



City of
Peterborough

To: **Members of the General Committee**

From: **Richard Freymond**
Commissioner of Corporate and Legislative Services

Meeting Date: **October 4, 2021**

Subject: **Report CLSFS21-032**
June 30, 2021 Financial Update Report (Unaudited)

Purpose

A report to present the June 30, 2021 unaudited Quarterly Financial Update Report.

Recommendations

That Council approve the recommendations outlined in Report CLSFS21-032 dated October 4, 2021, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the June Quarterly Financial Update Report (unaudited) attached as Appendix A to Report CLSFS21-032, dated October 4, 2021, be received; and
- b) That Appendix A to User Fee By-law 21-031 be amended effective September 28, 2021 to amend the 2021 Memorial Centre/Morrow Park Form 6 to expand the range of Telephone/Internet Order Charges and Box Office Ticket Sales Fees as set out in Appendix C to Report CLSFS21-032.

Budget and Financial Implications

There are no net financial impacts to approving the recommendations in this Report.

As reported to Council in the series of COVID financial impact reports, most recently through Report CLSFS21-028 dated July 19, 2021, the pandemic continues to have significant financial implications across the Corporation in 2021. The implications are found throughout Schedule 1 including, but not limited to, lost Casino gaming revenues and impacts to Parking, Transit and Arenas Divisions.

Background

This report presents the financial update as of June 30, 2021 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 2021 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 2021 Operating Budget.

Chart 1						
Summary of Certain Key Financial Highlights						
Description	2021 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
Investment Income	3,300,000	1,208,614	36.6%	1,800,000	(1,500,000)	(1,500,000)
Provincial Offences Revenue ⁽¹⁾	1,810,000	615,338	34.0%	1,230,700	(579,300)	(531,680)
Transit Revenue	5,959,020	1,110,059	18.6%	4,400,000	(1,559,020)	(1,559,020)
Recycling Revenue	800,000	472,709	59.1%	1,000,000	200,000	200,000
Tax Remissions	1,551,000	888,844	57.3%	1,566,500	(15,500)	(15,500)
Net Positive (Negative) Impact					(3,453,820)	(3,553,561)
Note:						
1) The Estimated Net City Impact includes assumptions related to expenses associated with the program activity.						
2) The Transit Revenue shortfall will be partially offset by the Provincial Safe Restart Public Transit Funding Stream.						

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of June 30, 2021 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 2021 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Taxation Revenues

The Tax Levy revenues at 100.0% of budget, as shown on Schedule 1, include the 2021 final tax billing. Taxes receivable are \$7.9 million lower than 2020 levels. In 2020 taxes receivable were higher than usual due primarily to the deferral of late payment penalties. The balances are comparable to pre-pandemic taxes receivable at June 2019.

Supplementary Taxes

The Municipal Property Assessment Corporation has indicated that there will be monthly supplementary assessment rolls issued starting in May through to November. Staff issued a supplementary tax billing in July and will also issue billings in October and November.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Memorial Centre/Morrow Park - Telephone/Internet Order Charges and Box Office Ticket Sales Fees

Through Report CSAD21-006 dated June 7, 2021, the following recommendations were approved by Council.

- iv. That the Agreement include a per-ticket fee on all Petes' tickets for Box Office charges in the range of \$0.75 plus HST to incrementally increase to \$2.00 plus HST over the term of the Agreement;
- vi. That the Agreement include a per-Order Charge of \$2.50 plus HST applying to Petes' ticket orders over the term of the Agreement;

To enact the fee changes corresponding with the execution of the new Peterborough Petes Limited Facility License Agreement and the commencement of the 2021/22 Peterborough Petes season, the User Fee By-Law must be amended. Chart 2 summarizes the fee changes. An amended 2021 Memorial Centre/Morrow Park –Form 6 is attached as Appendix C.

Chart 2 – Proposed Memorial Centre Ticket Charges

Ticket Charges						
Account Number	User Fee Name	Rationale	Unit Basis	Current Rate	HST (Y or N)	Proposed Rate
10380-450430	Telephone/Internet Order Charge	To partially recover operating costs	Per order	\$2.00/order	Y/Extra	\$2.00 to \$2.50/order
10380-450450	Box Office Ticket Sales Fee	To partially recover operating costs	Per ticket	\$3.00 to \$8.00/ticket	Y/Extra	\$0.75 to \$8.00/ticket

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 changes that were made since the March Financial Update Report.

