



City of
Peterborough

To: **Members of the General Committee**

From: **Patricia Lester, Commissioner of Corporate and Legislative Services**

Meeting Date: **May 7, 2018**

Subject: **Report CLSFS18-018
December 31, 2017 Financial Report (Unaudited)**

Purpose

A report to recommend the December 31, 2017 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

Recommendations

That Council approve the recommendations outlined in Report CLSFS18-018 dated May 7, 2018, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the December 31, 2017 Quarterly Financial Report (unaudited) attached as Appendix A to Report CLSFS18-018, dated May 7, 2018, be received.
- b) That as a matter of housekeeping, the pre-approved budget of the Flood Reduction Subsidy Program C-240, be reduced by \$800,000 and transferred as follows:
 - i) \$500,000 to A-230 CCTV Inspection of Pipes (2018 – 5-15.20)
 - ii) \$300,000 to B-210 Sanitary Sewer Relining and Repair (2018 – 5-15.19)
- c) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer needed, in the amount of \$132,299 and shown on Chart 3 in the report CLSFS18-018, be transferred to the Capital Levy Reserve.
- d) That \$99,747 representing 50% of the \$199,494 - 2017 Police Services surplus be transferred to the Police Special Projects Reserve.

Budget and Financial Implications

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

Chart 1 summarizes various year end transfers that Council approved under certain conditions as part of the 2017 Budget process.

Background

This report represents the year-end financial update as of December 31, 2017 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2017 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 16, 2018 and will conclude during the month of June 2018 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 2017 Budget. Further adjustments will be necessary to convert the presentation to a full accrual format for purposes of the audited financial statement based on the accounting standards of Public Sector Accounting Board (PSAB).

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

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

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, 2017 and reflects a \$159,426 operating surplus that will be carried forward to the 2018 Budget as a revenue item. The 2018 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 2017 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Investment Income (line reference 6)

As previously reported in CPFS18-010 2017 Investment Report, dated February 26, 2018, 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 \$2.10 million (line reference #6) and exceeded the 2017 Budget expectation by a small margin.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Public Works - \$0.40 million over budget (line reference 26)

Park Maintenance – the summer of 2017 was an exceptional growing season, so additional costs were incurred for grass cutting. Additionally, unanticipated costs were incurred for building maintenance.

Fleet Material costs – unanticipated repairs to various vehicles with associated higher parts costs.

Wages – additional wage costs were incurred as staff were assigned projects associated with the Peterborough Operations Centre.

Recreation - \$0.26 million net over budget (line reference 35)

The Recreation Division encompasses both Recreation and the Peterborough Sport and Wellness Centre (PSWC). Recreation ended the year with a surplus of \$75,191, whereas the PSWC ended the year with a deficit of \$339,000. There are several issues that lead to this financial result, the more significant of which are as follows:

- Reduction in membership revenue of \$141,000. 2018 membership pricing has been updated to reflect the local market including the introduction of streamlined group sales.
- Unanticipated costs associated with pool equipment failures - \$57,000 and air quality concerns - \$18,000
- Staffing cost associated with the introduction of a third operator for the pool \$24,000 – the cost has been addressed in the 2018 Operating Budget.

Arenas - \$0.30 million over budget (line reference 41)

Revenues at community Arenas and Peterborough Memorial Centre (PMC) did not meet budgeted expectations and altogether across all arenas were short by \$165,544. Costs on the other hand were over budget by \$199,944.

A more detailed analysis is as follows:

- Heat and Utilities - All arenas combined were over budget by \$45,166.
- Repairs and Maintenance Buildings - All arenas combined were over budget by \$151,104. The major contributors were numerous dehumidification issues at the PMC, Northcrest and Evinrude, and roof repairs at both the Evinrude and Kinsmen.
- Revenues for both PMC and Evinrude fell short of budget, including Suite lease revenue of \$41,223 and room rentals of \$33,199.

Social Services - (line reference 44)

In 2017, progress has been made to fix errors and promote enhancements in the Social Assistance Management System (SAMS). The electronic subsidy claim process is now up to date with the completion of the claims for the period November 2014 (the first month of using SAMS) to March 2016. The result was that the City owed the Province \$844,205. Sufficient funds had been accrued over this time period to cover this balance, and funds in excess of the amount owing were put into the Social Services General Reserve.

The combined City and County average caseload for 2017 was 3,783, down from the 2016 average combined caseload of 3,855, and below the budgeted caseload of 3,888. This contributed to the year end surplus.

In September 2017, the Province approved the City's Home For Good proposal. This funding is 100% provincial and is to be used to support local families and individuals experiencing homelessness through rent supplements and support services. \$270,320 was received for the 2017/2018 period. At the end of 2017, the City had spent \$68,464, with the balance to be spent by March 31, 2018.

In 2017, \$128,505 was added to the Homelessness reserve from the Community Homelessness Prevention Initiative budget. This resulted from under spending in the Housing Stability Fund, largely related to reduced issuances for last month's rent compared to prior years. The lack of housing availability in the region has led to these reduced issuances for housing stability funds and an increase in emergency shelter usage. The funds will be used to help offset the draws from the Homelessness Reserve in 2018 and 2019 of \$200,000 and to assist the emergency shelters in dealing with the capacity pressures in the system as approved through Report CSSS17-010 Emergency Shelter Funding, Homelessness Support Services Update and a 2019 Budget Pre-Commitment.

Children's Services also received new funding in 2017 for two new programs. In April 2017, \$951,826 was received as part of the Expansion Program, which was year 1 of a 5 year plan to create access to licensed child care for 100,000 more children across the province, ages 0-4. The full amount was spent in 2017. The second amount was \$594,720, for the Canada-Ontario Early Learning and Child Care (ELCC) Agreement to support children from 0-12 years of age with additional fee subsidy, increasing access and increasing affordability to child care, or for non-profit community-based capital projects. In 2017, two capital projects were supported, along with some fee subsidy and administration costs for a total of \$174,283. A large portion of the unspent funding will be carried forward to use in 2018.

2017 Police Services Operating Budget Surplus - \$199,494 (line reference 66)

The Police Service ended the 2017 year with a surplus of \$199,494. In a letter dated April 12, 2018, (Appendix D) to members of Council, the Chair of the Police Services Board requested that the Board be permitted to retain the full surplus amount.

As part of the 2017 Budget process, Council, through Report CPFS16-040 2017 Draft Budget dated November 28, 2016, approved recommendation y) which reads as follows:

That any unused Police Services Budget at the end of 2017 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 2017 Police Services costs exceed the 2017 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 169)

Staff recommend that half (50%) of the surplus, or \$99,747 be transferred to the Reserve.

Summary of Year-End Transfers to Reserves

As part of the 2017 Budget process, Council specifically authorized a number of transfers to reserve and reserve funds under certain conditions.

Chart 1 summarizes the transfers made under the authority of the 2017 Budget.

Chart 1
2017 Transfers to (from) Reserves and Reserve Funds

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Uncommitted Reserve Balance After Transfer at Dec 31 (1)
1	Transfers Approved as part of the 2017 Budget Process or Specific Report – Subject to Overall Year-End Results:			
2	Office of the Chief Administrative Officer	Organizational Development	\$12,148	\$33,526
3	Emergency Planning	Insurance Reserve	\$5,223	\$1,082,867
4	Peterborough Technology Services	EDP Reserve	\$348,291	\$0
5	Housing	Housing	\$51,664	\$0
6	Social Services – Homelessness	General Assistance	\$128,505	\$442,194
7	Social Services – Community Social Plan	General Assistance	\$10,000	\$162,560
8	Social Services – overall surplus	General Assistance	\$601,295	\$3,179,911
9	Additional capital levy transferred from 2017 operations	Capital Levy	\$1,960,210 ⁽²⁾	\$0
10	Employee benefits – surplus	Employee Benefit	\$92,293	(\$16,991,144)
11	Engineering Design and Inspection	Engineering Fees	\$196,205	\$727,642
12	Traffic Signals – Surplus	Traffic	\$128,903	\$0
13	Sustainability	Sustainability	\$68,547	\$0
14	Museum – Surplus	Museum Renovation	\$12,276	\$0
15	Public Art Maintenance Reserve	Public Art Maintenance	\$78	\$30,078
16	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$156,557	\$956,151
17	Subtotal		\$3,790,950	
18	Other Recommended Transfers			
19	Peterborough Police Services – ½ of Surplus	Police Services Reserve	\$99,747	\$719,747 ⁽³⁾
20	Total Year-end Transfers		\$3,890,697	

Notes:

- 1) For further details on uncommitted reserve balances, see Appendix C of this report.
- 2) The transfer to the Capital Levy Reserve is shown as part of 'Transfers to Reserves and Reserve Funds' on Schedule 2 (line reference # 61). The additional transfer is available due to an under-expenditure in line #59 – Tax-Supported debt servicing charges. The amount represents a timing difference between when the funds are provided through the budget process and when the debt principle and interest payments commence for large capital work.

