

APPENDIX B

CHATHAM-KENT SUMMARY OF RESERVES

As At December 31, 2021

			Actuals Dec 31 2021	Actuals Dec 31 2020
Per Audited Financial Statements				
	Reserves - General		(135,208,234.89)	(106,803,488.23)
	Reserves - Lifecycle		(19,066,208.81)	(18,047,503.27)
	Reserves - Lifeamp		(83,883,828.20)	(73,489,435.29)
	Reserve Funds		(3,148,897.60)	(2,179,578.42)
	Deferred Revenue - Obligatory Reserve Funds		(34,585,732.68)	(35,398,963.42)
			<u>(275,892,902)</u>	<u>(235,918,969)</u>
Details				
	Assigned		(234,398,213.20)	(193,119,606.64)
	Mandated		(41,494,688.98)	(42,799,361.99)
			<u>(275,892,902)</u>	<u>(235,918,969)</u>
MANDATED:				
Dept	Division	Details		
CD	Building Code Act	BUILDING CODE ACT RESERVE FUND	(5,836,951.81)	(4,251,221.04)
CD	Planning Services	RES MUNIC LEADERSHIP-BRWNSFLD	(583,757.07)	(531,507.07)
CHS	Child Care & Early Years	RES CS MITIGATION GRANT	(3,942,473.13)	(3,795,785.89)
CHS	Housing Services	RES SH MIN FINANCE PLN-WALLACE	(475,162.72)	(493,935.45)
CHS	Housing Services	RES SOC HOUSING IAH	-	(40,627.82)
CHS	Housing Services	RES SOC HOUS DOOR LIFECYCLE	-	-
IES	Engineering, Transportation Services	FEDERAL GAS TAX RESERVE FUND	(26,517,807.33)	(26,620,092.76)
IES	Engineering, Transportation Services	PROVINCIAL GAS TAX RESERVE FUND	(1,925,456.50)	(4,333,576.18)
IES	Engineering, Transportation Services	RES OCIF (ONTARIO COMMUNITY INFRASTRUCTURE FUND)	(51,437.20)	(850,223.92)
IES	Engineering, Transportation Services	RES TRANSIT	-	(4,787.03)
IES	Engineering, Transportation Services	RES TRANSIT (CHAT CONV)	(1,847,760.83)	(1,592,706.21)
IES	Planning Act	PARKLAND RESERVE FUND	(305,517.04)	(194,073.44)
IES	Rec Facilities - Wheatley	RES REC-WHEATLEY POOL	(24,542.54)	(24,542.54)
POL	Police Services	RES POLICE SERVICE BOARD	16,177.19	(66,282.64)
TOTAL MANDATED:			(41,494,688.98)	(42,799,361.99)
RESERVE FUNDS & ASSIGNED GENERAL:				
Dept	Division	Details		
IES	Parking	PARKING RESERVE FUND	(250,866.24)	(242,416.24)
NON	Community Investment Fund	COMMUNITY INVESTMENT RESERVE FUND	(2,898,031.36)	(1,937,162.18)
CAO	Fire Services	RES FIRE HEALTH CARE	(252,718.15)	(202,703.46)
CAO	Land Ambulance	RES AMBULANCE GENERAL	(581,230.02)	(698,441.87)
CAO	Land Ambulance	RES AMB OPERATIONS CK/PROV	(0.22)	(192,324.22)
CAO	Partnership Development and PMO	RES COMMUNITY PARTNERSHIPS	(149,641.44)	(149,641.44)
CAO	Strategic Planning	RES STRATEGIC PLANNING	(95,352.00)	(95,352.00)
CD	Economic Development Services	RES ECIP (Employment Community Improvement Plan)	(579,979.23)	(485,950.00)
CD	Legal Services	RES INSURANCE RISK	(4,266,705.97)	(3,905,793.81)
CD	Planning Services	RES PLANNING APPLICATIONS	(211,431.22)	-
CD	Planning Services	RES COMMUNITY IMPROVEMENT	(1,297,434.73)	(677,749.88)
CHS	Community Attraction & Leisure Services	RES INCLUSIVE RECREATION	(113,188.51)	(94,994.67)
