



City of
Peterborough

To: Members of the Committee of the Whole

From: Sandra Clancy, Director of Corporate Services

Meeting Date: May 2, 2016

**Subject: Report CPFS16-012
December 31, 2015 Financial Report (Unaudited)**

Purpose

A report to recommend the December 31, 2015 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

Recommendations

That Council approve the recommendations outlined in Report CPFS16-012 dated May 2, 2016, of the Director of Corporate Services, as follows:

- a) That the December 31, 2015 Quarterly Financial Report (unaudited) attached as Appendix A to Report CPFS16-012, dated May 2, 2016, be received.
- b) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer needed, in the amount of \$537,088 and shown on Chart 3 in the report CPFS16-012, be transferred to the Capital Levy Reserve.
- c) That 50% of the balance of the 2015 Police Services surplus in the amount of \$125,985 be transferred to the Police Special Projects Reserve.
- d) That an amount of \$63,180, representing excess funds budgeted for the occupancy costs for the Peterborough County City Health Unit (PCCHU) at 185 King Street, be transferred to the PCCHU Reserve to provide an available source of municipal funds for future funding opportunities as required.

- e) That an additional contribution, in the amount of \$224,100, be provided to the Peterborough Public Library Board to partially fund the pay equity obligation to CUPE Local 1833.
- f) That the application, as approved by Council in recommendation c) of Report CPFS15-058 September Financial Update Report dated November 30, 2015, be amended and submitted to Canada Cultural Spaces Fund, Department of Canadian Heritage, requesting \$375,000 of financial support for the proposed Museum 2016 Exterior Cladding and Window Project.

Budget and Financial Implications

There is no budget or financial implications to receiving this report.

Chart 2 summarizes various year end transfers that Council approved under certain conditions as part of the 2015 Budget process.

Background

This report represents the year-end financial update as of December 31, 2015 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2015 year-end closing.

The external auditors have not verified the numbers presented in this report, however, the figures are reflective of the care exercised and the substantial completion of the year-end process by staff and any subsequent adjustments resulting from that review.

The external year-end audit process began April 4, 2016 and will conclude during the month of June 2016 when the Audited Financial Statements will be presented to the Audit Committee.

The presentation of the December Quarterly Financial Update is in a format consistent with the presentation of the 2015 Budget. Further adjustments will be necessary to convert the presentation to a full accrual format for purposes of the audited financial statement based on the accounting standards of Public Sector Accounting Board (PSAB).

Appendix A to this report provides both a summary and supporting details of expenditures and revenues for the Operating Budget and a summary of expenditures and revenues for the Capital Budget.

The balance of the report provides commentary on areas of financial interest.

Operating Budget

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of December 31, 2015 and reflects a \$145,542 operating surplus that will be carried forward to the 2016 Budget as a revenue item. The 2016 Budget was approved with an amount of \$100,000.

Schedule 2 provides additional details of the Departmental Operating Expenses summarized on Schedule 1.

Schedule 1 – Summary of Net Operating Revenue and Expenditures

Lines 1 to 8 of Schedule 1 provide a highly summarized list of the Corporation's 2015 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Investment Income

As previously reported in CPFS16-008 2015 Investment Report dated March 7, 2016, cash balances are combined from all various City funds to increase the amounts being invested with a view of attracting higher investment returns. The investment revenues earned are then apportioned back to the original sources based on the pro-rata share of each fund. The portion attributed to the City's Operating Budget was \$2.073 million (line reference #6) and exceeded the \$1.8 million budget by \$0.3 million.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Public Works - \$0.76 million over budget (line reference 26)

The \$0.76 million overage is a direct result of expenditures associated solid waste collection, surface and storm drainage and forestry activities.

Regarding solid waste collection, Public Works have exceeded their current capacity. This issue is being addressed partially in the 2016 Budget by the addition of \$200,000 in approved budget and also the contemplation of requesting additional staff and equipment resources through the 2017 budget process.

For surface and storm drainage works, the cost overruns were reflective of an increase in repairs, preventative maintenance, and initiating some storm water quality.

For forestry activities, there were three significant weather events last year requiring a storm response such that additional costs were incurred that were over and above what would typically occur.

Arenas - \$0.57 million over budget (line reference 43)

Revenues at both the Evinrude Centre and Memorial Centre did not meet budgeted expectations and altogether across all arenas were short by \$134,074. Costs on the other hand were over budget by \$437,564 with repairs and maintenance on the buildings being the primary cause.

Social Services - (line reference 50)

2015 continued to be dominated by the implementation of the new provincial software system called Social Assistance Management System (SAMS) that was rolled out in November 2014. Extensive staff resources were dedicated to managing the application, making business process changes and data fixes. Many defects have been corrected by the Province but there are still outstanding issues, especially with the program reporting capacity and subsidy claim reporting. The Province continues to flow cash to cover Ontario Works benefits costs but no subsidy claim has been filed since October 2014. The filing process is expected to begin sometime in 2016. Once it does, staff will determine whether any financial adjustments will be required, and if so, these will occur in the 2016 fiscal year.

There are still some concerns about the reliability of caseload numbers in SAMS. The most up to date figures show a combined City and County average caseload for 2015 of 3,888, up slightly from the 2014 combined caseload average of 3,833, but below the budgeted caseload of 3,962.

During 2015, the City was in receipt of \$30,000 of a total of \$50,000 Senior Secretariat Grant to assist with the development of the Age-Friendly Business and Recognition and Training program with the Peterborough Council on Aging and the Alzheimer Society. Work will continue through 2016 and 2017 on this program.

In March 2015, the Ministry of Municipal Affairs and Housing confirmed the Community Homeless Prevention Initiative funding for the City of Peterborough for the 2015-16 and 2016-17 fiscal years. The amount for each of these two fiscal periods is \$3,314,500. This will provide some stability for local planning pending the confirmation of a new funding model anticipated for March 2017. A new Housing First program was implemented in 2015 as a result of a collaborative funding model including the CE LHIN (for intensive case management, housing support and trustee supports) and CHPI-funded rent supplements from the municipality. Eight very vulnerable people cycling in and out of homelessness have been housed through this program.

