



City of
Peterborough

To: Members of the General Committee

From: Patricia Lester
Commissioner of Corporate and Legislative Services

Meeting Date: August 27, 2018

Subject: Report CLSFS18-036
June 30, 2018 Financial Report (Unaudited)

Purpose

A report to recommend the June 30, 2018 unaudited Quarterly Report be received.

Recommendations

That Council approve the recommendations outlined in Report CLSFS18-036 dated August 27, 2018, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the June Quarterly Financial Report (unaudited) attached as Appendix A to Report CLSFS18-036, dated August 27, 2018, be received;
- b) That various City contracts be amended to reflect the minimum wage increase and associated additional costs resulting from the **Fair Workplaces, Better Jobs Act, 2017**, as outlined in the following table:

Contract Ref	Vendor	Purpose	Existing Contract (excluding HST)	Increase to Contract (excluding HST)	New Contract (excluding HST)	New Contract (including HST)
P-26-15	Securitas Canada Limited	Parking Security	643,969.30	128,204.70	772,174.00	872,556.62
P-61-15	Outland Carillion	Custodial Services	502,666.86	137,608.03	640,274.89	723,510.63
P-21-07	HGC Management Inc.	Recycling Processing	1,379,490.00	\$23,424.00	1,407,914.00	1,590,942.82

- c) That, as a matter of housekeeping, in accordance with the recommendations of Report USDIR18-002 – Transportation Planning and The Parkway, sources of capital funding be replaced in the 2018 Capital Budget as follows:
- (i) That \$938,900 in capital levy from Enterprise Software Modernization Project (Project 3-4.02) be replaced with tax-supported debentures from the Parkway Corridor Extension Project (2015 Capital Budget Project 5-2.01); and
 - (iii) That \$600,000 in capital levy from Traffic Signal Controller Replacement Program (Project 5-13.01) be replaced with tax-supported debentures from the Parkway Corridor Extension Project (2015 Capital Budget Project 5-2.01).
- d) That By-laws 14-008 and 15-023 being by-laws to debenture the Parkway Corridor Extension be repealed and replaced as per the amended budgets resulting from Recommendation (c) in Report USDIR18-002 and further detailed in Chart 4 of Report CLSFS18-036.

Budget and Financial Implications

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

The minimum wage increase and associated additional costs resulting from the **Fair Workplaces, Better Jobs Act**, 2017, total \$611,473 as per Chart 2.

Background

This report presents the financial update as of June 30, 2018 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 2018 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 2018 Operating Budget.

Chart 1						
Summary of Certain Key Financial Highlights						
Description	2018 Budget	YTD Actual	YTD %	Projected Actual	Projected Year End Variance	Estimated Net City Impact
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
Supplementary Taxes Revenue	1,100,000	-		1,100,000	-	-
Investment Income	2,334,000	1,074,639	46.0%	2,334,000	-	-
Provincial Offences Revenue ⁽¹⁾	2,350,000	1,068,358	45.5%	2,032,000	(318,000)	(79,840)
Transit Revenue	5,608,742	2,542,596	45.3%	5,403,400	(205,342)	(205,342)
Recycling Revenue	1,226,500	370,271	30.2%	825,000	(401,500)	(401,500)
Landfill Tipping Fees Revenue ⁽¹⁾	2,945,318	1,461,528	49.6%	2,998,900	53,582	(123,630)
Building Fee Revenue	1,575,000	1,011,489	64.2%	1,575,000	-	-
Tax Remissions	1,140,550	(133,258)	-11.7%	1,140,550	-	-
General Contingency Provision	317,281	152,437	48.0%	317,281	-	-
Net Positive (Negative) Impact					(871,260)	(810,312)
Note:	1) The Estimated Net City Impact includes assumptions related to expenses associated with the program activity.					

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of June 30, 2018 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 2018 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

Taxation Revenues

The Tax Levy revenues at 99.8% of budget, as shown on Schedule 1, include the 2018 final tax billing.

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 expects to issue monthly supplementary tax billings in the months of July, October and December.

Schedule 2 - Summary of the Departmental Net Operating Expenses

Social Services Funding

Additional Children's Services funding has been accepted under delegated authority of Section 10.1.3 of the City's Purchasing By-law 14-127.

Staff have committed to informing Council of any such additional 100% funding through subsequent quarterly financial updates. The City has been allocated the following 100% Provincial funds that were not included in the 2018 budget:

The 2018 Child Care Allocation from the Ministry of Education included some additional funds that were not included in the 2018 budget.

a) Expansion Plan Year 2

In April 2017, the Province announced funding to support the Child Care Expansion Plan with the goal of creating access to licensed child care for 100,000 more children aged 0-4 over a 5 year period. Priorities for this funding are to support additional fee subsidies, increased access and/or increased affordability. Funding to support the Year 1 increases was included in the 2018 budget, but an additional \$461,707 was added in late spring to fund Year 2 planned increases. This is 100% provincial funding of which up to 10% may be used for administrative costs of running the program.

b) Base Funding for Licensed Home Child Care (LHCC)

This is a new program in 2018 of which \$305,325 of new 100% provincial funding was received. This funding is to provide stable and predictable funding to assist home child care agencies with forecasting, planning and actively recruiting more providers. The Province is expecting that the municipality will work with LHCC agencies to reduce per diem charges for families and increase compensation for providers.

c) Community-Based Child Care Capital Program (CBCP)

In April 2018, the City learned that it was successful in obtaining Community-Based Early Years and Child Care Capital Program funding for two of three projects submitted. A total of \$1,350,000 will be received to support the expansion of the two locations, one in the City and one in the County, which will result in an additional 64 licensed spaces in the infant, toddler and preschool age range.