CHS	Community Attraction & Leisure Services	RES RECREATION COMMUNITY PROG.	(79,578.47)	(121,128.17)
CHS	Community Attraction & Leisure Services	RES CAPITOL IMPROVEMENT FUND	(213,251.21)	(199,523.78)
CHS	Community Attraction & Leisure Services	RES THEATRE IMPROVEMENT FUND	(3,054.29)	(2,924.74)
CHS	Community Attraction and Leisure Services	RES CULTURE ACTION TEAMS	-	(17,561.44)
CHS	Community Attraction and Leisure Services	RES TOURISM	(576,907.40)	(572,747.19)
CHS	Employment & Social Services	RES OW CORPORATE INITIATIVES	(3,332,860.47)	(3,556,567.97)
CHS	Employment & Social Services	RES OW FUTURE ECONOMIC DWTURN	(7,548,644.25)	(6,889,581.62)
CHS	Public Health	RES MUNICIPAL CHS	(825,177.72)	(980,474.15)
CHS	Seniors Services	RES SENIOR SERV OPERATIONAL	(2,509,878.74)	(1,554,697.72)
CHS	Seniors Services	RES SENIORS CNTR CONTINGENCY	(79,069.39)	(79,069.39)
CHS	Seniors Services	RES SENIOR SERVICES WSIB	(1,010,102.42)	(740,102.42)
CHS	Housing Services	RES HOUSING SERV OPERATIONS	(7,814,300.88)	(6,945,572.27)
CHS	Housing Services	CK AFFORDABLE HOUSING RESERVE	(3,985,650.84)	(2,582,589.43)
CS	Municipal Governance	RES ANIMAL SHELTER FAC. MAINT.	(101,201.07)	(101,017.19)

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<u>Dept</u>	<u>Division</u>	<u>Details</u>		
FBITT	Budget , Performance Services	RES OPERATING BUDGET CONTINGEN	(500,000.00)	-
FBITT	Financial Services	RES PROPERTY DISPOSITION	(1,548,293.55)	(655,489.74)
FBITT	Information Technology & Transformation	RES ERP PROJECT DELTA	(152,198.39)	(796,069.61)
IES	Drainage, Asset, Waste Management	RES RECYCLING WDO	(1,993,608.72)	(1,837,528.42)
IES	Drainage, Asset, Waste Management	RES HAUL ROUTE ROAD MTCE	(218,063.17)	(27,098.00)
IES	Engineering, Transportation Services	RES DMAF (Disaster Mitigation and Adaptation Fund)	(15,276,214.81)	(12,815,143.77)
IES	Public Works	RES FUEL PRICE FLUCTUATION	(700,000.00)	(700,000.00)
IES	Public Works	RES PW OPERATIONAL	(2,773,308.29)	(2,631,762.58)
IES	Public Works	RES PW DUST SUPPRESSANT	(173,716.58)	-
IES	Public Works	RES LED LIGHTING	(447,448.92)	(447,448.92)
IES	Public Works	RES ROAD SIDE ASSESSMENT	(1,918,868.40)	(1,137,222.23)
IES	Rec Facilities & Parks and Open Spaces	RES CLEARVILLE PARK	(337,317.54)	(275,685.54)
IES	Rec Facilities & Parks and Open Spaces	RES CASO RAIL TRAIL	(448,800.45)	(61,223.76)
IES	Rec Facilities & Parks and Open Spaces	RES COLUMBARIA	(372,241.45)	(330,893.29)
IES	Rec Facilities & Parks and Open Spaces	RES EMERALD ASH BORER	(162,037.17)	(162,037.17)
MAY	Office of the Mayor/ Council	RES MAYOR END OF SERVICE	(10,000.00)	(7,500.00)
NON	All Depts	RES GREEN ENERGY INITIATIVES	(625,133.68)	(625,133.68)
NON	All Depts	RES ENERGY PRICE FLUCTUATION	(903,903.97)	(903,903.97)
NON	Community	RES TOGETHER CK	(692,069.36)	(435,318.24)
NON	Community	RES TREE DONATIONS	(140,278.31)	(22,191.27)
NON	Encumbrances	RES ENCUMBRANCES	(1,205,817.39)	(1,480,435.25)
