



City of  
**Peterborough**

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**TO:** Members of the Committee of the Whole

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

**MEETING DATE:** May 30, 2011

**SUBJECT:** Report CPFS11-002  
Quarterly Financial Report (Unaudited)  
As of December 31, 2010

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## **PURPOSE**

A report to recommend the December 31, 2010 unaudited Quarterly Report be received, that specific year-end transfers be made and that Purchasing By-law 10-132 be amended.

## **RECOMMENDATIONS**

That Council approve the recommendations outlined in Report CPFS11-002 dated May 30, 2011, of the Director of Corporate Services, as follows:

- a) That the December 31, 2010 Quarterly Financial Report (unaudited) attached as Appendix A to report CPFS11-002 be received.
- b) That net Transfers to reserves in the amount of \$1,268,639 be made as part of the year-end close, as listed in Chart 2 in the report CPFS11-002 and summarized as follows, be approved.

Description	Reserve Name	Transfer To (Transferred From)
Additional OMPF allocation received in March of 2011 for 2009 reconciliation	Capital Levy Reserve	\$1,382,600
Peterborough-Lakefield Community Police Services	Special Projects Reserves	(\$92,057)
Social Housing – Strong Communities	Social Housing	(\$81,486)
Employee Benefit Overhead Surplus	Post Employment Benefit Reserve	\$59,582
<b>Total Transfers to Reserve</b>		<b>\$1,268,639</b>

- c) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer needed, in the amount of \$173,984 and as listed on Chart 4 in the report CPFS11-002, be transferred to the Capital Levy Reserve.
- d) That approved capital budgets for the following Flood Reduction Master Plan Projects be changed as follows:

FRMP Reference	Description	Action	Budget
A - Admin, Data Collection and Field Work			
A-110	Sanitary Sewer Flow Monitoring – reduce \$118,191 budget by \$78,191 to \$40,000	Reduce Budget	\$78,191
<b>Total Funding returned to FRMP – Sewer Surcharge Reserve</b>			<b>\$78,191</b>
D- Construction & Environmental Monitoring			
D-140	Thompson Creek EA	Close	\$115,800
D-140	Curtis Creek EA	Close	\$1,073,063
D-140	Bears Creek EA	Close	\$550,000
D-140	Riverview Creek EA	Close	\$246,474
<b>Subtotal – FRMP Capital Levy available</b>			<b>\$1,985,337</b>
Meade Creek EA – to undertake planned projects		Increase	\$773,600
Byersville Creek EA - to undertake planned projects		Increase	\$1,211,737
<b>Total FRMP Capital Levy re-directed</b>			<b>\$1,985,337</b>

- e) That \$41,796 be transferred from the Bridge Reserve to finance engineering overhead associated with the Nassau Mills Bridge project for costs that are ineligible for funding from the Federal Gas Tax Reserve.
- f) That clauses 71 and 72 of Purchasing By-law 10-132 be amended, as outlined in Appendix C of report CPFS11-002, to allow the Administrative Staff Committee to approve amendments to agreements, where Council approved the original competitive bid and the value of any previous amendments plus the value of the additional proposed amendment are less than 10% of the original agreement and can be accommodated within the approved budget.

## **BUDGET AND FINANCIAL IMPLICATIONS**

There are no budget and financial implications to approving the recommendations.

Recommendation b) above has the effect of decreasing the 2010 operating surplus which carries over to be used in 2011 Operations.

## **BACKGROUND**

### **Introduction**

This report presents the Quarterly Financial Report (Unaudited) as of December 31, 2010 for the City's Operating and Capital funds. It outlines budget transfers that have been made during the period December 6 to December 31, 2010, and summarizes transfers to (from) various reserve and reserves funds made as part of the 2010 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 4, 2011 and will conclude during the month of June 2011 when the Audited Financial Statements are presented to the Audit Committee.

The presentation of the December Quarterly Financial Update is in a format consistent with the presentation of the 2010 Budget. Further adjustments will be necessary to convert the presentation to a full accrual format for purposes of the audited financial statement based on the accounting standards of Public Sector Accounting Board (PSAB).

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

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

## **Operating Budget**

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of December 31, 2010 and reflects a \$274,421 operating surplus that will be carried over to the 2011 Budget as a revenue item. The draft 2011 Budget documents were presented showing an amount of \$250,000.

Schedule 2 provides additional details of the Departmental Operating Expenses summarized on Schedule 1.

## **Schedule 1 - Summary of Net Operating Revenue and Expenditures**

### **Net Revenues**

Lines 1 to 10 of Schedule 1 provide a highly summarized list of the Corporation's 2010 revenues that are not directly related to departmental expenses. Revenues are \$2.6M over budget. Explanations of the more significant variances are:

#### **Supplementary Taxes - \$1.4M over budget**

As reported in report CPFRAS10-016 dated December 6, 2010, supplementary tax billings were expected to exceed the \$0.89M budget (line reference 3). Actual revenues realized totaled \$2.3M for an excess of \$1.4M. The additional amounts were mostly a result of a supplementary tax assessment roll that included Lansdowne Place as well as development growth in the Chemong Road area.

#### **Ontario Municipal Partnership Fund (OMPF) - \$1.4M over budget**

On March 19, 2011, the City received notification that the Province had reconciled the 2009 OMPF allocation. As a result, the City has received an additional \$1,382,000 (line reference 7) that has been treated as a 2010 revenue item.

It is recommended that the full amount be transferred to the Capital Levy Reserve to assist in financing future capital works.

## Schedule 2 – Summary of Departmental Operating Expenditures

### Police Services – Year-End Transfer of \$92,057 from Reserve

The Peterborough Lakefield Community Police Services Board ended the year with a budget deficit of \$92,057. An equivalent amount has been transferred from the Police Special Projects Reserve to fund the shortfall.

### Arenas - \$0.5M over budget

The Arenas Division as shown on Schedule 2 (line reference 44) was over budget by \$0.5M. There are a number of reasons that contributed to this shortfall, the more significant of which are summarized in Chart 1.

**Chart 1**  
**Summary of Factors Impacting the Arenas Division**  
**2010 Year-end Position**

Reference	Description	\$ Value Expense (Revenue)
<b>Memorial Centre</b>		
1	Pete's game day expense recovery reduced due to lower than anticipated average attendance.	\$95,600
2	Personnel costs over budget due to an increase in Special Events.	\$127,400
3	Advertising revenue less than budget	\$56,900
4	Special Event Admissions Revenue over budget	(\$95,900)
<b>Evinrude Centre</b>		
5	Unexpected repairs and maintenance: Ice pad floor line leak repairs, board repairs - reinforce and repair board support structure, Heating System - emergency repairs to system controls	\$59,200
<b>Kinsmen</b>		
6	Loss of summer revenue from new roof installation over each of the ice pads done alternately	\$37,800

### Social Services

#### Additional 50% Provincial Subsidy – Ontario Works (OW) Administration

In late December 2010, the Province informed municipalities that they would receive additional funding to reach the 50% cost share for OW administration. An estimated amount of year end expenditures was provided to the Ministry of

Community and Social Services and resulted in an additional \$391,263 being received on behalf of the City and County of Peterborough.

