



City of  
**Peterborough**

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**To: Members of the General Committee**

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

**Meeting Date: June 13, 2022**

**Subject: December 31, 2021 Financial Report (unaudited), Report CLSFS22-016**

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## **Purpose**

A report to recommend the December 31, 2021 unaudited Quarterly Financial Report be received and that specific year-end transfers be made.

## **Recommendations**

That Council approve the recommendations outlined in Report CLSFS22-016 dated June 13, 2022, of the Commissioner of Corporate and Legislative Services, as follows:

- a) That the December 31, 2021 Financial Report (unaudited) attached as Appendix A to Report 1, dated June 13, 2022, be received;
- b) That Capital Levy approved in previous years' capital budgets for various projects, that is no longer required in the amount of \$163,107 and shown on Chart 2 in the Report CLSFS22-016, be transferred to the Capital Levy Reserve;
- c) That the 2021 annual loan payment from the Peterborough Recreational Baseball Association in the amount of \$2,500 be deferred, and that the term of the loan repayment be extended by one additional year, to November 1, 2031;
- d) That the following year end surpluses be transferred to reserves:
  - i. \$275,793 of the Utilities surplus be transferred to the Climate Change Reserve;

- ii. \$119,034 of the Street Light Energy surplus be transferred to the LED Reserve;
  - iii. \$79,234 of the Museum surplus be transferred to the Museum Renovation Reserve;
  - iv. \$1,201,152 of the Transit surplus be transferred to the Transit Reserve;
  - v. \$85,589 of the Wolfe St Building operating surplus be transferred to the Facilities Maintenance Reserve;
  - vi. \$27,249 representing 100% of the Police Services surplus be transferred to the Police Special Projects Reserve;
- e) That the \$1,990,000 combined surpluses in the 2019, 2020 and 2021 Property Acquisitions and Improvement Projects (Capital Budget Ref# 5-1.01 in each of Capital Budget 2019, 2020 and 2021) be transferred to the General Property Reserve
- f) That, as a matter of housekeeping, the sources of capital funding be replaced in the Capital Budget as follows:
- i. That \$1,900.000 of Debt–Development Charges–Carnegie East from the Bethune St Diversion City Funded Project (2020 Capital Budget Project 5-5.03) be replaced with tax-supported debentures and By-law 21-006 be repealed and replaced; and
  - ii. That \$137,025 of Debt-Development Charges-Recreation from the Parkland Development Assistance Program (2021 Capital Budget Project 5-1.02) be replaced with Development Charges-Parks and By-law 21-030 be repealed.

## 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 2021 Budget process.

## Background

This report represents the year-end financial update as of December 31, 2021 and summarizes transfers to (from) various reserve and reserves funds made as part of the 2021 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 May 9, 2022 and will conclude when the Audited Financial Statements are presented to the Finance Committee in the third quarter of 2022.

The presentation of the December Quarterly Financial Update is in a format consistent with the presentation of the 2021 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**

Schedule 1 of Appendix A is the Summary of Operating Revenues and Expenditures along with Schedule 2, which provides more detail of the Departmental Operating Expenses and includes projections to December 31, 2021.

### **COVID-19 Impacts**

As reported to Council in the series of COVID financial impact reports, the last of which was Report CLSFS21-028 dated July 19, 2021, as well as the September 30, 2021 Financial Update Report, Report CLSFS21-053, the pandemic continued to have significant financial implications across the Corporation in 2021. These implications are found throughout Schedule 1 including, but not limited to, lost Casino gaming revenues, Other Revenues and impacts to Transit, Arenas and Recreation Divisions.

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.

The City recognized \$12 million of COVID-19 specific -funding from the federal and provincial governments in 2021. 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 2021. Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of December 31, 2021 and reflects an operating surplus of \$145,722. This includes a \$118,473 operating surplus for the City and a \$27,249 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.

Savings for each municipality is dependent on the number of electricity accounts enrolled and the total kWh's consumed. Savings realized in 2021 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 during that same period of time was estimated to be \$190,635.

### **2021 Peterborough Recreational Baseball Association Loan Deferral**

The City received a request to extend a loan repayment from the Peterborough Recreational Baseball Association. The Peterborough Recreational Baseball Agreement began in 2015 and was for a term to end November 1, 2029 with an annual repayment of \$2,500. A request for a one-year deferral was approved in 2020, extending the term to November 1, 2030. The current request is for the 2021 payment to be deferred for an additional year, with an extension of the term until November 1, 2031.

### **2021 Police Services Operating Budget Surplus - \$27,249 (line reference 43)**

The Police Service ended the 2021 year with a surplus of \$27,249. In a letter dated April 25, 2022, (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 2021 Budget process, Council, through Report CLSFS20-054 2021 Draft Budget dated November 23, 2020, approved recommendation dd) which reads as follows:

That any unused Police Services Budget at the end of 2021 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 2021 Police Services costs

exceed the 2021 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 192)

Staff recommend that the full surplus, or \$27,249, be transferred to the Reserve.

### 2021 Transit Operating Surplus

Transit ended the 2021 year with a surplus of \$1,201,152. The 2021 COVID relief funding, Safe Restart Agreement – Transit contributed \$5,223,587, including a top-up of \$530,374. The funding was calculated on a cash-basis and reflected the cash shortfall resulting from some revenues being receivable at the time of SRA-Transit reporting. By including the operating surplus in the Transit Reserve, these funds may help offset future Transit deficits and/or contribute to funding future operating or capital requirements.

### Summary of Year-End Transfers to Reserves

As part of the 2021 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 2021 Budget.

