

## 2011 Budget Adjustments

As presented Budget Committee January 13, 2011

Ref	Highlight Book Ref	Dept	Division	Type of Reduction	Explanation of Reduction	Gross Exp Red (Inc)	Revenue (Inc) Red	Net Tax Levy Effect (Decrease) Increase	Decrease (Increase) on all-inclusive Res. Tax & Sewer Levy	Sustainable - One-time or Unknown	Impact / Risk
C 1	C 2	C 3	C 4	C 5	C 6	C 7	C 8	C 9	C 10	C 11	C 12
<b>All Inclusive % increase as per 2011 Budget Working Papers</b>									<b>3.176%</b>		
<b>Changes Presented to Budget Committee on January 10, 2011</b>											
1	51	USD	Waste Management	Revenue Increase	Stewardship Ontario has released the Municipal Blue Box Funding amounts for 2011. The City of Peterborough has been allocated 2011 funding in the amount of \$715,038 which is an increase of \$106,038 from the \$609,000 amount approved for 2010 and budgeted in 2011.		(106,038)	(106,038)	-0.083%	Sustainable	
2	126	Tfr to Others	ORCA	Expense Decrease	The 2011 Budget Working Papers included a preliminary levy request from ORCA of \$606,644. Since the publishing of the budget review books, the actual request from ORCA (\$606,343) was received by the City of Peterborough.	301		(301)	0.000%	Sustainable	
3	115	Financial Serv-Other	Property Taxation Costs	Expense Decrease	The 2011 Budget Working Papers included a preliminary estimate of Municipal Property Assessment Corporation (MPAC) fees in the amount of \$934,000. Since the publishing of the budget review books, The City of Peterborough has received an updated notice of 2011 MPAC fees (\$921,255).	12,475		(12,475)	-0.010%	Sustainable	
4	83-85	CSD	Social Assistance	Revenue Increase	Near the end of 2010, City staff were asked to provide information detailing actual 2010 costs and projected 2011 expenditures for OW Administration with the understanding that additional funding for 2010 would possibly be provided. Staff have received confirmation that the MCSS will be providing us with additional funding for the cost of administration in 2010. While not confirmed, this budget change assumes a full 50% of funding for 2011.		(370,754)	(370,754)	-0.291%	Unknown	While the information received from MCSS strongly suggests that we will get some extra funding for admin costs for the first quarter of 2011, it is not certain that the changes to OW administration funding will take place in 2011. If we do not receive the increased level of funding, the City will need to offset the funding deficit by drawing on the Social Services Reserve.
<b>Subtotal - Changes Presented to Budget Committee on January 10, 2011</b>						<b>12,776</b>	<b>(476,792)</b>	<b>(489,568)</b>	<b>-0.384%</b>		

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<b>Additional Changes</b>											
5	120	POL	POL	Expense Decrease	This reduction reflects the January 12, 2011 Budget Committee motion	300,000		(300,000)	-0.236%	Unknown	This amount would be deducted from the budget submitted to Council by the Police Board. In accordance with the Police Services Act, Council does not have the authority to approve or disapprove specific items but can establish an overall budget.
6	42	USD	Transit	Expense Decrease	This reduction schedule has been prepared assuming that the Transit Division will reduce their 2011 net expenditures by \$300,000.	422,000	119,000	(303,000)	-0.238%	Sustainable	Four routes affected - Saturday service stops at 6:40pm (rather than 11:20pm), Sunday service would be from 8:40am to 5:20pm rather than 8:00am to 7:20pm, (both Sat and Sun changes do not include the Trent Express), Eliminate Major Bennett route #12 on Sunday, reduce Technology Dr service from 6 weekday trips to 4. Handicapped service would also end on Sat and Sun at these times.
7	128	Corp Rev	2010 Surplus	Revenue Increase	Staff are proposing a one time increase to the 2010 Surplus carry forward due to higher than expected 2010 Supplementary Tax Revenue.		(150,000)	(150,000)	-0.118%	One-time	An increase to the prior year's Surplus carry forward amount may not be available in future years which would create a base budgeting problem.
8	60	CSD	CSD Administration	Expense Decrease	Council approved Report CSD10-024, dated May 17, 2010, which recommended a three year investment in Communities in Bloom (CIB), including an \$80,000 budget for 2011. This adjustment would delete the entire CIB activity for 2011 and the City would not participate.	80,000		(80,000)	-0.063%	Sustainable	In 2008, the Committee competed in the National CIB competition. The Committee opted out of competition in 2009 and 2010 by retaining its "Friend" status in 2009. However, the Committee cannot retain its Friend status for another year if it does not compete in the Nationals in 2011; it must start the process over again at the provincial level when, and if, it decides to compete again.
9	69	CSD	Recreation	Expense Decrease	Reduce Downtown Youth Centre Expenditures by \$20,000 due to unanticipated savings in rental expense	20,000		(20,000)	-0.016%	Sustainable	The actual cost of the facility rental was just recently determined and came in less than the amount budgetted.
10	128	Corp Rev	Utility Group of Companies Revenues	Revenue Increase	A extra dividend of \$250,000 from COPHI as a result of COPHI exceeding their 2010 budgeted net income. This adjustment will require approval from the COPHI board.		(250,000)	(250,000)	-0.196%	One-time	Because this is a one-time provision, it will create a base problem for future years.