### **Mandatory and Discretionary OW Benefits**

City mandatory benefits ended the year with a municipal surplus of \$637,067. The surplus is a result of OW caseloads averaging below the 2010 budgeted estimates. The actual average caseload for the year for the City was 3,017 (increase of 10.8% over 2009 annual average), compared to the budgeted caseload of 3,402.

As reported in report CPFRAS10-016 dated December 6, 2010, some of the mandatory benefits surplus was going to be used to offset the pressures in the discretionary benefits. Actual discretionary expenses for the City were \$1,917,738, \$453,268 over budget. The City's share of 19.4% (after the cost share with the province) was \$87,934.

Overall, the Social Services Division ended the year with a budget surplus of \$1,098,195 which is being recommended to be transferred to the Social Services Reserve. The balance in the reserve at year end, after the transfer, is \$3,829,853.

### **Building Inspection**

As required by the amendment to the Building Code Act, Bill 124, any net financial impact of the Building Inspection activity (line reference 59) to the City is transferred to or from the Building Reserve.

The 2010 budget provided for a transfer from the reserve in the amount of \$213,329, however, at the end of the year an additional amount of \$94,401 was drawn from the Reserve for a total of \$307,730 leaving a balance in the Reserve of \$48,000.

The 2011 approved budget called for a transfer of \$99,090 from the reserve; however, since only \$48,000 is available to be transferred, there will be a shortfall of \$51,090 on this budget line.

### **Airport**

Airport operations were \$134,353 or 13.8% over budget (line reference 58). Based upon report PLPD10-047 dated June 7, 2010, the contract with Loomex Property Management Ltd. was extended until June 30, 2011 on the same terms and conditions as the existing contract, with two – six month renewal periods at the option of the City, to allow the Airport operations to normalize after the Airport Expansion project is completed.

The additional expenses for grounds maintenance and operations services are due in part to issues surrounding the construction activity at the airport and the repairs and maintenance required on airport vehicles.

### Transfers from Contingency

Section 40 (1) to (3) of the Purchasing By-law 10-132, authorizes the CAO and Senior Director of Corporate Services to approve transfers from the contingency budget up to \$50,000. Chart 2 summarizes the activity in the Contingency budget during the period of December 6 – December 31, 2010.

**Chart 2**  
**Transfers to/from 2010 Contingency**  
**As of December 31, 2010**

Ref	Description	Amount Transfer (from) to	Balance
1	Contingency Budget Balance as of December 6, 2010 Financial Update		\$861,735
	<b>New This Period</b>		
2	Ontonabee Region Conservation Authority adjustment to levy requirement	\$21,500	
3	Contribution to Capital - CPFPRS10-036 December 6, 2010 Peterborough Airport ISF Major Infrastructure and Airport Development Projects Status Update	\$75,000	
4	Contingency Budget Balance after transfers		<b>\$958,235</b>
5	Direct Net Charges to Contingency		(\$486,533)
6	Transfer to Capital – Airport Projects (Item #3)		(\$75,000)
7	Transfer to Capital Levy Reserve		(\$396,702)
8	<b>Balance Available</b>		<b>(\$0)</b>

### Summary of Year-End Transfers to Reserves

As part of the 2010 Budget process, Council specifically authorized a number of transfers to reserve and reserve funds under certain conditions.

Chart 3 summarizes the transfers made under the authority of 2010 Budget approval and those that are recommended in this report.

**Chart 3**  
**2010 Transfers to (from) Reserves and Reserve Funds**

Ref	Description	Reserve or Reserve Fund	Transfer To (From)	Reserve Balance at Dec 31
<b>1</b>	<b>Transfers Approved as part of the 2010 Budget Process – Subject to Overall Year-End Results:</b>			
2	Chief Administrative Officer	Organizational Development	\$109,393	\$363,271
3	Surplus - Peterborough Technology Services	EDP Equipment	\$71,622	\$545,473
4	Surplus - Ontario Works budget	Social Services	\$1,098,195	\$3,829,853
5	Deficit - Market Hall budget	Market Hall	(\$5,833)	\$22,532
6	Winter Control – Under budget	Winter Control	\$153,609	\$592,083
7	Surplus - Peterborough Sport and Wellness Centre	PSWC Capital Conservation	\$6,666	\$620,995
8	Deficit - Building Inspection	Building Reserve Fund	(\$94,401)	\$48,093
9	Tax Remissions – Under budget	Allowance for Doubtful Accounts	\$81,911	\$3,004,422
10	Insurance – Under budget	Insurance	\$239,064	\$1,965,278
11	Emergency Hostel Surplus	Hostel Reserve	\$87,916	\$121,890
12	Community Social Plan	CSP Reserve 50/50 City/County	\$14,551	\$64,551
13	Additional capital levy transferred from 2010 operations	Capital Levy <sup>(1)</sup>	\$231,811	\$3,030,446
<b>14</b>	<b>Subtotal</b>		<b>\$1,994,504</b>	
<b>15</b>	<b>Other Recommended Transfers</b>			
16	Additional 2009 OMPF Allocation	Capital Levy <sup>(1)</sup>	\$1,382,600	\$3,030,446
17	Peterborough-Lakefield Community Police Services	Police Special Projects	(92,057)	\$459,277
18	Employee Benefits Overhead Surplus	Post Employment Benefits	\$59,582	\$59,582
19	Social Housing – Strong Communities	Social Housing	(\$81,486)	\$1,944,018
<b>20</b>	<b>Subtotal</b>		<b>\$1,268,639</b>	
<b>21</b>	<b>Total Year-end Transfers</b>		<b>\$3,263,143</b>	

**Note:** 1) The transfers to the Capital Levy Reserve are shown as part of ‘Other expenditures’ on Schedule 2 (line reference # 66)

### Schedule 3 Summary of Capital Works in Progress

#### Capital Budget

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 that were in progress during the year including projects approved in the 2010 Capital Budget as well as projects previously approved but are still ongoing.

#### Capital Levy Reserve - \$3.0M Year End Balance

The activity in the Capital Levy Reserve from December 6 until December 31, 2010 is summarized in Chart 4. The reserve had a balance at December 31, 2010 of \$3.0M before commitments in the amount of \$0.6M reduced the balance to \$2.4M.

