Partners with the Community

BELLEVILLE POLICE SERVICE BOARD ● BUDGET COMMITTEE

GENERAL MEETING AGENDA

Monday, September 14, 2026, 11:00am
Belleville Police Service, 459 Sidney St., Belleville

1. **CALL TO ORDER AND ROLL CALL**

2. **LAND ACKNOWLEDGEMENT STATEMENT**

3. **DISCLOSURE OF PECUNIARY INTEREST BY MEMBERS**

4. **APPROVAL OF AGENDA**

   THAT the Agenda for the Belleville Police Service Board Budget Committee meeting of September 14, 2026, be confirmed.

5. **APPROVAL OF PREVIOUS MEETING MINUTES (Page 1)**

   THAT the Minutes for the Belleville Police Service Board Budget Committee meeting of August 26, 2026, be confirmed.

6. **BUDGET OVERVIEW PRESENTATION (Page 4)**

   6.1 2027 Capital Budget Staff Proposal – DRAFT
   6.2 10 Year Capital Budget Staff Proposal – DRAFT

   6.3 2027 Reserve Fund – Staff Projection

7. **COMMITTEE RECOMMENDATION**

   THAT the Belleville Police Service Budget Committee recommend to the Board that the proposed Capital budget estimates for the 2027 fiscal year, excluding the items discussed in closed session and subject to redaction, be approved as presented and forwarded to the Board for consideration and approval.

8. NEXT MEETING DATE

November 4, 2026, at 1:00pm
Belleville Police Service
Joint Forces Operations Room

9. MOTION TO MOVE IN CAMERA

THAT the Belleville Police Service Budget Committee move into In Camera session at ___________ to discuss matters permitted to be considered in closed session pursuant to the Community Safety and Policing Act (CSPA), 2019,

• Discussion regarding the security of the property of the board (Pursuant to Subsection 44(2)(a) of the CSPA 2019

____
Heather Smith, Board Chair

____
Amanda Worsley, Board Administrator

Partners with the Community

BELLEVILLE POLICE SERVICE BOARD ● BUDGET COMMITTEE

GENERAL MEETING MINUTES

Wednesday, August 26, 2026, 1:00 pm
Belleville Police Service, 459 Sidney St., Belleville

1. CALL TO ORDER AND ROLL CALL

The Public Budget Committee Meeting of the Belleville Police Service Board commenced at 1:22pm.

BPSB BUDGET COMMITTEE MEMBERS:	H. Smith, Chair B. Enright-Miller, Vice Chair
STAFF PRESENT:	A. Worsley, Board Administrator
REGRETS:	J. Harnden, Chair Budget Committee
BPS MEMBERS:	Chief M. Rodd Deputy Chief S. Meeks D. Ringham, Director of Finance

2. LAND ACKNOWLEDGEMENT STATEMENT

The Board began its meeting by acknowledging the Belleville Police Service is meeting on the territory of the Huron-Wendat, the Anishinaabeg, and the Haudenosaunee people. The Belleville Police Service Board recognizes and honours the historic relationships of the Indigenous peoples to this land, and acknowledges their shared obligation to respect, honour and sustain these lands and the natural resources contained within.

The Belleville Police Service Board recognizes all First Nations, Metis, and Inuit who live, work or visit Belleville, and supports the need for cultivating a strong relationship with them. The Belleville Police Service Board looks forward to fostering a path towards reconciliation and showing respect for the Indigenous peoples who first lived and currently live, work or visit on the land where we all now reside together.

3. APPROVAL OF AGENDA

Moved by: B. Enright-Miller
Seconded by: H. Smith

That the Agenda for the Belleville Police Service Board Budget Committee meeting of August 26, 2026, be confirmed with the addition of going in to an In Camera meeting following the General session to discuss redacted items.

CARRIED

4. DISCLOSURE OF PECUNIARY INTEREST BY MEMBERS

There were no declarations of conflict or pecuniary interest.

5. ADOPTION OF MINUTES OF PREVIOUS MEETINGS

Minutes of the Belleville Police Service Board Budget Committee Meeting held September 2, 2025

Moved by: B. Enright-Miller
Seconded by: H. Smith

That the Minutes of the Belleville Police Service Board Budget Committee meeting held on September 2, 2025, be adopted as circulated.

CARRIED

6. BUDGET OVERVIEW PRESENTATION

D. Ringham presented the 2027 Proposed Capital Budget presentation.

Moved by: B. Enright-Miller
Seconded by: H. Smith

That the Belleville Police Service Board Budget Committee recommend that the Board receive the proposed 2027 Capital Budget Estimates for further consideration.

CARRIED

7.1 2027 Capital Budget Staff Proposal – DRAFT

Service report presented the staff's recommendations for the 2027 Operating Budget. The Budget Committee reconciled Capital expenditures against priorities identified in the Strategic Plan.

The 2027 Capital Budget total included in the initial report provided was $1,034,351. This includes a decrease of 13.43% over the 2026 Capital Budget. The Director of Finance stated further findings since the report was provided have revised the 2027 Capital Budget total to $884,957. This includes a decrease of 25.94% over the 2026 Capital

Budget. The Director of Finance stated the revised 2027 Capital Budget total, and related updated figures, would be presented to the Board in a report for the second Budget Committee meeting on September 14, 2026.

7.2 10 Year Capital Budget Staff Proposal – DRAFT

Service report presented the Service's 10-year (2028-2037) Capital plan totalling $20,093,583 by 2037.

7.3 2027 Reserve Fund - Projection

Service report presented the Service's recommendations for the 2027 10 Year Capital Budget Forecast. The report provided demonstrated a projected deficit of $215,612 in the reserve fund as of December 31, 2027. The Director of Finance stated with the revised Capital Budget figure discussed above, the total the projected deficit was updated to $66,247 as of December 31, 2027, without modifying the contribution to the reserve fund. The Director of Finance stated the revised 2027 Reserve Fund report would be presented to the Board in a report for the second Budget Committee meeting on September 14, 2026.

7. MOTION TO MOVE IN CAMERA

That the Belleville Police Service Budget Committee move into In Camera session at 2:53 pm to discuss matters permitted to be considered in closed session pursuant to the Community Safety and Policing Act (CSPA), 2019,

- **Discussion regarding the security of the property of the board (Pursuant to Subsection 44(2)(a) of the CSPA 2019**

Moved by: B. Enright-Miller
Seconded by: H. Smith

CARRIED

The Committee moved into In Camera session at 2:54 pm.

The Committee adjourned from the In Camera session at 3:03pm.

Heather Smith, Board Chair

Amanda Worsley, Board Administrator

2027 CAPITAL BUDGET - ORIGINAL - By Department		
Department	**Amount**	
Fleet and Facility	$	3,903,729
Forensic Identification Unit (FIS)	$	44,414
Information Technology	$	410,082
Emergency Response Unit (ERU)	$	41,594
Police Disclosure & Quality Assurance (PDQA)	$	8,524
Traffic Safety Unit	$	17,577
Executive Services	$	7,307
Canine Unit	$	38,890
Training Unit	$	207,032
Intelligence Street Crime Unit	$	6,751
Health and Wellness	$	-
Criminal Investigation Division (CID)	$	12,163
Search and Rescue	$	1,637
Incident Command	$	-
Crisis Negotiators	$	509
Court Services	$	-
Operations Division	$	25,925
Total 2027 Capital Budget Submissions	**$**	**4,726,134**
Less: Fleet and Facility - New Building	***$***	***3,370,890***
Less: ITSU - Peregrine	***$***	***172,992***
Net Total 2027 Capital Budget Submissions	**$**	**1,182,252**
BPS Proposed 2027 Capital Budget	**$**	**874,483**
Budget Submission Reductions	**-$**	**307,769**

BELLEVILLE POLICE SERVICE - 2027 CAPITAL BUDGET PROPOSAL

2027 CAPITAL BUDGET - By Cost Centre

Capital Cost Centre	Amount
Specialized Equipment	$ 259,026
Information Technology	$ 247,164
Fleet Purchases	$ 236,343
Facility, Furniture, Fixtures	$ 131,950
TOTAL	**$ 874,483**

