



City of
Peterborough

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

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

Meeting Date: **May 11, 2015**

Subject: **Report CPFS15-016
December 31, 2014 Financial Report (Unaudited)**

Purpose

A report to recommend the December 31, 2014 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

Recommendations

That Council approve the recommendations outlined in Report CPFS15-016 dated May 11, 2015, of the Director of Corporate Services, as follows:

- a) That the December 31, 2014 Quarterly Financial Report (unaudited) attached as Appendix A to Report CPFS15-016, dated May 11, 2015, be received.
- b) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer needed, in the amount of \$665,662 and shown on Chart 3 in the report CPFS15-016, be transferred to the Capital Levy Reserve.
- c) That \$77,350 of the Operating Surplus from the 2014 Police Services Budget be used to reduce the Police Services 2015 net budget requirement with 50% of the balance of the 2014 surplus in the amount of \$38,016 being transferred to the Police Special Projects Reserve.
- d) That a Fire Dispatch Reserve be created and surplus funds from the Replace Fire Dispatch Consul project in the amount of \$51,977 be transferred to the reserve for future use.

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 2014 Budget process.

Background

On January 26, 2015 through report CPFS15-002 Council received a Preliminary December 31, 2014 Financial Report. The report was written in lieu of a September Financial Update Report, that was deferred due to the municipal election.

This report represents the typical, more comprehensive year-end financial update as of December 31, 2014 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2014 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 7, 2015 and will conclude during the month of June 2015 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 2014 Budget. Further adjustments will be necessary to convert the presentation to a full accrual format for purposes of the audited financial statement based on the accounting standards of Public Sector Accounting Board (PSAB).

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

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

Operating Budget

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of December 31, 2014 and reflects a \$180,083 operating surplus that will be carried forward to the 2015 Budget as a revenue item. The 2015 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 2014 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Investment Income

As previously reported in the Preliminary December Financial Update Report dated January 26, 2015, 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 \$2.0 million (line reference #6) and exceeded the \$1.5 million budget by \$0.5 million.

The reasons for this are average investment balances were higher than anticipated, coupled with a slightly higher average investment rate.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Public Works - \$1.5 million over budget (line reference 25)

The \$1.5 million overage is a direct result of expenditures associated with Winter Control. Although Council has approved a recommendation to transfer funds from the Winter Control Reserve to help cover the deficit, staff have opted for now to leave the reserve balance of \$0.5 million intact pending the resolution of other year-end issues.

Transit - \$0.5 million over budget (line reference 29)

As reported through Report USTR14-009, dated July 28, 2014, staff provided Council with an update on some budget concerns around the Transit Operation. Through this report, to reduce some of the overtime costs being experienced in 2014, Council approved the hire of 5 new full-time operators. The anticipated shortfall reported was expected to be approximately \$589,500. The actual shortfall for the year was \$549,033.

Arenas - \$0.5 million over budget (line reference 42)

Revenues across all Arenas were lower than budgeted expectations by \$0.3 million and expenditures over by \$0.2 million. The Pete's organization are the major tenant at the Memorial Centre, and although they contribute in a substantial way towards the overall revenues collected at the facility, paid average attendance during the year did not meet expectations. This impacts numerous revenues sources including admissions, game day expense recoveries and vending - altogether some \$0.2 million.

Home Show Revenue has been declining in recent years. Staff have been exploring options to improve these figures by possibly combining other shows.

Renting the Northcrest facility continues to be a challenge due facility limitations such as the size of the dressing rooms.

The Evinrude Centre Banquet Hall rentals have been declining, which impacts food & beverage sales – altogether a shortfall of approximately \$86,400. Staff are reviewing this facility in order to determine ways to better utilize this space.

Social Services - \$0.2 million under budget (line reference 49)

As reported in Report CPFS15-002 - Preliminary December 31, 2014 Financial Report (Unaudited), the new computer system implemented by the provincial government for Ontario Works and Ontario Disability Support Program continues to present challenges with reporting. The province continues to make improvements, but the reconciliation process still has not begun and there continues to be concerns with the reports being produced by SAMS. Reports that were produced for November and December 2014 were used to finalize year end numbers. The Province has committed to reproducing these reports with the fixes that have happened since the original reports were released. Once these are received, staff will determine whether any adjustments will be required, which will occur in the 2015 year, if necessary.

The City's Ontario Works average caseload for 2014 was 3,159, 95 below the budgeted caseload of 3,254. This is a 0.16% increase over 2013's average caseload of 3,154. However, the average cost per case was \$679.93 in 2014, up from the budgeted amount of \$659.55. This resulted in a surplus of \$200,589 for the City's municipal contribution.