Ensuring sufficient approved budgets exist before the procurement process commences and Tenders are awarded is a fundamental principle of the Purchasing By-law 14-127. In the interim, the funds held in Reserve will be directed back to the Capital program either through a report to Council, or as part of the 2019 Budget process.

- 3) Reserve balance assumes recommendation d) in this report is approved.

Schedule 3 - Summary of Capital Works in Progress

Schedule 3 of Appendix A is the Summary of Capital Works in Progress and provides a high level overview. The Summary reflects all capital works including projects approved in the 2017 Capital Budget as well as projects previously approved but are still ongoing.

Flood Reduction Master Plan (FRMP) – Sanitary Sewers

As part of the 2018 Approved Capital Budget, the Infrastructure Planning Division removed funding requests from the sanitary FRMP in acknowledgment that the Flood Reduction Subsidy program had excess budget that could be redistributed to other FRMP initiatives without increasing the overall funding commitments against the Waste Water Reserve Fund. That is, sufficient pre-approved funding already existed to support the 2018 FRMP program, albeit the pre-approved funds needed to be reapportioned to existing budgets where most needed. As a matter of housekeeping, staff recommend that FRMP – Sanitary Sewer funds be reallocated in Chart 2 as follows:

Chart 2
Reallocated Sanitary Sewer Funds

Ref	FRMP Project	Budget Ref	Existing Uncommitted Balance	Proposed Change	Revised 2018 Capital Budget
1	Flood Reduction subsidy program	2018-5-15.21	\$4,343,900	(\$800,000)	\$3,543,900
2	CCTV Pipe Inspection	2018 - 5-15.20	\$540,570	\$500,000	\$1,040,570
3	Sanitary Sewer Relining & Repair	2018 - 5-15.19	\$2,992,500	\$300,000	\$3,492,500

Capital Levy Reserve - \$2.3 million Year End Balance

The activity in the Capital Levy Reserve is summarized in Chart 3. The reserve had a balance at December 31, 2017 of \$6.0 million before commitments in the amount of \$3.7 million reduced the balance to \$2.3 million.

Chart 3
Capital Levy (CL) Reserve

Ref	Description	Transfer to (from) Reserve	Balance
1	Balance prior to year-end close		\$3,857,064
2	CL from various Capital Projects which are now closed – CL not required	\$132,299	
3	Carry over Heritage budget from 2017 to 2018	\$50,000	
4	Additional CL transferred from 2017 operations	\$1,960,210	\$2,142,509
5	Balance as of December 31, 2017		\$5,999,573
6	Commitments		
7	2018 Capital Budget – various projects	(\$3,172,000)	
8	Property Capital Project (CPPS17-006 and 008)	(\$240,000)	
9	Ontario Senior Summer Games - CSRS18-001	(\$135,000)	
10	Various Other Commitments	(\$185,611)	\$3,732,611
11	Uncommitted Balance		\$2,266,962

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.

Chart 4
Budget Transfers under Delegated Authority

Ref	Approval Date	By-Law 14-127 Ref	Approver	Description
1	December 4, 2017	10.1.1 9.1.2	Director of Corporate Services	Building Automation System (BAS) at Evinrude Centre The BAS at the Evinrude Centre had ceased to function. The Director of Corporate Services approved the creation of a \$35,000 budget from the Sustainability Reserve and single sourced the work to Energy Management Control Services to match similar BAS work provided to the City.
2	December 5, 2017	10.1.1	Director of Corporate Services	Boat Launch Review The cost to undertake an inventory and analysis of the municipal boat launches within the City will cost more than expected. The Director of Corporate Services agreed to transfer \$15,000 from the Insurance Reserve to cover the shortfall.
3	February 20, 2018	10.1.1	Director of Corporate Services	Transfer Heritage Preservation Grant to Reserve In 2017, the City budgeted \$50,000 for the Heritage Preservation Grant Program for the Avenues and Neighbourhood Heritage Conservation District. Three grants of \$5,000 were approved in 2017 and will be awarded when the work is completed in 2018. The Director of Corporate Services approved a transfer of \$50,000 to reserve for use as additional grants in 2018.
4	April 4, 2018	10.1.1	Director of Corporate Services	Centennial Fountain Reserve The Director of Corporate Services approved a transfer of \$872 to fund costs associated with the Centennial Fountain.
5	April 4, 2018	10.1.1	Director of Corporate Services	Art Gallery The Director of Corporate Services approved a transfer of \$18,756 to fund unanticipated costs during 2017 associated with the Art Gallery facility.

Submitted by,

Prepared by,

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Attachments:

Appendix A

Schedule 1 Summary of Net Operating Revenues and Expenditures

Schedule 2 Summary of the Departmental Operating Expenses

Schedule 3 Capital Works in Progress by Function

Appendix B

Supplemental Information

Appendix C

Reserve Fund Schedule

Appendix D

Letter and Report from Police Services Board

Schedule 1
City of Peterborough
Summary of Net Operating Revenue and Expenditures
As at December 31, 2017 (Unaudited)

REF C1	Description C2	2017 Net Budget C3	% of Total Budget C4	Actual Net To Date C5	Budget Remaining C6	Actuals To Date as a % of Budget C7
1	<u>NET REVENUES</u>					
2	Tax Levy	124,164,726	91.0%	124,023,915	140,811	99.9%
3	Supplementary Taxes	900,000	0.7%	1,047,330	-147,330	116.4%
4	Payments In Lieu	3,496,962	2.6%	3,059,022	437,940	87.5%
5	COPHI Dividends	5,552,688	4.1%	5,554,000	-1,312	100.0%
6	Investment Income	2,100,000	1.5%	2,111,454	-11,454	100.5%
7	Other Revenues	204,480	0.2%	294,767	-90,287	144.2%
8		136,418,856	100%	136,090,488	328,368	99.8%
9	<u>NET EXPENDITURES (Schedule 2)</u>					
10	City Council	533,842	0.4%	519,715	14,127	97.4%
11	Chief Administrative Officer (including Fire Services)	16,738,510	12.3%	16,686,312	52,198	99.7%
12	Corporate Services	7,409,386	5.4%	7,343,651	65,735	99.1%
13	Legal Services	70,012	0.1%	234,263	-164,251	334.6%
14	Utility Services	24,590,059	18.0%	25,237,160	-647,101	102.6%
15	Community Services	17,363,969	12.7%	17,982,375	-618,406	103.6%
16	Planning and Development	9,377,265	6.9%	9,540,119	-162,854	101.7%
17	Financial Services - Other	26,178,094	19.2%	24,491,759	1,686,335	93.6%
18	Transfers to Organizations for Provision of Services	34,157,719	25.0%	33,895,708	262,011	99.2%
19		136,418,856	100%	135,931,062	487,794	99.6%
20	<u>PROJECTED SURPLUS</u>	-		159,426		

