



City of
Peterborough

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

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

Meeting Date: **December 4, 2017**

Subject: **Report CPFS17-068
September 30, 2017 Financial Update Report (Unaudited)
With Year End Projections for December 31, 2017**

Purpose

A report to provide a financial update on the Operating Budget and Capital Works in Progress.

Recommendations

That Council approve the recommendations outlined in Report CPFS17-068 dated December 4, 2017, of the Director of Corporate Services, as follows:

- a) That the September 30, 2017 Financial Update Report of the Operating Budget and Capital Works in Progress be received.
- b) That any unused Arts Culture and Heritage Administration budgets, at the end of 2017 and future years, be transferred to the Public Art Maintenance Reserve, subject to the overall year-end position, and that if actual costs exceed the 2017 or future years budgets, funds may be drawn from the Public Art Maintenance Reserve.
- c) That a new reserve be created for Indoor Digital Signage Maintenance to fund any hardware failures during the 10 year agreement with Moving Media.
- d) That a by-law be passed authorizing the Mayor and Clerk to sign the National Disaster Mitigation Program transfer payment agreement and amendments between Her Majesty the Queen in Right of Ontario as represented by the Minister of Municipal Affairs and the City of Peterborough pertaining to the Curtis Creek Flood Reduction – Armour Road Culvert Replacement project.

- e) That a by-law be passed authorizing the Mayor and Clerk to sign the National Disaster Mitigation Program transfer payment agreement and amendments between Her Majesty the Queen in Right of Ontario as represented by the Minister of Municipal Affairs and the City of Peterborough pertaining to the Curtis Creek Flood Reduction – Caddy Street Culvert Replacement project.

Budget and Financial Implications

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

Background

Introduction

Schedules 1 and 2 of Appendix A, attached to this report, present a financial update with preliminary year-end estimates of the Operating Revenues and Expenditures to December 31, 2017.

Schedule 3 of Appendix A provides an update on Capital Works in Progress as of September 30, 2017.

Appendix B provides supplementary information in a graphical form that compares 2017 with the previous year. Where appropriate, budget levels have been included. The supplementary information reflects some of the key business drivers in the areas of Building and Waste Management.

Chart 1 provides a summary of key 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	2017 Budget	YTD Actual	YTD %	Projected Actual	Projected Year End Variance	Estimated Net City Impact
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
Supplementary Taxes Revenue	900,000	797,070	88.6%	1,050,000	150,000	150,000
Investment Income	2,100,000	1,426,420	67.9%	2,231,300	131,300	131,300
Provincial Offences Revenue ⁽¹⁾	2,595,000	1,675,714	64.6%	2,000,000	(595,000)	(197,350)
Transit Revenue	5,557,887	3,193,638	57.5%	4,953,800	(604,087)	(604,087)
Recycling Revenue	899,250	922,991	102.6%	1,200,000	300,750	300,750
Landfill Tipping Fees Revenue ⁽¹⁾	3,172,199	2,088,672	65.8%	2,700,000	(472,199)	(256,820)
Building Fee Revenue	1,435,000	2,088,096	145.5%	1,600,000	165,000	-
Tax Remissions	1,562,495	159,361	10.2%	1,412,495	150,000	150,000
General Contingency Provision	417,404	137,932	33.0%	417,404	-	-
Net Positive (Negative) Impact					(774,236)	(326,207)
Note:						
1) The Estimated Net City Impact includes assumptions related to expenses associated with the program activity.						

Operating Budget

Schedule 1 of Appendix A is the Summary of Operating Revenues and Expenditures along with Schedule 2, which provides more detail of Departmental Operating Expenses and includes projections to December 31, 2017.

The schedule shows a very preliminary overall surplus of \$0.1 million. The 2017 Draft Operating Budget has been prepared assuming a 2016 surplus of \$100,000 coming forward as revenue into 2017. If the surplus is greater than \$100,000, typically allocations to Unfunded Liabilities or the Capital Levy Reserve to finance future capital works would be made based on Council's approved motions during the 2017 budget process.

Schedule 1 – Summary of Net Operating Revenue and Expenditures

Supplementary Tax

All supplementary billings have been received and, based upon revenues billed, it is anticipated that the 2017 actual will be approximately \$1,050,000, exceeding the \$900,000 budget by approximately \$150,000.

Investment Income

The investment income of \$1.4 million (line reference # 6) is 67.9% of budget at the end of the third quarter. Staff are optimistic that investment revenues will exceed the budget by approximately \$131,300.

Social Services

Homelessness Funding - Home For Good

Additional Homelessness funding has been accepted under delegated authority of Section 10.1.3 of the City's Purchasing By-law 14-127. Staff have committed to informing Council of any such additional 100% funding be received through subsequent quarterly financial updates.

In May 2017, the City submitted an Expression of Interest for funding from the Ministry of Housing for the Home for Good (HFG) initiative. In September 2017, the City was informed that the proposal was approved. Funding will be received over three years as follows:

- Year 1 (2017-2018) - \$270,320
- Year 2 (2018-2019) - \$983,236
- Year 3 (2019-2020) - \$983,236

The Home for Good program is designated for people experiencing homelessness. Locally, our submission targets youth and people experiencing chronic homelessness (6 months or more homeless in the previous 12 months) and includes an indigenous partnership. The funding will go to community agencies to provide intensive case management supports, housing support workers, nurse/health outreach and trustee supports.

Nogojwanong Friendship Centre will be providing cultural competency training to all front line staff in homelessness programs and services that the City funds. Welcome kits will also be created to provide information to people experiencing homelessness on all local indigenous programs and services. The Social Services Division will also administer the 31 rent supplements available through this funding.

The funding is not time limited and is expected to be ongoing. These 100% provincial funds are for operating purposes only with up to a 10% allocation towards administration of the program.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Transfers from 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 2 summarizes the contingency budget activity since the June Financial Update Report. If all potential charges are realized, the contingency budget will be exhausted at year-end.