#### Chart 1

#### 2021 Transfers to (from) Reserves and Reserve Funds

<a href="#">Ref</a>	Description	Reserve or Reserve Fund	Transfer To (From)	Reserve Balance After Transfer, After Commitments (1)
1	<b>Transfers Approved as part of the 2021 Budget Process or Specific Report – Subject to Overall Year-End Results:</b>			
2	Information Technology Surplus	IT	\$525,771	\$2,205,492
3	Social Services – overall Surplus	General Assistance – Social Services	\$96,389	\$7,603,899
4	Social Services – Homelessness Surplus	General Assistance – Social Services	\$644,182	\$7,603,899
5	Social Services - Housing Surplus	Housing	\$335,820	\$1,652,248

6	Peterborough County/City Paramedics – surplus	PCCP Reserve	\$181,534	\$1,450,184
7	Traffic Signals – Surplus	Traffic Signals	\$200,209	\$357,575
8	Waste Management - Surplus	Waste Management	\$1,758,902	\$648,968
9	Engineering Overhead	Engineering Design and Inspection	\$79,069	\$1,633,512
10	Contingency Surplus	Capital Levy	\$81,959	\$5,559,343
11	Additional capital levy transferred from 2021 operations	Capital Levy	\$780,253 <sup>(2)</sup>	\$5,559,343
12	<b>Subtotal</b>		<b>\$4,684,088</b>	
13	<b>Other Recommended Transfers<sup>(3)</sup></b>			
14	Utilities	Climate Change	\$275,793	\$552,644
15	Street Light Energy Costs	LED Street Light	\$119,034	\$469,708
16	Museum - Surplus	Museum Renovation Reserve	\$79,234	\$194,899
17	Transit Operations	Transit Reserve	\$1,201,152	\$2,788,282
18	Wolfe St Building	Facilities Maintenance Reserve	\$85,589	(\$114,946)
19	<b>Total Year-end Transfers</b>		<b>\$6,444,890</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 d) in this report is approved.

**Schedule 3 - Summary of Capital Works in Progress**

Schedule 3 of Appendix A is the Summary of Capital Works in Progress and provides a high-level overview. The Summary reflects all capital works including projects approved in the 2020 Capital Budget as well as projects previously approved but are still ongoing.

**Property Acquisitions and Improvements Projects**

Surplus funding in the 2019, 2020 and 2021 Property Acquisitions and Improvement Projects (Capital Budget Ref# 5-1.01 in each of Capital Budget 2019, 2020 and 2021) totalling \$1,990,000 is recommended to be transferred from the following projects to the General Property Reserve to fund ongoing requirements:

- \$330,000 - 2019 Capital Budget 5-1.01 Property Acquisitions and Improvements
- \$830,000 - 2020 Capital Budget 5-1.01 Property Acquisitions and Improvements
- \$830,000 - 2021 Capital Budget 5-1.01 Property Acquisitions and Improvements

**Capital Projects – Exchange of Funding Sources**

As a matter of housekeeping, capital project funding revisions are required for two capital projects where incorrect funding sources were identified in the budget and corrections are needed to ensure applicable funding is in place for the projects.

- i. Bethune St. Diversion City Funding Project (2020 Capital Budget Project 5-5.03): \$1,900,000 of Debt–Development Charges–Carnegie East be replaced with tax-supported debentures;

- ii. Parkland Development Assistance Program (2021 Capital Budget Project 5-1.02): \$137,025 of Debt-Development Charges-Recreation be replaced with Development Charges-Parks.

Debenture By-laws 21-006 and 21-030 will be repealed and By-law 21-006 will be replaced with a new debenture by-law.

### **Capital Levy Reserve - \$6.8 million Year End Balance**

The activity in the Capital Levy Reserve is summarized in Chart 2. The reserve had a balance at December 31, 2021 of \$5.7 million before year end transfers. The balance after year end transfers is \$6.8 million before commitments in the amount of \$1.3 million reduced the uncommitted balance to \$5.6 million.

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

<b>Ref</b>	<b>Description</b>	<b>Transfer to (from) Reserve</b>	<b>Balance</b>
1	<b>Balance prior to year-end close</b>		<b>\$5,729,115</b>
2	CL from various Capital Projects which are now closed – CL not required	\$163,107	
3	Contingency balance – year end transfer	\$81,959	
4	Additional CL transferred from 2021 operations	\$780,253	
5	<b>Balance as of December 31, 2021</b>		<b>\$6,754,434</b>
6	<b>Commitments</b>		
7	2022 Capital Budget – various projects	(\$950,000)	
9	2020 Police Surplus (50%) to Opioid crisis	(\$245,090)	
10	<b>Uncommitted Balance</b>		<b>\$5,559,344</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**

<b>Ref</b>	<b>Approval Date</b>	<b>By-Law 18-084 Ref</b>	<b>Approver</b>	<b>Description</b>
1	November 23, 2021	9.1.1	Treasurer	<b>Heritage District Study</b> A \$1,760 transfer was approved to the Heritage Conservation District for the Downtown Project (2021 Capital Budget reference 6-6.01) from the 2021 Heritage Preservation Office operating budget to fund cost increases
2	December 31, 2021	9.1.1	Treasurer	<b>Peterborough Daycare Flooring Replacements</b> A \$1,604 transfer was approved from the Facilities Maintenance Reserve to fund cost increases
3	December 31, 2021	9.1.1	CAO	<b>Aquatics Facility Assessment Study</b> A \$7,180 transfer was approved from the Capital Levy Reserve to fund an increase to the scope of the Municipal Parks and Open Space Study and Vision 2025 (2022 Capital Budget Ref # 6-5.01) to include an Aquatics Facility Assessment Study to be ready for any potential funding that may become available.

Submitted by,

Richard Freymond  
Commissioner of Corporate and Legislative Services

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Attachments:

Appendix A

Schedule 1 Summary of Net Operating Revenues and Expenditures

Schedule 2 Summary of the Departmental Operating Expenses

Schedule 3 Capital Works in Progress by Function

Appendix B

Supplemental Information

Appendix C

Reserve Fund Schedule

Appendix D

Police Services Board Letter

# Appendix A

## Schedule 1 City of Peterborough Summary of Net Operating Revenue and Expenditures As at December 31, 2021 (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	142,696,532	90.2%	143,095,126	(398,594)	100.3%
3	Supplementary Taxes	950,000	0.6%	1,027,682	(77,682)	108.2%
4	Payments In Lieu	4,039,029	2.6%	3,749,018	290,011	92.8%
5	COPHI Dividends	5,208,000	3.3%	5,208,000		100.0%
6	Investment Income	3,300,000	2.1%	3,641,283	(341,283)	110.3%
7	Casino Gaming revenues	1,640,000	1.0%	1,243,826	396,174	75.8%
8	Other Revenues	394,455	0.3%	405,339	(10,884)	102.8%
9		<b>158,228,016</b>	<b>100%</b>	<b>158,370,274</b>	<b>(142,258)</b>	<b>100.1%</b>
10	<b><u>NET EXPENDITURES (Schedule 2)</u></b>					
11	City Council	693,502	0.4%	676,075	17,427	97.5%
12	Chief Administrative Officer	18,917,910	12.0%	19,338,411	(420,501)	102.2%
13	Corporate and Legislative Services	9,113,991	5.8%	7,848,376	1,265,615	86.1%
14	Infrastructure and Planning Services	36,924,377	23.3%	37,754,806	(830,429)	102.2%
15	Community Services	21,728,168	13.7%	23,997,547	(2,269,379)	110.4%
16	Financial Services - Other	32,728,748	20.7%	30,488,041	2,240,707	93.2%
17	Transfers to Organizations for Provision of Services	38,121,320	24.1%	38,121,296	24	100.0%
18		<b>158,228,016</b>	<b>100%</b>	<b>158,224,552</b>	<b>3,464</b>	<b>100.0%</b>
19	<b><u>PROJECTED SURPLUS (DEFICIT)</u></b>	<b>-</b>		<b>145,722</b>		