Appendix A

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2017 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
1	City Council								
2	Mayors Office and Council	533,842		533,842	519,715	-	519,715	14,127	97.40%
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	16,531,725	(709,488)	15,822,237	(1,078)	100.00%
6	Emergency and Risk Management	470,342	(32,000)	438,342	415,666	(30,600)	385,066	53,276	87.80%
		17,455,818	(717,308)	16,738,510	17,426,400	(740,088)	16,686,312	52,198	99.70%
7	Corporate Services								
8	City Clerk - Administration	1,035,719	(326,590)	709,129	901,798	(359,831)	541,967	167,162	76.40%
9	Election Expense	190,415	(190,415)	-	122,657	(122,657)	-	-	0.00%
10	Financial Services	2,820,303	(366,688)	2,453,615	3,097,684	(662,317)	2,435,367	18,248	99.30%
11	City Buildings and Police Station Properties	1,195,043		1,195,043	1,140,576	-	1,140,576	54,467	95.40%
12	Rental Properties	690,314	(776,167)	(85,853)	720,062	(762,486)	(42,424)	(43,429)	49.40%
13	Human Resources	1,092,281	-	1,092,281	1,224,133	-	1,224,133	(131,852)	112.10%
14	Corporate Information Services	2,002,440	(83,154)	1,919,286	2,005,130	(85,844)	1,919,286	-	100.00%
15	Facilities and Planning Initiatives	125,885		125,885	124,746	-	124,746	1,139	99.10%
16		9,152,400	(1,743,014)	7,409,386	9,336,786	(1,993,135)	7,343,651	65,735	99.10%
17	Legal Services								
18	Office of the City Solicitor	709,030	(30,325)	678,705	741,835	(42,538)	699,297	(20,592)	103.00%
19	Provincial Offences	1,257,213	(1,865,906)	(608,693)	1,012,798	(1,477,832)	(465,034)	(143,659)	76.40%
20		1,966,243	(1,896,231)	70,012	1,754,633	(1,520,370)	234,263	(164,251)	334.60%
21	UTILITY SERVICES								
22	Administration	791,778	(385,752)	406,026	802,527	(396,501)	406,026	-	100.00%
23	Engineering	1,273,614	(1,273,614)	-	1,560,612	(1,560,613)	(1)	1	0.00%
24	Infrastructure Planning	927,948	(901,477)	26,471	884,612	(858,141)	26,471	-	100.00%
25	Street Light Maintenance	1,767,735	-	1,767,735	1,786,823	-	1,786,823	(19,088)	101.10%
26	Public Works	11,415,443	(1,329,965)	10,085,478	11,738,292	(1,233,940)	10,504,352	(418,874)	104.20%
27	Parking	1,923,967	(2,365,200)	(441,233)	1,835,194	(2,053,454)	(218,260)	(222,973)	49.50%
28	Traffic Operations/Transportation Planning	2,096,741	(2,500)	2,094,241	1,937,587	(10,685)	1,926,902	167,339	92.00%
29	Public Transit Operations	14,405,755	(7,379,848)	7,025,907	14,063,777	(6,824,768)	7,239,009	(213,102)	103.00%
30	Environmental Protection	14,395,831	(13,753,039)	642,792	14,707,222	(14,208,773)	498,449	144,343	77.50%
31	Waste Management	8,649,559	(5,666,917)	2,982,642	9,036,699	(5,969,310)	3,067,389	(84,747)	102.80%
32		57,648,371	(33,058,312)	24,590,059	58,353,345	(33,116,185)	25,237,160	(647,101)	102.60%
33	COMMUNITY SERVICES								
34	Community Services Administration	560,385	-	560,385	637,460	-	637,460	(77,075)	113.80%
35	Recreation	4,254,440	(3,239,834)	1,014,606	4,401,249	(3,122,968)	1,278,281	(263,675)	126.00%
36	Market Hall, Marina & Beavermead	346,460	(354,171)	(7,711)	417,130	(357,428)	59,702	(67,413)	-774.20%
37	Arts, Culture and Heritage Administration	1,924,890	(48,290)	1,876,600	1,817,999	(56,540)	1,761,459	115,141	93.90%
38	Museum	858,937	(206,183)	652,754	924,678	(271,924)	652,754	-	100.00%
39	Library	3,489,752		3,489,752	3,489,752	-	3,489,752	-	100.00%
40	Art Gallery of Peterborough	544,868		544,868	563,624	-	563,624	(18,756)	103.40%
41	Arenas	6,427,376	(4,363,518)	2,063,858	6,817,713	(4,447,228)	2,370,485	(306,627)	114.90%
42		18,407,108	(8,211,996)	10,195,112	19,069,605	(8,256,088)	10,813,517	(618,405)	106.10%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at December 31, 2017 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
43	Social Services Division								
44	Ontario Works Administration	11,447,793	(7,858,532)	3,589,261	11,359,178	(7,824,236)	3,534,942	54,319	98.50%
45	Ontario Works Benefits	34,670,000	(33,242,766)	1,427,234	34,650,108	(32,972,124)	1,677,984	(250,750)	117.60%
46	Community Partnerships and Family Services	12,597,068	(11,011,943)	1,585,125	13,314,592	(11,900,235)	1,414,357	170,768	89.20%
47	Other Social Services	4,733,425	(4,166,188)	567,237	4,777,567	(4,235,992)	541,575	25,662	95.50%
48		63,448,286	(56,279,429)	7,168,857	64,101,445	(56,932,587)	7,168,858	(1)	100.00%
49	Total Community Services	81,855,394	(64,491,425)	17,363,969	83,171,050	(65,188,675)	17,982,375	(618,406)	103.60%
50	PLANNING & DEVELOPMENT SERVICES								
51	Planning	1,510,543	(180,600)	1,329,943	1,670,164	(249,648)	1,420,516	(90,573)	106.80%
52	Geomatics	685,326	-	685,326	788,948	(100)	788,848	(103,522)	115.10%
53	Housing	20,341,229	(15,713,952)	4,627,277	17,353,834	(12,745,696)	4,608,138	19,139	99.60%
54	Airport	2,940,787	(652,100)	2,288,687	3,062,316	(803,939)	2,258,377	30,310	98.70%
55	Building	2,054,759	(1,608,727)	446,032	2,903,206	(2,438,966)	464,240	(18,208)	104.10%
56		27,532,644	(18,155,379)	9,377,265	25,778,468	(16,238,349)	9,540,119	(162,854)	101.70%
57	FINANCIAL SERVICES - OTHER								
58	Tax-supported debt servicing charges	10,453,484		10,453,484	6,768,914	-	6,768,914	3,684,570	64.80%
59	Capital Levy	9,433,068		9,433,068	9,537,018	-	9,537,018	(103,950)	101.10%
60	Transfers to/from Reserves	3,687,000	(2,636,660)	1,050,340	5,803,767	(2,636,660)	3,167,107	(2,116,767)	301.50%
61	Property Taxation Costs	3,514,091		3,514,091	2,952,729	-	2,952,729	561,362	84.00%
62	Other Expenditures	1,309,707		1,309,707	1,508,953	-	1,508,953	(199,246)	115.20%
63	Contingency	417,404	-	417,404	557,038	-	557,038	(139,634)	133.50%
64		28,814,754	(2,636,660)	26,178,094	27,128,419	(2,636,660)	24,491,759	1,686,335	93.60%
65	Transfers to Organizations for Provision of Services								
66	Police Services	27,847,205	(3,414,277)	24,432,928	28,204,234	(3,871,053)	24,333,181	99,747	99.60%
67	Ptbo County/City Paramedics Service	4,700,258	-	4,700,258	4,543,701	(5,226)	4,538,475	161,783	96.60%
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 & Kawarthas Economic Development	949,364		949,364	949,364	-	949,364	-	100.00%
71	Fairhaven Debt and Operating Support	1,745,794		1,745,794	1,745,653	-	1,745,653	141	100.00%
72	Peterborough Humane Society	365,194		365,194	364,854	-	364,854	340	99.90%
73	Primary Healthcare Services	20,412		20,412	20,412	-	20,412	-	100.00%
74		37,571,996	(3,414,277)	34,157,719	37,771,987	(3,876,279)	33,895,708	262,011	99.20%
75	Total expenditures	262,531,462	(126,112,606)	136,418,856	261,240,803	(125,309,741)	135,931,062	487,794	99.60%

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 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	1,580,060	288,937	85.00%	(42,738)	1,537,322	82.30%	331,674
Emergency Management	1	127,200	127,200	-	1	-	127,200	100.00%	-
Total	8	1,996,196	1,707,260	288,937	86.00%	(42,738)	1,664,522	83.40%	331,674
Corporate Services									
Information Services	11	3,899,266	2,077,947	1,821,319	53.00%	1	2,077,949	53.30%	1,821,318
Property	61	17,652,517	17,952,756	(300,239)	102.00%	47,320	18,000,076	102.00%	(347,559)
Other	21	11,796,057	5,544,417	6,251,640	47.00%	(29,697)	5,514,721	46.80%	6,281,336
Total	93	33,347,840	25,575,121	7,772,720	77.00%	17,624	25,592,746	76.70%	7,755,095
Police									
Police	6	622,673	755,262	(132,589)	121.00%	(21,174)	734,089	117.90%	(111,416)