PREVIOUS YEAR APPROVED CAPITAL BUDGETS

Capital Cost Centre	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
New Capital Build				$0	$0	$0	$0	$578,300	$1,342,300	$178,500
Specialized Equipment	$259,026	$321,243	$111,601	$90,900	$453,700	$92,516	$101,053	$242,500	$210,200	$127,800
Information Technology	$247,164	$279,955	$390,063	$387,800	$303,100	$198,312	$156,862	$136,000	$101,250	$101,000
Fleet Purchases	$236,343	$529,939	$525,448	$425,000	$453,800	$284,202	$322,274	$416,000	$444,100	$288,315
Facility, Furniture, Fixtures	$131,950	$63,749	$65,596	$64,900	$89,700	$45,484	$52,384	$42,000	$0	$0
TOTAL	**$874,483**	**$1,194,886**	**$1,092,708**	**$968,600**	**$1,300,300**	**$620,514**	**$632,573**	**$1,414,800**	**$2,097,850**	**$695,615**

2027 CAPITAL BUDGET - By Department

Department	Amount
Fleet and Facility	$ 337,356
Forensic Identification Unit (FIS)	$ 29,570
Information Technology	$ 247,164
Emergency Response Unit (ERU)	$ 17,016
Police Disclosure & Quality Assurance (PDQA)	$ -
Traffic Safety Unit	$ 12,819
Executive Services	$ 3,931
Canine Unit	$ -
Training Unit	$ 188,938
Intelligence Street Crime Unit	$ 6,751
Health and Wellness	$ -
Criminal Investigation Division (CID)	$ 12,163
Search and Rescue	$ -
Incident Command	$ -
Crisis Negotiators	$ -
Operations Division	$ 18,774
TOTAL	**$ 874,483**

2027 CAPITAL BUDGET - By Project Category

Project Category	Amount
Replacement/Maintenance	$ 441,923
Growth/New	$ 314,360
Both	$ 118,200
TOTAL	**$ 874,483**

CAPITAL BUDGET - INFORMATION TECHNOLOGY

Department/Unit Name	Item #	Item Name	Priority Rating (1-5) *1 = Desired* *5 = Absolutely Required*	Rationale/Description	Project Category *Replacement/Maintenance, Growth/New, Both*	Risk Assessment Score (1-25) *Probability of Failure (PoF) x Consequence of Failure (CoF)*	Community Levels of Service *Quality and Reliability*	Useful Life *in Years*	Quantity *# of units*	Total Request *Net of HST Rebate*	2027/2028 Operating Budget *Annual Impact*	Notes **Please include the Quote and Appendix Number**
Information Technology Services Unit	1	Laptops	5	The Belleville Police Service currently has approximately 85 laptops assigned to members, as well as additional laptops in a lending pool. We need to replace 15 laptops to maintain a refresh cycle of 6 years.	Replacement/Maintenance	*4 PoF x 4 CoF = 16*	*Keeps assets in a state of good repair*	6	15	$ 27,475	$ -	*Note - cost presented is an estimate only at this time. Based on laptop estimate of $1800 / unit with 3YR Next Business Day warranty. Estimate is for laptop, laptop bag and power supply only.*
Information Technology Services Unit	2	Laptops / Monitors / Docking Station / Desk phone	5	The Belleville Police Service will be adding additional sworn and civilian members to the Service in 2027 along with additional workstations for front line sworn members. These additional roles and workstations will require a laptop / docking station / monitor(s) and desk phone.	Growth/New			6	9	$ 29,307	$ -	*Note - quantity and cost presented is an estimate only at this time. Estimate is for new laptop / power supply / laptop dock / laptop bag / 2 x monitors / monitor stand / wireless keyboard and mouse / Mitel desk phone. Estimated cost of $3200 / unit. Based on 2 new positions. Also note, M365 licenses, Axon licenses, OPTIC fees, any smartphones if applicable and other licensing costs will be covered under operating budget.* ***Includes: Sr. Director of IT (1), Operations Admin Support (2), FIS Digital Crime Forensics (1), CID ICE Cst (1), CID Sgt (1), IT Technician (1), Report Writing Station (2)***
Information Technology Services Unit	3	Alienware	5	The members of the Forensics Unit are provisioned with high end workstations, more powerful then a typical business workstation. With the addition of another Forensics Constable to the Forensics unit, the current high end workstation used by the Forensics Sgt will be repurposed to the new Forensics Constable, and the Forensics Sgt will be receiving a new high end mobile workstation.	Growth/New			6	1	$ 3,562	$ -	***FIS - CST***
Information Technology Services Unit	4	Wireless Link	5	The wireless link between BPS HQ and Courthouse has been in service since 2020 and will be in need of replacement. The current link is often at capacity as we have increased the number of staff working at the Courthouse location. There is a lot more video usage on the link with a growing video redaction team working at that location. Proposal also includes replacement link from BPS to Quinte Living Ctr (downtown office / downtown cameras)	Replacement/Maintenance	*4 PoF x 5 CoF = 20*	*Keeps assets in a state of good repair*	6	2	$ 3,423	$ -	
Information Technology Services Unit	5	Motorola Bi-Directional Amplifier	5	There are certain areas in the Belleville General Hospital, including the emergency wing, where radio communications sent from dispatch or other officers may not always be received by an officer due to poor coverage. A low power bi-directional amplifier at BGH would improve police / fire radio coverage ensuring effective 2 way radio transmissions. This will replace existing one-way radio equipment at the site that only improves radio transmissions out of the building. There are recent examples of officer safety issues when dealing with violent or dynamic incidents at the hospital	Growth/New			15	1	$ 86,496	$ -	*Note - estimate only. Awaiting final quote from Motorola. Also note that the Belleville Fire Department has agreed to cover 50% of cost.*
Information Technology Services Unit	6	Smart Phone Refresh	4	In late 2026, half of the 130 Samsung s23+ smart phones were scheduled to be replaced with the latest model of smartphone, after 3 years of service. Immediately following that project, we will need to replace the other half of the fleet in early 2027. Samsung s26+ device @ $1429 each under Ontario Public Pricing Plan. Plus cost of screen protector and case @ estimated costs $35 / unit. $1465 / unit.	Replacement/Maintenance	*4 PoF x 4 CoF = 16*	*Keeps assets in a state of good repair*	5	65	$ 96,901	$ -	*Note - there can be promotions on devices to reduce the total cost. The cost presented is at full.*
										$ -	$ -	
TOTAL REQUEST										**$ 247,164**	**$ -**	