**Chart 2
Transfers to/from 2021 Contingency**

Ref	Description	Amount Transfer (from) to	Balance
1	2021 Approved Contingency at March 31, 2021		\$208,609
2	Contingency budget transfers made since March 31, 2021 – ORCA - \$1,707 – Peterborough County City Paramedics - \$57,273 – Contract wage settlements – (\$44,020) -Staffing changes in Clerks, POA & Recreation (\$25,167) -Miscellaneous (\$15,048)	(\$25,255)	

Ref	Description	Amount Transfer (from) to	Balance
	Adjusted Contingency Budget at June 30, 2021		\$183,354
3	Transfers Recommended through this Financial Update Report	none	
4	Direct Charges		
5	Direct charges to Contingency as at June 30, 2021	(\$48,818)	
6	Direct charges to Contingency after June 30, 2021	(\$1,916)	
7	Other Potential Commitments	none	
8	Balance Available, at date of report		\$132,620

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 2021 Capital Budget as well as projects previously approved and still ongoing.

Budget Creation and Transfers made under Delegated Authority of Sections 9.1.1 or 9.1.3 of the City's Procurement By-law 18-084

Certain budget creations or transfers have been made under delegated authority as set out in Sections 9.1.1 and 9.1.3 of the City's Procurement By-law 18-084 which state the following:

- 9.1.1 Other than when Section 9.1.2 applies, the Chief Administrative Officer or the Treasurer 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.
- 9.1.3 The Chief Administrative Officer or the Treasurer are authorized to create a budget where 100% funding has become available, subsequent to the annual budget approval, for a specific Deliverable, and where no new full-time staff are required. All such budget creation will be reported in the Quarterly Financial Report.

Chart 3
Transfers Made under Delegated Authority

Ref	Approval Date	By-Law 18-084 Ref	Approver	Description
1	August 5, 2021	9.1.1	Treasurer	WWTP Electrical Substation Replacement The Treasurer approved a transfer of \$10,000 from the WWTP Equipment Upgrades and Replacement Project (2021 Capital Budget #5-19.01) to the WWTP Electrical Substation Replacement Project (2021 Capital Budget #5.19-03). The transfer is sufficient funds to award the consulting services for the project.
2	August 26, 2021	9.1.1	Treasurer	Downtown Business Improvement Association (DBIA) The Treasurer approved a one-time transfer of \$27,500 from the DBIA In-kind Budget to the Public Works streetscape operating budget for reimbursement of costs related to soil and watering of the flower boxes in the downtown.

Submitted by,

Richard Freymond
 Commissioner of Corporate and Legislative 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 - Amended 2021 Memorial Centre/Morrow Park –Form 6

Schedule 1
City of Peterborough
Summary of Net Operating Revenue and Expenditures
As at June 30, 2021 (Unaudited)