In early fall, the Ministry of Municipal Affairs and Housing (MMAH) announced additional CHPI funds for 2014. Peterborough received \$1,513,219 for the period April 1, 2014 to March 31, 2015. As reported to Council through Report CSSS14-008 Community Homelessness Prevention Initiative Funding dated December 1, 2014, with these additional funds the City was able to return reserve draws taken to pay for CHPI programs before this increase was announced. After the year was completed, the City was able to transfer \$528,305 of these new funds into 2015, to help cover the homelessness expenditures for the January 1, 2015 to March 31, 2015 period. As a result, there was \$364,926 of City municipal funds that were unspent and transferred into the Social Services Reserve to be used in future years to support the homelessness and homelessness prevention programs should Council choose to do so as staff continues to develop new programming and proceed with the Housing and Homelessness plan to support homelessness.

Children's Services continued to move forward with supporting local child care agencies as the transition to full day junior and senior kindergarten was completed in September 2014. Using additional Provincial funding provided by the Children's Services funding model in 2014, staff continued to provide support to the local child care agencies with the transition and was able to increase funds allocated to fee subsidy to support families in need of assistance.

2014 Police Services Operating Budget Surplus - \$179,842

The Police Service ended the 2014 year with a surplus of \$179,842. However on February 3, 2015 the Police Services Board resolved that \$26,460.72 be set aside for the purchase of six vehicle tracking devices that required replacement. On March 5, 2015, the Board further resolved that \$77,350 be set aside to offset the 2015 net Operating Budget requirement.

As part of the 2014 Budget process, Council through Report CPFS13-054 2014 Draft Budget, approved recommendation w) which reads as follows:

That any unused Police Services Budget at the end of 2014 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 2014 Police Services costs exceed the 2014 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 164)

City Financial Services staff concur with the recommendations of the Board. Past practice has typically been to permit the Board to retain 50% of the unallocated surplus which for 2014 is \$76,032, with the balance adding to the City's overall 2014 surplus.

Contingency

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

Chart 1
2014 Contingency Status
As of December 31, 2014

Ref	Description	Amount Transfer (from) to	Balance
1	Budget as previously reported		\$826,262
2	Humane Society		(\$16,432)
3	Peterborough County/City Paramedics		\$14,580
4	Adjusted 2014 Contingency Budget at December 31, 2014		\$824,410
5	Contingency transfers based on the delegated authority as per Section 40 (1) to (3) of Purchasing By-law 10-132	NIL	
6	Transfers Recommended through this Financial Update Report	NIL	
7	Less – Direct Net Charges		(\$805,751)
8	Contingency under spent		\$18,659

Summary of Year-End Transfers to Reserves

As part of the 2014 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 2014 Budget.

Chart 2
2014 Transfers to (from) Reserves and Reserve Funds

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Uncommitted Reserve Balance at Dec 31
1	Transfers Approved as part of the 2014 Budget Process or Specific Report – Subject to Overall Year-End Results:			
2	Chief Administrative Officer	Organizational Development	\$19,739	\$7,669
3	Emergency Planning	Risk Management	\$7,566	\$150,435
4	Peterborough Technology Services	EDP Reserve	(\$78,769)	\$485,789
5	Tax Write-off	Allowance for Doubtful Acc'ts	\$144,434	\$592,998
6	Building Inspection – surplus	Building Reserve Fund	\$22,541	\$277,739
7	Social Services	General Assistance	\$200,589	\$1,045,545
8	Traffic signals - surplus	Traffic signals	\$182,021	\$712,285
9	Additional capital levy transferred from 2014 operations	Capital Levy	\$1,221,584	\$2,440,937
10	Peterborough Police Services - Surplus	Police Services Reserve	\$141,827	\$388,478
11	Airport – Development review	Airport Development	\$963	\$3,918
12	Employee benefits – surplus	Employee Benefit	\$673,623	\$1,185,387
13	Housing - surplus	Housing Reserve	\$95,017	\$2,163,982
14	Planning Technical Studies	Technical Studies	\$441	\$8,620
15	Engineering Subdivision Fees	Engineering Fees	\$108,033	\$501,788
16	Engineering Design	Engineering Design & Insp.	\$118,468	\$355,801
17	Insurance	Insurance	\$90,471	\$1,440,807
18	Sustainability	Sustainability Reserve	\$6,201	\$27,400
19	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$125,306	\$461,392
20	Total Year-end Transfers		\$3,080,055	

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 2014 Capital Budget as well as projects previously approved but are still ongoing.

Replace Fire Dispatch Consul Project

A surplus in the amount of \$51,977 remains from the 2005 Replace Fire Dispatch Consul. Staff recommend that the funds be used to create a Reserve for Fire Dispatch, and that the \$51,977 be transferred to the reserve to be used for repairs or future upgrades.

Capital Levy Reserve - \$2.5 million Year End Balance

The activity in the Capital Levy Reserve is summarized in Chart 3. The reserve had a balance at December 31, 2014 of \$2.9 million before commitments in the amount of \$0.4 million reduced the balance to \$2.5 million.

