



City of  
**Peterborough**

---

**To: Members of the General Committee**

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

**Meeting Date: June 19, 2023**

**Subject: March 31, 2023 Financial Update Report (Unaudited), Report  
CLSFS23-030**

---

## **Purpose**

A report to recommend the March 31, 2023 unaudited Quarterly Financial Update Report be received.

## **Recommendations**

That Council approve the recommendations outlined in Report CLSFS23-030, dated June 19, 2023 of the Commissioner of Corporate and Legislative Services as follows:

- a) That the March 31, 2023 Quarterly Financial Update Report (unaudited) attached as Appendix A to Report CLSFS23-030, dated June 19, 2023, be received;
- b) That effective September 30, 2023, the City of Peterborough reduce the short-term non-interest-bearing loan to Peterborough Housing Corporation for 555 Bonaccord Street (McRae Project), from \$7,000,000 to \$1,900,000, and increase the term to March 31, 2028. The Social Services General Reserve and the City Housing Reserve will each guarantee \$950,000. The residual \$5,100,000 commitment against the following reserves / capital project will be released:
  - i. \$4,050,000 Social Services General Reserve;
  - ii. \$50,000 City Housing Reserve; and
  - iii. \$1,000,000 Incentives of Affordable Housing Capital Project Ref# 6-07.01;  
and

- c) That \$1,039,231.87 be transferred from the Capital Levy Reserve to the Source Separated Organics (SSO) Program (2023 Capital Budget Ref # 5-21-01) to support the supply and distribution of SSO bins and materials.
- d) That \$318.76 representing 100% of the Police Services 2022 year-end surplus be transferred to the Police Special Projects Reserve effective December 31, 2022.

## **Budget and Financial Implications**

If Recommendation b) is approved the Social Services General Reserve will have an uncommitted balance of \$6,051,526 and the City Housing Reserve will have an uncommitted balance of \$813,185.

If Recommendation c) is approved, the Capital Levy Reserve will have an uncommitted balance of \$5,665,949.

## **Background**

This report presents the financial update as of March 31, 2023 and addresses any budget transfers that have been made up to the date of this report.

Appendix A to this report provides both a summary and supporting details of expenditures and revenues for the Operating Budget and a summary of expenditures and revenues for the Capital Budget. The format of the March Financial Update is consistent with the presentation adopted in the 2023 Budget.

### **Operating Budget**

Schedule 1 of Appendix A is the Summary of Net Operating Revenue and Expenses as of March 31, 2023 and Schedule 2 provides more details of Departmental Operating Expenses.

The year-to-date figures are based on a modified accrual basis where expenses and revenues are reported on a cash basis and then some adjustments have been made for presentation purposes.

As expenditures and revenues are not necessarily incurred or received evenly throughout the year, some of the March 31 percentage variance figures are over or under the 25% figure that would otherwise be expected after one quarter of the year.

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

Lines 1 to 8 of Schedule 1 provide a highly summarized list of the Corporation's 2023 revenues that are not directly related to departmental expenses. Explanations of the more significant variances are:

## Taxation Revenues

The Tax Levy revenues at 52.0% of budget as shown on Schedule 1 reflects the 2023 interim tax billing. The final tax billing will occur in June.

## Supplementary Taxes

The Municipal Property Assessment Corporation has indicated that there will be monthly supplementary assessment rolls issued starting in May through to November. Staff expects to issue supplementary tax billings in the months of July, October, and November.

## Schedule 2 - Summary of the Departmental Net Operating Expenses

### Peterborough Sports and Wellness Centre

As directed by Council under other business on May 3, 2021, a review of the Peterborough Sport and Wellness Centre's operational and financial status was completed and included impacts from the COVID Pandemic. The 2022-year actuals provided the most relevant benchmark to pre-COVID operations due to the decreases related to mandated shutdowns of the facility. Though a benchmark, it should be noted that revenue related to 2022 operations was impacted by the January 2022 provincially required COVID Shutdown, the HVAC Replacement Project which took place in the first quarter of 2022, and a gradual return of memberships following the lifting of restrictions.

In summary the Wellness Centre membership has returned to approximately 84% of pre-pandemic levels. Membership growth for those under the age of 54 has been gradual but showing a steady return, however those members aged 55 plus have not. This trend in memberships is supported in the April 2021 L.E.K. Consulting Insights report on Fitness in Post- COVID, in which older adults are hesitant to return to traditional fitness and are exploring hybrid or specialized fitness options. The chart below summarizes the changes in membership from January 2020 to April 2023.

Membership Age Group	January % of Total 2020 Members		April 2023 % of Total Members		Net Change
Under 24	1,073	30%	1,100	37%	+ 27
25 to 54	1,025	29%	877	29%	- 148
55 to 84	1,312	37%	832	28%	- 480
Over 85	133	4%	167	6%	+ 34
Total Members	3,543	100%	2,976	100%	- 567

Note: These are community memberships and does not include Fleming College Students.

While membership growth continues, and in response to the older adult trends, wellness program models have been adapted to provide increased opportunities for

outdoor recreation, while focusing on more specific fitness programs such as a gentle aquafitness, pickleball, and yoga. As a result, older adult program revenue increased from approximately \$5,000 in 2019 to \$35,000 in 2022. While children's programs such as day camps and martial arts have seen growth from approximately \$217,000 in 2019 to \$360,000 in 2022.

Prior to March 2020 and the start of COVID, the Wellness Centre had a membership base of 3,543 individuals and in 2019 annual revenues of \$2.8 Million. Revenue included memberships, registered programs, ancillary fees, and a Fleming College cost share of approximately 21% of overall expenses. In comparison post-pandemic, the Wellness Centre has a membership base of 2,976 individuals and in 2022 annual revenues of \$2.2 Million. Revenue included memberships, registered programs, ancillary fees, and a Fleming College cost share of approximately 30% of overall expenses.

In summary, though the fitness industry in general has seen slower than expected to return to post-pandemic levels, particular in older adults, the program model has been adapted to include increased opportunities for individuals to participate in specific programs. This approach has provided the increased options for individuals to access recreation outside membership-based approaches.

### **553-555 Bonaccord (McRae Project) Construction Cost and Financing Requirement**

Through Report CSSS22-017 dated June 20, 2022, the total project cost for Phase 1 and 2 of the McRae Project was estimated at \$43,115,000. The project is now complete, and occupancy commenced March 2023. The total estimated cost is now \$43,700,000. Of this total project cost, \$26,328,000 long-term financing and \$1,900,000 short-term financing is required, for a total loan requirement of \$28,228,000.

On May 8, 2023, the Canadian Mortgage and Housing Corporation (CMHC) offered Peterborough Housing Corporation (PHC) with a loan agreement through the National Housing Co-Investment Fund (NHCF) for Phase 2 of the project. Upon fulfilling several conditions, PHC was offered a loan of up to \$19,827,624 that consists of a secured, low-interest bearing, repayable loan of up to \$19,090,900 amortized over 50-years and a secured, non-interest bearing, forgivable loan of up to \$736,724. This favourable financing has been offered to PHC and is not transferrable to the newly formed Government Business Enterprise. As such, PHC will retain ownership of the McRae project.

An additional \$6,500,000 is required over and above the CMHC-NHCF offer. It is recommended that the existing Infrastructure Ontario construction financing of \$24,433,000 be repaid, except for \$6,500,000 which will be converted to a 30-year amortizing debenture. As authorized through Report CPFS17-044, dated July 24, 2017, debenture by-laws will be presented to Council in due course. The combination of the CMHC-NHCF loans (\$19,827,624) and the Infrastructure Ontario debenture (\$6,500,000) will provide the total necessary long-term financing (\$26,328,000).

On March 1, 2023 the City was advised of additional \$2,729,613 provincial funding for the McRae Phase 2 build (555 Bonaccord St.) as detailed in the table below.

**Table 1 – Additional Provincial Funding for McRae-Phase 2**

McRae Phase II build	Funding	Units
Canada-Ontario Community Housing Initiative (COCHI)	\$2,457,000	63
Ontario Priorities Housing Initiative (OPHI)	\$94,655	1
Homelessness Prevention Program (HPP)	\$177,958	1
<b>TOTAL FUNDING</b>	<b>\$2,729,613</b>	<b>65</b>

This additional provincial funding will reduce the short-term loan requirement to \$1.9 million. PHC has requested that, effective September 30, 2023, \$1.9 million of the \$7.0 million short-term non-interest-bearing financing provided by the City be extended to March 31, 2028, to continue to allow for the sale and/or refinancing of single-family homes on Denne Crescent and Collison Road. All amounts owing that exceed \$1.9 million at September 30, 2023, shall be repaid to the City at that time. Repayment terms on the remaining \$1.9 million will be flexible, with all equity from these houses and any surplus operating profits from the McCrae project directed to pay off the loan expeditiously. The Social Services General Reserve and the City Housing Reserve will each guarantee \$950,000. The residual \$5,100,000 commitment against the following reserves / capital project will be released:

- iv. \$4,050,000 Social Services General Reserve;
- v. \$50,000 City Housing Reserve; and
- vi. \$1,000,000 Incentives of Affordable Housing Capital Project Ref# 6-07.01.

