



City of
Peterborough

To: **Members of the Committee of the Whole**

From: **Sandra Clancy, Director of Corporate Services**

Meeting Date: **May 8, 2017**

Subject: **Report CPFS17-016
December 31, 2016 Financial Report (Unaudited)**

Purpose

A report to recommend the December 31, 2016 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

Recommendations

That Council approve the recommendations outlined in Report CPFS17-016 dated May 8, 2017, of the Director of Corporate Services, as follows:

- a) That the December 31, 2016 Quarterly Financial Report (unaudited) attached as Appendix A to Report CPFS17-016, dated May 8, 2017, be received.
- b) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer needed, in the amount of \$418,712 and shown on Chart 3 in the report CPFS17-016, be transferred to the Capital Levy Reserve.
- c) That the 2016 Police Services surplus in the amount of \$11,051 be transferred to the Police Special Projects Reserve.

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 2016 Budget process.

Background

This report represents the year-end financial update as of December 31, 2016 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2016 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 3, 2017 and will conclude during the month of June 2017 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 2016 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.

Appendix C to this report is a Reserve Fund Schedule that shows each City reserve, its balance, commitments and uncommitted balance. As per Council's motion on December 12, 2016, "that staff prepare a report on uncommitted reserve funds as part of the quarterly report process", this schedule will be included as part of the Quarterly Financial Reports beginning with this report.

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, 2016 and reflects a \$121,536 operating surplus that will be carried forward to the 2017 Budget as a revenue item. The 2017 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 2016 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Investment Income

As previously reported in CPFS17-009 2016 Investment Report dated February 27, 2017, 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 \$2.39 million (line reference #6) and exceeded the \$1.9 million budget by \$0.5 million.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Street Lights - \$0.37 million over budget (line reference 26)

Approximately 50% of the overage is attributable to the cost of electricity; the remainder is for unexpected costs for maintenance of the street light infrastructure.

Public Works - \$0.50 million over budget (line reference 27)

Approximately half of the \$0.50 million overage is a direct result of expenditures associated with winter control. There was greater salt usage in 2016 than predicted with multiple freezing rain events. For instance, there were 22 winter road responses in December 2016 alone.

Park Maintenance - Parks maintenance is related to additional costs associated with Trent fields not budgeted in 2016. These additional costs were included in the 2017 Budget.

In the Forestry activity, additional resources were needed for tree planting and watering trees from the dryer than normal summer.

In the Pavement activity, repairs were made to three rail crossings on George at Romaine, Aylmer at Perry and Lake Street that were not budgeted for. In addition, all utility cuts on Lansdowne Street - Edwards to Park Street were repaved and significant asphalt skin patching was completed on Maniece Avenue.

Arenas - \$0.59 million over budget (line reference 42)

Revenues at both the Evinrude Centre and Memorial Centre did not meet budgeted expectations and altogether across all arenas were short by \$162,825. Costs on the other hand were over budget by \$423,677.

A more detailed analysis is as follows:

- Heat & Utilities - All arenas combined were over budget by \$193,593. 2017 Budgets were adjusted upwards to alleviate the situation.
- Repairs & Maintenance - All arenas combined were over budget by \$168,783. The major contributors were insufficient budget for snowplowing; also, there were several maintenance issues such as the fire safety system headguard upgrade over the ice pads at Evinrude and the Peterborough Memorial Centre (PMC) that was an immediate requirement as well as numerous HVAC issues that were experienced by all arenas. For the most part, the HVAC issues will be resolved through the planned capital work in 2017.
- Revenues for both PMC and Evinrude fell short of budget, however, revenues for both Kinsmen and Northcrest were slightly above budget.

Social Services - (line reference 44)

In 2016, the Social Assistance Management System (SAMS) was stabilized as the Province continued to correct problems and initiate improvements. The electronic subsidy claim process began in October 2016, with the submission of claims from April 2016 through to the end of the year. They will continue moving forward on a monthly basis. The Province has begun to send updated subsidy claims reports to municipalities for the period from November 2014 through to March 2016, when the system was not working, but there has been no notice as to when electronic claims for this period will be submitted. Amounts have been accrued to account for this time period, and once the process proceeds, staff will determine whether any financial adjustments will be required. If adjustments are necessary, they will occur in the 2017 fiscal year.

2016 was the second year of the Wage Enhancement initiative, which 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. Year two provided \$2 per hour, up from \$1 per hour in 2015. Child care service providers in the City and County of Peterborough could apply for funding and as a result, approximately \$1,227,000 of provincial 100% funding was paid out to eligible child care staff and home day care providers.

The combined City and County average caseload for 2016 was 3,855, down slightly from the 2015 average combined caseload of 3,888, but below the budgeted caseload of 3,962. This contributed to the year end surplus.

As of the end of 2016, a majority of the renovations to the Social Services offices were completed. In 2017, once renovations are completed, the amount of the renovations will

be drawn from the Social Services General Reserve as a loan and payments back to the reserve will occur over the next 10 years through the Ontario Works Administration accounts.

Property Taxation Costs - \$550,000 Over Budget (line reference 62)

During the year, MPAC was able to bring to conclusion several large provincial-wide property tax appeals. In some instances, the appeals had been outstanding for multiple years, some dating back to 2008. Where possible, the budgetary impact has been spread over several years, however, the overall shortfall in 2016 was \$550,000. Although not fully resolved, the bulk of the current provincial-wide appeals have been dealt with.

2016 Police Services Operating Budget Surplus - \$11,051

The Police Service ended the 2016 year with a surplus of \$11,051. In a letter (Appendix D) to the Mayor and members of Council, the Chair of the Police Services Board summarized the recommendation from the Board:

At the Board's public meeting held on April 4th, 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 2016 operating surplus be retained and transferred into our reserve.

As part of the 2016 Budget process, Council, through Report CPFS15-050 2016 Draft Budget dated November 2, 2015, approved recommendation x) which reads as follows:

That any unused Police Services Budget at the end of 2016 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 2016 Police Services costs exceed the 2016 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 169)

Staff recommend that the full amount be transferred to the Reserve.

Summary of Year-End Transfers to Reserves

As part of the 2016 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 2016 Budget.

Chart 2
2016 Transfers to (from) Reserves and Reserve Funds

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Uncommitted Reserve Balance at Dec 31 (1)
1	Transfers Approved as part of the 2016 Budget Process or Specific Report – Subject to Overall Year-End Results:			
2	Office of the Chief Administrative Officer	Organizational Development	\$6,868	\$23,319
3	Emergency Planning	Risk Management	\$33,126	\$191,827
4	Peterborough Technology Services	EDP Reserve	\$140,885	\$0
5	Social Services - Homelessness	General Assistance	\$51,823	\$697,550
6	Social Services – Community Social Plan	General Assistance	\$5,000	\$115,210
7	Social Services – overall surplus	General Assistance	\$496,398	\$3,748,011
8	Additional capital levy transferred from 2016 operations	Capital Levy	\$3,089,883 ⁽²⁾	\$0
9	Peterborough Police Services – Legal Fees	Police Services – Legal Fees Reserve	(\$56,572)	\$0
10	Employee benefits – surplus	Employee Benefit	\$475,124	(\$17,292,236)
11	Engineering Subdivision Fees	Engineering Fees	\$175,636	\$548,797
12	Sustainability	Sustainability	\$67,989	\$0
13	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$319,642	\$799,594
14	Subtotal		\$4,805,802	
15	Other Recommended Transfers			
16	Peterborough Police Services - Surplus	Police Services Reserve	\$11,051	\$599,430 ⁽³⁾
17	Total Year-end Transfers		\$4,816,853	

Notes:

- 1) For further details on uncommitted reserve balances, see Appendix C of this report.

- 2) The transfer to the Capital Levy Reserve is shown as part of 'Transfers to Reserves and Reserve Funds' on Schedule 2 (line reference # 61). The additional transfer is available due to an under-expenditure in line #59 – 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 2018 Budget process.

- 3) Reserve balance assumes recommendation c) 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 2016 Capital Budget as well as projects previously approved but are still ongoing.