NON	In camera	RES CLOSED CORP SICK PROVISION	(1,042,568.47)	(1,087,053.54)
NON	In camera	RES CLOSED CLAIMS FLUCTUATION	(838,909.69)	-
NON	In camera	RES CLOSED EMPL AND LAB REL	(16,298,168.79)	(12,305,743.69)
NON	In camera	RES CLOSED FIRE PRESUMPTIVE	(750,000.00)	(750,000.00)
NON	In camera	RES CLOSED SEVR FRUSTR(2YR)	(1,840,607.35)	(1,632,263.35)
NON	In camera	RES CLOSED CORP SEVR (SUN)	(1,264,107.00)	(1,150,784.00)
NON	In camera	RES CLOSED WORKPLACE INVEST	(183,170.37)	(150,448.90)
NON	Strategic Development	RES STRATEGIC DEVELOPMENT	(5,451,937.76)	(4,548,527.59)
NON	Strategic	RES COMMUNITY SUPPORT	(2,050,000.00)	(2,050,000.00)
NON	Strategic	RES WDC RAIL	-	(119,252.00)
NON	WSIB Risk Reserve	RES WORKERS COMP MUNICIPAL	(496,167.45)	(585,506.60)
POL	Police Services	RES POLICE MANDATORY ISSUES	(104,181.72)	(104,181.72)
POL	Police Services	RES POLICE LITIGATION	(917,050.37)	(952,511.95)
POL	Police Services	RES POLICE IT LIFECYCLE	(743,746.64)	(674,660.85)
POL	Police Services	RES POLICE COMMUNICATION CENTR	(285,895.63)	(285,895.63)
POL	Police Services	RES POLICE BUSINESS PLAN	(151,437.85)	(192,916.09)
POL	Police Services	RES POLICE ISSUES	(294,361.00)	(31,239.00)
POL	Police Services	RES POLICE QM LIFECYCLE	(325,349.52)	(164,764.52)
POL	Police Services	RES POLICE HEALTH CARE	(880,253.46)	(728,628.47)
POL	Police Services	RES POL 911 EVOLUTION NETWORK	(412.96)	(412.96)
POL	Police Services	RES POLICE HEALTH BENEFITS	(160,000.00)	(80,000.00)
PUC	Wastewater		(17,799,966.03)	(13,700,889.87)
PUC	Water		(10,194,307.74)	(1,908,814.66)
ASSIGNED LIFEAMP & LIFECYCLE:				
CAO	Fire Services	RES LIFEAMP FIRE EQUIPMENT	(214,240.00)	78,480.00
CAO	Land Ambulance	RES LIFECYCLE AMB EQUIPMENT	(1,120,922.46)	(942,581.39)
CAO	Land Ambulance	RES LIFECYCLE AMB STATIONS	(492,261.57)	(429,405.09)
CAO	Partnership Development & PMO	RES CORPORATE WEB LIFECYCLE	(66,668.00)	(33,334.00)
CHS	Employment & Social Services	RES LIFEAMP OW COMPUTERS	(906,716.22)	(848,104.22)
CHS	Seniors Services	RES LIFEAMP SEN SERV CAP HOMES	(1,332,850.65)	(1,249,679.58)
CHS	Seniors Services	RES LIFEAMP RVG EQUIPMENT	(600,000.00)	(250,000.00)
CS	Municipal Governance	RES LIFEAMP ELECTION	(498,194.10)	(380,830.10)
CS	Municipal Governance	RES LIFECYCLE CUSTOMER SERVICES SURVEY	(30,000.00)	(15,000.00)
FBITT	Information Technology & Transformation	RES ITT CK LIFEAMP WORKSTN	(1,189,390.84)	(1,426,502.72)
FBITT	Information Technology & Transformation	RES ITT LIFEAMP GIS SYSTEMS	(265,008.02)	(740,343.11)
FBITT	Information Technology & Transformation	RES ITT LIFEAMP COPY/PRINT EQP	(653,945.89)	(589,143.89)
FBITT	Information Technology & Transformation	RES ITT LIFEAMP SERVER/STORAGE	(2,584,886.78)	(2,247,788.78)
FBITT	Information Technology & Transformation	RES ITT LIFEAMP COMP SOFTWARE	(5,230,871.23)	(4,832,440.33)
