



City of  
**Peterborough**

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

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

**Meeting Date:** **September 5, 2017**

**Subject:** **Report CPFS17-046**  
**Quarterly Financial Report (Unaudited)**  
**As of June 30, 2017**

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## **Purpose**

A report to present the June 30, 2017 unaudited Quarterly Financial Update Report.

## **Recommendations**

That Council approve the recommendations outlined in Report CPFS17-046 dated September 5, 2017, of the Director of Corporate Services, as follows:

- a) That the June 30, 2017 Quarterly Financial Report (unaudited) attached as Appendix A to Report CPFS17-046, dated September 5, 2017, be received.
- b) That an amended 2017 Art Gallery Form 6 be approved, effective September 1, 2017, to extend memberships for two years at a 10% discount and to add higher levels of membership including the Curator's Circle, Director's Circle and the Benefactor's Circle shown in Appendix C to Report CPFS17-046.
- c) That, as a matter of housekeeping, \$54,000 of the Parking Garage Renovations Project (2015 Capital Budget Projects 5-12.02 and 5-12.03) be funded through a transfer from the Parking Reserve and that the corresponding \$54,000 of user fee supported debentures, originally budgeted, not be issued.
- d) That a 2017 Capital Project for Professional Fees Associated with the Sale of Peterborough Distribution Inc. be created for an amount of \$750,000 and that it be funded from a transfer from the Capital Levy Reserve.

## **Budget and Financial Implications**

After the Recommendation c) \$54,000 transfer to the Parking Garage Renovation project, the uncommitted balance of the Parking Reserve will be \$238,363.

After the Recommendation d) \$750,000 transfer, the Capital Levy Reserve will have an uncommitted balance of \$682,700.

## **Background**

This report presents the financial update as of June 30, 2017 and addresses any budget transfers that have been made since the March Financial Update Report.

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 format of the June Quarterly Financial Update is consistent with the presentation adopted in the 2017 Budget.

## **Operating Budget**

Chart 1 provides a summary of key operating financial highlights that, by their nature, are subject to a certain amount of budget risk. The items are difficult to budget in that they are subject to influences beyond staff control. Column 7 of the chart shows the potential net impact that any excess or shortfall in revenues may have on the City's 2017 Operating Budget.

**Chart 1**  
**Summary of Certain Key Financial Highlights**

Description Col 1	2017 Budget Col 2	YTD Actual Col 3	YTD % Col 4	Projected Actual Col 5	Projected Year End Variance Col 6	Estimated Net City Impact Col 7
Supplementary Taxes Revenue	900,000	-		900,000	-	-
Investment Income	2,100,000	883,382	42.1%	2,100,000	-	-
Provincial Offences Revenue <sup>(1)</sup>	2,595,000	1,222,163	47.1%	2,595,000	-	-
Transit Revenue	5,557,887	2,381,630	42.9%	4,953,800	(604,087)	(604,087)
Recycling Revenue	899,250	683,190	76.0%	1,200,000	300,750	300,750
Landfill Tipping Fees Revenue <sup>(1)</sup>	3,172,199	1,199,100	37.8%	2,365,000	(807,199)	(430,200)
Building Fee Revenue	1,435,000	1,550,796	108.1%	1,750,000	315,000	-
Tax Remissions	1,350,000	840,730	62.3%	1,350,000	-	-
General Contingency Provision	417,404	204,862	49.1%	400,000	17,404	17,404
<b>Net Positive (Negative) Impact</b>					<b>(778,132)</b>	<b>(716,133)</b>

**Note:**

1) The Estimated Net City Impact includes assumptions related to expenses associated with the program activity.

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of June 30, 2017 and Schedule 2 provides more details of Departmental Operating Expenses.

The year-to-date figures are based on a modified accrual basis where expenses and revenues are reported on a cash basis and then some adjusting items have been made.

Because expenditures and revenues are not necessarily incurred or received evenly throughout a year, many of the June 30 percentage variance figures are over or under the 50% figure that would otherwise be expected.

## 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 2017 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

### Taxation Revenues

The Tax Levy revenues, at 99.4% of budget as shown on Schedule 1, include the 2017 final tax billing.

## **Supplementary Taxes**

Municipal Property Assessment Corporation started issuing monthly supplementary assessment rolls from May to December of each year. Corresponding supplementary tax billings will be issued periodically during the final six months of the year.

## **Schedule 2 - Summary of the Departmental Net Operating Expenses**

### **Social Services – Children's Services**

Additional Children's Services funding has been accepted under delegated authority of Section 10.1.3 of the City's Purchasing By-law 14-127. Any such additional 100% funding received is reported to Council through subsequent quarterly financial updates. There are a number of changes that have occurred to the Children's Services funding that were not captured in the 2017 budget. They are as follows:

#### **Core Funding:**

The Ministry of Education uses a funding formula each year to determine the funding allocation for Children's Services programs managed by the City. Some parts of the formula have increased the City's funding allocation, but with the end of the transition of Full Day Kindergarten (FDK) in 2016, some special purpose funding related to FDK has ended. All of these factors have resulted in the City's core funding allocation decreasing by \$177,028 for 2017.

#### **Wage Enhancement Administration Funding:**

The Province has committed to continue the Wage Enhancement program for another year. As a result, they have once again provided the City with \$70,933 to cover administration costs related to administering this program. The funds will be used to cover some salary and benefit costs of Children's Services staff as well as payments to participating local child care agencies to help cover some of their administrative costs related to administering this program (as required by the Ministry).

#### **Ontario Early Years Child and Family Centres Funding:**

On January 1, 2018, the City will be taking over the management of the Ontario Early Years Child and Family Centres (OEYCFC). Children's Services staff have been working with the community to develop the local service plan in preparation for the January 1, 2018 changes. The Ministry has provided a one-time allocation in 2017 of \$87,719 to cover the costs related to this work.

