns with inhaling this dust.

PROJECT NAME: **BENSON CENTRE – Dehumidification For Pads #2 & #3**

FUNDING SOURCE(S): $ 200,000 Recreation Facilities Reserve

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



PROJECT NAME: **Outdoor Pool Basin Repairs**

FUNDING SOURCE(S): $ 1,500,000 Financing

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 also included a high-level construction estimate.

In 2022, the City commenced a 10-year plan to refurbish each of the outdoor pools to ensure their longevity. The 2024 portion of the plan included hiring an engineering firm to provide tender documents for the proposed repairs scheduled to take place in 2025 which are estimated at $1,500,000. Also in 2024, Mattice Pool was refurbished and Reg Campbell will look similar once complete.

It is proposed to rehabilitate Reg Campbell Pool in 2025 with new concrete walls, new plumbing lines and new fencing. The rehabilitation work is estimated to extend the lifespan of the pool by 20+ years.

PROJECT NAME: **Parkwood Estates Subdivision Park**

FUNDING SOURCE(S): $300,000 Development Charges

The Parkwood Estates Subdivision in Riverdale North has been progressively growing over the past 30+ years. A recently completed phase of the subdivision included the conveyance of parkland to the City for the future development of a neighbourhood park. In 2022, a consultant was retained to complete conceptual design drawings for the future development of three neighbourhood parks, one of which is located within the Parkwood Estates Subdivision.

Currently, there are more than 125 residential units within the Parkwood Estates Subdivision with additional phases to be developed. The 2021 Recreation Master Plan recommends that residents have access to neighbourhood park space within an 800 m radius of their home. The residences within the subdivision are in excess of 800 m from the nearest neighbourhood park spaces.

The Parkwood Estates Subdivision Park development is proposed to include a junior and senior playground structure with swing set, seating area, water bottle filling station, open play area with winter skating, wood chip nature trail and an asphalt recreational path.

PROJECT NAME: **Playground Structure Replacement**

FUNDING SOURCE(S): $150,000 Parkland Reserve

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

The playground structures at Gallinger Park and Broadview Park are proposed to be replaced as part of this project.

The Gallinger Park does not contain an accessible playground structure option as the previous structure was removed from the park in 2023 due to irreplaceable damage. Only a 2-bay swing set remains with a small dome monkey bar set.

Broadview 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.

The existing playground structures and swing sets are approximately 25-30 years old. For neighbourhood serving parks, such as Gallinger and Broadview, the Recreation Department commonly budgets $75,000 for the supply and installation of new playground structures.

New accessible playground structures in these parks will improve the level of service for residents within these neighbourhoods.

PROJECT NAME: **Optimist Park – Soccer Fields & Fencing Replacement**

FUNDING SOURCE(S): $ 110,000 Recreation Facilities Reserve

This project is for the rehabilitation of the soccer fields and ballfield fencing at Optimist Park. Work will include topdressing, aerating, seeding and the replacement of rusted fencing for the Ball Diamonds.

PROJECT NAME: **Bicycle Path Repairs**

FUNDING SOURCE(S) $50,000 Canada Community Building Fund

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

This is an annual project that typically allows for the resurfacing of approximately 1-1.5 kilometers of the City's existing recreation path infrastructure. The City maintains approximately 40km of bicycle paths within the City's boundaries. This level of funding allows the 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.

PROJECT NAME: **Outdoor Bleacher Replacement**

FUNDING SOURCE(S): $ 40,000 Tax Base

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

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

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

PROJECT NAME: **Asbestos Remediation City Facilities**

FUNDING SOURCE(S): $ 100,000 Municipal Facilities Reserve

There are 19 City Facilities 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, as long as it is not disturbed, is not a cause for concern. In 2025, the Cornwall Public Library will be the building that remediation will be addressed. The asbestos containing plaster on the ceiling is falling off and needs to be removed.

2025 / 10-YEAR CAPITAL FORECAST

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
CITY FACILITIES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Civic Complex										
Lower Level Flooring Replacement		250								
Arena Roof Replacement	1,000	500	250							
Exit Ramp Replacements		40	40	40	40	40				
Kitchen Equipment Upgrade		75								
South Elevator Upgrade		300								
Parking Lot Improvement (Paving)			200		200					
Replacement Exit Ramps		200	200							
Electrical Service Replacement			500							
Aquatic Centre										
Change Room Modification (Gender Neutral)		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										
Artificial Turf		5,000								
Dressing Room & Hallway Flooring		200	200	200						
Turf Replacement (Fieldhouse)	300	750								
Accessible Walkway to Washroom		75								
Dehumidification Pad 2 & 3	200									
Gymnasium				5,000						
Ice Plant Compressor					45					
Hot Water Boiler Replacement									60	60
Refrigeration System Maintenance									350	350
Outdoor Facilities										
Pool Basin Repairs	1,500	140	1,400	150	1,500	160	1,600			
Bleacher Replacement	40									
Lamoureux Park Splashpad Upgrade										
St. Theresa Splashpad Upgrade		80								
Riverdale Park Splashpad Upgrade			80							
Big Ben Lift Upgrade				500						
Marina 200										
Dock Replacement and Upgrades		50	500	50	50	50	50	50	50	50
Playing Fields										
Optimist Park Soccer Fields & Fencing Replacement	110									
Parks Building Electrical Upgrades			146							
Saunders Drive (Pickle Ball)				250						
Reg Campbell Ball Netting				75						
Reg Campbell Parking Improvements					75					
Parks										
Playground Structure Replacement	150	150	150	150	150	150	150	150	150	150
Bicycle Path Repairs	50	50	50	50	50	50	50	50	50	50
Parkwood Estates Subdivision Park	300									
Guindon Park Camping		50								
Cenotaph Sidewalks		45								
Upgrade Of Skate Board Park / BMX			1,000							
Outdoor Park Furniture			55							
Optimist Park Field Light Poles							120			

CAPITAL FORECAST
FOR THE YEARS 2025 - 2034
CITY FACILITIES

DESCRIPTION	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Municipal Buildings										
St. Columban's Parking Lot				50				50		
Arc Flash Risk Analysis					100					
Asbestos Remediation City Facilities	100	100	100	100	100	100	100	100		
City Hall Roof								275		
Justice Building HVAC Cleaning		75								
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 (in 000s of dollars)	**4,450**	**9,464**	**5,021**	**8,141**	**3,645**	**1,570**	**2,370**	**1,010**	**660**	**660**

2025 BUDGET SUBMISSION

COMMUNITY PARTNERS

Operating and Capital Financial Summary

	2023 Actual	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
OPERATING						
EXPENDITURES						
Salaries and Benefits	$0	$0	$0	$0	$0	0.00%
Purchase of Goods	$3,511	$758	$0	$0	$0	0.00%
Services and Rents	$18,093	$4,155	$4,252	$4,338	$86	2.02%
Financing LTD Principal & Interest	$102,958	$60,059	$102,957	$102,958	$1	0.00%
Financial and Transfers	$4,036,136	$3,196,602	$4,599,742	$4,239,243	($360,499)	(7.84%)
Contribution to Reserves	$335,867	$148,299	$61,326	$755,553	$694,227	1132.03%
Subtotal	**$4,496,565**	**$3,409,873**	**$4,768,277**	**$5,102,092**	**$333,815**	**7.00%**
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	$47,606	$0	$46,600	$51,303	$4,703	10.09%
Internal Revenue	$0	$0	$0	$0	$0	0.00%
Contribution from Reserves	$282,058	$70,938	$541,784	$138,523	($403,261)	(74.43%)
Subtotal	**$329,664**	**$70,938**	**$588,384**	**$189,826**	**($398,558)**	**(67.74%)**
NET OPERATING COST (TAXATION)	**$4,166,901**	**$3,338,935**	**$4,179,893**	**$4,912,266**	**$732,373**	**17.52%**
CAPITAL						
Gross Capital	$0	$0	$150,000	$494,000	$344,000	229.33%
Capital Funding	$0	$0	($150,000)	($494,000)	($344,000)	229.33%
NET CAPITAL COST (TAXATION)	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
TOTAL OPERATING AND CAPITAL	**$4,166,901**	**$3,338,935**	**$4,179,893**	**$4,912,266**	**$732,373**	**17.52%**