FBITT	Information Technology & Transformation	RES ITT LIFEAMP COMP NETWORK	(4,932,781.76)	(4,431,278.76)
FBITT	Information Technology & Transformation	RES LIFEAMP ITT APPLICATIONS	(788,058.62)	(1,112,030.61)
FBITT	Information Technology & Transformation	RES LIFEAMP ITT CORP TECH BUS	(158,742.39)	(166,457.09)

APPENDIX B

<u>Dept</u>	<u>Division</u>	<u>Details</u>		
FBITT	Information Technology & Transformation	RES ITT LIFEAMP GIS DATA	(105,300.41)	(99,851.58)
FBITT	Information Technology & Transformation	RES ITT STRATEGIC PLAN	(348,119.72)	(354,425.59)
FBITT	Information Technology & Transformation	RES ITT WEB	(304,253.72)	(304,253.72)
FBITT	Information Technology & Transformation	RES ITT TELECOMMUNICATIONS	(846,545.65)	(746,545.65)
FBITT	Information Technology & Transformation	RES ITT PUC LIFEYC WORKSTN	(102,616.00)	(118,779.00)
IES	Drainage, Asset, Waste Management	RES LIFEAMP BUILDINGS	(10,121,575.93)	(8,014,846.07)
IES	Drainage, Asset, Waste Management	RES FACILITY REPLACEMENT	(1,177,600.00)	(588,800.00)
IES	Engineering, Transportation Services	RES LIFEAMP TRAFFIC SIGNAL	(594,006.60)	(540,382.82)
IES	Engineering, Transportation Services	RES LIFEAMP TRAFFIC PRK EQP	(60,000.00)	(45,000.00)
IES	Engineering, Transportation Services	RES LIFEAMP PAVED ROADS	(1,409,529.03)	(1,600,409.37)
IES	Engineering, Transportation Services	RES LIFEAMP BRIDGES	(16,838,484.26)	(15,168,463.21)
IES	Engineering, Transportation Services	RES LIFEAMP CULVERTS	(4,154,055.95)	(3,023,255.68)
IES	Engineering, Transportation Services	RES LIFEAMP SIDEWALKS	152,118.83	(196,812.76)
IES	Engineering, Transportation Services	RES LIFEAMP TRANS ASSETS	(61,000.00)	(44,000.00)
IES	Engineering, Transportation Services	RES LIFEAMP WISH CENTRE	(1,080,058.13)	(973,389.77)
IES	Engineering, Transportation Services	RES LIFEAMP STORM SWR COLLECT	(5,527,610.91)	(4,777,257.08)
IES	Engineering, Transportation Services	RES LIFEAMP PARKING LOTS	(128,119.57)	(342,739.55)
IES	Engineering, Transportation Services	RES CONVENTION CENTRE	(177,240.88)	(113,792.90)
IES	Engineering, Transportation Services	RES LIFEYC AM/FM ENGINEERING	(83,062.54)	(83,062.54)
IES	Engineering, Transportation Services	RES LIFEYC CAPITAL BUD	(14,533,989.47)	(14,459,940.55)
IES	Engineering, Transportation Services	FLT RES TRANSIT	(198,280.00)	-
IES	Engineering, Transportation Services	RES LIFEAMP TRAFFIC OPTICOM	(16,000.00)	(8,000.00)
IES	Fleet Management	RES LIFEAMP FLEET SHOP EQPT	(340,939.85)	(306,453.85)
IES	Fleet Management	FLT RES AMBULANCES	(523,468.74)	(90,143.30)
IES	Fleet Management	FLT RES MUNICIPAL FLEET	(3,098,518.49)	(4,186,846.12)
IES	Fleet Management	FLT RES POLICE	(1,494,966.79)	(1,185,213.95)
IES	Housing Services Management	RES LIFEAMP SOC HOUSING BLDGS	(1,853,241.78)	(968,032.78)
IES	Public Works	RES LIFEAMP GRAVEL ROADS	23,164.95	(160,454.74)
IES	Public Works	RES LIFEAMP RAIL CROSSINGS	(1,749,593.43)	(1,499,561.43)