Capital Levy Reserve - \$1.3 million Year End Balance

The activity in the Capital Levy Reserve is summarized in Chart 3. The reserve had a balance at December 31, 2016 of \$5.6 million before commitments in the amount of \$4.3 million reduced the balance to \$1.3 million.

Chart 3
Capital Levy (CL) Reserve

Ref	Description	Transfer to (from) Reserve	Balance
1	Balance prior to year-end close		\$2,093,038
2	CL from various Capital Projects which are now closed – CL not required	\$418,755	
3	Additional CL transferred from 2016 operations	\$3,089,883	\$3,508,638
4	Balance as of December 31, 2016		\$5,601,676
5	Commitments		
6	2017 Capital Budget – various projects	\$2,211,600	
7	CPFS17-003 February 6, 2017 Operating Budget Update – Final Assessment Roll	(\$425,000)	
8	CPFS17-006 February 27, 2017 City Hall Elevator	\$625,000	
9	USEC17-003 February 27, 2017 Hilliard St – 2018 pre-commitment	\$850,000	
10	CPFS17-015 April 18, 2017 PMC – refrigeration equipment replacement	\$940,000	
11	Various Other Commitments	\$116,533	\$4,318,133
12	Uncommitted Balance		\$1,283,543

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	December 2, 2016	10.1.1	Director of Corporate Services	Immigration Portal The Director of Corporate Services agreed to carry over \$5,000 from the 2016 Immigration Portal Support line to cover a commitment for media and publicity for the portal once it is redesigned.
2	December 12, 2016	10.1.1	Director of Corporate Services	Provincial Court House The Director of Corporate Services agreed to transfer \$40,000 from the Provincial Court House Reserve to award Tender T-15-16 for the purpose of upgrading the Provincial Court House Fire Alarm and Emergency Lighting.
3	December 23, 2016	10.1.1	Director of Corporate Services	Museum Renovation The Director of Corporate Services agreed to transfer \$25,000 from the Museum Reserve to correct two issues outstanding from the Museum renovation project. An issue with the exhaust fans condensing and staining the ceiling tiles and a missed force flow heater in the lower entrance of the existing building.
4	January 6, 2017	10.1.1	Director of Corporate Services	Compost Budget Approximately \$15,000 of the 2016 budget remained unspent as a result of start-up glitches and weather that reduced the tonnage of compost expected to be transported to Belleville. As the funds will be required in 2017, the Director of Corporate Services agreed to carry over the residual to 2017.

5	January 19, 2017	10.1.1	Director of Corporate Services	DBIA In-kind Budget The DBIA In-kind Budget is meant to cover fees and charges that would otherwise be payable to the City, and include fees such as - Police costs, Public Works, street closures , Clerk fees, park rental fees, etc. The DBIA did not require the full amount for 2016 and made a request to the Director of Corporate Services to carry over the residual in the amount of \$5,226 for events in 2017.
6	March 31, 2017	10.1.1	Director of Corporate Services	Art Gallery of Peterborough In 2016, Art Gallery facility costs (heat, electricity, preventative maintenance and janitorial) increased by \$41,430 over budget due to the HVAC renovation and better temperature and humidity levels. In acknowledgement that the facility is owned by the City, the Director of Corporate Services agreed to increase the 2016 contribution to compensate the Gallery for these unbudgeted costs. Where appropriate, additional costs have been included in the 2017 budget.

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

Reserve Fund Schedule

Appendix D

Letter and Report from Police Services Board

Appendix A

**City of Peterborough
Financial Update Report (Unaudited)
As At December 31, 2016**

Schedule 1
City of Peterborough
Summary of Net Operating Revenue and Expenditures
As at December 31, 2016 (Unaudited)

REF C1	Description C2	2016 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	120,557,972	91.2%	120,674,131	-116,159	100.1%
3	Supplementary Taxes	900,000	0.7%	939,625	-39,625	104.4%
4	Payments In Lieu	3,197,256	2.4%	3,401,753	-204,497	106.4%
5	COPHI Dividends	5,443,000	4.1%	5,443,000		100.0%
6	Investment Income	1,900,000	1.4%	2,389,049	-489,049	125.7%
7	Other Revenues	184,000	0.1%	256,852	-72,852	139.6%
8		132,182,228	100%	133,104,410	-922,182	100.7%
9	<u>NET EXPENDITURES (Schedule 2)</u>					
10	City Council	527,914	0.4%	501,172	26,742	94.9%
11	Chief Administrative Officer (including Fire Services)	16,160,964	12.2%	16,108,056	52,908	99.7%
12	Corporate Services	7,200,121	5.5%	7,244,612	-44,491	100.6%
13	Legal Services	303,026	0.2%	392,192	-89,166	129.4%
14	Utility Services	25,289,907	19.1%	25,333,775	-43,868	100.2%
15	Community Services	16,568,607	12.5%	17,335,957	-767,350	104.6%
16	Planning and Development	9,316,252	7.1%	9,296,725	19,527	99.8%
17	Financial Services - Other	24,244,613	18.3%	24,539,681	-295,068	101.2%
18	Transfers to Organizations for Provision of Services	32,570,824	24.6%	32,230,704	340,120	99.0%
19		132,182,228	100%	132,982,874	-800,646	100.6%
20	<u>PROJECTED SURPLUS</u>	-		121,536		