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 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	18	30,916,279	25,021,809	5,894,469	81.00%	(952,175)	24,069,634	77.90%	6,846,645
Arterial	22	59,661,854	50,420,234	9,241,619	85.00%	136,338	50,556,573	84.70%	9,105,282
Collector & Local	10	11,997,972	10,504,360	1,493,612	88.00%	(2,019)	10,502,341	87.50%	1,495,631
Bridges	10	3,337,000	561,480	2,775,520	17.00%	-	561,480	16.80%	2,775,520
Sidewalks	8	3,118,486	2,583,079	535,409	83.00%	(56,064)	2,527,014	81.00%	591,472
Sanitary Sewers	12	10,203,681	5,775,052	4,428,629	57.00%	0	5,775,052	56.60%	4,428,629
Storm Sewers	6	2,878,872	1,953,478	925,395	68.00%	(0)	1,953,477	67.90%	925,395
Environmental Protection Services	11	41,755,138	35,933,079	5,822,059	86.00%	-	35,930,006	86.00%	5,825,132
Environment Waste Management	10	13,983,000	7,555,034	6,427,966	54.00%	3,000	7,558,034	54.10%	6,424,966
Transit	12	14,807,046	11,931,557	2,875,490	81.00%	(61,116)	11,870,440	80.20%	2,936,606
Parking	7	3,313,424	3,758,300	(444,876)	113.00%	(656,611)	3,101,689	93.60%	211,735
Traffic	11	2,919,700	1,683,112	1,236,589	58.00%	(0)	1,683,112	57.60%	1,236,588
Demand Management	3	2,451,853	2,283,601	168,252	93.00%	(0)	2,283,601	93.10%	168,252
Utility Services - Administration	5	6,528,427	5,697,946	830,481	87.00%	0	5,697,947	87.30%	830,481
Flood Reduction Master Plan Projects	21	62,016,584	27,162,914	34,853,669	44.00%	(70,791)	27,092,124	43.70%	34,924,460
Total	166	269,889,316	192,825,035	77,064,283	71.00%	(1,659,439)	191,162,524	70.80%	78,726,794

Schedule 3

City of Peterborough

Capital Works in Progress by Function

As at December 31, 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	3,902,011	(553,082)	117.00%	(1,089,760)	2,812,252	84.00%	536,677
Culture & Heritage	6	9,765,955	9,501,610	264,345	97.00%	(30,867)	9,470,743	97.00%	295,212
Museum	2	30,000	27,461	2,539	92.00%	-	27,461	91.50%	2,539
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	2	-	55,400	(55,400)		(55,400)	-	0.00%	-
Arenas	15	6,856,856	5,798,404	1,058,452	85.00%	(106,041)	5,692,363	83.00%	1,164,493
Memorial Centre	7	1,392,218	1,349,850	42,368	97.00%	(22,164)	1,327,686	95.40%	64,532
Marina	2	800,000	813,056	(13,056)	102.00%	(16,830)	796,226	99.50%	3,774
Facilities and Special Projects	3	891,060	813,221	77,839	91.00%	(237,582)	575,639	64.60%	315,421
Administration	12	7,051,831	6,680,210	371,622	95.00%	(55,635)	6,624,575	93.90%	427,256
Total	67	30,136,849	28,941,222	1,195,627	96.00%	(1,614,279)	27,326,945	90.70%	2,809,904

Schedule 3

City of Peterborough

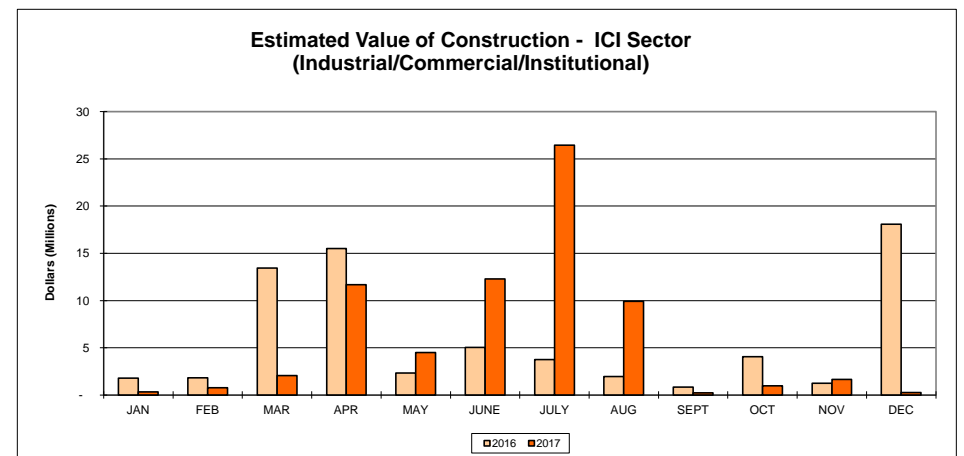
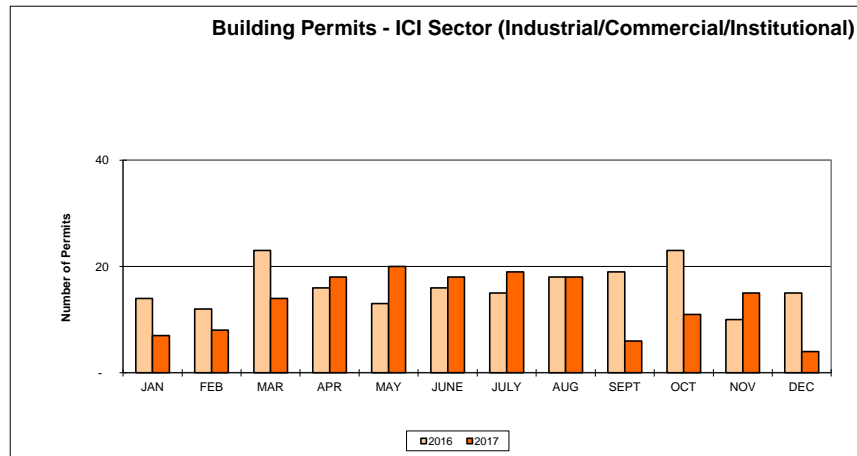
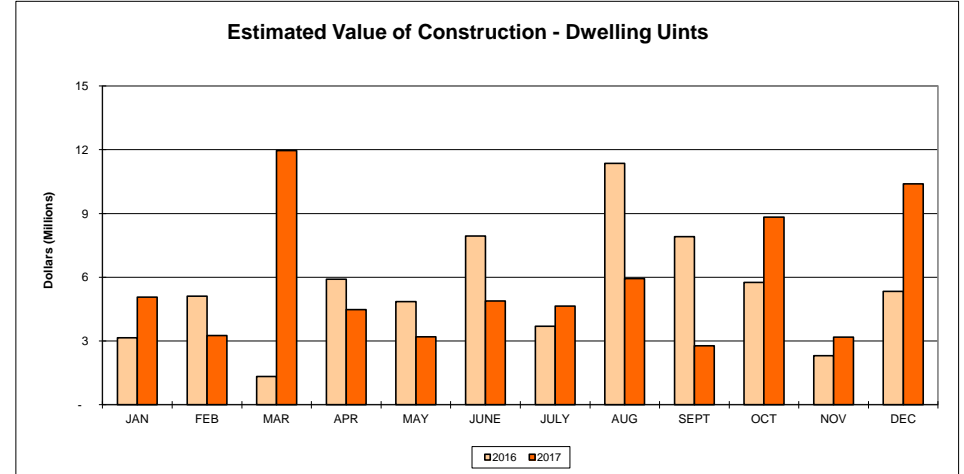
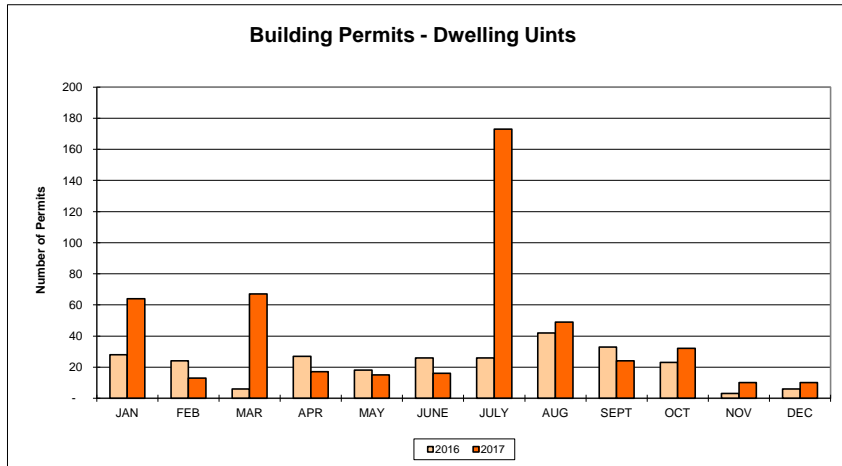
Capital Works in Progress by Function