In 2015, the first year of the Wage Enhancement initiative was implemented to close the wage gap between Registered Early Childhood Educators (RECEs) working in the publicly funded education system and those in the licensed child care sector, to help retain RECEs and support access to stable, high quality child care programs. Child care service providers in the City and County of Peterborough could apply for funding and as a result, approximately \$543,000 of provincial 100% funding was paid out to eligible child care staff and home day care providers.

2015 Police Services Operating Budget Surplus - \$251,971

The Police Service ended the 2015 year with a surplus of \$251,971. On April 5, 2016, the Police Services Board approved the following recommendation:

That the Board authorize the Chair to write to the City asking that the full 2015 operating surplus be retained in the Special Projects Reserve for the purposes outlined in the report.

The letter from the Chair was received on April 12, 2016 and is attached as Appendix C to this report along with the report from the Finance/Budget Committee of the Police Services Board.

As part of the 2015 Budget process, Council, through Report CPFS14-035 2015 Draft Budget dated December 8, 2104, approved recommendation y) which reads as follows:

That any unused Police Services Budget at the end of 2015 be transferred to the Police Special Projects Reserve, subject to the overall year-end position and approval by City Council and that, if the actual 2015 Police Services costs exceed the 2015 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 161)

Past practice has typically been to permit the Board to retain 50% of the unallocated surplus which for 2015 is \$125,985, with the balance adding to the City's overall 2015 surplus. Staff recommend that same approach once again.

County/City Health Unit – Transfer to Reserve - \$63,180

An amount of \$75,817 was approved as part of the 2015 Operating Budget and represented the City's share of occupancy costs associated the Health Unit's move to 185 King Street. Only \$12,637 or 2/12 of the budget was required as occupancy did not occur until late in 2015, leaving an amount of \$63,180 not required. Staff would recommend that these funds be transferred to the PCCHU Reserve.

A similar request was made at the end of 2014 albeit for the whole amount of the budget of \$40,348. The rationale being that program services and needs within the community always exceed available funding, and similar to instances within the Social Services Division, there is often a requirement for a municipal share of new funding should special, one-time provincial subsidy become available. Typically, these types of provincial announcements come with little or no advanced warning, often require a municipal funding share, and usually require the funds to be spent within a short period of time.

Combining the \$63,180 with the previous balance of \$40,348 provides for \$103,528 in reserve as an available source of municipal funds if required. Council has previously delegated the authority to the Administrative Staff Committee to release the funds based upon a request by the Health Unit and allow the Health Unit to seize these opportunities if they become available.

Pay Equity Settlement – CUPE Local 1833

The Pay Equity Act requires that positions that are female dominated be compensated at the same rate of pay as comparable male dominated positions. Once established, the employer is responsible for ensuring that pay equity is maintained.

Most of the positions at the library are female dominated positions. Comparable male dominated jobs are, therefore, sought throughout the organization. The Library Pay Equity Plan was last amended in 2008 with adjustments retroactive to 1999.

In 2010, several Library positions underwent changes and were re-evaluated by the Job Evaluation Committee. The committee met numerous times and the resulting changes precipitated a review of the Pay Equity Plan. The City and representatives of CUPE 1833 met in May of 2013 and began the arduous task of finding new male comparator positions. Any potential male job within the organization was first considered by Human Resources (HR) staff. They did a preliminary evaluation of the jobs to see if it might be a possible comparator position. Then the Job Evaluation Committee had to review and evaluate each position. The Job Evaluation Committee again met numerous times. If the evaluation did not result in the position being a match, HR had to search again for positions.

The comparator positions were agreed upon in late 2015.

In February 2016, the Parties signed an amended Pay Equity Plan with adjustments retroactive to January 1, 2011. Altogether, the Pay Equity obligation amounts to \$845,400. An amount of \$121,300 had been accrued in the Library accounts, leaving a shortfall of \$724,100.

On April 26, 2016, the Library Board approved the recommendations outlined in Report CPFS16-011 dated April 12, 2016 of the Director of Corporate Services, which effectively funded \$500,000 of the pay equity obligation leaving a shortfall of \$224,100. The recommendation read as follows:

That the retroactive wage adjustments resulting from the pay equity settlement with Local 1833 be funded in part from transfers from Library Reserves as follows:

- i. Library Surplus Reserve - \$200,000, and
- ii. Materials Acquisition Reserve - \$300,000, leaving the balance estimated to be \$224,100 funded from the City.

The financial results presented in this December 31, 2015 Financial Update Report include the additional contribution of \$224,100 to the Library and is shown on Schedule 2 line # 41.

Staff recommend that Council approve the additional contribution.

Contingency

Chart 1 provides further details on the financial activity of the Contingency budget since the Preliminary December Financial Update Report.

**Chart 1
 2015 Contingency Status
 As of December 31, 2015**

Ref	Description	Amount Transfer (from) to	Balance
1	Budget as previously reported		\$488,897
2	Contingency transfers based on the delegated authority as per Section 10.1.1 of Purchasing By-law 14-127	NIL	
3	Transfers Recommended through this Financial Update Report	NIL	
4	Less – Direct Net Charges		(\$508,478)
5	Contingency over spent		(\$19,581)

Summary of Year-End Transfers to Reserves

As part of the 2015 Budget process, Council specifically authorized a number of transfers to reserve and reserve funds under certain conditions.

Chart 2 summarizes the transfers made under the authority of the 2015 Budget.