REF C1	Description C2	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	142,696,532	90.3%	142,697,171	(639)	100.0%
3	Supplementary Taxes	950,000	0.6%		950,000	
4	Payments In Lieu	4,039,029	2.6%	4,952,433	(913,404)	122.6%
5	COPHI Dividends	5,208,000	3.3%	2,604,000	2,604,000	50.0%
6	Investment Income	3,300,000	2.1%	1,208,614	2,091,386	36.6%
7	Casino Gaming revenues	1,640,000	1.0%	92,742	1,547,258	5.7%
8	Other Revenues	247,094	0.2%	348,615	(101,521)	141.1%
9		158,080,655	100%	151,903,575	6,177,080	96.1%
10	<u>NET EXPENDITURES (Schedule 2)</u>					
11	City Council	682,502	0.4%	339,540	342,962	49.7%
12	Chief Administrative Officer	18,890,880	12.0%	9,752,843	9,138,037	51.6%
13	Corporate and Legislative Services	9,067,466	5.7%	4,334,164	4,733,302	47.8%
14	Infrastructure and Planning Services	36,919,822	23.4%	16,359,750	20,560,072	44.3%
15	Community Services	21,820,121	13.8%	8,104,775	13,715,346	37.1%
16	Financial Services - Other	32,578,544	20.6%	18,657,610	13,920,934	57.3%
17	Transfers to Organizations for Provision of Services	38,121,320	24.1%	18,917,086	19,204,234	49.6%
18		158,080,655	100%	76,465,768	81,614,887	48.4%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at June 30, 2021 (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	686,067	(3,565)	682,502	341,322	(1,782)	339,540	342,962	49.70%
		686,067	(3,565)	682,502	341,322	(1,782)	339,540	342,962	49.70%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	591,857	(17,705)	574,152	294,912	(8,850)	286,062	288,090	49.80%
5	Communication Services	954,156	(321,500)	632,656	508,335	(31,930)	476,405	156,251	75.30%
6	Fire Services	18,146,808	(931,704)	17,215,104	9,191,728	(410,345)	8,781,383	8,433,721	51.00%
7	Emergency and Risk Management	499,568	(30,600)	468,968	208,993	-	208,993	259,975	44.60%
		20,192,389	(1,301,509)	18,890,880	10,203,968	(451,125)	9,752,843	9,138,037	51.60%
8	Corporate and Legislative Services								
9	City Clerk	1,262,111	(535,172)	726,939	528,680	(143,822)	384,858	342,081	52.90%
10	Financial Services	2,708,316	(555,310)	2,153,006	1,486,909	(341,505)	1,145,404	1,007,602	53.20%
11	Facilities Management	2,429,849	(1,231,737)	1,198,112	1,006,787	(553,740)	453,047	745,065	37.80%
12	Facilities and Planning Initiatives	143,378	-	143,378	71,833	-	71,833	71,545	50.10%
13	Human Resources	1,432,411	(288,664)	1,143,747	789,328	(149,658)	639,670	504,077	55.90%
14	Information Technology	5,311,385	(1,951,963)	3,359,422	2,247,120	(962,301)	1,284,819	2,074,603	38.20%
15	Legal Services	2,640,612	(2,297,750)	342,862	1,148,641	(794,108)	354,533	(11,671)	103.40%
		15,928,062	(6,860,596)	9,067,466	7,279,298	(2,945,134)	4,334,164	4,733,302	47.80%
17	Infrastructure and Planning Services								
18	Office of IPS Commissioner	410,774	(134,239)	276,535	300,264	(67,124)	233,141	43,394	84.30%
19	Planning	2,277,107	(481,466)	1,795,641	1,078,418	(243,399)	835,019	960,622	46.50%
20	Building Services	2,909,770	(2,275,791)	633,979	1,342,913	(1,059,953)	282,960	351,019	44.60%
21	Airport	3,358,271	(1,077,595)	2,280,676	1,415,891	(425,748)	990,143	1,290,533	43.40%
22	Infrastructure Management	2,712,719	(1,312,637)	1,400,082	1,117,496	(302,363)	815,133	584,949	58.20%
23	Engineering, Construction and Public Works	25,692,758	(13,671,035)	12,021,723	8,686,180	(3,163,915)	5,522,265	6,499,458	45.90%
24	Transportation	27,134,323	(15,355,519)	11,778,804	11,212,589	(4,982,642)	6,229,947	5,548,857	52.90%
25	Environmental Services	30,797,416	(24,065,034)	6,732,382	12,224,740	(10,773,598)	1,451,142	5,281,240	21.60%
		95,293,138	(58,373,316)	36,919,822	37,378,491	(21,018,741)	16,359,750	20,560,072	44.30%
27	Community Services								
28	Community Services Administration	2,283,340	(358,545)	1,924,795	1,571,866	(90,334)	1,481,532	443,263	77.00%
29	Arts, Culture and Heritage	5,359,189	(298,653)	5,060,536	2,775,462	(101,138)	2,674,324	2,386,212	52.80%
30	Arenas	6,202,967	(4,038,350)	2,164,617	2,297,258	(223,925)	2,073,333	91,284	95.80%
31	Recreation	5,117,964	(4,053,947)	1,064,017	1,389,841	(324,099)	1,065,742	(1,725)	100.20%
32	Social Services	85,484,658	(73,878,502)	11,606,156	38,030,325	(37,220,481)	809,844	10,796,312	7.00%
		104,448,118	(82,627,997)	21,820,121	46,064,752	(37,959,977)	8,104,775	13,715,346	37.10%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at June 30, 2021 (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
34	Financial Services - Other Financial								
35	Tax-supported debt servicing charges	13,185,787		13,185,787	6,644,634	-	6,644,634	6,541,153	50.40%
36	Capital Levy	8,657,080		8,657,080	8,657,080	-	8,657,080	-	100.00%
37	Transfers to/from Reserves	8,920,000	(2,600,000)	6,320,000	3,052,019	(1,299,998)	1,752,021	4,567,979	27.70%
38	Property Taxation Costs	3,139,055		3,139,055	2,255,692	-	2,255,692	883,363	71.90%
39	Other Expenditures	1,093,268		1,093,268	(700,635)	-	(700,635)	1,793,903	-64.10%
40	Contingency	183,354	-	183,354	48,818	-	48,818	134,536	26.60%
41		35,178,544	(2,600,000)	32,578,544	19,957,608	(1,299,998)	18,657,610	13,920,934	57.30%
42	Transfers to Organizations for Provision of Services								
43	Police Services	29,057,470	(2,024,351)	27,033,119	14,694,003	(1,137,095)	13,556,908	13,476,211	50.10%
44	Ptbo County/City Paramedics Service	5,333,875	-	5,333,875	2,222,448	-	2,222,448	3,111,427	41.70%
45	Fairhaven Debt and Operating Support	1,905,862		1,905,862	952,930	-	952,930	952,932	50.00%
46	Peterborough Public Health	1,330,450		1,330,450	765,003	-	765,003	565,447	57.50%
47	Ptbo & Kawarthas Economic Development	999,778		999,778	499,890	-	499,890	499,888	50.00%
48	Otonabee Region Conservation Authority	814,322		814,322	414,771	-	414,771	399,551	50.90%
49	Peterborough Humane Society	365,194		365,194	217,421	-	217,421	147,773	59.50%
50	Downtown Business Improvement Area	177,500		177,500	137,105	-	137,105	40,395	77.20%
51	Primary Healthcare Services	21,220		21,220	10,610	-	10,610	10,610	50.00%
52	Greater Peterborough Innovation Cluster	140,000		140,000	140,000	-	140,000	-	100.00%
53		40,145,671	(2,024,351)	38,121,320	20,054,181	(1,137,095)	18,917,086	19,204,234	49.60%
54	Total expenditures	311,871,989	(153,791,334)	158,080,655	141,279,620	(64,813,853)	76,465,768	81,614,887	48.40%

