



City of  
**Peterborough**

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**To: Members of the General Committee**

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

**Meeting Date: November 8, 2021**

**Subject: December 31, 2020 Financial Report (unaudited)  
Report CLSFS21-051**

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## **Purpose**

A report to recommend the December 31, 2020 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

## **Recommendations**

That Council approve the recommendations outlined in Report CLSFS21-051 dated November 8, 2021, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the December 31, 2020 Financial Report (unaudited) attached as Appendix A to Report CLSFS21-51, dated November 8, 2021, be received
- b) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer required in the amount of \$979,951 and shown on Chart 2 in the Report CLSFS21-052, be transferred to the Capital Levy Reserve
- c) That the following year end surpluses be transferred to reserves:
  - i. \$315,006 of the Utilities surplus be transferred to the Climate Change Reserve
  - ii. \$83,987 of the Street Light Energy surplus be transferred to the LED Reserve

- iii. \$245,090 representing 50% of the 2020 Police Services surplus be transferred to the Police Special Projects Reserve

## **Budget and Financial Implications**

There are 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 2020 Budget process.

## **Background**

This report represents the year-end financial update as of December 31, 2020 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2020 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 will begin November 1, 2021 and will conclude when the Audited Financial Statements are presented to the Finance Committee in the first quarter of 2022.

The presentation of the December Quarterly Financial Update is in a format consistent with the presentation of the 2020 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".

## **Operating Budget**

As detailed in Report CLSFS21-028 dated July 19, 2021, staff projected the net financial impacts of the COVID-19 pandemic to be \$10.3 million to the end of 2020.

While most all divisions experienced increased costs due to the pandemic such as cleaning, installation of plexiglass barriers and additional IT equipment required for staff to work from home, the divisions that were most significantly impacted by the pandemic were Transportation (Schedule 2 line 24) Arenas (Schedule 2 line 30), Recreation (Schedule 2 line 31) and POA (included in Schedule 2 line 15). Social Services division operations were significantly impacted as the Province flowed funds through the City to clients and day cares.

The closure of some City facilities and programs due to provincial lockdowns reduced operating revenues and also created savings of program specific costs, wages and others. Savings were also realized in areas such as training and travel as conferences and courses were cancelled.

With Report CLSFS21-028 Council approved a pre-commitment of \$1.5 million from the Capital Levy Reserve and 75% of the Police surplus for 2019, \$372,327 to be used to fund a portion of the pandemic impacts. In addition to these funds, the City recognized \$8.1 million of COVID-19 specific -funding from the federal and provincial governments in 2020. These funds are included in Column 7 on Schedule 2 for Transportation, (line 24) Social Services (line 32) and Financial Services (line 10).

The result of the lost revenues and increased costs for the pandemic, the savings realized and the COVID-19 specific funding, the City has an operating surplus at the end of 2020. Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of December 31, 2020 and reflects an operating surplus of \$557,961. This includes a \$67,781 operating surplus for the City and a \$490,180 surplus for the Police.

### **Local Authority Services (LAS) Electricity Program**

Based on report CPFS11-047 Electricity Price Hedging dated December 5, 2011, the City participates in a cooperative procurement program for the purchase of electricity. Approximately 134 Ontario municipalities participate in this program.

LAS, is a wholly owned subsidiary of the Association of Municipalities of Ontario. They developed the program to assist municipalities in achieving cost savings on electricity purchases by leveraging savings through group purchasing. By joining together in a pooled purchase, municipalities leverage economies-of-scale when they approach the market as larger tenders and attract better pricing from suppliers.

In participating in this procurement program, there was no impact to the Peterborough Utilities Group local distribution company (LDC) prior to the July 31, 2020 sale closing date to Hydro One. That is, the City's LDC did not earn its revenue based on where electricity was purchased, so purchasing electricity from LAS or any other retailer did not affect their operating results of the organization.

Savings for each municipality is dependent on the number of electricity accounts enrolled and the total kWh's consumed. The LAS Hedge price for electricity was higher during 2020 than the COVID-18 Relief rates and this resulted in a cost of \$110,711 for

the City. LAS estimated that if the pandemic had not occurred, the City would have realized savings of \$72,063 (2019 - \$94,431) by participating in LAS's program compared to the government regulated pricing plan and prevailing time-of-use rates that would have otherwise been applicable.

### **2020 Police Services Operating Budget Surplus - \$490,180 (line reference 43)**

The Police Service ended the 2020 year with a surplus of \$490,180. In a letter dated June 14, 2021, (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 2020 Budget process, Council, through Report CLSFS19-056 2020 Draft Budget dated December 9, 2019, approved recommendation ee) which reads as follows:

That any unused Police Services Budget at the end of 2020 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 2020 Police Services costs exceed the 2020 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 193)

Staff recommend that half (50%) of the surplus, or \$245,090 be transferred to the Reserve.

### **Summary of Year-End Transfers to Reserves**

As part of the 2020 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 2020 Budget.

**Chart 1**  
**2020 Transfers to (from) Reserves and Reserve Funds**

<b>Ref</b>	<b>Description</b>	<b>Reserve or Reserve Fund</b>	<b>Transfer To (From)</b>	<b>Reserve Balance After Transfer, Before Commitments (1)</b>
1	<b>Transfers Approved as part of the 2020 Budget Process or Specific Report</b> <b>– Subject to Overall Year-End Results:</b>			
2	Information Technology Surplus	IT	\$432,671	\$2,037,870
3	Social Services – Community Social Plan	Social Services – Community Social Plan	\$67,730	\$67,730
4	Social Services – overall Surplus	General Assistance – Social Services	\$1,089,077	\$6,263,858
5	Social Services – Homelessness Surplus	General Assistance - Homelessness	\$437,204	\$826,704
6	Social Services - Housing Surplus	Housing	55,992	\$2,403,373
7	Taxation Write-offs	Allowance for Doubtful Accounts	\$819,386	\$3,833,466
8	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$383,100	\$1,465,654
9	Employee benefits – surplus	Employee Benefits	\$697,040	\$2,902,886
10	CAO Surplus	Organizational Development	\$111,134	\$423,555
11	Traffic Signals – Surplus	Traffic Signals	\$157,360	\$874,196
12	Queen Alexandra Building – Surplus	Property Maintenance Reserve	\$20,394	\$296,816

<b>Ref</b>	<b>Description</b>	<b>Reserve or Reserve Fund</b>	<b>Transfer To (From)</b>	<b>Reserve Balance After Transfer, Before Commitments (1)</b>
13	Engineering Overhead	Engineering Design and Inspection	\$141,404	\$2,204,443
14	Contingency Surplus	Capital Levy	\$779,216	\$6,939,989
15	Additional capital levy transferred from 2020 operations	Capital Levy	\$2,146,097 <sup>(2)</sup>	\$6,939,989
16	<b>Subtotal</b>		<b>\$7,092,715</b>	
17	<b>Other Recommended Transfers<sup>(3)</sup></b>			
18	Utilities	Climate Change	\$315,006	\$426,400
19	Street Light Energy Costs	LED Street Light	\$83,987	\$159,231
20	Peterborough Police Services – 50% of Surplus	Police Special Projects Reserve	\$245,090	\$1,347,185
<b>21</b>	<b>Total Year-end Transfers</b>		<b>\$7,736,798</b>	

## Notes:

- 1) For further details on 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 #36). The additional transfer is available due to an under-expenditure in line #35 – 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 principal 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

Procurement By-law 18-084. 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 a future Budget process.

