

Ref	Description	Purpose of Reserve To assist in financing or fund...	Type of Reserve and Balance at May 2025			Commitments	Uncommitted (Over Committed) Reserve Balance
			Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	General Reserves		
1	2	3	4	5	6	7	8
			\$	\$	\$	\$	\$
1 Working Funds							
2 Working Funds		Operations in between revenue streams			1,700,093	754,354	2,454,447
3 Contingencies							
4 Strike Contingency		Costs necessary due to an employee strike			120,000	-	120,000
5 Contingent Lease Liability		AmeriCredit Lease commitment			100,000	-	100,000
6 Future Assessment Loss		Extraordinary tax write-offs - Auditor recommended			423,478	-	423,478
7 Capital Levy Reserve		In-year and future capital projects			1,984,568	(500,000)	1,484,568
8 Replacement of Equipment							
9 Ptbo Sport & Wellness Centre Equipment		PSWC replacement equipment			340,300	(11,078)	329,222
10 Public Works depreciation		Public works replacement vehicles and equipment		3,603,640		(4,111,324)	(507,684)
11 Legacy Fund Income Retention		For capital projects			9,058,832	(3,805,306)	5,253,526
12 Sick Leave							
13 Sick Leave		Fire Services Sick Leave Liability			2,299,907	-	2,299,907
14 Insurance							
15 Insurance		Insurance costs below deductible or major issue			952,607	(118,909)	833,698
16 Workplace Safety and Insurance Board (WSIB)							
17 WSIB Reserve		Future WSIB liabilities - (City is Schedule II employer)			810,447	(15,214,800)	(14,404,353)
18 Post-Employment Benefits							
19 Employee Benefits Reserve		Future liabilities based on Actuarial review			2,238,798	(20,771,800)	(18,533,002)
20 Parking							
21 Parking		Parking Capital Expenditures			446,944	(238,655)	208,289
22 Atria Parking					197,701	-	197,701
Debenture repayment							
23 Airport Debt Servicing		Annual debt payments are approx. \$1.4M / year			47,082	-	47,082
23 General Government							
24 Facilities Maintenance		Maintenance of City Facilities			329,562	(104,400)	225,162
25 Casino Gaming		Casino Gaming			5,412,507	(7,642,364)	(2,229,857)
26 Climate Change Action Plan Reserve		Climate Change			2,064,853	(2,084,924)	(20,071)
27 Elections Reserve		Annual for municipal election every 4th year			468,648	(325,000)	143,648
28 Electronic Data Processing Equipment		IT Capital Expenditures			2,813,877	(1,897,308)	916,569
29 Pay Equity		Pay equity costs			29,191	-	29,191
30 Municipal Accommodation Tax Reserve (MAT)		Tourism promotion			576,954	(818,505)	(241,551)
31 Organizational Dev & Ben Res		In year organizational development issues			748,616	-	748,616
32 Accessibility Improvements		Accessibility Capital Expenditures			77,696	(39,799)	37,897
33 Court House - 70 Simcoe St		Court House Capital Expenditures			877,586	(653,743)	223,843
34 Protection Services							
35 Peterborough County/City Paramedics Service Reserve		Extraordinary In year cost			194,779	-	194,779
36 Fire Fighting & Safety Equip		Future Fire safety equipment			325,571	(390,600)	(65,029)