#### **Child Care Expansion Plan:**

In April 2017, the Province announced funding to support the Child Care Expansion Plan, with the goal of creating access to licensed child care for 100,000 more children aged 0-4 over the next five years. The priorities for this funding are to support additional fee subsidies and/or increased access (e.g. increased hours, additional licensed spaces, etc), and if local considerations do not allow the meeting of these two priorities, the reduction of fees to increase affordability of child care. The City's allocation for 2017 is \$951,826. The funds can be used for fee subsidies, general operating grants, special

needs resourcing (mandated minimum of 4.1%), toys and equipment, transformation, and administration (maximum of 10%). This funding must be used for Expansion Plan purposes and cannot be used for any other purposes. Since the Expansion Plan is a new initiative, the City can carry forward any unused funds in 2017 to 2018, as long as targets set by the Province for the number of children supported with this funding are met. There will be a new funding allocation in 2018 as well. The City's target for 2017 is 140 children.

### **Canada-Ontario Early Learning and Child Care Agreement:**

On June 12, 2017, the Early Learning and Child Care (ELCC) Agreement was announced. This funding provides an investment in early learning and child care to increase quality, accessibility, affordability, flexibility and inclusivity with prioritization for children aged 0-6 years old. The City's allocation for 2017 is \$475,913 for 0-6 years of age and \$118,807 for 0-12 years of age for a total of \$594,720. The two priorities are:

- a) Supporting children aged 0-6 years old through additional fee subsidies, increased access, broadly reducing licensed child care fees and increasing affordability, and/or non-profit community-based capital projects.
- b) Supporting children aged 0-12 years old through additional fee subsidies, increased access and/or broadly reducing licensed child care fees and increasing affordability. The City can carry forward some of the funds into 2018 if they cannot be spent in 2017.

The funds can be used for fee subsidies, general operating grants, special needs resourcing (mandated minimum of 4.1%), toys and equipment, transformation, administration (maximum of 10%) and/or community-based capital projects (for children 0-6 years only). This funding must be used for ELCC purposes and cannot be used for any other initiatives.

### **Administration Funding Allocations:**

All of these new initiatives have allowed a maximum of 10% of total funding to be used towards administrative costs. Due to the increased workload that comes with these new initiatives, two new positions will be added to the Children's Services team, as approved by the CAO under his delegated authority under By-Law 15-039 Section 2(k). The 100% provincial administrative funding will more than cover the salaries and benefits of these two new positions, which will begin sometime in the fall of 2017.

### **Art Gallery – New Membership Fees**

The Art Gallery of Peterborough Board of Directors has endorsed additional levels of membership. The current level will be maintained as the "Foundation Circle," and additional higher levels will be created with additional benefits. Also, a choice to extend membership in each of the categories for two years will be offered at a 10% discount. The new fees will be included in the Draft 2018 Operating Budget, however, implemented as of September 1, 2017. Chart 2 summarizes the fee changes. An amended 2017 Art Gallery –Form 6 is attached as Appendix C.

## Chart 2 – Art Gallery Proposed Membership Fees and Benefits

Membership Level		Benefits	Proposed Rate – 1 year	Proposed Rate – 2 years
<b>Foundation Circle</b>		Direct notification of events + Advanced registration opportunities + Discount on various items/events + VIP access to events + Voting privileges		
	Individual		\$30	\$54
	Family		\$40	\$72
	Senior		\$25	\$45
	Student		\$25	\$45
<b>Curator's Circle</b>	Family	Foundation Circle benefits + tax receipt	\$100	\$180
<b>Director's Circle</b>	Family	Foundation Circle benefits + tax receipt + 2 Gala Ticket Vouchers	\$300	\$540
<b>Benefactor's Circle</b>	Family	Foundation Circle benefits + tax receipt + 2 Gala Ticket Vouchers + annual private event for Benefactors	\$1,000	\$1,800

## Contingency

The contingency budget is used to provide a funding source for unforeseen items that may arise during the year, subsequent to budget approval, such as outside legal fees, salary wage reclassifications and employee contract settlements, and amendments to, or the creation of, operating and capital budget provisions either within staff's delegated authority or by specific resolution of Council.

Some of the draws on contingency are made by actually reducing the contingency budget and increasing other budgets as required, while others are direct charges to the contingency budget.

Chart 3 summarizes the contingency budget activity since the March Financial Update Report.

**Chart 3**  
**2017 Contingency Status**  
**As of June 30, 2017**

<b>Ref</b>	<b>Description</b>	<b>Amount Transfer (from) to</b>	<b>Balance</b>
1	2017 Contingency Budget as previously reported on the March 31, 2017 quarterly report		\$475,417
2	<b>Transfers Approved as part of the 2017 Budget Process</b>		
3	Municipal Property Assessment Corporation	\$4,188	
4	Peterborough County / City Paramedics	(\$33,415)	(\$29,227)
5	<b>Transfers Approved since March 31</b>		
6	None		
7	<b>Transfers Recommended through this Financial Update Report</b>		
8	Art Gallery Minimum Artist Fee Payments		(\$28,786)
9	<b>Adjusted 2017 Contingency Budget at June 30</b>		<b>\$417,404</b>
10	Direct charges to Contingency as of June 30	(\$204,862)	
11	Direct charges subsequent to June 30	(\$57,461)	
12	Other possible draws		<b>(\$262,323)</b>
13	<b>Balance Available</b>		<b>\$155,081</b>

**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 2017 Capital Budget as well as projects previously approved but are still ongoing.

**Parking Garage Renovations Project**

Costs totaling \$54,000, relating to the Parking Garage Renovations Project, were incurred subsequent to the 2016 debenture issue. These costs were to be funded by user fee supported debentures, however, given the amount of funding, it is prudent to fund the balance from the Parking Reserve and not issue the remaining debt, as originally budgeted.

### **Professional Fees Associated with Sale of Peterborough Distribution Inc. (PDI)**

The decision to sell substantially all the assets of PDI to Hydro One Inc. was approved by Council on December 15, 2016 through Report CAO16-018. This was long after the 2017 Draft Budget had been developed and just three days after its approval. Staff was unaware, at that time, of the extent of professional fees that would be required for the various merger and acquisition agreements associated with the asset sale of PDI.