Chart 3
Capital Levy (CL) Reserve

Ref	Description	Transfer to (from) Reserve	Balance
1	Balance prior to year-end close		\$1,085,298
2	CL from various Capital Projects which are now closed – CL not required	\$665,662	
3	Additional CL transferred from 2014 operations	\$1,221,584	\$1,887,246
4	Balance as of December 31, 2014		\$2,972,544
5	Commitments		
6	2015 Capital Budget	\$375,300	
7	Other – various	\$56,307	\$431,607
8	Uncommitted Balance		\$2,540,937

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	February 11, 2015	10.1.1	Director of Corporate Services	<p>Parkway Trunk Sanitary Sewer Project</p> <p>The project is complete and had a surplus of \$49,006. The funds belong to the Hwy 115/Parkway Interchange project as the City's portion of funding associated with works completed as part of the Environmental Assessment prior to the construction project.</p> <p>The Director of Corporate Services approved the transfer of the funds from one project to the other.</p>
2	April 21, 2015	10.1.1	Director of Corporate Services	<p>Art Gallery Projects – no longer required</p> <p>As part of the year-end process, several Art Gallery capital projects were identified as complete or no longer required. These included the Art Gallery Feasibility Study, 2013 Facility Maintenance and the Triennial Exhibition 2015 account. Altogether the residual balances in the three projects amounted to \$21,327.</p> <p>To partially compensate the Art Gallery for the disruption to various exhibitions and programs, and resulting loss of revenues during the year due to issues with the facility, the Director of Corporate Services approved the transfer of the residual funds back to the Art Gallery Operations.</p>

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 A

**City of Peterborough
Financial Update Report (Unaudited)
As At December 31, 2014**

Schedule 1
City of Peterborough
Summary of Net Operating Revenue and Expenditures
As at December 31, 2014 (Unaudited)

REF C1	Description C2	2014 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	110,521,869	91.1%	110,561,293	-39,424	100.0%
3	Supplementary Taxes	900,000	0.7%	1,090,963	-190,963	121.2%
4	Payments In Lieu	2,965,375	2.4%	3,011,091	-45,716	101.5%
5	COPHI Dividends and Interest	5,228,000	4.3%	5,128,912	99,088	98.1%
6	Investment Income	1,500,000	1.2%	2,006,513	-506,513	133.8%
7	Other Revenues	198,900	0.2%	207,065	-8,165	104.1%
8		121,314,144	100%	122,005,837	-691,693	100.6%
9	<u>NET EXPENDITURES (Schedule 2)</u>					
10	City Council	610,129	0.5%	550,117	60,012	90.2%
11	Chief Administrative Officer (including Fire Services)	15,421,787	12.7%	15,640,242	-218,455	101.4%
12	Corporate Services	6,344,491	5.2%	6,138,103	206,388	96.7%
13	Legal Services	-34,452	0.0%	-66,142	31,690	192.0%
14	Utility Services	18,921,313	15.6%	20,572,216	-1,650,903	108.7%
15	Community Services	16,617,551	13.7%	16,918,459	-300,908	101.8%
16	Planning and Development	8,696,083	7.2%	8,426,712	269,371	96.9%
17	Financial Services - Other	25,455,884	21.0%	24,528,012	927,872	96.4%
18	Transfers to Organizations for Provision of Services	29,281,358	24.1%	29,118,035	163,323	99.4%
19		121,314,144	100%	121,825,754	-511,610	100.4%
20	<u>PROJECTED SURPLUS</u>	-		180,083		