The revised terms of this loan requires Council approval and is presented as Recommendation b).

In summary, the construction cost of \$43.7 million will be funded as detailed in Table 2.

**Table 2 – McRae (Phase 1 and 2) Final Construction Cost and Funding Sources**

Ref	Description	February-17-23		Total
		Phase 1	Phase 2	
1	<b>Total Capital Cost:</b>	<b>\$ 11,982,000</b>	<b>\$ 31,757,706</b>	<b>\$ 43,739,706</b>
2	<b>Funding Sources:</b>			
3	PHC Equity - from house sales to date	\$ 4,653,000	\$ 3,276,005	\$ 7,929,005
4	CMHC Seed Grant	\$ 50,000	\$ 50,000	\$ 100,000
5	IAH/SIF Funding	\$ 2,500,000		\$ 2,500,000
6	Provincial Funding (COCHI (\$2.457M), OPHI (\$1.035M), HPP (\$178K))		\$ 3,669,613	\$ 3,669,613
7	Municipal Contributions	\$ 213,464	\$ 1,100,000	\$ 1,313,464
8	<b>Long-term Debt Financing</b>			
a	Infrastructure Ontario debenture (30 year)	\$ 4,565,536	\$ 1,934,464	\$ 6,500,000
b	CHMC - Co-Investment Fund forgivable loan		\$ 736,724	\$ 736,724
c	CHMC - Co-Investment Fund loan (50 year)		\$19,090,900	\$19,090,900
	<b>Total Long-term Debt Financing</b>	<b>\$ 4,565,536</b>	<b>\$21,762,088</b>	<b>\$26,327,624</b>
9	<b>Short-term financing (5 year)</b>		<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>
10	<b>Total Funding Sources</b>	<b>\$ 11,982,000</b>	<b>\$ 31,757,706</b>	<b>\$ 43,739,706</b>

## Homelessness and Housing

As announced in the 2023-24 funding letter received in February 2023, the province increased the COCHI allocation by \$543,872 and slightly reduced the expected OPHI allocation by \$19,575. There is no impact to the City or County funding.

## Children's Services

There are a number of changes to funding in the first quarter of 2023 for Children's Services Programs, all 100% provincial funding.

- Canada Wide Early Learning Child Care (CWELCC) – the 2023 budget was estimated to be \$15,235,482. The actual allocation from the province was \$14,844,324. There will be no financial implications to the City as programs will be scoped to ensure spending within the allocation. All agencies in the City and County of Peterborough that opted in to CWELCC will be supported with this allocation;
- Early Learning Child Care (ELCC) – in 2023 there was an additional investment of \$68,203. These funds will be used for priorities under the ELCC agreement including fee subsidies for children aged 0-12, increased access to licensed childcare, capital retrofit projects or to reduce fees and increase affordability;
- EarlyON – In 2023, there was an additional investment of \$55,731. Staff will determine the best way to support the EarlyON providers with this additional funding.

## Ontario Works

The Ministry of Children, Community and Social Services has approved some additional 50/50 funding for one-time expenditures at Social Services. \$117,500 has been provided for Data Architect Services to review and analyze the Division's data infrastructure, Trauma and grief training and supports for frontline staff, and DEI training and supports for other social issues to better prepare staff in delivering life stabilization services to clients.

The City has \$323,533 of 100% municipal funds budgeted in 2023 that can be used to leverage this additional one-time funding and cover the 50% required from the Municipality. No additional municipal funding is needed.

## Contingency

Chart 2 summarizes the changes that were made to the Contingency Budget during the 2023 Budget process and activity in the Contingency budget during the period of January 1 – March 31, 2023.

### Chart 2

#### Transfers to/from 2023 Contingency As of March 31, 2023

Ref	Description	Amount Transfer (from) to	Balance
1	<b>2023 Approved Contingency</b>		<b>\$505,250</b>
2	<b>Transfers Approved as part of the 2023 Budget Process</b>		
3	Peterborough Paramedics (\$50,006) Peterborough Health Unit (\$184,252) Ontario Regional Conservation Authority \$2,164 Municipal Property Assessment Corporation \$24,429	(\$207,654)	
4	<b>Transfers Approved through Council</b>		
5	Building Services Staffing – Report IPSBD23-001	(\$118,340)	
6	<b>Transfers Approved through delegated Authority</b>	<b>\$0</b>	
7	<b>2023 Contingency Available – March 31</b>		<b>\$179,256</b>

Ref	Description	Amount Transfer (from) to	Balance
8	<b>Transfers Recommended through this Financial Update Report</b>	\$0	
9	<b>Direct Charges</b>		
10	Direct charges to Contingency as at March 31, 2023	\$0	
11	Direct charges or recoveries to Contingency subsequent to March 31, 2023	(\$13,719)	
12	Other Potential Commitments	(\$155,000)	
13	<b>Balance Available</b>		<b>\$10,537</b>

### 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 2023 Capital Budget as well as projects previously approved but are still ongoing.

#### Next Generation 9-1-1

As reported to Council through Report CLSFS23-015, dated February 6, 2023, the City applied for Next Generation 9-1-1 (NG9-1-1) funding separately for both the Peterborough Fire Services and Peterborough Police Services Public Safety Answering Points (PSAPs). On March 6, 2023, the City was notified that \$1,100,000 and \$600,000, respectively, was granted to the City for Peterborough Fire Services and Peterborough Police Services PSAPs. Although separate funding has been received, the City, Peterborough Police Services and Peterborough Fire Services are working together to acquire a NG 9-1-1 solution. As noted in Chart 3, Ref 1, through delegated authority, the NG9-1-1 capital budget (2023 Capital Budget Ref # 3-3.02)) was increased by the combined \$1.7M grant. A second intake is anticipated to commence in the summer of 2023.

#### Source Separated Organics Program

The Administrative Staff Committee Report IPSES23-006 awarded RFP-31-22 for the supply and delivery of household collection carts, kitchen catchers, kitting and home delivery. Upon further analysis, a budget transfer of \$1,039,231.87 should have been approved prior to the award of the RFP. It is recommended the funds be transferred from the Capital Levy Reserve to the Source Separated Organics Program (2023 Capital Budget Ref # 5-21-01), as outlined in Recommendation c).



**Plan-Build Peterborough**

The Chief Administrative Officer, pursuant to the delegated authority set out in Section 2(k) of the CAO By-law numbered 22-070, approved, as part of Report IPSBD23-002, the Plan-Build Peterborough Pilot Project and the one-year contract FTE Permit Co-ordinator position. The financial impact of a one-year Permit Technician FTE Contract position is approximately \$66,966, including benefits. It is proposed that cost to November 1 2023 (67%) would be funded by the Provincial Streamlining Funding for improved permit issuance timelines. The remaining 33% (\$22,098) would be funded by the approved Amanda Portal Project (Permit Issuance Function) Capital Budget.

**Police Services 2022 Surplus**

The Police Service ended the 2022 year with a surplus of \$318.76. In a letter dated June 6, 2023, (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 2022 Budget process, Council, through Report CLSFS21-038 2022 Draft Budget dated November 22, 2021, approved recommendation cc) which reads as follows:

That any unused Police Services Budget at the end of 2022 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 2022 Police Services costs exceed the 2022 Budget, funds may be drawn from the Police Special Projects Reserve. (Page 192)

Staff recommend that the full surplus be transferred to the Reserve effective December 31, 2022.

**Budget Creation and Transfers made under Delegated Authority of Sections 9.1.1 or 9.1.3 of the City's Purchasing By-law 22-070**

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 Purchasing By-law 22-070 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**  
**Transfers Made under Delegated Authority**

<b>Ref</b>	<b>Approval Date</b>	<b>By-Law 22-070 Ref</b>	<b>Approver</b>	<b>Description</b>
1	March 16, 2023	9.1.3	Treasurer	<b>Next Generation 9-1-1</b>  The Next Generation 9-1-1 (NG9-1-1) information technology project budget (2023 capital budget (Ref # 3-3.02)) was increased by \$1,700,000 to reflect the provincial Next Generation 9-1-1 grant allocation
2	March 28, 2023	9.1.1	Treasurer	<b>North-east Jackson DMAF Application Support</b>  The Treasurer approved a transfer of \$38,700 surplus funds from the 105 B-110 Watercourse Plans Project to the North-east Jackson Watershed Improvements Project (2023 Budget Ref #5-6.05), required to fund the Disaster Mitigation Adaptation Fund application support program.
3	March 28, 2023	9.1.1	Treasurer	<b>Byersville DMAF Application Support</b>  The Treasurer approved a transfer of \$38,700 surplus funds from the 105 B-110 Watercourse Plans Project to the Byersville Watershed Improvements Project (2012 Budget Ref #5-6.05), required to fund the Disaster Mitigation Adaptation Fund application support program.
4	April 5, 2023	9.1.1	Treasurer	<b>Temporary Traffic Signals</b>  The Treasurer approved a transfer of \$46,070 from the Traffic Signal Reserve to the Traffic Signal Infrastructure Improvements project (2023 Budget Ref #5-18.04) to fund temporary traffic signals at Armour Road and Nassau Mills Road to deal with Trent University congestion issues.