**Chart 4**  
**Capital Levy Reserve**

Ref	Description	Transfer to (from) Reserve	Balance
1	Balance prior to year-end close		\$845,349
2	Various capital projects closed as part of year-end process – Capital Levy not required		
3	2009 PTS Capital projects	\$16,016	
4	2010 PTS Capital projects	\$140,000	
5	Police facility renovation	\$17,968	
6	<b>Subtotal</b>		<b>\$173,984</b>
7	<b>From 2010 Operations</b>		
8	2010 Unspent Contingency	\$396,702	
9	Additional capital levy transferred from 2010 operations	\$231,811	
10	<b>Subtotal</b>		<b>\$628,513</b>
11	<b>Recommendations included in this Quarterly Financial Update Report</b>		
12	2009 OMPF reconciliation		\$1,382,600
13	<b>Balance as of December 31, 2010</b>		<b>\$3,030,446</b>

Ref	Description	Transfer to (from) Reserve	Balance
14	<b>Transfers/Commitments subsequent to Year-end</b>		
15	2011 Budget draw – Robinson St reconstruction	(\$255,000)	
16	2011 Budget draw - Maple Ridge Senior's Centre	(\$100,000)	
17	Airport Maintenance Building – to match ISF Recycled Funds	(\$116,000)	
18	COU11-006 dated April 19, 2011 Transit Operational Review	(\$75,000)	
19	Nelson Landfill Agreement	(\$39,000)	
20	Other commitments	(\$30,667)	
21	Subtotal		<b>\$615,667</b>
22	<b>Capital Levy Reserve – uncommitted balance as of May 30, 2011</b>		<b>\$2,414,779</b>

## Trail Development

The Trail Development Project was established in 2000 with annual capital budget contributions over the following ten years, resulting in a total budget of \$2,115,000. This budget supports various trail projects including the now completed Rotary Trail – North of Nassau Mills Rd. Trail and Bridge, the CPRail Trail – Crawford Drive to Monaghan Rd. and Parkway Trail signage. The TransCanada Trail (TCT) – Bonaccord to Bethune Trail was originally budgeted as part of the Trail Development Project but was later transferred to Engineering for implementation, and is now also complete.

Surplus budget balances from these projects and budgets associated with certain trail projects have been transferred to a newly established 2011 Trail Development Project. This will effectively remove the historical data from the project accounts and update the Capital Asset Register for the completed projects. The total budget transfer of \$387,811 is funded by the Federal Gas Tax Reserve (\$212,000) and Capital Levy (\$175,811).

Chart 5 provides the project description and associated budget.

**Chart 5**  
**Trail Development**

<b>Description</b>	<b>Budget</b>
TCT- LANSDOWNE ST. E. to TECHNOLOGY DRIVE	19,555
TCT - CPR BRIDGE TO ROGERS COVE	50,000
ROTARY TRAIL - SOPHIA ST. TO ROGER'S COVE	5,000
ROUTE PLANNING/ENGINEER STUDIES	35,957
ROTARY TRAIL LINK FROM BRIDGE TO LAKEFIELD	266,533
UNDESIGNATED	10,766
<b>TOTAL</b>	<b>\$387,811</b>

**Note:** Rotary Trail Link from Bridge to Lakefield is partially funded by Federal Gas Tax (\$212,000)

The Willowcreek Trail is an ongoing project requiring landscaping work in the spring of 2011. It will remain as part of the original 2000 Trail Development Project until completion at which time any surplus balances would also be transferred to the 2011 Trail Development Project.

**Nassau Mills Bridge**

The Nassau Mills Bridge capital project (2009 budget reference 5-4.02) was originally budgeted and to be financed 100% from Federal Gas Tax funding. However, Federal Gas Tax cannot be used to fund the Engineering Overhead associated with the project. To correct this oversight, staff recommend transferring \$41,796, being the cost of the Engineering Overhead from the Bridge Reserve and an equivalent amount of Federal Gas Tax will be available for future projects.

**Flood Reduction Master Plan Capital Projects**

The following budget transfers for the Flood Reduction Master Plan (FRMP) Capital Projects summarized in Chart 6 are necessary to realign initial preliminary budgets with actual planned expenditures.

**Chart 6**  
**FRMP – Capital Budget Transfers**

<b>FRMP Reference</b>	<b>Description</b>	<b>Action</b>	<b>Budget</b>
A - Admin, Data Collection and Field Work			
A-110	Sanitary Sewer Flow Monitoring – reduce \$118,191 budget by \$78,191 to \$40,000	Reduce Budget	\$78,191
<b>Total Funding returned to FRMP – Sewer Surcharge Reserve</b>			<b>\$78,191</b>
D- Construction & Environmental Monitoring			
D-140	Thompson Creek EA	Close	\$115,800
D-140	Curtis Creek EA	Close	\$1,073,063
D-140	Bears Creek EA	Close	\$550,000
D-140	Riverview Creek EA	Close	\$246,474
<b>Subtotal – FRMP Capital Levy available</b>			<b>\$1,985,337</b>
Meade Creek EA – to undertake planned projects		Increase	\$773,600
Byersville Creek EA - to undertake planned projects		Increase	\$1,211,737
<b>Total FRMP Capital Levy re-directed</b>			<b>\$1,985,337</b>

**Amendment to Purchasing By-law 10-132**

With respect to Amendments to Agreements, Sections 69-72 of Purchasing By-law 10-132 reads as follows

***Amendments to Agreements***

**69.** *No amendment or revision to an Agreement shall be made unless the amendment, in the opinion of the Senior Director of Corporate Services or the City Solicitor, it is in the best interest of the City.*

**70.** *No amendment that changes the original award price of an Agreement shall be made without a corresponding change in requirement or scope of work.*

**71.** *The Chief Administrative Officer, the Administrative Staff Committee, and a Director may approve amendments to Agreements and resulting additional payments to suppliers provided that:*

**(1)** *The total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, are within their respective approval authority as noted in Part 8 of this by-law,*

*(2) And the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment are within the Approved Budget.*

*72. Where the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, cannot be accommodated within the Approved Budget, the Department Director shall submit a report to Council recommending the amendment and proposing the source of financing.*

The previous Purchasing By-law, By-law 06-175, in speaking to the same issue of Amendments to Agreements (paragraphs 63-67) included the following additional clause:

*Where the original award value exceeded \$100,000 and was approved by Council, additional Council approval is required for expenditures that exceed the original price by more than the lesser of 10 percent, or \$100,000.*

The City's current Purchasing By-law, By-law 10-132, does not have a similar clause. The absence of this clause has effectively meant that since By-law 10-132 has come into effect, any amendment to an agreement, irrespective of dollar value, would have to be brought forward to Council for consideration if Council originally awarded the contract. While such an approach can work, it does not acknowledge the delegated authority Council has previously established through the By-law, nor does it lend itself to timely responses for amendments to agreements that do not meet the 10% or \$100,000 threshold.

Staff suggest that no changes be made to clauses 69 and 70, but do recommend that clauses 71 and 72 of Purchasing By-law 10-132 be amended as follows:

*71. (1) The Chief Administrative Officer and a Director may approve amendments to Agreements and resulting additional payments to suppliers provided that the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, are within their respective approval authority as noted in Part 8 of this by-law and can be accommodated within the Approved Budget.*

*(2) The Administrative Staff Committee may approve amendments to Agreements and resulting additional payments to suppliers provided that:*

- (i) *The original award was approved by the Administrative Staff Committee and the resulting additional payments can be accommodated within the Approved Budget.*
- (ii) *Where the original award was approved by Council and the value of any previous amendments, plus the value of the additional proposed amendment are less than 10 percent of the original agreement and can be accommodated within the Approved Budget.*

**72.** *Council authority to amend an agreement and the resulting additional payments to suppliers is required in the following circumstances:*