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2014 (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	610,129		610,129	550,117	-	550,117	60,012	90.20%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	457,676	-	457,676	457,676	-	457,676	-	100.00%
5	Fire Services	14,964,191	(279,400)	14,684,791	15,275,287	(321,763)	14,953,524	(268,733)	101.80%
6	Emergency Risk Management	310,420	(31,100)	279,320	259,422	(30,380)	229,042	50,278	82.00%
		15,732,287	(310,500)	15,421,787	15,992,385	(352,143)	15,640,242	(218,455)	101.40%
7	Corporate Services								
8	Financial Services	2,576,854	(123,700)	2,453,154	2,470,345	(152,163)	2,318,182	134,972	94.50%
9	City Clerk - Administration	839,493	(287,700)	551,793	806,417	(324,211)	482,206	69,587	87.40%
10	Election Expense	514,963	(514,963)	-	485,391	(485,391)	-	-	0.00%
11	City Buildings and Police Station Properties	899,115		899,115	919,518	-	919,518	(20,403)	102.30%
12	Rental Properties	627,800	(680,700)	(52,900)	656,227	(736,118)	(79,891)	26,991	151.00%
13	Corporate Information Services	1,593,972	(72,188)	1,521,784	1,595,982	(74,198)	1,521,784	-	100.00%
14	Human Resources	971,545	-	971,545	976,304	-	976,304	(4,759)	100.50%
15		8,023,742	(1,679,251)	6,344,491	7,910,184	(1,772,081)	6,138,103	206,388	96.70%
16	Legal Services								
17	Office of the City Solicitor	515,976	(30,600)	485,376	472,171	(24,034)	448,137	37,239	92.30%
18	Provincial Offences	1,327,262	(1,847,090)	(519,828)	1,106,472	(1,620,751)	(514,279)	(5,549)	98.90%
19		1,843,238	(1,877,690)	(34,452)	1,578,643	(1,644,785)	(66,142)	31,690	192.00%
20	UTILITY SERVICES								
21	Administration	569,708	(172,209)	397,499	489,077	(177,960)	311,117	86,382	78.30%
22	Engineering	1,142,709	(1,142,709)	-	1,127,461	(1,201,027)	(73,566)	73,566	0.00%
23	Infrastructure Planning	839,372	(277,985)	561,387	656,037	(371,190)	284,847	276,540	50.70%
24	Street Light Maintenance	1,321,969	-	1,321,969	1,472,208	-	1,472,208	(150,239)	111.40%
25	Public Works	11,669,173	(1,153,221)	10,515,952	12,797,995	(737,926)	12,060,069	(1,544,117)	114.70%
26	Parking	2,413,984	(2,114,084)	299,900	2,342,171	(1,892,547)	449,624	(149,724)	149.90%
27	Traffic Operations/Transportation Planning	1,770,333		1,770,333	1,564,109	-	1,564,109	206,224	88.40%
28	Transportation Demand Management	214,045		214,045	211,715	-	211,715	2,330	98.90%
29	Public Transit Operations	12,485,994	(6,718,300)	5,767,694	12,646,204	(6,329,477)	6,316,727	(549,033)	109.50%
30	Environmental Protection	10,926,725	(1,006,596)	9,920,129	11,154,322	(1,024,444)	10,129,878	(209,749)	102.10%
31	Waste Management	7,753,861	(4,990,456)	2,763,405	7,774,490	(5,094,544)	2,679,946	83,459	97.00%
32	Sewer Surcharge		(14,611,000)	(14,611,000)	-	(14,834,458)	(14,834,458)	223,458	101.50%
33		51,107,873	(32,186,560)	18,921,313	52,235,789	(31,663,573)	20,572,216	(1,650,903)	108.70%
34	COMMUNITY SERVICES								
35	Community Services Administration	454,667	-	454,667	452,305	-	452,305	2,362	99.50%
36	Recreation	3,929,770	(3,007,827)	921,943	4,041,425	(3,092,588)	948,837	(26,894)	102.90%
37	Market Hall, Marina & Beavermead	333,776	(258,084)	75,692	382,721	(328,536)	54,185	21,507	71.60%