5	May 16, 2023	9.1.1	Treasurer	<b>Kinsman Arena Solar Agreement</b>  The Treasurer approved a transfer of \$13,152.94 to the Climate Change Reserve from the Capital Levy Reserve, representing the City's 2022 share of the Solar Agreement for the Kinsmen Arena which was credited to the Capital Levy Reserve as part of the 2022 year-end process.
6	May 19, 2023	9.1.1	Treasurer	<b>Affordable Housing Renovations</b>  The Treasurer approved a transfer of \$25,455.28 from the Capital Levy Reserve to the Renovate 808 Sherbrooke St and 953 Clonsilla Ave project budget (Report CLSFM21-002) to accommodate additional costs required.

Submitted by,

Richard Freymond  
Commissioner of Corporate and Legislative Services

**Contact Name:**

Yvette Peplinskie  
Financial Services Director  
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 Operating Revenues and Expenditures  
Schedule 2 Summary of Departmental Operating Expenses  
Schedule 3 Capital Works in Progress by Function

Appendix B - Supplemental Information

Appendix C - Police Services Board Letter

**Schedule 1**  
**City of Peterborough**  
**Summary of Net Operating Revenue and Expenditures**  
**As at March 31, 2023 (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	154,800,133	89.4%	80,432,808	74,367,325	52.0%
3	Supplementary Taxes	1,300,000	0.8%		1,300,000	
4	Payments In Lieu	4,243,400	2.5%	1,379,760	2,863,640	32.5%
5	COPHI Dividends	5,208,000	3.0%	3,154,750	2,053,250	60.6%
6	Investment Income	4,230,565	2.4%	766,607	3,463,958	18.1%
7	Casino Gaming revenues	3,000,000	1.7%	716,378	2,283,622	23.9%
8	Other Revenues	472,000	0.3%	18,889	453,111	4.0%
9		<b>173,254,098</b>	<b>100%</b>	<b>86,469,192</b>	<b>86,784,906</b>	<b>49.9%</b>
10	<b><u>NET EXPENDITURES (Schedule 2)</u></b>					
11	City Council	814,982	0.5%	194,157	620,825	23.8%
12	Chief Administrative Officer	20,529,308	11.9%	4,738,945	15,790,363	23.1%
13	Corporate and Legislative Services	10,410,778	6.0%	2,425,040	7,985,738	23.3%
14	Infrastructure and Planning Services	39,739,462	22.9%	11,266,910	28,472,552	28.4%
15	Community Services	22,907,674	13.2%	4,589,375	18,318,299	20.0%
16	Financial Services - Other	37,801,254	21.8%	8,956,883	28,844,371	23.7%
17	Transfers to Organizations for Provision of Services	41,050,640	23.7%	10,971,525	30,079,115	26.7%
18		<b>173,254,098</b>	<b>100%</b>	<b>43,142,835</b>	<b>130,111,263</b>	<b>24.9%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
**As at March 31, 2023 (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	818,657	(3,675)	814,982	195,076	(919)	194,157	620,825	23.80%
		<b>818,657</b>	<b>(3,675)</b>	<b>814,982</b>	<b>195,076</b>	<b>(919)</b>	<b>194,157</b>	<b>620,825</b>	<b>23.80%</b>
3	<b>Chief Administrative Officer</b>								
4	Office of the Chief Administrative Officer	600,381	(18,240)	582,141	136,225	(4,560)	131,665	450,476	22.60%
5	Communication Services	998,807	(254,250)	744,557	250,114	(335,119)	(85,005)	829,562	-11.40%
6	Fire Services	19,735,063	(1,034,582)	18,700,481	4,821,334	(260,217)	4,561,117	14,139,364	24.40%
7	Emergency and Risk Management	532,729	(30,600)	502,129	131,168	-	131,168	370,961	26.10%
		<b>21,866,980</b>	<b>(1,337,672)</b>	<b>20,529,308</b>	<b>5,338,841</b>	<b>(599,896)</b>	<b>4,738,945</b>	<b>15,790,363</b>	<b>23.10%</b>
8	<b>Corporate and Legislative Services</b>								
9	City Clerk	1,292,638	(406,383)	886,255	287,461	(107,142)	180,319	705,936	20.30%
10	Financial Services	3,081,531	(760,400)	2,321,131	2,495,887	(1,989,364)	506,523	1,814,608	21.80%
11	Facilities Management	2,752,284	(1,369,866)	1,382,418	684,664	(292,108)	392,556	989,862	28.40%
12	Facilities and Planning Initiatives	168,884	-	168,884	99,843	-	99,843	69,041	59.10%
13	Human Resources	1,532,904	(298,496)	1,234,408	350,970	(74,781)	276,189	958,219	22.40%
14	Information Technology	5,968,008	(2,240,294)	3,727,714	1,564,963	(527,180)	1,037,784	2,689,930	27.80%
15	Legal Services	2,716,408	(2,026,440)	689,968	631,933	(700,107)	(68,174)	758,142	-9.90%
		<b>17,512,657</b>	<b>(7,101,879)</b>	<b>10,410,778</b>	<b>6,115,721</b>	<b>(3,690,681)</b>	<b>2,425,040</b>	<b>7,985,738</b>	<b>23.30%</b>
17	<b>Infrastructure and Planning Services</b>								
18	Office of IPS Commissioner	314,031	(135,803)	178,228	79,754	(33,951)	45,803	132,425	25.70%
19	Planning	2,714,712	(1,380,473)	1,334,239	510,968	(142,970)	367,998	966,241	27.60%
20	Building Services	3,506,311	(2,522,947)	983,364	833,971	(632,455)	201,516	781,848	20.50%
21	Airport	3,399,181	(1,122,589)	2,276,592	848,262	(133,261)	715,001	1,561,591	31.40%
22	Infrastructure Management	3,142,084	(1,524,616)	1,617,468	727,848	(219,614)	508,234	1,109,234	31.40%
23	Engineering, Construction and Public Works	30,705,656	(17,924,922)	12,780,734	6,691,971	(3,272,728)	3,419,243	9,361,491	26.80%
24	Transportation	30,294,738	(17,307,614)	12,987,124	6,850,314	(2,771,873)	4,078,441	8,908,683	31.40%
25	Environmental Services	34,847,441	(27,265,728)	7,581,713	8,951,277	(7,020,604)	1,930,673	5,651,040	25.50%
		<b>108,924,154</b>	<b>(69,184,692)</b>	<b>39,739,462</b>	<b>25,494,365</b>	<b>(14,227,456)</b>	<b>11,266,909</b>	<b>28,472,553</b>	<b>28.40%</b>
27	<b>Community Services</b>								
28	Community Services Administration	2,717,784	(570,940)	2,146,844	596,042	(105,175)	490,867	1,655,977	22.90%
29	Arts, Culture and Heritage	5,693,668	(329,464)	5,364,204	1,360,567	(72,513)	1,288,054	4,076,150	24.00%
30	Arenas	6,355,491	(4,177,424)	2,178,067	1,815,039	(1,303,208)	511,831	1,666,236	23.50%
31	Recreation	5,680,635	(4,467,481)	1,213,154	1,146,669	(718,075)	428,594	784,560	35.30%
32	Social Services	100,094,816	(88,089,411)	12,005,405	23,545,753	(21,675,724)	1,870,029	10,135,376	15.60%
		<b>120,542,394</b>	<b>(97,634,720)</b>	<b>22,907,674</b>	<b>28,464,070</b>	<b>(23,874,695)</b>	<b>4,589,375</b>	<b>18,318,299</b>	<b>20.00%</b>