- (i) *Where the original award was approved by Council, additional Council approval is required for expenditures that exceed the original price by more than 10 percent or \$100,000.*
- (ii) *Where the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, cannot be accommodated within the Approved Budget, the Department Director shall submit a report to Council recommending the amendment and proposing the source of financing.*
- (iii) *Where the Chief Administrative Officer or Director of Corporate Services deems it in the City's best interest that Council approve the amendment of the agreement.*

Submitted by,

Sandra Clancy  
Director of Corporate Services

Richard Freymond  
Manager of Financial Services

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**Attachments:**

Appendix A

- Schedule 1 Summary of Operating Revenues and Expenditures
- Schedule 2 Summary of the Departmental Operating Expenses
- Schedule 3 Capital Works in Progress by Function

Appendix B

Supplemental Information

Appendix C

Amendments to Clauses 71 and 72 of Purchasing By-law 10-132

Appendix A

**City of Peterborough**  
**Quarterly Financial Report**

**As at December 31, 2010**

**Schedule 1**  
**City of Peterborough**  
**Summary of Net Operating Revenue and Expenditures**  
**As at December 31, 2010 (Unaudited)**

REF C1	Description C2	2010 Net Budget C3	% of Total Budget C4	Actual Net To Date C5	Budget Remaining C6	Actuals To Date as a % of Budget C7
1	<b><u>NET REVENUES</u></b>					
2	Tax Levy	92,456,568	87.1%	92,599,036	(142,468)	100.2%
3	Supplementary Taxes	890,500	0.8%	2,323,419	(1,432,919)	260.9%
4	Payments In Lieu	2,609,840	2.5%	2,540,396	69,444	97.3%
5	COPHI Dividends and Interest	4,614,600	4.4%	4,614,600		100.0%
6	Investment Income	1,144,000	1.1%	793,275	350,725	69.3%
7	Ontario Municipal Partnership Fund	2,935,600	2.8%	4,318,200	(1,382,600)	147.1%
8	Contribution from Social Services Reserve	1,193,400	1.1%	1,193,400		100.0%
9	Other Revenues	293,400	0.3%	312,439	(19,039)	106.5%
10		<b>106,137,908</b>	<b>100%</b>	<b>108,694,765</b>	<b>(2,556,857)</b>	<b>102.4%</b>
11	<b><u>NET EXPENDITURES (Schedule 2)</u></b>					
12	City Council	547,421	0.5%	482,726	64,695	88.2%
13	Chief Administrative Officer	13,327,864	12.6%	13,462,655	(134,791)	101.0%
14	Corporate Services	5,546,423	5.2%	5,545,954	469	100.0%
15	Legal Services	(155,059)	-0.2%	(62,801)	(92,258)	40.5%
16	Utility Services	14,687,036	13.8%	14,731,651	(44,615)	100.3%
17	Community Services	21,153,110	19.9%	21,520,295	(367,185)	101.7%
18	Planning and Development	6,568,495	6.2%	6,932,458	(363,963)	105.5%
19	Financial Services - Other	20,743,433	19.5%	22,042,155	(1,298,722)	106.3%
20	Transfers to Organizations for Provision of Services	23,719,185	22.4%	23,765,250	(46,065)	100.2%
21		<b>106,137,908</b>	<b>100%</b>	<b>108,420,343</b>	<b>(2,282,435)</b>	<b>102.2%</b>
22	<b><u>SURPLUS</u></b>			<b>274,422</b>		