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2021 (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	697,067	(3,565)	693,502	679,639	(3,564)	676,075	17,427	97.50%
		<b>697,067</b>	<b>(3,565)</b>	<b>693,502</b>	<b>679,639</b>	<b>(3,564)</b>	<b>676,075</b>	<b>17,427</b>	<b>97.50%</b>
3	<b>Chief Administrative Officer</b>								
4	Office of the Chief Administrative Officer	591,857	(17,705)	574,152	596,987	(17,700)	579,287	(5,135)	100.90%
5	Communication Services	974,156	(321,500)	652,656	1,036,989	(216,161)	820,828	(168,172)	125.80%
6	Fire Services	18,153,838	(931,704)	17,222,134	18,508,679	(972,494)	17,536,185	(314,051)	101.80%
7	Emergency and Risk Management	499,568	(30,600)	468,968	432,711	(30,600)	402,111	66,857	85.70%
		<b>20,219,419</b>	<b>(1,301,509)</b>	<b>18,917,910</b>	<b>20,575,366</b>	<b>(1,236,955)</b>	<b>19,338,411</b>	<b>(420,501)</b>	<b>102.20%</b>
8	<b>Corporate and Legislative Services</b>								
9	City Clerk	1,283,508	(535,172)	748,336	1,092,138	(353,084)	739,054	9,282	98.80%
10	Financial Services	2,833,770	(680,764)	2,153,006	3,785,046	(2,775,259)	1,009,787	1,143,219	46.90%
11	Facilities Management	2,501,057	(1,278,378)	1,222,679	2,345,327	(1,426,283)	919,044	303,635	75.20%
12	Facilities and Planning Initiatives	143,378	-	143,378	141,180	-	141,180	2,198	98.50%
13	Human Resources	1,519,896	(376,149)	1,143,747	1,625,052	(385,149)	1,239,903	(96,156)	108.40%
14	Information Technology	5,311,945	(1,951,963)	3,359,982	5,400,658	(2,040,676)	3,359,982	-	100.00%
15	Legal Services	2,640,613	(2,297,750)	342,863	1,960,460	(1,521,034)	439,426	(96,563)	128.20%
		<b>16,234,167</b>	<b>(7,120,176)</b>	<b>9,113,991</b>	<b>16,349,861</b>	<b>(8,501,485)</b>	<b>7,848,376</b>	<b>1,265,615</b>	<b>86.10%</b>
17	<b>Infrastructure and Planning Services</b>								
18	Office of IPS Commissioner	410,774	(134,239)	276,535	616,246	(134,247)	481,999	(205,464)	174.30%
19	Planning	2,277,107	(481,466)	1,795,641	2,371,671	(516,754)	1,854,917	(59,276)	103.30%
20	Building Services	2,912,361	(2,277,890)	634,471	2,755,163	(2,098,126)	657,037	(22,566)	103.60%

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2021 (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
21	Airport	3,358,271	(1,077,595)	2,280,676	3,009,844	(819,871)	2,189,973	90,703	96.00%
22	Infrastructure Managment	2,753,635	(1,401,395)	1,352,240	2,260,780	(1,073,107)	1,187,673	164,567	87.80%
23	Engineering, Construction and Public Works	29,047,107	(16,997,958)	12,049,149	18,939,862	(6,439,026)	12,500,836	(451,687)	103.70%
24	Transportation	27,494,290	(15,704,578)	11,789,712	29,144,604	(16,693,041)	12,451,563	(661,851)	105.60%
25	Environmental Services	30,818,828	(24,072,875)	6,745,953	31,910,343	(25,479,535)	6,430,808	315,145	95.30%
26		<b>99,072,373</b>	<b>(62,147,996)</b>	<b>36,924,377</b>	<b>91,008,513</b>	<b>(53,253,707)</b>	<b>37,754,806</b>	<b>(830,429)</b>	<b>102.20%</b>
27	<b>Community Services</b>								
28	Community Services Administration	2,436,200	(358,545)	2,077,655	2,314,242	(287,773)	2,026,469	51,186	97.50%
29	Arts, Culture and Heritage	5,399,461	(298,925)	5,100,536	5,471,276	(348,799)	5,122,477	(21,941)	100.40%
30	Arenas	6,203,279	(4,038,350)	2,164,929	5,446,993	(1,468,217)	3,978,776	(1,813,847)	183.80%
31	Recreation	5,194,342	(4,192,447)	1,001,895	3,296,479	(1,840,881)	1,455,598	(453,703)	145.30%
32	Social Services	85,335,207	(73,952,054)	11,383,153	81,952,705	(70,538,478)	11,414,227	(31,074)	100.30%
33		<b>104,568,489</b>	<b>(82,840,321)</b>	<b>21,728,168</b>	<b>98,481,695</b>	<b>(74,484,148)</b>	<b>23,997,547</b>	<b>(2,269,379)</b>	<b>110.40%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
As at December 31, 2021 (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	13,184,900		13,184,900	9,332,422	-	9,332,422	3,852,478	70.80%
36	Capital Levy	8,657,080		8,657,080	9,719,003	-	9,719,003	(1,061,923)	112.30%
37	Transfers to/from Reserves	8,920,000	(2,600,000)	6,320,000	9,010,229	(2,566,290)	6,443,939	(123,939)	102.00%
38	Property Taxation Costs	3,139,055		3,139,055	2,698,779	-	2,698,779	440,276	86.00%
39	Other Expenditures	1,214,191		1,214,191	2,080,376	-	2,080,376	(866,185)	171.30%
40	Contingency	213,522	-	213,522	242,497	(28,975)	213,522	-	100.00%
41		<b>35,328,748</b>	<b>(2,600,000)</b>	<b>32,728,748</b>	<b>33,083,306</b>	<b>(2,595,265)</b>	<b>30,488,041</b>	<b>2,240,707</b>	<b>93.20%</b>
42	<b>Transfers to Organizations for Provision of Services</b>								
43	Police Services	29,057,470	(2,024,351)	27,033,119	29,241,571	(2,181,203)	27,060,368	(27,249)	100.10%
44	Ptbo County/City Paramedics Service	5,333,875	-	5,333,875	5,333,875	-	5,333,875	-	100.00%
45	Fairhaven Debt and Operating Support	1,905,862		1,905,862	1,905,862	-	1,905,862	-	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	999,780	-	999,780	(2)	100.00%
48	Otonabee Region Conservation Authority	814,322		814,322	814,322	-	814,322	-	100.00%
49	Peterborough Humane Society	365,194		365,194	365,419	-	365,419	(225)	100.10%
50	Downtown Business Improvement Area	177,500		177,500	150,000	-	150,000	27,500	84.50%
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>40,145,671</b>	<b>(2,024,351)</b>	<b>38,121,320</b>	<b>40,302,499</b>	<b>(2,181,203)</b>	<b>38,121,296</b>	<b>24</b>	<b>100.00%</b>
54	<b>Total expenditures</b>	<b>316,265,934</b>	<b>(158,037,918)</b>	<b>158,228,016</b>	<b>300,480,879</b>	<b>(142,256,327)</b>	<b>158,224,552</b>	<b>3,464</b>	<b>100.00%</b>