Chart 2
2017 Contingency Analysis
Projected for December 31, 2017

Ref	Description	Amount Transfer (from) to	Balance
1	2017 Contingency Budget as previously reported on the June 30, 2017 quarterly report		\$417,404
2	Transfers Approved since June 30, 2017		
3	None		
4	Transfers Recommended through this Financial Update Report		
5	None		
6	Adjusted 2017 Contingency Budget at September 30		\$417,404
7	Less – Direct Net Charges to September 30	(\$137,932)	
8	Less – Direct Net subsequent to September 30 and potential charges	(\$201,579)	\$77,893
9	Other Year-end transfers and accruals ⁽¹⁾ (projected)		\$77,893
10	Balance Available		\$0

Note

- (1) The projected balance of Contingency yet to be expended is based upon year-end transfers as determined by Council during the 2017 budget process and potential liabilities which are yet to be recorded in the City's books.

Schedule 3 -Summary of Capital Works in Progress

Schedule 3 of Appendix A is the Summary of Capital Works in Progress and includes projects approved in the 2017 Capital Budget as well as projects previously approved that are still ongoing. The schedule is as of September 30, 2017.

Public Art Maintenance Reserve

As part of the 2017 Capital Budget, Council approved project # 6-2.01 in the amount of \$120,000 for Public Art projects. The Heritage Plaque operating budget has been reallocated to establish a Public Art Maintenance operating budget. A Public Art Maintenance Reserve has also been established to manage fluctuations in maintenance requirements. As part of her delegated authority, the Director of Corporate Services has approved a \$43,000 transfer from the Public Art project (2017 Capital Budget Ref

6.2.01) to the Public Art Maintenance Reserve to facilitate maintenance and repairs as required. Pending Council approval, any unused Arts Culture and Heritage Administration budget, at the end of 2017, will be transferred to the Public Art Maintenance Reserve, subject to the overall year-end position, and that if actual 2017 costs exceed the 2017 Budget, funds may be drawn from the Public Art Maintenance Reserve to cover the deficit.

Indoor Digital Signage Maintenance Reserve

Council approved an agreement with Moving Media through Report CPFS17-047, dated September 5, 2017 for Digital Signage Sponsorship. The 10 year agreement includes the sharing of advertising revenues between Moving Media and the City. With respect to the indoor digital signage in various City facilities, once the warranty period is expired on the TVs, there is a need to ensure funds are available for efficient repair or replacement. The City and Moving Media have agreed to place 15% of the net revenue into a reserve to be available for this purpose. The agreement states that at the end of the 10 year agreement, the unused funds in the reserve will be equally shared between the City and Moving Media.

National Disaster Mitigation Program Funding

The Government of Canada has established the National Disaster Mitigation Program to support projects that contribute to the reduction of the impacts of natural disasters on Canadians. The City submitted two separate applications for funding in September 2016 and was successful in receiving the funding listed below in Chart 3.

Chart 3
Successful Grants

Ref	Project	2017 Budget Reference	Total Budget	NDMP Grant
1	Curtis Creek - Armour Road Culvert Replacement	5-15.02	\$2,145,000	\$1,000,000
2	Curtis Creek - Caddy Street Culvert Replacement	5-15.03	\$1,734,000	\$867,000

Each project entails the replacement of the existing Curtis Creek culvert with two - 3.0m x 1.5m box culverts and is scheduled to be completed by March 31, 2019. Both projects will benefit the Curtis Creek watershed and East City by:

- reducing flood damage, including property and infrastructure damage;
- protecting human health;
- mitigating safety concerns, such as emergency vehicle access.

The City must sign two transfer payment agreements showing they agree to abide by the terms and conditions which include periodic reporting. The first requirement is passing two by-laws to authorize the Mayor and Clerk to sign the agreements to allow the flow of National Disaster Mitigation Program funds.

Transfers Made under Delegated Authority of Section 40 (1) of the City's Purchasing By-law 14-127

Certain budget transfers have been made under delegated authority as set out in Part 10.1.1 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	September 29, 2017	10.1.3 10.1.1	Director of Corporate Services	Lions Centre Retaining Wall and Fence A \$37,000 capital budget was established for the replacement of the wooden fence and retaining wall surrounding the parking lot. They are decades old and are starting to fail. Replacement of these structures is required as a means of addressing a risk management issue. The Lion's Club will provide \$10,000 towards the project with the remaining \$27,000 to be funded from a transfer from the Risk Management Reserve.
2	September 20, 2017	10.1.1	Director of Corporate Services	Peterborough Airport PCB Sampling Program The revised estimated cost for construction of the Airport's expanded general aviation area is \$260,000. The project budget required an additional amount of \$35,000. A transfer of \$35,000 from the Commercial and General Aviation Lot Preparation project (2017 Capital Budget Ref 7-5.01) to cover the shortfall.
3	September 15, 2017	10.1.1	Director of Corporate Services	Market Hall Exterior Façade Repairs (2017 Capital Budget Ref 3-1.01 Item 6) The transfer of the surplus balance of the Market Hall Restoration project (2009 Capital Budget Ref 6-10.01) of \$32,508 to assist with funding the Market Hall Exterior Façade Repairs has been approved.

Ref	Approval Date	By-Law 14-127 Ref	Approver	Description
4	August 11, 2017	10.1.1	Director of Corporate Services	Sustainability Account The Property and Energy Manager is working on a project to add motion sensors to operate the change room lighting at the Evinrude Centre and Kinsmen Arena. A transfer of \$5,000 from the Sustainability Reserve has been approved to complete the work.
5	September 19, 2017	10.1.1	Director of Corporate Services	Public Art Maintenance Reserve Approval of a \$43,000 transfer from the Public Art project (2017 Capital Budget Ref 6.2.01) to the Public Art Maintenance Reserve to facilitate maintenance and repairs as required.
6	September 26, 2017	10.1.3 10.1.1	Director of Corporate Services	PSWC – Conversion of Aquatic Salt System and Variable Frequency Drives A \$40,000 capital budget was established to convert the salt cell replacement system and the variable frequency drives or motor controls on the circulation pumps. The project is to be funded from a transfer from the Risk Management Reserve.
7	October 17, 2017	10.1.1	Director of Corporate Services	Park Washroom Replacement Buildings – Nicholls Oval Park (2017 Capital Budget Ref 3-2.03) Nicholls Oval Stage requires immediate repairs and will be completed as part of the tender to replace the washroom facility at the park. A transfer of \$50,000 from the Capital Levy Reserve will fund the stage repairs.
8	November 21, 2017	10.1.3 10.1.1	Director of Corporate Services	Various WWTP Facilities – Caulk all expansion joints, windows and doors A \$25,000 capital budget was established to caulk all expansion joints, windows and doors at various Waste Water Treatment Plant facilities. The project is to be funded from a transfer from Waste Water Reserve Fund.