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2016 (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	527,914		527,914	501,172	-	501,172	26,742	94.90%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	471,763	-	471,763	471,763	-	471,763	-	100.00%
5	Fire Services	16,000,673	(608,390)	15,392,283	16,097,546	(743,236)	15,354,310	37,973	99.80%
6	Emergency and Risk Management	328,518	(31,600)	296,918	312,583	(30,600)	281,983	14,935	95.00%
		16,800,954	(639,990)	16,160,964	16,881,892	(773,836)	16,108,056	52,908	99.70%
7	Corporate Services								
8	City Clerk - Administration	1,008,835	(328,490)	680,345	906,606	(364,836)	541,770	138,575	79.60%
9	Election Expense	-	-	-	891	(891)	-	-	0.00%
10	Financial Services	2,741,822	(256,347)	2,485,475	2,590,267	(200,762)	2,389,505	95,970	96.10%
11	City Buildings and Police Station Properties	1,077,701		1,077,701	1,073,106	-	1,073,106	4,595	99.60%
12	Rental Properties	705,101	(743,966)	(38,865)	770,649	(828,651)	(58,002)	19,137	149.20%
13	Human Resources	1,047,467	-	1,047,467	1,343,588	-	1,343,588	(296,121)	128.30%
14	Corporate Information Services	1,883,762	(80,268)	1,803,494	1,884,362	(80,868)	1,803,494	-	100.00%
15	Facilities and Planning Initiatives	144,504		144,504	151,151	-	151,151	(6,647)	104.60%
		8,609,192	(1,409,071)	7,200,121	8,720,620	(1,476,008)	7,244,612	(44,491)	100.60%
17	Legal Services								
18	Office of the City Solicitor	570,975	(30,325)	540,650	518,528	(44,665)	473,863	66,787	87.60%
19	Provincial Offences	1,291,205	(1,878,729)	(587,524)	1,140,193	(1,571,607)	(431,414)	(156,110)	73.40%
20	Peterborough Humane Society	349,900		349,900	349,743	-	349,743	157	100.00%
		2,212,080	(1,909,054)	303,026	2,008,464	(1,616,272)	392,192	(89,166)	129.40%
22	UTILITY SERVICES								
23	Administration	727,525	(312,829)	414,696	585,118	(170,422)	414,696	-	100.00%
24	Engineering	1,263,983	(1,263,984)	(1)	1,345,052	(1,345,052)	-	(1)	0.00%
25	Infrastructure Planning	849,837	(802,665)	47,172	761,369	(717,623)	43,746	3,426	92.70%
26	Street Light Maintenance	1,543,346	-	1,543,346	1,910,622	-	1,910,622	(367,276)	123.80%
27	Public Works	11,079,656	(1,522,288)	9,557,368	11,474,915	(1,420,923)	10,053,992	(496,624)	105.20%
28	Parking	2,465,114	(2,287,700)	177,414	2,357,766	(2,053,271)	304,495	(127,081)	171.60%
29	Traffic Operations/Transportation Planning	2,062,433	(40,250)	2,022,183	1,622,362	(46,387)	1,575,975	446,208	77.90%
30	Public Transit Operations	13,613,316	(6,912,714)	6,700,602	13,167,988	(6,927,837)	6,240,151	460,451	93.10%
31	Environmental Protection	15,718,113	(13,731,806)	1,986,307	14,944,790	(13,007,191)	1,937,599	48,708	97.50%
32	Waste Management	8,502,370	(5,661,550)	2,840,820	7,811,954	(4,959,455)	2,852,499	(11,679)	100.40%
		57,825,693	(32,535,786)	25,289,907	55,981,936	(30,648,161)	25,333,775	(43,868)	100.20%
34	COMMUNITY SERVICES								
35	Community Services Administration	549,465	-	549,465	562,420	-	562,420	(12,955)	102.40%
36	Recreation	4,321,896	(3,297,672)	1,024,224	4,289,537	(3,178,535)	1,111,002	(86,778)	108.50%
37	Market Hall, Marina & Beavermead	343,925	(347,140)	(3,215)	376,069	(319,560)	56,509	(59,724)	-1757.70%
38	Arts, Culture and Heritage Administration	1,763,254	(53,940)	1,709,314	1,729,993	(53,190)	1,676,803	32,511	98.10%
39	Museum	837,133	(203,508)	633,625	871,941	(225,844)	646,097	(12,472)	102.00%
40	Library	2,701,913		2,701,913	2,701,913	-	2,701,913	-	100.00%
41	Art Gallery of Peterborough	444,811		444,811	486,241	-	486,241	(41,430)	109.30%
42	Arenas	6,338,900	(4,828,616)	1,510,284	6,762,577	(4,665,791)	2,096,786	(586,502)	138.80%
		17,301,297	(8,730,876)	8,570,421	17,780,691	(8,442,920)	9,337,771	(767,350)	109.00%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2016 (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
44	Social Services Division								
45	Ontario Works Administration	11,598,655	(7,867,890)	3,730,765	11,380,839	(7,742,281)	3,638,558	92,207	97.50%
46	Ontario Works Benefits	34,873,496	(32,666,029)	2,207,467	32,861,121	(30,469,137)	2,391,984	(184,517)	108.40%
47	Community Partnerships and Family Services	11,297,107	(9,797,779)	1,499,328	12,429,038	(10,979,535)	1,449,503	49,825	96.70%
48	Other Social Services	4,722,250	(4,161,624)	560,626	4,597,038	(4,078,897)	518,141	42,485	92.40%
49		62,491,508	(54,493,322)	7,998,186	61,268,036	(53,269,850)	7,998,186	-	100.00%
50	Total Community Services	79,792,805	(63,224,198)	16,568,607	79,048,727	(61,712,770)	17,335,957	(767,350)	104.60%
51	PLANNING & DEVELOPMENT SERVICES								
52	Planning	1,625,040	(177,600)	1,447,440	1,602,475	(199,463)	1,403,012	44,428	96.90%
53	Geomatics	662,253	(1,000)	661,253	673,126	375	673,501	(12,248)	101.90%
54	Housing	15,532,023	(10,992,507)	4,539,516	16,512,610	(11,963,032)	4,549,578	(10,062)	100.20%
55	Airport	2,870,412	(640,185)	2,230,227	2,782,238	(551,724)	2,230,514	(287)	100.00%
56	Building	2,121,816	(1,684,000)	437,816	2,025,368	(1,585,248)	440,120	(2,304)	100.50%
57		22,811,544	(13,495,292)	9,316,252	23,595,817	(14,299,092)	9,296,725	19,527	99.80%
58	FINANCIAL SERVICES - OTHER								
59	Tax-supported debt servicing charges	8,012,936		8,012,936	4,405,149	-	4,405,149	3,607,787	55.00%
60	Capital Levy	10,639,830		10,639,830	10,639,830	-	10,639,830	-	100.00%
61	Transfers to/from Reserves	2,905,226	(2,577,400)	327,826	6,314,751	(2,577,400)	3,737,351	(3,409,525)	1140.00%
62	Property Taxation Costs	3,251,436		3,251,436	3,804,145	-	3,804,145	(552,709)	117.00%
63	Other Expenditures	1,445,581		1,445,581	1,160,305	-	1,160,305	285,276	80.30%
64	Contingency	567,004	-	567,004	1,044,872	(251,971)	792,901	(225,897)	139.80%
65		26,822,013	(2,577,400)	24,244,613	27,369,052	(2,829,371)	24,539,681	(295,068)	101.20%
66	Transfers to Organizations for Provision of Services								
67	Police Services	26,282,082	(2,451,838)	23,830,244	26,567,971	(2,737,727)	23,830,244	-	100.00%
68	Ptbo County/City Paramedics Service	4,590,177	(42,282)	4,547,895	4,270,535	(42,282)	4,228,253	319,642	93.00%
69	Otonabee Region Conservation Authority	721,944		721,944	701,466	-	701,466	20,478	97.20%
70	County City Health Unit	1,216,752		1,216,752	1,216,752	-	1,216,752	-	100.00%
71	Peterborough Economic Development	930,749		930,749	930,749	-	930,749	-	100.00%
72	Fairhaven Debt and Operating Support	1,305,744		1,305,744	1,305,744	-	1,305,744	-	100.00%
73	Primary Healthcare Services	17,496		17,496	17,496	-	17,496	-	100.00%
74		35,064,944	(2,494,120)	32,570,824	35,010,713	(2,780,009)	32,230,704	340,120	99.00%
75	Total expenditures	250,467,139	(118,284,911)	132,182,228	249,118,393	(116,135,519)	132,982,874	(800,646)	100.60%

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2016 (Unaudited)

Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Chief Administrative Officer									
Fire Services	5	1,827,472	1,060,429	767,044	58.00%	(45,991)	1,014,438	55.50%	813,034
Emergency Management	1	353,355	152,373	200,982	0	-	152,373	43.10%	200,982
Total	6	2,180,827	1,212,802	968,026	56.00%	(45,991)	1,166,811	53.50%	1,014,016
Corporate Services									
Information Services	7	2,997,063	893,168	2,103,895	30.00%	(29,136)	864,033	28.80%	2,133,031
Property	33	12,215,340	10,644,431	1,570,910	87.00%	(348,634)	10,295,796	84.30%	1,919,544
Other	14	6,245,763	4,231,621	2,014,142	68.00%	(2,476)	4,229,144	67.70%	2,016,619
Total	54	21,458,166	15,769,220	5,688,947	73.00%	(380,246)	15,388,973	71.70%	6,069,194
Police									
	4	1,376,038	1,560,304	(184,265)	113.00%	(98,194)	1,462,110	106.30%	(86,072)

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2016 (Unaudited)

Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Utility Services									
Public Works	12	18,305,809	6,448,161	11,857,649	35.00%	(211,119)	6,237,043	34.10%	12,068,766
Arterial	17	53,014,354	38,256,179	14,758,174	72.00%	(113,208)	38,142,970	71.90%	14,871,384
Collector & Local	7	7,779,775	8,192,784	(413,008)	105.00%	(16,228)	8,176,556	105.10%	(396,780)
Bridges	9	3,932,000	718,823	3,213,177	18.00%	-	718,823	18.30%	3,213,177
Sidewalks	6	3,372,832	2,107,503	1,265,329	62.00%	(43,750)	2,063,753	61.20%	1,309,079
Sanitary Sewers	11	13,324,336	7,910,664	5,413,673	59.00%	(5,884)	7,904,779	59.30%	5,419,557
Storm Sewers	5	3,128,872	1,587,893	1,540,979	51.00%	(0)	1,587,893	50.70%	1,540,979
Environmental Protection Services	7	35,568,838	29,027,801	6,541,037	82.00%	-	29,024,728	81.60%	6,544,110
Environment Waste Management	8	10,516,359	6,809,364	3,706,994	65.00%	-	6,809,365	64.80%	3,706,994
Transit	9	10,128,780	11,116,564	(987,784)	110.00%	(50,490)	11,066,073	109.30%	(937,293)
Parking	5	3,104,424	3,178,238	(73,814)	102.00%	-	3,178,238	102.40%	(73,814)
Traffic	8	2,758,800	558,535	2,200,266	20.00%	(0)	558,534	20.20%	2,200,266
Demand Management	2	1,285,053	177,498	1,107,555	14.00%	397,000	574,498	44.70%	710,555
Utility Services - Administration	2	978,427	266,441	711,986	27.00%	-	266,441	27.20%	711,986
Flood Reduction Master Plan Projects	16	53,012,232	15,267,397	37,744,836	29.00%	(2,098,963)	13,168,433	24.80%	39,843,799
Total	124	220,210,891	131,623,845	88,587,049	60.00%	(2,142,643)	129,478,127	58.80%	90,732,765