Minimum Wage Increase

The minimum wage increase and associated additional costs resulting from the **Fair Workplaces, Better Jobs Act**, 2017, total \$611,473. The majority of the impact is the result of the minimum wage increase, however there are cost increases resulting from legislated changes to other employee benefits including personal emergency leave, public holiday pay and vacation credit. Chart 2 summarizes the impact the legislation has on the 2018 municipal operations.

Chart 2**Impact of Fair Workplaces, Better Jobs Act, 2017 on Municipal Operations**

Vendor	Purpose	Increase
City Staff	Various	\$253,819
Social Services	Emergency Shelter Services including YES, Brock Mission and Cameron House	\$50,000
Securitas	Parking Security	130,461
Outland Carillion	Custodial Services	140,030
Commissionaires	Arenas (Morrow Park)	\$13,327
HGC Management Inc.	Recycling Processing	\$23,836
Total		\$611,473
Funded from Social Services 2018 Operating Budget		\$50,000
Funded from Contingency pre- March 31, 2018		\$41,824
Funded from Contingency post- March 31, 2018		\$519,649

The 2018 Budget included an estimated General Contingency provision of \$340,000 which included impacts to direct staff employed by the City but not any impact from City contracts. Of the total cost increase, including direct City staff and City contracts, \$50,000 was included in the Social Services 2018 Budget and the remaining \$561,473 will be funded through Contingency. The impact on Contingency is reflected in Chart 3 - Transfers to/from 2018 Contingency.

Contingency

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

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

Chart 3 summarizes the changes that were made to the Contingency Budget during the 2018 Budget process and activity in the Contingency budget since the March Financial Update Report.

Chart 3 Transfers to/from 2018 Contingency As of June 30, 2018

Ref	Description	Amount Transfer (from) to	Balance
1	2018 Contingency Budget as previously reported on the March 31, 2018 quarterly report		\$806,870
2	Transfers Approved as part of the 2018 Budget Process		
3	Peterborough Public Health	(\$22,530)	
4	Miscellaneous Adjustments	(\$35,555)	
5	Additional Impacts - Fair Workplaces, Better Jobs Act , 2017 – See Chart 2	(\$519,649)	
6	Adjusted 2018 Contingency Available – June 30		\$229,136
7	Transfers Recommended through this Financial Update Report	none	
8	Direct Charges		
9	Direct charges to Contingency as at June 30, 2018	(\$152,437)	
10	Direct charges to Contingency subsequent to June 30, 2018	(\$14,864)	
11	Other Potential Commitments		none
12	Balance Available		\$61,835

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 2018 Capital Budget as well as projects previously approved but are still ongoing.

Parkway Corridor Extension – Exchange of Funding Sources

Council, through Report USDIR18-002, dated April 23, 2018, approved the reassignment of The Parkway Corridor Extension uncommitted capital funding to various transportation related projects. The Parkway Corridor Extension is fully funded by both tax supported debentures and development charge supported debentures. This type of financing is not applicable to some of the projects that the budgets have been assigned to. Funding sources must be exchanged to ensure applicable funding is in place for all projects. Capital levy has been transferred from the Enterprise Software Modernization Project in the amount of \$938,900 and \$600,000 from the Traffic Signal Enhancement Project (Project 3-4.02) to the Parkway Corridor Extension Project to allow for flexibility in the exchange of funding. Chart 4 details the budget redistribution and the corresponding funding sources.

Debenture By-laws 14-008 and 15-023 for the Parkway Corridor Extension will be repealed and replaced with nine new debenture by-laws.

Canadian Tire Jumpstart Charities - Peterborough Sports and Wellness Centre – Pool Pod Project

The Canadian Tire Jumpstart Charities approved \$50,000 in funding through the Accessibility Enabling Grant for the purchase and installation of a Pool Pod at the Peterborough Sports and Wellness Centre with the purpose to reduce barriers to aquatic activities for those with physical and mobility challenges. The total project budget is \$50,000 and is fully funded by this grant. The capital project was created through delegated authority under Section 10.1.3 as noted in Chart 5.

Operation of the traditional hoist system requires lifeguard assistance to move the hoist to the edge of the pool, and to lower the individual into the pool. Other demands on a lifeguard's time around the pool will create wait times to access the hoist, negatively impacting the experience and independence of a user. The Pool Pod system eliminates the need for lifeguard assistance, offering most users an independent and seamless solution to enter and exit the pool. Ultimately, more individuals requiring less assistance in a timely manner can enjoy barrier free access to the pool and all its aquatics programming.