Ref	Approval Date	By-Law 14-127 Ref	Approver	Description
9	November 21, 2017	10.1.3 10.1.1	Director of Corporate Services	PSWC – Fleming Trail A \$50,000 capital budget was established for the creation of a 150m limestone packed universal trail pathway, connecting to Fleming College existing trail network through to the south end of Bowers Park to the north east edge of the Peterborough Sport and Wellness Centre lands. The project is to be funded from a transfer from the PSWC Capital Reserve.
10	November 21, 2017	10.1.1	Director of Corporate Services	Police Business Plan The project shifted from a 2016-2018 plan to a 2017-2019 plan and to do so requires an additional \$10,000 more than the original budget. 50% of the additional requirement is from the Police Development Charges Reserve and 50% from the Police Business Plan Reserve. The Director of Corporate Services has approved the transfers to the project.
11	November 21, 2017	10.1.1	Director of Corporate Services	Evinrude Centre Condenser Replacement The tender for the work has come in over budget. Approval has been given to transfer \$37,000 from the Kinsmen Arena Refrigeration Room Equipment Retrofit project to provide the required funds.

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:

Reserve Fund Schedule

Appendix A

**City of Peterborough 2017 Financial Update Report
(Unaudited) With Year End Projections for December 31, 2017**

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

REF C1	Description C2	2017 Net Budget C3	% of Total Budget C4	Projected Actuals C5	Variance Budget vs. Projected C6	Projected Actuals as a % of Budget C7
1	<u>NET REVENUES</u>					
2	Tax Levy	124,164,726	91.0%	124,004,218	-160,508	99.9%
3	Supplementary Taxes	900,000	0.7%	1,050,000	150,000	116.7%
4	Payments In Lieu	3,496,962	2.6%	3,058,664	-438,298	87.5%
5	COPHI Dividends	5,552,688	4.1%	5,552,688		100.0%
6	Investment Income	2,100,000	1.5%	2,231,300	131,300	106.3%
7	Other Revenues	204,480	0.2%	205,760	1,280	100.6%
8		136,418,856	100%	136,102,631	-316,225	99.8%
9	<u>NET EXPENDITURES (Schedule 2)</u>					
10	City Council	533,842	0.4%	533,842		100.0%
11	Chief Administrative Officer (including Fire Services)	16,738,510	12.3%	16,698,019	40,491	99.8%
12	Corporate Services	7,409,386	5.4%	7,209,010	200,376	97.3%
13	Legal Services	70,012	0.1%	312,526	-242,514	446.4%
14	Utility Services	25,974,103	19.0%	25,478,078	496,025	98.1%
15	Community Services	16,649,394	12.2%	16,240,234	409,160	97.5%
16	Planning and Development	9,377,265	6.9%	9,535,002	-157,737	101.7%
17	Financial Services - Other	25,508,625	18.7%	25,788,369	-279,744	101.1%
18	Transfers to Organizations for Provision of Services	34,157,719	25.0%	34,157,719		100.0%
19		136,418,856	100%	135,952,799	466,057	99.7%
20	<u>PROJECTED SURPLUS</u>	-		149,832	149,832	

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at September 30, 2017 (Unaudited)

Ref	Service, program, transfers	Budget			Year End Projections				
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net	\$ Variance	% of Net Budget
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
1	City Council								
2	Mayors Office and Council	533,842		533,842	533,842		533,842	-	100.00%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	479,009	-	479,009	479,009		479,009	-	100.00%
5	Fire Services	16,506,467	(685,308)	15,821,159	16,346,530	(496,430)	15,850,100	(28,941)	100.20%
6	Emergency and Risk Management	470,342	(32,000)	438,342	399,510	(30,600)	368,910	69,432	84.20%
		17,455,818	(717,308)	16,738,510	17,225,049	(527,030)	16,698,019	40,491	99.80%
7	Corporate Services								
8	City Clerk - Administration	1,035,719	(326,590)	709,129	1,019,804	(340,010)	679,794	29,335	95.90%
9	Election Expense	190,415	(190,415)	-	110,407	(110,407)	-	-	0.00%
10	Financial Services	2,820,303	(366,688)	2,453,615	2,807,761	(495,190)	2,312,571	141,044	94.30%
11	City Buildings and Police Station Properties	1,195,043		1,195,043	1,141,844		1,141,844	53,199	95.50%
12	Rental Properties	690,314	(776,167)	(85,853)	746,641	(865,807)	(119,166)	33,313	138.80%
13	Human Resources	1,092,281	-	1,092,281	1,148,876		1,148,876	(56,595)	105.20%
14	Corporate Information Services	2,002,440	(83,154)	1,919,286	1,978,266	(58,980)	1,919,286	-	100.00%
15	Facilities and Planning Initiatives	125,885		125,885	125,805		125,805	80	99.90%
16		9,152,400	(1,743,014)	7,409,386	9,079,404	(1,870,394)	7,209,010	200,376	97.30%
17	Legal Services								
18	Office of the City Solicitor	709,030	(30,325)	678,705	775,330	(51,460)	723,870	(45,165)	106.70%
19	Provincial Offences	1,257,213	(1,865,906)	(608,693)	1,095,948	(1,507,292)	(411,344)	(197,349)	67.60%
20		1,966,243	(1,896,231)	70,012	1,871,278	(1,558,752)	312,526	(242,514)	446.40%
21	UTILITY SERVICES								
22	Administration	791,778	(385,752)	406,026	667,450	(260,752)	406,698	(672)	100.20%
23	Engineering	1,273,614	(1,273,614)	-	1,366,974	(1,366,974)	-	-	0.00%
24	Infrastructure Planning	859,102	(832,631)	26,471	884,761	(828,292)	56,469	(29,998)	213.30%
25	Street Light Maintenance	1,767,735	-	1,767,735	1,634,310	-	1,634,310	133,425	92.50%
26	Public Works	11,415,443	(1,329,965)	10,085,478	11,145,881	(1,061,690)	10,084,191	1,287	100.00%
27	Parking	1,923,967	(2,365,200)	(441,233)	1,964,302	(2,169,380)	(205,078)	(236,155)	46.50%
28	Traffic Operations/Transportation Planning	2,096,741	(2,500)	2,094,241	1,652,955		1,652,955	441,286	78.90%
29	Public Transit Operations	14,405,755	(7,379,848)	7,025,907	13,682,431	(6,706,364)	6,976,067	49,840	99.30%
30	Environmental Protection	15,779,875	(13,753,039)	2,026,836	15,988,694	(14,083,760)	1,904,934	121,902	94.00%
31	Waste Management	8,649,559	(5,666,917)	2,982,642	8,140,531	(5,172,999)	2,967,532	15,110	99.50%
32		58,963,569	(32,989,466)	25,974,103	57,128,289	(31,650,211)	25,478,078	496,025	98.10%
33	COMMUNITY SERVICES								
34	Community Services Administration	560,385	-	560,385	614,873	-	614,873	(54,488)	109.70%
35	Recreation	4,254,440	(3,239,834)	1,014,606	4,055,678	(3,143,245)	912,433	102,173	89.90%
36	Market Hall, Marina & Beavermead	346,460	(354,171)	(7,711)	326,276	(356,482)	(30,207)	22,496	391.70%
37	Arts, Culture and Heritage Administration	1,924,890	(48,290)	1,876,600	1,840,933	(53,290)	1,787,643	88,957	95.30%
38	Museum	858,937	(206,183)	652,754	874,281	(246,338)	627,943	24,811	96.20%
39	Library	2,775,177		2,775,177	2,775,177		2,775,177	-	100.00%
40	Art Gallery of Peterborough	544,868		544,868			544,868	-	100.00%
41	Arenas	6,427,376	(4,363,518)	2,063,858	6,396,010	(4,342,190)	2,053,820	10,038	99.50%
42		17,692,533	(8,211,996)	9,480,537	17,428,096	(8,141,544)	9,286,552	193,985	98.00%
43	Social Services Division								