	2023 Actuals	2024 Actual Sep	2024 Budget	2025 Submission	$ Change	% Change
Cornwall Public Library - Operating	$2,261,155	$1,556,677	$2,230,791	$2,490,783	$259,992	11.65%
Cornwall Public Library - Net Capital	$0	$0	$0	$0	$0	0.00%
Cornwall Public Library - Financing LTD	$102,957	$60,059	$102,957	$102,958	$1	0.00%
Cornwall & Regional Airport	$110,126	$55,000	$110,126	$0	($110,126)	(100.00%)
Eastern Ontario Health Unit	$723,878	$593,803	$890,711	$899,618	$8,907	1.00%
Heritage Cornwall	$0	$0	$3,616	$3,616	$0	0.00%
Raisin Region Conservation Authority	$560,402	$384,804	$577,214	$600,303	$23,089	4.00%
Medical Recruitment / Scholarship	$72,459	$118,850	$200,000	$0	($200,000)	(100.00%)
Newspaper Digitization Project	$25,109	$0	$0	$0	$0	0.00%
Canada Day Committee (2023 funded from WR)	$25,000	$25,000	$25,000	$25,000	$0	0.00%
Your Arts Council (2023 funded from WR)	$25,000	$25,000	$25,000	$0	($25,000)	(100.00%)
Encore Education Centre	$30,000	$30,000	$30,000	$0	($30,000)	(100.00%)
Social Development Council	$0	$66,797	$66,979	$0	($66,979)	(100.00%)
Senior's Month	$0	$25,000	$0	$25,000	$25,000	100.00%
RFP Truth and Reconciliation	$0	$0	$0	$100,000	$100,000	100.00%
uOttawa Business Case Study	$0	$0	$0	$60,000	$60,000	100.00%
Diversity Cornwall	$0	$0	$30,000	$0	($30,000)	(100.00%)
1784 Celebration	$0	$0	$30,000	$0	($30,000)	(100.00%)
Transfers/Payments back to the Working Reserve						
EOHU (2024 increase in the budget)	$0	$0	($146,327)	$146,327	$292,654	(200.00%)
United Way	$0	$200,000	($200,000)	$200,000	$400,000	(200.00%)
Diversity Cornwall	$0	$30,000	($20,000)	$20,000	$40,000	(200.00%)
1784 Celebration	$0	$30,000	($20,000)	$20,000	$40,000	(200.00%)
Locomotive	$0	$0	$7,100	$0	($7,100)	(100.00%)
Eastern Ontario Agri-Food Network	$25,000	$0	$0	$0	$0	0.00%
SUBTOTAL	**$3,961,086**	**$3,200,990**	**$3,943,167**	**$4,693,605**	**$750,438**	**19.03%**
Payback to Working Reserves (EORN)	$28,367	$31,632	$54,226	$54,226	$0	0.00%
Building Reserve - Net	$2,646	$2,028	$0	$0	$0	0.00%
Signature Events	$30,000	$30,000	$30,000	$30,000	$0	0.00%
Municipal Grants Program - Net	$144,802	$74,285	$152,500	$134,435	($18,065)	(11.85%)
TOTAL OPERATING AND CAPITAL	**$4,166,901**	**$3,338,935**	**$4,179,893**	**$4,912,266**	**$732,373**	**17.52%**

Cornwall Public Library
Operational Budget Overview
January through December 2024

	Jan - Dec 24	Jan - Dec 25	% Change
Ordinary Income/Expense			
Income			
401-00 · City of Cornwall	2,411,255.38	2,510,705.60	4.1%
405-00 · Province Per H'hold	92,828.00	92,828.00	0.0%
Total 430-00 · Project Donations & Grants	4,000.00	3,500.00	-12.5%
Total 435-00 · Photocopy/Rental/Sales	25,000.00	26,000.00	4.0%
Total 440-00 · Fines/Fees	12,000.00	12,500.00	4.2%
Total 450-00 · Community Donations	3,000.00	3,000.00	0.0%
Reserves	50,000.00	0.00	-100.0%
	2,598,083.38	2,648,533.60	1.9%
510-00 · Salaries	1,454,002.38	1,491,234.85	2.6%
515-00 · Benefits	333,354.08	338,687.98	1.6%
520-00 · Administration	93,342.49	94,142.76	0.9%
530-00 · Property Maintenance	130,000.00	134,000.00	3.1%
540-00 · Utilities	114,948.45	117,848.45	2.5%
600-00 · Library Materials	317,830.98	317,830.98	0.0%
630-00 · Library Supplies & Services	116,105.00	120,288.58	3.6%
640-00 · Equipment & Furniture	5,000.00	5,000.00	0.0%
650-00 · Professional Development	12,000.00	7,000.00	-41.7%
660-00 · Promotion	9,000.00	9,000.00	0.0%
670-00 · Library Programming	7,500.00	7,500.00	0.0%
700-00 · Photocopying Services	5,000.00	6,000.00	20.0%
Total Expense	2,598,083.38	2,648,533.60	1.9%
Net Ordinary Income	0.00	0.00	
Net Income	**0.00**	**0.00**	

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2025 BUDGET SUBMISSION

APPENDIX A:

CITYWIDE CAPITAL SUMMARY

2025 CAPITAL BUDGET SUBMISSION

*Please note all figures are in 000s of dollars

CAPITAL PROJECT DESCRIPTION	$ 2024	$ 2025	EXTERNAL FUNDING			RESERVES and RESERVE FUNDS			Tax Base
			Grants / Other	SDG	Financing	Dev. Charges	CCBF	Reserve	
FINANCIAL SERVICES									
ITT Services									
Digital Transformation Phase 3 – HR, Payroll, and Cornwall Connect	-	**800.00**			800.00				
HOUSING SERVICES									
Building Interior	215.00	**755.84**	645.00					110.84	
Building Exterior	140.00	**258.97**	122.19					136.78	
Infrastructure	800.00	**1,612.72**	511.13					1,101.59	
Grounds	-	**20.00**	20.00						
GLEN STOR DUN LODGE									
Building Requirements - Internal	440.00	**200.50**	25.50					175.00	
Building Requirements - External	155.00	**160.00**						160.00	
Kitchen/Laundry Equipment	65.00	**25.00**	10.00					15.00	
Nursing Equipment	30.00	**330.00**	116.30	54.84				50.00	108.86
Resident Equipment	110.00								
CORNWALL SDG PARAMEDIC SERVICES									
Ambulance Replacement - Box Off and One New Ambulance	740.00	**520.00**				102.16		417.84	
CPR Devices	60.00	**80.00**						80.00	
Paramedic Response Units - Addition & Replacement	250.00	**135.00**						135.00	
Service Delivery Study	-	**100.00**						100.00	
Electronic Patient Care Hardware	-	**60.00**						60.00	
Oxygen Containment for Stretchers	-	**54.00**						54.00	
Power Cot Replacement	-	**180.00**						180.00	
Powerload System	-	**80.00**				15.70		64.30	
Training Mannequin	-	**45.00**						45.00	
Public Access Defibrillator Replacement	78.00								
FIRE AND EMERGENCY MANAGEMENT SERVICES									
New Fire Headquarters Furnishings	-	**400.00**						400.00	
Firefighter Breathing Apparatus	-	**800.00**			800.00				
Training Centre	-	**1,100.00**			834.50	265.50			
Aerial 1 Ladder Truck	2,500.00								
Pick-Up Truck	75.00								
CORNWALL POLICE SERVICES	393.70	**409.96**						221.00	188.96
MUNICIPAL WORKS									
Municipal Works Fleet Renewal Program	1,013.00	**1,559.00**						1,559.00	
Tree Canopy Management Program	300.00	**400.00**							400.00
Compact Wheel Loader	100.00								
INFRASTRUCTURE PLANNING									
Road Network									
Asphalt Resurfacing on Various City Streets	5,900.00	**6,000.00**	5,501.69				453.31		45.00
Marleau Avenue Reconstruction and Widening - Stage 2, Phase 3	2,000.00	**5,000.00**			1,033.70	3,966.30			
Intersections									
Centretown - Water St. & Montreal Rd Intersections	30.00	**30.00**					30.00		
Structures									
Lock 19 – Canal Bridge Repairs	-	**700.00**					700.00		
Small Diameter Culvert Rehabilitation	100.00	**100.00**					100.00		
Culvert Replacement - Fly Creek at Boundary Rd.	400.00								
Active Transportation									
Bicycle Infrastructure - Various Locations	440.00	**460.00**					460.00		
Sidewalks - Queen St from Shirley Av to Riverdale Av	360.00	**360.00**				39.20	320.80		
Traffic and Lighting									
Traffic Signal Upgrades	400.00	**400.00**					400.00		
Pole Replacement Program	125.00	**125.00**						125.00	
Road Safety Master Plan	200.00								
TRANSIT									
Bus Stop Improvements	321.08	**240.04**	189.50					50.54	
Transit Master Plan	150.00								