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2021 (Unaudited)

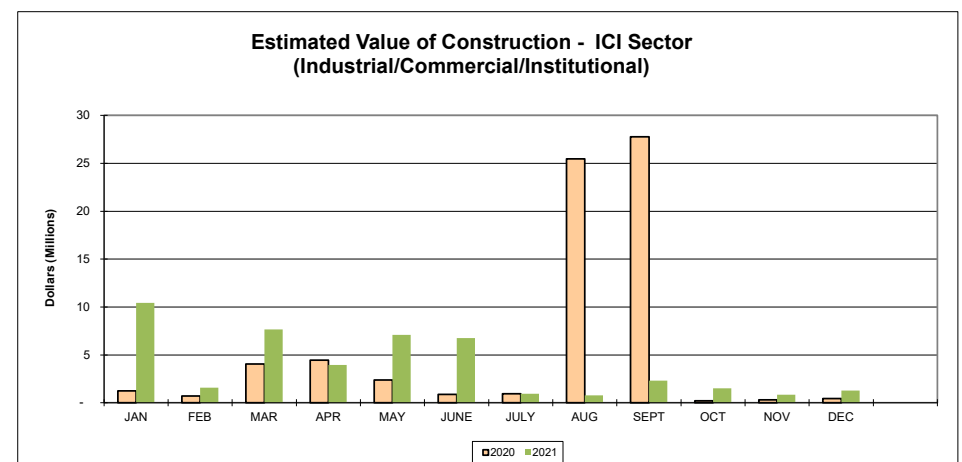
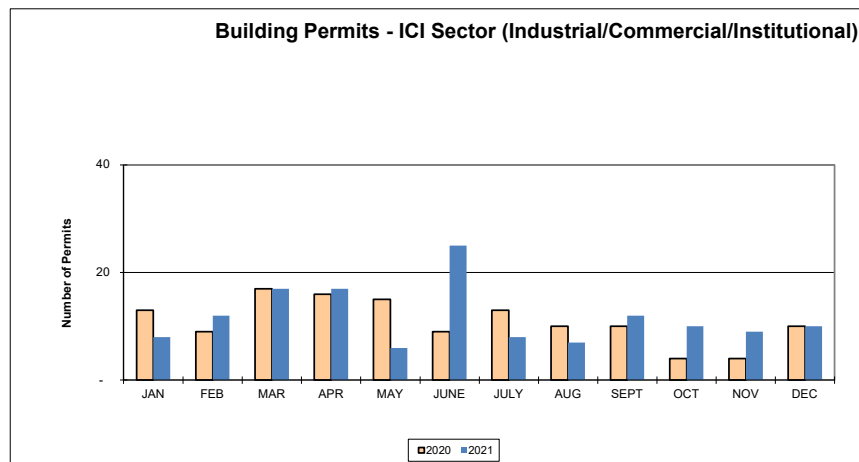
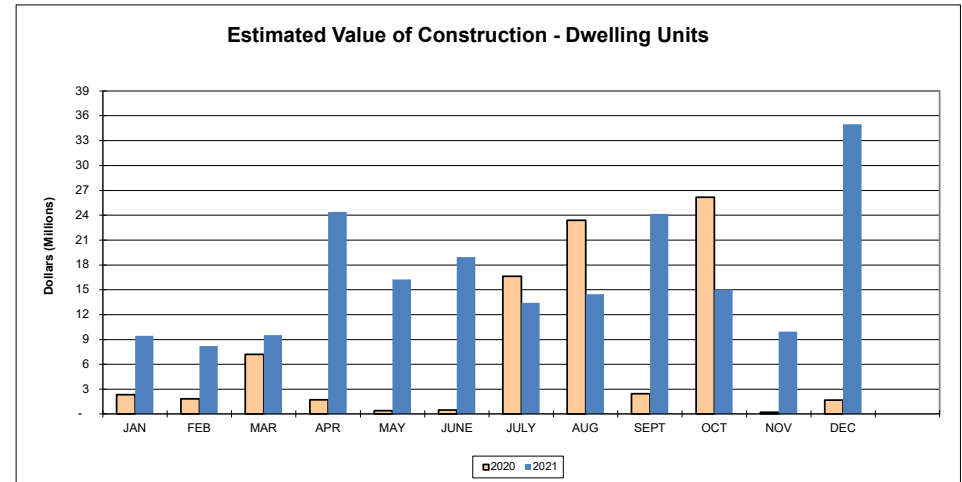
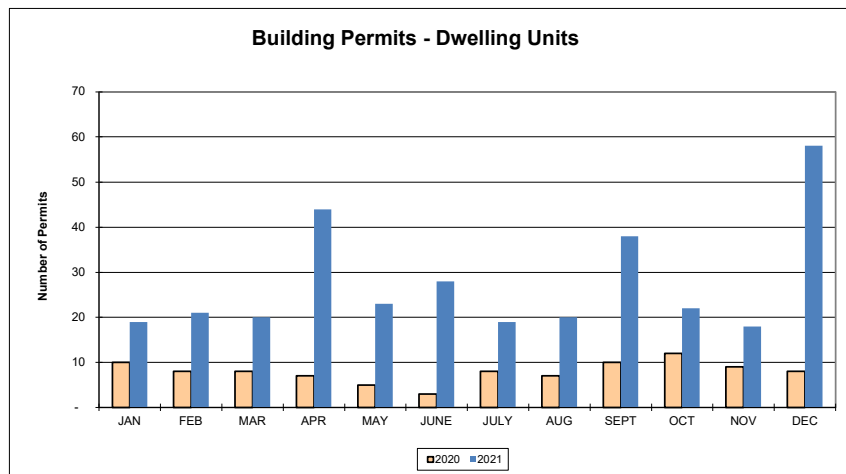
Project Description C1	Number of Active Projects C2	Total Project Budgets C3	Gross Expenditures Paid & Committed To Date C4	Gross Expenditures Compared to Budget (Over) Under C5	Gross Expenditures As a % To Budget C6	Other Revenues or Recoveries C7	Net Project Expenditures C8	Net Expenditures as a % of Budget C9	Approved Capital Budget Remaining (Unfinanced Expenditures) C10	Projects Complete C11
<b>Chief Administrative Officer</b>										
Fire Services	4	5,377,732	1,375,282	4,002,450	26.00%	(1,527)	1,373,756	25.50%	4,003,977	1
Emergency Management	0	-	-	-	-	-	-	0.00%	-	-
<b>Total</b>	<b>4</b>	<b>5,377,732</b>	<b>1,375,282</b>	<b>4,002,450</b>	<b>26.00%</b>	<b>(1,527)</b>	<b>1,373,756</b>	<b>25.50%</b>	<b>4,003,977</b>	<b>1</b>
<b>Corporate and Legislative Services</b>										
Facilities Management	36	22,457,839	20,477,415	1,980,423	91.00%	(1,634,500)	18,842,916	83.90%	3,614,923	29
Facilities and Planning Initiatives	7	8,075,256	7,344,234	731,023	91.00%	(0)	7,344,233	90.90%	731,023	2
Information Technology	9	6,531,238	3,488,149	3,043,092	53.00%	(483,445)	3,004,703	46.00%	3,526,535	2