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2016 (Unaudited)

Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Community Services									
Recreation	14	12,707,141	12,879,032	(171,890)	101.00%	(529,284)	12,349,747	97.20%	357,394
Culture & Heritage	4	9,483,329	9,327,882	155,447	98.00%	(30,867)	9,297,016	98.00%	186,313
Museum	1	3,372,607	3,419,434	(46,827)	101.00%	(46,827)	3,372,607	100.00%	-
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	2	400,000	439,872	(39,872)		(55,400)	384,472	96.10%	15,528
Arenas	11	5,572,200	5,718,670	(146,471)	103.00%	(127,186)	5,591,485	100.30%	(19,285)
Memorial Centre	7	1,788,718	1,254,325	534,393	70.00%	(17,619)	1,236,706	69.10%	552,012
Marina	1	800,000	786,044	13,956	98.00%	(16,300)	769,744	96.20%	30,256
Facilities and Special Projects	3	1,075,000	742,007	332,993	69.00%	(215,492)	526,515	49.00%	548,485
Administration	9	6,378,947	5,880,820	498,129	92.00%	(5,635)	5,875,184	92.10%	503,763
Total	52	41,577,942	40,448,085	1,129,858	97.00%	(1,044,610)	39,403,476	94.80%	2,174,466

Schedule 3

City of Peterborough

Capital Works in Progress by Function

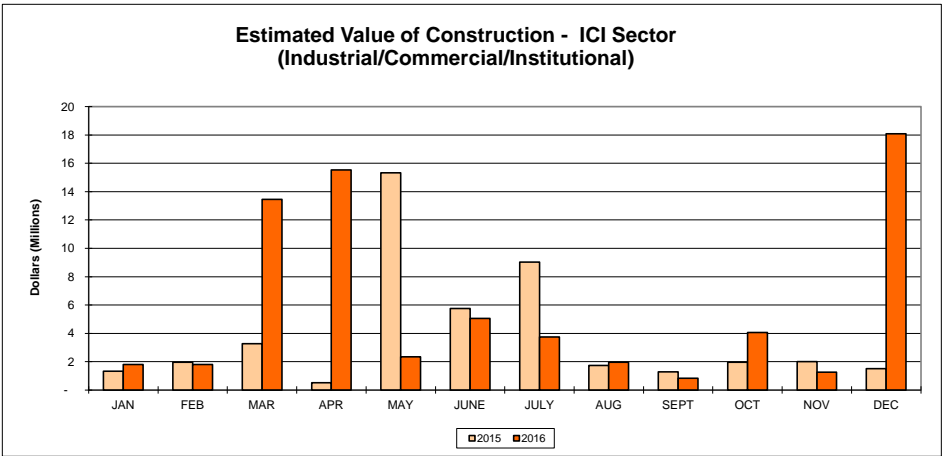
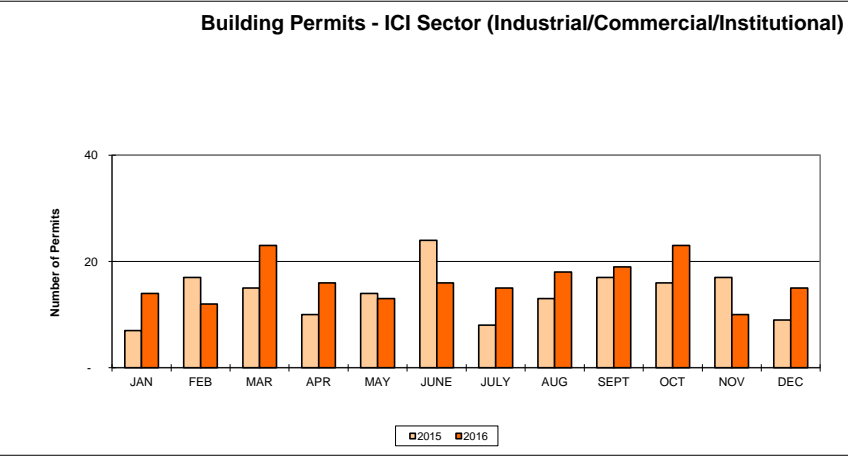
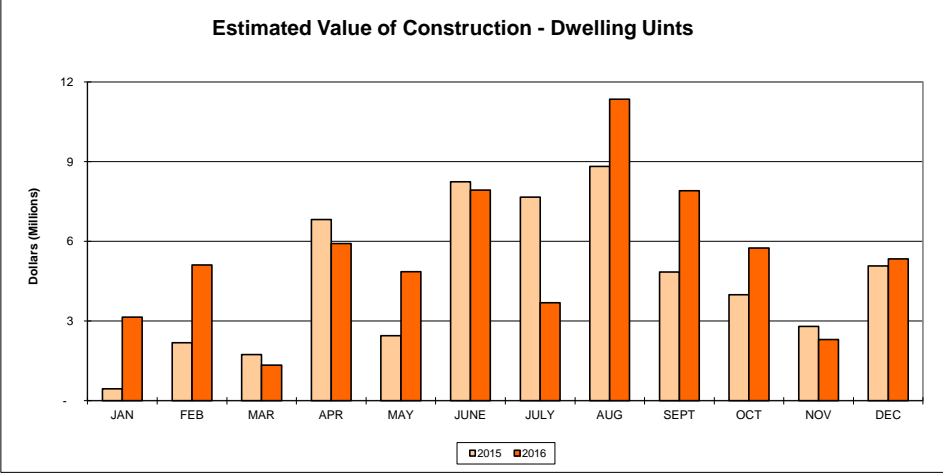
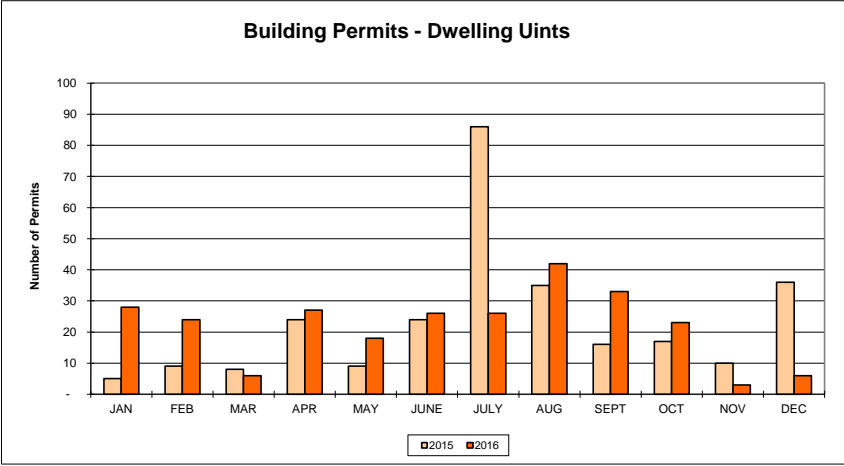
As at December 31, 2016 (Unaudited)

Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Planning & Development Services									
Planning	18	19,720,315	13,712,726	6,007,590	70.00%	(1,446,902)	12,265,824	62.20%	7,454,491
Growth Areas	10	4,125,003	2,920,078	1,204,926	71.00%	263,775	3,183,853	77.20%	941,150
Industrial Parks	5	3,109,933	1,562,954	1,546,978	50.00%	(0)	1,562,954	50.30%	1,546,979
Housing	4	3,928,700	836,615	3,092,085		-	836,615	21.30%	3,092,085
Airport	15	7,400,365	6,716,138	684,227	91.00%	(285,480)	6,430,658	86.90%	969,708
Land Information	4	378,516	346,593	31,924	92.00%	(1,000)	345,592	91.30%	32,924
Building	0	-	-	-		-	-	0.00%	-
Total	56	38,662,832	26,095,103	12,567,730	67.00%	(1,469,607)	24,625,496	63.70%	14,037,337
Grand Total	296	325,466,696	216,709,360	108,757,345	67.00%	(5,181,292)	211,524,993	65.00%	113,941,706