2025 CAPITAL BUDGET SUBMISSION

*Please note all figures are in 000s of dollars

CAPITAL PROJECT DESCRIPTION	$ 2024	$ 2025	EXTERNAL FUNDING			RESERVES and RESERVE FUNDS			Tax Base
			Grants / Other	SDG	Financing	Dev. Charges	CCBF	Reserve	
WASTE MANAGEMENT SERVICES									
Leachate and Gas Collection System Upgrades	150.00	**150.00**						150.00	
Alternate Disposal Environmental Compliance Approval	100.00	**100.00**						100.00	
Leachate Mounding Remediation Plan	-	**100.00**						100.00	
Landfill Site Asphalt Upgrades	-	**75.00**						75.00	
Landfill Scale House Upgrades	-	**50.00**							50.00
Organics Source Separation Program - Receiving Facility	1,000.00								
Organics Source Separation Program - Green Bins	1,200.00								
Climate Adaptation Plan	120.00								
RECREATION									
Off-Leash Dog Park	570.00	**120.00**				10.89		109.11	
FACILITIES									
Recreation Facilities									
Civic Complex									
Arena Roof Replacement	1,000.00	**1,000.00**			1,000.00				
Front Steps and Patio Replacement	3,500.00								
Main Floor Washrooms Upgrade	65.00								
North Interlocking Patio Redevelopment	160.00								
Arena Floor - New Floor Slab Design and Construction	1,500.00								
Office Upgrades (Carpets)	120.00								
Plant Room Ammonia Ventilation to Rooftop	120.00								
Salon A, B and C Renovations	300.00								
Exit Ramp Replacements	125.00								
Aquatic Centre									
Dectron Replacement	-	**700.00**						700.00	
Sprinkler Piping Replacement	375.00								
Automatic Sliding Doors	45.00								
Heat Trace	35.00								
Benson Centre									
Turf Replacement (Fieldhouse)	-	**300.00**						300.00	
Dehumidification For Pads #2 & #3	-	**200.00**						200.00	
Snow Melt Pit Coil Replacement	65.00								
Outdoor Recreation									
Pool Basin Repairs	130.00	**1,500.00**			1,500.00				
Parkwood Estates Subdivision Park	-	**300.00**				300.00			
Playground Structure Replacement	150.00	**150.00**						150.00	
Optimist Park – Soccer Fields & Fencing Replacement	-	**110.00**						110.00	
Bicycle Path Repairs	50.00	**50.00**					50.00		
Bleacher Replacement	40.00	**40.00**							40.00
Marina Dock Replacement and Upgrades	75.00								
Tennis Court Resurfacing	200.00								
Reg Campbell Park LED Lighting	175.00								
Alexander Park Basketball Court	200.00								
Bikepath Retaining Wall	2,000.00								
East Ridge Subdivision Park Development	300.00								
St Theresa Park Upgrade	50.00								
Bandshell Sign Replacement / Equipment Upgrades	50.00								
Municipal Facilities									
Asbestos Remediation City Facilities	100.00	**100.00**						100.00	
Justice Building Elevator Upgrades	200.00								
Arc Flash Risk Analysis	100.00								
St Columban's Parking Lot	50.00								
CORNWALL PUBLIC LIBRARY	150.00	**494.00**						494.00	
TOTAL CAPITAL	**32,460.78**	**29,040.03**	**7,141.31**	**54.84**	**5,968.20**	**4,699.75**	**2,514.11**	**7,828.99**	**832.82**

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2025 BUDGET SUBMISSION

APPENDIX B:
RESERVES SUMMARY

2025 SUMMARY OF RESERVES (estimated)
December 31, 2025

Operating Reserves	Opening Balance	Net Transactions	Ending Balance	Targeted Balance
Working Reserves	2,903,738	515,988	3,419,726	
Tax Stabilization Reserve	300,000	0	300,000	
Winter Control Reserve	63,120	0	63,120	
Health and Safety Reserve	76,022	0	76,022	
Municipal Elections Reserve	110,000	55,000	165,000	
Renaissance Reserve	118,826	0	118,826	
Medical Recruitment Reserve	959,629	85,000	1,044,629	
	4,531,335	**655,988**	**5,187,323**	**7,919,502**
Capital Reserves				
Equipment and Vehicles Reserve	835,415	(829,328)	6,087	
Recreation Facilities Reserve	611,965	66,186	678,151	
Municipal Buildings Reserve	3,071,981	(1,425,622)	1,646,359	
Fire Equipment Reserve	45,709	(45,000)	709	
Land Ambulance Reserve	225,579	(226,100)	(521)	
Waste Management Reserve	1,174,922	(525,000)	649,922	
Land Reserve	2,376,274	0	2,376,274	
Community Housing Capital Reserve	6,220,104	(590,308)	5,629,796	
Community Housing Regeneration Reserve	1,672,445	300,898	1,973,343	
Community Housing Providers Capital Reserve	911,745	0	911,745	
Road Infrastructure Reserve	622,939	410,397	1,033,336	
	17,769,078	**(2,863,877)**	**14,905,201**	**6,044,745**
Restricted Reserves (Municipal Funding)				
Water Works Reserve	1,567,019	572,281	2,139,300	3,518,589
Wastewater Works Reserve	3,523,781	342,119	3,865,900	3,811,969
Brownfields Reserve	1,569,337	64,941	1,634,278	2,000,000
Landfill Closure and Post Closure Reserve Fund	1,145,901	461,836	1,607,737	18,029,350
Waterfront Development Fund	240,000	0	240,000	Not Defined
WSIB - Estimated Future Benefit Costs Reserve	3,286,980	360,279	3,647,259	8,195,900
Downtown Investment Reserve Fund	3,500,000	0	3,500,000	3,500,000
Heart of City Reserve	364,466	168,850	533,316	200,000
Progress Fund	26,352,737	140,440	26,493,177	25,000,000
	41,550,221	**2,110,746**	**43,660,967**	
Restricted Reserves (Funded Externally)				
(a targeted reserve balance is not applicable)				
Provincial Gas Tax Reserve (Transit)	110,447	0	110,447	
Canada Community-Building Fund Reserve (Infrastructure)	261,452	517,963	779,415	
Development Charges Reserve	2,943,210	(4,032,793)	(1,089,583)	
Building Surplus Reserve (permits)	4,154,211	(981,352)	3,172,859	1,290,265
CommunityHousing Providers Reserve	3,122,959	124,918	3,247,877	
Employment Assistance Retained Surplus Reserve	611,070	(215,000)	396,070	
Child Care ELCD Reserve	95,393	(95,393)	0	
Parkland Reserve Fund	407,025	(141,574)	265,451	
Winter Games/Legacy Trust Fund	51,497	(952)	50,545	
Arts and Culture Trust Fund	1,206,118	36,139	1,242,257	
	12,963,382	**(4,788,044)**	**8,175,338**	
TOTAL RESERVES AND RESERVE FUNDS	**76,814,016**	**(4,885,187)**	**71,928,829**	