**Chart 4
Redistribution of Parkway Budget and Funding Sources**

Ref	Project	Prior Approved Funding (000's)	Parkway Funding Distribution (000's)	Redistributed Funding Sources (000's)	Total Project Budget (000's)	Total Project Budget Funding Sources (000's)
1	Enterprise Software Modernization	\$5,727.3	Nil	(\$938.9) – Capital Levy \$938.9 – TS Debt	\$5,727.3	\$266 – Trf from Operating \$1,199 – Capital Levy \$2,723.4 – Reserves \$1,538.9 – TS Debt
2	Traffic Signal Enhancement	\$600	Nil	(\$600) – Capital Levy \$600 – TS Debt	\$600	\$600 - TS Debt
3	Properties Renovation and Maintenance	Nil	\$250	\$250 - TS Debt	\$250	\$250 - TS Debt
4	Jackson Park Management Plan	Nil	\$350	\$175 – DC Debt \$175 – Capital Levy	\$350	\$175 – DC Debt \$175 – Capital Levy
5	Transit Hub and Route Review and Long Term Growth Strategy	\$200	\$300	\$300 – Capital Levy	\$500	\$50 - DCRF Transit \$50 - Transit Reserve \$400 – Capital Levy
6	City Wide Traffic Operations Assessment	\$449	\$251	\$63 – DC Debt \$188 – Capital Levy	\$700	\$63 – DC Debt \$112.2 - DCRF Eng \$524.8 – Capital Levy
7	Cycling Network Study	Nil	\$350	\$175 – DC Debt \$175 – Capital Levy	\$350	\$175 – DC Debt \$175 – Capital Levy
8	Transportation Master Plan	Nil	\$900	\$810 – DC Debt \$90 – Capital Levy	\$900	\$810 – DC Debt \$90 – Capital Levy
9	Parkway Corridor Extension	\$6,240	(\$2,401)	(\$1,788.9) –TS Debt (\$1,223) – DC Debt \$610.9 – Capital Levy	\$3,839	\$3,228.1 – DC Debt \$610.9 – Capital Levy

Implications of Provincial Government Cancellation of Cap and Trade Program

There are a number of City projects that received grants that were funded through the cap and trade program proceeds. With the cancellation of the cap and trade program, the following projects are impacted:

- **Municipal Greenhouse Gas (GHG) Challenge Fund**
On March 29, 2018, the City executed a funding agreement with the Province in the amount of \$7,461,250 to fund 50% of the costs related to the Source Separated Organics Collection and Composting Facility Project. The Province has the contractual right to terminate the agreement and exercised that right on July 10, 2018. A wind-down plan has been presented to the Ministry, including a financial summary of costs incurred. The Ministry in its sole discretion may provide reasonable costs to enable the City to wind-down the Project.
- **Ontario Municipal Commuter Cycling Program**
On February 22, 2018, the City executed a funding agreement with the Province to fund various commuter trail projects. The City was to receive a funding allocation annually for four years, to the March 31, 2021, the expiry date of the agreement. The first annual allocation of \$841,418.59 was received in April 2018 and is partially funding both the Lansdowne Street – River Road to Ashburnham Trail and the Crawford Trail Extension. The City is able to use this first year allocation but no further funding will be received.
- **Social Housing Apartment Improvement Program (SHAIP)**
The SHAIP was announced in 2017 as part of Ontario's Climate Change Action Plan and was funded by proceeds from the province's carbon market. Although Peterborough received a conditional allocation of \$2,208,161 for eligible projects, with \$736,054 for 2018/19 and Report IPSHD18-003 gave authority to participate in the SHAIP program and issue funds to eligible housing providers, the program has been cancelled. Therefore Peterborough Housing Corporation's replacement of make-up air units at two of their seniors' buildings and St. John's Centre for the replacement of their boilers and hot water storage tanks funding to replace make-up air units and boilers will instead now be drawn from capital reserves. As a result, housing providers will re-prioritize their capital plans, likely deferring other capital work.

Transfers Made under Delegated Authority of Section 10.1.1 or 10.1.2 or Budget Creation under Section 10.1.3 of the City's Purchasing By-law 14-127

Certain budget transfers have been made under delegated authority as set out in Part 10.1.1 of the City's Purchasing By-law 14-127 which states the following:

"Other than when Section 10.1.2 applies, the Chief Administrative Officer, or the City Treasurer, is authorized to transfer approved budgets, including any uncommitted General Contingency, or the Capital Levy Reserve where the net required transfer is equal to or less than \$50,000. All such transfers will be reported in the Quarterly Financial Report."

Certain budgets have been created under delegated authority as set out in Part 10.1.3 of the City's Purchasing By-law 14-127 which states the following:

“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 good or service, and where no new full time staff are required. All such budget creation will be reported in the Quarterly Financial Report.”