**Schedule 2**  
**City of Peterborough**  
**Departmental Operating Expenses**  
**As at March 31, 2023 (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	15,366,732		15,366,732	2,203,178	-	2,203,178	13,163,554	14.30%
36	Capital Levy	9,176,780		9,176,780	2,294,195	-	2,294,195	6,882,585	25.00%
37	Transfers to/from Reserves	11,268,065	(2,600,000)	8,668,065	3,208,518	(10,000)	3,198,518	5,469,547	36.90%
38	Property Taxation Costs	3,021,901		3,021,901	1,023,785	-	1,023,785	1,998,116	33.90%
39	Other Expenditures	1,388,520		1,388,520	237,207	-	237,207	1,151,313	17.10%
40	Contingency	179,256	-	179,256	-	-	-	179,256	0.00%
41		<b>40,401,254</b>	<b>(2,600,000)</b>	<b>37,801,254</b>	<b>8,966,883</b>	<b>(10,000)</b>	<b>8,956,883</b>	<b>28,844,371</b>	<b>23.70%</b>
42	<b>Transfers to Organizations for Provision of Services</b>								
43	Police Services	32,330,342	(3,227,399)	29,102,943	8,633,078	(636,562)	7,996,516	21,106,427	27.50%
44	Ptbo County/City Paramedics Service	6,192,663	(75,000)	6,117,663	1,548,166	(18,750)	1,529,416	4,588,247	25.00%
45	Fairhaven Debt and Operating Support	1,600,000		1,600,000	400,000	-	400,000	1,200,000	25.00%
46	Peterborough Public Health	1,541,352		1,541,352	385,338	-	385,338	1,156,014	25.00%
47	Ptbo & Kawarthas Economic Development	1,081,332		1,081,332	270,333	-	270,333	810,999	25.00%
48	Otonabee Region Conservation Authority	830,795		830,795	203,074	-	203,074	627,721	24.40%
49	Peterborough Humane Society	454,825		454,825	115,881	-	115,881	338,944	25.50%
50	Downtown Business Improvement Area	177,500		177,500	34,910	-	34,910	142,590	19.70%
51	Greater Peterborough Innovation Cluster	144,230		144,230	36,058	-	36,058	108,172	25.00%
52		<b>44,353,039</b>	<b>(3,302,399)</b>	<b>41,050,640</b>	<b>11,626,838</b>	<b>(655,312)</b>	<b>10,971,526</b>	<b>30,079,114</b>	<b>26.70%</b>
53	<b>Total expenditures</b>	<b>354,419,135</b>	<b>(181,165,037)</b>	<b>173,254,098</b>	<b>86,201,794</b>	<b>(43,058,959)</b>	<b>43,142,835</b>	<b>130,111,263</b>	<b>24.90%</b>

# Appendix A

## Schedule 3 City of Peterborough Capital Works in Progress by Function As at March 31, 2023 (Unaudited)

Project Description C1	Number of Active Projects C2	Total Project Budgets C3	Actual Project Expenditures to Date	Contribution To Reserves	Commitments	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
<b>Chief Administrative Officer</b>												
Fire Services	4	19,132,620	2,744,647	-	2,131,903	4,876,550	14,256,071	25.00%	-	4,876,549	25.50%	14,256,071
Emergency Management	0	-	-	-	-	-	-	-	-	-	0.00%	-
<b>Total</b>	<b>4</b>	<b>19,132,620</b>	<b>2,744,647</b>	<b>-</b>	<b>2,131,903</b>	<b>4,876,550</b>	<b>14,256,071</b>	<b>25.00%</b>	<b>-</b>	<b>4,876,549</b>	<b>25.50%</b>	<b>14,256,071</b>
<b>Corporate and Legislative Services</b>												
Facilities Management	35	17,361,008	5,567,325	-	1,840,808	7,408,133	9,952,873	43.00%	(895,480)	6,512,654	37.50%	10,848,354
Facilities and Planning Initiatives	8	8,711,598	7,240,149	-	347,635	7,587,784	1,123,814	87.00%	(6,741)	7,581,043	87.00%	1,130,555
Information Technology	13	8,070,716	3,244,670	572,321	728,175	4,545,166	3,525,553	56.00%	(612,906)	3,932,259	48.70%	4,138,457
Other	16	17,060,071	13,102,711	1	180,158	13,282,870	3,777,201	78.00%	(948,578)	12,334,291	72.30%	4,725,779
<b>Total</b>	<b>72</b>	<b>51,203,393</b>	<b>29,154,855</b>	<b>572,322</b>	<b>3,096,776</b>	<b>32,823,953</b>	<b>18,379,441</b>	<b>64.00%</b>	<b>(2,463,705)</b>	<b>30,360,247</b>	<b>59.30%</b>	<b>20,843,145</b>
<b>Infrastructure and Planning Services</b>												
Planning	21	27,617,718	20,431,084	2,571,593	222,834	23,225,510	4,392,206	84.00%	(3,123,690)	20,101,821	72.80%	7,515,896
Growth Areas	9	4,450,000	94,754	-	-	94,754	4,355,246	2.00%	-	94,754	2.10%	4,355,246
Industrial Parks	3	14,221,068	9,917,655	-	2,351,604	12,269,259	1,951,809	86.00%	(311,760)	11,957,499	84.10%	2,263,569
Building	1	203,520	131,768	-	-	131,768	71,752	-	-	131,768	64.70%	71,752
Airport	23	12,520,292	4,867,288	2,169	88,765	4,958,222	7,562,069	40.00%	(5,169)	4,953,054	39.60%	7,567,239
Flood Reduction Master Plan Projects	28	116,646,094	92,324,808	172,700	9,230,535	101,728,043	14,918,051	87.00%	(5,299,867)	96,428,176	82.70%	20,217,918
Geomatics/Mapping	6	3,194,918	1,905,960	-	129,682	2,035,642	1,159,276	64.00%	-	2,035,643	63.70%	1,159,276
Infrastructure and Planning Services - Administration	10	10,014,825	8,123,584	-	794,378	8,917,961	1,096,865	89.00%	(4,578,290)	4,339,670	43.30%	5,675,155
Arterial	19	90,168,808	60,373,440	403,139	8,862,117	69,638,696	20,530,112	77.00%	(1,355,288)	68,283,407	75.70%	21,885,401
Collector & Local	10	46,034,257	26,930,418	-	7,732,736	34,663,154	11,371,102	75.00%	(62,033)	34,601,122	75.20%	11,433,135
Bridges	9	9,634,106	3,763,157	-	327,530	4,090,687	5,543,418	42.00%	(619,975)	3,470,712	36.00%	6,163,393
Sidewalks	9	5,943,498	3,330,461	750,752	122,014	4,203,227	1,740,272	71.00%	(938,092)	3,265,134	54.90%	2,678,364
Sanitary Sewers	12	18,621,498	9,358,124	941,000	383,535	10,682,659	7,938,839	57.00%	(78,417)	10,604,243	56.90%	8,017,255
Storm Sewers	5	9,448,727	5,444,082	-	1,373,591	6,817,673	2,631,053	72.00%	(15,000)	6,802,674	72.00%	2,646,053
Public Works	10	22,511,950	12,318,585	454,620	3,643,776	16,416,981	6,094,970	73.00%	(358,858)	16,058,124	71.30%	6,453,826
Transit	13	32,963,830	13,044,722	317,546	836,791	14,199,059	18,764,772	43.00%	(352,156)	13,846,902	42.00%	19,116,928
Parking	4	4,249,064	3,238,587	-	271,865	3,510,451	738,612	83.00%	-	3,510,452	82.60%	738,612
Traffic	19	11,183,525	4,420,969	300,000	1,066,482	5,787,451	5,396,075	52.00%	(124,916)	5,662,535	50.60%	5,520,990
Transportation Planning	1	350,000	370,536	-	15,703	386,239	(36,239)	110.00%	-	386,239	110.40%	(36,239)
Environmental Services	16	40,363,741	7,525,540	-	4,365,736	11,891,276	28,472,464	29.00%	-	11,867,444	29.40%	28,496,297
Waste Management	5	49,921,500	17,076,816	-	6,325,814	23,402,629	26,518,871	47.00%	(21,653)	23,380,977	46.80%	26,540,523