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
OPERATING RESERVES				
Working Reserves	**2,903,738**			
Repay Eastern Ontario Regional Network - EORN (2020-2026)			54,226	
Repay Accounting Software Upgrade (2020-2027)			50,000	
Repay Uottawa Study			60,000	
Repay EOHU Increase			146,327	
Repay United Way, Diversity Cornwall, 1784 Celebration			240,000	
Repay Library			35,000	
Repay Seniors & Recreation Month			25,000	
Repay Truth & Reconciliation Action Plan			100,000	
Council ITT Requirements for 2026			6,000	
Arts Study		(40,000)		
Planning Studies		(145,000)	20,000	
Municipal Grants - Carry Forward		(35,565)		**3,419,726**
Tax Stabilization Reserve	**300,000**			**300,000**
Winter Control Reserve	**63,120**			**63,120**
Health and Safety Reserve	**76,022**			**76,022**
Municipal Elections Reserve	**110,000**			
2026 Election Contribution			55,000	**165,000**
Renaissance Reserve	**118,826**			**118,826**
Medical Recruitment Reserve	**959,629**			
Committed Funds (Medical Scholarships/Recruitment): $1,100,000				
Budgeted Contribution			200,000	
Recognized Medical Scholarships		(115,000)		**1,044,629**
TOTAL Operating Reserves	**4,531,335**	**(335,565)**	**991,553**	**5,187,323**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
CAPITAL RESERVES				
Equipment and Vehicles Reserve	**835,415**			
MW Contribution to Reserve			500,000	
Fire Contribution to Reserve			425,000	
Police Contribution to Reserve			300,000	
Transit Contribution to Reserve			270,000	
ITT Contribution to Reserves			70,000	
ITT Replacement Equipment (UPS & Batteries)		(50,000)		
MW Fleet Renewal Program		(1,559,000)		
Police Capital		(221,000)		
Transit Bus Stop Improvements		(50,540)		
New HQ Furnishings		(400,000)		
Fire Pump Replacement LTD (2023-2032)		(113,788)		**6,087**
Recreation Facilities Reserve	**611,965**			
Contribution from Recreation Facilities			432,350	
Capital Levy as per the City's Long-Term Financial Plan			1,397,000	
2023 Pool Basin LTD		(344,054)		
Turf Replacement		(300,000)		
Dehumidification (Pads 2&3)		(200,000)		
Optimist Park Soccer Fields & Fencing Replacement		(110,000)		
Off-Leash Dog Park		(109,110)		
Dectron Replacement		(700,000)		**678,151**
Municipal Buildings Reserve	**3,071,981**			
Contribution from Buildings			739,460	
GSDL Contribution			400,000	
EMS HQ - Transfer to Reserves			135,555	
Police Contribution			160,000	
Justice Building Transfer to Reserves			120,356	
GSDL Building Requirements - Internal		(175,000)		
GSDL Building Requirements - External		(160,000)		
GSDL Kitchen and Laundry Equipment		(15,000)		
GSDL Nursing Equipment		(50,000)		
Asbestos Remediation		(100,000)		
Fire HQ LTD		(449,701)		
MW Project LTD		(684,370)		
2020 Municipal Works Yard (LTD 2020-2035)		(391,089)		
2022-2023 Municipal Works Yard (LTD 2023-2043)		(240,597)		
Library HVAC Loan (LTD 2018-2026)		(102,958)		
Justice HVAC loan (LTD 2022-2031)		(118,278)		
Library Capital		(494,000)		**1,646,359**
Fire Equipment Reserve (Fire Marque)	**45,709**			
Fire Marque Payments			80,000	
Thermal Imaging		(40,000)		
Boat Tools		(25,000)		
Replacement Equipment		(60,000)		**709**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
Land Ambulance Reserve	**225,579**			
Transfer Amortization			910,000	
Ambulance Replacement		(417,800)		
CPR Devices		(80,000)		
Paramedic Response Units (Addition & Replacement)		(135,000)		
Service Delivery Study		(100,000)		
Electronic Patient Care Hardware		(60,000)		
Oxygen Containment for Stretchers		(54,000)		
Power Cot Replacement		(180,000)		
Powerload System		(64,300)		
Training Mannequin		(45,000)		**(521)**
Waste Management Reserve	**1,174,922**			
Budgeted Contribution - Waste Diversion			100,000	
Budgeted Contribution - Waste Organics			200,000	
Leachate & Gas Collection Upgrades (Disposal)		(150,000)		
Alternate Disposal Environmental Compliane (Diversion)		(100,000)		
Leachate Mounding Remediation Plan		(100,000)		
Organics Program		(400,000)		
Landfill Asphalt Upgrades (50%Organic/50%Disposal)		(75,000)		**649,922**
Land Reserve	**2,376,274**			**2,376,274**
Community Housing Capital Reserve	**6,220,104**			
Budgeted Contribution (LHC)			1,199,374	
Budgeted Contribution (AHP)			19,300	
Budgeted Contribution (NP)			175,950	
Interest Earned			243,650	
CAHC 1st & 2nd Mortgage			9207	
Building Interior		(110,840)		
Building Exterior		(136,780)		
550 Lemay LTD (2021-2027)		(263,810)		
2022 Morrisburg Build (LTD)		(170,300)		
Ninth Street LTD		(447,469)		
Infrastructure		(1,101,590)		
Corporate Leadership Training		(7,000)		**5,629,796**
Community Housing Regeneration Reserve	**1,672,445**			
Budgeted Contribution			225,000	
Interest Earned			75,898	**1,973,343**
Social Housing Capital Reserve Fund	**911,745**			**911,745**
Road Infrastructure Reserve	**622,939**			
Life Cycle Costing as per the City's Long-Term Financial Plan			1,000,000	
Marleau Project			14,448	
Lemay Phase 3 LTD		(479,051)		
Pole Replacement Program		(125,000)		**1,033,336**
TOTAL Capital Reserves	**17,769,078**	**(12,066,425)**	**9,202,548**	**14,905,201**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
RESTRICTED RESERVES (Municipal Funding)				
Water Works Reserve	**1,567,019**			
Budgeted Contribution			4,982,500	
Second Raw Water Intake			500,000	
Interest Earned			82,281	
Watermain Rehabilitation		(3,050,000)		
Boundary Road Reservoir Booster Pump Rehabilitation		(150,000)		
Valve Replacement Program		(150,000)		
Instrumentation Upgrades		(100,000)		
Bedford St from First St W to Second St W		(700,000)		
Seymour Av From Water St W to First St W		(800,000)		
Confined Space Training and Equipment		(32,500)		
Rebate Program		(10,000)		**2,139,300**
Wastewater Works Reserve	**3,523,781**			
Budgeted Contribution			4,435,000	
Interest Earned			142,919	
Sewer Network Improvements - Various Locations		(1,150,000)		
Combined Sewer Separation		(668,300)		
WWTP Administration Building HVAC Upgrades		(50,000)		
Biological Aerated Filter (BAF) Concrete Repairs		(50,000)		
Chlorine Building Demolition Engineering Services		(75,000)		
Dewatering Building Odour Control Unit Construction		(650,000)		
Pumping Station Backup Power System		(60,000)		
Bedford St from First St W to Second St W		(700,000)		
Seymour Av From Water St W to First St W		(800,000)		
Confined Space Training and Equipment		(32,500)		**3,865,900**
Brownfields Reserve	**1,569,337**			
Fund Program expenses		(13,300)		
Interest earned from investment			78,241	**1,634,278**
Landfill Closure and Post Closure Reserve Fund	**1,145,901**			
Budgeted Contribution			400,000	
Interest Earned			61,836	**1,607,737**
Waterfront Development Fund	**240,000**			**240,000**
WSIB-Estimated Future Benefit Costs Reserve	**3,286,980**			
Budgeted Contribution			220,000	
Interest Earned			140,279	**3,647,259**
Downtown Investment Reserve Fund	**3,500,000**			
Interest earned CAHC 1st Mortgage			5,089	
Interest earned CAHC 2nd Mortgage			8,961	
Investment Interest Earned			154,800	
Transfer to HOTC Reserve		(168,850)		**3,500,000**
Heart of City Reserve	**364,466**			
Interest from Downtown investment - CAHC 1st Mortgage			5,089	
Interest from Downtown investment - CAHC 2nd Mortgage			8,961	
Interest from Downtown investment - Investment income			154,800	
Fund HOTC Programs				**533,316**
Progress Fund (Policy - 80% of Interest Earned)	**26,352,737**			
Interest earned from investment			702,200	
Benson Centre Debt Payments		(561,760)		**26,493,177**
TOTAL Restricted Reserves (Municipal Funding)	**41,550,221**	**(9,972,210)**	**12,082,956**	**43,660,967**

2024 SUMMARY OF RESERVES
Est. December 31, 2024

	Opening Balance	Withdrawals	Additions	Closing Balance
RESTRICTED RESERVES (Funded Externally)				
Provincial Gas Tax Reserve (Transit)	110,447			
Funds Received			724,450	
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)		(110,212)		
2022 Conventional Busses (Loan 2022-2026)		(60,000)		
Interest Earned			0	**110,447**
Canada Community-Building Fund Reserve (Infrastructure)	261,452			
2025 CCBF Allocation			3,133,860	
Interest Earned			11,511	
Asphalt Resurfacing on Various Streets		(453,310)		
Centretown (Water Street & Montreal Rd. Intersections)		(30,000)		
Lock 19 - Canal Recreational Path Repairs		(700,000)		
Small Diameter Culvert Rehabilitation		(100,000)		
Active Transportation - Bicycle Path		(510,000)		
Active Transportation - Sidewalk (Queen Street)		(320,800)		
Traffic Signal Upgrades		(400,000)		
2020 LED Streetlights (2020-2025)		(113,298)		**779,415**
Development Charges Reserve	2,943,210			
Development Charges Collected			800,000	
Interest Earned			0	
Combined Sewer Separation		(81,700)		
Library Operations		(51,303)		
Ambulance Replacement		(102,200)		
2025 Powerload System		(15,700)		
Marleau Ave. Reconstruction & Widening		(3,966,300)		
Active Transportation - Sidewalk (Queen Street)		(39,200)		
Parkwood Estate Playground		(300,000)		
Off-Leash Dog Park		(10,890)		
Fire Training Centre		(265,500)		**(1,089,583)**
Building Surplus Reserve (permits)	4,154,211			
Interest Earned			158,454	
Fund Building Services		(1,139,806)		**3,172,859**
Community Housing Providers Reserve	3,122,959			
Interest Earned			124,918	**3,247,877**
Employment Assistance Retained Surplus Reserve	611,070			
Corporate Leadership Training		(7,000)		
Funding Adjustments		(208,000)		**396,070**
Child Care ELCD Reserve	95,393			
Corporate Leadership Training		(7,000)		
Municipal Contribution increase		(88,393)		**0**
Parkland Reserve Fund	407,025			
Interest Earned			8,426	
Playground Structure Replacement		(150,000)		**265,451**
Winter Games/Legacy Trust Fund	51,497			
Legacy Awards		(3,000)		
Interest earned from investment			2,048	**50,545**
Arts and Culture Trust Fund	1,206,118			
Interest earned from investment			36,139	**1,242,257**
TOTAL Restricted Reserves (Funded Externally)	**12,963,382**	**(9,787,850)**	**4,999,806**	**8,175,338**

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2025 BUDGET SUBMISSION

APPENDIX C:
LONG-TERM DEBT

Debt Schedule

Council has authorized debt for a variety of capital projects over the years including roads and road rehabilitation, water and wastewater projects, bridge rehabilitation, transit including buses and equipment purchases, facility construction and land acquisition. Although debt for a capital project is authorized at the time of project approval, the debt is not usually issued until either project completion or substantial work and spending has occurred on a project. The City normally finances the construction period costs from its own cashflows thus avoiding the additional interest costs of construction period financing. Large projects where the construction period may extend over several years may require debt to be issued in two or more parts prior to completion or the City may use short-term borrowing to provide sufficient cash to meet the project requirements.