Appendix B

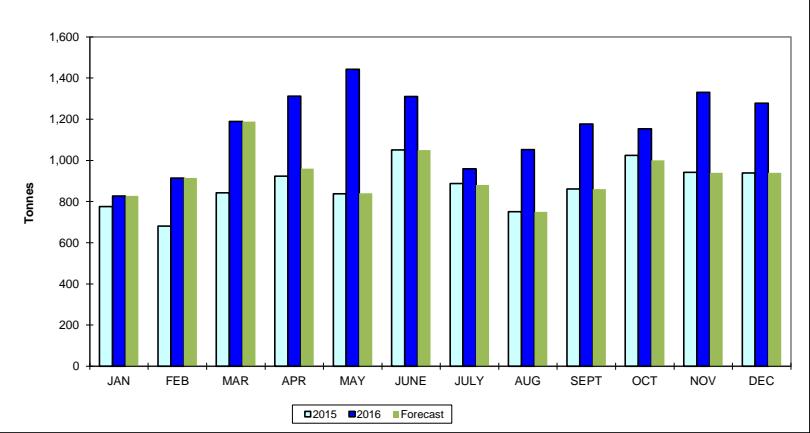
Supplemental Information

Building

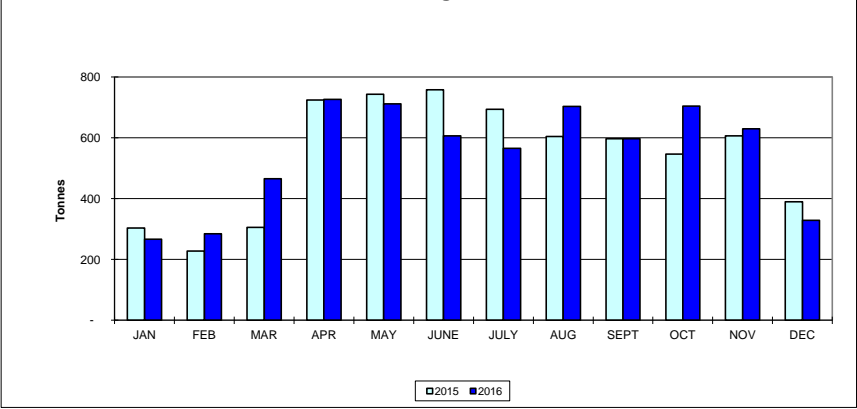


Waste Management

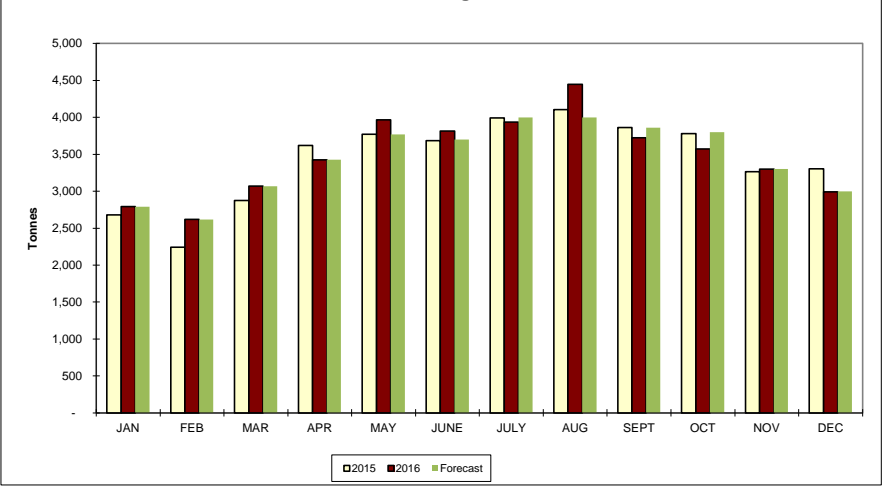
Recycling - City Blue Box Program



Landfill Recyclables - Received as Garbage but Diverted



Garbage



Appendix C

Reserve Fund Schedule

Reserve Fund Schedule

--Type of Reserve and Balance at December 31, 2016--											
				-----Commitments-----							
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	Year-End Transfer ?	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
1		2	3	4	4	5	6	7	8	9	10
					\$	\$	\$	\$	\$	\$	\$
		Working funds									
1	300	Working Funds	Operations in between revenue streams				769,890	-	-		769,890
		Contingencies									
2	342	Strike Contingency	Costs necessary due to an employee strike				120,000	-	-		120,000
3	380	Contingent Lease Liability	Americredit Lease commitment				100,000	-	-		100,000
4	382	Future Assessment Loss	Extraordinary tax write-offs - Auditor recommended				450,828	-	-		450,828
5	323	Capital Levy Reserve	In-year and future capital projects	Y			5,601,676	-	(4,318,133)	(1,283,543)	-
		Replacement of equipment									
6	334	Arena Equipment	Arena equipment	Y			7,815	-	-		7,815
7	345	Ptbo Sport & Wellness Centre Equipment	PSWC replacement equipment				153,023	(115,293)	-	(37,730)	-
8	400	Public Works depreciation	Public works replacement vehicles and equipment			5,640,610		-	-	(5,640,610)	-
		Sick leave									
9	302	Sick Leave	Fire Services Sick Leave Liability				2,179,907	-	(2,419,758)		(239,851)
		Insurance									
10	340	Insurance	Insurance costs below deductible or major issue	Y			1,562,040	(294,188)	-		1,267,852
		Workplace Safety and Insurance Board (WSIB)									
11	329	WSIB Reserve	Future WSIB liabilities - (City is Schedule II employer)				2,457,233	-	(5,200,587)		(2,743,354)
		Post-employment benefits									
12	337	Employee Benefits Reserve	Future liabilities based on Actuarial review	Y			1,942,418	-	(19,234,654)		(17,292,236)
		Parking revenues									
13	306	Parking	Parking Capital Expenditures				411,942	(6,885)	-	(405,057)	-
		Debenture repayment									
14	311	Airport Debt Servicing	Annual debt payments are approx. \$1.4M / year				396,003	-	-	(396,003)	-

--Type of Reserve and Balance at December 31, 2016--											
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	Year-End Transfer ?	-----Commitments-----						
					Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
1		2	3	4	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$
Per Service Purpose:											
General government											
15	314	Elections Reserve	Annual Contr.for municipal election every 4th year	Y			545,140	-	-	(545,140)	-
16	316	Electronic Data Processing Equipment	IT Capital Expenditures	Y			665,841	(283,388)	-	(382,453)	-
17	317	PTS MS Office Licences	Software License Capital Expenditure				220,507	(205,400)	-	(15,107)	-
18	350	Pay Equity	Pay equity costs				29,191	-	-		29,191
19	392	Organizational Dev & Ben Res	In year organizational development issues	Y			23,319	-	-		23,319
20	399	Accessibility Improvements	Accessibility Capital Expenditures				207,494	(207,494)	-	-	-
21	396	Sustainability	Sustainability Capital Expenditures	Y			95,972	(10,000)	-	(85,972)	-
22	328	Court House - 70 Simcoe St	Court House Capital Expenditures	Y			444,961	-	-	(444,961)	-
23	398	Risk Management	In year risk management issues				216,827	(25,000)	-		191,827
Protection services											
24	325	Peterborough County/City Paramedics Service Reserve	Extraordinary In year cost	Y			846,594	(47,000)	-		799,594
25	330	Fire Fighting & Safety Equip	Future Fire safety equipment				163,186	(23,714)	(55,200)	(84,272)	-
26	331	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure				71,977	-	-	(71,977)	-
27	404	Fire Vehicle Equipment	Fire vehicles and equipment				1,118,334	(621,275)	3,203,000	(3,700,059)	-
Transportation services:											
Roadways											
29	346	Utility Services Dept Capital	USD Capital Expenditures				423,908	(10,673)	-	(413,235)	-
30	349	Subdivision Engineering Fees	To match revenues with year of expenditure	Y			548,797	-	-		548,797
31	343	Engineering Design & Inspection	To match revenues with year of expenditure	Y			531,437	-	-		531,437
32	352	Decorative Streetlighting	Decorative Streetlighting Capital Expenditures				9,625	-	-	(9,625)	-
33	390	Bridge Reserve	Bridge Capital Expenditures				2,237,430	(1,200,573)	-	(1,036,857)	-
34	326	Winter Control	Extraordinary winter season costs	Y			548,174	-	-		548,174
35	369	Traffic Signals	Traffic Capital Expenditures	Y			988,887	(300,000)	-	(688,887)	-
36	363	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures				118,629	(54,778)	-	(63,851)	-
37	315	Rear Lane Reserve	Operating costs to maintain Lanes				8,295	-	-		8,295
Transit											
38	378	Transit Capital	Transit Vehicles replacement				1,357,693	(510,369)	(297,500)	(549,824)	-
Air Transportation											
39	321	Airport Development Review Reserve	Operating costs for Development review	Y			3,327	-	-		3,327
40	307	Airport Pavement	Airport Capital Expenditures				100,000	-	-	(100,000)	-