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2010 (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	<b>City Council</b>								
2	Mayors Office and Council	547,421		547,421	482,726	-	482,726	64,695	88.20%
3	<b>Chief Administrative Officer</b>								
4	Office of the Chief Administrative Officer	452,022	-	452,022	452,022	-	452,022	-	100.00%
5	Fire Services	12,724,185	(156,040)	12,568,145	12,967,472	(192,953)	12,774,519	(206,374)	101.60%
6	Emergency Risk Management	341,297	(33,600)	307,697	272,693	(36,579)	236,114	71,583	76.70%
7		<b>13,517,504</b>	<b>(189,640)</b>	<b>13,327,864</b>	<b>13,692,187</b>	<b>(229,532)</b>	<b>13,462,655</b>	<b>(134,791)</b>	<b>101.00%</b>
8	<b>Corporate Services</b>								
9	Financial Planning and Revenue Services	1,288,370	(150,900)	1,137,470	1,238,904	(128,545)	1,110,359	27,111	97.60%
10	Financial Reporting and Accounting Services	817,706		817,706	812,087	-	812,087	5,619	99.30%
11	City Clerk - Administration	839,494	(381,411)	458,083	765,383	(367,483)	397,900	60,183	86.90%
12	Election Expense	546,169	(546,169)	-	510,385	(510,385)	-	-	0.00%
13	City Buildings and Police Station Properties	1,212,719		1,212,719	1,304,462	-	1,304,462	(91,743)	107.60%
14	Rental Properties	619,475	(801,515)	(182,040)	588,702	(799,881)	(211,179)	29,139	116.00%
15	Corporate Information Services	1,366,836	(64,868)	1,301,968	1,367,391	(65,423)	1,301,968	-	100.00%
16	Human Resources	800,517	-	800,517	830,358	-	830,358	(29,841)	103.70%
17		<b>7,491,286</b>	<b>(1,944,863)</b>	<b>5,546,423</b>	<b>7,417,672</b>	<b>(1,871,717)</b>	<b>5,545,955</b>	<b>468</b>	<b>100.00%</b>
18	<b>Legal Services</b>								
19	Office of the City Solicitor	443,103	(40,000)	403,103	462,574	(48,285)	414,289	(11,186)	102.80%
20	Provincial Offences	1,026,954	(1,585,116)	(558,162)	884,339	(1,361,429)	(477,090)	(81,072)	85.50%
21		<b>1,470,057</b>	<b>(1,625,116)</b>	<b>(155,059)</b>	<b>1,346,913</b>	<b>(1,409,714)</b>	<b>(62,801)</b>	<b>(92,258)</b>	<b>40.50%</b>
22	<b>UTILITY SERVICES</b>								
23	Administration	481,740	(70,514)	411,226	530,468	(119,242)	411,226	-	100.00%
24	Engineering	685,010	(634,583)	50,427	650,875	(600,466)	50,409	18	100.00%
25	Infrastructure Planning	303,206	(148,886)	154,320	266,274	(111,963)	154,311	9	100.00%
26	Street Light Maintenance	871,050	-	871,050	1,132,812	-	1,132,812	(261,762)	130.10%
27	Public Works	11,623,708	(2,390,368)	9,233,340	10,223,341	(989,281)	9,234,060	(720)	100.00%
28	Parking	2,350,714	(2,006,500)	344,214	2,284,833	(2,009,722)	275,111	69,103	79.90%
29	Traffic Operations/Transportation Planning	1,386,784		1,386,784	1,337,055	-	1,337,055	49,729	96.40%
30	Transportation Demand Management	156,082		156,082	115,753	-	115,753	40,329	74.20%
31	Public Transit Operations	9,811,149	(5,566,735)	4,244,414	9,898,551	(5,654,137)	4,244,414	-	100.00%
32	Environmental Protection	11,698,309	(2,116,752)	9,581,557	11,657,131	(1,851,310)	9,805,821	(224,264)	102.30%
33	Waste Management	7,817,237	(6,043,615)	1,773,622	7,389,720	(5,741,213)	1,648,507	125,115	92.90%
34	Sewer Surcharge		(13,520,000)	(13,520,000)	-	(13,677,829)	(13,677,829)	157,829	101.20%
35		<b>47,184,989</b>	<b>(32,497,953)</b>	<b>14,687,036</b>	<b>45,486,813</b>	<b>(30,755,162)</b>	<b>14,731,650</b>	<b>(44,614)</b>	<b>100.30%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2010 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
		C3	C4	C5	C6	C7	C8	C9	C10
36	<b>COMMUNITY SERVICES</b>								
37	Community Services Administration	278,445	(22,871)	255,574	277,428	(20,000)	257,428	(1,854)	100.70%
38	Facilities and Special Projects	532,373	(345,785)	186,588	600,309	(385,227)	215,082	(28,494)	115.30%
39	Recreation	3,530,825	(2,711,690)	819,135	3,395,858	(2,783,353)	612,505	206,630	74.80%
40	Arts, Culture and Heritage Administration	1,430,394	(51,030)	1,379,364	1,427,931	(42,475)	1,385,456	(6,092)	100.40%
41	Museum	721,356	(173,387)	547,969	752,528	(182,012)	570,516	(22,547)	104.10%
42	Library	2,125,265		2,125,265	2,125,265	-	2,125,265	-	100.00%
43	Art Gallery of Peterborough	387,269		387,269	387,269	-	387,269	-	100.00%
44	Arenas	5,808,572	(4,762,237)	1,046,335	6,226,401	(4,665,239)	1,561,162	(514,827)	149.20%
45		<b>14,814,499</b>	<b>(8,067,000)</b>	<b>6,747,499</b>	<b>15,192,989</b>	<b>(8,078,306)</b>	<b>7,114,683</b>	<b>(367,184)</b>	<b>105.40%</b>
46	<b>Social Services Division</b>								
47	Ontario Works Administration	5,335,495	(2,780,060)	2,555,435	6,302,477	(3,085,580)	3,216,897	(661,462)	125.90%
48	Ontario Works Benefits	34,577,068	(29,156,352)	5,420,716	30,968,791	(26,089,773)	4,879,018	541,698	90.00%
49	Ontario Disability Support Program Benefits	4,816,036	(870,703)	3,945,333	4,737,728	(853,764)	3,883,964	61,369	98.40%
50	Community Partnerships and Family Services	7,397,217	(5,879,871)	1,517,346	9,171,514	(7,756,120)	1,415,394	101,952	93.30%
51	Other Social Services	6,165,836	(5,199,055)	966,781	6,362,713	(5,352,375)	1,010,338	(43,557)	104.50%
52		<b>58,291,652</b>	<b>(43,886,041)</b>	<b>14,405,611</b>	<b>57,543,223</b>	<b>(43,137,611)</b>	<b>14,405,611</b>	<b>-</b>	<b>100.00%</b>
53	<b>Total Community Services</b>	<b>73,106,151</b>	<b>(51,953,041)</b>	<b>21,153,110</b>	<b>72,736,212</b>	<b>(51,215,917)</b>	<b>21,520,294</b>	<b>(367,184)</b>	<b>101.70%</b>
54	<b>PLANNING &amp; DEVELOPMENT SERVICES</b>								
55	Planning	1,394,142	(353,100)	1,041,042	1,427,048	(169,146)	1,257,902	(216,860)	120.80%
56	Land Information	302,230	(5,000)	297,230	300,334	(759)	299,575	(2,345)	100.80%
57	Social Housing	13,411,364	(9,427,976)	3,983,388	17,278,141	(13,294,752)	3,983,389	(1)	100.00%
58	Airport	1,306,419	(333,260)	973,159	1,580,618	(473,106)	1,107,512	(134,353)	113.80%
59	Building	1,627,005	(1,353,329)	273,676	1,622,937	(1,338,857)	284,080	(10,404)	103.80%
60		<b>18,041,160</b>	<b>(11,472,665)</b>	<b>6,568,495</b>	<b>22,209,078</b>	<b>(15,276,620)</b>	<b>6,932,458</b>	<b>(363,963)</b>	<b>105.50%</b>
61	<b>FINANCIAL SERVICES - OTHER</b>								
62	Tax-supported debt servicing charges	5,271,747		5,271,747	4,882,986	-	4,882,986	388,761	92.60%
63	Capital Levy	7,950,068		7,950,068	7,950,068	-	7,950,068	-	100.00%
64	Transfer to Reserves and Reserve Funds	2,885,000		2,885,000	2,885,000	-	2,885,000	-	100.00%
65	Property Taxation Costs	2,385,118		2,385,118	2,402,097	-	2,402,097	(16,979)	100.70%
66	Other Expenditures	1,293,265		1,293,265	2,963,769	-	2,963,769	(1,670,504)	229.20%
69	Contingency	958,235		958,235	958,235	-	958,235	-	100.00%
70		<b>20,743,433</b>	<b>-</b>	<b>20,743,433</b>	<b>22,042,155</b>	<b>-</b>	<b>22,042,155</b>	<b>(1,298,722)</b>	<b>106.30%</b>
71	<b>Transfers to Organizations for Provision of Services</b>								
72	Police Services	19,312,629	(1,549,860)	17,762,769	19,597,137	(1,834,368)	17,762,770	(1)	100.00%
73	Land Ambulance	3,577,666	(192,415)	3,385,251	3,626,975	(192,415)	3,434,560	(49,309)	101.50%
74	Otonabee Region Conservation Authority	579,665		579,665	579,665	-	579,665	-	100.00%
75	County City Health Unit	957,851		957,851	957,851	-	957,851	-	100.00%
76	GPA EDC	790,173		790,173	790,173	-	790,173	-	100.00%
77	Peterborough Humane Society	243,476		243,476	240,232	-	240,232	3,244	98.70%
78		<b>25,461,460</b>	<b>(1,742,275)</b>	<b>23,719,185</b>	<b>25,792,033</b>	<b>(2,026,783)</b>	<b>23,765,251</b>	<b>(46,066)</b>	<b>100.20%</b>
79	<b>Total expenditures</b>	<b>207,563,461</b>	<b>(101,425,553)</b>	<b>106,137,908</b>	<b>211,205,789</b>	<b>(102,785,444)</b>	<b>108,420,343</b>	<b>(2,282,435)</b>	<b>102.20%</b>

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2010 (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	Projects Complete C11
<b>General Government</b>										
Information Services	13	1,056,433	1,138,470	(82,036)	108.00%	(545,898)	592,571	56.10%	463,862	4
Property	18	4,699,400	4,084,200	615,199	87.00%	-	4,084,201	86.90%	615,199	11
Other	7	2,596,900	1,733,584	863,316	67.00%	(54,451)	1,679,133	64.70%	917,767	2
<b>Total</b>	<b>38</b>	<b>8,352,733</b>	<b>6,956,253</b>	<b>1,396,479</b>	<b>83.00%</b>	<b>(600,349)</b>	<b>6,355,905</b>	<b>76.10%</b>	<b>1,996,828</b>	<b>17</b>
<b>Fire</b>										
	<b>13</b>	4,542,200	2,779,280	1,762,921	61.00%	(35,711)	2,743,569	60.40%	1,798,632	1
<b>Police</b>										
	<b>12</b>	7,349,900	7,512,152	(162,251)	102.00%	-	7,512,151	102.20%	(162,251)	10
<b>Health</b>										
	<b>0</b>	-	-	-		-	-	0.00%	-	-