To date in 2017, \$423,000 in fees have been charged to the 2017 General Contingency Account (the usual method of dealing with one-off legal and professional fees). Staff recommend that a \$750,000 Capital Project be created for these fees and that the funds be transferred from the Capital Levy Reserve to establish the Budget. The balance of the budget will accommodate any other fees until the sale process is complete. Upon completion of the sale, the City will be reimbursed for these costs from the net sale proceeds of the transaction.

### **Transfers Made under Delegated Authority of Part 10, Section 10.1.1 of the City's Purchasing By-law 14-127**

Certain budget transfers have been made under delegated authority as set out in Part 10, 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 is 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	May 8, 2017	10.1.1	Director of Corporate Services	<b>Memorial Centre LED Lighting Project</b> The Director of Corporate Services has approved a budget transfer of \$20,000 from the 2017 Capital Budget Project 3-1.02 (Corporate Services – Property - Community Services – Kinsmen Arena – Refrigeration Room Equipment Upgrades). This was originally detailed in Report CPFS17-016 dated May 8, 2017.
2	May 9, 2017	10.1.1	Director of Corporate Services	<b>Art Gallery Minimum Artist Fee Payments</b> The Art Gallery of Peterborough requires a permanent adjustment to the base budget to meet the required minimum artist fee payments as outlined in Canadian Artists' Representation / Le Front des Artistes Canadiens (CARFAC). The Director of Corporate Services approved a budget transfer of \$28,786 in 2017 with the funding allocated from the 2017 Contingency Reserve. This amount will increase an additional 3% each year beginning in 2018 and will be included in the 2018 Budget.
3	May 18, 2017	10.1.3 10.1.1	Director of Corporate Services	<b>Snow Storage Facility ECA Application Project</b> A \$30,000 capital budget was established for the repair of the Snow Storage Facility ECA Application Project. The project is to be funded from a transfer from the Winter Reserve, as approved by the Director of Corporate Services.
4	August 21, 2017	10.1.1	Director of Corporate Services	<b>201 Wolfe Street</b> The Community Services Administration, Recreation, Sustainability and Heritage Divisions moved to 210 Wolfe Street as of June 1, 2017. As this property was previously rented out, there was no existing budget to pay for custodial services, heat, utilities and other building expenses. The Director of Corporate Services approved a transfer of \$27,350 from the Future Assessment Loss reserve to the activity for 210 Wolfe Street for 2017.

Submitted by,

Sandra Clancy  
Director of Corporate Services

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#### Attachments

##### Appendix A

Schedule 1 Summary of 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

Form 6 – User Fees and Charges – 2017 Amended  
Art Gallery

## **Appendix A**

City of Peterborough

Financial Update Report (Unaudited)

As At June 30, 2016

**Schedule 1**  
**City of Peterborough**  
**Summary of Net Operating Revenue and Expenditures**  
**As at June 30, 2017 (Unaudited)**