38	Arts, Culture and Heritage Administration	1,449,737	(9,000)	1,440,737	1,431,122	(11,300)	1,419,822	20,915	98.50%
39	Museum	797,034	(200,633)	596,401	824,216	(208,662)	615,554	(19,153)	103.20%
40	Library	2,402,334		2,402,334	2,402,334	-	2,402,334	-	100.00%
41	Art Gallery of Peterborough	448,690		448,690	448,690	-	448,690	-	100.00%
42	Arenas	6,491,793	(4,939,502)	1,552,291	6,665,044	(4,656,010)	2,009,034	(456,743)	129.40%
43		16,307,801	(8,415,046)	7,892,755	16,647,857	(8,297,096)	8,350,761	(458,006)	105.80%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2014 (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	10,528,542	(7,165,116)	3,363,426	10,207,116	(6,936,808)	3,270,308	93,118	97.20%
46	Ontario Works Benefits	32,294,770	(28,972,002)	3,322,768	32,408,824	(29,103,251)	3,305,573	17,195	99.50%
47	Community Partnerships and Family Services	10,119,008	(8,600,348)	1,518,660	10,060,571	(8,579,312)	1,481,259	37,401	97.50%
48	Other Social Services	4,642,538	(4,122,596)	519,942	4,334,622	(3,824,064)	510,558	9,384	98.20%
49		57,584,858	(48,860,062)	8,724,796	57,011,133	(48,443,435)	8,567,698	157,098	98.20%
50	Total Community Services	73,892,659	(57,275,108)	16,617,551	73,658,990	(56,740,531)	16,918,459	(300,908)	101.80%
51	PLANNING & DEVELOPMENT SERVICES								
52	Planning	1,536,135	(162,600)	1,373,535	1,526,417	(278,671)	1,247,746	125,789	90.80%
53	Land Information	539,677	(3,000)	536,677	507,190	(1,189)	506,001	30,676	94.30%
54	Social Housing	14,516,255	(10,187,249)	4,329,006	14,259,209	(9,930,203)	4,329,006	-	100.00%
55	Airport	2,616,818	(542,074)	2,074,744	2,589,192	(525,575)	2,063,617	11,127	99.50%
56	Building	1,833,044	(1,450,923)	382,121	1,800,738	(1,520,396)	280,342	101,779	73.40%
57		21,041,929	(12,345,846)	8,696,083	20,682,746	(12,256,034)	8,426,712	269,371	96.90%
58	FINANCIAL SERVICES - OTHER								
59	Tax-supported debt servicing charges	6,906,545		6,906,545	4,713,803	-	4,713,803	2,192,742	68.30%
60	Capital Levy	8,226,433		8,226,433	8,226,433	-	8,226,433	-	100.00%
61	Transfer to Reserves and Reserve Funds	5,040,348		5,040,348	6,387,239	-	6,387,239	(1,346,891)	126.70%
62	Property Taxation Costs	3,051,230		3,051,230	3,077,357	-	3,077,357	(26,127)	100.90%
63	Other Expenditures	1,406,918		1,406,918	1,309,548	-	1,309,548	97,370	93.10%
64	Contingency	824,410		824,410	805,751	-	805,751	18,659	97.70%
65		25,455,884	-	25,455,884	24,528,012	-	24,528,012	927,872	96.40%
66	Transfers to Organizations for Provision of Services								
67	Police Services	24,025,716	(1,951,356)	22,074,360	24,120,537	(2,084,193)	22,036,344	38,016	99.80%
68	Ptbo County/City Paramedics Service	4,228,687	-	4,228,687	4,103,380	-	4,103,380	125,307	97.00%
69	Otonabee Region Conservation Authority	650,332		650,332	650,332	-	650,332	-	100.00%
70	County City Health Unit	1,116,792		1,116,792	1,116,792	-	1,116,792	-	100.00%
71	Peterborough Economic Development	898,755		898,755	898,755	-	898,755	-	100.00%
72	Peterborough Humane Society	312,432		312,432	312,432	-	312,432	-	100.00%
73		31,232,714	(1,951,356)	29,281,358	31,202,228	(2,084,193)	29,118,035	163,323	99.40%
74	Total expenditures	228,940,455	(107,626,311)	121,314,144	228,339,094	(106,513,340)	121,825,754	(511,610)	100.40%