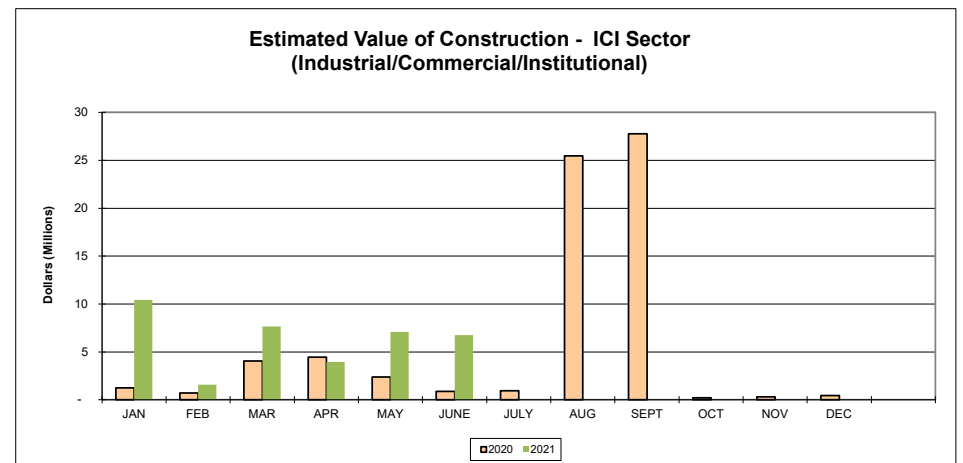
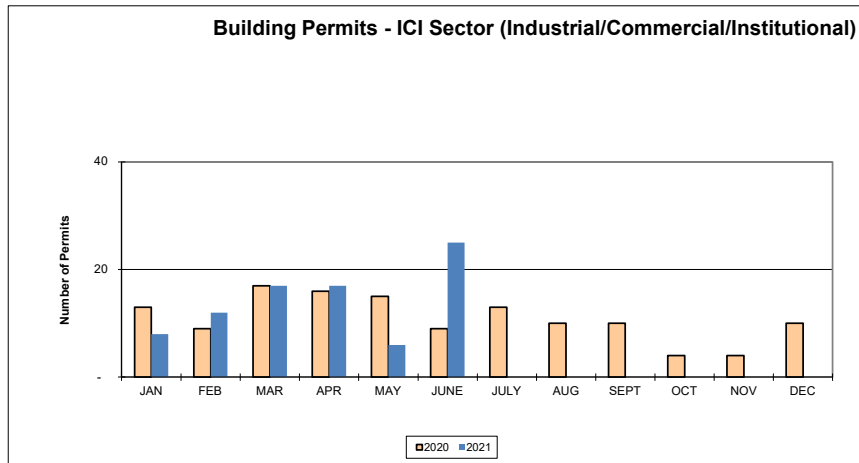
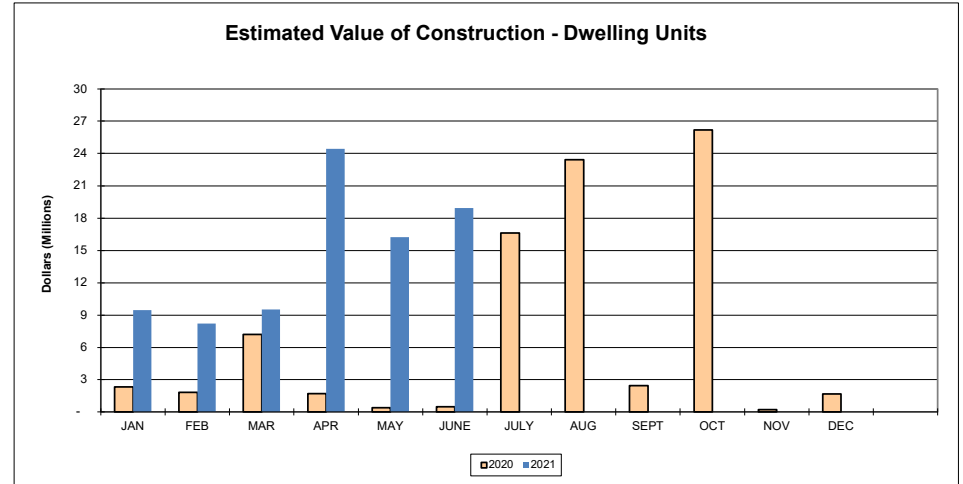
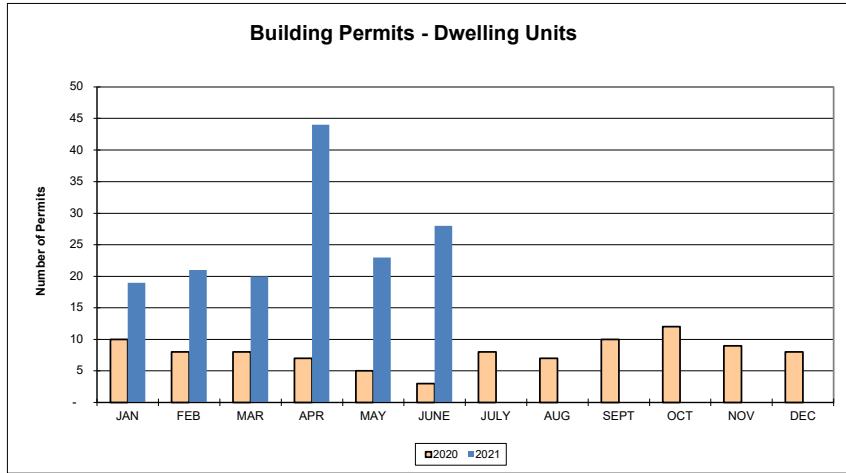
Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at June 30, 2021 (Unaudited)