**Chart 2
 2015 Transfers to (from) Reserves and Reserve Funds**

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Uncommitted Reserve Balance at Dec 31
1	Transfers Approved as part of the 2015 Budget Process or Specific Report – Subject to Overall Year-End Results:			
2	Chief Administrative Officer	Organizational Development	\$11,834	\$16,450
3	Emergency Planning	Risk Management	\$8,266	\$158,700
4	Peterborough Technology Services	EDP Reserve	\$170,940	\$241,569
5	Social Services - Homelessness	General Assistance	\$259,666	\$1,137,864
6	Traffic signals - surplus	Traffic signals	\$212,352	\$726,636

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Uncommitted Reserve Balance at Dec 31
7	Additional capital levy transferred from 2015 operations	Capital Levy	\$1,851,158 ⁽¹⁾	\$2,799,818
8	Peterborough Police Services – Legal Fees	Police Services – Legal Fees Reserve	(\$48,720)	\$36,572
9	Employee benefits – surplus	Employee Benefit	\$281,907	\$1,467,293
10	Engineering Subdivision Fees	Engineering Fees	\$47,009	\$548,797
11	Insurance	Insurance	\$210,346	\$1,501,153
12	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$1,396	\$415,788
13	Subtotal		\$3,028,394	
14	Other Recommended Transfers			
15	Peterborough Police Services - Surplus	Police Services Reserve	\$125,986	\$475,810 ⁽²⁾
16	Peterborough County/City Health Unit	PCCHU Reserve	\$63,180	\$103,528 ⁽³⁾
17	Subtotal		\$189,166	
18	Total Year-end Transfers		\$3,217,560	

Notes:

- 1) The transfer to the Capital Levy Reserve is shown as part of 'Transfers to Reserves and Reserve Funds' on Schedule 2 (line reference # 62). The additional transfer is available due to an under-expenditure in line #60 – Tax-Supported debt servicing charges. The amount represents a timing difference between when the funds are provided through the budget process and when the debt principle and interest payments commence for large capital work.

Ensuring sufficient approved budgets exist before the procurement process commences and Tenders are awarded is a fundamental principle of the Purchasing By-law 14-127. In the interim, the funds held in Reserve will be directed back to the Capital program either through a report to Council, or as part of the 2017 Budget process.

- 2) Reserve balance assumes recommendation c) in this report is approved.
- 3) Reserve balance assumes recommendation d) in this report is approved.

Schedule 3 - Summary of Capital Works in Progress

Schedule 3 of Appendix A is the Summary of Capital Works in Progress and provides a high level overview. The Summary reflects all capital works including projects approved in the 2015 Capital Budget as well as projects previously approved but are still ongoing.

Museum's CCSF application - Exterior Cladding and Window Project

Report CPFS15-058, the September Financial Update Report, dated November 30, 2015 requested authorization to submit an application to Canada Cultural Spaces Fund (CCSF), a Department of Canadian Heritage capital funding program, and to issue the Request for Tenders for the Museum 2016 Exterior Cladding and Window Project before funds were available, so that the application could include amounts from formal quotes.

Recommendation c) of the report requested that the application would be submitted in the amount of \$275,000. Subsequent to the report, staff received the Tender results which indicated that the application could be submitted for upwards of 50% of eligible project costs, or \$375,000. To complete the required documentation, staff recommend that Council support the revised grant application.

Capital Levy Reserve - \$2.8 million Year End Balance

The activity in the Capital Levy Reserve is summarized in Chart 3. The reserve had a balance at December 31, 2015 of \$3.1 million before commitments in the amount of \$263,000 million reduced the balance to \$2.8 million.

**Chart 3
 Capital Levy (CL) Reserve**

Ref	Description	Transfer to (from) Reserve	Balance
1	Balance prior to year-end close		\$674,572
2	CL from various Capital Projects which are now closed – CL not required	\$537,088	
3	Additional CL transferred from 2015 operations	\$1,851,158	\$2,388,246
4	Balance as of December 31, 2015		\$3,062,818
5	Commitments		
6	2016 Capital Budget	\$188,000	
7	Technology Drive Lot Clearing and Grading – PLPD16-006	\$75,000	\$263,000
8	Uncommitted Balance		\$2,799,818

Transfers Made under Delegated Authority of Sections 10.1.1 or 10.1.2 of the City's Purchasing By-law 14-127.

Certain budget transfers have been made under delegated authority as set out in Section 10.1.1 of the City's Purchasing By-law 14-127 which states the following:

Other than when Section 10.1.2 applies, the Chief Administrative Officer or the Director of Corporate Services are authorized to transfer approved budgets, including any uncommitted General Contingency, or the Capital Levy Reserve where the net required transfer is equal to or less than \$50,000. All such transfers will be reported in the Quarterly Financial Report.

Ref	Approval Date	By-Law 14-127 Ref	Approver	Description
1	November 23, 2015	10.1.1	Director of Corporate Services	Trent Field Project The Trent Field Project has had four additional costs that caused the project to go over budget. The Director of Corporate Services has approved a transfer from the General Recreation Reserve for \$47,398 to cover the shortfall. The balance in the Reserve after the transfer was made is \$10,325.

Submitted by,

Sandra Clancy
Director of Corporate Services

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Attachments:

Appendix A
Schedule 1 Summary of Net Operating Revenues and Expenditures
Schedule 2 Summary of the Departmental Operating Expenses
Schedule 3 Capital Works in Progress by Function

Appendix B
Supplemental Information

Appendix C
Letter and Report from Police Services Board

Appendix A

**City of Peterborough
Financial Update Report (Unaudited)
As At December 31, 2015**

Schedule 1
City of Peterborough
Summary of Net Operating Revenue and Expenditures
As at December 31, 2015 (Unaudited)

REF C1	Description C2	2015 Net Budget C3	% of Total Budget C4	Actual Net To Date C5	Budget Remaining C6	Actuals To Date as a % of Budget C7
1	<u>NET REVENUES</u>					
2	Tax Levy	115,856,633	90.8%	115,989,702	-133,069	100.1%
3	Supplementary Taxes	900,000	0.7%	1,078,578	-178,578	119.8%
4	Payments In Lieu	3,030,479	2.4%	3,183,689	-153,210	105.1%
5	COPHI Dividends	5,232,000	4.1%	5,335,000	-103,000	102.0%
6	Investment Income	1,757,461	1.4%	2,073,537	-316,076	118.0%
7	Other Revenues	818,500	0.6%	828,930	-10,430	101.3%
8		127,595,073	100%	128,489,436	-894,363	100.7%
9	<u>NET EXPENDITURES (Schedule 2)</u>					
10	City Council	603,555	0.5%	505,408	98,147	83.7%
11	Chief Administrative Officer (including Fire Services)	15,971,970	12.5%	16,238,047	-266,077	101.7%
12	Corporate Services	6,802,258	5.3%	6,894,848	-92,590	101.4%
13	Legal Services	295,683	0.2%	146,291	149,392	49.5%
14	Utility Services	20,698,343	16.2%	21,101,720	-403,377	101.9%
15	Community Services	17,103,637	13.4%	17,890,906	-787,269	104.6%
16	Planning and Development	8,909,702	7.0%	8,978,673	-68,971	100.8%
17	Financial Services - Other	25,816,831	20.2%	25,385,449	431,382	98.3%
18	Transfers to Organizations for Provision of Services	31,393,094	24.6%	31,202,552	190,542	99.4%
19		127,595,073	100%	128,343,894	-748,821	100.6%
20	<u>PROJECTED SURPLUS</u>	-		145,542		