Chart 5

Transfers Made or Budgets Created under Delegated Authority

Ref	Approval Date	By-Law 14-127 Ref	Approved By	Description
1	July 20, 2018	10.1.3	Treasurer	Peterborough Sports and Wellness Centre (PSWC) – Pool Pod Project A \$50,000 capital budget was established for the PSWC – Pool Pod Project. The project is fully funded from a \$50,000 grant from the Canadian Tire Jumpstart Charities.
2	July 23, 2018	10.1.3 10.1.1	Treasurer	Market Hall – Structural and Roof Repairs A \$30,000 capital budget was established for the Market Hall – Structural and Roof Repairs project from a transfer from the Property Maintenance Reserve.
3	June 26, 2018	10.1.3 10.1.1	Treasurer	Evinrude Centre– Pre-design of Roofs “C” and “D” A \$50,000 capital budget was established for the Evinrude Centre – Pre-design of Roofs “C” and “D” project from a transfer from the Corporate Services – Property - Community Services – Peterborough Memorial Centre Roofing and HVAC Replacement project (2018 Capital Budget Ref #3-1.02 sub-project 5).
4	June 26, 2018	10.1.3 10.1.1	Treasurer	Risk Management Building Appraisals A \$50,000 capital budget was established for the Risk Management Building Appraisals project from a transfer from the Property Maintenance Reserve.
5	June 20, 2018	10.1.1	CAO	Police Services – Facility and Space Needs Assessment A \$25,000 transfer from the Capital Levy Reserve is required to fund the total amount of \$75,000 requested from Police Services for the Facility and Space Needs Assessment (2018 Capital Budget Ref #8-1.02), which the CAO approved as a transfer from the Capital Levy Reserve.

Ref	Approval Date	By-Law 14-127 Ref	Approved By	Description
6	July 4, 2018	10.1.3 10.1.1	Treasurer	Parkview Drive Storm Outlet Slope Stability Project A \$25,000 capital budget was established for the Parkview Drive Storm Outlet Slope Stability Project from a transfer from the USD Capital Reserve.
7	July 24, 2018	10.1.3 10.1.1	Treasurer	Downtown Decorative Streetlight Enhancement A \$110,000 capital budget was established for the Downtown Decorative Streetlight Enhancement project. The project is partially funded (\$101,273.64) from the Main Street Revitalization Initiative grant. The remaining \$8,726.36 will be funded from a transfer from the Capital Levy Reserve.
8	July 28, 2018	10.1.1	CAO	Peterborough Family Health Teams A \$40,000 transfer for a virtual primary care clinic was approved by the CAO as a transfer from the Physician Recruitment Reserve.
9	August 14, 2018	10.1.3 10.1.1	CAO	Leaf and Yard Waste Composting Facility A \$50,000 capital budget was established through a transfer from the Utility Services Reserve to reinstate the transfer of the Leaf and Yard Waste Composting Facility from Harper Road to the Landfill.
10	August 14, 2018	10.1.3 10.1.1	CAO	Source Separated Organics Phasing Study A \$20,000 capital budget was established and funded through a transfer from the Utility Services Reserve to undertake a study to examine the feasibility of phasing in an SSO program.

Submitted by,

Prepared by,

Patricia Lester
Commissioner of Corporate and
Legislative Services

Richard Freymond
Manager of Financial Services

Contact Name:

Richard Freymond
Manager of Financial Services
Phone: 705-742-7777 Ext. 1862
Toll Free: 1-855-738-3755
Fax: 705-876-4607
E-mail: rfreymond@peterborough.ca

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 A

Schedule 1 City of Peterborough Summary of Net Operating Revenue and Expenditures As at June 30, 2018 (Unaudited)