IES	Public Works	RES LIFEAMP STREETLIGHT POLES	(532,047.33)	(456,859.02)
IES	Public Works	RES LIFEAMP RD SFTY/GUIDE RAIL	(1,757,213.79)	(1,598,459.43)
IES	Public Works	RES LIFEAMP 401 CORRIDOR	(100,000.00)	(80,000.00)
IES	Public Works	RES LIFEAMP AIRPORT	(493,640.21)	(169,959.21)
IES	Public Works	RES LIFEAMP CURB & GUTTER	(235,036.51)	(62,486.82)
IES	Public Works	RES LIFEAMP STORM PUMP STN	(605,000.00)	(410,000.00)
IES	Public Works	RES LIFEAMP STORM SEWERS TDS	(805,000.00)	(600,000.00)
IES	Public Works	RES LIFEAMP STORM SWR COMB/SEP	(780,453.26)	(434,951.98)
IES	Public Works	RES LIFEAMP STORM WTR MGMT	(689,000.00)	(431,000.00)
IES	Public Works	RES LIFEAMP STREETLIGHTS	(135,000.00)	(85,000.00)
IES	Public Works	RES LIFEAMP MITCHELL BAY MARIN	(300,000.00)	(100,000.00)
IES	Public Works	RES GRAVEL PIT	-	(0.51)
IES	Public Works	RES LIFEYC WIND FARMS	(397,003.22)	(347,003.22)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP PLAYGROUND EQUIP	(366,360.88)	(631,604.62)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP PARKS	(734,073.67)	(1,142,861.04)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP OUTDOOR POOLS	(405,921.11)	(355,184.01)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP TRAILS	(465,622.50)	(645,107.79)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP CEMETERY	(563,427.75)	(272,595.60)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP TRAILS - CAPITAL	(220,178.36)	(342,004.73)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP HALLS - REC FAC	(121,412.00)	(93,559.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP PARKS - REC FAC	(956,448.13)	(619,731.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP POOLS BLDG REPL	(90,000.00)	(60,000.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP SPLASHPADS MNT	(20,000.00)	(15,000.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP SPORT FIELDS	(375,000.00)	(220,000.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP COMMUNITY HALLS	(271,202.53)	(289,263.12)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP ARENAS	(1,122,756.76)	(696,358.73)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP INDOOR POOLS	(113,337.39)	(46,660.77)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP SPLASHPADS	(281,974.62)	(208,589.89)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEAMP ARENAS (REPL)	(537,018.00)	(301,216.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEYC FIT PARKS	(148,066.00)	(148,066.00)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEYC REFORESTATION	(531,910.39)	(446,262.39)
IES	Rec Facilities & Parks and Open Spaces	RES LIFEYC ARENA(NEW BUILD)	(970,000.00)	(610,000.00)
MAY	Office of the Mayor/ Council	RES LIFEYC STRATEGIC PLANNING	(7,500.00)	-
POL	Police Services	RES LIFEAMP POLICE EQUIPMENT	-	-
TOTAL ASSIGNED:			(234,398,213.20)	(193,119,606.64)