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at September 30, 2017 (Unaudited)

Ref	Service, program, transfers	Budget			Year End Projections				
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net	\$ Variance	% of Net Budget
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
44	Ontario Works Administration	11,447,793	(7,858,532)	3,589,261	11,322,503	(7,828,108)	3,494,395	94,866	97.40%
45	Ontario Works Benefits	34,670,000	(33,242,766)	1,427,234	33,855,291	(32,505,202)	1,350,089	77,145	94.60%
46	Community Partnerships and Family Services	12,597,068	(11,011,943)	1,585,125	12,541,820	(10,997,415)	1,544,405	40,720	97.40%
47	Other Social Services	4,733,425	(4,166,188)	567,237	4,677,251	(4,112,458)	564,793	2,444	99.60%
48		63,448,286	(56,279,429)	7,168,857	62,396,865	(55,443,182)	6,953,683	215,174	97.00%
49	Total Community Services	81,140,819	(64,491,425)	16,649,394	79,824,961	(63,584,727)	16,240,234	409,160	97.50%
50	PLANNING & DEVELOPMENT SERVICES								
51	Planning	1,510,543	(180,600)	1,329,943	1,491,623	(171,400)	1,320,223	9,720	99.30%
52	Geomatics	685,326	-	685,326	869,795		869,795	(184,469)	126.90%
53	Housing	20,341,229	(15,713,952)	4,627,277	14,644,224	(10,056,649)	4,587,575	39,702	99.10%
54	Airport	2,940,787	(652,100)	2,288,687	2,827,759	(516,980)	2,310,779	(22,092)	101.00%
55	Building	2,054,759	(1,608,727)	446,032	2,163,750	(1,717,120)	446,630	(598)	100.10%
56		27,532,644	(18,155,379)	9,377,265	21,997,151	(12,462,149)	9,535,002	(157,737)	101.70%
57	FINANCIAL SERVICES - OTHER								
58	Tax-supported debt servicing charges	9,299,255		9,299,255	9,930,686		9,930,686	(631,431)	106.80%
59	Capital Levy	9,433,068		9,433,068	9,433,068		9,433,068	-	100.00%
60	Transfers to/from Reserves	3,687,000	(2,151,900)	1,535,100	3,687,000	(2,151,900)	1,535,100	-	100.00%
61	Property Taxation Costs	3,514,091		3,514,091	3,235,180		3,235,180	278,911	92.10%
62	Other Expenditures	1,309,707		1,309,707	1,236,931		1,236,931	72,776	94.40%
63	Contingency	417,404	-	417,404	417,404		417,404	-	100.00%
64		27,660,525	(2,151,900)	25,508,625	27,940,269	(2,151,900)	25,788,369	(279,744)	101.10%
65	Transfers to Organizations for Provision of Services								
66	Police Services	26,956,090	(2,523,162)	24,432,928	26,923,807	(2,490,879)	24,432,928	-	100.00%
67	Ptbo County/City Paramedics Service	4,700,258	-	4,700,258	4,700,258	-	4,700,258	-	100.00%
68	Otonabee Region Conservation Authority	737,813		737,813	737,813		737,813	-	100.00%
69	County City Health Unit	1,205,956		1,205,956	1,205,956		1,205,956	-	100.00%
70	Ptbo & Kawartha Economic Development	949,364		949,364	949,364		949,364	-	100.00%
71	Fairhaven Debt and Operating Support	1,745,794		1,745,794	1,745,794		1,745,794	-	100.00%
72	Peterborough Humane Society	365,194		365,194	365,194		365,194	-	100.00%
73	Primary Healthcare Services	20,412		20,412	20,412		20,412	-	100.00%
74		36,680,881	(2,523,162)	34,157,719	36,648,598	(2,490,879)	34,157,719	-	100.00%
75	Total expenditures	261,086,741	(124,667,885)	136,418,856	252,248,841	(116,296,042)	135,952,799	466,057	99.70%

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at September 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
Chief Administrative Officer									
Fire Services	7	1,868,996	934,502	934,494	50.00%	(38,426)	896,077	47.90%	972,919
Emergency Management	1	127,200	127,200	-	1	-	127,200	100.00%	-
Total	8	1,996,196	1,061,702	934,494	53.00%	(38,426)	1,023,277	51.30%	972,919
Corporate Services									
Information Services	11	3,899,266	1,666,247	2,233,021	43.00%	1	1,666,248	42.70%	2,233,019
Property	59	17,567,517	16,318,916	1,248,601	93.00%	78,995	16,397,911	93.30%	1,169,606
Other	20	11,796,057	5,118,459	6,677,597	43.00%	(29,697)	5,088,763	43.10%	6,707,294
Total	90	33,262,840	23,103,622	10,159,219	69.00%	49,299	23,152,922	69.60%	10,109,919
Police									
	5	622,673	533,191	89,481	86.00%	(12,976)	520,216	83.50%	102,457