As at December 31, 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	11,203,992	7,209,237	61.00%	(1,901,763)	9,302,228	50.50%	9,111,001
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	2,185,261	2,524,672	46.00%	(200,000)	1,985,261	42.20%	2,724,672
Housing	4	4,325,000	1,328,214	2,996,786		-	1,328,214	30.70%	2,996,786
Airport	21	7,967,386	6,766,347	1,201,039	85.00%	(288,480)	6,477,868	81.30%	1,489,519
Land Information	8	635,000	311,105	323,895	49.00%	-	311,105	49.00%	323,895
Building	0	-	-	-		-	-	0.00%	-
Total	69	40,175,551	24,843,684	15,331,868	62.00%	(2,446,469)	22,397,215	55.70%	17,778,337
Grand Total	409	376,168,425	274,647,584	101,520,846	73.00%	(5,766,473)	268,878,041	71.50%	107,290,388

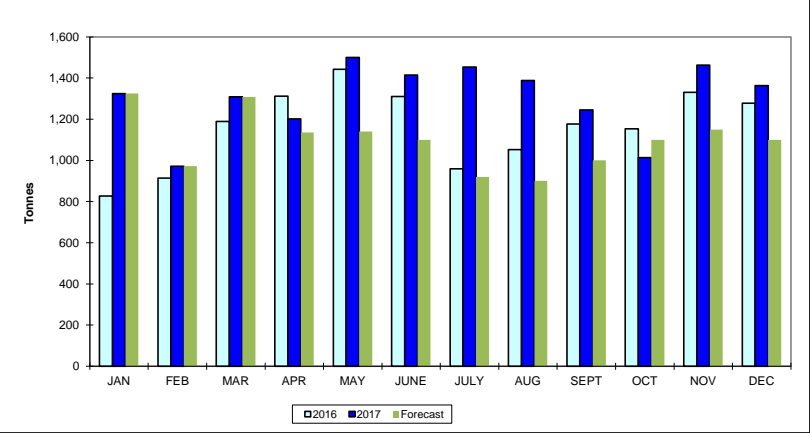
Appendix B

Building

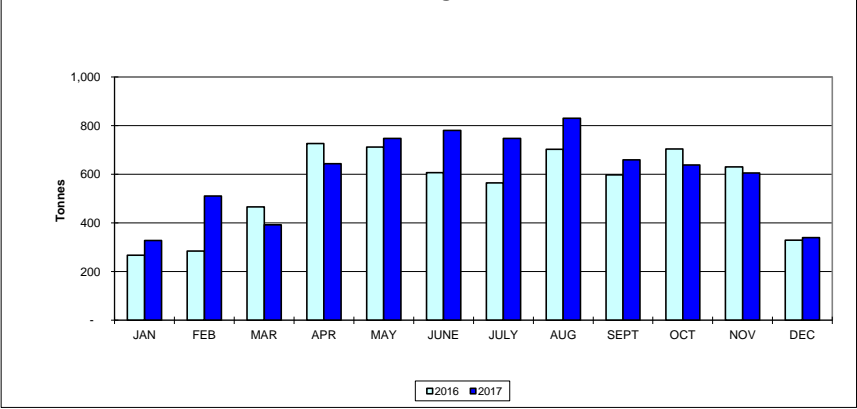


Waste Management

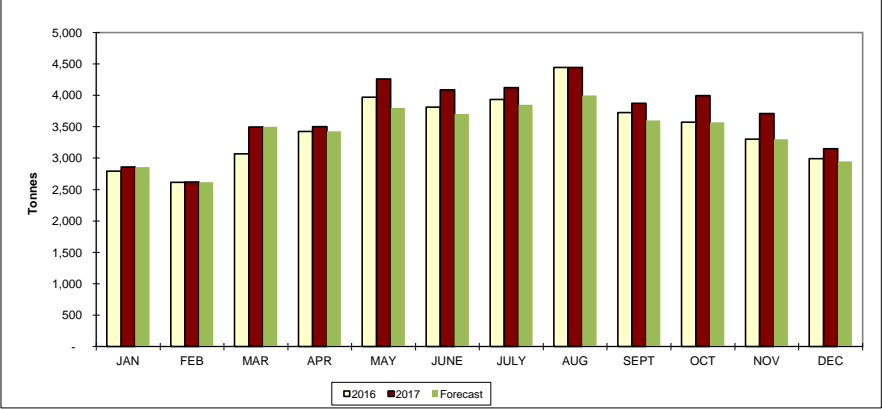
Recycling - City Blue Box Program



Landfill Recyclables - Received as Garbage but Diverted



Garbage



Appendix C

Reserve Fund Schedule

--Type of Reserve and Balance at December, 2017--					-----Commitments-----						
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	Year-End Transfer ?	Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
1		2	3	4	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$
Working funds											
1	300	Working Funds	Operations in between revenue streams				970,557	-	86,088		1,056,645
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			5,899,826	(240,000)	(4,992,610)	(667,216)	-
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				174,878	(139,364)	(19,500)	(16,014)	-
9	308	Airport External Audit				20,000		-	10,000	(30,000)	-
10	400	Public Works depreciation	Public works replacement vehicles and equipment			5,163,042		(2,247,675)	237,499	(3,152,866)	-
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			1,701,826	(378,234)	(90,000)		1,233,592
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			2,034,711	-	(19,025,855)		(16,991,144)
Parking revenues											
15	306	Parking	Parking Capital Expenditures				382,520	(134,613)	(186,500)	(61,407)	-
Debenture repayment											
16	311	Airport Debt Servicing	Annual debt payments are approx. \$1.4M / year				244,880	-	1,175,000	(1,419,880)	-

--Type of Reserve and Balance at December, 2017--											
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	Year-End Transfer ?	-----Commitments-----						Uncommitted Balance
					Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	
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			602,483	-	(346,605)	(255,878)	-
21	316	Electronic Data Processing Equipment	IT Capital Expenditures	Y			896,375	(150,631)	(200,000)	(545,744)	-
22	317	PTS MS Office Licences	Software License Capital Expenditure				220,507	(205,400)	-	(15,107)	-
23	350	Pay Equity	Pay equity costs				29,191	-	-	-	29,191
	386	BLANK					-	-	-	-	-
24	392	Organizational Dev & Ben Res	In year organizational development issues	Y			33,526	-	-	-	33,526
25	399	Accessibility Improvements	Accessibility Capital Expenditures				125,101	(125,100)	-	(1)	-
26	396	Sustainability	Sustainability Capital Expenditures	Y			156,935	(18,046)	-	(138,889)	-
27	328	Court House - 70 Simcoe St	Court House Capital Expenditures	Y			529,061	-	-	(529,061)	-
28	398	Risk Management	In year risk management issues				-	-	-	-	-
Protection services											
29	325	Peterborough County/City Paramedics Service Reserve	Extraordinary In year cost	Y			852,426	(47,000)	-	-	805,426
30	330	Fire Fighting & Safety Equip	Future Fire safety equipment				132,082	(47,606)	20,000	(104,476)	-
31	331	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure				154,922	(132,945)	-	(21,977)	-
32	404	Fire Vehicle Equipment	Fire vehicles and equipment				1,533,812	(683,275)	(50,000)	(800,537)	-
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			727,642	-	-	-	727,642
37	352	Decorative Streetlighting	Decorative Streetlighting Capital Expenditures				9,625	-	-	(9,625)	-
38	390	Bridge Reserve	Bridge Capital Expenditures				2,417,398	(1,920,542)	(470,000)	(26,856)	-
39	326	Winter Control	Extraordinary winter season costs	Y			527,024	(30,000)	(2,000)	-	495,024
40	369	Traffic Signals	Traffic Capital Expenditures	Y			758,391	(248,301)	(417,000)	(93,090)	-
41	363	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures				119,984	(54,778)	-	(65,206)	-
42	315	Rear Lane Reserve	Operating costs to maintain Lanes				12,562	-	-	-	12,562
Transit											
43	378	Transit Capital	Transit Vehicles replacement				1,500,311	(1,292,834)	(97,500)	(109,977)	-
Air Transportation											
44	305	Airport Capital Equipment	Airport Capital Expenditures				-	-	-	-	-
45	321	Airport Development Review Reserve	Operating costs for Development review	Y			5,910	-	2,000	(7,910)	-
46	307	Airport Pavement	Airport Capital Expenditures				150,000	-	50,000	(200,000)	-

[illegible]