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2010 (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)	Projects Complete
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11
<b>Utility Services</b>										
Public Works	18	6,361,451	6,312,516	48,936	99.00%	(505,912)	5,806,604	91.30%	554,847	7
Arterial	7	25,985,354	25,604,362	380,993	99.00%	(511,574)	25,092,787	96.60%	892,567	-
Collector & Local	16	5,513,798	6,490,980	(977,181)	118.00%	(1,442,256)	5,048,724	91.60%	465,075	7
Bridges	13	20,142,190	16,196,086	3,946,106	80.00%	-	16,196,084	80.40%	3,946,106	6
Sidewalks	3	974,000	1,112,966	(138,966)	114.00%	-	1,112,966	114.30%	(138,966)	1
Sanitary Sewers	12	16,511,961	15,049,269	1,462,691	91.00%	(66,718)	14,982,552	90.70%	1,529,409	6
Storm Sewers	3	535,000	106,867	428,133	20.00%	-	106,867	20.00%	428,133	-
Environmental Protection Services	7	18,424,200	16,803,680	1,620,519	91.00%	-	16,803,681	91.20%	1,620,519	2
Environment Waste Management	10	20,285,380	9,933,024	10,352,356	49.00%	-	9,933,024	49.00%	10,352,356	3
Transit	9	2,971,700	3,074,799	(103,098)	103.00%	-	3,074,798	103.50%	(103,098)	3
Parking	5	609,870	376,357	233,513	62.00%	-	376,357	61.70%	233,513	2
Traffic	7	4,955,765	4,642,218	313,547	94.00%	(756,378)	3,885,840	78.40%	1,069,925	1
Demand Management	2	185,000	113,927	71,074	62.00%	(26,992)	86,934	47.00%	98,066	-
Other (Includes Public ODRAP)	4	2,197,727	1,409,155	788,572	64.00%	-	1,409,155	64.10%	788,572	2
Flood Reduction Master Plan Projects	25	19,254,583	8,911,156	10,343,426	46.00%	(103,261)	8,807,896	45.70%	10,446,687	11
<b>Total</b>	<b>141</b>	<b>144,907,979</b>	<b>116,137,361</b>	<b>28,770,621</b>	<b>80.00%</b>	<b>(3,413,090)</b>	<b>112,724,269</b>	<b>77.80%</b>	<b>32,183,711</b>	<b>51</b>

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2010 (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	Projects Complete C11
<b>Community Services</b>										
Recreation	15	4,771,819	1,754,499	3,017,319	37.00%	(554,292)	1,200,207	25.20%	3,571,612	4
Culture & Heritage	8	9,264,100	9,308,269	(44,169)	100.00%	-	9,308,269	100.50%	(44,169)	2
Museum	9	588,305	538,427	49,877	92.00%	7,387	545,814	92.80%	42,491	6
Library	4	-	10,000	(10,000)	0.00%	-	10,000	0.00%	(10,000)	4
Art Gallery	2	-	-	-	#DIV/0!	-	-	0.00%	-	2
Arenas	17	2,683,950	2,407,615	276,335	90.00%	(20,279)	2,387,336	88.90%	296,614	4
Memorial Centre	13	736,950	575,237	161,713	78.00%	(92,484)	482,753	65.50%	254,197	3
Marina	3	456,200	359,812	96,388	79.00%	(11,662)	348,150	76.30%	108,050	1
Facilities and Special Projects	7	735,240	499,716	235,524	68.00%	(37,301)	462,416	62.90%	272,824	-
Emergency Management	6	127,000	66,026	60,974	52.00%	(34,026)	32,000	25.20%	95,000	3
Administration	10	3,731,643	3,608,020	123,623	97.00%	-	3,608,020	96.70%	123,623	3
<b>Total</b>	<b>94</b>	<b>23,095,207</b>	<b>19,127,620</b>	<b>3,967,584</b>	<b>83.00%</b>	<b>(742,656)</b>	<b>18,384,965</b>	<b>79.60%</b>	<b>4,710,242</b>	<b>32</b>

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2010 (Unaudited)