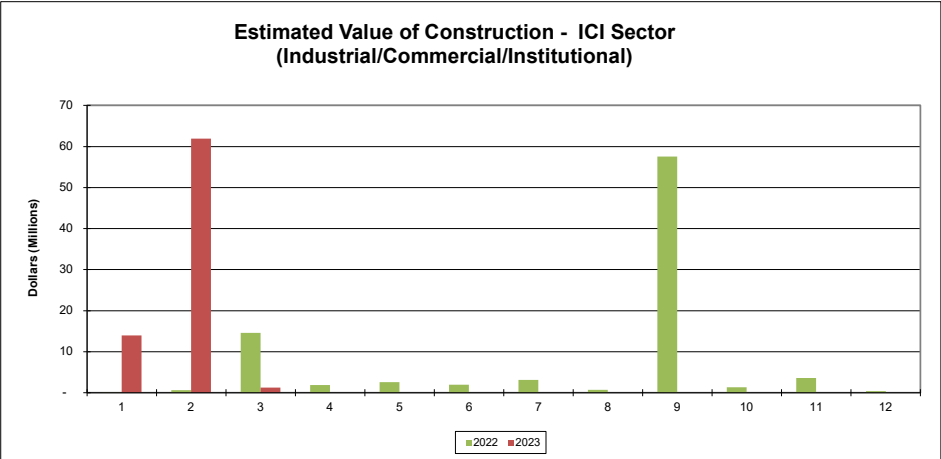
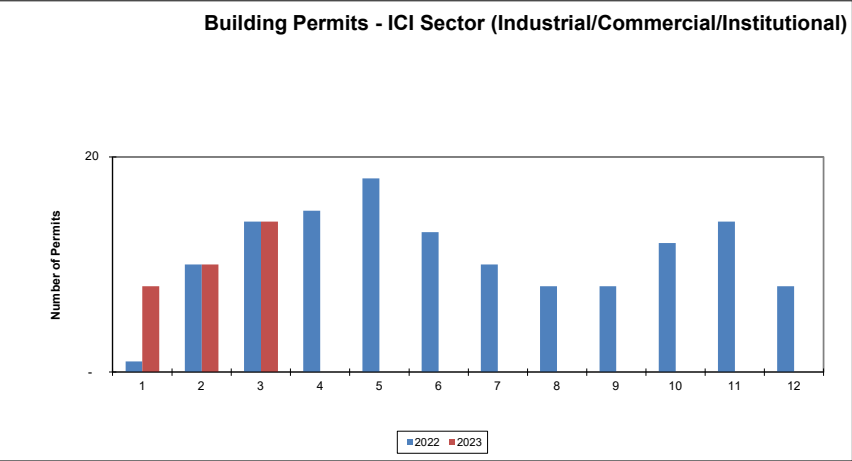
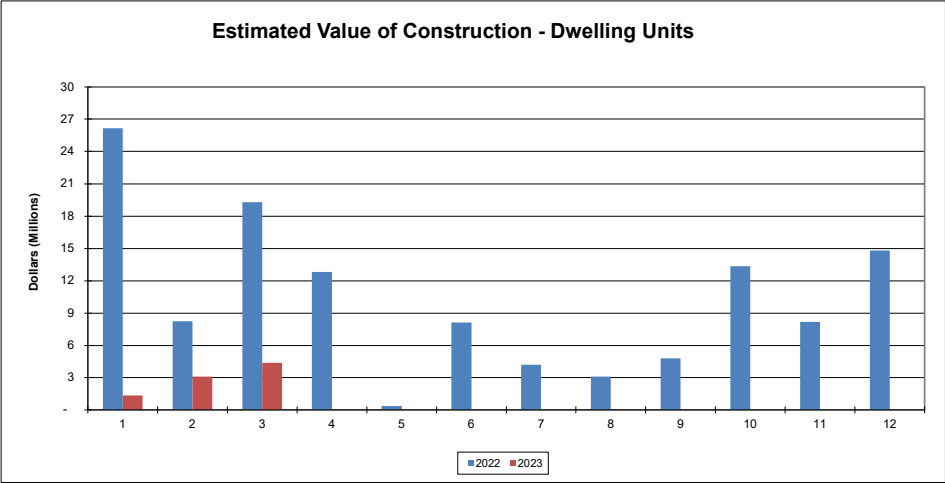
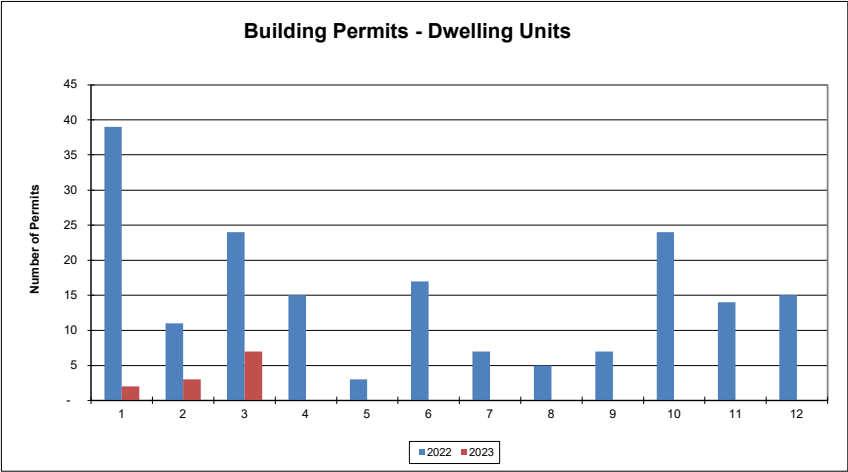
## Appendix A

**Schedule 3**  
**City of Peterborough**  
**Capital Works in Progress by Function**  
As at March 31, 2023 (Unaudited)

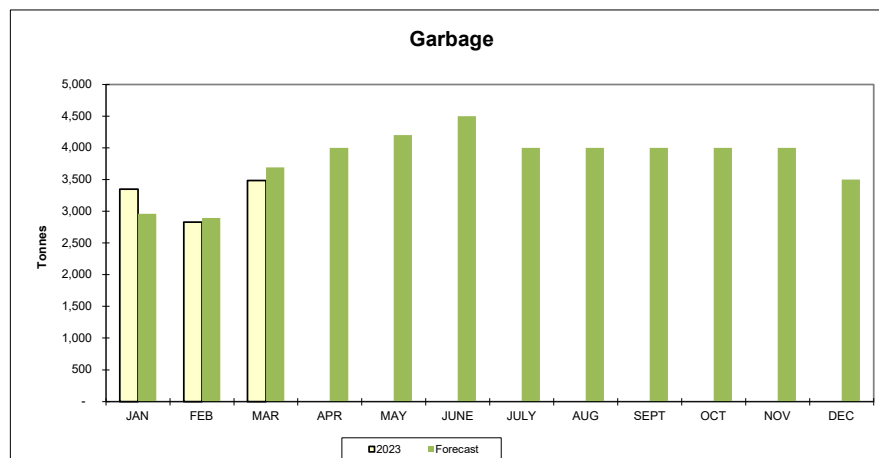
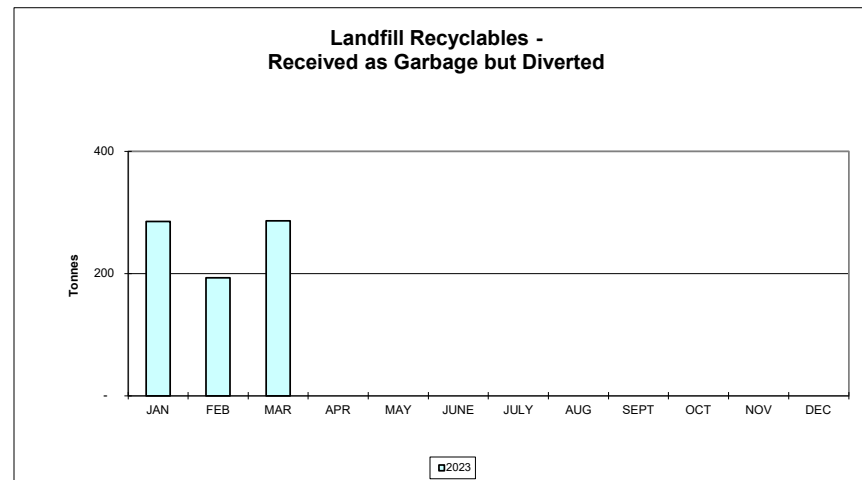
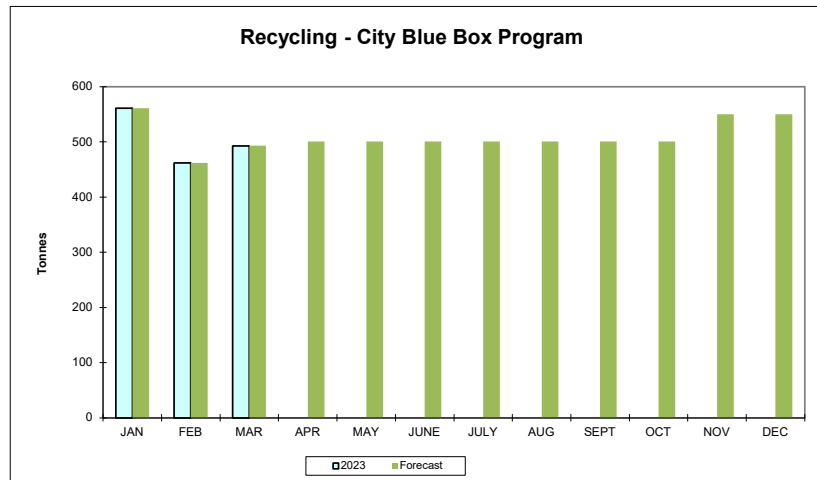
Project Description	Number of Active Projects	Total Project Budgets	Actual Project Expenditures to Date	Contribution To Reserves	Commitments	Gross Expenditures Paid & Committed To Date	Gross Expenditures Compared to Budget (Over) Under	Gross Expenditures As a % To Budget	Other Revenues or Recoveries	Net Project Expenditures	Net Expenditures as a % of Budget	Approved Capital Budget Remaining (Unfinanced Expenditures)
<b>Total</b>	<b>233</b>	<b>530,262,938</b>	<b>304,992,336</b>	<b>5,913,519</b>	<b>48,145,487</b>	<b>359,051,342</b>	<b>171,211,595</b>	<b>68.00%</b>	<b>(17,245,165)</b>	<b>341,782,350</b>	<b>64.50%</b>	<b>188,480,589</b>
<b>Community Services</b>												
Administration	6	4,126,500	3,469,147	95,651	101,112	3,665,910	460,590	89.00%	(442,664)	3,223,246	78.10%	903,254
Arts Culture & Heritage	7	1,856,688	1,144,569	30,000	0	1,174,569	682,120	63.00%	(64,325)	1,110,243	59.80%	746,445
Museum	3	355,000	120,717	-	8,670	129,387	225,613	36.00%	(102,761)	26,626	7.50%	328,374
Library	0	-	-	-	-	-	-	0.00%	-	-	0.00%	-
Art Gallery	3	160,000	111,966	-	600	112,566	47,434		-	112,566	70.40%	47,434
Arenas	11	46,781,235	9,546,193	85,000	6,284,600	15,915,793	30,865,442	34.00%	(41,422)	15,874,371	33.90%	30,906,864
Memorial Centre	0	-	-	-	-	-	-	0.00%	-	-	0.00%	-
Marina	1	25,000	-	-	-	-	25,000	0.00%	-	-	0.00%	25,000
Recreation	15	4,176,147	2,063,108	471	452,032	2,515,611	1,660,536	60.00%	(1,670,837)	844,774	20.20%	3,331,373
Social Services	7	16,604,540	6,411,956	-	95,464	6,507,420	10,097,120	39.19%	(576,519)	5,930,900	35.72%	10,673,640
<b>Total</b>	<b>53</b>	<b>74,085,110</b>	<b>22,867,656</b>	<b>211,122</b>	<b>6,942,477</b>	<b>30,021,255</b>	<b>44,063,855</b>	<b>41.00%</b>	<b>(2,898,528)</b>	<b>27,122,726</b>	<b>36.60%</b>	<b>46,962,384</b>
<b>Police</b>												
<b>Police</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>Grand Total</b>	<b>362</b>	<b>674,684,061</b>	<b>359,759,495</b>	<b>6,696,963</b>	<b>60,316,642</b>	<b>426,773,100</b>	<b>247,910,962</b>	<b>63.00%</b>	<b>(22,607,398)</b>	<b>404,141,872</b>	<b>59.90%</b>	<b>270,542,189</b>