[illegible]

[illegible]

					--Type of Reserve and Balance at December 31, 2016--			-----Commitments-----			
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	Year-End Transfer ?	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
1		2	3	4	4	5	6	7	8	9	10
					\$	\$	\$	\$	\$	\$	\$
		Development Charges Act - Discounted services									
83	424	Dev Chrgs - General			-			-	-		-
84	426	Dev Chrgs - General Government			(100,872)			(61,825)	-		(162,697)
85	430	Dev Chrgs - Transit			242,724			(63,223)	-		179,501
86	432	Dev Chrgs - Indoor Recreation			1,234,866			(921,404)	-		313,462
87	434	Dev Chrgs - Library Board			1,460,216			(2,773,800)	-		(1,313,584)
88	438	Dev Chrgs - Eng Ser Roads & Related			11,852,798			(14,885,157)	-		(3,032,359)
89	439	Dev Chrgs - Eng Ser Sewage Treatment			(1,861,411)			-	-		(1,861,411)
90	440	Dev Chrgs - Park Dev & Facilities			617,027			(366,274)	-		250,753
91	442	Dev Chrgs - Parking			998,307			-	-		998,307
92	444	Dev Chrgs - Public Works			(96,913)			(483,317)	-		(580,230)
93	446	Dev Chrgs - Jackson			2,147,496			(1,490,237)	-		657,259
94	448	Dev Chrgs - Carnegie East			(1,880,891)			(453,405)	-		(2,334,296)
95	450	Dev Chrgs - Lily Lake			(2,267,562)			(1,429,600)	-		(3,697,162)
96	452	Dev Chrgs - Chemong East			494,075			(282,760)	-		211,315
97	453	Dev Chrgs - Chemong West			(1,244,547)			(364,048)	-		(1,608,595)
98	454	Dev Chrgs - Carnegie West			(2,939)			(194,335)	-		(197,274)
99	456	Dev Chrgs - Liftlock			14,870			(25,000)	-		(10,130)
100	458	Dev Chrgs - Coldspring			24,706			(123,000)	-		(98,294)
101	460	Dev Chrgs - City-Wide Dev Area			325,336			(277,480)	-		47,856
102	462	Dev Chrgs - Affordable Housing			81,676			(149,146)	-		(67,470)
		Subdivider contributions									-
		Recreational land (the Planning Act)									-
103	366	New Subdivison Trees			165,736			(39,506)	-	(126,230)	-
104	412	Parkland 5% in lieu			239,708			-	-		239,708
		Building Code Act, 1992 (Section 2.23)									-
		Building Division Reserve									-
105	344	Building Division Reserve		Y	242,950			-	-		242,950
		Gasoline Tax - Province									
106	405	Prov - Gas Tax Funds - Transit			49,956			-	-		49,956
		Gasoline Tax - Federal									
107	410	Federal Gas Tax			5,418,134			(4,887,090)	-	(531,044)	-
		Canada Transit Funding (Bill C-48)									
					17,986,287	21,818,803	79,266,056	(78,529,589)	(33,829,469)	(29,180,370)	(22,468,282)

Appendix D

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 5th 2017

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 2016 with a surplus of \$11,051.04. 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 December 2015:

That any unused Police Services Budget at the end of 2016 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 2016 Police Services costs exceed the 2016 Budget, funds may be drawn from the Police Special Projects Reserve.

At the Board's public meeting held on April 4th, 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 2016 operating surplus be retained and transferred into our reserve.

Attached is a detailed report on the 2016 expenditures and revenues. Should you require additional information please do not hesitate to contact me.

Sincerely

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**

Public Session

TO: Chair and Members of the Peterborough Police Services Board

FROM: MURRAY C. RODD, CHIEF OF POLICE

REPORT DATE: Monday March 20, 2017

MEETING DATE: Tuesday April 4, 2017

SUBJECT: 2016 Year End Financial Report

PURPOSE

A report to receive the 2016 Year End financial impact of the Peterborough Police Service.

RECOMMENDATION(S)

That the Board approve the recommendation(s) outlined in this Report, as follows:

The Police Services Board respectfully requests that City Council transfer the 2016 Police Service operating surplus of \$11,051.04 to the Police Special Projects Reserve to assist with future projects.

STRENGTH IMPACT

N/A

BUDGET AND FINANCIAL IMPLICATIONS

\$11,051.04 of the 2016 Operating budget surplus, transferred to the Peterborough Police Service Special Projects Reserve to assist with future projects.

BACKGROUND

Attached you will find a copy of the 2016 Operating and Capital Budget financial reports outlining revenues and expenditures on behalf of the Peterborough Police Service.

Our year end operating budget indicates a disbursement of \$23,819,192.96 (100.0%) from an approved budget of \$23,830,244.00. A surplus of \$11,051.04

The year end capital budget indicates a disbursement of \$514,011.95, from an approved budget of \$510,790.00. These expenditures, along with the revenue generated from the auction off sale of police vehicles (\$30,090.79) and the transfer from police reserves to assist with the purchase of in-car computers (\$95,576.60), leaves a balance of \$122,445.44. These funds will be required at a future date for capital projects budgeted for, and still outstanding. These outstanding 2016 budgeted police work orders will be set aside until the projects have been completed.

Police Reserve year end indicates a balance of \$588,379.44.

Committed funds for future Board approved projects is \$180,931.38. This includes Building Security - \$19,783 / In-Car Computers - \$71,356.90 / 2016 projects ongoing - \$89,791.48. (As listed on Police Services Reserve spreadsheet attached.)

Uncommitted reserves total \$407,448.06.

SUMMARY

The 2016 Operating Budget has a surplus of \$11,051.04.

Upon approval of City Council, the Police Services Board is respectfully requesting that the surplus of \$11,051.04 be disbursed to the Police Service Special Projects Reserves.

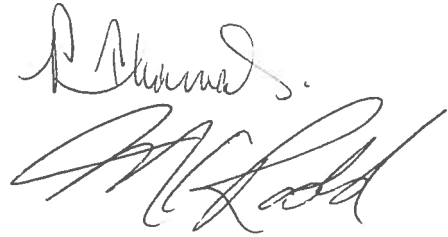
Year end Capital surplus is not realized at this time until all capital projects budgeted for, are completed.

Police Special Project Reserve has a 2016 year end balance of \$407,448.06.

Prepared by: Pat Thomas, Finance Manager

Submitted by: Murray C. Rodd, Chief of Police

Reviewed by: Murray C. Rodd, Chief of Police

Two handwritten signatures are present. The top signature is in cursive and appears to read 'P. Thomas'. The bottom signature is also in cursive and appears to read 'M. C. Rodd'.