Other	20	18,839,114	76,434,570	(57,595,456)	406.00%	(66,715,865)	9,718,706	51.60%	9,120,408	1
<b>Total</b>	<b>72</b>	<b>55,903,447</b>	<b>107,744,368</b>	<b>(51,840,918)</b>	<b>193.00%</b>	<b>(68,833,810)</b>	<b>38,910,558</b>	<b>69.60%</b>	<b>16,992,889</b>	<b>34</b>
<b>Health</b>										
<b>Health</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Infrastructure and Planning Services</b>										
Planning	19	23,767,837	21,302,835	2,465,001	90.00%	(6,452,059)	14,850,777	62.50%	8,917,060	6
Growth Areas	9	4,200,000	94,754	4,105,246	2.00%	-	94,754	2.30%	4,105,246	-
Industrial Parks	3	12,955,088	11,569,416	1,385,672	89.00%	(361,760)	11,207,656	86.50%	1,747,432	-
Building	1	162,500	21,044	141,456		-	21,044	13.00%	141,456	-
Airport	21	15,707,231	10,671,395	5,035,835	68.00%	(1,990,922)	8,680,475	55.30%	7,026,758	3
Flood Reduction Master Plan Projects	26	107,408,733	97,615,778	9,792,956	91.00%	(1,805,076)	95,810,701	89.20%	11,598,032	1
Geomatics/Mapping	6	2,530,718	1,716,704	814,014	68.00%	(183,000)	1,533,704	60.60%	997,014	1
Infrastructure and Planning Services - Administration	8	7,391,477	5,581,098	1,810,379	76.00%	(2,047,103)	3,533,995	47.80%	3,857,482	3
Arterial	19	72,561,614	58,915,748	13,645,866	81.00%	(1,144,426)	57,771,321	79.60%	14,790,293	-
Collector & Local	8	35,429,559	26,863,027	8,566,533	76.00%	(162,033)	26,700,993	75.40%	8,728,567	1