CAPITAL BUDGET - SPECIALIZED EQUIPMENT												
Department/Unit Name	Item #	Item Name	Priority Rating (1-5) *1 = Desired* *5 = Absolutely Required*	Rationale/Description	Project Category *Replacement/Maintenance, Growth/New, Both*	Risk Assessment Score (1-25) *Probability of Failure (PoF) x Consequence of Failure (CoF)*	Community Levels of Service *Quality and Reliability*	Useful Life *in Years*	Quantity *# of units*	Total Request *Net of HST Rebate*	2027/2028 Operating Budget *Annual Impact*	Notes **Please include the Quote and Appendix Number** **Please include details on 2027/2028 Operating impact*
Training Unit	1	Ballistic vests/carriers	5	The CSPA O.Reg 392/23 - Adequate and Effective Policing, mandates that all Police Services provide ballistic vests to members. 12 ballistic patrol vests which had a five year expiration date require replacement in 2027. This proposal also includes 6 LVLIII (ERU) vests to be replaced due to expiration and to accommodate changes in staffing. Additionally, the proposal includes 6 Auxiliary vests to accommodate projected new hires in 2027. In total, 12 patrol vests for replacement and an additional 10 to allow for replacements in year due to staffing changes, 6 Auxiliary Vests and 6 ERU Vests.	Both	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	7	34	$ 56,775	$ -	
Training Unit	2	Gen6 Glocks	5	Replacement of the aging 2007 Glock pistols, replacing 33% of the older inventory over three years to reduce costs. The polymer handles are starting to break down, and our Service has started to have to replace units. 33% of the Glocks that need to be replaced equate to 35 handguns per year. In 2026, we received 35 new Gen5 Glocks with the ACRO P2 sights. This amount represents 35 to align with the Services 3 year replacement plan and 5 for potential new recruits in 2027. Replacements are in adherence with Ontario Regulation 391/23 Use of Force and Weapons.	Replacement/Maintenance	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	15	40	$ 84,103	$ -	
Training Unit	3	COLT C8 Carbines	5	Replacement of the aging C8 carbines used exclusively by members of ERU as the carbines are over 15 years old. Colt Canada no longer sells replacement barrels alone, the entire firearm needs to be replaced. The Training Unit recently had to replace one of the carbines as it broke down with a major fault, taking it out of service. This request of 6 new carbines is to fully replace all carbines for ERU. Replacements are in adherence with Ontario Regulation 391/23 Use of Force and Weapons.	Replacement/Maintenance	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	15	6	$ 20,975	$ -	
Training Unit	4	WARQ Training Protective Helmet	5	The WARQ Pro training helmet was designed specifically for Law Enforcement and Military use in force on force training. Its unique ventilation system provides the best anti-fog capabilities on the market. Stress induced by role players and the pain penalty of getting hit is part of the training realism, but the participants must be responsibly protected from any serious damage. The WARQ Pro helmet was designed with features built specifically for law enforcement training scenarios to keep the user protected and keep training as realistic as possible.	Replacement/Maintenance	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	5	4	$ 2,147	$ -	
Training Unit	5	AVON Respirators/Gas Masks	5	Each member is to be issued an AVON respirator. To properly outfit our current officers and potential new hires 10 respirators are required to maintain sufficient stock.	Both	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	10	10	$ 7,401	$ -	
Training Unit	6	Glock Training Pistol	5	Using simulation pistols allows officers and shooters to engage in safe, force-on-force training where opponents can actively shoot back. This provides real-time stress, physical feedback from hits, and practical decision-making practice that traditional paper targets cannot match. Four new training pistols will bolster our current inventory to ensure training groups all have a pistol for training.	Both	*5 PoF x 3 CoF = 15*	*Keeps assets in a state of good repair*	10	4	$ 4,024	$ -	
Training Unit	7	Breaching Kits for Vehicles	5	Under Ontario's Community Safety and Policing Act (CSPA) and specifically Ontario Regulation 393/23 (Active Attacker Incidents), frontline police patrol vehicles must have ready access to specific breaching equipment so officers can make immediate, forced entry to neutralize threats and save lives during active shooter or critical attacker emergencies. Under O. Reg. 393/23, officers performing community patrol functions who may respond to an active attacker must have ready access to: •A battering ram (for structural and deadbolt failure via kinetic impact) •Bolt cutters (for cutting through chains, padlocks, or security fencing) •A Halligan tool (a specialized prying tool featuring a claw, wedge, and taper pin to force doors and pry jambs) •(Note: The Belleville Police Service also pair these with semi-automatic rifles and trauma/medical gear as part of the broader active-attacker response mandate).	Growth/New			10	5	$ 9,665	$ -	
Training Unit	8	Heavy Vest	5	Under Ontario's Community Safety and Policing Act (CSPA) and its associated regulations (specifically O. Reg. 393/23 regarding active attacker incidents), front-line patrol officers who perform community patrol and may respond to active threats are required to have ready access in their vehicles to Level III (Type III) rifle-rated body armour, moving beyond standard daily soft body armor.	Growth/New			7	3	$ 3,850	$ -	
Forensic Identification Services	9	Scene Cameras	5	FIS relies on photographic documentation to capture crime scenes, latent impression evidence, injuries, property damage, forensic exhibits etc. The quality and accuracy of photographic evidence can impact investigative outcomes, court proceedings, and long-term evidentiary integrity. Currently, the Nikon Cameras FIS have are at end of life and no longer supported - Lenses cannot be purchased and the mirrored cameras are becoming obsolete. OPC, OPP and multiple other services are now transitioned to mirrorless cameras with is establishing a new industry standard. These cameras have an exceptional image quality, reduction in maintenance and will support training with partnering agencies.	Replacement/Maintenance	*4 PoF x 4 CoF = 16*	*Keeps assets in a state of good repair*	5	4	$ 29,570	$ -	

[redacted]					Growth/New			5	2	$ 6,751	$ 360	*Redacted - physical and informational assets that, if publicly discussed, could compromise the safety, security, or effectiveness of policing operations.*
					Growth/New			10	2	$ 1,496	$ -	*Redacted - physical and informational assets that, if publicly discussed, could compromise the safety, security, or effectiveness of policing operations.*
Emergency Response Unit	12	CQB Shield	5	As outlined in the Ontario Policing Standards manual 2 NIJ Threat Level IIIA per tactical team are required. Current shield system has expired and the other unit is coming up on expiration. With the increase in firearms involved in police related incidents new tactics are being used to increase officer safety. Shields can be implemented within elements to take up more defensive postures mitigating the risk of offensive action.	Replacement/Maintenance	*5 PoF x 5 CoF = 25*	*Keeps assets in a state of good repair*	10	2	$ 11,134	$ -	
Emergency Response Unit	13	Rappel Equipment System	5	ERU conducted cross training with the RCMP for tactical ropes. During this exposure it was clear that there was equipment for both safety and operational effectiveness that ERU is lacking.	Growth/New			10	14	$ 4,386	$ -	
Executive Services	14	Camera and Equipment	5	The Strategic Communications role is now heavily focused on photography and videography, requiring regular capture of high-quality visual content for a range of policing needs. Currently, there is not a dedicated camera to support this work. A dedicated, service-owned media camera would ensure consistent quality, improve efficiency and access, and provide a reliable, professional resource aligned with the demands of the role and the organization.	Growth/New			7	1	$ 3,931	$ -	
Traffic Safety Unit	15	Motorcycle Helmet Communications and Push To Talk System	5	Motorcycle operators currently use their lapel mic in order to communicate over the radio. It does create a safety concern as officers are often inaudible over the radio unless they are stopped. The helmet comms system will allow for riders to communicate in a proper manner. Combined with below push to talk system, it will allow for Bluetooth connection and seamless communication while allowing the rider to operate the radio in a safe manner.	Growth/New			10	6	$ 12,819	$ -	
										$ -	$ -	
TOTAL REQUEST										**$ 259,026**	**$ 360**	

CAPITAL BUDGET - FLEET PURCHASES										
Department/Unit Name	**Item Name**	**Rationale/Description**	**Project Category** *Replacement/Maintenance, Growth/New, Both*	**Risk Assessment Score (1-25)** *Probability of Failure (PoF) x Consequence of Failure (CoF)*	**Community Levels of Service** *Quality and Reliability*	**Useful Life** *in Years*	**Quantity** *# of units*	**Total Request** *Net of HST Rebate*	**2027/2028 Operating Budget** *Annual Impact*	**Notes** **Please include the Quote and Appendix Number**
Fleet/Facility	2027 Ford F250 Front line ERU	Historically, the BPS ERU team has used SUVs and more recently the F150 pick up for daily use. This front line vehicle is on the road 24/7 as at least two tactical members are always on duty. The service is switching to an F250 as the vehicle is better equipped to handle the load and rigors associated with the role. Tactical officers carry heavy body armor, breaching tools, ballistic shields, specialized weaponry, and electronic command gear that easily overwhelms standard SUVs. Other services have moved to the F250 or heavier duty vehicle which have heavy-duty suspensions, high-output engines, and reinforced frames allow the truck to handle off-road environments, unpaved terrain, and extreme operational conditions.	Replacement/Maintenance	*5 PoF x 4 CoF = 20*	*Keeps assets in a state of good repair*	4	1	$ 134,438	$ -	
Fleet/Facility	2027 Ford F150 Front line	Additional fleet complement to align with the strategic plan to deploy a patrol strategy incorporating team/zoned policing and problem oriented approaches. BPS also needs to have vehicles available when other vehicles are in the shop and to accommodate the growth of the front line.	Growth/New			5	1	$ 93,764	$ 35,060	*Note - 2027 operating budget impact includes: Insurance ($3,000), Maintenance ($8,500), Fuel ($17,000), AXON ($3000), Modem ($360), Geotab ($700), MISC Equip ($2,500)*
Fleet/Facility	Specialized E bike for CRU Division	Specialized E bike for crew monitoring Downtown Bayshore Trail Bakelite site and Heritage Trail. These will allow for better mobility in the downtown core and on trails and parks. Officers can bypass traffic, access tight spaces, alleys, parks, and bike paths where cars cannot fit. The electric motor helps officers climb hills without getting tired, cover more ground and patrol larger areas and arrive at calls faster than walking or standard bikes. The electric motors make very little noise and can catch lawbreakers before they notice. Bikes also allow officers to be open to the public without car windows blocking them.	Growth/New			6	2	$ 8,141	$ -	
								$ -	$ -	
TOTAL REQUEST								**$ 236,343**	**$ 35,060**	