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at September 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
Utility Services									
Public Works	16	30,916,279	28,403,895	2,512,384	92.00%	(62,695)	28,341,199	91.70%	2,575,080
Arterial	22	59,661,854	48,809,604	10,852,249	82.00%	136,792	48,946,396	82.00%	10,715,458
Collector & Local	10	11,794,452	9,652,374	2,142,078	82.00%	(2,019)	9,650,355	81.80%	2,144,097
Bridges	10	3,337,000	563,504	2,773,496	17.00%	-	563,504	16.90%	2,773,496
Sidewalks	8	3,118,486	2,426,218	692,270	78.00%	(56,064)	2,370,152	76.00%	748,334
Sanitary Sewers	12	10,203,681	5,882,094	4,321,587	58.00%	0	5,882,094	57.60%	4,321,587
Storm Sewers	6	2,878,872	1,759,168	1,119,703	61.00%	(0)	1,759,168	61.10%	1,119,704
Environmental Protection Services	11	41,755,138	33,243,082	8,512,057	80.00%	-	33,240,008	79.60%	8,515,130
Environment Waste Management	10	13,948,000	6,618,878	7,329,122	47.00%	3,000	6,621,878	47.50%	7,326,122
Transit	12	14,807,046	11,771,260	3,035,785	79.00%	(61,116)	11,710,145	79.10%	3,096,901
Parking	7	3,313,424	3,729,593	(416,169)	113.00%	(656,611)	3,072,982	92.70%	240,442
Traffic	11	2,919,700	1,615,877	1,303,824	55.00%	(0)	1,615,877	55.30%	1,303,823
Demand Management	3	2,451,853	2,230,649	221,203	91.00%	(0)	2,230,649	91.00%	221,204
Utility Services - Administration	5	6,528,427	5,697,849	830,578	87.00%	0	5,697,849	87.30%	830,578
Flood Reduction Master Plan Projects	21	62,016,584	25,408,674	36,607,910	41.00%	(70,791)	25,337,883	40.90%	36,678,701
Total	164	269,650,796	187,812,719	81,838,077	70.00%	(769,505)	187,040,139	69.40%	82,610,657

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at September 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
Community Services									
Recreation	18	3,348,929	3,855,898	(506,969)	115.00%	(1,086,560)	2,769,339	82.70%	579,590
Culture & Heritage	6	9,765,955	9,487,733	278,222	97.00%	(30,867)	9,456,866	96.80%	309,089
Museum	2	30,000	22,666	7,334	76.00%	-	22,666	75.60%	7,334
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	2	-	65,594	(65,594)		(55,400)	10,194	0.00%	(10,194)
Arenas	15	6,832,950	5,746,318	1,086,632	84.00%	(106,041)	5,640,277	82.50%	1,192,673
Memorial Centre	7	1,416,124	1,315,091	101,033	93.00%	(22,164)	1,292,927	91.30%	123,197
Marina	2	800,000	808,200	(8,200)	101.00%	(16,300)	791,900	99.00%	8,100
Facilities and Special Projects	3	891,060	825,223	65,837	93.00%	(225,082)	600,141	67.40%	290,919
Administration	12	7,051,831	6,427,413	624,419	91.00%	(55,635)	6,371,778	90.40%	680,053
Total	67	30,136,849	28,554,137	1,582,714	95.00%	(1,598,049)	26,956,088	89.40%	3,180,761