- 3) Reserve transfer assumes recommendation c) 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 2020 Capital Budget as well as projects previously approved but are still ongoing.

#### Capital Levy Reserve - \$6.7 million Year End Balance

The activity in the Capital Levy Reserve is summarized in Chart 2. The reserve had a balance at December 31, 2020 of \$3.0 million before year end transfers. The balance after year end transfers is \$6.7 million. There are no commitments against this balance.

**Chart 2**  
**Capital Levy (CL) Reserve**

Ref	Description	Transfer to (from) Reserve	Balance
1	<b>Balance prior to year-end close</b>		<b>\$3,034,725</b>
2	CL from various Capital Projects which are now closed – CL not required	\$979,951	
3	Contingency balance – year end transfer	\$779,216	
4	Additional CL transferred from 2020 operations	\$2,146,097	
<b>5</b>	<b>Balance as of December 31, 2020</b>		<b>\$6,939,989</b>
<b>6</b>	<b>Commitments</b>		
7	Various Capital projects including Naval Association Memorial Park Renovations, Traffic Improvements, Traffic Calming Program	(\$249,959)	
<b>8</b>	<b>Uncommitted Balance as of December 31, 2020</b>		<b>\$6,690,030</b>
9	2021 Approved Transfers – Budgeted and In-Year	(\$993,300)	
<b>10</b>	<b>Uncommitted Balance as of September 30, 2021</b>		<b>\$5,696,730</b>

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

Certain budget creations or transfers have been made under delegated authority as set out in Sections 9.1.1 and 9.1.3 of the City's Procurement By-law 18-084 (Section 10.1.1 and 10.1.3 of the previous By-law 14-127) which state the following:

9.1.1 Other than when Section 9.1.2 applies, the Chief Administrative Officer or the Treasurer are authorized to transfer Approved Budgets, including any uncommitted General Contingency, or the Capital Levy Reserve where the net required transfer is equal to or less than \$50,000. All such transfers will be reported in the Quarterly Financial Report.

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

### Chart 3

#### Budget Transfers under Delegated Authority

Ref	Approval Date	By-Law 18-084 Ref	Approver	Description
1	December 31, 2020	9.1.1	Treasurer	<b>Park Signage &amp; Bench Program</b> A \$19,397.14 transfer of the remaining project surplus was transferred to the Parks & Open Space Strategy project which now addresses park signage and amenities within neighbourhood parks.
2	December 31, 2020	9.1.1	Treasurer	<b>Peterborough Memorial Centre – Roof &amp; HVAC</b> A \$16.44 transfer was approved from the Facilities Maintenance Reserve to fund cost increases. Various facility projects had surpluses which totaled \$69,412.56 and were transferred into the Facilities Maintenance Reserve, offsetting this increase.
3	December 31, 2020	9.1.1	Treasurer	<b>Jackson Creek Floodplain Mapping</b> The Treasurer approved a further transfer of \$571.20 from the Capital Levy Reserve to supplement the funding for the Jackson Creek Floodplain Mapping project (2019 Capital Budget #5-1.02) for additional floodplain modeling in the downtown to



Ref	Approval Date	By-Law 18-084 Ref	Approver	Description
				address identified impacts.
4	December 31, 2020	9.1.1	Treasurer	<b>Peterborough Memorial Centre (PMC) – Netting and Drapery Support System</b> The Treasurer approved a transfer of \$47,200 surplus funds from the following projects to fund the structurally inadequate existing system: \$10,017 - 2019 Facility Upgrade PMC \$20,000 - 2015 Facility Upgrade PMC \$17,173 - 2018 Facility Upgrade Arenas

Submitted by,

Richard Freymond  
 Commissioner of Corporate and Legislative Services

Contact Name:

Yvette Peplinskie  
 Manager of Financial Services  
 Phone: 705-742-7777 Ext. 1862  
 Toll Free: 1-855-738-3755  
 Fax: 705-876-4607  
 E-Mail: [ypeplinskie@peterborough.ca](mailto:ypeplinskie@peterborough.ca)

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

Police Services Board Letter

**Schedule 1**  
**City of Peterborough**  
**Summary of Net Operating Revenue and Expenditures**  
**As at December 31, 2020 (Unaudited)**

REF C1	Description C2	Net Budget C3	% of Total Budget C4	Actual Net To Date C5	Budget Remaining C6	Actuals To Date as a % of Budget C7
1	<b><u>NET REVENUES</u></b>					
2	Tax Levy	138,711,100	89.8%	137,778,197	932,903	99.3%
3	Supplementary Taxes	950,000	0.6%	820,395	129,605	86.4%
4	Payments In Lieu	3,558,050	2.3%	3,747,862	(189,812)	105.3%
5	COPHI Dividends	5,908,000	3.8%	5,908,000		100.0%
6	Investment Income	2,500,000	1.6%	2,575,062	(75,062)	103.0%
7	Casino Gaming revenues	2,300,000	1.5%	854,996	1,445,004	37.2%
8	Other Revenues	467,453	0.3%	226,053	241,400	48.4%
9		<b>154,394,603</b>	<b>100%</b>	<b>151,910,565</b>	<b>2,484,038</b>	<b>98.4%</b>
10	<b><u>NET EXPENDITURES (Schedule 2)</u></b>					
11	City Council	676,390	0.4%	662,892	13,498	98.0%
12	Chief Administrative Officer	18,652,373	12.1%	18,216,959	435,414	97.7%
13	Corporate and Legislative Services	8,707,530	5.6%	8,291,866	415,664	95.2%
14	Infrastructure and Planning Services	35,491,953	23.0%	37,658,587	(2,166,634)	106.1%
15	Community Services	21,766,945	14.1%	23,186,948	(1,420,003)	106.5%
16	Financial Services - Other	31,574,071	20.5%	26,312,070	5,262,001	83.3%
17	Transfers to Organizations for Provision of Services	37,525,341	24.3%	37,023,280	502,061	98.7%
18		<b>154,394,603</b>	<b>100%</b>	<b>151,352,602</b>	<b>3,042,001</b>	<b>98.0%</b>
19	<b><u>PROJECTED SURPLUS</u></b>	<b>-</b>		<b>557,963</b>		