CAPITAL BUDGET - FACILITY, FURNITURE and FIXTURES												
Department/Unit Name	**Item #**	**Item Name**	**Priority Rating (1-5)** *1 = Desired* *5 = Absolutely Required*	**Rationale/Description**	**Project Category** *Replacement/Maintenance, Growth/New, Both*	**Risk Assessment Score (1-25)** *Probability of Failure (PoF) x Consequence of Failure (CoF)*	**Community Levels of Service** *Quality and Reliability*	**Useful Life** *in Years*	**Quantity** *# of units*	**Total Request** *Net of HST Rebate*	**2027/2028 Operating Budget** *Annual Impact*	**Notes** **Please include the Quote and Appendix Number**
Operations	1	Front Line Patrol Workstations	4	Additional work stations to be added to write up room due to increased staffing and minimal work space	Growth/New			10	7	$ 18,774	$ -	
Fleet/Facility	2	East Garage	5	The police garage currently has no redundancy or alternate means of access in the event of a failure of the primary garage door. A failure could prevent specialty police vehicles, emergency response equipment, and other critical assets from being removed from the facility. This creates a significant operational risk, particularly during an emergency. Implementing a garage door redundancy plan would provide an alternate method of accessing and deploying these vehicles and equipment should the primary door be unavailable. This would reduce the risk of operational delays, improve emergency response capability, and ensure that critical police resources remain available when required.	Replacement/Maintenance	*4 PoF x 5 CoF = 20*	*Keeps assets in a state of good repair*	10	1	$ 31,756	$ -	
Fleet/Facility	3	Basement Storage and Office Space Creation	5	Relocate file room with personnel and financial files to accommodate and purchase two office spaces.	Growth/New			10	1	$ 11,941	$ -	
Criminal Investigations Division	4	Office Renovation	5	To accommodate proposed 2027 additional staffing in the Criminal Investigations Division for Internet Child Exploitation and an additional Detective Sergeant role	Growth/New			10	2	$ 12,163	$ -	
Fleet/Facility	5	Miscellaneous	5	Various furniture/fixture and facility items as needed all units.	Both	*TBD with City of Belleville*	*Keeps assets in a state of good repair*			$ 50,000		***Includes:*** *Street Crime - Cubical Renovation - $1000* *FIS - Television and Mount - $1300* *FIS - Dishwasher - $700* *Search and Rescue - Electronic Storage Cabinet - $1700* *Fleet/Facility - Fume Hood and Stove - $5000* *Dispatch - Chairs - $3500*
Fleet/Facility	6	Air Handling Unit - DR Site - Fire Station 1	5	Belleville Police Service is utilizing a space at the Belleville FES building to house several pieces of business continuity / disaster recovery, including offsite backups and 911 failover equipment. The space requires an air handling unit to keep the equipment operational.	Growth/New			10	1	$ 7,316		
											$ -	
TOTAL REQUEST										**$ 131,950**	**$ -**	

BELLEVILLE POLICE SERVICE - RESERVE FUND			
Opening Balance - January 1, 2024	**$**	**747,795**	**Comment**
2024 Contribution to Reserve	$	620,500	*Approved Contribution to Reserve*
2024 Capital Budget utilization	-$	993,600	*PSB Approved 2024 Capital Budget*
2024 Surplus / (Deficit)	-$	660,468	*Projected 2024 Operating Deficit*
2024 Capital Closures	$	10,562	*Capital Cost Centre closed in 2024 with unused funds*
2024 Interest Earned	$	20,963	*Interest earned in 2024 on Reserves*
Opening Balance - January 1, 2025	**-$**	**254,248**	**Comment**
2025 Capital Closures	$	159,978	*BPS initiated closures - June 2025*
2025 Contribution to Reserve	$	718,000	*Approved contribution to reserve budget*
2025 Capital Budget utilization	-$	1,092,700	*Approved capital budget*
2025 Interest paid to City	-$	7,598	*Interest paid to City*
2025 Surplus / (Deficit)	$	404,586	*2026 Operating Budget Surplus*
Closing Balance - December 31, 2025	**-$**	**71,983**	
2026 Contribution to Reserve	$	952,479	*Approved contribution to reserve budget*
2026 Capital Budget utilization	-$	1,194,887	*Approved capital budget*
2026 City of Belleville Contribution	$	180,600	*Casino revenue allocation*
2026 Surplus / (Deficit)	$	-	*Assume 2026 Operating Budget = $0 Net Income/Loss*
Closing Balance - December 31, 2026	**-$**	**133,791**	
2027 Contribution to Reserve	$	952,500	*Maintaining Current Contribution to Reserve*
2027 Capital Budget utilization	-$	874,483	*Assumed 2027 Capital Budget*
2027 Surplus / (Deficit)	$	-	*Assume 2027 Operating Budget = $0 Net Income/Loss*
Closing Balance - December 31, 2027	**-$**	**55,773**	

2027 Contribution to Reserves Increase ($)	**$**	**55,773**	
2027 Contribution to Reserves Increase (%)		**5.86%**	
2027 Operating Budget Increase (%)		**0.17%**	

2027 Operating Budget Increase ($)	**$**	**35,420**	
2027 Operating Budget Increase (%)		**0.11%**	

Total 2027 Operating Budget Increase ($)	**$**	**91,193**	
Total 2027 Operating Budget Increase (%)		**0.27%**	

10 YEAR CAPITAL PLAN	
YEAR	**Amount**
2028	$ 2,683,294
2029	$ 1,267,610
2030	$ 2,651,031
2031	$ 4,910,899
2032	$ 2,943,861
2033	$ 1,278,152
2034	$ 1,777,089
2035	$ 3,660,596
2036	$ 2,745,813
2037	$ 2,757,254
TOTAL	**$ 26,675,600**

4.1.3 Risk Assessment

Table 4-1, shown below, presents the **Consequence Rating Criteria** used to determine consequence ratings, which details the ratings for the severity of consequences of risks. For each risk, consequences for the following five consequence categories are considered: service delivery, economic, health and safety, environmental, and social. An overall consequence rating is calculated by taking the highest consequence rating from across the five consequence categories.

Table 4-2, on the following page, presents the **Probability (or Likelihood) Rating Criteria** used to determine the likelihood of occurrence (i.e., the chance of a significant single event or ongoing/cumulative occurrence). The likelihood of occurrence can be defined for each of the three service attributes: capacity, function, reliability.

Table 4-3, two pages ahead, presents the **Risk Evaluation Matrix Framework** that depicts the risk exposure, based on the likelihood of occurrence and overall consequence rating for each risk.

Table 4-1 Consequence Rating Criteria

CoF	Consequence (Impacts) of Failure				
Score	Service Delivery	Economic	Health and Safety	Environmental	Social
1	No impact to services or small number of customers experience disruption or impact to non-essential service.	Damages, losses, or fines of under $10,000	No obvious potential for injury or affects to health.	Asset degradation/failure has negligible impact on environment, emissions, and pollution. Impact fully reversible within 1 week.	Event only of interest to individuals. No community concern.
2	Localized service disruption or impact to non-essential services.	Damages, losses, or fines of $10,000-$200,000	Potential for minor injury or affects to health of an individual.	Asset degradation/failure has minor impact to the environment including potential for increased emissions or pollution. Prosecution possible. Impact fully reversible within 3 months.	Minor community interest. Local media report.
3	Significant localized disruption or impact to non-essential services and/or localized disruption to essential services.	Damages, losses, or fines of $200,000-$2,000,000	Potential for serious injury or affects to health of one or more individuals with a possibility of short term disability or hospitalization.	Asset degradation/failure has significant short-term impact to the environment including a likely increase of emissions or pollution. Prosecution probably. Impact fully reversible within 1 year.	There will likely be moderate local media exposure which may last several days. Public Community Discussion. Broad adverse media coverage.
4	Widespread short-term disruption or localized long-term disruption of essential services.	Damages, losses, or fines of $2,000,000-$10,000,000	Potential for serious injury or affects to health of one or more individuals with a possibility of loss of a life.	Asset degradation/failure poses risk of environmental contamination and/or has significant long-term impact. Likely a substantial increase to emissions or pollution. Prosecution expected. Impact fully reversible within 5 years.	There will likely be significant, negative, local or provincial media exposure which may last several days. Loss of confidence in Council. National publicity. Public agitation for action.