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	4	5,297,732	1,839,585	3,458,147	35.00%	(1,527)	1,838,058	34.70%	3,459,674
Emergency Management	0	-	-	-	0%	-	-	0.00%	-
Total	4	5,297,732	1,839,585	3,458,147	35.00%	(1,527)	1,838,058	34.70%	3,459,674
Corporate and Legislative Services									
Facilities Management	17	9,176,640	7,092,602	2,084,038	77.00%	(13,317)	7,079,285	77.10%	2,097,355
Facilities and Planning Initiatives	6	7,910,256	6,236,080	1,674,176	79.00%	(0)	6,236,081	78.80%	1,674,176
Information Technology	8	6,872,588	2,458,749	4,413,837	36.00%	(31,127)	2,427,623	35.30%	4,444,965
Other	18	17,581,014	11,295,924	6,285,090	64.00%	(90,143)	11,205,781	63.70%	6,375,233
Total	49	41,540,498	27,083,356	14,457,141	65.00%	(134,587)	26,948,770	64.90%	14,591,729
Infrastructure and Planning Services									
Planning	17	19,457,009	14,081,601	5,375,408	72.00%	(907,187)	13,174,414	67.70%	6,282,595
Growth Areas	9	4,200,000	75,710	4,124,290	2.00%	-	75,710	1.80%	4,124,290
Industrial Parks	3	15,321,077	11,134,143	4,186,934	73.00%	(311,760)	10,822,383	70.60%	4,498,694
Building	1	162,500	21,044	141,456		-	21,044	13.00%	141,456
Airport	20	15,379,575	10,522,368	4,857,209	68.00%	(35,574)	10,486,793	68.20%	4,892,783
Flood Reduction Master Plan Projects	23	97,002,337	85,278,481	11,723,856	88.00%	(611,730)	84,666,751	87.30%	12,335,586
Geomatics/Mapping	5	2,396,218	1,523,437	872,780	64.00%	-	1,523,438	63.60%	872,780
Infrastructure and Planning Services - Administration	7	1,375,000	665,994	709,006	48.00%	(98,147)	567,847	41.30%	807,153
Arterial	19	72,843,854	56,796,535	16,047,320	78.00%	(982,699)	55,813,835	76.60%	17,030,019
Collector & Local	7	34,399,559	25,008,895	9,390,665	73.00%	(682,710)	24,326,184	70.70%	10,073,375
Bridges	8	6,218,152	3,232,325	2,985,827	52.00%	-	3,232,325	52.00%	2,985,827