REF C1	Description C2	2018 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	128,271,739	90.1%	128,003,712	268,027	99.8%
3	Supplementary Taxes	1,100,000	0.8%		1,100,000	
4	Payments In Lieu	3,346,923	2.4%	2,703,494	643,429	80.8%
5	COPHI Dividends	5,667,000	4.0%	1,417,250	4,249,750	25.0%
6	Investment Income	2,334,000	1.6%	1,074,639	1,259,361	46.0%
7	Casino Gaming revenues	1,500,000	1.1%		1,500,000	
8	Other Revenues	211,000	0.2%	-523	211,523	-0.2%
9		142,430,662	100%	133,198,572	9,232,090	93.5%
10	<u>NET EXPENDITURES (Schedule 2)</u>					
11	City Council	566,147	0.4%	272,417	293,730	48.1%
12	Chief Administrative Officer (including Fire Services)	17,150,328	12.0%	8,067,737	9,082,591	47.0%
13	Corporate Services	8,041,771	5.7%	3,488,472	4,553,299	43.4%
14	Legal Services	281,582	0.2%	60,889	220,693	21.6%
15	Utility Services	26,702,320	18.8%	14,423,495	12,278,825	54.0%
16	Community Services	16,423,655	11.5%	7,536,456	8,887,199	45.9%
17	Planning and Development	9,885,502	6.9%	4,316,430	5,569,072	43.7%
18	Financial Services - Other	28,322,966	19.9%	15,886,491	12,436,475	56.1%
19	Transfers to Organizations for Provision of Services	35,056,391	24.6%	17,775,305	17,281,086	50.7%
20		142,430,662	100%	71,827,692	70,602,970	50.4%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at June 30, 2018 (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	566,147		566,147	272,417	-	272,417	293,730	48.10%
3	Chief Administrative Officer								
4	Office of the Chief Administrative Officer	484,583	-	484,583	206,264	-	206,264	278,319	42.60%
5	Fire Services	16,925,182	708,456	16,216,726	8,016,801	355,617	7,661,184	8,555,542	47.20%
6	Emergency and Risk Management	480,019	31,000	449,019	200,289	-	200,289	248,730	44.60%
		17,889,784	- 739,456	17,150,328	8,423,354	- 355,617	8,067,737	9,082,591	47.00%
7	Corporate Services								
8	City Clerk - Administration	1,091,036	341,790	749,246	461,159	161,907	299,252	449,994	39.90%
9	Election Expense	526,606	526,605	1	148,759	148,759	-	1	0.00%
10	Financial Services	3,070,608	351,361	2,719,247	1,435,105	363,086	1,072,019	1,647,228	39.40%
11	City Buildings and Police Station Properties	1,229,991		1,229,991	621,761	-	621,761	608,230	50.60%
12	Rental Properties	781,303	856,785	75,482	480,532	438,067	42,465	117,947	-56.30%
13	Human Resources	1,116,359	-	1,116,359	504,514	-	504,514	611,845	45.20%
14	Corporate Information Services	2,251,632	80,769	2,170,863	901,933	18,420	883,513	1,287,350	40.70%
15	Facilities and Planning Initiatives	131,546		131,546	64,948	-	64,948	66,598	49.40%
16		10,199,081	(2,157,310)	8,041,771	4,618,711	(1,130,239)	3,488,472	4,553,299	43.40%
17	Legal Services								
18	Office of the City Solicitor	800,794	35,525	765,269	308,242	21,849	286,393	478,876	37.40%
19	Provincial Offences	1,282,539	1,766,226	483,687	572,744	798,248	225,504	258,183	46.60%
20		2,083,333	- 1,801,751	281,582	880,986	- 820,097	60,889	220,693	21.60%
21	UTILITY SERVICES								
22	Administration	858,511	568,095	290,416	362,962	50,004	312,958	22,542	107.80%
23	Engineering	1,492,942	1,492,942	-	679,840	69,398	610,442	610,442	0.00%
24	Infrastructure Planning	1,089,685	816,657	273,028	485,769	316,414	169,355	103,673	62.00%
25	Street Light Maintenance	1,538,416	-	1,538,416	694,169	-	694,169	844,247	45.10%
26	Public Works	12,244,384	1,579,080	10,665,304	6,989,755	285,651	6,704,104	3,961,200	62.90%
27	Parking	2,069,019	2,420,498	351,479	953,667	1,333,945	380,278	28,799	108.20%
28	Traffic Operations/Transportation Planning	2,253,807	34,685	2,219,122	764,534	28,238	736,296	1,482,826	33.20%
29	Public Transit Operations	15,207,836	7,448,855	7,758,981	7,609,154	3,420,482	4,188,672	3,570,309	54.00%
30	Environmental Protection	14,989,794	13,891,537	1,098,257	6,760,143	6,852,337	92,194	1,190,451	-8.40%
31	Waste Management	8,737,793	5,527,518	3,210,275	3,557,013	2,077,042	1,479,971	1,730,304	46.10%
32		60,482,187	- 33,779,867	26,702,320	28,857,006	- 14,433,511	14,423,495	12,278,825	54.00%
33	COMMUNITY SERVICES								
34	Community Services Administration	570,375	-	570,375	352,884	842	352,042	218,333	61.70%
35	Recreation	4,409,243	3,324,092	1,085,151	1,903,683	1,227,968	675,715	409,436	62.30%
36	Market Hall, Marina & Beavermead	375,486	375,487	1	155,614	174,112	18,498	18,497	
37	Arts, Culture and Heritage Administration	1,964,051	54,577	1,909,474	1,396,852	77,212	1,319,640	589,834	69.10%
38	Museum	882,510	220,583	661,927	432,989	78,102	354,887	307,040	53.60%
39	Library	2,878,646		2,878,646	1,591,102	-	1,591,102	1,287,544	55.30%
40	Art Gallery of Peterborough	571,691		571,691	280,542	-	280,542	291,149	49.10%
41	Arenas	6,519,923	4,366,257	2,153,666	3,232,620	2,179,783	1,052,837	1,100,829	48.90%
42		18,171,925	- 8,340,996	9,830,929	9,346,286	- 3,738,019	5,608,267	4,222,662	57.00%