CoF Score	Consequence (Impacts) of Failure				
	Service Delivery	Economic	Health and Safety	Environmental	Social
5	City-wide or long-term disruption of essential services.	Damages, losses, or fines of over $10,000,000	Potential for death or multiple deaths with probable permanent damage.	Asset degradation/failure poses significant risk to environment including a major long-term impact. Likely to result in contamination. May become of Provincial or Federal importance. Prosecution. Long term study. Impact not fully reversible.	There will likely be significant, negative, national or international media exposure lasting several days or weeks. Public investigation. International coverage. Management changes demanded.

Table 4-2 Probability (Likelihood) Rating Criteria

PoF Score	Probability (Likelihood) of Failure				
	Frequency	Probability	Capacity	Function	Reliability
1	Within 10 to 20 years	0% to 10%	Demand corresponds well with actual capacity and no operational problems experienced. Meets current and future capacity needs within planning horizon.	The infrastructure in the system or network meets all service delivery needs (i.e., health, safety, security, legislative, etc.) in a fully efficient and effective manner.	Asset is physically sound and is performing its function as originally intended. Asset is new or at the beginning of its service life. (< 20% Life Consumed)
2	Within 6 to 10 years	11% to 30%	Demand is within actual capacity and occasional operational problems experienced.	The infrastructure in the system or network meets service delivery needs (i.e., health, safety, security, legislative, etc.) in an acceptable manner.	Asset is physically sound and is performing its function as originally intended. Typically, asset has been used for some time but is within mid-stage of its expected life. (20% < Life Consumed <=40%)
3	Within 3 to 5 years	31% to 60%	Demand is approaching actual capacity and/or operational problems occur frequently. Meets current capacity needs but not future without modifications.	The infrastructure in the system or network meets service delivery needs (i.e., health, safety, security, legislative, etc.) with some inefficiencies and ineffectiveness present	Asset is showing signs of deterioration and is performing at a lower level than originally intended. (40% < Life Consumed <=60%)
4	Within 2 years	61% to 80%	Demand exceeds actual capacity and/or significant operational problems are evident.	The infrastructure in the system or network has a limited ability to meet service delivery needs (i.e., health, safety, security, legislative, etc.).	Asset is showing significant signs of deterioration and is performing to a much lower level than originally intended. (60% < Life Consumed <=80%)

PoF Score	Probability (Likelihood) of Failure				
	Frequency	Probability	Capacity	Function	Reliability
5	Within 1 year	81% to 100%	Demand exceeds actual capacity and/or operational problems are serious and ongoing. Does not meet current capacity requirements.	The infrastructure in the system or network is seriously deficient and does not meet service delivery needs (i.e., health, safety, security, legislative, etc.) and is neither efficient nor effective.	Asset is physically unsound and/or not performing as originally intended. Asset has reached end of life and failure is imminent. (> 80% Life Consumed)

Table 4- summarizes the City's Risk Evaluation Matrix, based on the likelihood of occurrence and overall consequence rating for each risk, for all service and program area assets. Risk Evaluation Matrices, by service and program area, are provided in Section 7 Service and Program Area Details.

Table 4-3 Risk Evaluation Matrix ($M)

PoF						Risk Exposure	CRV($)	CRV(%)
5	$0.16	$5.26	$122.01	$10.66	$51.70	Very High	$167.89	4.7%
4	$0.75	$10.82	$138.53	$43.42	$105.53	High	$638.10	17.9%
3	$0.72	$10.63	$302.67	$141.44	$192.70	Moderate	$1,677.67	47.0%
2	$5.93	$99.52	$509.98	$231.83	$359.29	Low	$1,019.80	28.6%
1	$0.76	$59.01	$607.70	$311.12	$247.03	Very Low	$65.70	1.8%
	1	2	3	4	5		$3,569.16	100%
			CoF					

Note that the total value of assets captured within the risk matrix does not align with the total value of the City's asset portfolio, with a total difference of approximately 100 million dollars worth of assets. This is a result of instances where assets could not be assigned a probability of failure rating due to lack of available condition assessment information or data to support proxy methodology. Assets with unknown risk scores include roadside culverts, boat launches, stormwater appurtenances, guardrails, and streetlight poles. Assets with insufficient information available to assign a risk score are identified as an opportunity for improvement in their according subsection in Section 7 of this report.

A breakdown of the current replacement value of Very High risk exposure assets are listed in Table 4- below.

Table 4-4 Very High Risk Exposure Assets by Program Area

Program Area	CRV($2024M)	% of Assets in Program Area
Shared Facilities	$0.45	1.2%

Program Area	CRV($2024M)	% of Assets in Program Area
Shared IT	$1.77	72.1%
Parking	$0.00	0.0%
Fire	$5.51	12.4%
Police	$3.91	8.0%
Roads	$2.73	0.7%
Bridges and Culverts	$25.00	9.1%
Traffic and Operations	$71.32	16.5%
Transit	$14.06	36.1%
Parks	$1.69	1.9%
Waste Management	$0.00	0.0%
Water	$20.98	2.9%
Wastewater	$3.35	0.6%
Stormwater Management	$0.00	0.0%
Recreation	$2.07	0.9%
Harbours	$15.05	55.5%
Cultural - Museums & Historic	$0.00	0.0%
Library	$0.00	0.0%
TOTAL	**$167.89**	**4.7%**

Transit, Traffic and Operations, and Harbour asset categories have the highest risk exposure relative to their category. Assets driving the high rates of risk exposure include Buses, Signalized Intersections, and Meyers Pier, respectively. The City is currently implementing strategies for addressing these high risk areas including a bus replacement program, signalized intersection upgrades, and evaluating feasible options for Meyers Pier.

Asset Management Strategies

The City uses its understanding of current service delivery gaps and potential future gaps to inform the timing, location and amount of needed investments in infrastructure assets. The City aims to provide sufficient service capacity to meet demand and manages the condition and renewal of assets to sustain defined service levels, including meeting legislated and other corporate requirements.

4.1.4 Growth and Expansion Strategies

Roughly 58,000 people currently live in the City of Belleville, of which about 35,000 are employed. The population grew by 2.6% from 2011 to 2016 and by 8.6% from 2016 to 2021.

The expected distribution of population and employment growth for the City are as follows:

City of Belleville Reserve & Reserve Fund Policy

Dated: **February 2024**

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1. POLICY STATEMENT

A policy governing the management and administration of the City of Belleville's Reserves and Reserve Funds.

2. PURPOSE

The *Municipal Act, 2001* (the Act) requires that a municipality's budget shall set out amounts to be paid in and out of reserves. Reserves and Reserve funds may be established for any purpose for which it has the authority to spend money. This policy identifies and rationalizes the various Reserves and Reserve Funds held by the City of Belleville (the City). Reserves and Reserve Funds are established and managed to:

- Adhere to statutory requirements.
- Facilitate and support long-term financial planning.
- Plan for the impact and financing of major capital projects over time and reducing the need for tax and user rate funded debentures.
- Stabilize tax and user rates.
- Absorb the cost of one-time or anticipated expenditures not initially approved in operating or capital budgets.
- Manage cash fluctuations.

3. SCOPE

The Reserves & Reserve Funds Policy applies to all Reserves & Reserve Funds established by the City.

4. DEFINITIONS

"Agencies, Boards and Commissions" (ABC) serve various functions to support governance, policy implementation and service provision. The City's ABCs stated in this policy include The Belleville Police Services Board and the Belleville Library Board.

"Asset Management Plan" or AMP is a strategic document that states how a group of assets are to be managed over a period. The plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions.