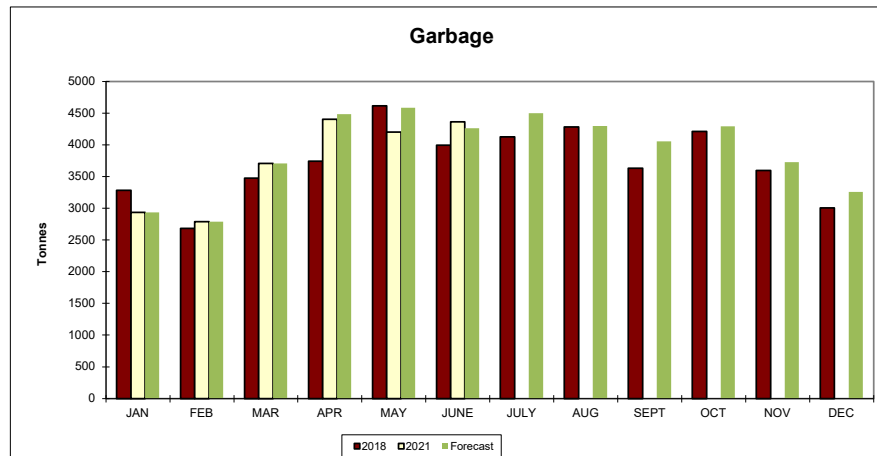
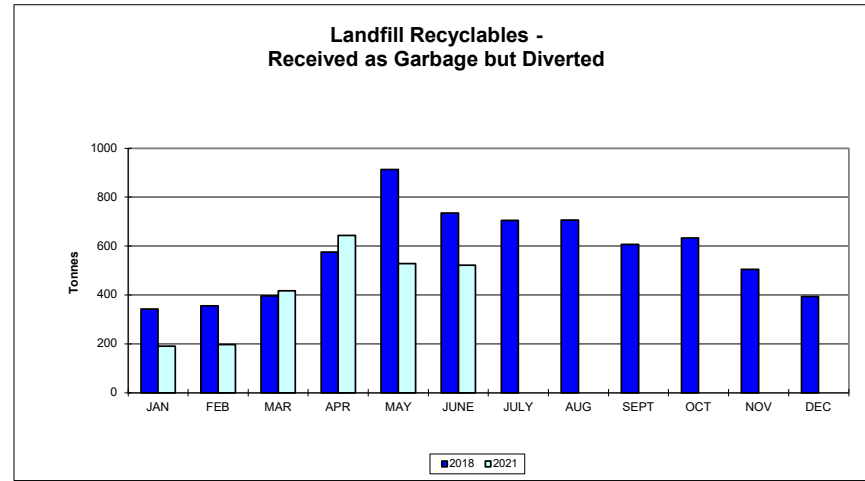
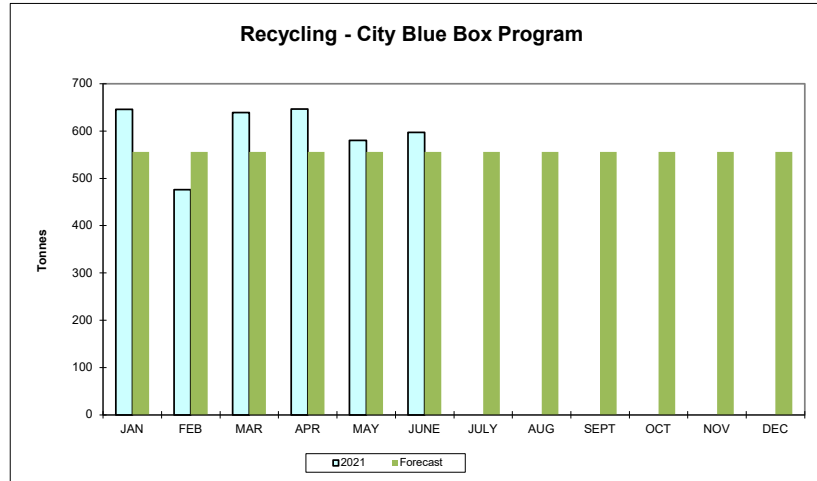
Appendix A

Sidewalks	5	4,940,550	3,122,681	1,817,869	63.00%	(609,242)	2,513,440	50.90%	2,427,110
Sanitary Sewers	9	14,000,000	7,304,724	6,695,276	52.00%	(5,421)	7,299,303	52.10%	6,700,697
Storm Sewers	4	5,618,976	3,910,396	1,708,580	70.00%	-	3,910,396	69.60%	1,708,580
Public Works	11	12,289,865	9,725,264	2,564,601	79.00%	(233,375)	9,491,890	77.20%	2,797,975
Transit	10	19,268,830	8,248,810	11,020,019	43.00%	(238,089)	8,010,721	41.60%	11,258,109
Parking	3	2,311,750	2,732,890	(421,139)	118.00%	-	2,732,889	118.20%	(421,139)
Traffic	13	5,502,785	2,743,326	2,759,458	50.00%	(119,406)	2,623,921	47.70%	2,878,864
Transportation Planning	1	350,000	330,862	19,138	95.00%	-	330,862	94.50%	19,138
Environmental Services	10	11,596,460	6,387,074	5,209,387	55.00%	-	6,366,500	54.90%	5,229,960
Waste Management	6	33,852,086	15,985,341	17,866,746	47.00%	(51,697)	15,933,643	47.10%	17,918,443
Total	191	378,486,583	268,831,901	109,654,686	71.00%	(4,887,036)	263,924,289	69.70%	114,562,295
Community Services									
Administration	6	3,350,322	2,557,578	792,743	76.00%	(285,196)	2,272,383	67.80%	1,077,939
Arts Culture & Heritage	6	1,232,585	728,454	504,132	59.00%	(46,780)	681,673	55.30%	550,912
Museum	0	-	40,000	(40,000)	0.00%	(4,400)	35,600	0.00%	(35,600)
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	1	140,000	21,000	119,000		-	21,000	15.00%	119,000
Arenas	9	5,768,359	4,366,344	1,402,014	76.00%	(59,476)	4,306,868	74.70%	1,461,491
Memorial Centre	0	-	-	-	0.00%	-	-	0.00%	-
Marina	0	-	16,096	(16,096)	0.00%	-	16,096	0.00%	(16,096)
Recreation	9	1,792,779	1,438,828	353,951	80.00%	(1,136,982)	301,845	16.80%	1,490,934
Social Services	5	18,982,000	12,470,081	6,511,918	65.69%	(24,000)	12,446,082	65.57%	6,535,918
Total	36	31,266,045	21,638,382	9,627,662	69.00%	(1,556,834)	20,081,547	64.20%	11,184,498
Police									
Police	2	2,839,756	1,705,636	1,134,121	60.00%	(104,649)	1,600,987	56.40%	1,238,769
Grand Total	282	459,430,614	321,098,860	138,331,757	70.00%	(6,684,634)	314,393,651	68.40%	145,036,965