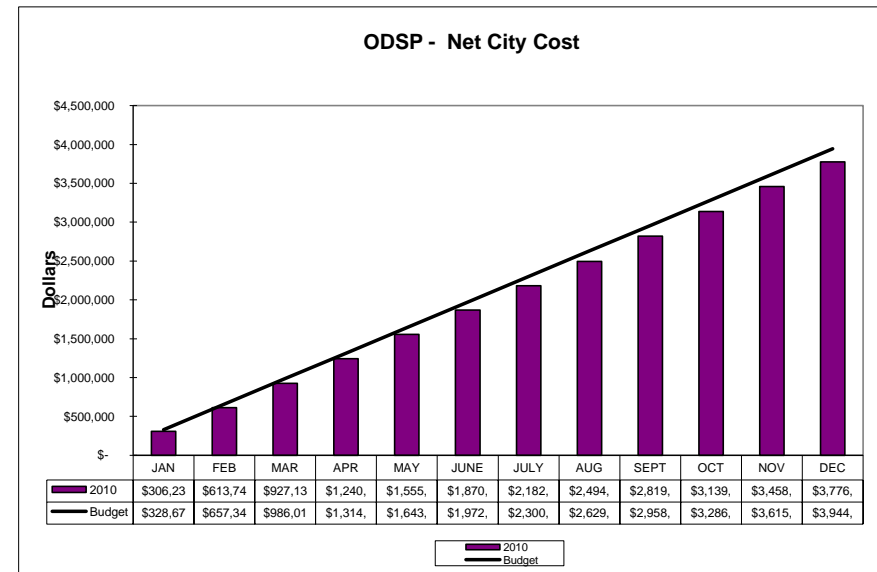
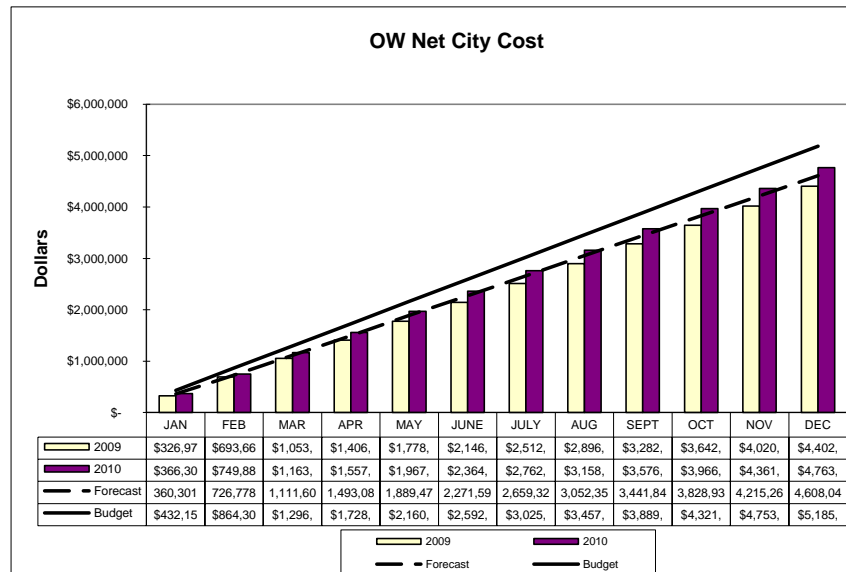
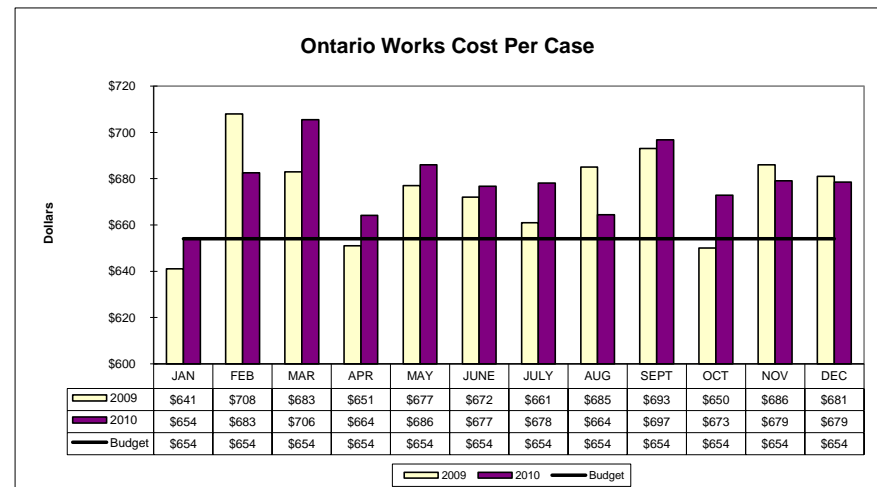
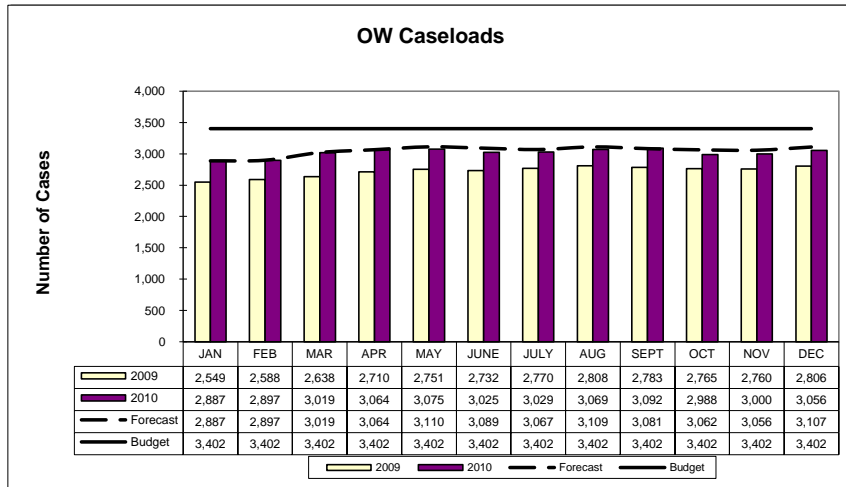
Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)	Projects Complete
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11
<b>Planning &amp; Development Services</b>										
Planning	25	8,259,344	7,443,614	815,729	90.00%	(240,054)	7,203,562	87.20%	1,055,782	8
Growth Areas	8	4,855,900	3,122,703	1,733,197	64.00%	(69,782)	3,052,920	62.90%	1,802,980	1
Industrial Parks	5	1,790,000	66,694	1,723,306	4.00%	(49,933)	16,761	0.90%	1,773,239	-
Housing	3	1,150,000	1,150,000	-	100.00%	-	1,150,000	100.00%	-	3
Airport	11	30,433,200	28,258,038	2,175,163	93.00%	(54,558)	28,203,479	92.70%	2,229,721	5
Land Information	3	85,000	86,039	(1,039)	101.00%	(24,881)	61,158	72.00%	23,842	1
Building	1	390,000	180,380	209,620	46.00%	-	180,380	46.30%	209,620	-
<b>Total</b>	<b>56</b>	<b>46,963,444</b>	<b>40,307,469</b>	<b>6,655,976</b>	<b>86.00%</b>	<b>(439,210)</b>	<b>39,868,260</b>	<b>84.90%</b>	<b>7,095,184</b>	<b>18</b>
<b>Grand Total</b>	<b>354</b>	<b>235,211,463</b>	<b>192,820,135</b>	<b>42,391,330</b>	<b>82.00%</b>	<b>(5,231,015)</b>	<b>187,589,119</b>	<b>79.80%</b>	<b>47,622,346</b>	<b>129</b>