REF C1	Description C2	2017 Net Budget C3	% of Total Budget C4	Actual Net To Date C5	Budget Remaining C6	Actuals To Date as a % of Budget C7
1	<b><u>NET REVENUES</u></b>					
2	Tax Levy	124,164,726	91.2%	123,464,608	700,118	99.4%
3	Supplementary Taxes	900,000	0.7%		900,000	
4	Payments In Lieu	3,284,467	2.4%	2,381,963	902,504	72.5%
5	COPHI Dividends	5,552,688	4.1%	2,777,000	2,775,688	50.0%
6	Investment Income	2,100,000	1.5%	883,382	1,216,618	42.1%
7	Other Revenues	204,480	0.2%	17,238	187,242	8.4%
8		<b>136,206,361</b>	<b>100%</b>	<b>129,524,191</b>	<b>6,682,170</b>	<b>95.1%</b>
9	<b><u>NET EXPENDITURES (Schedule 2)</u></b>					
10	City Council	533,842	0.4%	280,415	253,427	52.5%
11	Chief Administrative Officer (including Fire Services)	16,738,510	12.3%	7,569,527	9,168,983	45.2%
12	Corporate Services	7,409,386	5.4%	2,796,896	4,612,490	37.7%
13	Legal Services	435,206	0.3%	223,426	211,780	51.3%
14	Utility Services	25,974,103	19.1%	13,548,039	12,426,064	52.2%
15	Community Services	16,649,394	12.2%	7,181,084	9,468,310	43.1%
16	Planning and Development	9,377,265	6.9%	4,233,799	5,143,466	45.1%
17	Financial Services - Other	25,296,130	18.6%	16,718,191	8,577,939	66.1%
18	Transfers to Organizations for Provision of Services	33,792,525	24.8%	15,518,457	18,274,068	45.9%
19		<b>136,206,361</b>	<b>100%</b>	<b>68,069,834</b>	<b>68,136,527</b>	<b>50.0%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at June 30, 2017 (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	<b>City Council</b>								
2	Mayors Office and Council	533,842		533,842	280,415	-	280,415	253,427	52.50%
3	<b>Chief Administrative Officer</b>								
4	Office of the Chief Administrative Officer	479,009	-	479,009	215,567	-	215,567	263,442	45.00%
5	Fire Services	16,506,467	(685,308)	15,821,159	7,522,252	(348,168)	7,174,084	8,647,075	45.30%
6	Emergency and Risk Management	470,342	(32,000)	438,342	179,876	-	179,876	258,466	41.00%
		<b>17,455,818</b>	<b>(717,308)</b>	<b>16,738,510</b>	<b>7,917,695</b>	<b>(348,168)</b>	<b>7,569,527</b>	<b>9,168,983</b>	<b>45.20%</b>
7	<b>Corporate Services</b>								
8	City Clerk - Administration	1,035,719	(326,590)	709,129	413,210	(147,604)	265,606	443,523	37.50%
9	Election Expense	190,415	(190,415)	-	13,041	(13,041)	-	-	0.00%
10	Financial Services	2,820,303	(366,688)	2,453,615	1,284,530	(330,826)	953,704	1,499,911	38.90%
11	City Buildings and Police Station Properties	1,167,693		1,167,693	468,140	-	468,140	699,553	40.10%
12	Rental Properties	690,314	(748,817)	(58,503)	356,938	(407,975)	(51,037)	(7,466)	87.20%
13	Human Resources	1,092,281	-	1,092,281	472,698	-	472,698	619,583	43.30%
14	Corporate Information Services	2,002,440	(83,154)	1,919,286	665,587	(35,469)	630,118	1,289,168	32.80%
15	Facilities and Planning Initiatives	125,885		125,885	57,667	-	57,667	68,218	45.80%
16		<b>9,125,050</b>	<b>(1,715,664)</b>	<b>7,409,386</b>	<b>3,731,811</b>	<b>(934,915)</b>	<b>2,796,896</b>	<b>4,612,490</b>	<b>37.70%</b>
17	<b>Legal Services</b>								
18	Office of the City Solicitor	709,030	(30,325)	678,705	384,597	(27,528)	357,069	321,636	52.60%
19	Provincial Offences	1,257,213	(1,865,906)	(608,693)	532,309	(848,262)	(315,953)	(292,740)	51.90%
20	Peterborough Humane Society	365,194		365,194	182,310	-	182,310	182,884	49.90%
21		<b>2,331,437</b>	<b>(1,896,231)</b>	<b>435,206</b>	<b>1,099,216</b>	<b>(875,790)</b>	<b>223,426</b>	<b>211,780</b>	<b>51.30%</b>
22	<b>UTILITY SERVICES</b>								
23	Administration	791,778	(385,752)	406,026	317,873	-	317,873	88,153	78.30%
24	Engineering	1,273,614	(1,273,614)	-	642,794	(7,365)	635,429	(635,429)	0.00%
25	Infrastructure Planning	859,102	(832,631)	26,471	384,006	(173,395)	210,611	(184,140)	795.60%
26	Street Light Maintenance	1,767,735	-	1,767,735	810,347	-	810,347	957,388	45.80%
27	Public Works	11,415,443	(1,329,965)	10,085,478	6,069,454	(369,750)	5,699,704	4,385,774	56.50%
28	Parking	1,923,967	(2,365,200)	(441,233)	905,297	(1,124,926)	(219,629)	(221,604)	49.80%
29	Traffic Operations/Transportation Planning	2,096,741	(2,500)	2,094,241	616,784	(1,400)	615,384	1,478,857	29.40%
30	Public Transit Operations	14,405,755	(7,379,848)	7,025,907	6,800,998	(3,260,046)	3,540,952	3,484,955	50.40%
31	Environmental Protection	15,779,875	(13,753,039)	2,026,836	7,482,719	(6,669,873)	812,846	1,213,990	40.10%
32	Waste Management	8,649,559	(5,666,917)	2,982,642	3,577,301	(2,452,779)	1,124,522	1,858,120	37.70%
33		<b>58,963,569</b>	<b>(32,989,466)</b>	<b>25,974,103</b>	<b>27,607,573</b>	<b>(14,059,534)</b>	<b>13,548,039</b>	<b>12,426,064</b>	<b>52.20%</b>
34	<b>COMMUNITY SERVICES</b>								
35	Community Services Administration	560,385	-	560,385	307,238	-	307,238	253,147	54.80%
36	Recreation	4,254,440	(3,239,834)	1,014,606	2,008,978	(1,510,913)	498,065	516,541	49.10%
37	Market Hall, Marina & Beavermead	346,460	(354,171)	(7,711)	100,996	(96,963)	4,033	(11,744)	-52.30%
38	Arts, Culture and Heritage Administration	1,924,890	(48,290)	1,876,600	1,367,143	(29,570)	1,337,573	539,027	71.30%
39	Museum	858,937	(206,183)	652,754	401,354	(52,609)	348,745	304,009	53.40%
40	Library	2,775,177		2,775,177	1,430,588	-	1,430,588	1,344,589	51.50%
41	Art Gallery of Peterborough	544,868		544,868	258,042	-	258,042	286,826	47.40%
42	Arenas	6,427,376	(4,363,518)	2,063,858	3,168,139	(2,114,930)	1,053,209	1,010,649	51.00%
43		<b>17,692,533</b>	<b>(8,211,996)</b>	<b>9,480,537</b>	<b>9,042,478</b>	<b>(3,804,985)</b>	<b>5,237,493</b>	<b>4,243,044</b>	<b>55.20%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at June 30, 2017 (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	<b>Social Services Division</b>								
45	Ontario Works Administration	11,447,793	(7,858,532)	3,589,261	5,344,602	(4,370,716)	973,886	2,615,375	27.10%
46	Ontario Works Benefits	34,670,000	(33,242,766)	1,427,234	16,919,834	(16,336,402)	583,432	843,802	40.90%
47	Community Partnerships and Family Services	12,597,068	(11,011,943)	1,585,125	5,622,365	(5,284,860)	337,505	1,247,620	21.30%
48	Other Social Services	4,733,425	(4,166,188)	567,237	2,145,712	(2,096,944)	48,768	518,469	8.60%
49		<b>63,448,286</b>	<b>(56,279,429)</b>	<b>7,168,857</b>	<b>30,032,513</b>	<b>(28,088,922)</b>	<b>1,943,591</b>	<b>5,225,266</b>	<b>27.10%</b>
50	<b>Total Community Services</b>	<b>81,140,819</b>	<b>(64,491,425)</b>	<b>16,649,394</b>	<b>39,074,991</b>	<b>(31,893,907)</b>	<b>7,181,084</b>	<b>9,468,310</b>	<b>43.10%</b>
51	<b>PLANNING &amp; DEVELOPMENT SERVICES</b>								
52	Planning	1,510,543	(180,600)	1,329,943	724,477	(152,062)	572,415	757,528	43.00%
53	Geomatics	685,326	-	685,326	391,678	-	391,678	293,648	57.20%
54	Housing	15,878,754	(11,251,477)	4,627,277	6,643,879	(4,585,105)	2,058,774	2,568,503	44.50%
55	Airport	2,940,787	(652,100)	2,288,687	1,306,820	(302,898)	1,003,922	1,284,765	43.90%
56	Building	2,054,759	(1,608,727)	446,032	1,814,087	(1,607,077)	207,010	239,022	46.40%
57		<b>23,070,169</b>	<b>(13,692,904)</b>	<b>9,377,265</b>	<b>10,880,941</b>	<b>(6,647,142)</b>	<b>4,233,799</b>	<b>5,143,466</b>	<b>45.10%</b>
58	<b>FINANCIAL SERVICES - OTHER</b>								
59	Tax-supported debt servicing charges	9,299,255		9,299,255	3,530,231	-	3,530,231	5,769,024	38.00%
60	Capital Levy	9,433,068		9,433,068	9,537,018	-	9,537,018	(103,950)	101.10%
61	Transfers to/from Reserves	3,687,000	(2,151,900)	1,535,100	1,843,500	(1,114,650)	728,850	806,250	47.50%
62	Property Taxation Costs	3,301,596		3,301,596	1,677,745	-	1,677,745	1,623,851	50.80%
63	Other Expenditures	1,309,707		1,309,707	1,039,485	-	1,039,485	270,222	79.40%
64	Contingency	417,404	-	417,404	204,862	-	204,862	212,542	49.10%
65		<b>27,448,030</b>	<b>(2,151,900)</b>	<b>25,296,130</b>	<b>17,832,841</b>	<b>(1,114,650)</b>	<b>16,718,191</b>	<b>8,577,939</b>	<b>66.10%</b>
66	<b>Transfers to Organizations for Provision of Services</b>								
67	Police Services	26,956,090	(2,523,162)	24,432,928	12,012,199	(1,165,308)	10,846,891	13,586,037	44.40%
68	Ptbo County/City Paramedics Service	4,700,258	-	4,700,258	2,347,213	(5,226)	2,341,987	2,358,271	49.80%
69	Otonabee Region Conservation Authority	737,813		737,813	368,881	-	368,881	368,932	50.00%
70	County City Health Unit	1,205,956		1,205,956	602,978	-	602,978	602,978	50.00%
71	Peterborough Economic Development	949,364		949,364	474,684	-	474,684	474,680	50.00%
72	Fairhaven Debt and Operating Support	1,745,794		1,745,794	872,830	-	872,830	872,964	50.00%
73	Primary Healthcare Services	20,412		20,412	10,206	-	10,206	10,206	50.00%
74		<b>36,315,687</b>	<b>(2,523,162)</b>	<b>33,792,525</b>	<b>16,688,991</b>	<b>(1,170,534)</b>	<b>15,518,457</b>	<b>18,274,068</b>	<b>45.90%</b>
75	<b>Total expenditures</b>	<b>256,384,421</b>	<b>(120,178,060)</b>	<b>136,206,361</b>	<b>125,114,474</b>	<b>(57,044,640)</b>	<b>68,069,834</b>	<b>68,136,527</b>	<b>50.00%</b>

# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

As at June 30, 2017 (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
<b>Chief Administrative Officer</b>									
Fire Services	7	1,868,996	901,697	967,299	48.00%	(38,426)	863,272	46.20%	1,005,724
Emergency Management	1	353,355	127,200	226,155	0	-	127,200	36.00%	226,155
<b>Total</b>	<b>8</b>	<b>2,222,351</b>	<b>1,028,897</b>	<b>1,193,454</b>	<b>46.00%</b>	<b>(38,426)</b>	<b>990,472</b>	<b>44.60%</b>	<b>1,231,879</b>
<b>Corporate Services</b>									
Information Services	11	4,440,032	1,037,685	3,402,347	23.00%	0	1,037,687	23.40%	3,402,347
Property	58	17,267,176	15,054,501	2,212,676	87.00%	110,055	15,164,555	87.80%	2,102,621
Other	19	9,030,057	3,778,606	5,251,451	42.00%	(29,697)	3,748,909	41.50%	5,281,148
<b>Total</b>	<b>88</b>	<b>30,737,265</b>	<b>19,870,792</b>	<b>10,866,474</b>	<b>65.00%</b>	<b>80,359</b>	<b>19,951,151</b>	<b>64.90%</b>	<b>10,786,116</b>
<b>Police</b>									
	<b>5</b>	622,673	401,916	220,757	65.00%	(3,161)	398,756	64.00%	223,917

# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

As at June 30, 2017 (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
<b>Utility Services</b>									
Public Works	15	27,808,279	7,354,053	20,454,227	26.00%	(34,755)	7,319,298	26.30%	20,488,981
Arterial	22	61,688,854	45,333,201	16,355,655	73.00%	136,792	45,469,991	73.70%	16,218,863
Collector & Local	10	12,168,452	9,584,561	2,583,891	79.00%	(2,019)	9,582,542	78.70%	2,585,910
Bridges	10	4,697,000	724,114	3,972,886	15.00%	-	724,114	15.40%	3,972,886
Sidewalks	8	2,952,327	2,008,370	943,958	68.00%	(43,750)	1,964,619	66.50%	987,708
Sanitary Sewers	12	10,733,681	4,347,423	6,386,258	41.00%	0	4,347,423	40.50%	6,386,258
Storm Sewers	6	2,878,872	1,753,787	1,125,084	61.00%	(0)	1,753,787	60.90%	1,125,085
Environmental Protection Services	11	41,755,138	30,618,336	11,136,802	73.00%	-	30,615,263	73.30%	11,139,875
Environment Waste Management	10	13,898,000	6,290,738	7,607,261	45.00%	3,000	6,293,739	45.30%	7,604,261
Transit	12	14,807,046	9,745,293	5,061,754	66.00%	(57,512)	9,687,780	65.40%	5,119,266
Parking	7	3,259,424	3,079,650	179,774	94.00%	(6,668)	3,072,982	94.30%	186,442
Traffic	11	2,919,700	1,070,453	1,849,247	37.00%	(0)	1,070,453	36.70%	1,849,247
Demand Management	3	2,451,853	187,285	2,264,568	8.00%	(0)	187,285	7.60%	2,264,568
Utility Services - Administration	5	6,778,427	5,272,490	1,505,937	78.00%	0	5,272,490	77.80%	1,505,937
Flood Reduction Master Plan Projects	21	60,516,232	22,167,475	38,348,757	37.00%	(70,791)	22,096,684	36.50%	38,419,548
<b>Total</b>	<b>163</b>	<b>269,313,285</b>	<b>149,537,228</b>	<b>119,776,059</b>	<b>56.00%</b>	<b>(75,705)</b>	<b>149,458,450</b>	<b>55.50%</b>	<b>119,854,835</b>



# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

As at June 30, 2017 (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
<b>Community Services</b>									
Recreation	16	3,258,929	3,832,961	(574,032)	118.00%	(1,078,615)	2,754,347	84.50%	504,582
Culture & Heritage	6	9,765,955	9,398,734	367,220	96.00%	(30,867)	9,367,868	95.90%	398,087
Museum	2	30,000	3,415	26,585	11.00%	-	3,415	11.40%	26,585
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	2	-	49,413	(49,413)		(55,400)	(5,987)	0.00%	5,987
Arenas	15	6,832,950	5,592,927	1,240,023	82.00%	(106,041)	5,486,886	80.30%	1,346,064
Memorial Centre	7	1,416,124	883,990	532,134	62.00%	(22,164)	861,827	60.90%	554,297
Marina	2	800,000	786,044	13,956	98.00%	(16,300)	769,744	96.20%	30,256
Facilities and Special Projects	3	891,060	790,048	101,012	89.00%	(225,052)	564,996	63.40%	326,064
Administration	11	7,014,831	6,195,054	819,779	88.00%	(5,635)	6,189,418	88.20%	825,413
<b>Total</b>	<b>64</b>	<b>30,009,849</b>	<b>27,532,585</b>	<b>2,477,264</b>	<b>92.00%</b>	<b>(1,540,074)</b>	<b>25,992,514</b>	<b>86.60%</b>	<b>4,017,335</b>

# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

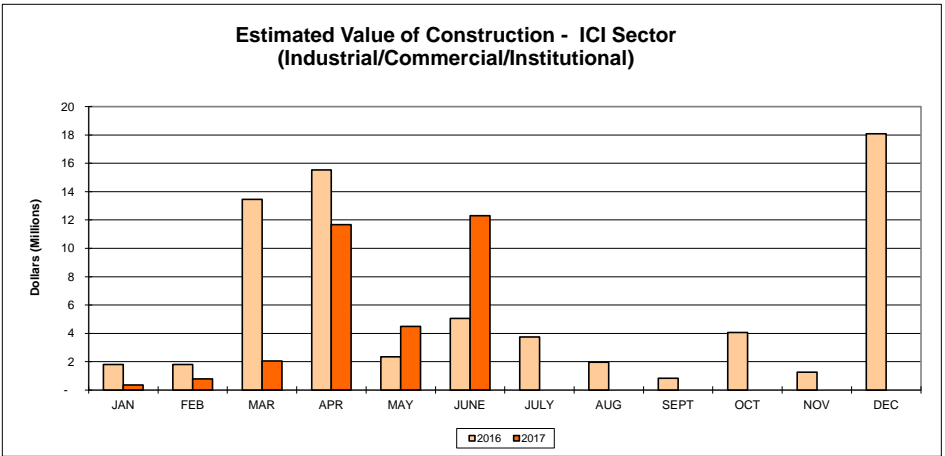
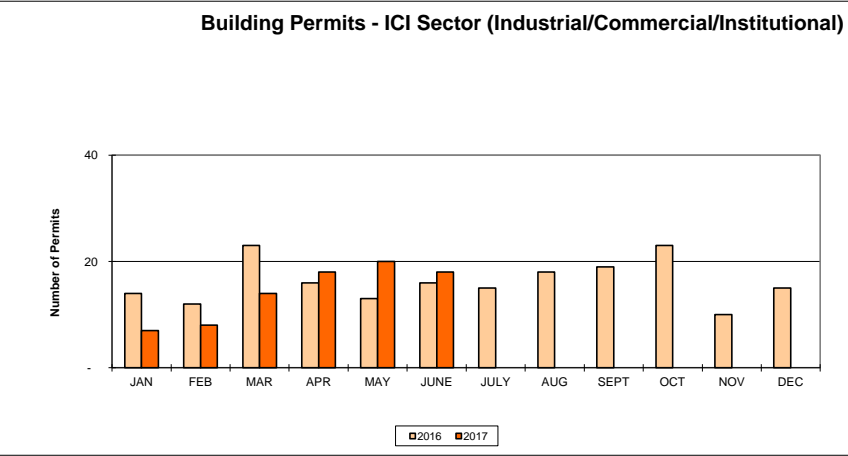
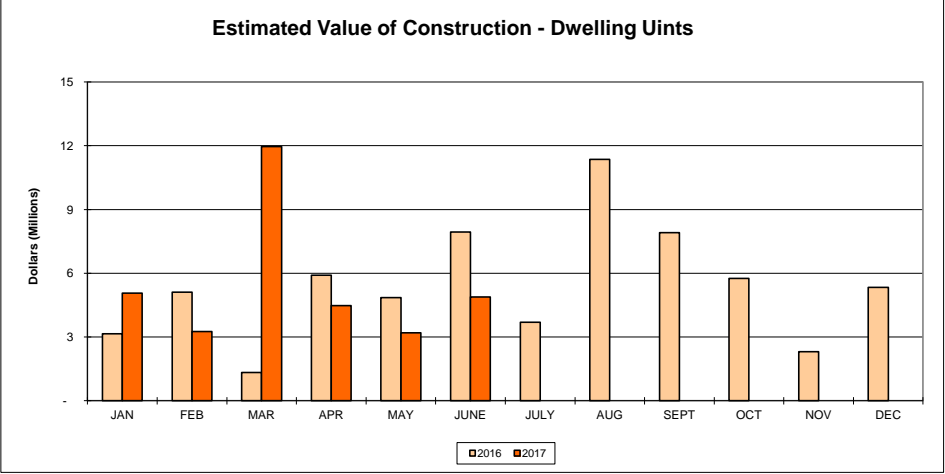
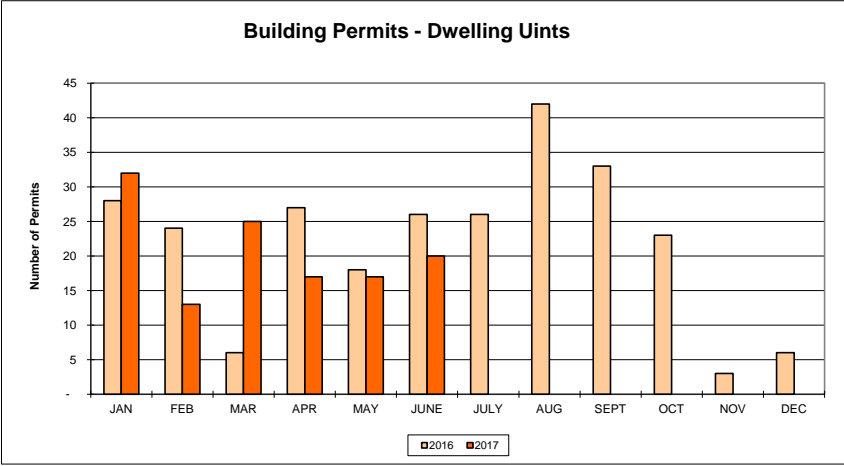
As at June 30, 2017 (Unaudited)