The following table provides a summary of issued, unissued, and planned net debt supported through taxation, water and wastewater billings, and other supported net debt.

	2024	Projected									
	Not Final	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Issued Net Debt ($75.92M)											
Funded by Taxation	42.79	38.62	34.70	31.03	28.25	25.70	23.05	20.28	17.43	14.82	12.09
Funded by Water Billings	1.98	1.71	1.42	1.12	0.80	0.46	0.35	0.24	0.12	-	-
Funded by Wastewater Billings	15.96	14.14	12.52	11.11	9.79	8.42	7.24	6.09	4.96	3.79	2.71
Funded by Non-taxation Sources	15.18	13.50	12.04	10.78	9.90	9.09	8.26	7.45	6.79	6.67	6.54
Total Issued Net Debt	75.92	67.97	60.68	54.04	48.74	43.67	38.90	34.07	29.31	25.27	21.33
Approved but Unissued Net Debt ($108.6M)											
Funded by Taxation	-	41.93	56.54	65.99	62.89	59.64	56.24	53.04	50.38	47.93	45.37
Funded by Water Billings	-	0.95	18.15	17.63	17.09	16.86	16.63	16.39	16.13	15.87	15.59
Funded by Wastewater Billings	-	0.95	5.65	5.10	4.52	4.26	3.99	3.71	3.41	3.10	2.77
Funded by Non-taxation Sources	-	10.96	13.19	12.64	12.07	11.46	10.83	10.17	9.47	8.74	7.98
Total Approved Unissued Net Debt	-	54.79	93.53	101.36	96.56	92.23	87.69	83.30	79.39	75.64	71.71
Planned New Net Debt ($156.85M)											
Funded by Taxation	-	7.05	16.64	80.52	85.76	96.30	98.72	93.40	93.35	88.36	83.80
Funded by Water Billings	-	-	2.00	8.79	15.12	15.98	16.57	16.87	16.89	14.60	12.21
Funded by Wastewater Billings	-	-	-	-	-	-	-	-	-	-	-
Funded by Non-taxation Sources	-	3.75	7.32	6.96	6.58	6.19	5.77	7.74	7.09	6.41	8.09
Planned New Debt	-	10.80	25.96	96.27	107.47	118.46	121.06	118.01	117.33	109.37	104.09
Total Net Debt											
Funded by Taxation	42.79	87.60	107.88	177.54	176.91	181.64	178.01	166.72	161.16	151.11	141.26
Funded by Water Billings	1.98	2.66	21.57	27.53	33.01	33.30	33.55	33.51	33.15	30.47	27.79
Funded by Wastewater Billings	15.96	15.09	18.17	16.21	14.31	12.68	11.23	9.79	8.37	6.89	5.48
Funded by Non-taxation Sources	15.18	28.21	32.55	30.39	28.55	26.74	24.86	25.35	23.35	21.81	22.61
Total Net Debt	75.92	133.56	180.17	251.67	252.77	254.36	247.65	235.37	226.03	210.28	197.13

* 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, water meters, housing developments, 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 of 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

2024 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE:	**71101**	
MUNID:	**01012**	
MUNICIPALITY:	**Cornwall C**	
UPPER TIER:		
REPAYMENT LIMIT:	**$**	**29,148,600**

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.	$	363,255,987
(a)	15 years @ 5% p.a.	$	302,552,503
(a)	10 years @ 5% p.a.	$	225,077,765
(a)	05 years @ 5% p.a.	$	126,198,185

7% Interest Rate			
(a)	20 years @ 7% p.a.	$	308,800,686
(a)	15 years @ 7% p.a.	$	265,482,944
(a)	10 years @ 7% p.a.	$	204,727,571
(a)	05 years @ 7% p.a.	$	119,515,016

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)	7,078,363
0220	Interest (SLC 74 3099 02)	1,297,320
0299	**Subtotal**	**8,375,683**
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	**8,375,683**

		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**	**8,375,683**

		1 $
1610	Total Revenue (SLC 10 9910 01)	232,354,201
	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)	69,443,165
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	4,404,834
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	648,151
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	2,869,432
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	10,384,783
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-301,765
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	-5,329,621
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	-41,569
2256	Deferred revenue earned (Community Benefits) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	1,963,350
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)	3,193,607
2299	**Subtotal**	**87,234,367**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	-4,977,299
2610	**Net Revenues**	**150,097,133**
2620	**25% of Net Revenues**	**37,524,283**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT** (25% of Net Revenues less Net Debt Charges)	**29,148,600**

* SLC denotes Schedule, Line Column.

2025 BUDGET SUBMISSION

APPENDIX D:
STAFFING COMPLEMENT

2024-2025 Employee Comparison

Summary	2024	2025	Transfer	New	Total Chg	Commentary
Mayor	1	**1**	-	-	-	
Council	10	**10**	-	-	-	
Full Time	675	**720**	1	44	45	
Part-time Hours	252,999	**281,720**	(2,950)	31,671	28,721	
Contract Position	-	**-**	-	-	-	
School Crossing Guards	20	**20**	-	-	-	
Students	3	**3**	-	-	-	
Election Temporary Hours	-	**-**	-	-	-	

General Government	2024	2025	Transfer	New	Total Chg	Commentary
Council						
Mayor	**1.00**	**1.00**				
Council	**10.00**	**10.00**				
Full Time	**0.50**	**0.50**				
Executive and Legal Services						
Full Time	**9.50**	**10.50**		1.00	1.00	+1 Communications Officer
Human Resources						
Full Time	**9.00**	**12.00**		3.00	3.00	+1 HR Generalist / +1 Relation Manager / +1 Training Manager
Financial Services						
Full Time	**31.00**	**34.00**		3.00	3.00	+1 Accounting Coordinator / +1 ITT Supervisor / +1 Project Coordinator

Shared Services	2024	2025			Total Chg	Commentary
Human Services						
Full Time	**101.50**	**100.50**		(1.00)	(1.00)	-1 Program Supervisor
Glen-Stor-Dun Lodge						
Full Time	**129.80**	**152.00**		22.20	22.20	Service Delivery Review - implementation
Part-time Hours	**108,191**	**134,928**		26,737	26,737	Service Delivery Review - implementation
Contract Position						
Paramedic Services						
Full Time	**109.50**	**120.50**		11.00	11.00	+8 Paramedics / +2 Commanders / +1 Coordinator
Part-time Hours	**56,994**	**61,460**		4,466	4,466	To account for Short and Long term leaves

Protective Services	2024	2025			Total Chg	Commentary
Fire Services						
Full Time	**66.00**	**67.00**		1.00	1.00	+1 Training Officer

Infrastructure and Municipal Works	2024	2025			Total Chg	Commentary
Municipal Works Division						
Municipal Works Administration						
Full Time	**8.50**	**8.50**				
Part-time Hours	**1,150**	**1,150**				
Parks and Landscaping						
Full Time	**21.00**	**18.50**	(2.50)		(2.50)	Activity transfered to Roads
Part-time Hours	**5,008**	**3,308**	-1,700		-1,700	Trf to Roads Winter and elimination
Garage						
Full Time	**5.00**	**5.00**				

2024-2025 Employee Comparison

Summary	2024	2025	Transfer	New	Total Chg	Commentary
Roads Division						
Roads Summer						
Full Time	**11.00**	**11.00**				
Part-time Hours	**410.00**	**310.00**	-100		-100	Transfer to Roads winter
Roads Winter						
Full Time	**5.50**	**8.00**	2.50		2.50	Activity transfered from Parks and Landscaping
Part-time Hours	**580.00**	**1,230.00**	650		650	Transfer from Roads-summer and Park and Lanscaping
Transit Division						
Transit Operations						
Full Time	**37.00**	**37.00**				
Part-time Hours	**14,336**	**13,936**	-400		-400	Elimination for FTE
Transit Maintenance						
Full Time	**12.25**	**13.25**	1.00		1.00	+1 Coach Attendant (2024)
Part-time Hours	**1,400**	**-**	-1,400		-1,400	Elimination for FTE
Infrastructure Planning Division						
Engineering						
Full Time	**14.25**	**15.25**		1.00	1.00	+1 Project Coordinator
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**	**8.25**		1.00	1.00	+1 Coordinator