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2015 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
1	City Council								
2	Mayors Office and Council	603,555		603,555	505,408	-	505,408	98,147	83.70%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	468,487	-	468,487	468,487	-	468,487	-	100.00%
5	Fire Services	15,536,436	(315,084)	15,221,352	15,849,438	(340,129)	15,509,309	(287,957)	101.90%
6	Emergency Risk Management	313,731	(31,600)	282,131	291,801	(31,550)	260,251	21,880	92.20%
		16,318,654	(346,684)	15,971,970	16,609,726	(371,679)	16,238,047	(266,077)	101.70%
7	Corporate Services								
8	Financial Services	2,680,302	(138,699)	2,541,603	2,617,119	(160,281)	2,456,838	84,765	96.70%
9	City Clerk - Administration	875,755	(282,030)	593,725	872,028	(341,266)	530,762	62,963	89.40%
10	Election Expense	-	-	-	2,712	(2,712)	-	-	0.00%
11	City Buildings and Police Station Properties	998,247		998,247	1,067,338	-	1,067,338	(69,091)	106.90%
12	Rental Properties	613,028	(662,348)	(49,320)	693,021	(701,553)	(8,532)	(40,788)	17.30%
13	Corporate Information Services	1,766,952	(79,229)	1,687,723	1,762,251	(74,528)	1,687,723	-	100.00%
14	Human Resources	1,030,280	-	1,030,280	1,160,719	-	1,160,719	(130,439)	112.70%
15		7,964,564	(1,162,306)	6,802,258	8,175,188	(1,280,340)	6,894,848	(92,590)	101.40%
16	Legal Services								
17	Office of the City Solicitor	521,551	(30,000)	491,551	514,911	(34,326)	480,585	10,966	97.80%
18	Provincial Offences	1,241,156	(1,774,224)	(533,068)	1,182,444	(1,853,965)	(671,521)	138,453	126.00%
19	Peterborough Humane Society	337,200		337,200	337,227	-	337,227	(27)	100.00%
20		2,099,907	(1,804,224)	295,683	2,034,582	(1,888,291)	146,291	149,392	49.50%
21	UTILITY SERVICES								
22	Administration	720,001	(380,300)	339,701	623,657	(396,300)	227,357	112,344	66.90%
23	Engineering	1,185,931	(1,183,225)	2,706	1,226,401	(1,237,504)	(11,103)	13,809	-410.30%
24	Infrastructure Planning	704,949	(471,293)	233,656	674,202	(440,546)	233,656	-	100.00%
25	Street Light Maintenance	1,478,534	-	1,478,534	1,702,725	-	1,702,725	(224,191)	115.20%
26	Public Works	12,237,908	(1,108,489)	11,129,419	12,739,383	(846,276)	11,893,107	(763,688)	106.90%
27	Parking	2,528,157	(2,113,200)	414,957	2,415,506	(2,013,030)	402,476	12,481	97.00%
28	Traffic Operations/Transportation Planning	1,825,782		1,825,782	1,693,400	-	1,693,400	132,382	92.70%
29	Transportation Demand Management	218,403		218,403	221,676	-	221,676	(3,273)	101.50%
30	Public Transit Operations	12,908,826	(6,497,132)	6,411,694	12,779,244	(6,419,384)	6,359,860	51,834	99.20%
31	Environmental Protection	11,598,699	(1,035,050)	10,563,649	11,054,628	(967,204)	10,087,424	476,225	95.50%
32	Waste Management	7,983,692	(4,770,850)	3,212,842	7,553,245	(4,509,026)	3,044,219	168,623	94.80%
33	Sewer Surcharge		(15,133,000)	(15,133,000)	-	(14,753,077)	(14,753,077)	(379,923)	97.50%
34		53,390,882	(32,692,539)	20,698,343	52,684,067	(31,582,347)	21,101,720	(403,377)	101.90%
35	COMMUNITY SERVICES								
36	Community Services Administration	510,088	-	510,088	503,958	-	503,958	6,130	98.80%
37	Recreation	4,189,560	(3,264,178)	925,382	4,122,725	(3,184,795)	937,930	(12,548)	101.40%
38	Market Hall, Marina & Beavermead	333,539	(325,110)	8,429	384,205	(343,581)	40,624	(32,195)	482.00%
39	Arts, Culture and Heritage Administration	1,628,115	(6,900)	1,621,215	1,525,903	(7,350)	1,518,553	102,662	93.70%
40	Museum	807,653	(199,033)	608,620	859,422	(233,319)	626,103	(17,483)	102.90%
41	Library	2,857,681		2,857,681	3,062,962	-	3,062,962	(205,281)	107.20%
42	Art Gallery of Peterborough	431,472		431,472	495,313	-	495,313	(63,841)	114.80%
43	Arenas	6,739,512	(4,819,916)	1,919,596	7,177,076	(4,685,842)	2,491,234	(571,638)	129.80%
44		17,497,620	(8,615,137)	8,882,483	18,131,564	(8,454,887)	9,676,677	(794,194)	108.90%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2015 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
45	Social Services Division								
46	Ontario Works Administration	10,753,255	(7,300,477)	3,452,778	11,318,528	(7,693,983)	3,624,545	(171,767)	105.00%
47	Ontario Works Benefits	34,209,796	(31,404,165)	2,805,631	32,644,378	(30,072,626)	2,571,752	233,879	91.70%
48	Community Partnerships and Family Services	11,183,415	(9,737,025)	1,446,390	11,080,664	(9,574,546)	1,506,118	(59,728)	104.10%
49	Other Social Services	4,680,146	(4,163,791)	516,355	4,766,564	(4,254,750)	511,814	4,541	99.10%
50		60,826,612	(52,605,458)	8,221,154	59,810,134	(51,595,905)	8,214,229	6,925	99.90%
51	Total Community Services	78,324,232	(61,220,595)	17,103,637	77,941,698	(60,050,792)	17,890,906	(787,269)	104.60%
52	PLANNING & DEVELOPMENT SERVICES								
53	Planning	1,599,841	(177,600)	1,422,241	1,543,639	(132,049)	1,411,590	10,651	99.30%
54	Land Information	550,222	(800)	549,422	626,632	(197)	626,435	(77,013)	114.00%
55	Housing	14,237,581	(9,862,673)	4,374,908	15,849,968	(11,474,927)	4,375,041	(133)	100.00%
56	Airport	2,737,838	(577,000)	2,160,838	2,648,239	(513,462)	2,134,777	26,061	98.80%
57	Building	1,956,293	(1,554,000)	402,293	1,986,787	(1,555,957)	430,830	(28,537)	107.10%
58		21,081,775	(12,172,073)	8,909,702	22,655,265	(13,676,592)	8,978,673	(68,971)	100.80%
59	FINANCIAL SERVICES - OTHER								
60	Tax-supported debt servicing charges	7,458,564		7,458,564	5,076,694	-	5,076,694	2,381,870	68.10%
61	Capital Levy	8,328,833		8,328,833	8,328,833	-	8,328,833	-	100.00%
62	Transfer to Reserves and Reserve Funds	4,850,540		4,850,540	6,915,734	-	6,915,734	(2,065,194)	142.60%
63	Property Taxation Costs	3,214,395		3,214,395	3,169,695	-	3,169,695	44,700	98.60%
64	Other Expenditures	1,475,602		1,475,602	1,386,015	-	1,386,015	89,587	93.90%
65	Contingency	488,897		488,897	508,478	-	508,478	(19,581)	104.00%
66		25,816,831	-	25,816,831	25,385,449	-	25,385,449	431,382	98.30%
67	Transfers to Organizations for Provision of Services								
68	Police Services	25,056,600	(1,847,692)	23,208,908	24,949,377	(1,866,454)	23,082,923	125,985	99.50%
69	Ptbo County/City Paramedics Service	4,337,255	-	4,337,255	4,335,859	-	4,335,859	1,396	100.00%
70	Otonabee Region Conservation Authority	668,916		668,916	668,916	-	668,916	-	100.00%
71	County City Health Unit	1,194,381		1,194,381	1,131,200	-	1,131,200	63,181	94.70%
72	Peterborough Economic Development	962,499		962,499	962,499	-	962,499	-	100.00%
73	Fairhaven Debt and Operating Support	1,012,387		1,012,387	1,012,407	-	1,012,407	(20)	100.00%
74	Primary Healthcare Services	8,748		8,748	8,748	-	8,748	-	100.00%
75		33,240,786	(1,847,692)	31,393,094	33,069,006	(1,866,454)	31,202,552	190,542	99.40%
76	Total expenditures	238,841,186	(111,246,113)	127,595,073	239,060,389	(110,716,495)	128,343,894	(748,821)	100.60%