"Discretionary Reserve Fund" is a reserve fund established at the discretion of Council through a by-law and is earmarked for a specific purpose. If Council should decide to spend the funds for purposes other than the original intent, a new by-law must be passed under Section 417 of the Act.

"Deferred Revenue" is revenue that is considered a liability on the City's financial statements until, over time, it becomes relevant to current operations, such as prepayment received for something that has not yet been provided.

"Development Charge" is a charge legislated under the Development Charges Act, 1997 that allows a municipality to impose a charge to fund capital projects or certain operating costs that are deemed necessary to service new growth under the notion that growth pays for growth. Charges must accompany a by-law and development charges study that forecasts growth and relevant growth-related projects.

"Financial Information Return" or FIR is the main data collection tool used by the Ministry of Municipal Affairs and Housing to collect financial and statistical information for all municipalities. The Municipal Act, 2001 requires that each municipality will annually report on its financial affairs, accounts, and transactions in the form of the FIR. This data is available for public review online.

"Obligatory Reserve Fund" is a reserve fund that is legislated by senior levels of government, a municipal by-law, and/or agreement under external stipulations, giving rise to a potential liability. These funds are shown as Deferred Revenue on the audited financial statements until stipulations are met.

"Public Sector Accounting Board" or PSAB is an independent board with the authority to set accounting standards for the public sector.

"Reserve" is an allocation of funds that is not restricted by by-law or legislation but can be related to projects that are of a nature prescribed and managed by approval of Council. Reserves are held in the general bank account and typically do not receive an annual interest allocation.

"Reserve Fund" is a fund set aside for a specific purpose as required by legislation, by-law, or agreement and consists of obligatory (externally restricted) and discretionary (internally restricted) reserve funds. Reserve funds receive an interest allocation.

5. POLICY

The City's Reserve and Reserve Funds are listed in Appendix A of this Policy, which outlines the various purposes, funding sources, targets, and reporting requirements.

5.1. ESTABLISHMENT

Prior to establishing a new Reserve or Reserve Fund, a financial plan will be prepared and approved by Council which identifies need, target funding level (if applicable), contribution sources, and projected disbursements (where practicable).

5.2. FUND TARGETS

Targets have been established for certain Reserves and Reserve Funds. These targets will be reviewed annually by staff to ensure their adequacy and reasonability. Methodologies for setting targets are specific to each Reserve or Reserve Fund, whereby consideration was given to the following:

- Purpose of fund (operating and/or capital)
- Certainty of end needs (contingency or long-term replacement/obligation)
- Economic factors (agreements, legislation, PSAB)
- Multi-year forecast of contribution and projected usages.

Where appropriate, the Treasurer may recommend transfers between Reserve Funds to Council from time to time to ensure the adequacy and projected use of funds, and to alleviate significant shifts in individual targets.

5.3. INVESTMENT

Reserve Funds may be invested for a term that will not exceed its expected date of need and in accordance with the City's Investment Policy. The related investment income will be allocated in accordance with the City's procedures.

5.4. CONTRIBUTIONS/WITHDRAWALS

All contributions to/withdrawals from Reserves and Reserve Funds shall be approved by Council, normally as part of the annual budget approval or specifically by resolution with the following exceptions:

- External contributions to Obligatory Reserve Funds.
- Allocation or utilization of Reserve Funds in accordance with the City's Surplus & Deficit Management Policy.
- Year-end surplus/deficits as reported under Belleville Police Services.
- Year-end surplus/deficits as reported under Winter Control.
- Year-end surplus/deficits of supplemental revenue and write-offs under Other Taxation.
- Interest allocations in accordance with the City's procedures.

5.5. TEMPORARY BORROWING

Temporary borrowing to cover a Reserve and Reserve Fund short-term deficit, interim servicing requirements, or internal financing is permitted, when justified, adequately supported, and authorized by Council where the following conditions are met:

- Borrowing must not adversely affect the intended purpose of the fund.
- A documented plan to repay the funds within a reasonable time frame is required.
- Interest, equivalent to the City's interest earned on reserve funds, will be applied to the outstanding amount borrowed.
- Legislative requirements, where applicable, will prevail.

5.6. TERMINATION/CLOSURE

If the purpose for which the Reserve or Reserve Fund was created has been accomplished and/or deemed no longer necessary, the Treasurer, in consultation with the applicable department Director shall report to Council with the recommendation on:

- The closure of the fund.
- The disposition of remaining funds.
- The necessary amendment or repeal to the by-law where applicable.

5.7. ROLES & RESPONSIBILITIES

Council:

- In accordance with Section 224 of the Act, develop and evaluate policies, ensure the administrative policies, practices, and procedures are in place and maintain financial integrity of the City.
- Subject to Section 5.4, approve transactions to and from Reserves and Reserve Funds through the budget process or by specific resolution or by-law.

Chief Administrative Officer

- Support the Treasurer or Designate in ensuring the principles and mandatory requirements contained in this policy are applied consistently across all City departments.

Treasurer or Designate:

- Develop and update this Policy as necessary and present changes to Finance Committee and Council.
- Ensure that the principles and requirements contained in this Policy are applied consistently across all departments.
- Subject to Section 5.4 and in accordance with the City's procedures, ensure contributions and withdrawals are adjusted for.
- Recommend strategies for the adequacy of Reserve/Reserve Fund levels.
- Report to Council the fund balances and forecasts as part of the annual budget approval and year-end audit processes.

Executive Management Team

- Provide the Treasurer or Designate with the most current information to be used in the assessment and adequacy of Reserves/Reserve Funds.
- Consult with the Treasurer or Designate when Reserves/Reserve Funds may be recommended for unbudgeted transactions.

5.8. REPORTING

Specific external reporting requirements are outlined in Appendix A of this policy. Additionally, general reporting is required for all Reserves and Reserve Funds as follows:

- Annual audited financial statements shall include a statement of opening and ending cash balances and activities of the preceding year as required by PSAB.
- Forecasts including commitments and target positions shall be presented to Finance Committee and Council annually as part of annual budget deliberations.
- Annual Financial Information Return Schedules 60 – Continuity of Reserves and Reserve Funds and 61 – Development Charges Reserve Funds, as required by the Ministry of Municipal Affairs and Housing.
- Other external reporting that may arise and may be brought to Council.

5.9. REVIEW

This policy shall be presented to Finance Committee and Council for review and update, if applicable, every four years, in the first year of each elected Council, or as deemed necessary by Council or the Treasurer.