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2014 (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	11	5,118,401	5,192,763	(74,361)	101.00%	(295,431)	4,897,333	95.70%	221,068
Emergency Management	2	333,355	168,649	164,706	1	-	168,649	50.60%	164,706
Total	13	5,451,756	5,361,412	90,345	98.00%	(295,431)	5,065,982	92.90%	385,774
Corporate Services									
Information Services	15	4,141,309	3,354,585	786,724	81.00%	(416,883)	2,937,702	70.90%	1,203,607
Property	15	8,800,945	7,907,505	893,440	90.00%	(3,334)	7,904,171	89.80%	896,774
Other	9	3,784,737	3,174,479	610,257	84.00%	(2,527)	3,171,953	83.80%	612,784
Total	39	16,726,991	14,436,569	2,290,421	86.00%	(422,744)	14,013,826	83.80%	2,713,165
Police									
	4	692,000	602,466	89,535	87.00%	(1,220)	601,245	86.90%	90,755

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2014 (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	14	10,351,960	9,064,420	1,287,540	88.00%	(317,458)	8,746,960	84.50%	1,605,000
Arterial	17	53,314,354	38,601,815	14,712,539	72.00%	(826,170)	37,775,644	70.90%	15,538,710
Collector & Local	9	10,103,974	8,878,101	1,225,873	88.00%	(590,077)	8,288,024	82.00%	1,815,950
Bridges	7	18,089,534	15,419,038	2,670,496	85.00%	386,967	15,806,005	87.40%	2,283,529
Sidewalks	4	2,550,727	2,292,299	258,428	90.00%	(43,750)	2,248,549	88.20%	302,178
Sanitary Sewers	16	29,469,336	22,384,075	7,085,261	76.00%	(728,012)	21,656,062	73.50%	7,813,274
Storm Sewers	4	1,505,000	890,467	614,533	59.00%	-	890,467	59.20%	614,533
Environmental Protection Services	6	24,813,687	25,934,748	(1,121,061)	105.00%	-	25,934,748	104.50%	(1,121,061)
Environment Waste Management	8	3,959,605	2,713,178	1,246,427	69.00%	-	2,713,178	68.50%	1,246,427
Transit	9	4,449,646	2,033,098	2,416,549	46.00%	(24,308)	2,008,790	45.10%	2,440,856
Parking	6	1,387,653	863,808	523,845	62.00%	0	863,809	62.20%	523,844
Traffic	8	2,011,613	163,201	1,848,412	8.00%	(0)	163,202	8.10%	1,848,411
Demand Management	1	218,453	88,637	129,816	41.00%	(0)	88,637	40.60%	129,816
Other (Includes Public ODRAP)	3	698,427	142,427	556,000	20.00%	-	142,427	20.40%	556,000
Flood Reduction Master Plan Projects	17	31,595,553	8,920,750	22,674,803	28.00%	(80,620)	8,840,131	28.00%	22,755,423
Total	129	194,519,522	138,390,064	56,129,461	71.00%	(2,223,429)	136,166,633	70.00%	58,352,890