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at December 31, 2015 (Unaudited)

Project Description C1	Number of Active Projects C2	Total Project Budgets C3	Gross Expenditures Paid & Committed To Date C4	Gross Expenditures Compared to Budget (Over) Under C5	Gross Expenditures As a % To Budget C6	Other Revenues or Recoveries C7	Net Project Expenditures C8	Net Expenditures as a % of Budget C9	Approved Capital Budget Remaining (Unfinanced Expenditures) C10
Chief Administrative Officer									
Fire Services	7	1,432,697	1,143,706	288,991	80.00%	(22,726)	1,120,979	78.20%	311,718
Emergency Management	2	373,355	172,373	200,982	0	-	172,373	46.20%	200,982
Total	9	1,806,052	1,316,079	489,973	73.00%	(22,726)	1,293,352	71.60%	512,700
Corporate Services									
Information Services	14	4,384,769	3,078,738	1,306,032	70.00%	(1)	3,078,737	70.20%	1,306,032
Property	18	12,863,740	12,108,643	755,098	94.00%	(808,484)	11,300,158	87.80%	1,563,582
Other	10	3,675,663	2,625,270	1,050,393	71.00%	270	2,625,541	71.40%	1,050,122
Total	42	20,924,172	17,812,651	3,111,523	85.00%	(808,215)	17,004,436	81.30%	3,919,736
Police	5	1,557,248	1,385,208	172,041	89.00%	(69,324)	1,315,884	84.50%	241,364

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2015 (Unaudited)

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Utility Services									
Public Works	13	13,815,823	9,083,066	4,732,758	66.00%	(184,483)	8,898,584	64.40%	4,917,239
Arterial	18	57,510,354	48,676,003	8,834,351	85.00%	(890,156)	47,785,847	83.10%	9,724,507
Collector & Local	9	10,780,182	8,518,154	2,262,027	79.00%	(182,276)	8,335,877	77.30%	2,444,305
Bridges	6	16,223,534	13,605,966	2,617,569	84.00%	154,213	13,760,178	84.80%	2,463,356
Sidewalks	6	3,263,127	2,927,763	335,364	90.00%	(43,750)	2,884,013	88.40%	379,114
Sanitary Sewers	12	25,209,336	21,325,070	3,884,268	85.00%	(142,452)	21,182,617	84.00%	4,026,719
Storm Sewers	5	1,902,396	1,390,564	511,832	73.00%	-	1,390,564	73.10%	511,832
Environmental Protection Services	7	34,799,776	25,621,347	9,178,429	74.00%	-	25,618,275	73.60%	9,181,502
Environment Waste Management	8	9,758,096	7,191,371	2,566,725	74.00%	-	7,191,371	73.70%	2,566,725
Transit	8	6,544,946	5,565,247	979,699	85.00%	(37,413)	5,527,833	84.50%	1,017,113
Parking	4	2,619,624	1,881,935	737,689	72.00%	-	1,881,935	71.80%	737,689
Traffic	8	2,509,600	131,406	2,378,194	5.00%	(0)	131,406	5.20%	2,378,194
Demand Management	1	250,253	111,955	138,298	45.00%	(0)	111,955	44.70%	138,298
Utility Services - Administration	3	898,427	162,499	735,928	18.00%	-	162,499	18.10%	735,928
Flood Reduction Master Plan Projects	19	52,410,732	13,959,079	38,451,652	27.00%	15,632,899	29,591,979	56.50%	22,818,753
Total	127	238,496,206	160,151,427	78,344,783	67.00%	14,306,581	174,454,933	73.10%	64,041,274