# Building



## Waste Management





***Mary ten Doeschate, Chair***  
***Mayor Jeff Leal***

***Councillor Gary Baldwin, Vice-Chair***  
***Drew Merrett***

***Steve Girardi***

---

June 6, 2023

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

**Attention: Members of Council**  
**Jasbir Raina, Chief Administrative Officer**  
**Richard Freymond, Commissioner of Corporate & Legislative Services**  
**John Kennedy, Clerk**

Members of Council, Mr. Raina, Mr. Freymond and Mr. Kennedy:

**Re: Request to Transfer 2022 Surplus to Police Special Projects Reserve**

The Board is pleased to inform you that the Service finished 2022 with a surplus of \$318.76. The Service's 2022 Year-End Financial Report is attached for your information.

At the Board's May 2, 2023 public meeting, it unanimously approved retaining the surplus and transferring it to the Service's Special Projects Reserve account towards necessary items and initiatives.

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

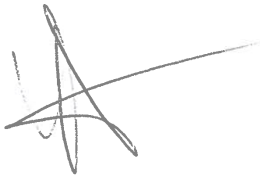
"That any unused Police Services Budget at the end of 2022 be transferred to the Police Special Projects Reserve, subject to the overall year-end position and approval by City Council and that, if the actual 2022 Police Services costs exceed the 2022 Budget, funds may be drawn from the Police Special Projects Reserve."

The Board respectfully requests that the full 2022 surplus of \$318.76 be retained and transferred into the Police Special Projects Reserve Account.

Ensuring the Peterborough Police Service is provided the tools it needs to effectively continue a high level of policing to our community is the Board's main commitment. While the 2022 surplus amount is modest, any investment 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, appearing to read 'Mary ten Doeschate', with a long horizontal stroke extending to the right.

Mary ten Doeschate, Chair

Att.: 2022 Year-End Financial Report for the Service



**Peterborough Police  
Services Board**

**Public Session**

**TO:** Chair and Members of the Peterborough Police Services Board

**FROM:** Tia Nguyen, Finance Manager

**REPORT DATE:** April 14, 2023

**MEETING DATE:** May 2, 2023

**SUBJECT:** 2022 Year-End Financial Report

---

**PURPOSE**

This report is being submitted to advise the Board of the 2022 Year-End financial position of the Peterborough Police Service.

**RECOMMENDATION**

That the Board approve the recommendation outlined in this Report, as follows:

It is recommended that the Board receive this report and request City Council to transfer the 2022 Police Service's budgetary surplus of \$318.76 to the Police Special Projects Reserve to assist with future projects.

**STRENGTH IMPACT**

Not applicable

## BUDGET AND FINANCIAL IMPLICATIONS

There is an operating surplus of \$318.76 for the year 2022, which represents 0.001% of the net operating budget. It is recommended this operating surplus be transferred to the Peterborough Police Service Special Projects Reserve to assist with future projects.

## BACKGROUND

This is the tenth consecutive year the PPS has finished the year within budget.

Peterborough Police Service has an operating surplus of \$318.76 at December 31, 2022, mainly because of higher-than-expected revenues from the Province of Ontario Grant for program costs.

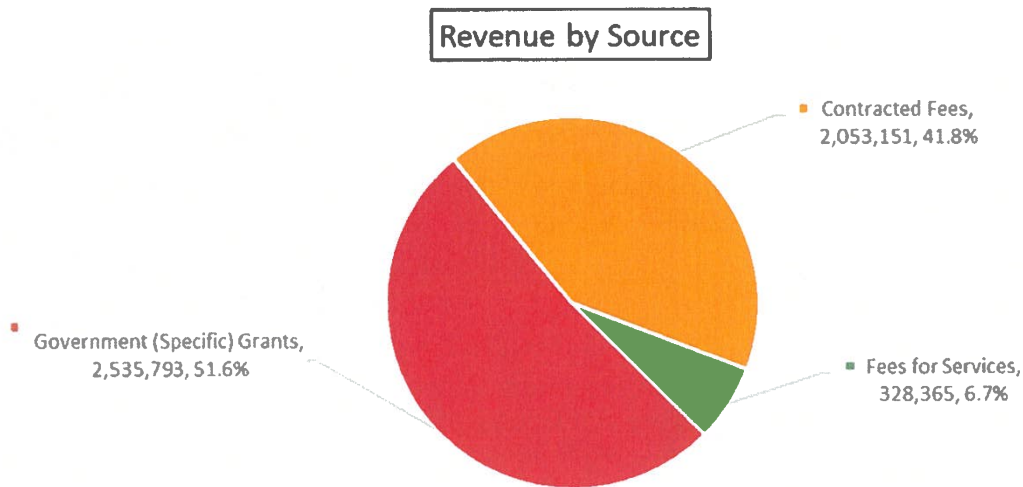
During 2022, some of the planned expenditures were deferred or modified, additional unanticipated expenditures occurred, and several revenue amounts exceeded the budget. These significant changes in the overall operations of the Service contributed to the final surplus of \$318.76 and helped save a transfer from the Police Reserve Account by \$137,000.

The table and pie chart below provide information about sources of revenue received in 2022.

### Revenue Highlights

Revenue by Source	2022 Actual	2022 Plan	\$ Var.	% Var.
Government (Specific) Grants	2,535,793	2,379,191	156,602	6.6%
Contracted Fees	2,053,151	2,042,541	10,610	0.5%
Fees for Services	328,365	283,286	45,079	15.9%
<b>Total Grants and Fees</b>	<b>4,917,309</b>	<b>4,705,018</b>	<b>212,291</b>	<b>4.5%</b>

Total Grants and Fees for the year that ended December 31, 2022, were \$4,917,309, reflecting a favourable variance of \$212,291 due primarily to higher-than-expected provincial allocation for Court Security and Prisoner Transportation and unexpected funding for NG-911.