Planning, Development & Recreation	2024	2025			Total Chg	Commentary
Economic Development						
Full Time	**7.50**	**7.50**				
Contract Position						
Planning Services						
Full Time	**5.20**	**6.20**		1.00	1.00	+1 Planning Supervisor
Building Services						
Full Time	**12.00**	**12.00**				
Part-time Hours						
By-Law Services and Parking Program						
Full Time	**10.20**	**10.20**				
Part-time Hours						
Recreation Services						
Full Time	**18.50**	**19.50**		1.00	1.00	+1 Arts Supervisor
Part-time Hours	**45,579**	**45,579**				
City Facilities						
Recreation Facilities						
Full Time	**27.50**	**27.50**				
Part-time Hours	**17,761**	**17,429**	-332		(332)	Trf to Municipal Facilities
Municipal Facilities						
Full Time	**12.00**	**12.00**				
Part-time Hours	**1,590**	**2,390**	332	468	800	Trf from Recreation Facilities + New

Note: This comparison excludes Cornwall Police Services

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2025 BUDGET SUBMISSION

APPENDIX E:

CITIZEN SURVEY RESPONSE

What We Heard: Cornwall 2025 Budget Survey

Executive Summary

The 2025 Budget Survey for the City of Cornwall highlighted several key priorities among residents, reflecting their concerns and aspirations for the community. 211 residents completed this survey via ranked questions and general commentary. This executive summary is based on the ranked questions and commentary provided to the City. These results are provided below.

Residents overwhelmingly emphasized the importance of Accessible and Affordable Housing, indicating a strong desire for the City to focus resources on ensuring that housing remains within reach for all segments of the population. This priority aligns with broader concerns seen in media reports, where the rising cost of living and housing shortages have been recurrent themes.

One common theme among the submissions is the need for enhanced enforcement of City by-laws. Residents have expressed frustration with the current complaint-driven approach, where action is only taken after a report is made. They suggest that proactive enforcement, particularly regarding the presence of trailers and campers on driveways, could significantly improve neighbourhood aesthetics.

Safe Community (police and fire) was the second most mentioned priority, showcasing a collective emphasis on maintaining and enhancing public safety. Given Cornwall's ongoing efforts to strengthen its emergency services, residents clearly expect high quality service provision in these areas to ensure their safety and well-being. Notably, several commenters question value-for-money considering the large share that the Police budget represents with respect to overall City spending. Fire Services is an area of particular importance. Some residents believe that the fire department is understaffed and in need of a third station. They argue that this investment is critical.

Waterfront Development also emerged as a significant priority, with residents recognizing the potential of the waterfront as a hub for tourism, recreation, and economic growth. This aligns with the City's ongoing projects to enhance the waterfront area, making it a more attractive and functional space for both residents and visitors.

Infrastructure continues to be an area where residents hope to see continued investment, ensuring that sidewalks and roads remain clear and safe for the different modes of travel, and that dedicated bicycle lanes are considered to improve overall traffic flow and cyclist safety. Additionally, maintaining water and wastewater systems remains top of mind for future investment.

There are calls for the City to focus on inclusivity and equity in its budget by making sure that all residents are heard and have the chance to have their say in the budgetary process. Ensuring that all residents, particularly those in vulnerable groups, have access to essential services is seen as a priority. This perspective highlights the need for the budget to reflect the diverse needs of the City's population.

On the other hand, Arts and Culture and Community Engagement were less frequently mentioned as critical areas for investment, suggesting that while these are valued, they may not be seen as immediate priorities in the face of more pressing needs like housing and safety.

Based on these results, residents are signaling a preference for investments in areas that directly impact their daily lives, particularly in terms of housing and safety. The City should consider allocating a significant portion of the budget to initiatives that increase the availability of affordable housing, improve public safety infrastructure, and further develop the waterfront to boost local economic development. At the same time, while arts and culture are important for community identity and cohesion, these areas might be better served by seeking alternative funding sources or partnerships, allowing the City's core budget to focus on what residents have identified as their most pressing needs.

On the financial side, several residents advocate for a more disciplined approach to budgeting, suggesting that a zero-tax increase is achievable

through better fiscal management and cutting unnecessary expenditures. This sentiment is echoed by others who emphasize the importance of responsible use of public funds. In the budget survey, a recurring theme emerged: a strong desire for the local government to enhance services and infrastructure without increasing taxes. Many respondents expressed frustration, feeling burdened by high taxes and believing that current tax revenue should be sufficient to address community needs. The message is clear: residents want more efficient use of existing funds to improve their quality of life without additional financial strain.

Overall, the submissions reveal a strong desire **for more effective governance, better resource allocation, and a focus on community well-being** in the 2025 budget.

Most and Least Valued Services

Service	Most Valued	Least Valued
Safe Community (police, fire)	126	89
Economic Development	63	37
Waterfront Development	97	71
Arts and Culture	89	126
Community Engagement	37	63

Please select the three priorities that you feel require the most attention from elected officials and City Administration

"Mentions" references to the number of times the funding area was selected as a top three priority.

A. Accessible and affordable housing: 173 mentions

H. Safe community (police, fire): 126 mentions

E. Waterfront development: 97 mentions

J. Infrastructure (roads, sidewalks, lighting, water and wastewater): 95 mentions

G. Arts and culture: 89 mentions

D. Quality neighbourhoods (planning, property standards, by-law enforcement): 84 mentions

F. Transparency and communication: 71 mentions

I. Economic development: 63 mentions

K. Community engagement: 37 mentions

B. Active living (recreational paths, recreational programs): 0 mentions

C. Clean and beautiful community (garbage collection, parks, green spaces): 0 mentions

Survey Comments

Please note that comments are shown as they were provided. Spelling and grammatical errors are present as a result. No comments have been edited or altered. In limited numbers, comments which included crude or inappropriate language, racist, and other discriminatory language have been omitted.

"I like the new online reporting system. The problem we have is that By law waits for a complaint. There's no reason for them to wait. They simply need to drive around and see the issues we see but don't report because it's difficult to report on others. It's not my job. And the trailers and campers on everyone's driveways....some neighborhoods look like campsites. By law! Thank you for this opportunity"

"Fire services need more staffing and a third station."

"The city has grown exponentially over the last 15 years and the response model has not been upgraded. This is recommended also by the third party consultant for the Fire Master Plan 2024"

"A zero tax increase is achievable with proper leadership and planning. Make the budget details fully accessible to councilors so they can see where real spending happens."

"Stop wasting our money."

"Please continue to work on making sure everyone has a home."

"For some reason some of the numbers in the questions were not highlighted, so I didn't finish the survey."

"Too much spending on police, not enough on environental"

"PLEASE bring some kind of Sunday bus service, I hate the fact that I have to cab which wastes almost an entire day's pay just to get to and from said job."

"We have homeless encampments and yet the city is spending millions in ab Art Centre that is un-usable. We desperately need affordable housing and a homeless shelter."

"Affordable housing is essential and should be the main focus. I can't even imagine having to rent or find an apartment."

“Salary and tax increases are ridiculously high compared to most city residents annual income. Water tax up almost 14%. Pay increase was 1%. So already poorer than last year not including all other city related tax increases. City should budget expenses like your own bank account. Can't take out more than what you have. If you need to borrow no one else is responsible. Wants and needs are 2 different things. With all new homes built over past few years, would think these are generating more tax revenue for city. City is always wanting more money but feels like we are getting nothing for $ increase. Residents do without things and city should do it's best to follow as example. People cannot afford food and housing yet city always increasing cost & taxes…”

“Appears Police need more support to crack down on crime, road safety and City to invest in programs to foster a proactive & visible presence: speed traps, dangerous driving, suspicious activity.”

“Would be nice to have some skating outdoor rinks that are not weather permitting since we don't have the ice weather long anoth.”

“We don’t need a multi million dollar art center , our community needs much more other important things . People are struggling today to afford the basic needs . The homeless shelter across the street from 3 schools is also piss poor planning , do you actually think this is safe ? Move it somewhere else and sell the building to the school board , they’re busting at the seams needing space . Parents don’t want this facility near their child’s schools . Wake up and listen to your community .”

“Before continuing to make the new art building a priority over our homeless, youth, seniors, Veterans, population you should be listening to the public and take a poll on what percent of Cornwall citizens plan on using services offered there once its finally accessible. the project is over budget and city should not be giving any further funds to running this project and the art community who wants it should be getting there own funds continue.”