Attachments:

- *2016 Operating and Capital Budget Financial Reports*
- *2016 Reserves Report*

GL787

Detailed Object Summary

Report Format 512

Period 12 ending December 31, 2016

Transaction status 1

100% of year completed

		Current Actual	YTD Actual	2016 Budget	YTD Variance	YTD % Spent
Dpt POL	Police					
DOb 5212	Provincial grant	490,682.05-	1,439,623.00-	1,224,332.00-	215,291.00	117.6
DOb 5232	Other Mun-grants & fees	45,772.00-	549,264.00-	1,740,338.00-	1,191,074.00-	31.6
DOb 5234	Municipal Fees-Cavan Monaghan	82,821.23-	1,174,642.73-		1,174,642.73	
DOb 5258	Police miscellaneous receipts	87,609.91-	603,405.82-	135,000.00-	468,405.82	447.0
DOb 5266	Taxi fees	2,580.00-	22,456.40-	20,000.00-	2,456.40	112.3
DOb 5267	Alarms	300.00-	12,000.00-	15,000.00-	3,000.00-	80.0
DOb 5268	MVC reports	490.00-	11,948.47-	16,000.00-	4,051.53-	74.7
DOb 5270	Confirmation letters	70.00-	1,892.00-	3,000.00-	1,108.00-	63.1
DOb 5272	FOI fees	346.55-	2,702.52-	4,500.00-	1,797.48-	60.1
DOb 5274	Video tapes	3,488.00-	9,825.00-	3,000.00-	6,825.00	327.5
DOb 5664	Rev fr Reserves & Res Funds	56,572.09-	56,572.09-		56,572.09	
DOb 6005	Salaries - Full time	2,023,114.11	17,707,684.04	18,094,733.00	387,048.96	97.9
DOb 6015	OT-(time & one half)	88,181.28	612,258.01	447,058.00	165,200.01-	137.0
DOb 6025	Salaries - Part time	61,239.78	615,919.57	376,653.00	239,266.57-	163.5
DOb 6035	Service Pay	15,019.67	40,069.67	44,050.00	3,980.33	91.0
DOb 6036	Salaries FT Ride	8,450.00	27,410.00		27,410.00-	
DOb 6037	Pay Equity Maintenance	34,937.96	34,937.96	10,000.00	24,937.96-	349.4
DOb 6038	Salaries FT Paid Duty	20,175.00	359,020.00		359,020.00-	
DOb 6039	Meal Allowance	247.00	2,262.00	4,670.00	2,408.00	48.4
DOb 6061	Maternity Leave Top-Up	10,318.70	26,723.26		26,723.26-	
DOb 6065	Noise Control	33.00				
DOb 6075	Employee Benefit O/H	610,763.65	5,314,392.45	5,300,901.00	13,491.45-	100.3
DOb 6095	Police Recoveries	3,000.00-	12,275.00-	12,000.00-	275.00	102.3
DOb 6405	Telephone	4,879.03	57,550.31	52,500.00	5,050.31-	109.6
DOb 6410	Adv & Publicity	22.40	225.13	250.00	24.87	90.1
DOb 6415	Community Relations	884.92	3,330.86	6,500.00	3,169.14	51.2
DOb 6430	Postage		5,442.35	8,500.00	3,057.65	64.0
DOb 6440	Data Processing	21,153.00	253,902.00	253,902.00		100.0
DOb 6445	Computer Line Costs	2,909.87	27,157.46	30,000.00	2,842.54	90.5
DOb 6450	Radio System Service Contracts	22,804.03-	349,876.28	351,000.00	1,123.72	99.7
DOb 6455	Non-Contract Services	2,227.96	2,608.10	4,750.00	2,141.90	54.9
DOb 6460	CHEX Tower Site Rental		21,042.33	20,200.00	842.33-	104.2
DOb 6465	Radio Licence		10,283.00	10,700.00	417.00	96.1
DOb 6490	Cellular Phones	15,396.57	119,417.90	120,000.00	582.10	99.5
DOb 6500	OMPPAC Costs	31,814.90	160,443.53	166,891.00	6,447.47	96.1
DOb 6510	Courier Service	663.27	5,828.16	5,000.00	828.16-	116.6
DOb 6515	Towing			500.00	500.00	
DOb 6520	Contractual Services	8,403.68-	43,735.97	88,985.00	45,249.03	49.2
DOb 6530	Employee Medicals	6,230.00	27,528.89	24,000.00	3,528.89-	114.7
DOb 7005	Office Supplies	2,155.61	9,489.64	15,300.00	5,810.36	62.0
DOb 7015	Operating Supplies	7,858.57-	50,124.11	10,285.00	39,839.11-	487.4
DOb 7020	Equipment Supplies	1,182.88	6,101.63	13,000.00	6,898.37	46.9

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Period 12 ending December 31, 2016

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		Current Actual	YTD Actual	2016 Budget	YTD Variance	YTD % Spent
Dpt POL	Police					
DOb 7025	Materials	668.80	147,396.35		147,396.35-	
DOb 7030	Clothing & Uniforms	5,086.27	72,220.09	65,000.00	7,220.09-	111.1
DOb 7035	Clothing Allowance	5,489.16	31,037.50	31,000.00	37.50-	100.1
DOb 7040	Cleaning Uniforms	1,497.03	6,901.04	8,500.00	1,598.96	81.2
DOb 7045	Investigative Expenses	9,858.15	37,179.17	44,200.00	7,020.83	84.1
DOb 7050	Photocopies	4,446.46	37,498.51	33,800.00	3,698.51-	110.9
DOb 7055	Books / Publications	135.17	6,902.18	6,500.00	402.18-	106.2
DOb 7080	Audio Visual	518.18	1,971.84	2,000.00	28.16	98.6
DOb 7090	Auto Mugshot System	1,469.72	1,516.47	2,400.00	883.53	63.2
DOb 7095	Drawing Chart Supplies		81.39	500.00	418.61	16.3
DOb 7100	Examination Supplies	670.81	670.81	1,800.00	1,129.19	37.3
DOb 7105	Identification Supplies	4,562.70	6,913.92	6,000.00	913.92-	115.2
DOb 7107	Seminar Materials	183.27	239.76	250.00	10.24	95.9
DOb 7110	Prisoners Meals	2,842.98	21,418.52	20,000.00	1,418.52-	107.1
DOb 7115	Evidence Bags		2,988.97	2,000.00	988.97-	149.5
DOb 7120	Printing		2,182.45	2,500.00	317.55	87.3
DOb 7125	Paper Supplies & Envelopes	1,589.69	12,468.90	20,000.00	7,531.10	62.3
DOb 7130	Computer Ribbons	331.69	7,916.99	10,000.00	2,083.01	79.2
DOb 7135	Business Cards	11.71	1,899.37	1,200.00	699.37-	158.3
DOb 7140	Batteries	3,841.83	7,602.16	4,000.00	3,602.16-	190.1
DOb 7145	Outer Coats	119.56	3,911.94	1,987.00	1,924.94-	196.9
DOb 7150	Tunics		521.60	2,000.00	1,478.40	26.1
DOb 7152	AFIS Expenses			1,000.00	1,000.00	
DOb 7155	Body Armour Replacements	259.34	11,144.89	4,500.00	6,644.89-	247.7
DOb 7160	Regalia	149.17	4,651.65	3,000.00	1,651.65-	155.1
DOb 7165	Gloves/Mitts	80.49	1,036.13	3,000.00	1,963.87	34.5
DOb 7170	Rubber Gloves	25.06	1,207.79	1,100.00	107.79-	109.8
DOb 7175	Leather Supplies Replacements	659.25	12,861.30	3,000.00	9,861.30-	428.7
DOb 7180	Alterations	329.58	1,557.83	800.00	757.83-	194.7
DOb 7185	Ammunition		41,147.29	35,000.00	6,147.29-	117.6
DOb 7190	Teargas/Spray		14,781.69	15,000.00	218.31	98.5
DOb 7195	Targets & Maintenance		525.05	900.00	374.95	58.3
DOb 7200	Outdoor Range Fees			3,500.00	3,500.00	
DOb 7210	Retirements/Memorial Tributes	187.75	951.07	1,750.00	798.93	54.4
DOb 7220	Incidentals	8,850.40	46,199.27	40,450.00	5,749.27-	114.2
DOb 7305	Rep & Maint-Equipment	3,553.96	19,046.77	16,900.00	2,146.77-	112.7
DOb 7335	Rep & Maint-Bike Patrol		860.18	1,000.00	139.82	86.0
DOb 7345	Vehicle Cleaning	2,973.23	15,940.51	20,000.00	4,059.49	79.7
DOb 7350	Tires	6,845.42	26,190.27	19,000.00	7,190.27-	137.8
DOb 7370	Rep & Maint-Desktop Hardware	79.44	1,638.75	7,000.00	5,361.25	23.4
DOb 7505	Insurance	103,576.00	103,576.00	103,576.00		100.0
DOb 7515	Legal fees	43,038.38	376,905.94	180,000.00	196,905.94-	209.4