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 2014 (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	14	11,973,750	11,748,271	225,477	98.00%	(677,009)	11,071,264	92.50%	902,486
Culture & Heritage	5	9,343,329	9,220,517	122,812	99.00%	(60,526)	9,159,990	98.00%	183,339
Museum	3	3,461,702	3,424,379	37,324	99.00%	(4,390)	3,419,988	98.80%	41,714
Library	1	-	106,903	(106,903)	0.00%	(107,430)	(527)	0.00%	527
Art Gallery	1	300,000	104,863	195,137		-	104,863	35.00%	195,137
Arenas	11	3,487,230	3,075,891	411,338	88.00%	(1,483)	3,074,409	88.20%	412,821
Memorial Centre	8	2,399,112	1,679,090	720,023	70.00%	19,045	1,698,133	70.80%	700,979
Marina	2	1,175,000	1,155,047	19,953	98.00%	(16,300)	1,138,747	96.90%	36,253
Facilities and Special Projects	6	2,050,000	1,598,391	451,609	78.00%	57,288	1,655,679	80.80%	394,321
Administration	8	2,440,749	1,349,585	1,091,164	55.00%	(658)	1,348,927	55.30%	1,091,822
Total	59	36,630,872	33,462,938	3,167,934	91.00%	(791,463)	32,671,473	89.20%	3,959,399

Schedule 3

City of Peterborough

Capital Works in Progress by Function

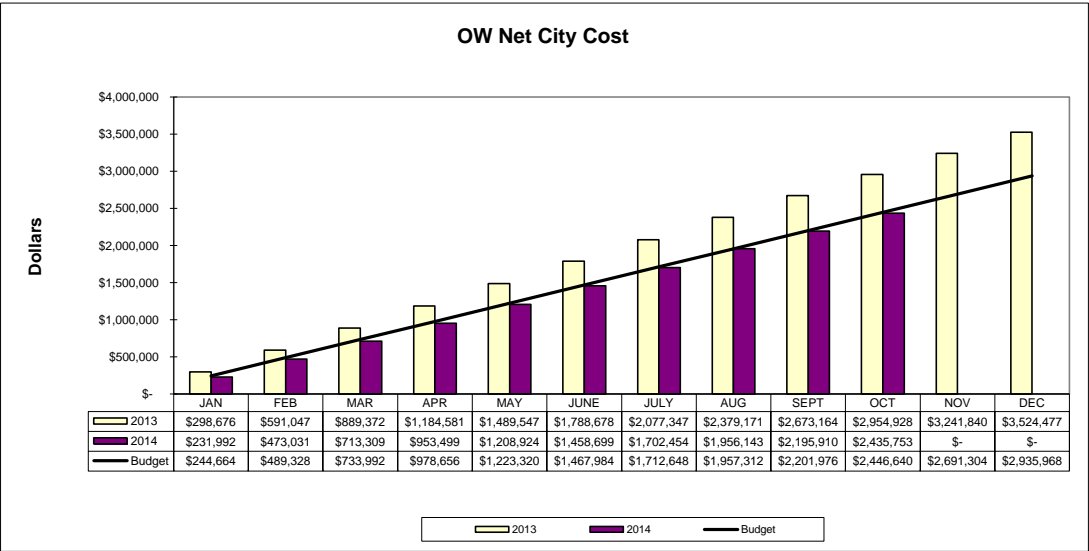
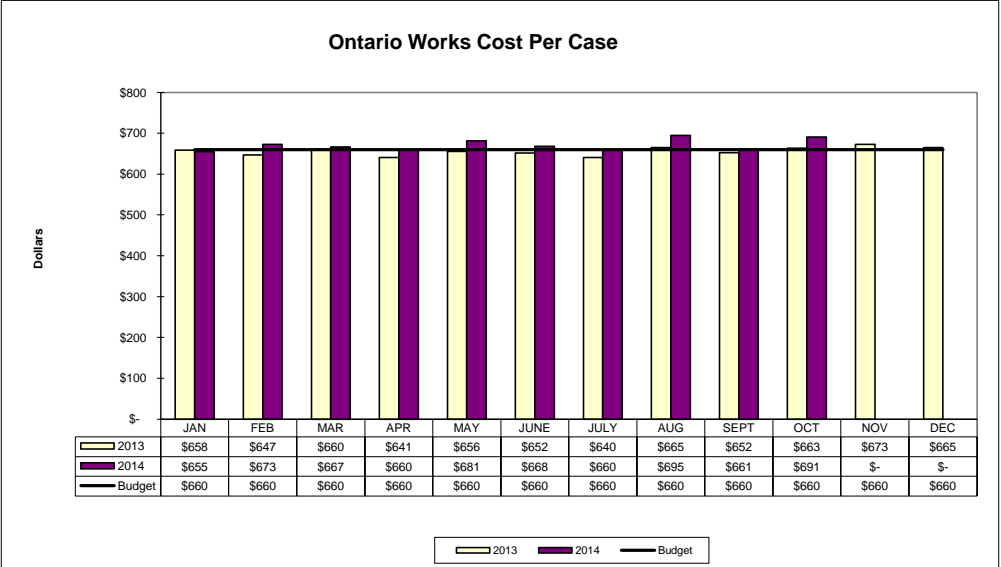
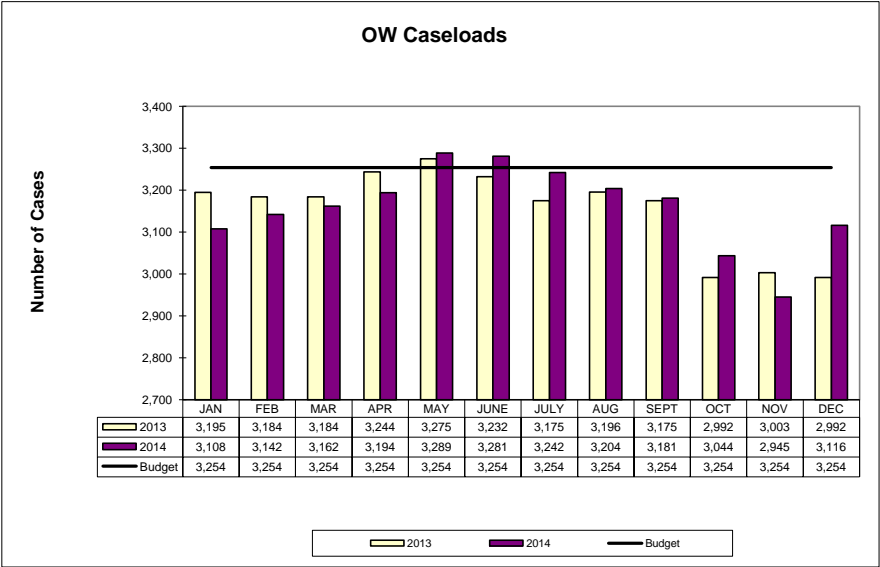
As at December 31, 2014 (Unaudited)