					--Type of Reserve and Balance at December, 2017--		-----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 \$
Recreation and cultural services:											
68	391	Public Art Maintenance	Housing incentive Program			30,078		-	-	-	30,078
<hr/>											
Recreation facilities - Golf Course, Marina, Ski Hill											
<hr/>											
Recreation facilities - Other											
69	318	Museum Administration	Acquisition and care of artifacts/archival collection				77,463	-	-		77,463
70	324	Museum Renovation	Museum Capital Expenditures	Y			147,573	-	12,000	(159,573)	-
71	332	Evinrude Centre - Surcharges	Used to help fund Evinrude debt				(23,111)	-	-	23,111	-
72	347	Ptbo Sport & Wellness Centre Capital Conservation	PSWC Capital Expenditures	Y			39,824	(44,930)	(50,000)	55,106	-
73	370	New Athletic Fields	New Athletic Fields Capital Expenditures				618	-	-		618
74	371	Beavermead Reserve	Beavermead Capital Expenditures	Y			22,637	-	-		22,637
75	387	Artificial Turf	Artificial Turf Capital Expenditures				200,000	-	50,000	(250,000)	-
76	388	Market Hall Performing Arts	Market Hall Capital Expenditures	Y			17,157	(16,589)	-	(568)	-
77	389	Sportfield Lights	Sportfield Lights Capital Expenditures				100,000	-	25,000	(125,000)	-
78	393	PACAC Reserve	PACAC Costs	Y			15,027	-	-		15,027
79	395	Marina	Marina Capital Expenditures				54,366	-	13,314	(67,680)	-
80	397	General Recreation Reserve	Recreation Capital Expenditures				10,325	-	-	(10,325)	-
<hr/>											
Planning and development											
81	362	Control Monuments - New Subdivisions	Control Monuments Capital Expenditures				-	(15,452)	(10,000)		(25,452)
82	304	Economic Development Initiatives Reserve	Economic Development Activities				23,446	-	-		23,446
83	310	Industrial Land	Industrial Land Capital Expenditures				319,067	(225,000)	(76,695)		17,372
84	312	Property Purchases	Property Purchases Capital Expenditures				2,345,902	(312,307)	(2,869,611)	836,016	-
85	327	Loggerhead Marsh	Amts committed to Loggerhead March Developers				493,242	-	-	(493,242)	-
86	333	Site Plan Compliance (Png)	To Fulfil performance security issues				15,883	-	-		15,883
87	335	Planning Technical Studies	Planning Studies Capital Expenditures				-	-	-		-
88	348	Doctor Recruitment Incentive	Payments to recruit new Doctors				26,500	-	12,500		39,000
89	368	Parkland Acquisition	Parkland Capital Expenditures				139	-	-		139
<hr/>											
Obligatory reserve funds / Deferred revenue:											
<hr/>											
Development Charges Act - Non-discounted services											
90	428	Dev Chrgs - Police Protection			22,213			-	(25,000)		(2,787)
91	436	Dev Chrgs - Fire Protection			1,784			(68,840)	-		(67,056)
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--Type of Reserve and Balance at December, 2017--											
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									
92	424	Dev Chrgs - General			-			-	-		-
93	426	Dev Chrgs - General Government			(100,997)			(177,266)	(90,000)		(368,263)
94	430	Dev Chrgs - Transit			330,818			(738,101)	(65,000)		(472,283)
95	432	Dev Chrgs - Indoor Recreation			1,468,313			(1,238,739)	-		229,574
96	434	Dev Chrgs - Library Board			1,101,304			(1,163,140)	(77,400)		(139,236)
97	438	Dev Chrgs - Eng Ser Roads & Related			14,448,837			(12,811,522)	(349,600)		1,287,715
98	439	Dev Chrgs - Eng Ser Sewage Treatment			(2,116,120)			-	-		(2,116,120)
99	440	Dev Chrgs - Park Dev & Facilities			821,641			(279,017)	(83,000)		459,624
100	442	Dev Chrgs - Parking			1,150,316			-	-		1,150,316
101	444	Dev Chrgs - Public Works			(984,591)			(2,751,509)	-		(3,736,100)
102	446	Dev Chrgs - Jackson			1,977,063			(655,837)	(180,000)		1,141,226
103	448	Dev Chrgs - Carnegie East			(1,828,779)			(292,976)	-		(2,121,755)
104	450	Dev Chrgs - Lily Lake			(2,658,103)			(420,000)	(600,000)		(3,678,103)
105	452	Dev Chrgs - Chemong East			398,795			(273,946)	-		124,849
106	453	Dev Chrgs - Chemong West			(1,430,490)			(330,939)	-		(1,761,429)
107	454	Dev Chrgs - Carnegie West			(7,493)			(189,816)	-		(197,309)
108	456	Dev Chrgs - Liftlock			15,000			(25,000)	(50,000)		(60,000)
109	458	Dev Chrgs - Coldspring			24,922			(123,000)	(50,000)		(148,078)
110	460	Dev Chrgs - City-Wide Dev Area			199,081			-	-		199,081
111	462	Dev Chrgs - Affordable Housing			134,083			(239,146)	(90,000)		(195,063)
		Recreational land (the Planning Act)									
112	366	New Subdivison Trees			122,734			-	-	(122,734)	-
113	412	Parkland 5% in lieu			341,526			(217,760)	-		123,766
		Building Code Act, 1992 (Section 2.23)									
114	344	Building Division Reserve		Y	1,036,886			-	(313,921)		722,965
		Gasoline Tax - Province									
115	405	Prov - Gas Tax Funds - Transit			165,880			-	50,000		215,880
		Gasoline Tax - Federal									
116	410	Federal Gas Tax			6,496,631			(5,657,315)	5,013,212	(5,852,528)	-
						21,131,254	18,532,792	79,632,003	(74,665,826)	(44,776,732)	(22,456,167)
											(22,602,676)

Appendix D

Page 1 of 1



Mr. Bob Hall, Chair Mr. Dan McWilliams, Vice-Chair
Mayor Daryl Bennett Mr. Ken East Mr. Mark Graham

April 12th 2018

Members of Council
Mr. Allan Seabrooke, CAO
Ms. Sandra Clancy, Director of Corporate Services
Mr. John Kennedy, Clerk
City of Peterborough
500 George St.
Peterborough, Ontario K9H 3R9

Members of Council, Mr. Seabrooke, Ms. Clancy and Mr. Kennedy

The Board is pleased to inform you that the Service finished 2017 with a surplus of \$199,494. We are very proud of this accomplishment. The Board is aware that Council must approve the transfer of this surplus into our Special Projects Reserve as per the following motion:

That any unused Police Services Budget at the end of 2017 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 2017 Police Services costs exceed the 2017 Budget, funds may be drawn from the Police Special Projects Reserve.

At the Board's public meeting held on April 11th, it unanimously approved retaining the surplus and transferring it to our Special Projects Reserve for various necessary items and initiatives. As a result, I was authorized to write to you requesting that the full 2017 operating surplus be retained and transferred into our reserve.

Attached is a detailed report on the 2017 expenditures and revenues. Should you require additional information please do not hesitate to contact me.

Sincerely

Bob Hall, Chair

Police Services Board
500 Water Street, P.O. Box 2050 Peterborough, Ontario K9J 7Y4
Telephone: 705-876-1122 ext. 220 Fax: 705-876-6005



**Peterborough Police
Services Board**

Public Session

TO: Chair and Members of the Peterborough Police Services Board
FROM: MURRAY C. RODD, CHIEF OF POLICE
REPORT DATE: April 6, 2018
MEETING DATE: April 11, 2018
SUBJECT: 2017 Year-End Financial Report

PURPOSE

A report to receive the 2017 Year-End financial position of the Peterborough Police Service.

RECOMMENDATION(S)

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

The Police Services Board respectfully requests that City Council transfer the 2017 Police Service operating surplus of \$199,494 to the Police Special Projects Reserve to assist with future projects.

STRENGTH IMPACT

N/A

BUDGET AND FINANCIAL IMPLICATIONS

2017 Operating Surplus of \$199,494 be transferred to the Peterborough Police Service Special Projects Reserve to assist with future projects.

BACKGROUND

Attached you will find a copy of the 2017 Operating and Capital Budget financial reports outlining revenues and expenditures on behalf of the Peterborough Police Service.

Our year-end operating budget indicates a disbursement of \$24,233,433 from an approved budget of \$24,432,928. A surplus of \$199,494.

The year-end capital budget indicates a disbursement of \$513,632, from an approved budget of \$547,673. These expenditures, along with the revenue generated from the auction of sale of police vehicles (\$21,174) and the transfer from police reserves to assist with the purchase of training equipment and IT upgrades related projects (\$66,881), leaves a balance of \$122,095. These funds will be required at a future date for capital projects budgeted for, and still outstanding. These outstanding 2017 budgeted police work orders will be set aside until the projects have been completed.