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		Current Actual	YTD Actual	2016 Budget	YTD Variance	YTD % Spent
Dpt POL	Police					
DOb 7522	Consulting Services			25,000.00	25,000.00	
DOb 7540	Bank Charges	94.42	1,029.08		1,029.08-	
DOb 7560	Investigations	54.94	1,694.88	5,000.00	3,305.12	33.9
DOb 7565	Crown Briefs		543.37	1,000.00	456.63	54.3
DOb 7705	Transfer to Reserves	1,038.00	12,500.00	12,500.00		100.0
DOb 7706	Transfer to Reserves	25,813.00	34,734.00	9,734.00	25,000.00-	356.8
DOb 7709	Trans to Fed Gas Tax Res Fnd	1,663.00	20,000.00	20,000.00		100.0
DOb 7920	Rep & Maint-Auto Equipment	32,837.53-	141,979.27	161,376.00	19,396.73	88.0
DOb 7925	Vehicle Fuel	66,959.55	201,501.73	234,327.00	32,825.27	86.0
DOb 7950	Corporate Administration	512.00	6,100.00	12,200.00	6,100.00	50.0
DOb 8002	Computer Equipment		2,600.00	6,500.00	3,900.00	40.0
DOb 8015	Operating Equipment	3,060.74	86,660.47	79,956.00	6,704.47-	108.4
DOb 8070	Desktop Hardware		1,097.19	2,000.00	902.81	54.9
DOb 8115	External Equip Rental	317.59	317.59	1,500.00	1,182.41	21.2
DOb 8205	Business Travel	102.70	2,399.70	8,000.00	5,600.30	30.0
DOb 8210	Car Allowance		18,500.00	16,500.00	2,000.00-	112.1
DOb 8215	Membership/Subscriptions	50.08	12,471.81	12,050.00	421.81-	103.5
DOb 8220	Staff training	3,005.01	17,753.92	8,000.00	9,753.92-	221.9
DOb 8225	Conf & Conventions	31.55-	5,675.63	15,000.00	9,324.37	37.8
DOb 8230	Seminars/Workshops	463.07	71,278.55	66,830.00	4,448.55-	106.7
DOb 8240	Certification Training	10,278.93	41,300.56	75,500.00	34,199.44	54.7
DOb 8245	HR Services	697.91	11,917.57	9,000.00	2,917.57-	132.4
DOb 8250	Continuing Education	5,740.00	9,997.65	10,000.00	2.35	100.0
DOb 8255	In-House Training	7,973.28	27,320.10	25,000.00	2,320.10-	109.3
Dpt POL	Police	2,458,088.24	23,819,192.96	23,830,244.00	11,051.04	100.0
Report Final Totals		2,458,088.24	23,819,192.96	23,830,244.00	11,051.04	100.0

TCA Year-End 2016

		Budget	Actual (Net)	Balance Remaining
Sales of vehicles	102 16 175-5652	-	30,090.79	
Capital Budget	102 16 175-5662	-	510,790.00	
Transfer from reserves - In Car Computers	102 16 175-5664	-	95,576.60	
TCA - Contractual Expenditures	102 16 175-6520		514,011.95	
Balance of 2016 TCA transferred to Special Projects	102 16 175-7705	-	122,445.44	

Police Tangible Capital Assets 2016

Date	Project Description	Work Order #	General Ledger Account	Budget	Actual (Net)	Balance Remaining
				510,790.00	514,011.95 -	3,221.95
	OPERATIONS			256,500.00	260,582.73 -	4,082.73
	New Vehicles (7)	POL88-1/6520	102 16 175-6520	256,500.00	260,582.73 -	4,082.73
	COMMUNICATIONS & TECHNOLOGY			32,390.00	18,449.71	13,940.29
	Officer Protection Kit upgrade	POL 88-2/6520	102 16 175-6520	1,500.00	1,322.88	177.12
	Printers and Fax Machines (4)	POL 88-3/6520	102 16 175-6520	1,200.00	2,781.41 -	1,581.41
	Data Recovery Kiosk	POL 88-4/6520	102 16 175-6520	10,000.00	14,198.90 -	4,198.90
	IP Camera Replacement Year 2 of 5 (6)	POL88-5/6520	102 16 175-6520	12,400.00	-	12,400.00
20161231	Balance remaining to Reserve held for IP Camera Replacement Year 2 of 5				12,400.00	
	Remote Video System	POL88-6/6520	102 16 175-6520	850.00	146.52	703.48
	Video Analyst Hardware	POL88-7/6520	102 16 175-6520	3,000.00		
	Upgrade CAD Mapping / CM	POL88-8/6520	102 16 175-6520	440.00		
	Upgrade CAD Mapping	POL88-9/6520	102 16 175-6520	3,000.00		
	IT RECOMMENDATIONS			221,900.00	234,979.51 -	13,079.51
	Dell Computers 3rd year lease	POL 89-1/6520	102 16 175-6520	17,200.00	15,738.57	1,461.43
	CAD Server Lease	POL 89-2/6520	102 16 175-6520	5,200.00	3,823.76	1,376.24
	Backup and Recovery	POL 89-3/6520	102 16 175-6520	26,500.00	27,431.93 -	931.93
	In Car Computers (13)	POL 89-4/6520	102 16 175-6520	58,500.00	154,076.60 -	95,576.60
	Enterprise Storage Network	POL 89-5/6520	102 16 175-6520	38,000.00	608.52	37,391.48
20161231	Balance remaining to Reserve held for Enterprise Storage Network				37,391.48	
	IT Security Recommendations	POL 89-6/6520	102 16 175-6520	40,000.00	-	40,000.00
20161231	Balance remaining to Reserve held for IT Security Recommendations				40,000.00	
	Desktops and Laptops Replacements	POL 89-7/6520	102 16 175-6520	15,000.00	17,869.06 -	2,869.06
	Backup Power Protection (UPS)	POL 89-8/6520	102 16 175-6520	3,000.00	3,639.75 -	639.75
	Servers	POL 89-9/6520	102 16 175-6520	8,500.00	10,023.36 -	1,523.36
	Software Licences	POL89-10/6520	102 16 175-6520	10,000.00	1,767.96	8,232.04

2016				Police Services Reserve 103-361			
DATE	DESCRIPTION	Account #		Criminal Investigations	Mission Critical/Strategic Investments	Special Projects	Total Reserve Balance
	Revenues:						
	Year End 2015 balance forward	103 3614715					349,824.33
	Police Revenue from Reserve fund	103 361 5662					
	Police Revenue from Capital Projects	103 361 5666					339,212.47
	Transfer to Reserve Funds	103 361-7710					-
	Transfer to Capital fund / fund special Projects	103 361 7715					5,080.76
	Transfer to Capital fund / fund special Projects	103 361 7715				POL 89-4	95,576.60
	Year End Balance Remaining						588,379.44
	Less Committed Funds						180,931.38
	TOTAL UNCOMMITTED SPECIAL PROJECT FUNDS						407,448.06
****	Committed funds from Capital Projects	Work Order #	180,931.38				
	Building Security	POL 81-4	19,783.00				
	Total In-Car Computers	POL 89-4	71,356.90				
	Enterprise Storage Network	POL 89-5	37,391.48				
	IP Camera Replacement Year 2 of 5	POL 88-3	12,400.00				
	ITSecurity Recommendations	POL 89-6	40,000.00				