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
<b>Planning &amp; Development Services</b>									
Planning	21	18,221,043	9,617,994	8,603,048	53.00%	(1,328,342)	8,289,652	45.50%	9,931,391
Growth Areas	10	4,125,003	3,046,865	1,078,138	74.00%	(56,225)	2,990,640	72.50%	1,134,363
Industrial Parks	5	4,709,933	2,045,331	2,664,602	43.00%	(200,000)	1,845,330	39.20%	2,864,603
Housing	4	4,325,000	579,906	3,745,094		-	579,906	13.40%	3,745,094
Airport	21	7,998,490	6,464,906	1,533,585	81.00%	(285,480)	6,179,427	77.30%	1,819,065
Land Information	8	635,000	229,295	405,706	36.00%	-	229,294	36.10%	405,706
Building	0	-	-	-		-	-	0.00%	-
<b>Total</b>	<b>69</b>	<b>40,014,469</b>	<b>21,984,297</b>	<b>18,030,173</b>	<b>55.00%</b>	<b>(1,870,048)</b>	<b>20,114,249</b>	<b>50.30%</b>	<b>19,900,222</b>
<b>Grand Total</b>	<b>397</b>	<b>372,919,892</b>	<b>220,355,715</b>	<b>152,564,181</b>	<b>59.00%</b>	<b>(3,447,054)</b>	<b>216,905,592</b>	<b>58.20%</b>	<b>156,014,304</b>