Schedule 2
City of Peterborough
Departmental Operating Expenses
As at June 30, 2018 (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	11,977,945 -	8,218,899	3,759,046	5,647,732 -	4,549,753	1,097,979	2,661,067	29.20%
45	Ontario Works Benefits	34,456,363 -	33,710,459	745,904	16,639,405 -	16,319,106	320,299	425,605	42.90%
46	Community Partnerships and Family Services	15,999,511 -	14,423,112	1,576,399	6,591,960 -	6,094,986	496,974	1,079,425	31.50%
47	Other Social Services	4,801,606 -	4,290,229	511,377	2,723,158 -	2,710,221	12,937	498,440	2.50%
48		67,235,425 -	60,642,699	6,592,726	31,602,255 -	29,674,066	1,928,189	4,664,537	29.20%
49	Total Community Services	85,407,350 -	68,983,695	16,423,655	40,948,541 -	33,412,085	7,536,456	8,887,199	45.90%
50	PLANNING & DEVELOPMENT SERVICES								
51	Planning	1,580,896 -	178,800	1,402,096	732,691 -	58,356	674,335	727,761	48.10%
52	Geomatics	772,241 -	77,297	694,944	462,003 -	78,794	383,209	311,735	55.10%
53	Housing	16,462,695 -	11,563,891	4,898,804	6,728,510 -	4,659,821	2,068,689	2,830,115	42.20%
54	Airport	3,116,694 -	685,260	2,431,434	1,337,258 -	378,492	958,766	1,472,668	39.40%
55	Building	2,224,472 -	1,766,248	458,224	1,294,655 -	1,063,224	231,431	226,793	50.50%
56		24,156,998 -	14,271,496	9,885,502	10,555,117 -	6,238,687	4,316,430	5,569,072	43.70%
57	FINANCIAL SERVICES - OTHER								
58	Tax-supported debt servicing charges	11,772,246		11,772,246	4,681,330	-	4,681,330	7,090,916	39.80%
59	Capital Levy	9,337,380		9,337,380	9,337,380	-	9,337,380	-	100.00%
60	Transfers to/from Reserves	5,800,000 -	2,727,400	3,072,600	2,150,000 -	1,402,400	747,600	2,325,000	24.30%
61	Property Taxation Costs	3,140,193		3,140,193	804,856	-	804,856	2,335,337	25.60%
62	Other Expenditures	683,266		683,266	162,888	-	162,888	520,378	23.80%
63	Contingency	317,281	-	317,281	152,437	-	152,437	164,844	48.00%
64		31,050,366 -	2,727,400	28,322,966	17,288,891 -	1,402,400	15,886,491	12,436,475	56.10%
65	Transfers to Organizations for Provision of Services								
66	Police Services	28,608,771 -	3,630,992	24,977,779	14,391,567 -	2,021,964	12,369,603	12,608,176	49.50%
67	Ptbo County/City Paramedics Service	4,814,583 -	19,674	4,794,909	2,347,213 -	9,837	2,337,376	2,457,533	48.70%
68	Otonabee Region Conservation Authority	752,946		752,946	734,446	-	734,446	18,500	97.50%
69	Peterborough Public Health	1,228,486		1,228,486	602,978	-	602,978	625,508	49.10%
70	Ptbo & Kawarthas Economic Development	970,470		970,470	485,238	-	485,238	485,232	50.00%
71	Fairhaven Debt and Operating Support	1,795,741		1,795,741	897,874	-	897,874	897,867	50.00%
72	Peterborough Humane Society	365,194		365,194	187,357	-	187,357	177,837	51.30%
73	Downtown Business Improvement Area	150,000		150,000	150,000	-	150,000	-	100.00%
74	Primary Healthcare Services	20,866		20,866	10,433	-	10,433	10,433	50.00%
75		38,707,057 -	3,650,666	35,056,391	19,807,106 -	2,031,801	17,775,305	17,281,086	50.70%
76	Total expenditures	270,542,303 -	128,111,641	142,430,662	131,652,129 -	59,824,437	71,827,692	70,602,970	50.40%

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at June 30, 2018 (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	6	1,314,075	747,063	567,014	57.00%	- 26,038	721,024	54.90%	593,051
Emergency Management	0	-	-	-	#DIV/0!	-	-	0.00%	-
Total	6	1,314,075	747,063	567,014	57.00%	- 26,038	721,024	54.90%	593,051
Corporate Services									
Information Services	10	3,904,018	1,296,482	2,607,535	33.00%	100,000	1,396,484	35.80%	2,507,535
Property	39	13,698,497	12,320,663	1,377,835	90.00%	20,948	12,341,610	90.10%	1,356,887
Other	19	13,835,693	10,545,456	3,290,235	76.00%	23,218	10,568,676	76.40%	3,267,017
Total	68	31,438,208	24,162,601	7,275,605	77.00%	144,166	24,306,770	77.30%	7,131,439
Police	2	692,423	392,140	300,283	57.00%	- 5,070	387,070	55.90%	305,353