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at December 31, 2015 (Unaudited)

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Community Services									
Recreation	17	12,744,968	12,662,371	82,595	99.00%	(310,546)	12,351,827	96.90%	393,141
Culture & Heritage	5	9,423,329	9,312,991	110,338	99.00%	(64,340)	9,248,651	98.10%	174,678
Museum	1	3,372,607	3,347,360	25,247	99.00%	(46,827)	3,300,533	97.90%	72,074
Library	1	-	119,326	(119,326)	0.00%	(119,326)	-	0.00%	-
Art Gallery	2	400,000	394,653	5,347		-	394,653	98.70%	5,347
Arenas	10	3,625,800	2,967,058	658,741	82.00%	(14,904)	2,952,154	81.40%	673,646
Memorial Centre	8	2,381,059	1,719,335	661,724	72.00%	1,076	1,720,411	72.30%	660,648
Marina	1	800,000	780,047	19,953	98.00%	(16,300)	763,747	95.50%	36,253
Facilities and Special Projects	3	1,100,000	635,936	464,064	58.00%	(45,552)	590,384	53.70%	509,616
Administration	9	5,041,047	4,123,541	917,506	82.00%	(635)	4,122,906	81.80%	918,141
Total	57	38,888,810	36,062,619	2,826,189	93.00%	(617,354)	35,445,266	91.10%	3,443,544

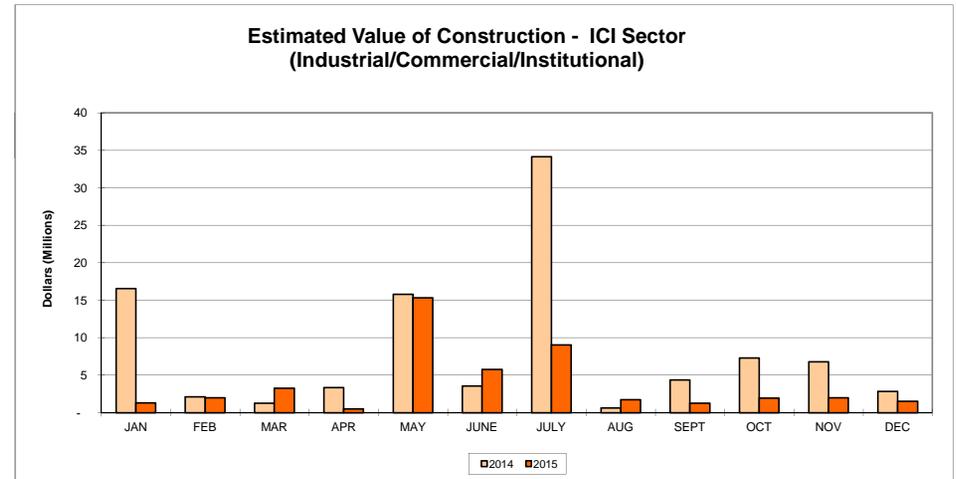
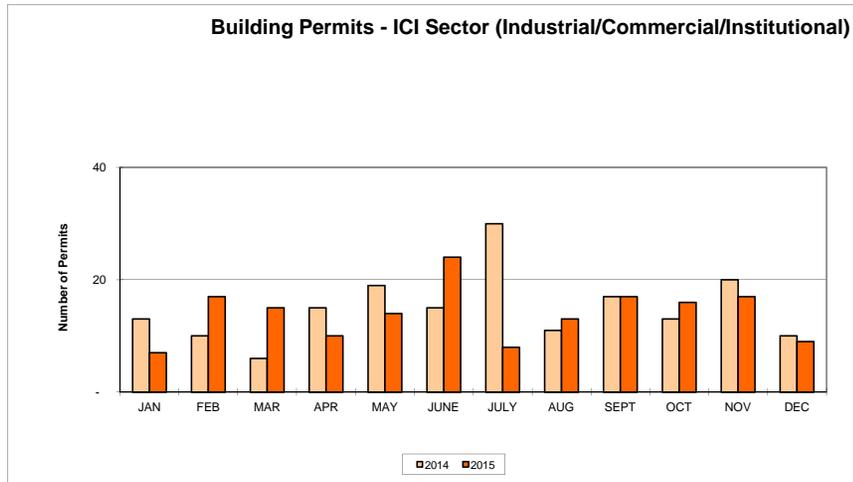
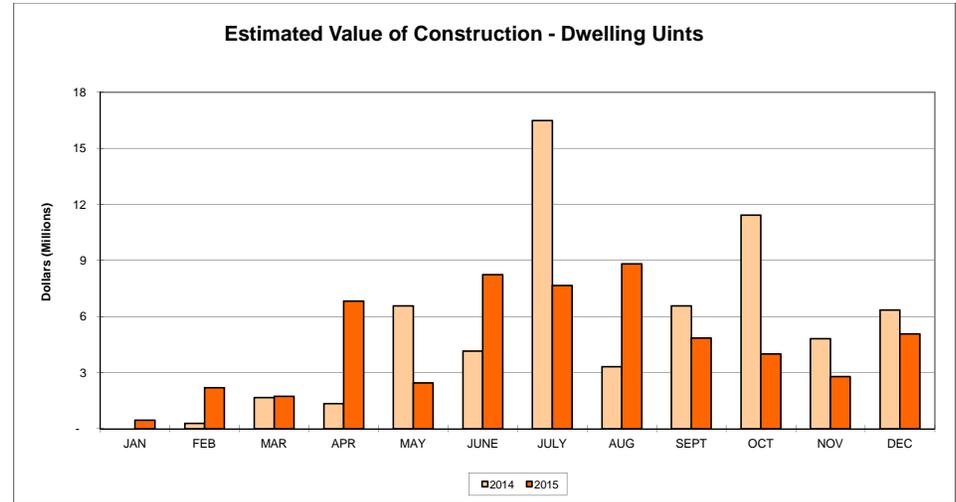
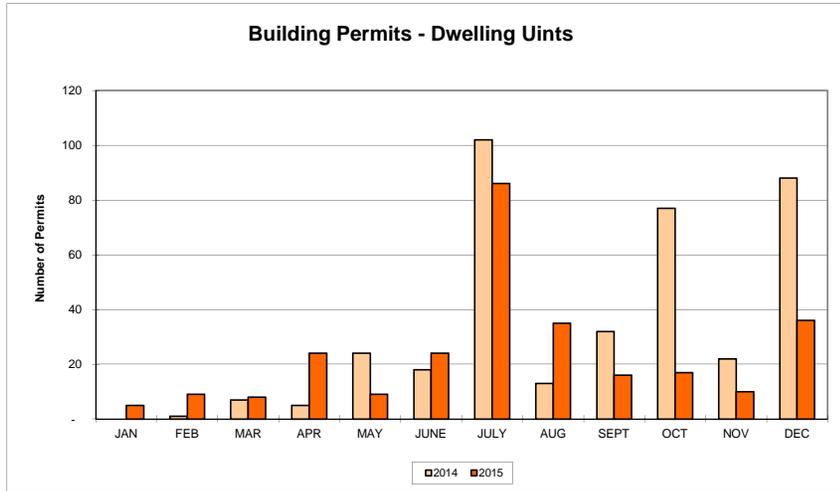
Schedule 3
City of Peterborough
Capital Works in Progress by Function
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C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Planning & Development Services									
Planning	22	14,434,855	11,074,426	3,360,428	77.00%	(557,134)	10,517,292	72.90%	3,917,563
Growth Areas	10	4,125,003	2,881,981	1,243,022	70.00%	263,775	3,145,756	76.30%	979,247
Industrial Parks	4	2,394,933	699,960	1,694,973	29.00%	(0)	699,960	29.20%	1,694,973
Housing	4	2,704,700	444,895	2,259,805		-	444,895	16.40%	2,259,805
Airport	14	26,203,690	22,467,004	3,736,687	86.00%	2,824,561	25,291,565	96.50%	912,126
Land Information	4	368,516	345,467	23,049	94.00%	(1,000)	344,467	93.50%	24,049
Building	0	-	-	-		-	-	0.00%	-
Total	58	50,231,697	37,913,733	12,317,964	75.00%	2,530,202	40,443,935	80.50%	9,787,763
Grand Total	298	351,904,185	254,641,717	97,262,473	72.00%	15,319,165	269,957,806	76.70%	81,946,381