Appendix B

# **Supplemental Information**

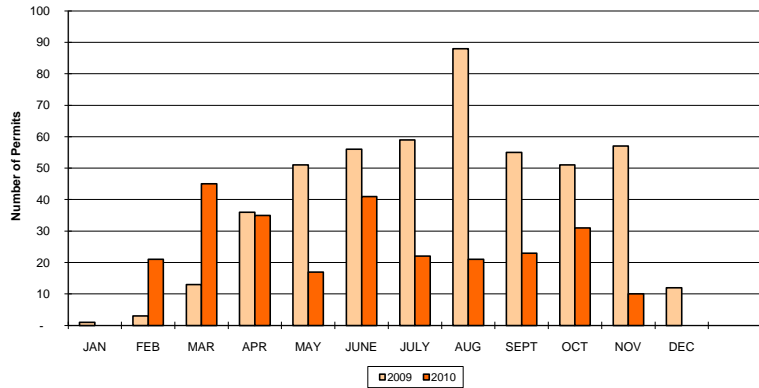
**As at December 31, 2010**

# Social Services - Ontario Works - City only

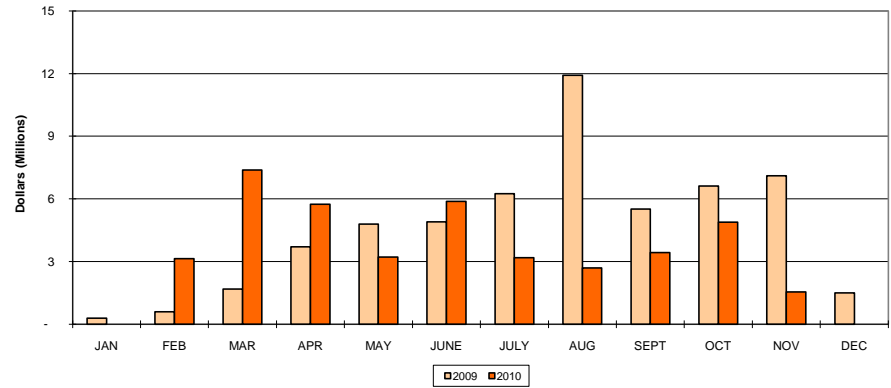


# Building

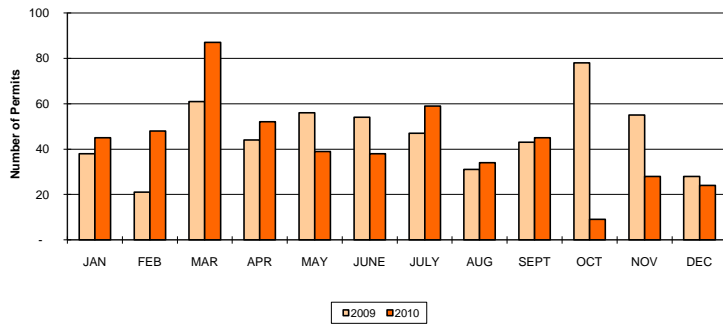
### Building Permits - Dwelling Units



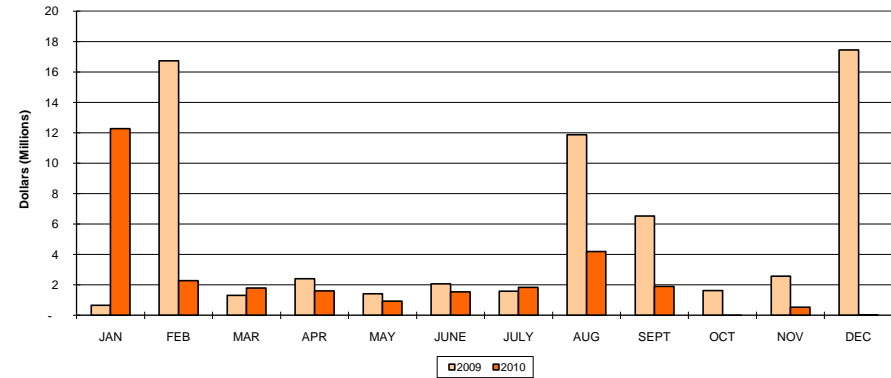
### Estimated Value of Construction - Dwelling Units



### Building Permits - ICI Sector (Industrial/Commercial/Institutional)

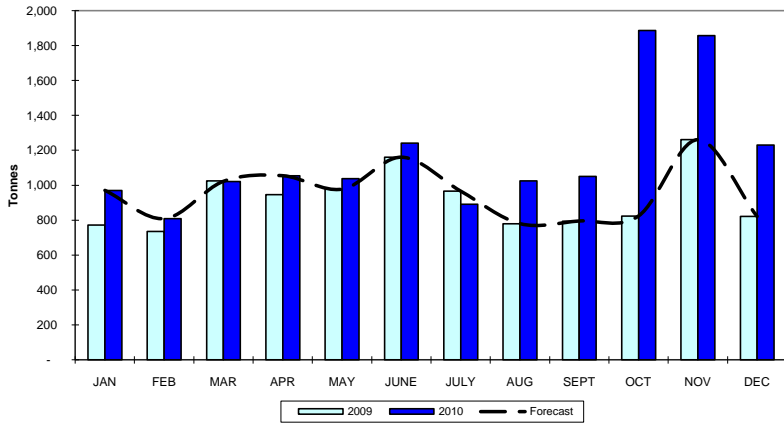


### Estimated Value of Construction - ICI Sector (Industrial/Commercial/Institutional)

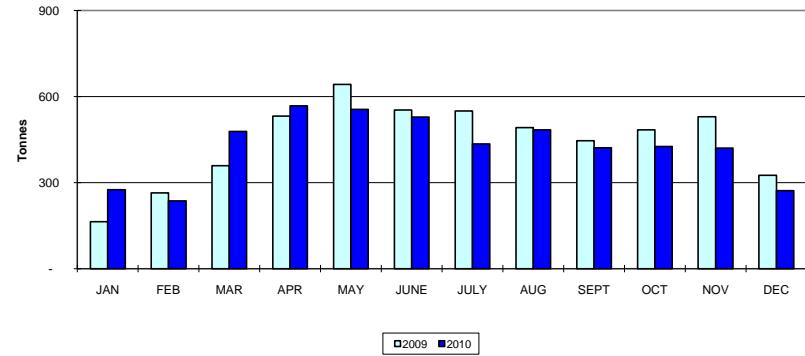


# Waste Management

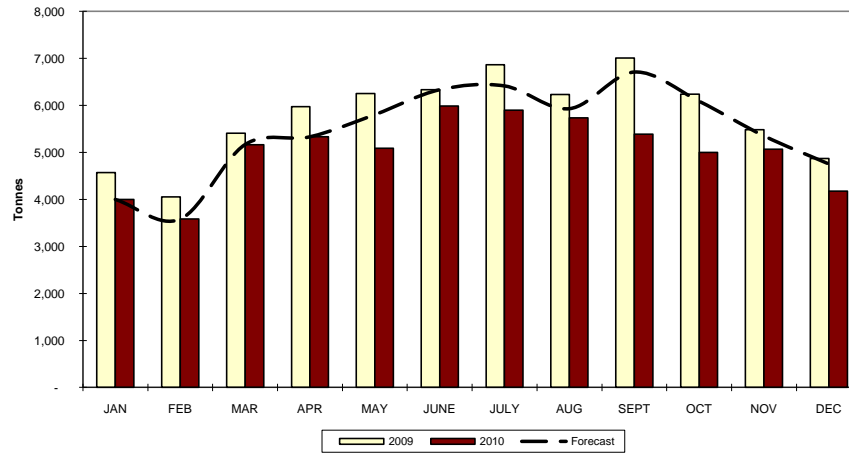
### Recycling - City Blue Box Program



### Landfill Recyclables - Received as Garbage but Diverted



### Garbage



Appendix C

**Amendments to Clauses 71 and 72  
of Purchasing By-law 10-132**

## **APPENDIX C**

- 71. (1)** The Chief Administrative Officer and a Director may approve amendments to Agreements and resulting additional payments to suppliers provided that the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, are within their respective approval authority as noted in Part 8 of this by-law and can be accommodated within the Approved Budget.
- (2)** The Administrative Staff Committee may approve amendments to Agreements and resulting additional payments to suppliers provided that:
- (i) The original award was approved by the Administrative Staff Committee and the resulting additional payments can be accommodated within the Approved Budget.
  - (ii) Where the original award was approved by Council and the value of any previous amendments, plus the value of the additional proposed amendment are less than 10 percent of the original agreement and can be accommodated within the Approved Budget.
- 72.** Council authority to amend an agreement and the resulting additional payments to suppliers is required in the following circumstances:
- (i) Where the original award was approved by Council, additional Council approval is required for expenditures that exceed the original price by more than 10 percent or \$100,000.
  - (ii) Where the total value of the original Agreement, plus any previous amendments, plus the value of the additional proposed amendment, cannot be accommodated within the Approved Budget, the Department Director shall submit a report to Council recommending the amendment and proposing the source of financing.
  - (iii) Where the Chief Administrative Officer or Director of Corporate Services deems it in the City's best interest that Council approve the amendment of the agreement.