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at June 30, 2018 (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	11	30,959,409	18,507,490	12,451,919	60.00%	- 80,477	18,427,013	59.50%	12,532,396
Arterial	20	63,068,886	45,183,064	17,885,821	72.00%	1,080,226	46,263,289	73.40%	16,805,597
Collector & Local	9	16,071,540	10,370,305	5,701,235	65.00%	-	10,370,305	64.50%	5,701,235
Bridges	8	4,147,000	573,504	3,573,496	14.00%	-	573,504	13.80%	3,573,496
Sidewalks	9	4,558,478	1,947,068	2,611,410	43.00%	942,773	2,889,841	63.40%	1,668,637
Sanitary Sewers	9	10,375,000	5,050,113	5,324,887	49.00%	-	5,050,113	48.70%	5,324,887
Storm Sewers	4	3,053,872	1,908,257	1,145,615	62.00%	- 0	1,908,257	62.50%	1,145,615
Environmental Protection Services	12	18,212,303	12,015,589	6,196,713	66.00%	-	12,015,590	66.00%	6,196,713
Environment Waste Management	8	18,343,500	7,697,900	10,645,599	42.00%	3,000	7,700,901	42.00%	10,642,599
Transit	13	9,638,780	7,748,842	1,889,938	80.00%	- 61,392	7,687,450	79.80%	1,951,330
Parking	3	238,385	33,940	204,445	14.00%	- 6,668	27,272	11.40%	211,113
Traffic	13	2,866,677	1,032,692	1,833,984	36.00%	0	1,032,694	36.00%	1,833,983
Demand Management	4	2,636,329	2,310,314	326,015	88.00%	- 0	2,310,313	87.60%	326,016
Utility Services - Administration	5	6,110,000	5,177,238	932,762	85.00%	-	5,177,239	84.70%	932,762
Flood Reduction Master Plan Projects	25	70,935,237	29,098,621	41,836,614	41.00%	- 60,791	29,037,832	40.90%	41,897,405
Total	153	261,215,396	148,654,938	112,560,453	57.00%	1,816,671	150,471,613	57.60%	110,743,784

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at June 30, 2018 (Unaudited)