Building



Waste Management



Appendix C

Form 6 User Fees and Charges -

Department	Community Services
Division	Arenas
Activity	Memorial Centre/Morrow Park

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	-1 Total Budgeted Rev from Fee	Date of Rate Change for - if applicable	Proposed Rate as per 2021 Budget (Amended)	0 Total Budgeted Rev from Fee
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Ice & Floor Charges									
10380-450425	Prime-Time - Adult	To partially recover operating costs	per hour	\$176.02	Y/Extra		1-Apr-21	\$184.82	
10380-450425	Prime-Time - Youth	To partially recover operating costs	per hour	\$151.65	Y/Extra		1-Apr-21	\$159.23	
10380-450425	Non-Prime Time-All	To partially recover operating costs	per hour	\$111.93	Y/Extra		1-Apr-21	\$117.53	
10380-450425	After 11pm	To partially recover operating costs	per hour	\$111.93	Y/Extra		1-Apr-21	\$117.53	
10380-450425	Elementary School Rate	To partially recover operating costs	per hour	\$69.50	Y/Extra		1-Apr-21	\$72.98	
10380-450425	Floor Rental (Adult)	To partially recover operating costs	per hour	\$105.31	Y/Extra		1-Apr-21	\$110.58	
10380-450425	Floor rental (Minor)	To partially recover operating costs	per hour	\$89.38	Y/Extra		1-Apr-21	\$93.85	
10380-450425	Non-Prime Floor-All	To partially recover operating costs	per hour	\$66.14	Y/Extra		1-Apr-21	\$69.45	
	Total 450425					\$264,716			\$277,951
Advertising Revenue									
10380-450060	In-Arena Advertising Sales	To partially recover operating costs	Annual	\$850-5,000	Y/Extra	\$180,500		\$850-5,000	\$181,278
Ticket Charges									
101-10380-450430	Telephone/Internet Order Charge	To partially recover operating costs	per order	\$2.00/order	Y/Extra	\$20,000		\$2 to \$2.50/order	\$20,000
10380-450450	Internet ticket service charges	To repay Long term Loan	per ticket	\$1.50/ticket	Y/Extra			\$1.50/ticket	
10380-450450	Box Office Ticket Sales Fee	To recover staff charges and bank charges	per ticket	\$3 to \$8/ticket	Y/Extra			\$0.75 to \$8.00/ticket	
10380-450450	Ticket System Event Layout Production Fee	To recover staff and system charges	per event	\$150.00	Y/Extra		1-Jan-21	\$157.50	
10380-450450	Box Office Hourly Fee-Level 1	To recover staff and system charges	per hour	\$75.00	Y/Extra		1-Jan-21	\$78.75	
10380-450450	Box Office Hourly Fee-Level 2	To recover staff and system charges	per hour	\$50.00	Y/Extra		1-Jan-21	\$52.50	
	Total 450450					\$100,000			\$100,000
10380-450440	Premium Fees for Club/South-end/Skybox/Birthday room	To partially recover Capital costs	per ticket	\$1.00 to \$5.50	Y/Incl.			\$1.00 to \$5.50	
10380-450440	Club/South-end-Petes Season	To partially recover operating costs	annual	\$135 To \$175	Y/Extra			\$135 To \$175	
	Total 450440					\$120,000			\$120,000
10380-450415	Capital Replacement Fund	To partially recover Capital costs	per ticket	\$1 to \$3	Y/Extra	\$180,000		\$1 to \$3	\$180,000
License Fees									
10380-450435	Suites	To partially recover operating costs	annual	\$7,000 to \$21,460	Y/Extra	\$217,301	1-Jan-21	\$7,350 to \$22,533	\$228,166
Miscellaneous									
10380-450040	Facility Booking Cancellation Fee > 30 days	To partially recover administrative costs	per hour	\$25.00	Y/Extra		1-Apr-21	\$26.25	
10380-450040	Facility Booking Cancellation Fee < 30 days	To partially recover administrative costs	per hour	\$50.00	Y/Extra		1-Apr-21	\$52.50	
	Total 450040					\$8,000			\$8,000
Event Charges									
10390-450410	PMC Building Rental (Trade Show)	To partially recover operating costs	per day	\$4,120.00	Y/Extra		1-Jan-21	\$4,326.00	
10390-450410	PMC Building Rental (Trade Show Non-Profit)	To partially recover operating costs	per day	\$3,296.00	Y/Extra		1-Jan-21	\$3,460.80	
10390-450410	PMC Building Rental (Concert)	To partially recover operating costs	per day	\$5,000-\$6,700	Y/Extra		1-Jan-21	\$5,250-\$7,035	
10390-450410	PMC Building Rental (Concert Non-Profit)	To partially recover operating costs	per day	\$5,360.00	Y/Extra		1-Jan-21	\$5,628.00	
10390-450410	PMC Building Rental (Banquet-Floor Only)	To partially recover operating costs	per day	\$2,550.00	Y/Extra		1-Jan-21	\$2,677.50	
10390-450410	In-House Marketing for Events	To partially recover operating costs	per event	\$100-\$2,000	Y/Extra		1-Jan-21	\$105-\$2,100	
10390-450410	Event staff charges	To partially recover operating costs	per event	\$2,400.00	Y/Extra		1-Jan-21	\$2,520.00	