Police Reserve year-end indicates a balance of \$620,000.

Committed funds for future Board approved projects are \$260,368. This includes Building Security - \$19,783 / In-Car Computers - \$35,833 / 2018 projects ongoing - \$192,352. (As listed on Police Services Reserve spreadsheet attached.)

Uncommitted reserves total \$359,633.

SUMMARY

The 2017 Operating Budget has a surplus of \$199,494.

Upon approval of City Council, the Police Services Board is respectfully requesting that the surplus of \$199,494 be disbursed to the Police Service Special Projects Reserves.

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

Police Special Project Reserve has a 2017 year-end balance of \$359,633.

Prepared by: Tia Nguyen, Finance Manager

Submitted by: Murray C. Rodd, Chief of Police

Reviewed by: Murray C. Rodd, Chief of Police

Attachments:

- *2017 Operating and Capital Budget Financial Reports*
- *2017 Reserves Report*

GL787

Peterborough Police Service

Format 512

Period 12 ending December 31, 2017

Transaction status 1

100% of year completed

Dpt POL	Police	Current Actual	YTD Actual		YTD Variance	YTD % Spent
DOb 5212	Provincial grant	545,327.74-	1,506,325.03-	1,406,115.00-	100,210.03	107.1
DOb 5222	Revenue-Canada Grant		8,500.00-		8,500.00	
DOb 5232	Other Mun-grants & fees	93,340.00-	513,370.00-	560,034.00-	46,664.00-	91.7
DOb 5234	Municipal Fees-Cavan Monaghan	188,233.66-	1,250,369.05-	1,212,628.00-	37,741.05	103.1
DOb 5258	Police miscellaneous receipts	115,965.69-	519,690.50-	160,000.00-	359,690.50	324.8
DOb 5266	Taxi fees	3,840.00-	25,633.40-	20,000.00-	5,633.40	128.2
DOb 5267	Alarms	950.00-	8,798.70-	15,000.00-	6,201.30-	58.7
DOb 5268	MVC reports		10,801.01-	16,000.00-	5,198.99-	67.5
DOb 5269	Towing	675.00-	11,200.93-		11,200.93	
DOb 5270	Confirmation letters	70.00-	1,141.36-	3,000.00-	1,858.64-	38.1
DOb 5272	FOI fees	91.31-	2,133.12-	4,500.00-	2,366.88-	47.4
DOb 5274	Video tapes		2,176.00-	3,000.00-	824.00-	72.5
DOb 5664	Rev fr Reserves & Res Funds	10,914.26-	10,914.26-	14,000.00-	3,085.74-	78.0
DOb 6005	Salaries - Full time	2,088,660.75	18,072,869.51	18,570,908.00	498,038.49	97.3
DOb 6015	OT-(time & one half)	272,509.71	569,755.02	467,081.00	102,674.02-	122.0
DOb 6025	Salaries - Part time	53,603.69	557,599.43	411,851.00	145,748.43-	135.4
DOb 6035	Service Pay	13,007.69	41,757.69	44,050.00	2,292.31	94.8
DOb 6036	Salaries FT Ride	9,425.00	24,305.00		24,305.00-	
DOb 6037	Pay Equity Maintenance		7,074.56	10,000.00	2,925.44	70.8
DOb 6038	Salaries FT Paid Duty	30,440.00	276,835.00		276,835.00-	
DOb 6039	Meal Allowance	52.00	1,222.00	4,670.00	3,448.00	26.2
DOb 6061	Maternity Leave Top-Up	2,113.30	43,372.30		43,372.30-	
DOb 6065	Noise Control	1,093.00				
DOb 6075	Employee Benefit O/H	617,196.08	5,412,149.25	5,443,506.00	31,356.75	99.4
DOb 6095	Police Recoveries	6,200.00-	9,350.00-	12,000.00-	2,650.00-	77.9
DOb 6405	Telephone	7,647.40	54,164.72	52,500.00	1,664.72-	103.2
DOb 6410	Adv & Publicity			250.00	250.00	
DOb 6415	Community Relations	2,394.68	9,841.83	6,500.00	3,341.83-	151.4
DOb 6430	Postage	449.28	5,703.57	8,500.00	2,796.43	67.1
DOb 6440	Data Processing internal	21,663.33	259,999.66	260,250.00	250.34	99.9
DOb 6445	Computer Line Costs	7,284.62	31,302.80	30,000.00	1,302.80-	104.3
DOb 6450	Radio System Service Contracts	66,604.48-	364,970.46	371,000.00	6,029.54	98.4
DOb 6455	Non-Contract Services	2,421.02	5,578.26	5,000.00	578.26-	111.6
DOb 6460	CHEX Tower Site Rental		22,719.91	20,500.00	2,219.91-	110.8
DOb 6465	Radio Licence		10,283.00	11,700.00	1,417.00	87.9
DOb 6490	Cellular Phones	18,309.14	142,314.70	120,000.00	22,314.70-	118.6
DOb 6500	OMPPAC Costs	70,541.61	167,217.74	166,891.00	326.74-	100.2
DOb 6510	Courier Service	615.87	5,806.09	5,000.00	806.09-	116.1
DOb 6515	Towing			500.00	500.00	
DOb 6520	Contractual Services	8,265.29-	63,579.10	94,985.00	31,405.90	66.9
DOb 6530	Employee Medicals	18,627.89	27,593.90	24,000.00	3,593.90-	115.0
DOb 7005	Office Supplies	3,405.46	9,534.85	15,300.00	5,765.15	62.3

GL787

Peterborough Police Service

Period 12 ending December 31, 2017

Transaction status 1

100% of year completed

		Current Actual	YTD Actual	2017 Budget	YTD Variance	YTD % Spent
Dpt POL	Police					
DOb 7015	Operating Supplies	5,660.42-	9,845.91	13,400.00	3,554.09	73.5
DOb 7020	Equipment Supplies	503.92	8,550.74	18,000.00	9,449.26	47.5
DOb 7025	Materials	48,791.03	221,913.82		221,913.82-	
DOb 7030	Clothing & Uniforms	10,035.82	88,733.01	65,000.00	23,733.01-	136.5
DOb 7035	Clothing Allowance	5,601.14	29,841.64	31,000.00	1,158.36	96.3
DOb 7040	Cleaning Uniforms	523.04	6,474.65	10,000.00	3,525.35	64.8
DOb 7045	Investigative Expenses	32,074.75	39,903.32	44,200.00	4,296.68	90.3
DOb 7050	Photocopies	3,173.12	39,111.36	33,800.00	5,311.36-	115.7
DOb 7055	Books / Publications	44.58	7,396.77	6,500.00	896.77-	113.8
DOb 7080	Audio Visual	349.15	2,424.15	2,000.00	424.15-	121.2
DOb 7090	Auto Mugshot System		1,116.00	2,400.00	1,284.00	46.5
DOb 7095	Drawing Chart Supplies	69.26	187.37	500.00	312.63	37.5
DOb 7100	Examination Supplies		991.61	1,800.00	808.39	55.1
DOb 7105	Identification Supplies	2,822.92	5,595.31	6,000.00	404.69	93.3
DOb 7107	Seminar Materials	775.63	8,579.72	250.00	8,329.72-	3,431.9
DOb 7110	Prisoners Meals	7,199.25	24,505.18	20,000.00	4,505.18-	122.5
DOb 7115	Evidence Bags	202.65-	2,136.68	2,000.00	136.68-	106.8
DOb 7120	Printing		2,411.71	2,500.00	88.29	96.5
DOb 7125	Paper Supplies & Envelopes	2,017.39	19,168.05	20,000.00	831.95	95.8
DOb 7130	Computer Ribbons	475.28	4,354.93	10,000.00	5,645.07	43.6
DOb 7135	Business Cards		257.44	1,200.00	942.56	21.5
DOb 7140	Batteries	165.13	2,786.56	4,000.00	1,213.44	69.7
DOb 7145	Outer Coats		5,763.67	3,000.00	2,763.67-	192.1
DOb 7150	Tunics	2,172.32	2,543.34	2,000.00	543.34-	127.2
DOb 7152	AFIS Expenses			1,000.00	1,000.00	
DOb 7155	Body Armour Replacements	1,281.43	9,858.41	4,500.00	5,358.41-	219.1
DOb 7160	Regalia	801.25	2,902.69	3,000.00	97.31	96.8
DOb 7165	Gloves/Mitts	172.66	172.66	3,000.00	2,827.34	5.8
DOb 7170	Rubber Gloves		2,022.54	1,100.00	922.54-	183.9
DOb 7175	Leather Supplies Replacements	116.23	3,121.12	3,000.00	121.12-	104.0
DOb 7180	Alterations	61.83	1,881.80	800.00	1,081.80-	235.2
DOb 7185	Ammunition	790.66	45,489.06	35,000.00	10,489.06-	130.0
DOb 7190	Teargas/Spray	215.06	29,814.62	60,000.00	30,185.38	49.7
DOb 7195	Targets & Maintenance		1,551.08	1,500.00	51.08-	103.4
DOb 7200	Outdoor Range Fees	4,125.00	11,510.00	5,000.00	6,510.00-	230.2
DOb 7210	Retirements/Memorial Tributes	236.09	1,358.01	1,500.00	141.99	90.5
DOb 7220	Incidentals	6,396.54	55,822.36	40,950.00	14,872.36-	136.3
DOb 7305	Rep & Maint-Equipment	4,259.85	18,040.42	24,900.00	6,859.58	72.5
DOb 7335	Rep & Maint-Bike Patrol		2,164.16	1,000.00	1,164.16-	216.4
DOb 7345	Vehicle Cleaning	1,801.90	14,597.98	20,000.00	5,402.02	73.0
DOb 7350	Tires	6,699.67	28,254.07	24,000.00	4,254.07-	117.7
DOb 7370	Rep & Maint-Desktop Hardware	75.59	4,819.56		4,819.56-	