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2020 (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	679,820	(3,430)	676,390	666,322	(3,430)	662,892	13,498	98.00%
		<b>679,820</b>	<b>(3,430)</b>	<b>676,390</b>	<b>666,322</b>	<b>(3,430)</b>	<b>662,892</b>	<b>13,498</b>	<b>98.00%</b>
3	<b>Chief Administrative Officer</b>								
4	Office of the Chief Administrative Officer	589,208	(17,530)	571,678	589,971	(18,293)	571,678	-	100.00%
5	Communication Services	938,958	(196,587)	742,371	995,901	(213,355)	782,546	(40,175)	105.40%
6	Fire Services	17,765,183	(892,294)	16,872,889	17,362,751	(900,929)	16,461,822	411,067	97.60%
7	Emergency and Risk Management	496,035	(30,600)	465,435	444,054	(43,141)	400,913	64,522	86.10%
		<b>19,789,384</b>	<b>(1,137,011)</b>	<b>18,652,373</b>	<b>19,392,677</b>	<b>(1,175,718)</b>	<b>18,216,959</b>	<b>435,414</b>	<b>97.70%</b>
8	<b>Corporate and Legislative Services</b>								
9	City Clerk	1,148,441	(420,323)	728,118	999,730	(325,213)	674,517	53,601	92.60%
10	Financial Services	2,660,902	(567,205)	2,093,697	6,707,320	(5,035,383)	1,671,937	421,760	79.90%
11	Facilities Management	2,321,078	(1,176,589)	1,144,489	1,994,871	(1,149,623)	845,249	299,240	73.90%
12	Facilities and Planning Initiatives	142,788	-	142,788	138,820	-	138,820	3,968	97.20%
13	Human Resources	1,413,589	(279,831)	1,133,758	1,568,253	(280,081)	1,288,172	(154,414)	113.60%
14	Information Technology	5,109,134	(1,823,951)	3,285,183	5,137,103	(1,851,921)	3,285,182	1	100.00%
15	Legal Services	2,670,897	(2,491,400)	179,497	2,024,011	(1,636,021)	387,990	(208,493)	216.20%
		<b>15,466,829</b>	<b>(6,759,299)</b>	<b>8,707,530</b>	<b>18,570,108</b>	<b>(10,278,242)</b>	<b>8,291,867</b>	<b>415,663</b>	<b>95.20%</b>
17	<b>Infrastructure and Planning Services</b>								
18	Office of IPS Commissioner	409,398	(132,832)	276,566	504,496	(132,895)	371,601	(95,035)	134.40%
19	Planning	2,182,664	(444,869)	1,737,795	2,051,821	(268,342)	1,783,479	(45,684)	102.60%
20	Building Services	2,698,610	(2,230,946)	467,664	2,669,296	(2,155,870)	513,426	(45,762)	109.80%
21	Airport	3,378,293	(1,044,475)	2,333,818	3,182,942	(820,861)	2,362,081	(28,263)	101.20%
22	Infrastructure Management	2,739,631	(1,486,586)	1,253,045	2,471,012	(1,120,265)	1,350,747	(97,702)	107.80%
23	Engineering, Construction and Public Works	25,035,837	(13,415,330)	11,620,507	21,470,812	(8,592,715)	12,878,097	(1,257,590)	110.80%
24	Transportation	26,348,035	(15,288,256)	11,059,779	24,602,809	(12,159,497)	12,443,312	(1,383,533)	112.50%
25	Environmental Services	29,061,625	(22,318,846)	6,742,779	27,672,894	(21,717,050)	5,955,844	786,935	88.30%
		<b>91,854,093</b>	<b>(56,362,140)</b>	<b>35,491,953</b>	<b>84,626,082</b>	<b>(46,967,495)</b>	<b>37,658,587</b>	<b>(2,166,634)</b>	<b>106.10%</b>
27	<b>Community Services</b>								
28	Community Services Administration	2,174,227	(268,307)	1,905,920	2,109,175	(257,320)	1,851,855	54,065	97.20%
29	Arts, Culture and Heritage	5,223,179	(341,251)	4,881,928	4,933,227	(611,194)	4,322,033	559,895	88.50%
30	Arenas	6,409,364	(4,029,794)	2,379,570	5,827,723	(1,951,457)	3,876,266	(1,496,696)	162.90%
31	Recreation	5,026,047	(3,905,423)	1,120,624	3,559,179	(1,601,286)	1,957,893	(837,269)	174.70%
32	Social Services	86,383,456	(74,904,553)	11,478,903	87,351,493	(76,172,592)	11,178,901	300,002	97.40%
		<b>105,216,273</b>	<b>(83,449,328)</b>	<b>21,766,945</b>	<b>103,780,797</b>	<b>(80,593,849)</b>	<b>23,186,948</b>	<b>(1,420,003)</b>	<b>106.50%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2020 (Unaudited)

Ref	Service, program, transfers	Budget			Actuals			Variance	
		Expenditures	Revenues	Net Requirement	Expenditures	Revenues	Net To Date	Budget Remaining	% of Budget Spent
C1	C2	C3	C4	C5	C6	C7	C8	C9	C10
34	<b>Financial Services - Other Financial</b>								
35	Tax-supported debt servicing charges	11,870,689		11,870,689	8,819,004	-	8,819,004	3,051,685	74.30%
36	Capital Levy	9,289,480		9,289,480	9,898,239	-	9,898,239	(608,759)	106.60%
37	Transfers to/from Reserves	8,080,000	(2,600,000)	5,480,000	5,557,118	(2,947,327)	2,609,791	2,870,209	47.60%
38	Property Taxation Costs	3,244,190		3,244,190	3,724,513	-	3,724,513	(480,323)	114.80%
39	Other Expenditures	871,708		871,708	442,519	-	442,519	429,189	50.80%
40	Contingency	818,004	-	818,004	960,141	(142,137)	818,004	-	100.00%
41		<b>34,174,071</b>	<b>(2,600,000)</b>	<b>31,574,071</b>	<b>29,401,534</b>	<b>(3,089,464)</b>	<b>26,312,070</b>	<b>5,262,001</b>	<b>83.30%</b>
42	<b>Transfers to Organizations for Provision of Services</b>								
43	Police Services	28,584,564	(2,192,917)	26,391,647	27,992,123	(2,090,656)	25,901,467	490,180	98.10%
44	Ptbo County/City Paramedics Service	5,451,226	(161,881)	5,289,345	5,451,229	(161,884)	5,289,345	-	100.00%
45	Fairhaven Debt and Operating Support	2,029,074		2,029,074	2,029,074	-	2,029,074	-	100.00%
46	Peterborough Public Health	1,330,450		1,330,450	1,330,450	-	1,330,450	-	100.00%
47	Ptbo & Kawarthas Economic Development	999,778		999,778	999,778	-	999,778	-	100.00%
48	Otonabee Region Conservation Authority	808,633		808,633	808,633	-	808,633	-	100.00%
49	Peterborough Humane Society	365,194		365,194	353,313	-	353,313	11,881	96.70%
50	Downtown Business Improvement Area	150,000		150,000	150,000	-	150,000	-	100.00%
51	Primary Healthcare Services	21,220		21,220	21,220	-	21,220	-	100.00%
52	Greater Peterborough Innovation Cluster	140,000		140,000	140,000	-	140,000	-	100.00%
53		<b>39,880,139</b>	<b>(2,354,798)</b>	<b>37,525,341</b>	<b>39,275,820</b>	<b>(2,252,540)</b>	<b>37,023,280</b>	<b>502,061</b>	<b>98.70%</b>
54	<b>Total expenditures</b>	<b>307,060,609</b>	<b>(152,666,006)</b>	<b>154,394,603</b>	<b>295,713,340</b>	<b>(144,360,738)</b>	<b>151,352,603</b>	<b>3,042,000</b>	<b>98.00%</b>

# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

Projected Actuals to December 31, 2020

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>Chief Administrative Officer</b>										
Fire Services	4	1,304,532	907,807	396,725	70.00%	(1,527)	906,280	69.50%	398,252	-
Emergency Management	-	-	-	-	#DIV/0!	-	-	0.00%	-	-
<b>Total</b>	<b>4</b>	<b>1,304,532</b>	<b>907,807</b>	<b>396,725</b>	<b>70.00%</b>	<b>(1,527)</b>	<b>906,280</b>	<b>69.50%</b>	<b>398,252</b>	<b>-</b>
<b>Corporate and Legislative Services</b>										
Facilities Management	36	18,403,729	16,102,919	2,300,811	87.00%	(143,106)	15,959,812	86.70%	2,443,917	19
Facilities and Planning Initiatives	7	6,970,967	5,633,814	1,337,152	81.00%	(0)	5,633,815	80.80%	1,337,152	1
Information Technology	9	5,371,350	1,914,464	3,456,885	36.00%	(82,400)	1,832,065	34.10%	3,539,285	1
Other	22	16,316,097	72,309,623	(55,993,525)	443.00%	(61,291,852)	11,017,770	67.50%	5,298,327	2
<b>Total</b>	<b>74</b>	<b>47,062,143</b>	<b>95,960,820</b>	<b>(48,898,677)</b>	<b>204.00%</b>	<b>(61,517,358)</b>	<b>34,443,462</b>	<b>73.20%</b>	<b>12,618,681</b>	<b>23</b>
<b>Health</b>										
Health	0	-	-	-	-	-	-	0.00%	-	-
<b>Infrastructure and Planning Services</b>										
Planning	19	21,913,517	14,893,110	7,020,406	68.00%	(1,879,569)	13,013,543	59.40%	8,899,974	2
Growth Areas	9	3,400,000	75,710	3,324,290	2.00%	-	75,710	2.20%	3,324,290	-
Industrial Parks	3	11,909,083	11,016,417	892,666	93.00%	(172,260)	10,844,157	91.10%	1,064,926	-
Building	1	130,000	21,044	108,956	-	-	21,044	16.20%	108,956	-
Airport	21	15,114,575	10,001,697	5,112,879	66.00%	(54,922)	9,946,775	65.80%	5,167,801	1
Flood Reduction Master Plan Projects	26	97,275,737	55,653,559	41,622,180	57.00%	(628,630)	55,024,927	56.60%	42,250,810	3
Geomatics/Mapping	6	2,330,718	1,478,256	852,462	63.00%	-	1,478,257	63.40%	852,462	1
Infrastructure and Planning Services - Administration	7	6,475,000	5,237,649	1,237,351	81.00%	(1,675,091)	3,562,559	55.00%	2,912,442	2
Arterial	19	71,031,354	56,038,355	14,992,999	79.00%	(1,427,411)	54,610,943	76.90%	16,420,411	-
Collector & Local	8	23,733,060	22,617,476	1,115,584	95.00%	(60,526)	22,556,950	95.00%	1,176,110	1

# Schedule 3

## City of Peterborough

### Capital Works in Progress by Function

Projected Actuals to December 31, 2020

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
Bridges	8	4,518,152	2,086,196	2,431,956	46.00%	-	2,086,196	46.20%	2,431,956	-
Sidewalks	7	4,211,733	3,594,741	616,993	85.00%	(2,432)	3,592,308	85.30%	619,425	2
Sanitary Sewers	11	12,028,718	5,841,430	6,187,287	49.00%	(5,421)	5,836,010	48.50%	6,192,708	2
Storm Sewers	5	4,538,976	3,623,831	915,145	80.00%	(0)	3,623,831	79.80%	915,145	1
Public Works	15	12,989,148	10,510,896	2,478,251	81.00%	(322,278)	10,188,619	78.40%	2,800,529	4
Transit	13	17,016,949	6,576,845	10,440,103	39.00%	(634,163)	5,942,682	34.90%	11,074,267	3
Parking	3	641,500	321,497	320,004	50.00%	-	321,496	50.10%	320,004	-
Traffic	13	4,676,417	1,967,837	2,708,580	42.00%	(119,406)	1,848,431	39.50%	2,827,986	-
Transportation Planning	4	2,660,014	2,323,087	336,927	87.00%	-	2,323,087	87.30%	336,927	3
Environmental Services	12	8,912,339	2,627,350	6,284,990	29.00%	-	2,614,848	29.30%	6,297,491	3
Waste Management	6	27,912,086	11,449,660	16,462,425	41.00%	(33,045)	11,416,616	40.90%	16,495,470	-
<b>Total</b>	<b>216</b>	<b>353,419,076</b>	<b>227,956,643</b>	<b>125,462,434</b>	<b>65.00%</b>	<b>(7,015,152)</b>	<b>220,928,989</b>	<b>62.50%</b>	<b>132,490,090</b>	<b>19</b>
<b>Community Services</b>										
Administration	7	2,785,322	2,682,847	102,473	96.00%	(311,016)	2,371,832	85.20%	413,490	1
Arts Culture & Heritage	6	912,585	684,672	227,914	75.00%	(46,780)	637,891	69.90%	274,694	-
Museum	0	-	-	-	#DIV/0!	-	-	0.00%	-	-
Library	0	-	-	-	0.00%	-	-	0.00%	-	-
Art Gallery	1	140,000	21,000	119,000		-	21,000	15.00%	119,000	-
Arenas	10	5,911,472	4,254,403	1,657,069	72.00%	(42,303)	4,212,099	71.30%	1,699,373	1
Memorial Centre	1	110,000	130,000	(20,000)	118.00%	-	130,000	118.20%	(20,000)	1
Marina	0	-	-	-	#DIV/0!	-	-	0.00%	-	-
Recreation	13	3,790,341	3,677,391	112,950	97.00%	(1,111,921)	2,565,470	67.70%	1,224,871	4
Social Services	5	17,809,000	10,837,297	6,971,703	60.85%	(2,035,602)	8,801,695	49.42%	9,007,305	-
<b>Total</b>	<b>43</b>	<b>31,458,720</b>	<b>22,287,610</b>	<b>9,171,109</b>	<b>71.00%</b>	<b>(3,547,622)</b>	<b>18,739,987</b>	<b>59.60%</b>	<b>12,718,733</b>	<b>7</b>