Schedule 3

City of Peterborough

Capital Works in Progress by Function

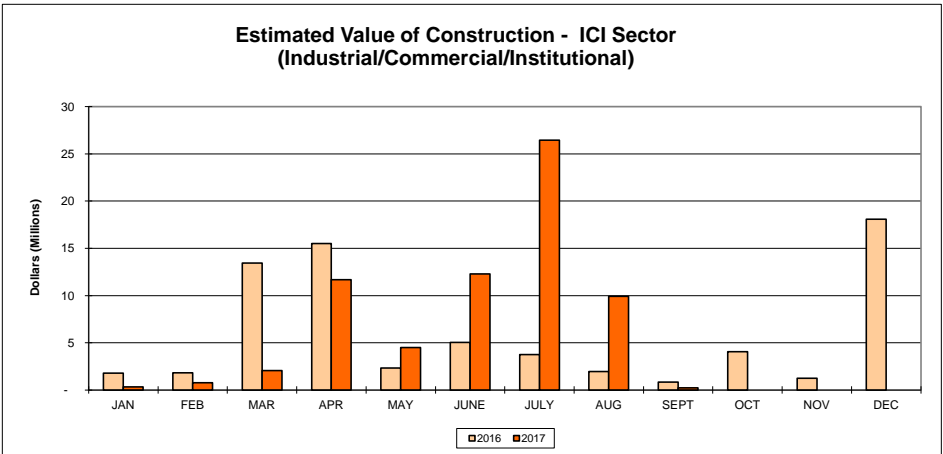
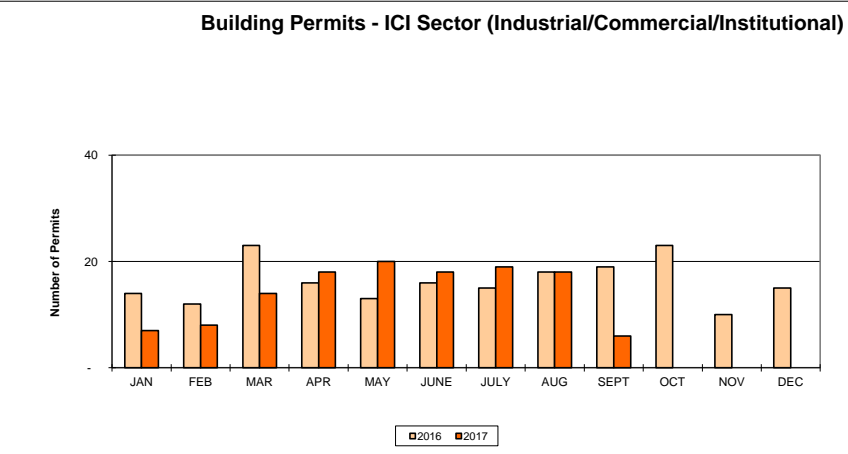
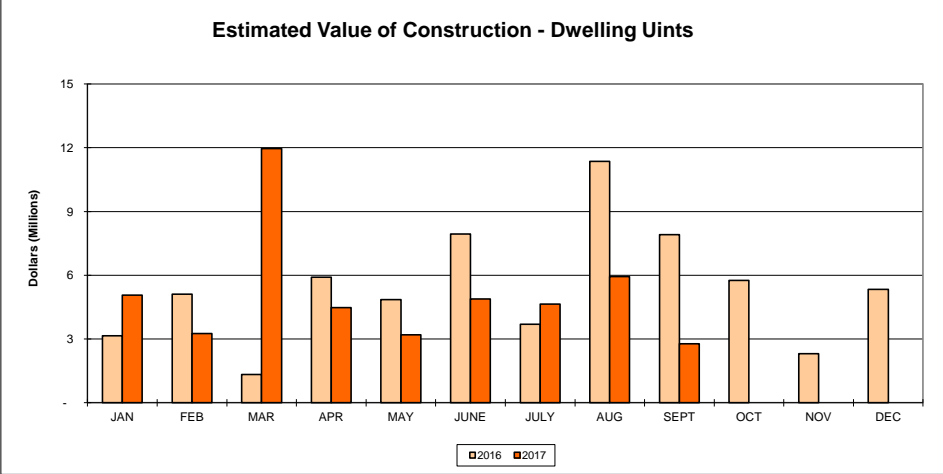
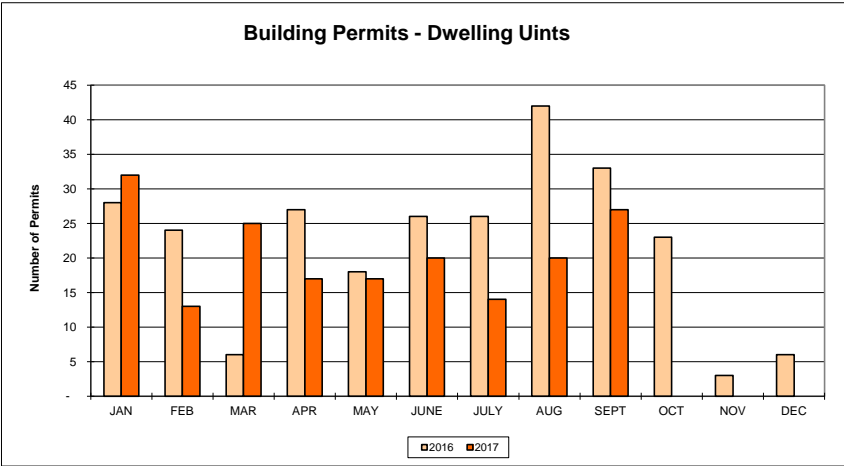
As at September 30, 2017 (Unaudited)

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
Planning & Development Services									
Planning	21	18,413,229	10,393,953	8,019,276	56.00%	(1,685,461)	8,708,491	47.30%	9,704,738
Growth Areas	10	4,125,003	3,048,764	1,076,239	74.00%	(56,225)	2,992,539	72.50%	1,132,464
Industrial Parks	5	4,709,933	2,119,546	2,590,388	45.00%	(200,000)	1,919,545	40.80%	2,790,388
Housing	4	4,325,000	579,906	3,745,094		-	579,906	13.40%	3,745,094
Airport	21	8,002,386	6,700,992	1,301,395	84.00%	(285,480)	6,415,512	80.20%	1,586,876
Land Information	8	635,000	245,600	389,400	39.00%	-	245,600	38.70%	389,400
Building	0	-	-	-		-	-	0.00%	-
Total	69	40,210,551	23,088,762	17,121,792	57.00%	(2,227,167)	20,861,593	51.90%	19,348,960
Grand Total	403	375,879,905	264,154,133	111,725,777	70.00%	(4,596,824)	259,554,235	69.10%	116,325,673