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at December 31, 2021 (Unaudited)

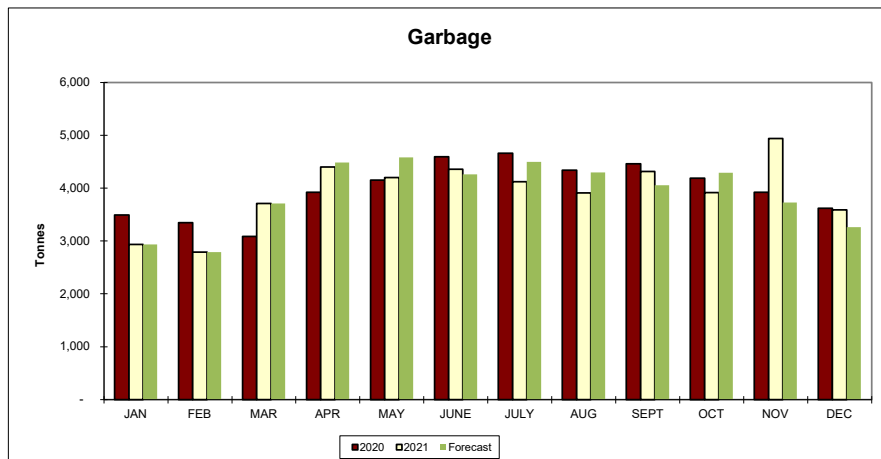
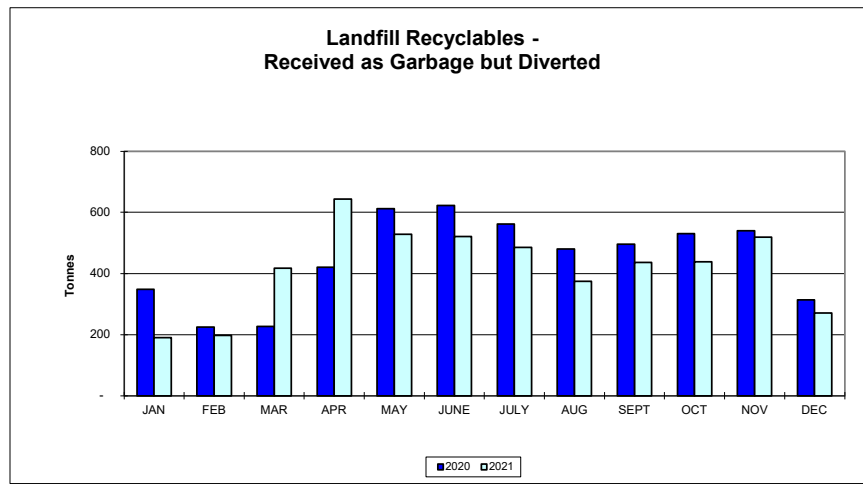
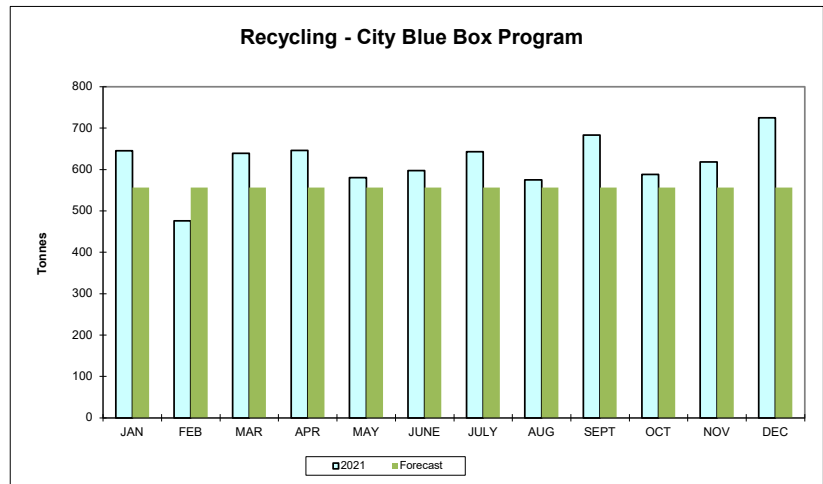
Project Description	Number of Active Projects	Total Project Budgets	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)	Projects Complete
Bridges	8	6,148,152	3,083,489	3,064,664	50.00%	-	3,083,488	50.20%	3,064,664	-
Sidewalks	7	5,331,733	3,744,801	1,586,932	70.00%	(190,475)	3,554,326	66.70%	1,777,407	2
Sanitary Sewers	11	16,517,418	9,552,793	6,964,624	58.00%	(29,946)	9,522,847	57.70%	6,994,571	2
Storm Sewers	5	6,343,976	4,463,148	1,880,828	70.00%	(1)	4,463,147	70.40%	1,880,829	-
Public Works	15	17,292,823	17,016,557	276,268	98.00%	(694,997)	16,321,559	94.40%	971,264	6
Transit	13	21,409,030	15,453,152	5,955,878	72.00%	(527,030)	14,926,120	69.70%	6,482,910	4
Parking	3	2,311,750	2,988,659	(676,909)	129.00%	-	2,988,659	129.30%	(676,909)	1
Traffic	13	5,652,785	3,962,369	1,690,417	70.00%	(119,416)	3,842,953	68.00%	1,809,832	-
Transportation Planning	4	2,660,014	2,442,429	217,585	92.00%	(200,000)	2,242,429	84.30%	417,585	2
Environmental Services	13	12,422,339	8,008,073	4,414,265	64.00%	-	7,984,241	64.30%	4,438,098	5
Waste Management	6	33,877,086	17,983,310	15,893,774	53.00%	(2,098,197)	15,885,114	46.90%	17,991,972	2
<b>Total</b>	<b>218</b>	<b>412,081,863</b>	<b>323,050,578</b>	<b>89,031,284</b>	<b>78.00%</b>	<b>(18,006,440)</b>	<b>305,020,303</b>	<b>74.00%</b>	<b>107,061,563</b>	<b>25</b>
<b>Community Services</b>										
Administration	7	3,825,722	3,447,178	378,544	90.00%	(453,871)	2,993,307	78.20%	832,415	1
Arts Culture & Heritage	6	1,203,388	898,087	305,302	75.00%	(46,780)	851,306	70.70%	352,082	2
Museum	0	35,000	-	35,000	0.00%	(4,400)	(4,400)	-12.60%	39,400	-
Library	0	-	-	-	0.00%	-	-	0.00%	-	-
Art Gallery	1	140,000	21,000	119,000		-	21,000	15.00%	119,000	-
Arenas	10	6,178,645	7,596,673	(1,418,027)	123.00%	(574,616)	7,022,056	113.70%	(843,411)	2
Memorial Centre	1	110,000	110,000	-	100.00%	-	110,000	100.00%	-	1
Marina	0	29,685	26,375	3,310	89.00%	-	26,375	88.80%	3,310	2
Recreation	15	4,208,168	4,074,164	134,005	97.00%	(1,678,269)	2,395,895	56.90%	1,812,273	3
Social Services	5	20,293,540	12,596,291	7,697,249	62.07%	(1,104,062)	11,492,230	56.63%	8,801,310	-
<b>Total</b>	<b>45</b>	<b>36,024,148</b>	<b>28,769,767</b>	<b>7,254,383</b>	<b>80.00%</b>	<b>(3,861,997)</b>	<b>24,907,769</b>	<b>69.10%</b>	<b>11,116,379</b>	<b>11</b>
<b>Police</b>										
	<b>6</b>	<b>3,799,213</b>	<b>4,109,970</b>	<b>(310,758)</b>	<b>108.00%</b>	<b>(1,345,416)</b>	<b>2,764,555</b>	<b>72.80%</b>	<b>1,034,658</b>	<b>8</b>
<b>Grand Total</b>	<b>345</b>	<b>513,186,403</b>	<b>465,049,966</b>	<b>48,136,441</b>	<b>91.00%</b>	<b>(92,049,191)</b>	<b>372,976,941</b>	<b>72.70%</b>	<b>140,209,466</b>	<b>79</b>