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37	Fire Dispatch Reserve	Fire Dispatch Capital Expenditure			493,887	(431,501)	62,386
38	Fire Vehicle Equipment	Fire vehicles and equipment			1,901,801	(1,576,659)	325,141
39 Transportation Services - Roadways							
40	Lily Lake Monitor Pgm Reserve	Unspent Provincial funding received			105,092	-	105,092
41	Infrastructure and Planning Services Dept Capital	IPS Capital Expenditures			249,875	(250,982)	(1,107)
42	Subdivision Engineering Fees	To match revenues with year of expenditure			801,561	-	801,561
43	Engineering Design & Inspection	To match revenues with year of expenditure			1,783,512	(21,000)	1,762,512
44	LED Street Light Debt Servicing	Debt Servicing for Decorative Streetlighting Capital			749,128	-	749,128
45	Bridge Reserve	Bridge Capital Expenditures			2,530,303	(2,128,450)	401,853
46	Winter Control	Extraordinary winter season costs			727,895	-	727,895
47	Traffic Signals	Traffic Capital Expenditures			275,213	(163,708)	111,505
48	Devlpt Proj Signs (Traffic)	Traffic Signs Capital Expenditures			307,195	(82,857)	224,338
49	Rear Lane Reserve	Operating costs to maintain Lanes			181,069	-	181,069
50 Transportation Services - Transit							
51	Transit Capital	Transit Vehicles replacement			2,756,147	(1,516,787)	1,239,360
52 Transportation Services - Air							
53	Airport Development Review Reserve	Operating costs for Development review			49,244	-	49,244
54	Airport Pavement	Airport Capital Expenditures			550,004	(150,000)	400,004
55 Environmental Services - Sanitary Sewer System							
56	FRMP - Res Sewer Surcharge	FRMP Capital Expenditures			13,172,930	(9,254,498)	3,918,431
57	Waste Water Reserve	Sanitary & Storm Sewer related Capital Expenditures		39,105,761		(31,000,402)	8,105,359
58 Environmental Services - Storm Sewer System							
59	FRMP - Res Capital Levy	FRMP Capital Expenditures			4,820,275	(4,229,856)	590,419
60 Environmental Services - Waste Disposal							
61	Waste Management	Waste Management Capital Expenditures			4,854,912	(4,985,521)	(130,609)
62	Landfill Closure	Closure & Post closure costs			6,070,379	(20,726,360)	(14,655,981)
63 Planning and Development							
64	Control Monuments - New Subdivisions	Control Monuments Capital Expenditures			49,047	(10,000)	39,047
65	Economic Development Initiatives Reserve	Economic Development Activities			26,797	-	26,797
66	Industrial Land	Industrial Land Capital Expenditures			572,653	(757,848)	(185,195)
67	Property Purchases	Property Purchases Capital Expenditures			8,228,839	(3,418,961)	4,809,878
68	Loggerhead Marsh	Amounts committed to Loggerhead Marsh Developers			449,994	-	449,994
69	Site Plan Compliance (Plng)	To fulfil performance security issues			21,529	-	21,529
70	Doctor Recruitment Incentive	Payments to recruit new Doctors			304,012	(348,567)	(44,555)
71	Parkland Acquisition	Parkland Capital Expenditures			139	-	139
72	Woodland Conservation Reserve				701,290	-	701,290
73	Heritage Preservation Reserve				140,540	(75,000)	65,540
74 Social and Children's Services							
75	General Assistance (Social Services)	Extraordinary GA costs due to increase caseload/cost			6,538,390	(2,696,559)	3,841,831
76	SS Community Social Plan 50/50 Reserve	Shared with the County			352,832	(60,000)	292,832

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77	Social Services - Early Learning Child Development	Provincial Funds for Early Learning Program			722,912	(300,000)	422,912
78	Fairhaven Home for the Aged	Fairhaven Debt financing			54,860	-	54,860
79	Social Housing						
80	Home Ownership Loan Fund	Housing incentive Program			549,005	(200,000)	349,005
81	Kawartha & Otonabee Native Cap. Reserve	K & O Native Capital Expenditures			1,452,119	-	1,452,119
82	Investment Affordable Housing - Peterborough Renovates	Housing incentive Program			610,153	-	610,153
83	Social Housing	Extraordinary Social Housing costs			2,396,493	(1,070,798)	1,325,694
84	Social Housing-City/County	Extraordinary Social Housing costs			1,795,033	(50,000)	1,745,033
85	Social Housing-DOOR Funding	Provincial funding specific to DOOR program			201,596	(258,847)	(57,250)
86	Ptbo Housing Corp Capital Reserve	PHC capital Expenditures			3,761	-	3,761
87	Rent Choice Supplement (Joint)	Housing incentive Program		567,214		(150,000)	417,214
88	Affordable Housing Partnership	Housing incentive Program		173,097		(150,000)	23,097
89	Recreation - Cultural Services						
90	Public Art Maintenance	Maintenance of Public Art		93,226		(50,000)	43,226
91	Recreation - Facilities						
92	Museum Renovation	Museum Capital Expenditures			222,502	(1,200)	221,302
93	Healthy Planet Arena - Surcharges	Used to help fund Healthy Planet Arena debt			180,061	-	180,061
94	Ptbo Sport & Wellness Centre Capital Conservation	PSWC Capital Expenditures			311,500	(269,000)	42,500
95	Market Hall Performing Arts	Market Hall Capital Expenditures			992	-	992
96	PACAC Reserve	PACAC Costs			67,585	-	67,585
97	General Recreation Reserve	Recreation Capital Expenditures			1,248,130	(722,959)	525,171
98	Subdivider Contributions						
99	Recreational land (the Planning Act)						
100	New Subdivison Trees		91,713			-	91,713
101	Parkland 5% in lieu		1,953,944			(23,060)	1,930,884
102	Building Code Act, 1992 (Section 2.23)						
103	Building Division Reserve		2,241,031			(120,769)	2,120,262
104	Gasoline Tax - Province						
105	Prov - Gas Tax Funds - Transit		(589,929)			-	(589,929)
106	Canada Community-Building Fund						
107	Canada Community-Building Fund (formerly Fed Gas Tax)		8,507,584			(13,214,585)	(4,707,001)
108			12,204,343	43,542,937	104,223,784	(158,440,896)	1,530,167