Appendix B

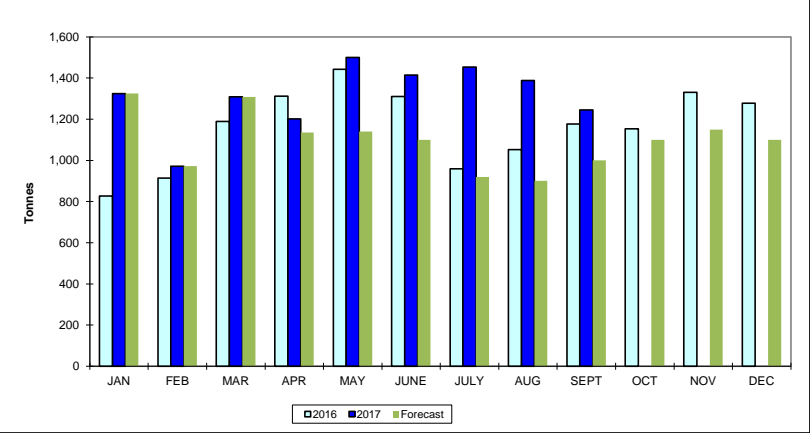
Supplemental Information

Building

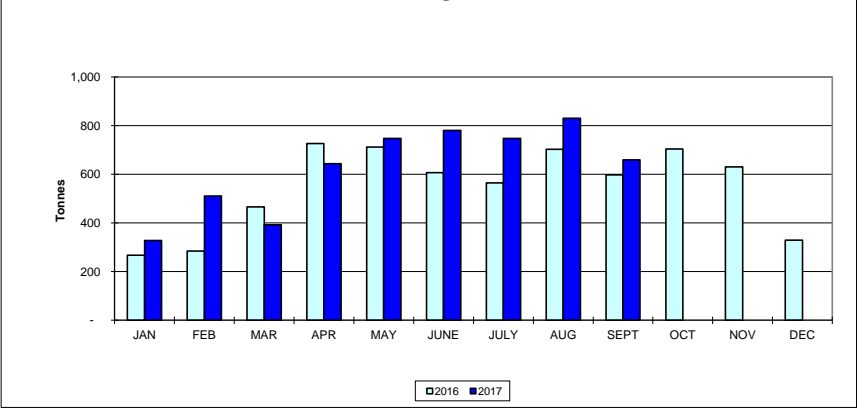


Waste Management

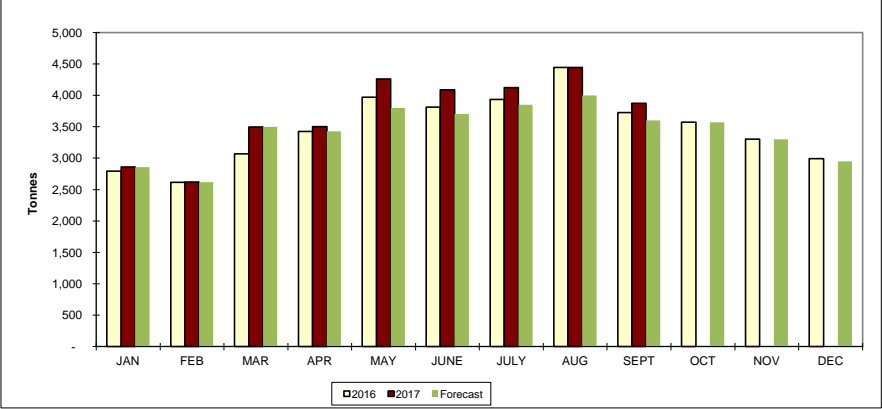
Recycling - City Blue Box Program



Landfill Recyclables - Received as Garbage but Diverted



Garbage



Appendix C

Reserve Fund Schedule

--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
					\$	\$	\$	\$	\$	\$	\$
		Working funds									
1	300	Working Funds	Operations in between revenue streams				916,833	-	86,088		1,002,921
		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				423,478	-	-		423,478
5	319	Police Surplus - 2015				-		-	-	-	-
6	323	Capital Levy Reserve	In-year and future capital projects	Y			3,890,359	(240,000)	(3,169,832)	(480,527)	-
		Replacement of equipment									
7	334	Arena Equipment	Arena equipment	Y			7,815	(7,800)	-		15
8	345	Ptbo Sport & Wellness Centre Equipment	PSWC replacement equipment				190,059	(155,256)	(19,500)	(15,303)	-
9	308	Airport External Audit				20,000		-	10,000	(30,000)	-
10	400	Public Works depreciation	Public works replacement vehicles and equipment			6,019,348		(3,598,133)	237,499	(2,658,714)	-
		Sick leave									
11	302	Sick Leave	Fire Services Sick Leave Liability				2,219,907	-	(2,300,026)		(80,119)
		Insurance									
12	340	Insurance	Insurance costs below deductible or major issue	Y			1,562,040	(309,188)	-		1,252,852
		Workplace Safety and Insurance Board (WSIB)									
13	329	WSIB Reserve	Future WSIB liabilities - (City is Schedule II employer)				2,457,233	-	(5,333,365)		(2,876,132)
		Post-employment benefits									
14	337	Employee Benefits Reserve	Future liabilities based on Actuarial review	Y			1,942,418	-	(19,025,855)		(17,083,437)
		Parking revenues									
15	306	Parking	Parking Capital Expenditures				392,688	(152,153)	(186,500)	(54,035)	-
		Debenture repayment									
16	311	Airport Debt Servicing	Annual debt payments are approx. \$1.4M / year				243,949	-	1,175,000	(1,418,949)	-

--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											
17	301	Property Maintenance					14,075	-	283,227		297,302
18	303	Casino Gaming					-	-	-		-
19	309	PTS Telephone Reserve					-	-	75,000		75,000
20	314	Elections Reserve	Annual Contr.for municipal election every 4th year	Y			534,725	-	(346,605)	(188,120)	-
21	316	Electronic Data Processing Equipment	IT Capital Expenditures	Y			665,841	(283,388)	(200,000)	(182,453)	-
22	317	PTS MS Office Licences	Software License Capital Expenditure				235,507	(205,400)	-	(30,107)	-
23	350	Pay Equity	Pay equity costs				29,191	-	-		29,191
24	392	Organizational Dev & Ben Res	In year organizational development issues	Y			21,378	-	-		21,378
25	399	Accessibility Improvements	Accessibility Capital Expenditures				157,979	(157,978)	-	(1)	-
26	396	Sustainability	Sustainability Capital Expenditures	Y			110,651	(10,000)	-	(100,651)	-
27	328	Court House - 70 Simcoe St	Court House Capital Expenditures	Y			536,255	(18,000)	-	(518,255)	-
28	398	Risk Management	In year risk management issues				82,727	(92,900)	-		(10,173)
											-
Protection services											
29	325	Peterborough County/City Paramedics Service Reserve	Extraordinary In year cost	Y			846,594	(47,000)	-		799,594
30	330	Fire Fighting & Safety Equip	Future Fire safety equipment				220,793	(136,976)	20,000	(103,817)	-
31	331	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure				171,977	(150,000)	-	(21,977)	-
32	404	Fire Vehicle Equipment	Fire vehicles and equipment				1,528,392	(683,275)	(50,000)	(795,117)	-
											-
Transportation services:											
Roadways											
33	313	Prov. 07/08 Surplus Res Fnd	Unspent Provincial funding received				-	-	-	-	-
34	346	Utility Services Dept Capital	USD Capital Expenditures				486,747	(98,512)	(27,200)	(361,035)	-
35	349	Subdivision Engineering Fees	To match revenues with year of expenditure	Y			548,797	-	(235,905)		312,892
36	343	Engineering Design & Inspection	To match revenues with year of expenditure	Y			531,437	-	-		531,437
37	352	Decorative Streetlighting	Decorative Streetlighting Capital Expenditures				9,625	-	-	(9,625)	-
38	390	Bridge Reserve	Bridge Capital Expenditures				2,382,325	(1,885,469)	(470,000)	(26,856)	-
39	326	Winter Control	Extraordinary winter season costs	Y			548,174	(30,000)	(2,000)		516,174
40	369	Traffic Signals	Traffic Capital Expenditures	Y			679,304	(298,118)	(417,000)	35,814	-
41	363	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures				119,550	(54,778)	-	(64,772)	-
42	315	Rear Lane Reserve	Operating costs to maintain Lanes				12,562	-	-		12,562
											-
Transit											
43	378	Transit Capital	Transit Vehicles replacement				1,952,672	(1,493,727)	(97,500)	(361,445)	-
Air Transportation											
44	305	Airport Capital Equipment	Airport Capital Expenditures				-	-	-	-	-
45	321	Airport Development Review Reserve	Operating costs for Development review	Y			5,327	-	2,000		7,327
46	307	Airport Pavement	Airport Capital Expenditures				150,000	-	50,000	(200,000)	-