## Building



# Waste Management



## Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at December 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			1,488,048	-	88,436		<b>1,576,484</b>
		<b>Contingencies</b>								
2	342	Strike Contingency	Costs necessary due to an employee strike			120,000	-	-		<b>120,000</b>
3	380	Contingent Lease Liability	Americredit Lease commitment			100,000	-	-		<b>100,000</b>
4	382	Future Assessment Loss	Extraordinary tax write-offs - Auditor recommended			423,478	-	-		<b>423,478</b>
5	323	Capital Levy Reserve	In-year and future capital projects			6,509,344	-	(950,000)	(5,559,344)	-
		<b>Replacement of equipment</b>								
6	334	Arena Equipment	Arena equipment			7,815	(7,800)	-		<b>15</b>
7	345	Ptbo Sport & Wellness Centre Equipment	PSWC replacement equipment			231,752	(82,660)	40,000	(189,092)	-
8	308	Airport External Audit			40,000	-	-	-	(40,000)	-
9	400	Public Works depreciation	Public works replacement vehicles and equipment		6,381,641		(3,311,581)	360,362	(3,430,422)	-
		<b>Sick leave</b>								
10	302	Sick Leave	Fire Services Sick Leave Liability			2,299,907	-	(2,803,300)		<b>(503,393)</b>
		<b>Insurance</b>								
11	340	Insurance	Insurance costs below deductible or major issue			1,231,086	(174,782)	-		<b>1,056,304</b>
		<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)		<b>(3,598,267)</b>
		<b>Post-employment benefits</b>								
13	337	Employee Benefits Reserve	Future liabilities based on Actuarial review			3,639,926	-	(18,795,930)		<b>(15,156,004)</b>
		<b>Parking revenues</b>								
14	306	Parking	Parking Capital Expenditures			606,654	(397,885)	(115,763)	(93,006)	-
		<b>Debenture repayment</b>								
15	311	Airport Debt Servicing	Annual debt payments are approx. \$1.4M / year			(29,085)	-	9	29,076	-

## Appendix C

				--Type of Reserve and Balance at December 2021--			-----Commitments-----			
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	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 \$
Per Service Purpose:										
General government										
16	301	Facilities Maintenance	Maintance of City Facilities			197,876	(15,746)	97,924	(280,054)	-
17	303	Casino Gaming	Casino Gaming			1,386,707	(2,857,980)	2,400,000	(928,727)	-
18	383	Climate Change Action Plan Reserve	Climate Change			1,365,344	(812,700)	-	(552,644)	-
19	309	PTS Telephone Reserve	Replacement			129,670	(129,670)	-	-	-
20	314	Elections Reserve	Annual Contr.for municipal election every 4th year			523,625	-	(515,255)	(8,370)	-
21	316	Electronic Data Processing Equipment	IT Capital Expenditures			2,994,956	(527,404)	(262,060)	(2,205,492)	-
22	317	PTS MS Office Licences	Software License Capital Expenditure			(140,379)	(90,465)	-	230,844	-
23	350	Pay Equity	Pay equity costs			29,191	-	-		29,191
23	375	Municipal Accomodation Tax Reserve (MAT)	Tourism promotion			409,691	(250,000)	(277,000)		(117,309)
24	392	Organizational Dev & Ben Res	In year organizational development issues			423,555	-	-		423,555
25	399	Accessibility Improvements	Accessibility Capital Expenditures			62,089	(54,828)	25,000	(32,261)	-
26	396	Sustainability	Sustainability Capital Expenditures			129,286	-	(150,000)	20,714	-
27	328	Court House - 70 Simcoe St	Court House Capital Expenditures			748,149	-	65,000	(813,149)	-
										-
Protection services										
28	325	Peterborough County/City Paramedics Service Reserve	Extraordinary In year cost			1,647,185	(47,000)	(150,000)		1,450,185
29	330	Fire Fighting & Safety Equip	Future Fire safety equipment			365,706	(308,705)	(14,600)	(42,401)	-
30	331	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure			231,501	(131,501)	(150,000)	50,000	-
31	404	Fire Vehicle Equipment	Fire vehicles and equipment			2,228,271	(930,866)	(479,000)	(818,405)	-
										-
Transportation services:										
Roadways										
32	313	Lily Lake Monitor Pgm Reserve	Unspent Provincial funding received			137,711	-	-	(137,711)	-
33	346	Infrastructure and Planning Services Dept Capital	IPS Capital Expenditures			268,583	(243,125)	23,350	-	48,808
34	349	Subdivision Engineering Fees	To match revenues with year of expenditure			436,604	(75,000)	(286,091)		75,513
35	343	Engineering Design & Inspection	To match revenues with year of expenditure			1,633,512	-	-		1,633,512
36	352	Decorative Streetlighting	Decorative Streetlighting Capital Expenditures			13,765	-	-	(13,765)	-
37	353	LED Street Light Debt Servicing	Decorative Streetlighting Capital Expenditures			464,437	-	5,271	(469,708)	-
37	390	Bridge Reserve	Bridge Capital Expenditures			2,559,155	(2,102,298)	(240,000)	(216,857)	-
38	326	Winter Control	Extraordinary winter season costs			477,895	-	-		477,895
39	369	Traffic Signals	Traffic Capital Expenditures			774,907	(417,331)	-	(357,576)	-
40	363	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures			309,008	(67,912)	(21,200)	(219,896)	-
39	315	Rear Lane Reserve	Operating costs to maintain Lanes			37,659	-	-		37,659
40	464	Downtown Decorative Streetlighting Enhancement	Main Street Revitalization			-	-	-		-
41	465	OMCC - Cycling	Project Grant funding			-	29,504	-		29,504
										-
Transit										
42	378	Transit Capital	Transit Vehicles replacement			2,640,420	(500,138)	648,000	(2,788,282)	-
										-

# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at December 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			44,719	-	6,000	(50,719)	-
44	305	Airport Capital Equipment	Airport Capital Expenditures			-	-	-	-	-
45	307	Airport Pavement	Airport Capital Expenditures			350,000	-	50,000	(400,000)	-
										-
		<b>Environmental services:</b>								
		<b>Sanitary sewer system</b>								
46	372	FRMP - Res Sewer Surcharge	FRMP Capital Expenditures			10,763,214	(8,172,716)	472,500	-	<b>3,062,998</b>
47	416	Waste Water Reserve	Sanitary & Storm Sewer related Capital Expenditures		23,815,256		(12,833,822)	(1,483,265)	(9,498,169)	-
			FRMP Capital Expenditures'							-
		<b>Storm sewer system</b>								
48	374	FRMP - Res Capital Levy	FRMP Capital Expenditures			8,841,087	(9,090,318)	350,800	-	<b>101,569</b>
		<b>Waterworks system</b>								
		<b>Waste collection</b>								
		<b>Waste disposal</b>								
49	406	Waste Management	Waste Management Capital Expenditures			6,336,690	(6,397,722)	710,000	(648,968)	-
50	408	Landfill Closure	Closure & Post closure costs			4,748,656	-	(5,227,953)		<b>(479,297)</b>
										-
		<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			7,980,532	(87,500)	(289,133)		<b>7,603,899</b>
53	384	SS Community Social Plan 50/50 Reserve	Shared with the County			393,952	-	(124,820)		<b>269,132</b>
54	385	Social Services - Early Learning Child Development	Provincial Funds for Early Learning Program			540,029	-	-		<b>540,029</b>
55	420	Fairhaven Home for the Aged	Fairhaven Debt financing			253,287	-	50,000	(303,287)	-
		<b>Social housing</b>								
56	339	Home Ownership Loan Fund	Housing incentive Program			428,113	-	(428,113)		-
57	341	Kawartha & Otonabee Native Cap. Reserve	K & O Native Capital Expenditures			1,227,782	-	-	(1,227,782)	-
58	351	Investment Affordable Housing - Peterborough Renovat	Housing incentive Program			397,885	-	-	(397,885)	-
59	354	Social Housing	Extraordinary Social Housing costs			2,526,389	(764,141)	(110,000)	(1,652,248)	-
60	364	Social Housing-City/County	Extraordinary Social Housing costs			1,040,597	-	(100,000)	(940,597)	-
61	365	Social Housing-DOOR Funding	Provincial funding specific to DOOR program			333,421	(100,000)	(250,000)	16,579	-
62	394	Ptbo Housing Corp Capital Reserve	PHC capital Expenditures			264,088	-	(128,471)	(135,617)	-
63	413	Affordable Housing PropertyRes	Housing incentive Program		216,535		-	-	(216,535)	-
64	381	Rent Choice Supplement (Joint)	Housing incentive Program		126,478		-	-	(126,478)	-
65	414	Affordable Housing Partnership	Housing incentive Program		924,748		(302,242)	18,720	(641,226)	-

# Appendix C

				--Type of Reserve and Balance at December 2021--			-----Commitments-----			
Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	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 \$
										-
										-
66	391	Recreation and cultural services: Public Art Maintenance	Maintenance of Public Art		183,226		-	(40,000)	-	143,226
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# Appendix C

Ref	Acct #	Description	Purpose of Reserve To assist in financing or fund...	--Type of Reserve and Balance at December 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>Development Charges Act - Discounted services</b>								
90	424	Dev Chrgs - General		-			-	-		-
91	426	Dev Chrgs - General Government		(229,993)			(79,456)	(45,000)		(354,449)
92	430	Dev Chrgs - Transit		1,352,638			(1,825,272)	(371,790)		(844,424)
93	432	Dev Chrgs - Indoor Recreation		2,020,797			(115,304)	-		1,905,493
94	434	Dev Chrgs - Library Board		354,039			-	(405,642)		(51,603)
95	438	Dev Chrgs - Eng Ser Roads & Related		24,482,639			(27,100,801)	(1,162,740)		(3,780,902)
96	439	Dev Chrgs - Eng Ser Sewage Treatment		(3,251,913)			-	(469,553)		(3,721,466)
97	440	Dev Chrgs - Park Dev & Facilities		1,762,630			(2,658,975)	(209,404)		(1,105,749)
98	442	Dev Chrgs - Parking		1,967,835			-	-		1,967,835
99	444	Dev Chrgs - Public Works		(1,434,936)			-	(320,600)		(1,755,536)
100	446	Dev Chrgs - Jackson		1,017,214			(545,246)	(234,021)		237,947
101	448	Dev Chrgs - Carnegie East		(2,035,948)			(1,701,067)	(14,254)		(3,751,269)
102	450	Dev Chrgs - Lily Lake		(977,940)			(2,250,000)	(405,281)		(3,633,221)
103	452	Dev Chrgs - Chemong East		2,498,669			(1,098,049)	(106,711)		1,293,909
104	453	Dev Chrgs - Chemong West		(2,260,786)			(2,031,417)	(166,922)		(4,459,125)
105	454	Dev Chrgs - Carnegie West		(85,843)			(914,944)	(10,323)		(1,011,110)
106	456	Dev Chrgs - Liftlock		23,129			(350,000)	(35,000)		(361,871)
107	458	Dev Chrgs - Coldspring		25,809			(173,000)	(90,000)		(237,191)
108	460	Dev Chrgs - City-Wide Dev Area		261,330			(261,330)	-		-
109	462	Dev Chrgs - Affordable Housing		234,711			(482,464)	(108,720)		(356,473)
		<b>Recreational land (the Planning Act)</b>								
110	366	New Subdivison Trees		40,327			-	-	(40,327)	-
111	412	Parkland 5% in lieu		887,697			(23,060)	-		864,637
		<b>Building Code Act, 1992 (Section 2.23)</b>								
112	344	Building Division Reserve		506,158			(254,587)	(2,201,520)		(1,949,949)
		<b>Gasoline Tax - Province</b>								
113	405	Prov - Gas Tax Funds - Transit		767,831			-	(1,790,000)	1,022,169	-
		<b>Canada Community-Building Fund</b>								
114	410	Canada Community-Building Fund (formerly Fed Gas Tax)		11,478,124			(6,370,933)	(10,080,000)	4,972,809	-
				<b>40,191,131</b>	<b>31,687,884</b>	<b>96,312,100</b>	<b>(103,254,104)</b>	<b>(52,145,264)</b>	<b>(30,978,055)</b>	<b>(18,186,308)</b>



*Mrs. Mary ten Doeschate, Chair*

*Mayor Diane Therrien*

*Councillor Gary Baldwin*

*Mr. Bob Hall*

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April 25, 2022

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

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

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

**Re: Request to Transfer 2021 Surplus to Police Special Projects Reserve**

The Board is pleased to inform you that the Service finished 2021 with a surplus of \$27,249.40. The Service's 2021 Year-End Financial Report is attached for your information.

At the Board's April 12, 2022 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.

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 2021 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 2021 Police Services costs exceed the 2021 Budget, funds may be drawn from the Police Special Projects Reserve."



The Board respectfully requests that the full 2021 surplus of \$27,249.40 be retained and transferred into the Police Special Projects Reserve Account.

Ensuring the Peterborough Police Service is provided the tools they need to effectively continue the high level of policing to our community is the Board's main commitment. The existing Police Headquarters' lack of storage and workspace are direct examples of where the budget surplus can be applied; specifically, a proper location to accommodate Special Police Constables. Additionally, investing in training to address mental health, diversity, inclusion and equity and applying enhanced technology are also areas where the surplus can be applied. Investing in our local Police Service helps build a stronger future for our community.

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

Sincerely,

A handwritten signature in dark ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Mary ten Doeschate, Chair