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Activity	Memorial Centre/Morrow Park

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	-1 Total Budgeted Rev from Fee	Date of Rate Change for - if applicable	Proposed Rate as per 2021 Budget (Amended)	0 Total Budgeted Rev from Fee
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
10390-450410	Sound Room & Technician	To partially recover operating costs	per event	\$250.00	Y/Extra		1-Jan-21	\$262.50	
10390-450410	Labor to remove glass	To partially recover operating costs	per event	\$1,030.00	Y/Extra		1-Jan-21	\$1,081.50	
10390-450410	Labour to install Ice Cover	To partially recover operating costs	per event	\$1,030.00	Y/Extra		1-Jan-21	\$1,081.50	
10390-450410	Partial Removal of Glass	To partially recover operating costs	per event	\$721.00	Y/Extra		1-Jan-21	\$757.05	
10390-450410	Post Event Cleanup Fee	To partially recover operating costs	per event	\$1,500.00	Y/Extra		1-Jan-21	\$1,575.00	
	Total 450410					\$350,000			\$367,500
Contractual Recovery									
10390-440220	Forklift Operator	To partially recover operating costs	per hour	\$30.30	Y/Extra		1-Jan-21	\$31.82	
10390-440220	Forklift Rental (Event)	To partially recover operating costs	per event	\$275.00	Y/Extra		1-Jan-21	\$288.75	
10390-440220	Lift Rental	To partially recover operating costs	per day	\$275.00	Y/Extra		1-Jan-21	\$288.75	
10390-440220	Additional Chair rental	To partially recover operating costs	per event	\$2.06	Y/Extra		1-Jan-21	\$2.16	
10390-440220	Additional Table rental	To partially recover operating costs	per event	\$16.48	Y/Extra		1-Jan-21	\$17.30	
	Total 440220					\$150,000			\$150,000
Morrow Park Charges									
10375-420125	Morrow Building Rental-Winter	To partially recover operating costs	per day	\$1,086.50	Y/Extra		1-Jan-21	\$1,140.83	
10375-420125	Morrow Building Rental-Summer	To partially recover operating costs	per day	\$953.25	Y/Extra		1-Jan-21	\$1,000.91	
10375-420125	Morrow Building Set-Up Day Fee	To partially recover operating costs	per partial	\$217.48	Y/Extra		1-Jan-21	\$500.00	
	Total 420125					\$82,721			\$88,433
10375-450125	Parking	To partially recover operating costs	per vehicle	\$5.00	Y/Incl.			\$5.00	
10375-450125	Parking Lot Buyout	To partially recover operating costs	per day	\$2,000.00	Y/Extra		1-Sep-21	\$2,100.00	
	Total 450125					\$126,000			\$126,000
Capital Contributions									
10380-450415	Collected Capital Contribution	To partially recover debenture costs of New Arena Con	Per Hour	\$6.50	Y/ Extra		1-Apr-21	\$6.95	
10380-450415	Collected Capital Contribution	To partially recover debenture costs of New Arena Con	Per 1/2 Hou	\$3.25	Y/ Extra		1-Apr-21	\$3.48	
	Total 450415					\$9,659			\$10,203
						\$1,808,897			\$1,857,531