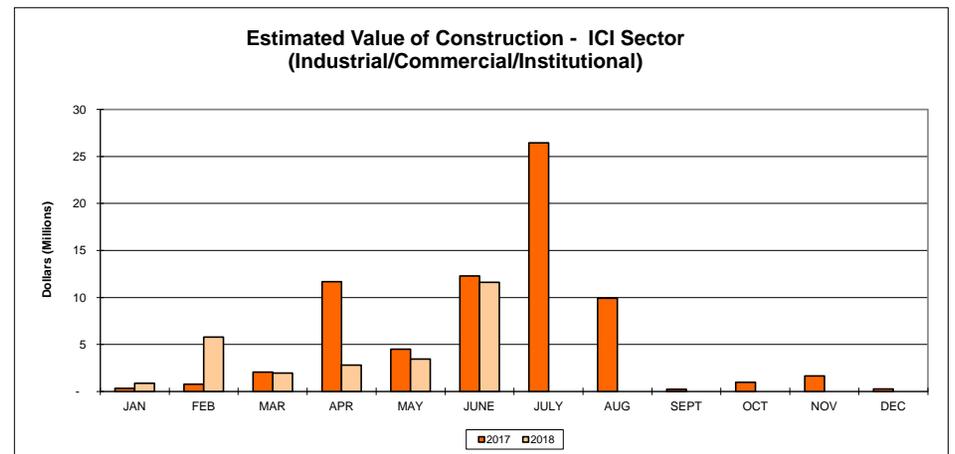
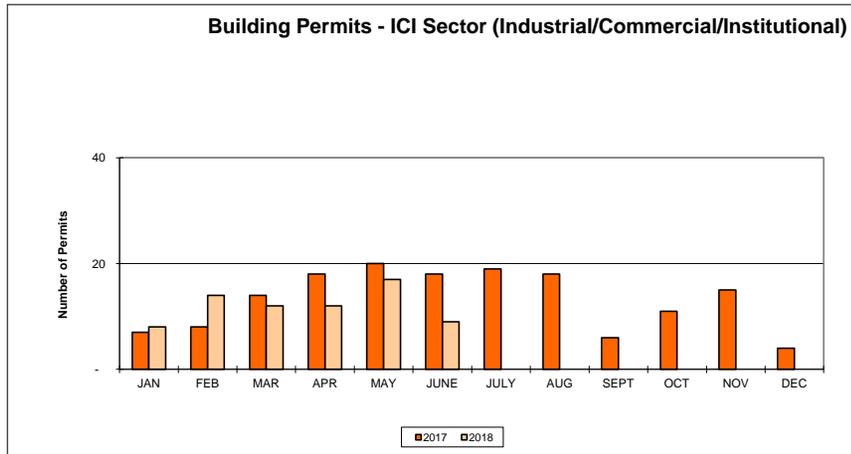
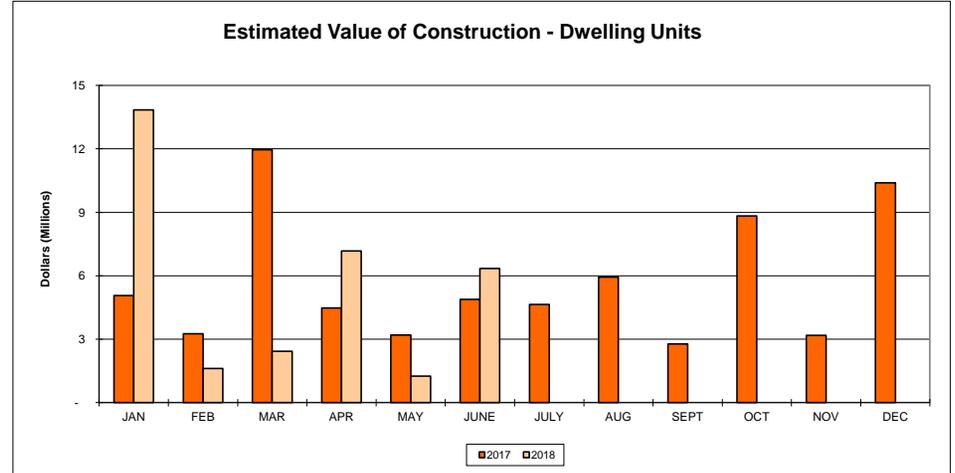
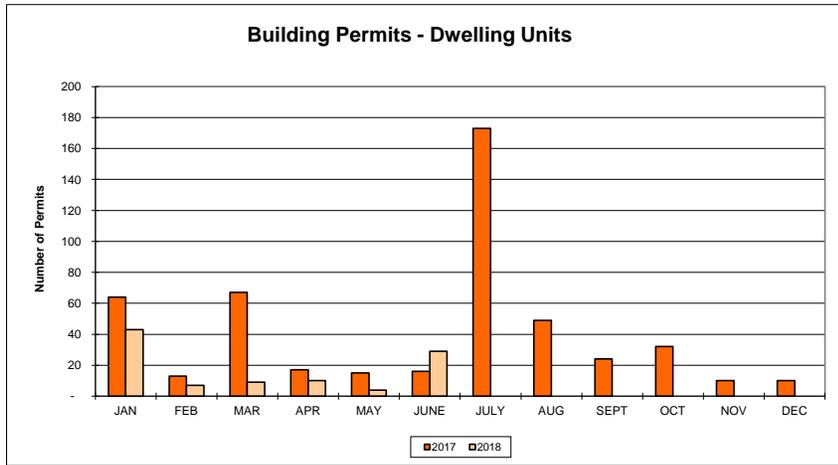
Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
Community Services									
Recreation	17	3,148,660	4,009,073	- 860,413	127.00%	- 1,092,032	2,917,042	92.60%	231,618
Culture & Heritage	3	596,426	332,831	263,594	56.00%	-	332,832	55.80%	263,594
Museum	1	30,000	30,000	-	100.00%	-	30,000	100.00%	-
Library	0	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	0	-	-	-		-	-	0.00%	-
Arenas	15	25,859,906	4,015,739	21,844,167	16.00%	13,696,299	17,712,038	68.50%	8,147,868
Memorial Centre	3	449,018	406,650	42,368	91.00%	- 22,164	384,486	85.60%	64,532
Marina	2	10,000	6,226	3,774	62.00%	-	6,226	62.30%	3,774
Facilities and Special Projects	5	1,026,060	914,006	112,054	89.00%	- 182,030	731,976	71.30%	294,084
Administration	10	2,623,762	1,888,022	735,740	72.00%	- 55,876	1,832,147	69.80%	791,615
Total	56	33,743,832	11,602,547	22,141,284	34.00%	12,344,197	23,946,747	71.00%	9,797,085

Schedule 3
City of Peterborough
Capital Works in Progress by Function
As at June 30, 2018 (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
Planning & Development Services									
Planning	21	22,705,225	12,168,777	10,536,447	54.00%	- 3,068,385	9,100,392	40.10%	13,604,833
Growth Areas	12	4,771,503	2,647,114	2,124,389	55.00%	- 56,225	2,590,889	54.30%	2,180,614
Industrial Parks	5	7,245,054	2,562,004	4,683,051	35.00%	- 149,440	2,412,563	33.30%	4,832,491
Housing	2	5,518,000	1,413,000	4,105,000		-	1,413,000	25.60%	4,105,000
Airport	21	11,134,959	6,406,445	4,728,514	58.00%	- 3,000	6,403,447	57.50%	4,731,513
Land Information	5	1,246,800	487,583	759,217	39.00%	-	487,583	39.10%	759,217
Building	1	50,000	-	50,000		-	-	0.00%	50,000
Total	67	52,671,541	25,684,923	26,986,618	49.00%	- 3,277,050	22,407,874	42.50%	30,263,668
Grand Total	352	381,075,475	211,244,212	169,831,257	55.00%	10,996,877	222,241,098	58.30%	158,834,380

Appendix B

Building



Waste Management