"Infrastructure for walking, biking, and accessing bussing needs to be improved and maintained. Infrastructure for cars seems to always be the priority while sidewalks are not plowed in the winter, separated bike lanes are non-existent, and there is a lack of continuity in sidewalks/paths to allow people to access bus stops without walking on the street's edge. Its clear that pedestrian infrastructure is not tested before implemented. I often find myself asking ""how do I get over there?"" and ""where did the bike lane go?"". While cycling in Cornwall, I am often accosted by angry drivers (most recently someone shouted that they hope I get hit) and nearly clipped/hit by their vehicles. Motorists don't seem to know the rules of the road for cyclists and there is a noticeable stigma around cycling among people in town, compared to my previous residence in Ottawa. Its a shame because I am an experienced road cyclist and have enjoyed cycling for transportation in Ottawa and Kingston. However in Cornwall I find the idea of cycling much less appealing, the number of bad experiences I have had with drivers is impacting my willingness to cycle. If someone like me doesn't want to bike, why would anyone else? What motivation is there for non-cyclists to get into this mode of active transportation? I would like to see plans for the addition of separated bike lanes to roads along with relevant signage to inform motorists about cycling lanes. Street lights should include a crossing and turning signal for cyclists. Motorists need more education about pedestrian and cyclist rights. Frankly the culture in Cornwall around cars vs. active transportation needs to be shifted."

“The city has done a lot to waste tax payers dollars in useless initiatives like building an arts center that will not seat more than 200 people, spending lots of money on water meters and forcing everyone to use clear garbage bags. City should be focused on economic development, bringing more industries and stores into town. We pay the same taxes as people in Montreal and Ottawa but with far less services.”

“Please control costs of Fire and Policing.”

“This is wonderful city to live in. It has struggled for a long time to get past the ‘mill town’ label and attitudes. My worry is that the City Administration and City Council do not have a coherent vision for the future. That doesn’t mean following the latest ‘thing’, such as highrise development. We need a focus on the ‘liveable city’. Lots has been written about it with good information and possible paths forward. Time for the people involved in the City growth to do some reading, research, and contemplation to address the growth of a equitable, safe, and enjoyable city that the population of Cornwall deserves.”

“IF Cornwall continues to be an immigration portal, City Council needs to push the Feds for funds. Housing problem is a direct result. It is too late now, but the new fire station cost should have been used to expand the old stations. The oldest part of Cornwall is where fires are more likely, due to old codes. Instead of new police station expand into downtown fire station which I assume will no longer be needed. Garbage option, incineration. More cost benefit analysis need to be done when looking at large protects. The taxpayer can not solve all the ills of society.”

"Not at all happy with the direction the city is headed in. Too much spending for 1 thing, and obsession for growing our population without thinking of all the problems that come along with that, such as higher crime rates, and more and more demand for social services."

“A section at the waterfront to have fun or relax would be nice. But we don't need another building.”

“There are so many things I could address - we need programs, events and places for the teen population to go. Too many kids are doing drugs because they have nothing to so here. We need to support the youth. The longer we fail to do so the longer the cycle will continue.”

“I feel the breakdown into categories to show where each dollar is spent is a great idea. The survey is brilliant. It has the potential for the residents to voice their point of view and lets the council know where they are on track or off regarding expectations of the residents. 👍👍 ”

“Put somee money into getting family doctors. One walk in clinic is small town, not a city.”

“For my selection of less for the fire hall that's under the presumption that thisbyears budget in higher due to the new station. I do hope to see that go down after the completion hopefully of the new station. As for police it would be less and better scheduling.”

“Cornwall has several low-income or geared to income housing. It should not be a lifelong residence and people should strive to move on and move out. That goes hand in hand with the amount of welfare paid out. It’s now become a pay cheque for life and that lack of ambition is passed down from generation to generation. More accountability needs to be happening as Cornwall is becoming a welfare town. As a single mom I lived in housing for one year and got a second job so I eventually could buy a small home. Moved to a bigger home and have been paying property taxes for over 25

years. As I'm coming up to retirement, I'm considering moving away. Limited to using my bike because the amount of thefts in broad daylight; taxes dollars used to fund new housing on Ninth Street has become a drug infested slum in under a year and despite the paying taxpayers voting against water meters, the city is going ahead with it. Looking to move to somewhere where I get more value for my tax money because Cornwall is no longer the city it used to be."

"This survey is pointless, council won't bother to read the results before they do what they want."

"18 million for water meters that will save 300,000 the first year then nothing after that . I pay for arenas ,parks , bike paths , water parks that I will never use . 18 million will fix a lot of roads and side walks . We need a new waste management facility (dump) 60 million I hear in cost . When I go for a walk I see a lot of ditchs and storm drains needing yearly maintenance that is never done . Better start getting ready for climate change big storms and all that comes with them . Do you know how many private swimming pools we have in town one weekend to build plus the inflatable ones hold a few thousand gallons of water . This is a town of seniors who mostly use very little water"

"Council needs to spend much less time and resources in the University for Cornwall issue and less dollars on the Arts."

"The Police Services taking up a quarter of the budget, while having almost zero presence on traffic and having 20 some percent of staff on "leave" is horrible tax dollar value for the city. Get speed cameras and red light cameras in place, it would generate more revenue while also taking off some responsibility from our overloaded constables who do choose to work, and would have more of an impact on traffic behaviour than the police do."

"THE RENAISSANCE DISTRICT SUFFERS NEGLECT IN TERMS OF LACK OF PROPERTY STANDARDS ENFORCEMENT. THERE SHOULD BE A BYLAW OFFICER ASSIGNED TO ENVIRONMENTAL SERVICES AS CURBSIDE GARBAGE AND YARD MAINTENANCE [JUNK IN YARDS] IS A CHRONIC ISSUE. THE EXCUSE THERE ARE NOT ENOUGH RESOURCES IS A WEAK REASON TO LEAVE PART OF THE CITY IN SOCIAL DISORDER."

"Cornwall needs a plan to bring doctors to the community. We need better access to health care - a new walk in clinic would be a good start. A healthier community with affordable housing would help lower crime and boost the local economy - it could help lower the bloated police budget. The city also needs to move to a composting garbage system. Green bin technology has been available for decades. Far too much compostable material goes to the land fill. Residents have a very cavalier attitude toward garbage. This needs to change."

"Take care of Cornwall we are not another city we do not have to burden tax payers with somebody else plan.We are Cornwall and as such the politicians should be listening to what the citizens not what they want"

"Cornwall needs more family activities, more sidewalks, a bigger variety of clothing stores, more street lights then stop signs, more parking on the roads we loss so many with the new bike paths. more splash pad in north end area. More helping hand for people who are struggling more hot meals."

"We barely had snow removal last year, however the current contract company did a terrible job. Also I'm not sure how many times the sidewalk cleaners came by when there was no snow on the sidewalks. This is a service that should be removed. People should be responsible for their own sidewalks."

"Garbage bags……. Why we are even considering a change."

"New development……. Building permits it's unfortunate we can't seem to get them done in a timely manner."

"Low income housing……. The abuse in cornwall is shocking. No one is checking to make sure that people still qualify for it. There should be a five year time limit on low income housing. That gives people more than enough time to figure out other solutions. Low income housing should not be a permanent solution for people."

"Busing…….. this community works 7 days a week, it's sad that our transportation does not extend to everyone's schedule."

"Library…… how many people still use this facility vs. the cost of keeping it open."

"Abandoned buildings and upkeep. We should be looking at issuing more fines to owners to keep the city looking acceptable. There are so many empty building that are unkept. This is a perfect way to raise monies for other projects. We need a mayor and councillors that want to change Cornwall for the better, not continue to be average. Thank you for the opportunity to voice an opinion."

"Arts building was a huge financial mistake. When considering such a purchase, should be decided by the majority of City tax payers and NOT Council. Ottawa is close enough that Arts enthusiasts could travel. Tax payers should NOT be financially responsible in any manner!"

"We are in dyer need of affordable housing. I have 3 adults and 1 child sharing a two bedroom apartment. Can not afford moving in a bigger apartment due to cost of ren. My daughter is waiting for low housing and can't afford any 2 bedroom apartment on her own income. She is a single parent. Housing is priority. Thanks It would be nice if the city heard resident thoughts, held meetings in evenings so we could attend and sent mail communication as not everyone uses email daily, facebook. It feels, as a home owner, as if the city hides information"

"City councillors need to spend less time micromanaging city staff and small projects and focus on their main priority which is to develop and implement a plan to grow this city and prepare it for the next 10 years"

"What exactly do you mean by waterfront development? If you mean condos then that's the worst idea. If you mean keeping the park free and beautiful then that's terribly important. This is why I chose transparency as a big importance to me."