Appendix B

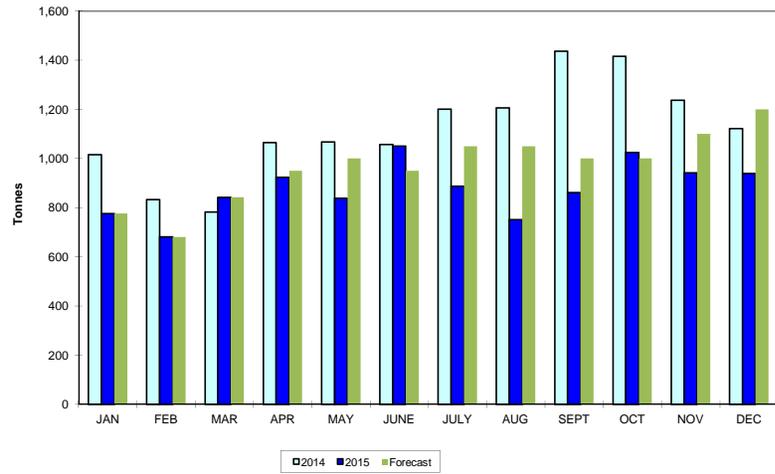
Supplemental Information

Building

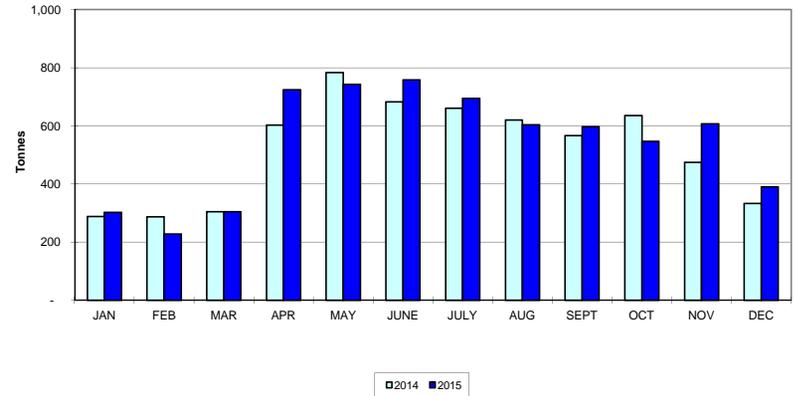


Waste Management

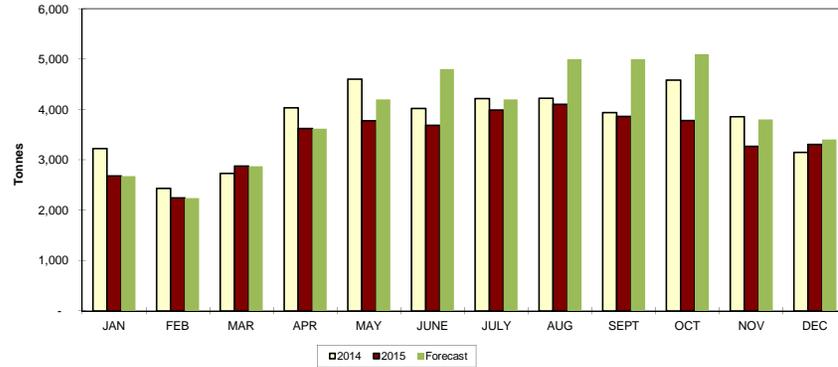
Recycling - City Blue Box Program



Landfill Recyclables - Received as Garbage but Diverted



Garbage



Appendix C

Letter and Report from Police Services Board



*Mr. Bob Hall, Chair Mr. Dan McWilliams, Vice-Chair
Mr. Dave Haacke Mr. Ken East Mr. Jamie Tudhope*