City of Belleville
Reserve & Reserve Fund Policy
Appendix A

Name	Reserve/Reserve Fund	Funding Source	Category	Purpose	Target	Reporting Requirements
Building Code Act	Reserve Fund	Year-end operating surplus and/or budgeted contributions within Building Services.	A - Obligatory	To fund capital projects, one-time costs, and annual deficits due to the cyclical nature of building permit activity associated with enforcing the Building Code.	Operating: Two years of budgeted operating expenditures in preceding year. Capital: Five-year costs projected in capital plan.	Annual report in accordance with Section 7(4) of Building Code Act
Canada Community Building Fund (CCBF)	Reserve Fund	Annual allocation from the Association of Municipalities of Ontario (AMO).	A - Obligatory	To fund environmentally sustainable municipal infrastructure projects that contribute to cleaner air, water and reducing greenhouse gas emissions as described in accordance with the five-year agreement. Eligible expenditures are those associated with acquiring, planning, designing, constructing, or renovating a tangible capital asset; the strengthening of the ability of municipalities to improve local and regional planning and asset management as well as joint federal communication activities and federal signage. Schedules in the agreement set out specific eligible and ineligible expenditures.	N/A - Financing strategy and planned expenditures in accordance with City's AMP.	Annual report to AMO as per agreement
Development Charges	Reserve Fund	Development Charges collected as outlined in the bylaw and background study. Funds are deposited categorically in accordance with bylaw and study.	A - Obligatory	To fund growth-related projects forecasted in the Development Charges Study.	N/A - Financing strategy and planned expenditures in accordance with City's AMP and Infrastructure Phasing Strategy.	Annual year-end report to Council as per Section 43 of the Development Charges Act, 1997
Ontario Community Infrastructure Fund (OCIF)	Reserve Fund	Annual allocation formulated by the Ministry of Infrastructure (MOI).	A - Obligatory	To fund infrastructure projects in accordance with the OCIF Agreement, addressing road, bridges, water, and wastewater core infrastructure replacement needs.	N/A - Restrictions on funds held are in accordance with MOI Agreement.	Annual report to MOI as per agreement
Parkland Development	Reserve Fund	Cash in lieu of parkland as prescribed in the Planning Act.	A - Obligatory	Providing for the acquisitions of lands to be used for park or other public recreational purposes, including the erection or repair of buildings or other structures thereon or for the maintenance of lands, buildings, or structures used for park or other public recreational purposes, including the acquisition of machinery and equipment required for such maintenance.	N/A - Financing strategy and planned expenditures in accordance with City's AMP and Infrastructure Phasing Strategy.	Policy
Provincial Gas Tax	Reserve Fund	Annual allocation from the Ministry of Transportation (MTO)	A - Obligatory	To provide stable and predictable transit funding for Ontario municipalities in accordance with agreement.	N/A - Financing strategy and planned expenditures in accordance with MTO Agreement.	Annual report to Ministry of Transportation in accordance with agreement
Accessibility	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To offset future accessibility related capital improvements and operating expenditures relating to accessible programs and services.	N/A - Financing strategy and planned expenditures in accordance with City's Multi-Year Accessibility Plan.	Policy
Archives Facility	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To fund capital improvements planned at the Archives Facility.	N/A - Financing strategy and planned expenditures in accordance with City's AMP.	Policy
Asset Management	Reserve Fund	Allocation via operating budget and year-end Taxation operating surplus in accordance with Surplus & Deficit Management Policy	B - Discretionary - Core	To provide for tax-funded capital infrastructure projects (excluding City Boards).	Excluding Boards, the greater of: - Five-year tax-funded capital plan; and - 5% of tax-funded capital replacement values per inflated AMP	Policy
Casino - Development Infrastucture	Reserve Fund	Contributions from Ontario Lottery & Gaming Corporation (OLG) as per contribution agreement	B - Discretionary - Core	To fund the City's share of new infrastructure required from growth.	N/A - Financing strategy and planned expenditures in accordance with City's AMP.	Policy
Casino - Disaster Mitigation/Contingency	Reserve Fund	Contributions from OLG as per contribution agreement	B - Discretionary - Core	To fund costs in the event of a natural or other disaster.	$500,000	Policy
Casino - Economic Development	Reserve Fund	Contributions from OLG as per contribution agreement	B - Discretionary - Core	To fund projects associated with economic development, including commercial/industrial land and various related strategic initiatives.	N/A	Policy
Casino - Infrastructure Maintenance	Reserve Fund	Contributions from OLG as per contribution agreement	B - Discretionary - Core	To provide for tax-funded capital infrastructure projects.	N/A - Financing strategy and planned expenditures in accordance with City's AMP.	Policy
Casino - Social Infrastucture	Reserve Fund	Contributions from OLG as per contribution agreement	B - Discretionary - Core	To fund assistance to non-profit agencies via the City's Social Infrastructure grant program.	N/A - Financing strategy and planned expenditures in accordance with City's Grant Policy.	Policy
Casino - Vehicle/Equipment Replacement	Reserve Fund	Contributions from OLG as per contribution agreement	B - Discretionary - Core	To provide for tax-funded vehicle & equipment replacements.	N/A - Financing strategy and planned expenditures in accordance with City's AMP.	Policy
Community Improvement Plan (CIP)	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To fund forecasted outflows from other Community Improvement incentive programs as outlined in the City's CIP.	Three years of estimated applications under CIP programs	Policy
Election Expenses	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To offset election expenses	Estimated future election costs.	Policy
Elexicon Revenue	Reserve Fund	Equity share from Elexicon Corporation per agreement	B - Discretionary - Core	To offset expenditures outside of the municipal mandate of the City.	75% of average annual future spending commitments from the fund.	Policy

City of Belleville
Reserve & Reserve Fund Policy
Appendix A

Name	Reserve/Reserve Fund	Funding Source	Category	Purpose	Target	Reporting Requirements
Environmental	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To fund the following: - Activities related to environmental issues or concerns including activities such as investigation, study, design, consulting, risk mitigation, construction, remediation or other similar activities that are the responsibility of the City. - Expenditures in the protection of environmentally sensitive and significant lands in teh City from development through purchase or other means. - Requirements and objectives of the Municipal Declaration of a Climate emergency. - Legislative requirements for nutrient recovery and management.	20% tax-funded operating expenditures budgeted in the preceding year in Environmental Services plus five-year forecast of capital projects eligible under the fund.	Policy
Future Employee Benefits	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To offset employee future benefit liabiliy payments.	The greater of: - 25% of employee future benefits liability as reported in most recent audited PSAB financial statements; and - Five years of benefit payments as per most recent audited PSAB financial statements.	Policy
Industrial Land	Reserve Fund	Allocation via operating budget and net proceeds of industrial land sales	B - Discretionary - Core	To provide for the purchasing and servicing of industrial lands owned and controlled by the City.	N/A - Financing strategy and plan for industry-related expenditures.	Policy
Municipal Accomodation Tax (MAT)	Reserve Fund	MAT revenues collected	B - Discretionary - Core	To fund tourism-related expenditures.	N/A - Financing strategy and plan for tourism-related expenditures.	Policy
Museum Collections	Reserve Fund	Allocation via operating budget and net proceeds of designated heritage property sales	B - Discretionary - Core	to fund museum collection acquisitions and restoriation for the Glanmore Museum.	N/A	Policy
Retirement & Leave	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To fund accumulated leave and retirement incentives owing to eligible employees upon retirement, termination, or death.	5% of the City's total salaries & benefits as reported in most recently submitted FIR + estimated future payout of retirement incentives.	Policy
Tax Rate Stabilization	Reserve Fund	Allocation via operating budget and year-end Taxation operating surplus in accordance with Surplus & Deficit Management Policy	B - Discretionary - Core	To stabilize tax rates by funding in-year shortfalls and one-time/unanticipated expnditures including but not limited to legislated and discretionary plans/studies, legal costs, and insurance claims/premium increases.	10% of preceding year tax levy	Policy
Thurlow Landfill	Reserve Fund	Allocation via operating budget	B - Discretionary - Core	To fund eventual closure of Thurlow landfill	Present value of liability associated with landfill as report in most recent audited PSAB financial statements.	Policy
Winter Control	Reserve Fund	Year-end Winter Control operating surplus and/or budgeted contributions	B - Discretionary - Core	To stabilize tax rates by funding expenditures in the event of a shortfall in the winter control operating budget from extreme weather conditions.	30% of Winter & Flood Control operating expenditures budgeted in the preceding year.	Policy
Parking Development	Reserve Fund	Allocation via operating budget and parking year-end operating surplus in accordance with Surplus & Deficit Management Policy	C - Discretionary - Rate-funded	To stabilize parking rates by funding in-year revenue shortfalls, one-time/unanticipated expenditures, and capital infrastructure projects relating to parking.	Capital: Greater of - 5% of replacement value of parking infrastructure per inflated AMP; and - Five-year capital plan + Operating: 20% of preceding year budgeted parking expenditures.	Policy
Sanitary Sewer	Reserve Fund	Allocation via operating budget and wastewater year-end operating surplus in accordance with Surplus & Deficit Management Policy	C - Discretionary - Rate-funded	To stabilize wastewater rates by funding in-year revenue shortfalls, one-time/unanticipated expenditures, and capital infrastructure projects related to wastewater.	Capital: Greater of - 5% of replacement value of sanitary infrastructure per inflated AMP; and - Five-year capital plan + Operating: 5% of preceding year budgeted sanitary expenditures.	Policy
Water Service	Reserve Fund	Allocation via operating budget and water year-end operating surplus in accordance with Surplus & Deficit Management Policy	C - Discretionary - Rate-funded	To stabilize water rates by funding in-year revenue shortfalls, one-time/unanticipated expenditures, and capital infrastructure projects related to water.	Capital: Greater of - 5% of replacement value of water infrastructure per inflated AMP; and - Five-year capital plan + Operating: 5% of preceding year budgeted water expenditures.	Policy
Belleville Library (various)	Reserve/Reserve Fund (various)	Various	D - ABC	As outlined via resolutions from Belleville Library Board.	N/A	Belleville Library Board
Police	Reserve Fund	Year-end Police operating surplus and/or budgeted contributions	D - ABC	To stabilize tax rates by funding in-year revenue shortfalls, one-time/unanticipated expenditures, and capital infrastructure projects relating to policing.	Capital: Greater of - 5% of replacement value of police infrastructure per inflated AMP; and - Five-year capital plan + Operating: 5% of preceding year budgeted police expenditures.	Policy