"Reaction times to complaints and follow ups with 24 hour coverage from bylaw run by police department"

"I believe that there needs to be a focus on stability. Do not take on any more projects that are going to require more tax increases and give no return to the entire population. Focus on something that

will have an impact on every citizens life. I can not stress how disappointed, frustrated and irritated I was when counsel passed the water meters. That was not where tax money was needed at that moment. Is it a great idea, maybe, would I have supported that idea down the road , most likely. However, the cost of that project is outrageous at this time. The focus should have been on attracting physicians, housing and insuring that bylaws are up to the times. Crack down on property owners that have tenants living in horrible and unsafe conditions."

"Please create housing for homeless people as they are doing in Brockville, Ontario."

"Also have the Premier to pass a law that Lanlords need a price cap on their properties so working people are able to afford apartments."

"Another thing, have Mr. Doug Ford change the rules for home buyers so we can buy NEW mobile home and tiny homes and place them are our land or a park for tiny or mobile homes."

"The sidewalks on busy streets are not plowed with the same attention as the streets causing potential harm to pedestrians. Police budget is currently high considering level of service-increasing rates of crime require a proactive approach to be able to maintain a safe community. Fire service could/should spend additional time in the community when not on an active call. Perhaps collaborative efforts with Police and Fire."

"This was much harder than I thought it would be. I'm sure it's not easy to meet all the demands that need to be considered and this survey only scratches the surface. You guys are doing a great job! I feel that keeping the city running smoothly(infrastructure) is important and building a strong economy is just as important. Than we would have the tools we need to move forward. Keep up the good work! ❤️Cornwall"

"We need things that will bring more paying jobs to the community and activities."

"Less money spent on councils ideas and dreams and more money spent on practical things for the community . Worry less about how pretty a building is and more on housing people . Worry less about people paying for extra permits and holding back business and people who want to legitimize their business so someone can check off a little box on a piece of paper . The amount of taxes we pay in this city is enough , all the extras are just a money grab . It is sad and unfortunate"

"Cornwall is the only community I have lived in where you plow our sidewalks. I don't think this is the best use of my money."

"You can't keep raising property taxes. I have never paid this much in my life and I lived in Toronto with much higher property values for 20 years."

"We have a human welfare crisis in Cornwall. Housing, doctors, jobs accessible to people with disabilities are almost impossible to find here. It's scary."

"Please bring in more condos by the water front. Condo buildings of 10 floors or more would have more residents per square meter. With towers less water/sewer/snow clearing would be needed. We need tax revenue for this city. With older residents moving into the condos it would free up older homes for younger new homebuyers and so on. Towers would require less trees to be cut down. We need to build up not out."

“What are you going to do with every tax increase you make when the citizens get to the brink and rebel in some form, we aren’t like the Police or Fire Department who seems to get what they want, or the high payed help making decisions that don’t matter for a lot of people. One thing more, hiring consultants that seem to come up with numbers and in the end it’s always 50% more than the original one. Extremely tired paying high taxes for municipal, provincial and federal nonsense. Tax reduction is needed and MUCH LESS should be given to third party organizations or any non-profit. The Service Council should not receive any funding at all”

"I seldom ever see a police car. I see plenty of drivers speeding, running red lights, etc. and never getting caught. I see rear plates covered in dark plastic. Our police costs are high, yet where are the police? Reports are filed after crimes are committed, but if nobody is patrolling, criminals are free to break laws.”

“If people were made to shovel their own sidewalks, it could save tax money. Not all cities have sidewalk clearing provided for them. This would be an area that could be cut.”

“Lower our taxes, please!!!!!!”

“I suggest the recreation department be renamed the Arts & Recreation department”

“I feel police station should be lower. I find they don't do there job at all. Stuff gets stolen easily and they don't do anything about it or take their job seriously. Compare to Ottawa and Toronto and Brockville and Winchester places I gone too police are very good. Here sad to say this no one is safe. People also doing drugs and dropping dead on streets. Where are the police? Why aren't they investigating and dealing with finding who responsible of selling it. But I see the chart police gets more money? How? If this up to me tax money towards police is lower because of lack of pride to there jobs. They do nothing. We could use those money towards to better our city. If this up to me I would lower police funding. City repairs needs more attention than them. The hospital needs more attention than police. We need real doctors at night. Nobody should be waiting all night long until 7am to be seen by a doctor. I am very shock you gave too much funding to police. There protection is by far the worst.”

“It's wonderful that the city has these survey, but a waste of our tax dollars if they aren't going to listen to what the community wants. I have not known anyone who approves of water meters, or clear garbage bags, and yet the city is going ahead with these programs regardless of what the general population would like.”

“This community thrives on being retirement friendly, but the elderly have a hard time making ends meet with their Old age security and CPP. Housing rents need to be more affordable for them. Not everyone has a big pension or an inheritance. We have teenagers on social services (Never worked a day) receiving more monthly than our seniors who helped make this city what it is today. We should be ashamed as a city to allow this to happen. We need to take more priorities when it comes to the elderly in our community. More affordable rent, and better housing for them.”

“When attempting to balance the budget, perhaps revisit certain tenders and contract agreements rather than try to get blood from a stone (I.e, slashing community partners). There are inflated areas in the core budget that could use some trimming to free up money for additional projects.”

"Fire receives way too much budget compared to paramedics and police."

"For a city Cornwall's size, a fully professional fire service is not justified."

"Kingston is much larger, also on an international border, also on a water way, also has many poor people, and spends way less per capita on fire. "

"We need a municipal cap on the price of rental units."

"Tax rates are outrageous year after year and with all the new development, this is out of hand"

"As a newcomer I really notice a lack of housing and businesses on the water front. This is a lost opportunity in expanding the tax base for the city and of the canal and river front. The city should be incentivizing investment and create a new and modern water front living space and entertainment. Also an over haul of the Pitt St down town is past due. Make a trip to Brockville for inspiration."

"The police service is insanely overfunded."

"We would be far better off having less policing and more prevention such as proper social services and economic development."

"We have lived across the street from an unkept mobile home for years. We've complained about it for years. Enforce something. We had a rat last winter."

"I feel like recreation paths are at a good level. More human scale transportation infrastructure is required."

"I think perhaps our police services budget is top-heavy. I understand that there is a large component of the force that is out on stress/medical leave at any one time. This seems unbalanced to me. Is anyone doing a study on numbers in other police departments? Overtime is sending the budget soaring because of this."

"Say no to massy place"

"Maybe the city can try to attract, retain qualified employees or recognize why they leave after being trained."

"It is understandable that the City wants to take action to help the housing and homeless situation but the knee-jerk reaction of hiring architects to design, renovate and repurpose the old Vincent Massey school as well as all of the other housing projects planned doesn't make sense - we just don't have that kind of money and if we keep spending, we will continue to raise taxes and create more homelessness."

"We can optimize the waterfront to bring in more tourists and businesses. This will create more jobs. More jobs reduce crime."

"I also propose that some of our municipally funded jobs be delegated to those on assistance to give them a leg up."

“Please clean our sewers! We Had tremendous water flooding....sheridan street, in Sunrise acres. We need a better system. We Suffered a great loss. Many of our neighbours had water damage too, but not to our extent. We need ATTENTION NOW to this matter, please.”

"I am concerned about several streets in this city and the lack of dedicated bicycle lanes. Pitt Street from 13th street to Water street needs to be rededicated to include a bike lane. If the parking spots were removed from one side of the street, that space could allow for a bike lane to run the length. It would be safe for all bikers to use. Right now a bicyclist must ride with traffic, in the same lane as the buses, transports and delivery vehicles ,and so many cars. We are hearing more and seeing more accidents and deaths. The concept of green power is great if the avenues to use it are provided. Also Second Street between Augustus and Sydney is a nightmare for cyclists when buses are stationed. They pull in, and take off at their will and they will cause a bad accident soon,I know I have been there and now avoid. I actually stop and walk my bike through that area on the sidewalk.

I hope this message gets to the right person. Imagine advertising Tourism "" use our city to cycle"" and people start to drop.

Maybe in the next budget hire someone who daily from 7am -9amj can use a machine to ride the path, and do necessary maintenance or put a summer ambassador on it. A clean ride means repeat business and positive feedback.

1. Bike path at Brockdale. Path comes to the road. No lip, just crb. You need to pick up bike and walk across two lanes of traffic, then go back on path,

2. Bird and animal faeces on the path, not just on Water trail from locks to marina but also on the north trail behind ninth between Pitt and McConnell.

3. Overhang along the trail. Maybe hydro can trim the trees at the dog park, where the leash free dogs roam and shit everywhere.

4. Path review. Maybe someone can let the pavement crew where repairs are needed in April. Also the north trail has flood areas that should be addressed. Our bike paths let you see the city and its beauty. Now we need to keep them maintained. The road, (considerable work has been done with additional lanes added) also needs review and I ask that Pitt street and Second downtown get moved to the top of discussion. Thank you. "