# Schedule 3

## City of Peterborough

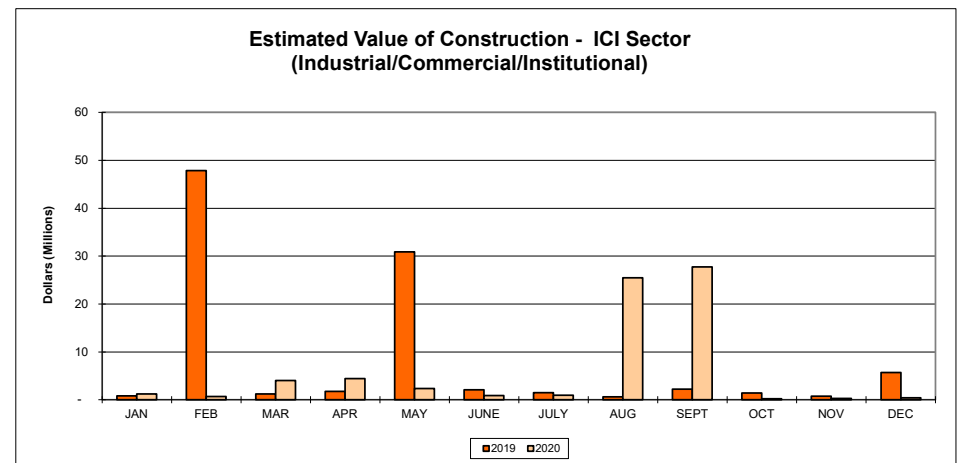
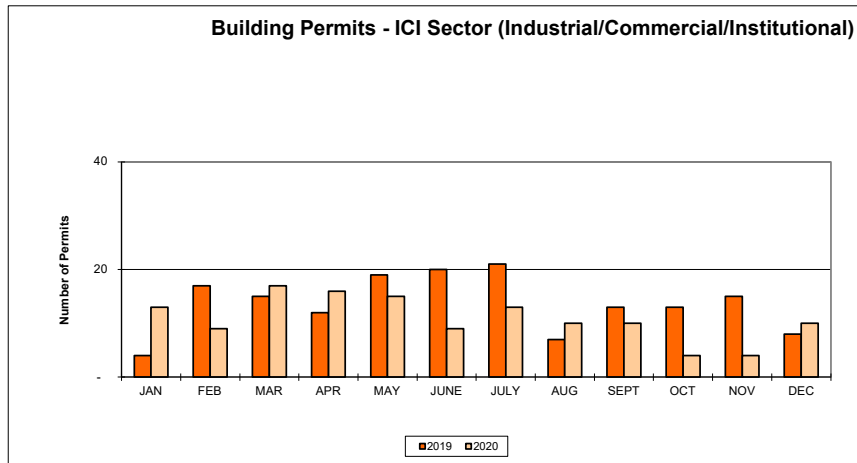
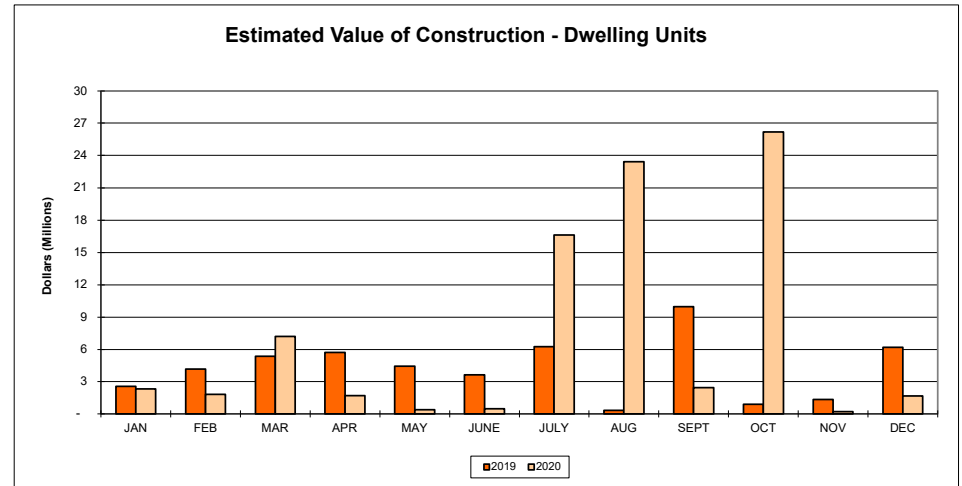
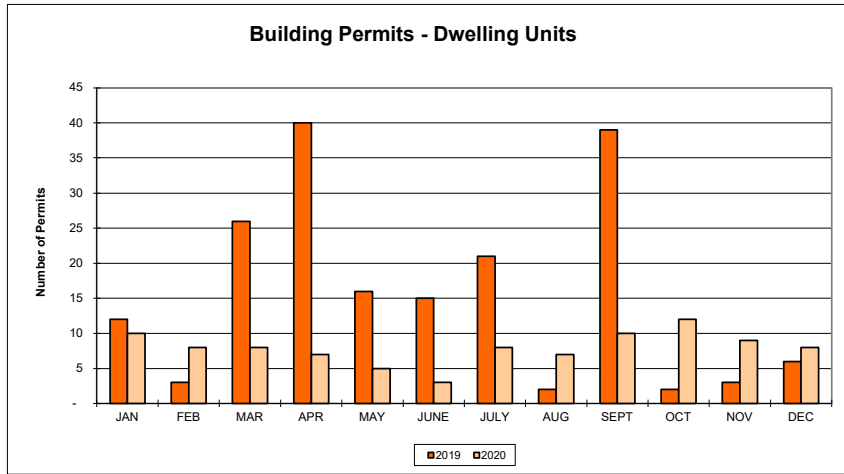
### Capital Works in Progress by Function