## **Appendix B**

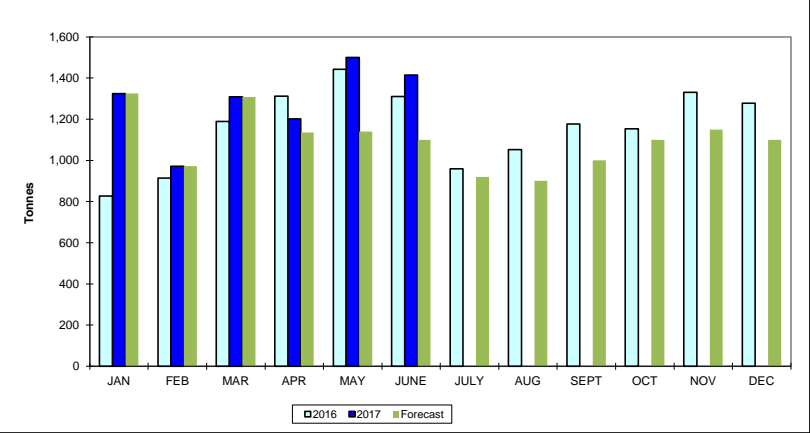
### Supplemental Information

Building

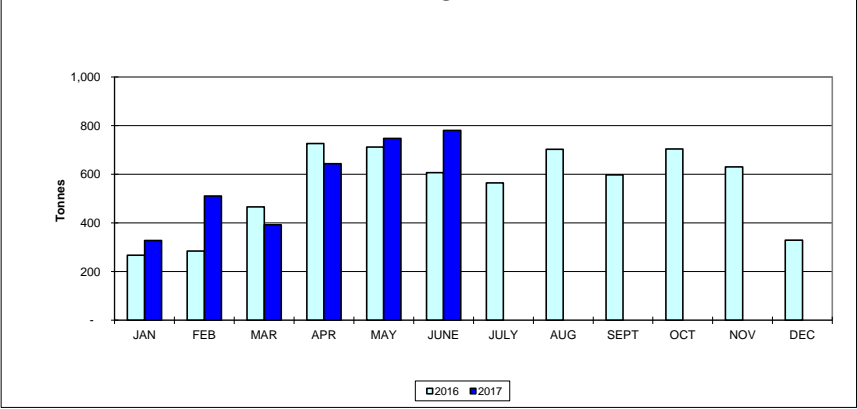


# Waste Management

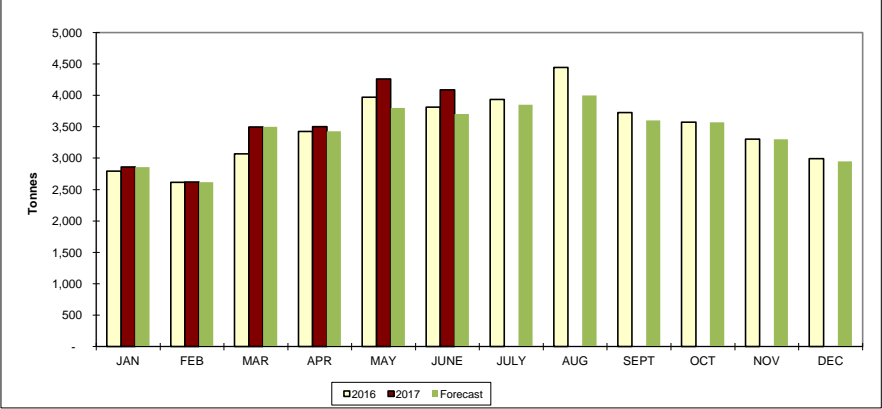
Recycling - City Blue Box Program



Landfill Recyclables - Received as Garbage but Diverted



Garbage



## **Appendix C**

Form 6 – User Fees and Charges - 2017

Art Gallery

# Form 6 User Fees and Charges - 2017 Amended

Department	Community Services
Division	Arts Culture and Heritage
Activity	Art Gallery of Peterborough

G/L Account Number	User Fee Name and Description	Rationale for Fee (ie. Government mandated, recover all or part of cost to deliver service, recovery of admin charges, etc)	Unit Basis (Time/ participant etc)	Current Rate Presently In Effect	HST Y or N	2017 Total Budgeted Rev from fee	Date of Rate Change for 2017 Amended (if applicable)	Proposed Rate as per 2017 Amended Budget	2017 Amended Total Budgeted Rev from fee
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
401 815 5283	School Groups	to cover increased costs for instructors, materials and facility operation	per visit 1 student	\$6.00	N	\$3,000.00		\$6.00	\$3,000.00
401 810 5232	School Groups	School Program Subsidy	per visit 1 student	\$6.00	N	\$3,000.00		\$6.00	\$3,000.00
401 815 5289	March Break & Summer Camps	covers increased costs for instructors, materials, facility operation - options available	1 week session	\$185.00	N	\$15,500.00		\$185.00	\$15,500.00
401 815 5284	Education programs - child	costs of instructors, materials, facility, change from 6 to 8 week session	per session	\$132.00	N	\$5,000.00		\$132.00	\$5,000.00
402 815 5287	Education programs - Youth	Varies depending on artist/instructor and schedule	per session	\$30 - \$50	Y	\$1,500.00		\$30 - \$50	\$1,500.00
401 815 5288	Education programs - adult	Varies depending on artist/instructor and schedule			Y	\$8,000.00		\$8,000.00	\$8,000.00
401 815 5290	Education - Partnerships				N	\$3,000.00		\$3,000.00	\$3,000.00
	<b>Education sub-total</b>					<b>\$39,000.00</b>			<b>\$39,000.00</b>
401 815 5282	Individual Art Gallery Membership	to cover costs of membership benefits	per person	\$30.00	N	\$1,380.00		\$30.00	\$1,072.00
401 815 5282	2 Year Individual AGP Membership	covers cost of membership benefits - 10% discount	per person		N		Sept. 2017	\$54.00	\$108.00
401 815 5282	Family Art Gallery Membership	to cover costs of membership benefits	per family	\$40.00	N	\$2,400.00		\$40.00	\$2,256.00
401 815 5282	2 Year Family AGP Membership	covers cost of membership benefits - 10% discount	per family		N		Sept. 2017	\$72.00	\$144.00
401 815 5282	Senior Art Gallery Membership	to cover costs of membership benefits	per person	\$25.00	N	\$1,600.00		\$25.00	\$1,555.00
401 815 5282	2 Year Senior AGP Membership	covers cost of membership benefits - 10% discount	per person		N		Sept. 2017	\$45.00	\$45.00
401 815 5282	Student Art Gallery Membership	to cover costs of membership benefits	per person	\$20.00	N	\$120.00		\$20.00	\$75.00
401 815 5282	2 Year Student AGP Membership	covers cost of membership benefits - 10% discount	per person		N		Sept. 2017	\$45.00	\$45.00
401 815 5282	Curator's Circle AGP Membership	covers cost of membership, plus defined benefits	per family		N		Sept. 2017	\$100.00	\$200.00
401 815 5282	2 Year Curator's Circle AGP Membership	covers cost of membership benefits plus defined benefits - 10% discount	per family		N		Sept. 2017	\$180.00	\$0.00
401 815 5282	Director's Circle AGP Membership	covers cost of membership, plus defined benefits	per family		N		Sept. 2017	\$300.00	\$0.00
401 815 5282	2 Year Director's Circle AGP Membership	covers cost of membership benefits plus defined benefits - 10% discount	per family		N		Sept. 2017	\$540.00	\$0.00
401 815 5282	Benefactor's Circle AGP Membership	covers cost of membership, plus defined benefits	per family		N		Sept. 2017	\$1,000.00	\$0.00
401 815 5282	2 Year Benefactor's Circle AGP Membership	covers cost of membership benefits plus defined benefits - 10% discount	per family		N		Sept. 2017	\$1,800.00	\$0.00
	<b>Membership sub-total</b>					<b>\$5,500.00</b>			<b>\$5,500.00</b>
401 815 5328	Room Rental: Reading Room, evening	user fees	per hour	\$120.00	Y			\$120.00	\$120.00
401 815 5328	Art Gallery Studio, evening	user fees	per hour	\$120.00	Y			\$120.00	\$120.00
401 815 5328	Art Gallery Studio, weekend	user fees	per hour	\$120.00	Y			\$120.00	\$360.00
401 815 5328	Outdoor Patio	user fees	per hour	\$150.00	Y			\$150.00	\$150.00
401 815 5328	Special Events - flat fee plus additional hourly rate		flat fee + hourly rates	\$200.00	Y			\$200.00	\$400.00
	<b>Rentals sub-total</b>					<b>\$0.00</b>			<b>\$1,150.00</b>
						<b>\$44,500.00</b>			<b>\$45,650.00</b>