April 12th 2016

Mayor Bennett
Members of Council
Mr. Allan Seabrooke, CAO
Ms. Sandra Clancy, Director of Corporate Services
Mr. John Kennedy, Clerk
City of Peterborough
500 George St.
Peterborough, Ontario K9H 3R9

Mayor Bennett, Members of Council, Mr. Seabrooke, Ms. Clancy and Mr. Kennedy

The Board is pleased to inform you that the Service finished 2015 with a surplus of \$251,971. We are very proud of this accomplishment. The Board is aware that Council must approve the transfer of this surplus into our Special Projects Reserve as per its motion from January 2015:

That any unused Police Services Budget at the end of 2015 be transferred to the Police Special Projects Reserve, subject to the overall year-end position and approval by City Council and that, if the actual 2015 Police Services costs exceed the 2015 Budget, funds may be drawn from the Police Special Projects Reserve.

At the Board's public meeting held on April 5th, it unanimously approved retaining the surplus and transferring it into our Special Projects Reserve Account for various necessary items and initiatives. As a result, I was authorized to write to you requesting that the full 2015 operating surplus be retained and transferred into our reserve.

Attached is a detailed report on the 2015 expenditures and revenues as well as the report from our Budget and Finance Committee. Should you require additional information please do not hesitate to contact me.

Sincerely

A handwritten signature in dark ink, appearing to be 'Bob Hall', written over a horizontal line.

Bob Hall, Chair

Police Services Board
500 Water Street, P.O. Box 2050 Peterborough, Ontario K9J 7Y4
Telephone: 705-876-1122 ext. 220 Fax: 705-876-6005

Peterborough Police Services Board - Board Report



Public Session

To: Chair and Members of the Peterborough Police Services Board
From: Finance/Budget Committee, Ken East, Chair, and Jamie Tudhope
Report Date: March 31st 2016
Meeting Date: April 5th 2016
Subject: Budget/Financial Committee Report

Purpose

A report to inform the Board of the discussion at the March 29th Budget/Finance Committee meeting and of the 2015 year-end financial position of the Service.

Recommendations

That the Board approve the recommendations outlined in this report, as follows:

- a) That the Board receive the 2015 detailed object summary report on the financial status of the Service from Patricia Thomas and Chief Rodd.
- b) That the Board receive the report on the Special Projects Reserve Account.

That the Board authorize the Chair to write to the City asking that the full 2015 operating surplus be retained in the Special Projects Reserve for the purposes outlined in the report.

- c) That the Board invite the three bargaining units to discuss the future of the Social Contract Reserve account.
- d) That the Board discuss the possibility of winding up the Bruce Sayer Heritage Fund account.
- e) That the Board receive the February month end Operating Financial Report for the Service from Chief Rodd and Patricia Thomas. –

Strength Impact

N/A

Budget and Financial Implications

See below

Background

1. 2015 Financial Results

The 2015 Financial Report was reviewed by the budget committee. The Service reported an operating surplus of \$251,971.23 which is just over 1% of the overall budget.

Proposed motion:

That the Board receive the 2015 detailed object summary report on the financial status of the Service from Patricia Thomas and Chief Rodd.

2. Special Projects Reserve

- a) Funded by annual budget surpluses
- b) Traditional use of Special Projects Reserve
 - i. Budget shortfalls
 - ii. Special initiatives – in car computers, vests, etc.
 - iii. Unforeseen contingencies – major incidents, imposed costs, unfounded collective bargaining results, etc.
- c) Rules for contribution to Special Reserve have varied over time
 - i. Current rule – Motion of Council – January 2015
 1. Budget surplus goes back to the city unless Council agrees to put some or all of the surplus into the Special Projects Reserve – reference back to Council is new – no consultation with the Board – appears to be a slightly difference approach from other city agencies
 2. Board can approve expenditures from the Special Project Reserve
- d) Present balance in the Special Project Reserve - \$284,668 (not including 2015 surplus)

- e) 2015 surplus available to supplement the Reserve - \$251,971.23 subject to Council approval
- f) Total Potential Special Reserve Balance - \$536,639
- g) Proposal for use and management of the reserve - \$536,639
 - i. 2016 Conduct Energy Weapon Upgrade - \$30,000
 - ii. 2016 Court Security Supplement - \$70,000
 - iii. 2016 Training Room Upgrade - \$20,000¹
 - iv. Unforeseen Contingency Reserve - \$250,000
 - v. Legal Fee Reserve Transfer - \$120,000
 - vi. Unfounded Liability Reserve – \$45,000

See attachment for additional information regarding these items.

Proposed motions:

That the Board receive the report on the Special Projects Reserve Account.

That the Board authorize the Chair to write to the City asking that the full 2015 operating surplus be retained in the Special Projects Reserve for the purposes outlined in the Budget/Financial Committee’s report.

3. Social Contract Reserve

- a) Current balance - \$56,653
- b) History – past government austerity actions
- c) Requires three party agreement to make expenditures
- d) Time to revisit the future of this Reserve

Proposed motion:

That the Board invite the three bargaining units to discuss the future of the Social Contract Reserve account.

4. Victim Services Reserve

- a) Present balance - \$15,881
- b) Exists because of a bequest
- c) Used for training and education

¹ Possible social contract expenditure

5. Bruce Sayer Heritage Fund

- a) Present balance - \$216
- b) Solicit proposal and wind up this Reserve

Recommendation:

Discussion about winding up this reserve account

6. Recruitment and Consulting

- a) Present balance \$45,307
- b) Discussed by the Board in context of 2016 budget
- c) No action proposed

7. 2016 Year to Date

- a) Year to date financial results reviewed
- b) Generally on track

Summary

The Board needs to discuss the recommendations from the Budget/Financial Committee and make a decision regarding the 2015 surplus and the other reserve accounts.

Prepared and review by: Ken East, Chair of the Budget/Finance Committee

Submitted by: Ken East and Jamie Tudhope, Budget/Finance Committee