Projected Actuals to December 31, 2020

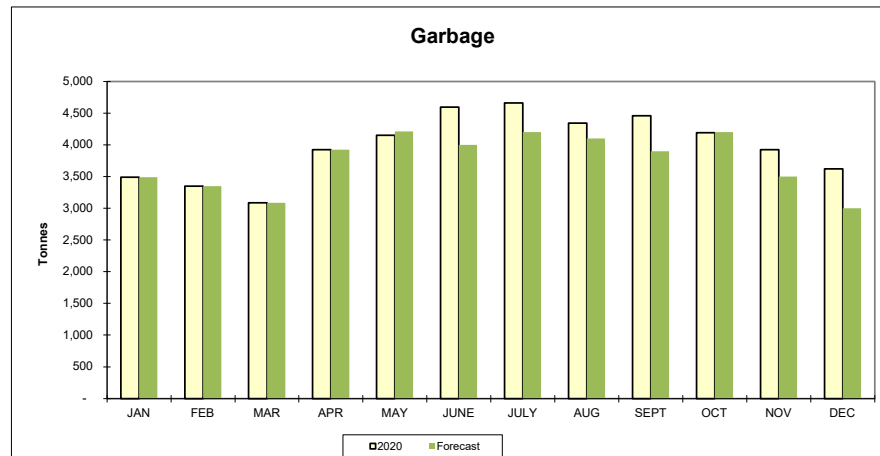
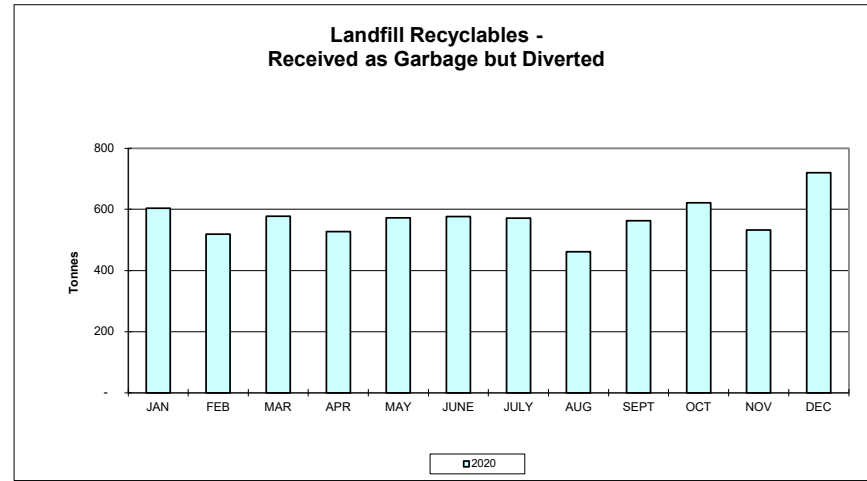
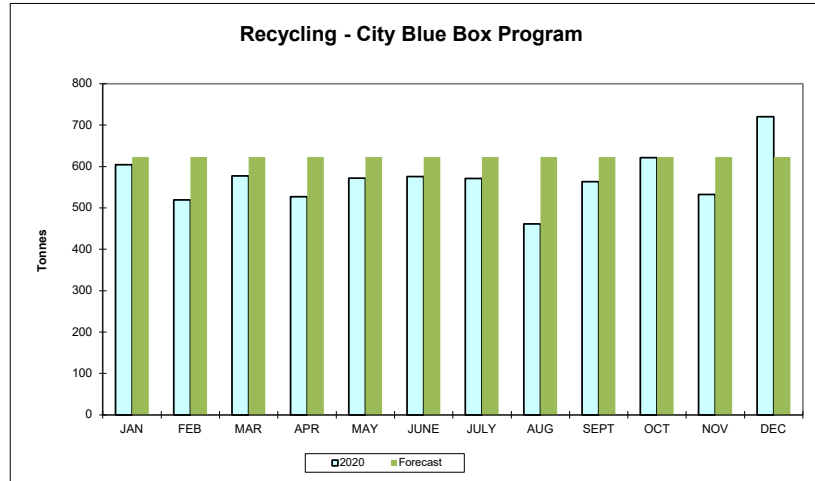
Project Description C1	Number of Active Projects C2	Total Project Budgets C3	Gross Expenditures Paid & Committed To Date C4	Gross Expenditures Compared to Budget (Over) Under C5	Gross Expenditures As a % To Budget C6	Other Revenues or Recoveries C7	Net Project Expenditures C8	Net Expenditures as a % of Budget C9	Approved Capital Budget Remaining (Unfinanced Expenditures) C10	Projects Complete C11
<b>Police</b>	6	1,169,043	2,345,762	(1,176,718)	201.00%	(1,101,799)	1,243,962	106.40%	(74,919)	4
<b>Grand Total</b>	<b>343</b>	434,413,514	349,458,641	84,954,873	80.00%	(73,183,459)	276,262,680	63.60%	158,150,837	53



# Building



## Waste Management



# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at September, 2021--			-----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	5	6	7	8	9	10	
			\$	\$	\$	\$	\$	\$	\$	
		<b>Working funds</b>								
1	300	Working Funds	Operations in between revenue streams			1,327,269	-	88,170		1,415,439
		<b>Contingencies</b>								
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	323	Capital Levy Reserve	In-year and future capital projects			6,939,989	-	(1,243,259)	(5,696,730)	-
		<b>Replacement of equipment</b>								
6	334	Arena Equipment	Arena equipment			7,815	(7,800)	-		15
7	345	Ptbo Sport & Wellness Centre Equipment	PSWC replacement equipment			190,671	(82,660)	40,000	(148,011)	-
8	308	Airport External Audit			40,000		-	-	(40,000)	-
9	400	Public Works depreciation	Public works replacement vehicles and equipment		5,536,074		(2,833,387)	657,454	(3,360,141)	-
		<b>Sick leave</b>								
10	302	Sick Leave	Fire Services Sick Leave Liability			2,299,907	-	(2,803,300)		(503,393)
		<b>Insurance</b>								
11	340	Insurance	Insurance costs below deductible or major issue			1,279,414	(264,016)	-		1,015,398
		<b>Workplace Safety and Insurance Board (WSIB)</b>								
12	329	WSIB Reserve	Future WSIB liabilities - (City is Schedule II employer)			2,457,233	-	(6,055,500)		(3,598,267)
		<b>Post-employment benefits</b>								
13	337	Employee Benefits Reserve	Future liabilities based on Actuarial review			2,902,886	-	(18,755,930)		(15,853,044)
		<b>Parking revenues</b>								
14	306	Parking	Parking Capital Expenditures			658,319	(217,254)	(170,250)	(270,815)	-
		<b>Debenture repayment</b>								
15	311	Airport Debt Servicing	Annual debt payments are approx. \$1.4M / year			28,480	-	(57,565)	29,085	-

# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at September, 2021--			-----Commitments-----			
				Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
				4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$
<b>Per Service Purpose:</b>										
<b>General government</b>										
16	301	Facilities Maintenance	Maintance of City Facilities			296,816	(39,900)	66,556	(323,472)	-
17	303	Casino Gaming	Casino Gaming			3,495,207	(5,361,475)	1,640,000	226,268	-
18	383	Climate Change Action Plan Reserve	Climate Change			426,400	22,409	(424,843)	(23,966)	-
19	309	PTS Telephone Reserve	Replacement			142,315	(142,315)	-	-	-
20	314	Elections Reserve	Annual Contr.for municipal election every 4th year			522,445	-	1,180	(523,625)	-
21	316	Electronic Data Processing Equipment	IT Capital Expenditures			2,037,870	(788,318)	(88,060)	(1,161,492)	-
22	317	PTS MS Office Licences	Software License Capital Expenditure			(25,444)	(205,400)	-	230,844	-
23	350	Pay Equity	Pay equity costs			29,191	-	-	-	29,191
23	375	Municipal Accomodation Tax Reserve (MAT)	Tourism promotion			660,191	(105,000)	79,500	-	634,691
24	392	Organizational Dev & Ben Res	In year organizational development issues			423,555	-	-	-	423,555
25	399	Accessibility Improvements	Accessibility Capital Expenditures			37,089	(49,291)	25,000	(12,798)	-
26	396	Sustainability	Sustainability Capital Expenditures			267,268	-	(195,000)	(72,268)	-
27	328	Court House - 70 Simcoe St	Court House Capital Expenditures			652,407	-	100,000	(752,407)	-
<b>Protection services</b>										
28	325	Peterborough County/City Paramedics Service Reserve	Extraordinary In year cost			1,465,654	(47,000)	-	-	1,418,654
29	330	Fire Fighting & Safety Equip	Future Fire safety equipment			333,980	(105,154)	40,400	(269,226)	-
30	331	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure			181,104	(67,225)	(13,879)	(100,000)	-
31	404	Fire Vehicle Equipment	Fire vehicles and equipment			2,042,142	(815,500)	60,000	(1,286,642)	-
<b>Transportation services:</b>										
<b>Roadways</b>										
32	313	Lily Lake Monitor Pgm Reserve	Unspent Provincial funding received			23,654	-	-	(23,654)	-
33	346	Infrastructure and Planning Services Dept Capital	IPS Capital Expenditures			249,645	(274,187)	50,000	-	25,458
34	349	Subdivision Engineering Fees	To match revenues with year of expenditure			704,586	(57,500)	(274,973)	-	372,113
35	343	Engineering Design & Inspection	To match revenues with year of expenditure			2,204,443	-	(640,000)	-	1,564,443
36	352	Decorative Streetlighting	Decorative Streetlighting Capital Expenditures			13,765	-	-	(13,765)	-
37	353	LED Street Light Debt Servicing	Decorative Streetlighting Capital Expenditures			159,231	-	570,648	(729,879)	-
37	390	Bridge Reserve	Bridge Capital Expenditures			2,714,240	(2,432,383)	175,000	(456,857)	-
38	326	Winter Control	Extraordinary winter season costs			477,895	-	-	-	477,895
39	369	Traffic Signals	Traffic Capital Expenditures			874,196	(581,629)	(135,200)	(157,367)	-
40	363	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures			179,470	(68,176)	-	(111,294)	-
39	315	Rear Lane Reserve	Operating costs to maintain Lanes			31,027	-	-	-	31,027
40	464	Downtown Decorative Streetlighting Enhancement	Main Street Revitalization			-	-	-	-	-
41	465	OMCC - Cycling	Project Grant funding			-	29,504	-	-	29,504
<b>Transit</b>										
42	378	Transit Capital	Transit Vehicles replacement			1,622,508	(1,362,056)	598,000	(858,452)	-

# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at September, 2021--			-----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	5	6	7	8	9	10	
			\$	\$	\$	\$	\$	\$	\$	
<b>Air Transportation</b>										
43	321	Airport Development Review Reserve	Operating costs for Development review			38,719	-	6,000	(44,719)	-
44	305	Airport Capital Equipment	Airport Capital Expenditures			-	-	-	-	-
45	307	Airport Pavement	Airport Capital Expenditures			300,000	-	50,000	(350,000)	-
<b>Environmental services:</b>										
<b>Sanitary sewer system</b>										
46	372	FRMP - Res Sewer Surcharge	FRMP Capital Expenditures			11,928,208	(12,602,315)	-	-	(674,107)
47	416	Waste Water Reserve	Sanitary & Storm Sewer related Capital Expenditures		17,495,462		(14,851,011)	4,703,345	(7,347,796)	-
			FRMP Capital Expenditures'							-
<b>Storm sewer system</b>										
48	374	FRMP - Res Capital Levy	FRMP Capital Expenditures			11,804,897	(11,618,028)	(236,100)	-	(49,231)
<b>Waterworks system</b>										
<b>Waste collection</b>										
<b>Waste disposal</b>										
49	406	Waste Management	Waste Management Capital Expenditures			4,858,758	(2,827,864)	660,000	(2,690,894)	-
50	408	Landfill Closure	Closure & Post closure costs			4,499,476	-	(5,227,953)		(728,477)
<b>Health services</b>										
51	373	Peterborough Public Health	Available as City share for one-time expenditure			103,528	-	-	(103,528)	-
<b>Social and family services</b>										
52	336	General Assistance (Social Services)	Extraordinary GA costs due to incr caseload/cost			7,090,562	(87,500)	(303,957)		6,699,105
53	384	SS Community Social Plan 50/50 Reserve	Shared with the County			67,730	(200,000)	(111,680)		(243,950)
54	385	Social Services - Early Learning Child Development	Provincial Funds for Early Learning Program			540,029	-	-		540,029
55	420	Fairhaven Home for the Aged	Fairhaven Debt financing			252,103	-	-	(252,103)	-
<b>Social housing</b>										
56	339	Home Ownership Loan Fund	Housing incentive Program			319,798	-	(319,798)		-
57	341	Kawartha & Otonabee Native Cap. Reserve	K & O Native Capital Expenditures			1,162,326	-	-	(1,162,326)	-
58	351	Investment Affordable Housing - Peterborough Renovat	Housing incentive Program			363,805	-	-	(363,805)	-
59	354	Social Housing	Extraordinary Social Housing costs			2,403,373	(587,205)	(556,000)	(1,260,168)	-
60	364	Social Housing-City/County	Extraordinary Social Housing costs			709,745	-	(110,000)	(599,745)	-
61	365	Social Housing-DOOR Funding	Provincial funding specific to DOOR program			359,363	-	(350,000)	(9,363)	-
62	394	Ptbo Housing Corp Capital Reserve	PHC capital Expenditures			262,854	-	-	(262,854)	-
63	413	Affordable Housing PropertyRes	Housing incentive Program		290,523		-	-	(290,523)	-
64	381	Rent Choice Supplement (Joint)	Housing incentive Program		17,178		-	(17,178)	-	-
65	414	Affordable Housing Partnership	Housing incentive Program		770,433		(167,812)	15,570	(618,191)	-

# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at September, 2021--			-----Commitments-----				
				Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance	
				4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	
		<b>Recreation and cultural services:</b>									
66	391	Public Art Maintenance	Maintenance of Public Art		60,108		-	-	-		60,108
		<b>Recreation facilities - Golf Course, Marina, Ski Hill</b>									
		<b>Recreation facilities - Other</b>									
67	318	Museum Administration/Accession	Acquisition and care of artifacts/archival collection			12,851	-	(10,000)			2,851
68	322	Cannabis Legalization Implementation	Cannabis Legalization Implementation			-	-	-			-
69	324	Museum Renovation	Museum Capital Expenditures			219,424	(35,000)	2,000	(186,424)		-
70	332	Healthy Planet Arena - Surcharges	Used to help fund Healthy Planet Arena debt			186,371	-	75,000	(261,371)		-
71	347	Ptbo Sport & Wellness Centre Capital Conservation	PSWC Capital Expenditures			114,971	(104,485)	50,000	(60,486)		-
72	370	New Athletic Fields	New Athletic Fields Capital Expenditures			618	-	-			618
73	371	Beavermead Reserve	Beavermead Capital Expenditures			76,193	-	(82)			76,111
74	387	Artificial Turf	Artificial Turf Capital Expenditures			375,000	-	75,000	(450,000)		-
75	388	Market Hall Performing Arts	Market Hall Capital Expenditures			913	-	-	(913)		-
76	389	Sportfield Lights	Sportfield Lights Capital Expenditures			175,000	-	25,000	(200,000)		-
77	393	PACAC Reserve	PACAC Costs			11,704	-	-	(11,704)		-
78	395	Marina	Marina Capital Expenditures			38,076	-	41,511	(79,587)		-
79	397	General Recreation Reserve	Recreation Capital Expenditures			10,325	-	-	(10,325)		-
		<b>Planning and development</b>									
80	362	Control Monuments - New Subdivisions	Control Monuments Capital Expenditures			(10,793)	(11,164)	-			(21,957)
81	304	Economic Development Initiatives Reserve	Economic Development Activities			24,658	-	-			24,658
82	310	Industrial Land	Industrial Land Capital Expenditures			756,161	-	(271,826)			484,335
83	312	Property Purchases	Property Purchases Capital Expenditures			1,095,706	(1,383,281)	-			(287,575)
84	327	Loggerhead Marsh	Amounts committed to Loggerhead Marsh Developers			449,994	-	-	(449,994)		-
85	333	Site Plan Compliance (Plng)	To fulfil performance security issues			21,529	-	-			21,529
86	348	Doctor Recruitment Incentive	Payments to recruit new Doctors			2,125	(40,000)	(28,125)			(66,000)
87	368	Parkland Acquisition	Parkland Capital Expenditures			139	-	-			139
		<b>Obligatory reserve funds / Deferred revenue:</b>									
		<b>Development Charges Act - Non-discounted services</b>									
88	428	Dev Chrgs - Police Protection		(2,409)				-	(145,150)		(147,559)
89	436	Dev Chrgs - Fire Protection		407,917				(42,108)	-		365,809

# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at September, 2021--			-----Commitments-----			
				Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves	Capital Commitments	Other Future Commitments	Needed for future capital budget planning	Uncommitted Balance
				4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$
<b>Development Charges Act - Discounted services</b>										
90	424	Dev Chrgs - General		-			-	-		-
91	426	Dev Chrgs - General Government		(332,717)			(107,894)	-		(440,611)
92	430	Dev Chrgs - Transit		351,897			(1,775,500)	(189,672)		(1,613,275)
93	432	Dev Chrgs - Indoor Recreation		1,791,002			(452,115)	-		1,338,887
94	434	Dev Chrgs - Library Board		380,597			(11,855)	(410,410)		(41,668)
95	438	Dev Chrgs - Eng Ser Roads & Related		19,287,487			(27,532,760)	(146,925)		(8,392,198)
96	439	Dev Chrgs - Eng Ser Sewage Treatment		(3,119,795)			-	-		(3,119,795)
97	440	Dev Chrgs - Park Dev & Facilities		829,542			(2,115,992)	(71,839)		(1,358,289)
98	442	Dev Chrgs - Parking		1,492,485			-	-		1,492,485
99	444	Dev Chrgs - Public Works		(1,575,994)			-	(205,915)		(1,781,909)
100	446	Dev Chrgs - Jackson		1,242,937			(564,290)	(237,601)		441,046
101	448	Dev Chrgs - Carnegie East		(1,941,698)			(1,930,884)	(14,460)		(3,887,042)
102	450	Dev Chrgs - Lily Lake		(4,057,291)			(1,450,000)	(1,210,752)		(6,718,043)
103	452	Dev Chrgs - Chemong East		2,666,763			(1,355,098)	(106,948)		1,204,717
104	453	Dev Chrgs - Chemong West		(1,959,155)			(2,439,487)	(167,293)		(4,565,935)
105	454	Dev Chrgs - Carnegie West		(30,780)			(1,069,850)	(10,473)		(1,111,103)
106	456	Dev Chrgs - Liftlock		23,239			(750,000)	-		(726,761)
107	458	Dev Chrgs - Coldspring		25,780			(173,000)	-		(147,220)
108	460	Dev Chrgs - City-Wide Dev Area		206,433			(500,000)	(1,036,051)		(1,329,618)
109	462	Dev Chrgs - Affordable Housing		271,607			(521,566)	(105,570)		(355,529)
<b>Subdivider contributions</b>										
<b>Recreational land (the Planning Act)</b>										
110	366	New Subdivison Trees		40,002			-	-	(40,002)	-
111	412	Parkland 5% in lieu		804,003			(217,760)	-		586,243
<b>Building Code Act, 1992 (Section 2.23)</b>										
112	344	Building Division Reserve		734,022			(274,609)	(2,176,791)		(1,717,378)
<b>Gasoline Tax - Province</b>										
113	405	Prov - Gas Tax Funds - Transit		528,991			-	(1,680,000)	1,151,009	-
<b>Canada Community-Building Fund</b>										
114	410	Canada Community-Building Fund (formerly Fed Gas Tax)		5,051,054			(4,795,785)	(5,300,000)	5,044,731	-
				<b>23,115,919</b>	<b>24,209,778</b>	<b>91,604,550</b>	<b>(108,451,931)</b>	<b>(41,720,974)</b>	<b>(26,817,745)</b>	<b>(38,060,403)</b>



*Mr. Bob Hall, Chair      Mr. Leslie Kariunas, Vice Chair      Mayor Diane Therrien*  
*Councillor Gary Baldwin      Mrs. Mary ten Doeschate*

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June 14, 2020

City of Peterborough  
500 George St. N.  
Peterborough, ON K9H 3R9

Attention:    Members of Council  
                 Sandra Clancy, CAO  
                 Richard Freymond, Commissioner of Corporate and Legislative Services  
                 John Kennedy, Clerk

Members of Council, Ms. Clancy, Mr. Freymond and Mr. Kennedy:

**Re: Request to Transfer 2020 Surplus to Police Special Projects Reserve**

The Board is pleased to inform you that the Service finished 2020 with a surplus of \$487,307. The Service's 2020 Year-End Financial Report is attached for your information.

At the Board's June 8, 2021 public meeting, it unanimously approved retaining the surplus and transferring it to the Service's Special Project Reserve account for several necessary items and initiatives which are outlined in the attached report.

The Board is aware that the transfer of this surplus must be approved by Council as per the following motion:

"That any unused Police Services Budget at the end of 2020 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 2020 Police Services costs exceed the 2020 Budget, funds may be drawn from the Police Special Projects Reserve."



The Board respectfully requests that the full 2020 surplus of \$487,307 be retained and transferred into the Police Special Projects Reserve Account.

The Board is committed to continue making long-term investments and improvements in areas such as Information Technology, Public and Officer Safety Initiatives, Public and Officer Wellness Initiatives and Human Resources. We would also like to invest in enhanced training with respect to indigenous issues, islamophobia and anti-black racism in the Peterborough community, as well as enhanced foot patrols in the downtown, enhanced traffic enforcement, and a special project to prevent property thefts from cars and home porches. By making these investments, we further enhance the high quality of policing we provide to our community; in addition, the Board may be in a much stronger position to generate additional revenues.

Should you require additional information or wish to discuss this matter further, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Bob Hall".

Bob Hall, Chair