					--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 \$
		Environmental services:									
		Sanitary sewer system									
47	418	Centennial Fountain	Fountain Capital Expenditures				17,025	(16,816)	-	(209)	-
48	372	FRMP - Res Sewer Surcharge	FRMP Capital Expenditures				19,517,933	(13,451,591)	(3,552,500)	(2,513,842)	-
49	416	Sewer Surcharge	Sanitary Sewer related Capital Expenditures			16,218,308		(19,099,595)	(1,980,745)	4,862,032	-
			FRMP Capital Expenditures'								-
		Storm sewer system									
50	374	FRMP - Res Capital Levy	FRMP Capital Expenditures				11,652,512	(11,311,377)	(1,800,000)	1,458,865	-
											-
		Waste disposal									
51	406	Waste Management	Waste Management Capital Expenditures				3,896,485	(3,833,236)	(95,250)	32,001	-
52	408	Landfill Closure	Closure & Post closure costs				3,602,367	-	(4,399,208)		(796,841)
											-
		Health services									
53	373	County-City Health Unit	One-time Capital cost to move to King Street				103,528	-	-	(103,528)	-
		Social and family services									
54	336	General Assistance	Extraordinary GA costs due to incr caseload/cost	Y			4,652,561	(108,281)	(546,115)		3,998,165
55	384	SS Community Social Plan 50/50 Reserve	Shared with the County				115,210	-	-		115,210
56	385	Social Services - Early Learning Child Development	Provincial Funds for Early Learning Program				340,029	(95,490)	(200,000)		44,539
57	420	Fairhaven Home for the Aged	Fairhaven Debt financing				327,008	-	-	(327,008)	-
		Social housing									
58	339	Home Ownership Loan Fund	Housing incentive Program				161,085	-	(50,000)		111,085
59	341	Kawartha & Otonabee Native Cap. Reserve	K & O Native Capital Expenditures				926,446	-	-	(926,446)	-
60	351	Investment Affordable Housing - Peterborough Renovate	Housing incentive Program				169,269	-	-	(169,269)	-
61	354	Social Housing	Extraordinary Social Housing costs	Y			2,042,109	(46,300)	125,000	(2,120,809)	-
62	364	Social Housing-City/County	Extraordinary Social Housing costs	Y			281,150	-	-	(281,150)	-
63	365	Social Housing-DOOR Funding	Provincial funding specific to DOOR program				782,799	-	(125,000)	(657,799)	-
64	394	Ptbo Housing Corp Capital Reserve	PHC capital Expenditures				125,448	-	125,000	(250,448)	-
65	413	Affordable Housing PropertyRes	Housing incentive Program				204,187	-	-	(204,187)	-
66	414	Affordable Housing Partnership	Housing incentive Program				698,713	(300,948)	(150,000)	(247,765)	-

[illegible]

--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 \$
		Development Charges Act - Discounted services									
90	424	Dev Chrgs - General			5,022,727			-	-		5,022,727
91	426	Dev Chrgs - General Government			(101,531)			(206,825)	(90,000)		(398,356)
92	430	Dev Chrgs - Transit			244,315			(764,383)	(65,000)		(585,068)
93	432	Dev Chrgs - Indoor Recreation			1,242,934			(1,510,504)	-		(267,570)
94	434	Dev Chrgs - Library Board			1,215,249			(3,619,720)	(77,400)		(2,481,871)
95	438	Dev Chrgs - Eng Ser Roads & Related			10,716,818			(16,052,090)	(349,600)		(5,684,872)
96	439	Dev Chrgs - Eng Ser Sewage Treatment			(2,422,576)			-	-		(2,422,576)
97	440	Dev Chrgs - Park Dev & Facilities			543,038			(366,274)	(83,000)		93,764
98	442	Dev Chrgs - Parking			1,004,834			-	-		1,004,834
99	444	Dev Chrgs - Public Works			(932,405)			(3,089,205)	-		(4,021,610)
100	446	Dev Chrgs - Jackson			1,972,738			(1,490,237)	(180,000)		302,501
101	448	Dev Chrgs - Carnegie East			(1,821,134)			(296,657)	-		(2,117,791)
102	450	Dev Chrgs - Lily Lake			(2,652,401)			(1,429,600)	(600,000)		(4,682,001)
103	452	Dev Chrgs - Chemong East			401,689			(277,728)	-		123,961
104	453	Dev Chrgs - Chemong West			(1,402,223)			(356,178)	-		(1,758,401)
105	454	Dev Chrgs - Carnegie West			(5,540)			(191,755)	-		(197,295)
106	456	Dev Chrgs - Liftlock			14,967			(25,000)	(50,000)		(60,033)
107	458	Dev Chrgs - Coldspring			24,868			(123,000)	(50,000)		(148,132)
108	460	Dev Chrgs - City-Wide Dev Area			198,649			-	-		198,649
109	462	Dev Chrgs - Affordable Housing			71,476			(228,420)	(90,000)		(246,944)
											-
		Recreational land (the Planning Act)									
110	366	New Subdivison Trees			170,706			(39,506)	-	(131,200)	-
111	412	Parkland 5% in lieu			340,295			(217,760)	-		122,535
											-
		Building Code Act, 1992 (Section 2.23)									
112	344	Building Division Reserve		Y	242,950			-	(313,921)		(70,971)
		Gasoline Tax - Province									
113	405	Prov - Gas Tax Funds - Transit			(789,816)			-	50,000		(739,816)
		Gasoline Tax - Federal									
114	410	Federal Gas Tax			5,464,305			(6,806,088)	5,013,212	(3,671,429)	-
					18,587,366	23,160,556	79,916,520	(96,490,248)	(40,389,632)	(14,925,312)	(30,140,750)