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	13,477,883	10,550,777	2,927,103	78.00%	(416,630)	10,134,150	75.20%	3,343,733
Growth Areas	10	4,410,003	3,741,652	668,352	85.00%	(56,225)	3,685,426	83.60%	724,577
Industrial Parks	5	2,044,933	794,800	1,250,133	39.00%	(13,981)	780,818	38.20%	1,264,115
Housing	2	425,000	56,986	368,014		-	56,986	13.40%	368,014
Airport	13	24,481,427	20,609,261	3,872,166	84.00%	2,870,331	23,479,592	95.90%	1,001,836
Land Information	3	263,516	250,610	12,907	95.00%	(1,000)	249,609	94.70%	13,907
Building	0	-	-	-	#DIV/0!	-	-	0.00%	-
Total	54	45,102,762	36,004,086	9,098,675	80.00%	2,382,495	38,386,581	85.10%	6,716,182
Grand Total	298	299,123,903	228,257,534	70,866,371	76.00%	(1,351,792)	226,905,740	75.90%	72,218,165

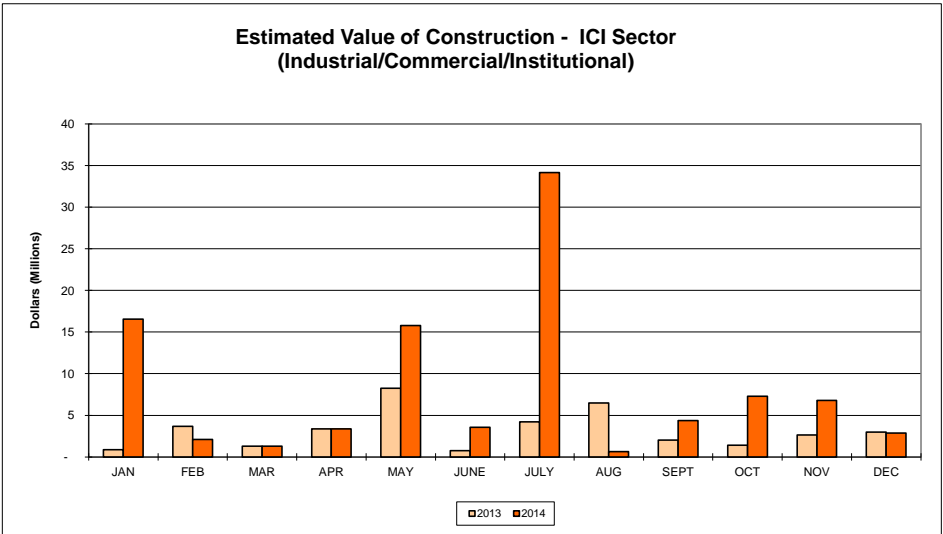
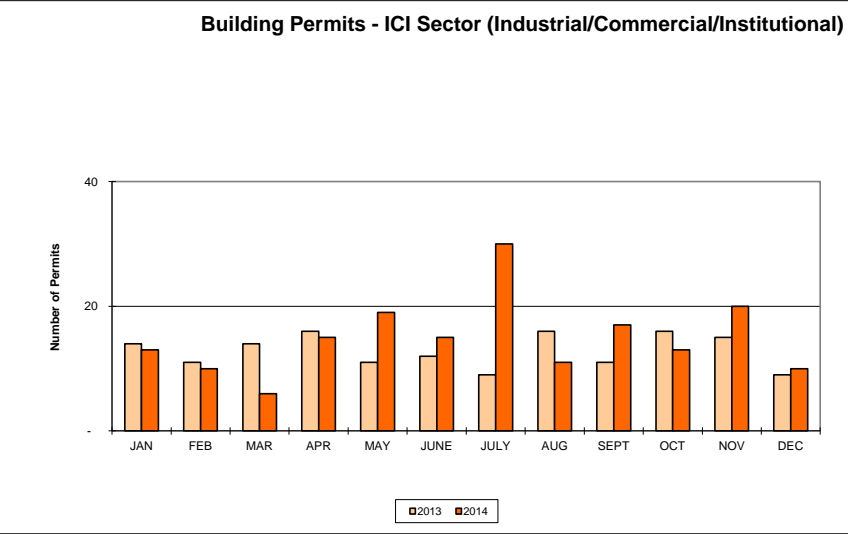
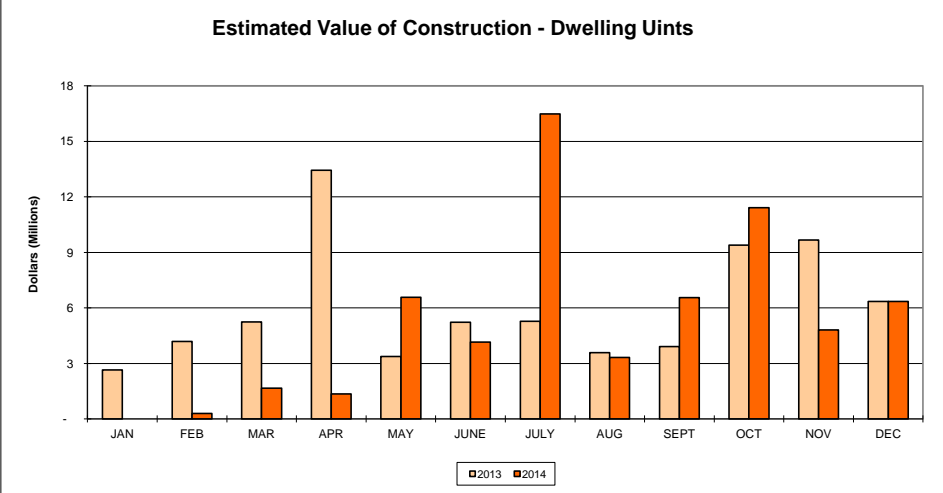
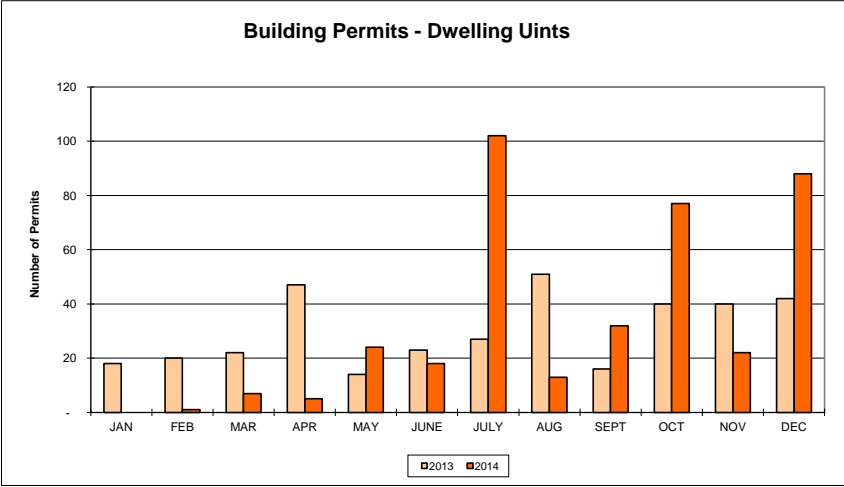
Appendix B

Supplemental Information

Social Services - Ontario Works - City only



Building



Waste Management