Federal and Provincial Fund Revenues are project specific. Grants with restricted purposes are:

1. Court Security and Prisoner Transportation (CSPT) Program Revenue – \$1,599,631.50 (2022: \$1,490,941.93) provides partial funding for CSPT cost.
2. Community Safety and Policing Program Local Funding Stream Revenue (April 2022- March 2025) – \$482,460.10 (2022: \$386,250).
3. Community Safety and Policing Program Provincial Funding Stream Revenue – (April 2022 – March 2025) \$450,000 (2022: \$279,351).
4. Reduced Impaired Driving Everywhere (R.I.D.E.) Grant Program -- \$23,099.58 funding must be used exclusively for sworn officers' overtime or paid duty assignments (April 2022 – March 2023).
5. Ontario's Strategy to End Human Trafficking Funding (April 2022 – March 2023) - - \$17,400 partial funding of officer's salaries related to trafficking investigations.
6. Provincial Strategy (2022-2025: \$51,000) -- \$12,637.32 funding to cover necessary computer equipment and training for the Child-Victim Forensic Investigator.
7. Criminal Intelligence Service Ontario (CISO) Initiative -- \$8,000 – funding to offset a portion of equipment and specialized training.
8. Provincial Human Trafficking Intelligence-Led Joint Forces Strategy Program provides 75% funding for a Human Trafficking Investigator (April 2022 – March 2023) -- \$122,090

9. Provincial Human Trafficking Intelligence-Led Joint Forces Strategy Program provides 94% funding for a Human Trafficking Analyst (April 2022 – March 2023) -- \$95,000
10. Proceeds Of Crime Program Special Project (HUTs) – Flow-through grant of \$85,812.36 (Year 3: 2020-2023).

One-time flow-through grants are:

11. Substance Use and Addiction Program (SUAP) – \$614,201.92. We are partnering with Peterborough Aids Resource Network, Peterborough Drug Strategy, Four Counties Addiction, and County of Peterborough for the administration of the Collaborative Multi-Sector Response, Outreach and Support Team for People at Risk for and Experiencing Opioid Related Overdose Initiative Grant program.
12. Mobile Crisis Response Team (MCRT) Enhancement Grant provides one-time flow-through funding of \$101,528.78 (2022-22 to 2022-23). The Mobile Crisis Intervention (MCIT) is a collaboration between Peterborough Police Service and the Canadian Mental Health Association - Haliburton, Kawartha Pineridge (CMHA-HKPR). For the reporting period ended March 31, 2022, \$24,091.97 was received. \$4,388.81 was spent. For the reporting period ended March 31, 2023, we expect to receive \$77,736.81.

It is important to note that the grants fund has no fund balance due to the fact revenues equal expenditures on an annual basis.

Contracted Fees with other municipalities were \$2,053,151, reflecting a favourable budget variance of \$10,610 or 0.5% primarily due to overtime charge back.

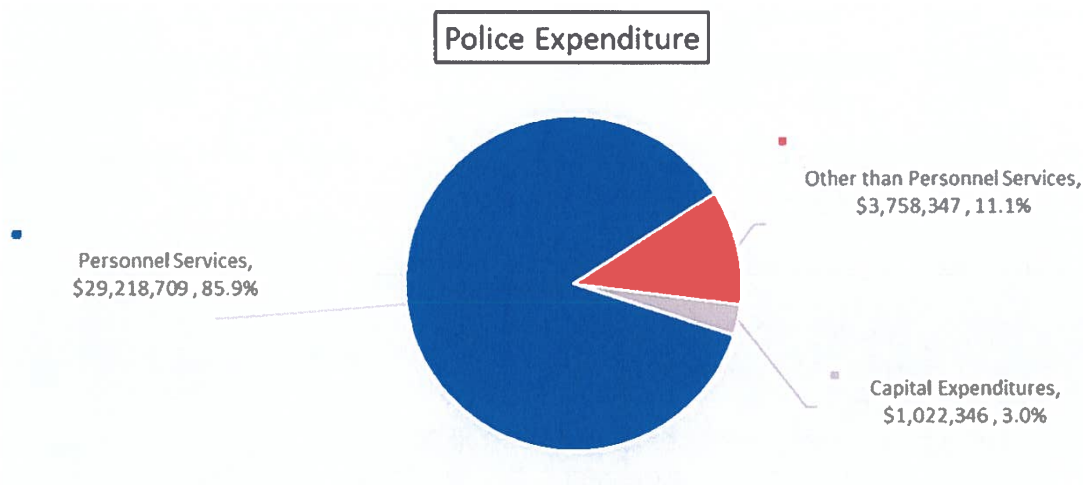
Fees and Charges totaled nearly \$328,365, derived from the following services: Taxi / Limousine fees and licenses (\$36,288), Record Checks (\$247,089), Alarm Calls (\$13,580), MVC Reports (\$1,770), Towing fees (\$22,301), Confirmation Letters (\$2,073) and FOI Requests (\$5,973), Other (\$710).



### Expenditures Highlights

The table and pie chart below provide information about 2022 police operating and capital expenditure.

Expenditure	2022 Actual	2022 Plan	\$ Var.	% Var.
Personnel Services	\$29,218,709	\$29,733,972	-515,263	-1.7%
Other than Personnel Services	\$3,757,079	\$3,166,526	590,553	18.6%
Capital Expenditures	\$1,022,346	\$1,417,065	-394,719	-27.9%
<b>Total Expenditure</b>	<b>32,975,788</b>	<b>32,900,498</b>	<b>75,290</b>	<b>0.2%</b>



Salaries and payroll related costs are the most significant expense, representing 88.6% of total gross operating budget in 2022. Total compensation, net of funded activities, was \$29,218,709. Positive variances in full-time salaries and benefits were offset by unfavourable variances in part-time wages and overtime costs, resulting in a net favourable variance of \$515,263 or 1.7%.

Total non-personnel costs were \$3,795,509, representing \$628,983 or 19.9% higher than recommended primarily due to expenditures associated with funded programs combined with higher levels of costs and unexpected expenditures.

Significant variances of specific expense line items include:

Corporate allocation for IT services: Peterborough Technology Services fee was \$151,162 higher than planned.

Telephone, mobile phone and fibre computer line expenses increased by \$22,402 or 10% to \$244,882.

Software licenses and information services increased by \$105,819. This variance is mainly due to specialized applications for E-Crime (\$50,739), IT software licenses (\$24,000), FOI Assist (\$6,105) and higher costs.

Fleet related costs were \$202,998 or 34.3% higher than budgeted were due to a combination of rising gas prices and increases in repair services. Fuel costs were \$139,585 or 57.4% higher than provided.

Training and travel related expenses for the year were \$297,675, an increase of \$29,251 or 10.9% primarily due to legislated Basic Tactical Officers Course training for ERT members.

Over expenditure of legal services totaling \$188,921, \$58,921 over budget.

### **Capital Expenditures Highlights**

During 2022, \$1,022,346.29 was spent on capital projects. Financing for the capital budget is funded in part by the recovery of insurance coverage (\$22,751.16).

Some of the major projects that were completed during 2022 were:

- Technology updates – CCTV IP Camera System
- Police Occurrence Management System
- Police equipment
- E-Ticketing – expected to be completed by April 2023
- Phone system replacement – expected to be completed before May 2023
- Headquarters Renovations (three areas were identified that needed renovations) – expected to be completed by December 2023

As of December 31, 2022, we have \$1,882,915.26 in Special Project Reserves. Actual results realized an expenditure reduction of \$394,718.71 related to capital outlay purchases delayed to the following year because of supply chain issues. These purchase commitments are expected to be completed before December 31, 2023.

Provincial funded program of \$298,422 accounts for 15.8% of the Police Reserve Account. This money is restricted for cannabis training and specialized equipment.

Board-authorized transfer to 2023 operating budget totals to \$830,000, representing 44.1% of the total reserve account.

This would leave the \$754,493.26 (40.1%) as the net of restricted funds.

Internally restricted (Board Designated) fund - Legal Fees Reserve Account indicates a balance of \$237,682.49.

Internally restricted (Board Designated) fund - Police Recruitment Reserve has a balance of \$13,808.20.

Internally restricted (Board Designated) fund - Police Strategic Plan Reserve Account indicates a balance of \$64,932.75.

Internally restricted fund – Sayer Memorial Heritage has a balance of \$215.84.

Internally restricted fund – Police Health Care Spending Account indicates a balance of \$91,733.98.

Internally restricted fund -- Social Contract Account indicates a balance of \$45,759.88.

## **SUMMARY**

The 2022 Operating Budget has a surplus of \$318.76.

Upon approval of City Council, the Police Services Board is requesting that the surplus of \$318.76 be transferred to the Police Service Special Projects Reserves.