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11	69	CSD	Recreation	Expense Decrease	Recreation Secretary position remains part-time (was proposed to be full-time)	18,895		(18,895)	-0.015%	Sustainable	A workload issue exists to provide adequate staff resources for bookings and other support required for the Peterborough Marina and Beavermeade Campground. We understand Budget Committee may wish to discuss.
12	72	CSD	Arts, Culture and Heritage	Expense Decrease	Heritage Designation Researcher remains part-time (was proposed to be full-time)	22,000		(22,000)	-0.017%	Sustainable	A workload issue exists due to the number and scope of special events within the Heritage work unit. We understand Budget Committee may wish to discuss.
13	27	USD	Infrastructure Planning	Contribution from Reserve	Fund the Storm Sewer comprehensive CCTV inspection from Sewer Surcharge Reserve Fund as the inspection includes the identification and delimitation of any improper connections to the sanitary sewer system		(200,000)	(200,000)	-0.157%	Sustainable	
14	128	Corp Rev	Contribution from Organizational Development Reserve	Contribution from Reserve	A one-time transfer, of \$100,000, from the Organizational Development Reserve is proposed.		(100,000)	(100,000)	-0.079%	One-time	This revenue source is not sustainable which would create a base budgeting problem for future budget years.
15	67	CSD	Fire Services	Expense Decrease	Decrease Fire Services Additional Pay	50,000		(50,000)	-0.039%	Sustainable	Fire Services has been successful in reducing the level of overtime. This reduction assumes further improvements can be made.
16	82	CSD	Social Services	Expense Decrease	Eliminate Our Space funding	75,000		(75,000)	-0.059%	?	Through Report CSSS10-003A (Community Drop in Centre Update from Report CSSS10-003), dated June 28, 2010, Council approved \$100,000 to operate a Community Drop-In Centre for low-income citizens for the period October 1, 2010 to September 30, 2011. While the health and well-being of hard-to-house individuals continues to be a concern in our community, Council may decide we can no longer afford the program. For 2011, a notice period of 60 days would have to be given so the earliest date the program can be eliminated is March 31, 2011. We understand Budget Committee may wish to discuss.

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17	136	Taxation	Tax Ratios	Tax Ratio Increase	The Multi-residential tax ratio for 2010 was 1.94721. The 2011 Budget working papers include a tax ratio for the Multi-residential tax class of 1.88332, a decrease of .06389 from the 2010 amount, which is in accordance with the 8-year tax ratio reduction plan adopted by Council. This reduction is the result of holding the MR tax ratio at the 2010 level.			-	-0.249%		This adjustment is contrary to recommendations contained in Report CPFPRS09-005 (Tax Policy), for the Multi-residential class, which were adopted by Council at its April 14, 2009 meeting, potentially affecting the ability to achieve a 1.5 tax ratio for the Multi-residential Class by 2017. Multi-residential property owners will oppose the freezing of ratios. We understand Budget Committee may wish to discuss.
18	149	Tax Assessment	Current Value Assessment	Adjustment of CVA	The Current Value Assessment (CVA) figures included in the 2011 Working Papers were preliminary estimates from MPAC at the time of Budget preparation. Since that time, the final assessment roll has been received. This recommendation would adjust the CVA to the final figures received from MPAC.			-	-0.033%	Sustainable	There is no risk in approving this recommendation. The change is CVA does not change the tax levy requirement but provides a small increase in the assessment upon which the taxes are collected and therefore reduces the tax rate.
Additional Changes								-	0.000%		
<b>Subtotal - Changes Presented to Budget Committee on January 13, 2011</b>						<b>987,895</b>	<b>(581,000)</b>	<b>(1,568,895)</b>	<b>-1.515%</b>		
<b>Total Changes</b>						<b>1,000,671</b>	<b>(1,057,792)</b>	<b>(2,058,463)</b>	<b>-1.899%</b>		
<b>All-inclusive Increase after all Recommended Changes</b>									<b>1.277%</b>		

Additional Reductions (Add backs) Necessary to be at All-in Tax /Sewer Increase = 1.5%

(283,751)