City of Belleville

Preliminary Reserve Fund Balance Estimates - as of July 7, 2026

	2024	2025	2026						RF Policy 2026		
Account Code - Name	**Balance**	**Balance**	**Estimated Income from Operations**	**Estimated interest allocation**	**Estimated Transfers to Operations**	**Capital Budget Allocations**	**Commited Funds**	**Projected Balance**	**Projected Balance**	**TARGET**	**Difference**
***Discretionary Reserve Funds - Capital** (predominately)*											
1-5-0800650-0570 - Reserve Fund - Police Services	-	-	952,500	-		(1,014,300)	(76,783)	(138,583)	(138,583)	6,616,000	(6,754,583)
1-5-0800650-0633 - Reserve Fund - Environmental	4,064,551	4,055,478	100,000	97,800	(335,000)	(110,000)		3,808,278	3,808,278	3,724,000	84,278
1-5-0800650-0635 - Reserve Fund - Archives Facility	98,440	96,080		2,300				98,380			
1-5-0800650-0660 - Reserve Fund - Industrial Land	552,261	577,024		13,900		(565,000)		25,924			
1-5-0800650-0696 - Reserve Fund - Municipal Accomodation Tax	1,239,359	1,542,702	550,000	37,200	(577,900)	(10,000)		1,542,002			
1-5-0800650-0638 - Reserve Fund - Asset Management	24,287,428	29,722,561	16,403,000	716,600	(892,200)	(10,809,600)		35,140,361	35,140,361	119,830,000	(84,689,639)
	30,242,039	**35,993,845**	**18,005,500**	**867,800**	**(1,805,100)**	**(12,508,900)**	**(76,783)**	**40,476,362**	**38,810,056**	**130,170,000**	**(91,359,944)**
1-5-0800651-0700 - Casino Reserve Fund - Infrastructure Maintenance	2,992,935	2,550,670	2,210,000	61,500		(2,055,000)		2,767,170			
1-5-0800651-0702 - Casino Reserve Fund - Vehicle/ Equipment Replacemen	215,103	209,719	170,000	5,100		(180,600)		204,219			
1-5-0800651-0703 - Casino Reserve Fund - Economic Development	952,758	521,021	170,000	12,600	(212,200)	(250,000)		241,421			
1-5-0800651-0704 - Casino Reserve Fund - Development Infrastructure	251,838	319,353	170,000	7,700	(148,900)	(200,000)		148,153			
1-5-0800651-0705 - Casino Reserve Fund - Social Infrastructure	571,484	654,443	340,000	15,800	(852,700)			157,543			
1-5-0800651-0707 - Casino Reserve Fund - Health Care		576,874	340,000	19,900	(259,500)		(677,274)	0	0	1,133,977	(1,133,976)
1-5-0800651-0706 - Casino Reserve Fund - Disaster Mitigation/Contingency	833,573	250,000			(250,000)			-			
	5,817,691	**5,082,079**	**3,400,000**	**122,600**	**(1,723,300)**	**(2,685,600)**	**(677,274)**	**3,518,506**	**0**	**1,133,977**	**(1,133,976)**
***Discretionary Reserve Funds - Operating** (predominately)*											
1-5-0800650-0636 - Reserve for Election Expenses	211,938	258,306	(254,400)	6,200				10,106	10,106	348,000	(337,894)
1-5-0800650-0640 - Reserve Fund - Thurlow Landfill	1,237,882	1,395,628	100,000	33,600				1,529,228	1,529,228	3,392,600	(1,863,372)
1-5-0800650-0645 - Reserve Fund - Future Employee Benefits	5,238,085	5,390,341	250,000	130,000	(438,000)			5,332,341	5,332,341	5,365,000	(32,659)
1-5-0800650-0650 - Reserve Fund - Tax Rate Stabilization	10,600,082	10,440,078	1,711,000	251,700	(5,848,700)		(2,430,526)	4,123,552	4,123,552	13,821,000	(9,697,448)
1-5-0800650-0671 - Reserve Fund - Museum Collections	6,607	6,903		200				7,103			
1-5-0800650-0676 - Reserve Fund - Retirement/Sick Leave	4,224,401	4,260,454	100,000	102,700	(150,000)			4,313,154	4,313,154	3,351,717	961,437
1-5-0800650-0683 - Reserve Fund - Winter Control	1,400,081	473,208		11,400				484,608	484,608	1,014,000	(529,392)
1-5-0800650-0697 - Reserve Fund - Accessibility	21,352	16,584		400	(10,000)			6,984			
1-5-0800650-0698 - Reserve Fund - Elexicon Revenue	558,581	-		-				-			
1-5-0800650-0699 - Reserve Fund - CIP	1,817,649	1,824,683		44,000	(417,200)		(1,224,017)	227,466	227,466	4,032,900	(3,805,434)
	25,316,656	**24,066,185**	**1,906,600**	**580,200**	**(6,863,900)**	**-**	**(3,654,543)**	**16,034,542**	**16,020,455**	**31,325,217**	**(15,304,762)**
Obligatory Reserve Funds											
1-5-0800660-0649 - Reserve Fund Ob - Prov Gas Tax	2,937,948	2,851,567		68,700		(1,435,000)	(408,638)	1,076,629			
1-5-0800660-0651 - Reserve Fund Ob - CCBF (prev. Federal Gas Tax)	8,089,906	12,123,994	3,607,164	292,200		(4,175,000)	(9,783,315)	2,065,043			
1-5-0800660-0652 - Reserve Fund Ob - Building Code Act	8,204,878	8,342,694	(504,400)	201,000				8,039,294	8,039,294	5,035,000	3,004,294
1-5-0800660-0655 - Reserve Fund Ob - Ontario Community Infra	16,822,035	19,557,671	6,209,952	471,400	(230,000)	(13,416,400)	(12,245,645)	346,977			
1-5-0800660-0663 - Reserve Fund Ob - Parkland Develop.	606,214	569,669		13,600				583,269			
	36,660,981	**43,445,594**	**9,312,716**	**1,046,900**	**(230,000)**	**(19,026,400)**	**(22,437,598)**	**12,111,212**	**8,039,294**	**5,035,000**	**3,004,294**
Rate Funded Reserve Funds											
1-5-0800650-0661 - Reserve Fund - Sanitary Sewer System	8,786,706	6,723,388	9,457,500	162,100	(1,078,200)	(3,802,100)	(453,600)	11,009,088	11,009,088	33,093,000	(22,083,912)
1-5-0800650-0675 - Reserve Fund - Parking Development	707,770	823,543	116,200	19,900		(122,000)		837,643	837,643	847,000	(9,357)
2-5-0701000-1000 - Waterworks Reserve Fund	42,508,189	43,095,810	10,959,900	-	(324,700)	(12,754,800)	(158,400)	40,817,810	40,817,810	41,380,400	(562,590)
	52,002,665	**50,642,742**	**20,533,600**	**182,000**	**(1,402,900)**	**(16,678,900)**		**52,664,542**	**52,664,542**	**75,320,400**	**(22,655,858)**
Subtotal	**150,040,032**	**159,230,445**	**53,158,416**	**2,799,500**	**(12,025,200)**	**(50,899,800)**	**(27,458,198)**	**124,805,163**	**115,534,347**	**242,984,593**	**(127,450,247)**
Development Charge Reserve Funds	74,128,592	80,880,192	6,453,000	1,950,600	(1,540,500)	(24,083,100)	(20,018,840)	43,641,352			
TOTAL	**224,168,624**	**240,110,637**	**59,611,416**	**4,750,100**	**(13,565,700)**	**(74,982,900)**	**(47,477,038)**	**168,446,516**	**115,534,347**	**242,984,593**	**(127,450,247)**
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