GL787

Peterborough Police Service

Period 12 ending December 31, 2017

Transaction status 1

100% of year completed

		Current Actual	YTD Actual	2017 Budget	YTD Variance	YTD % Spent
Dpt POL	Police					
DOb 7505	Insurance	8,634.00	103,576.00	103,576.00		100.0
DOb 7515	Legal fees	122,169.87	205,192.15	180,000.00	25,192.15-	114.0
DOb 7540	Bank Charges	193.33-	51.96		51.96-	
DOb 7560	Investigations	39.38	2,173.52	5,000.00	2,826.48	43.5
DOb 7565	Crown Briefs		1,405.10	1,000.00	405.10-	140.5
DOb 7566	Police HCSCA payments	4,343.67	10,914.26	14,000.00	3,085.74	78.0
DOb 7705	Transfer to Reserves	1,038.00	12,500.00	12,500.00		100.0
DOb 7706	Transfer to Reserves	2,900.00	34,734.00	34,734.00		100.0
DOb 7709	Trans to Fed Gas Tax Res Fnd	1,663.00	20,000.00	20,000.00		100.0
DOb 7920	Rep & Maint-Auto Equipment	30,208.14	167,931.58	180,000.00	12,068.42	93.3
DOb 7925	Vehicle Fuel	94,151.91	222,857.39	234,327.00	11,469.61	95.1
DOb 7950	Corporate Administration	511.66	6,100.32	6,100.00	.32-	100.0
DOb 8002	Computer Equipment	3,062.98	6,085.25	6,500.00	414.75	93.6
DOb 8015	Operating Equipment	46,754.98	112,025.54	120,256.00	8,230.46	93.2
DOb 8070	Desktop Hardware	307.47	1,972.49	2,250.00	277.51	87.7
DOb 8115	External Equip Rental		862.94	1,500.00	637.06	57.5
DOb 8205	Business Travel	392.06	5,486.80	8,000.00	2,513.20	68.6
DOb 8210	Car Allowance		18,500.00	16,500.00	2,000.00-	112.1
DOb 8215	Membership/Subscriptions	608.13	13,671.68	14,890.00	1,218.32	91.8
DOb 8220	Staff training	7,182.29	15,434.93	8,000.00	7,434.93-	192.9
DOb 8225	Conf & Conventions	68.20-	7,130.71	15,000.00	7,869.29	47.5
DOb 8230	Seminars/Workshops	433.54	84,514.60	66,830.00	17,684.60-	126.5
DOb 8240	Certification Training	9,268.67	57,441.84	83,500.00	26,058.16	68.8
DOb 8245	HR Services	1,134.01	6,964.32	10,000.00	3,035.68	69.6
DOb 8250	Continuing Education	12,219.96	13,656.92	15,000.00	1,343.08	91.1
DOb 8255	In-House Training	19,073.52	27,128.98	25,000.00	2,128.98-	108.5
Dpt POL	Police	2,704,784.22	24,233,433.75	24,432,928.00	199,494.25	99.2
Report Final Totals		2,704,784.22	24,233,433.75	24,432,928.00	199,494.25	99.2

Peterborough Police Service

	Actual 2017	Budget 2017	Variance	Variance %
Salaries Full time	18,072,870	18,570,908	(498,038)	-2.7%
Overtime	569,755	467,081	102,674	22.0%
Salaries Part time	557,599	411,851	145,748	35.4%
Benefits	5,412,149	5,443,506	(31,357)	-0.6%
	19,200,224	19,449,840	(249,616)	-1.3%

Increased part-time and overtime usage to backfill vacant positions

Favourable variance in Full-Time salaries due to:

- * Maternity leaves (3); Members collecting WSIB payments (3)
- * Open positions (including Quartermaster between January 1st - August 13th)
- * New hires at lower grid due to members retirement

**Peterborough Police Service
Capital Assets Year-End 2017**

	Account #	Actual (net)
Sales of Vehicles	102 17 175-5652	(21,173.73)
Capital Levy	102 17 175-5662	(547,673.00)
Transfer from Reserves - in Car Computers	102 17 175-5664	(66,880.61)
TCA - Contractual Expenditures	102 17 175-6520	509,592.25
Non TCA	102 17 175-6522	4,039.87
Balance of 2017 TCA transferred to Special Projects	102 17 175-7705	(122,095.22)

**Peterborough Police Service
TCA and Non TCA Year-End 2017**

Asset Description	Work Order Number	Approved	Actual	Balance
Police Cruisers (7 inc 1 CM vehicle)	POL90-1	348,600.00	277,899.89	70,700.11
3 CAD Server Leases	POL90-2	5,200.00	4,171.62	1,028.38
In Car Computers	POL90-3	35,833.00	0.00	35,833.00
Enterprise Storage Network	POL90-4	20,000.00	0.00	20,000.00
2 Printer and Faxes	POL90-5	3,000.00	467.08	2,532.92
Computer Lifecycle Management	POL90-6	45,000.00	91,190.35	(46,190.35)
6 IP Camera Replacement	POL90-7	12,400.00	23,901.66	(11,501.66)
Server Lifecycle Management	POL90-8	10,600.00	10,890.87	(290.87)
Upgrade CAD mapping / CM	POL90-9	440.00	0.00	440.00
Upgrade CAD mapping	POL90-10	3,000.00	0.00	3,000.00
8 Backup Power Protection (UPS)	POL90-11	3,000.00	4,852.94	(1,852.94)
Acrobat DC Pro Software	POL90-12	600.00	846.77	(246.77)
Intranet Redesign	POL90-13	10,000.00	194.96	9,805.04
IT Security Recommendations	POL90-14	50,000.00	65,210.16	(15,210.16)
Training Equipment	POL90-15		14,832.23	(14,832.23)
Air Clean System	POL90-16		15,133.72	(15,133.72)
Enterprise Software (Hexagon)	POL90-17		34,644.19	(34,644.19)
Hexagon 2018 Project	Funded from reserve		(34,644.19)	34,644.19
Non TCA			4,039.87	(4,039.87)
	Total	547,673.00	513,632.12	34,040.88

**Peterborough Police Service
Contingency Reserves
Year Ended December 31, 2017**

		Police Services Reserve 103-361			
Revenue	Account #	Criminal Investigations	Mission Critical/Strategic Investments	Special Project	Total Reserve
Balance forward from previous year	103 361 4715				599,430.48
Revenue from Reserve Fund	103 361 5662				-
Revenue from Capital Fund	103 361 5666				122,095.22
Transfer to Revenue Fund	103 361 7710				-
Transfer to Capital Fund	103 361 7715				(101,524.80)
Transfer to Other Reserve	103 361 7720				
Year-end Balance					620,000.90
Less: Committed Funds	Note 1:			260,368.29	(260,368.29)
Total Uncommitted Special Project Funds					359,632.61

Note 1:	Amount
Building Security	19,783
IP Camera - Year 3 of 5	12,400
In-Car Computers	35,833
Hexagon Software	107,961
IT Security Recommendation	25,000
Server Replacements	22,000
Enterprise Storage Network	37,391
Committed Funds from Capital Projects	260,368