Prepared by: Tia Nguyen, Finance Manager

Reviewed by: Stuart Betts, Chief of Police

Submitted by: Stuart Betts, Chief of Police

Attachment: 2022 Statement of Operations

## Appendix C

### Peterborough Police Service 2022 Statement of Operations

Cost Elements	Act. Costs	Plan Costs	Var.(Abs.)	Var.(%)
405005 Consolidated - City	-27,975,480.00	-27,975,480.00		
410000 Provincial Grant	-3,673,119.52	-2,379,191.00	-1,293,928.52	54.39
410400 Other Municipalitie	-2,053,150.71	-2,042,541.00	-10,609.71	0.52
440935 ForeignEx. Gain/Los	710.49		710.49	
450160 Taxi and Limo Fees	-36,288.05	-20,000.00	-16,288.05	81.44
450162 Criminal Record Chk	-247,089.56	-220,000.00	-27,089.56	12.31
450165 Alarm Calls	-13,580.00	-11,143.00	-2,437.00	21.87
450170 MVC Reports	-1,770.00	-13,543.00	11,773.00	-86.93
450175 Towing Fees	-22,301.00	-15,000.00	-7,301.00	48.67
450178 Police Paid Duty	-237,035.01		-237,035.01	
450180 Confirmation Letter	-2,073.21	-1,100.00	-973.21	88.47
450185 FOI Request Fees	-5,973.30	-2,500.00	-3,473.30	138.93
450220 Other Recoveries	-5,282.23	-154,162.00	148,879.77	-96.57
460100 Cost Rec Tsf frm Ca	-59,301.15		-59,301.15	
472009 Tsf frm Police - Re	-65,766.53		-65,766.53	
472015 Tsf frm Police Serv	-83,000.00	-220,000.00	137,000.00	-62.27
490002 I/F - Police Noise	-22,957.28	-25,000.00	2,042.72	-8.17
560005 Salaries - Full tim	21,642,969.06	22,243,977.00	-601,007.94	-2.7
560025 Salaries - Part Tim		31,543.00	-31,543.00	-100
560125 Wages - Part Time	599,415.06	358,224.00	241,191.06	67.33
560145 Wages - Contract	182,882.21		182,882.21	
560150 Overtime	990,674.15	502,900.00	487,774.15	96.99
560200 Double Time	669.42		669.42	
560250 Stat Holiday Pay	23,029.47		23,029.47	
560265 Pay Equity Mtce.	5,622.32		5,622.32	
560270 Meal Allowance	1,485.01		1,485.01	
560280 WSIB Related Payrol	26,471.61	30,000.00	-3,528.39	-11.76
560285 Parental Leave TopU	37,681.02		37,681.02	
560295 Employee Benefit OH	6,245,759.95	6,499,828.00	-254,068.05	-3.91
560365 Accrued Payroll Cos	-118,015.93		-118,015.93	
560375 Other Remuneration	23,080.69	67,500.00	-44,419.31	-65.81
560380 Paid Duty Expense	188,659.58		188,659.58	
560385 Paid Duty Noise	22,957.28	25,000.00	-2,042.72	-8.17
560390 Paid Duty Ride	24,239.92		24,239.92	
568000 Electricity	1,582.28	1,300.00	282.28	21.71
568015 Telephone	80,669.68	73,902.00	6,767.68	9.16
568020 Cellular Phone	102,100.52	92,211.00	9,889.52	10.72
568040 Insurance	152,567.00	152,567.00		
568075 Fibre/Computer Line	62,112.16	56,367.00	5,745.16	10.19
568095 Radio License		11,000.00	-11,000.00	-100
568100 Desktop Hardware	13,165.48	7,500.00	5,665.48	75.54
568120 Software Maintenanc	4,266.86	2,000.00	2,266.86	113.34
568140 Postage	1,499.72	6,000.00	-4,500.28	-75
568145 Photocopies	37,324.95	49,500.00	-12,175.05	-24.6
568150 Business Cards		1,000.00	-1,000.00	-100
568155 Office Supplies	22,141.47	30,000.00	-7,858.53	-26.2
568160 Operating Supplies	80,068.71	163,750.00	-83,681.29	-51.1
568200 Reference Supplies		1,000.00	-1,000.00	-100
568210 Paper Supplies & En	20,211.81	13,500.00	6,711.81	49.72
568234 In Service	19,994.77	25,000.00	-5,005.23	-20.02
568235 Examination Supplie	5,381.67	3,000.00	2,381.67	79.39
568240 Identification Supp	2,620.50	5,000.00	-2,379.50	-47.59
568255 Fuel	373,135.52	243,254.00	129,881.52	53.39
568260 Lubricants	9,703.79		9,703.79	
568262 Repairs&Maintenance	4,423.66		4,423.66	
568265 R&M - Equipment	34,996.93	32,000.00	2,996.93	9.37
568280 R&M - Buildings	40,905.56	30,000.00	10,905.56	36.35
568290 R&M - Automobile	55,098.50	16,000.00	39,098.50	244.37
568295 R&M - Bike Patrol	7,262.93	7,000.00	262.93	3.76
568300 R&M - Vehicle Clean	15,461.97		15,461.97	

# Appendix C

Cost Elements	Act. Costs	Plan Costs	Var.(Abs.)	Var.(%)
568305 R&M - Tires	19,729.33	20,000.00	-270.67	-1.35
568325 R&M - Desktop HW	1,830.19	2,000.00	-169.81	-8.49
568360 Investigations	2,380.32	1,000.00	1,380.32	138.03
568370 Healthcare Spending	37,161.72		37,161.72	
568415 Operating Equipment	61.01		61.01	
568442 Incidentals	64,298.25	44,000.00	20,298.25	46.13
568450 Food expenses	2,384.48		2,384.48	
568480 Materials	754,988.82		754,988.82	
568505 Investigative Exp.	60,130.58	48,000.00	12,130.58	25.27
568515 AFIS Expenses	923.48	900	23.48	2.61
568530 OPTIC Costs	175,655.70	170,000.00	5,655.70	3.33
568535 Prisoner Care	17,672.54	25,000.00	-7,327.46	-29.31
568545 Evidence Bags	1,583.31	4,500.00	-2,916.69	-64.82
568550 Batteries	6,248.12	4,000.00	2,248.12	56.2
568552 Police Boots	17,187.56	16,500.00	687.56	4.17
568560 Tunics	4,530.77		4,530.77	
568565 Body Armour	27,457.39	27,000.00	457.39	1.69
568568 Police Belts & Hold	10,094.71	5,000.00	5,094.71	101.89
568570 Regalia	10,842.07	9,000.00	1,842.07	20.47
568575 Gloves/Mitts	4,346.32	2,000.00	2,346.32	117.32
568585 Alterations	1,959.03	500	1,459.03	291.81
568590 Ammunition	89,993.09	87,000.00	2,993.09	3.44
568598 UOF - Police Gear	17,277.18		17,277.18	
568610 HR Services	12,094.08	13,000.00	-905.92	-6.97
568795 Position Ads/Recrui	17,729.80		17,729.80	
568810 Printing	58.23	200	-141.77	-70.89
568840 Staff Retirements	1,303.96	3,000.00	-1,696.04	-56.53
568860 Employee Medicals	27,382.74	30,000.00	-2,617.26	-8.72
568865 Clothing and Unifor	73,956.40	131,000.00	-57,043.60	-43.54
568875 Clothing Allowance	30,799.14		30,799.14	
568895 Business Travel	1,037.65	1,000.00	37.65	3.77
568896 Travel - Meals	9,701.85		9,701.85	
568900 Memberships/Subscri	20,255.88	23,425.00	-3,169.12	-13.53
568905 Training&Developmen	12,980.01	27,000.00	-14,019.99	-51.93
568910 Certification Train	15,133.71	42,000.00	-26,866.29	-63.97
568915 Continuing Educatio	14,290.69	15,000.00	-709.31	-4.73
568925 Seminars/Workshops	202,757.56	120,000.00	82,757.56	68.96
568930 Conferences/Conv.	1,523.76	15,000.00	-13,476.24	-89.84
570005 Contractual Service	410,676.75	291,800.00	118,876.75	40.74
570020 Professional Fees	65,766.53		65,766.53	
570030 Legal Fees	188,921.27	130,000.00	58,921.27	45.32
570080 Security	1,557.93		1,557.93	
570085 Courier Service	5,923.73	7,000.00	-1,076.27	-15.38
570095 Advertising	9,762.73	7,000.00	2,762.73	39.47
570120 Radio System Servic	428,182.93	410,608.00	17,574.93	4.28
570210 Towing	2,228.55	1,000.00	1,228.55	122.86
574000 Lease Costs	8,064.58	5,268.00	2,796.58	53.09
574020 Tower Site Rental	22,608.22	23,000.00	-391.78	-1.7
574035 Ext. Equipment Rent	8,422.79	2,000.00	6,422.79	321.14
578345 Unreconciled Diff.	0.52		0.52	
578396 COVID-19 Costs	2,207.57	7,200.00	-4,992.43	-69.34
772013 Tsf to Police Busin	13,750.00	13,750.00		
772017 Tsf to Police - HCS	37,440.00	37,440.00		
790040 I/F-Garage/Admin OH		15,256.00	-15,256.00	-100
790055 I/F-PTS Data Proc.	322,136.00	322,136.00		
790105 I/F-PW Services Exp		137,354.00	-137,354.00	-100
790109 I/F-PW Fleet Expens	161,469.51		161,469.51	
* Debit	-318.76		-318.76	
** Over/Underabsorption	-318.76		-318.76	