



Finance Committee  
Meeting Agenda  
May 11, 2023 at 4:30 PM  
JD Evans Room

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<b>1. Call to order</b>	
<b>2. Attendance</b>	
<b>3. Disclosure of pecuniary interests and the general nature thereof</b>	
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[Finance Committee Statement - Mar 2023](#)

6.7. Purchase Order Reports

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[PO Amendment Report](#)

[Emergency PO Report](#)

6.8. Investment Advisory Services

**7. New business**

**8. Next meeting**

The next meeting will be scheduled for June 7, 2023 at 4:30 p m.

**9. Adjournment**



Finance Committee  
Meeting Minutes

Wednesday, February 8, 2023 at 3:00 PM  
JD Evans Room

**1. Call to order**

The meeting was called to order by Councillor Enright-Miller at 3pm.

**2. Attendance**

**Members Present:**

Mayor Ellis  
Councillor Carr  
Councillor Enright-Miller, Chair

**Staff Present**

Rob Bovay, CAO  
Brandon Ferguson, Director of Finance/ Treasurer  
Kyle Bertrand, Accounting Coordinator  
Jennifer Knight, Coordinator of Revenue and Customer Service - Recording Secretary

**Audit Firm**

Lori Huber, KPMG LLP  
Katie Mahon, KPMG LLP

**3. Disclosure of pecuniary interests and the general nature thereof**

None

**4. Approval of meeting minutes**

4.1. Approval of the June 15, 2022 meeting minutes.

**Moved by Councillor Paul Carr  
Seconded by Mayor Neil Ellis**

**That the Regular Minutes of the Finance Committee meeting of June 15, 2022 be approved.**

**Carried**

**Moved by Councillor Paul Carr**

**Seconded by Mayor Neil Ellis**

**THAT the In-Camera Minutes of the Finance Committee meeting of June 15, 2022, be approved.**

**Carried**

**5. Correspondence**

5.1. Audit Planning Report

Staff from KPMG LLP explained the report and the Finance Committee reviewed the information provided.

As a result of the explanation and review, the following was recommended:

**Moved by Councillor Paul Carr**

**Seconded by Mayor Neil Ellis**

**THAT Audit Planning Report from KPMG LLP, be received”.**

**Carried**

5.2. Operating Budget Summary

The Director of Finance/Treasurer explained the report and answered questions from the Committee.

As a result of the discussion, the following was recommended:

**Moved by Mayor Neil Ellis**

**Seconded by Councillor Paul Carr**

**THAT the Operating Budget Summary, be received.**

**Carried**

5.3. Capital Progress Report

The Accounting Coordinator explained the report and answered questions from the Committee.

As a result of the explanation and discussion, the following was recommended:

**Moved by Councillor Paul Carr**

**Seconded by Mayor Neil Ellis**

**THAT the Capital Progress Report, be received.**

**Carried**

5.4. Purchasing Reports

The Director of Finance/Treasurer explained the report and a discussion ensued.

As a result of the explanation and discussion, the following was recommended:

**Moved by Mayor Neil Ellis  
Seconded by Councillor Paul Carr**

**THAT the Purchasing Reports, be received.**

**Carried**

**6. Items for discussion**

6.1. City of Belleville Finance Committee - Terms of Reference Review

The Director of Finance/ Treasurer explained the Terms of Reference, and a discussion ensued.

As a result of the explanation and discussion, the following was recommended:

**Moved by Mayor Neil Ellis  
Seconded by Councillor Paul Carr**

**THAT the City of Belleville Finance Committee - Terms of Reference, be received.**

**Carried**

6.2. Operating Budget Timeline

The Director of Finance/ Treasurer reviewed the 2023 Operating Budget timeline with the Committee, and the following was recommended:

**Moved by Councillor Paul Carr  
Seconded by Mayor Neil Ellis**

**THAT the 2023 Operating Budget deliberation dates will be April 5th and 6th, 2023.**

**Carried**

6.3. Bi-Monthly Meeting Dates

The Director of Finance explained that the Finance Committee Terms of Reference require the Committee to meet at least six times per year. After a

discussion it was decided that staff will tentatively set meeting dates and send them to the Committee for approval.

**7. New business**

There was no new business at this meeting.

**8. Next meeting**

The next meeting will be scheduled between March 9th and 15th, 2023, depending on the Committee's availability, location to be determined.


**9. Adjournment**

Meeting adjourned at 3:47 p m

**Moved by Mayor Neil Ellis  
Seconded by Councillor Paul Carr**

**“That the City of Belleville Finance Committee meeting be adjourned.”**

**Carried**

 <p style="text-align: center;">STANDARD POLICY</p>	<p>S.P. #: CC 001</p>
<p><b>SUBJECT:</b> Attendance by members of Council at conferences/conventions, seminars/workshops/training courses, and other events</p>	<p><b>DEPARTMENT:</b> Finance</p>
<p><b>COUNCIL AUTHORITY:</b> City Council April 10, 2006</p>	<p><b>NEW:</b> X <b>REVISED:</b> <b>April 8, 2019</b></p>

**1.0 POLICY**

This policy addresses the methods and procedures by which Members of Council will be governed when attending to business related to the City of Belleville, including attending conferences, conventions and seminars either within the City limits or beyond and provides for those expenses for which reimbursement will be paid.

**2.0 PURPOSE**

The purpose of this policy is to provide a framework for members of City Council with respect to:

- Attendance at conferences/conventions;
- Attendance at seminars/workshops/training courses, and other similar events; and
- Allowable expenses and compensation related to such events and functions

**3.0 SCOPE**

3.1 This policy shall apply to the Mayor and all members of Council of the City of Belleville

3.2 This policy shall not apply to:

- Boards and authorities that operate independently from the City (Police Board, Library Board, Conservation Authority, Quinte Waste Solutions, Health Unit, Elexicon)
- Committees that operate under the direction of the County (ie. Long Term Care, Social Services, 911, Emergency Services)  
*[Members of Council appointed to such organizations or committees shall proceed in accordance with the policies of those organizations]*
- Events where the member of Council does not intend to seek reimbursement for expenses

#### **4.0 RESPONSIBILITY**

4.1 Council Members travelling on City business are responsible for:

- Following established policy and procedures for the incurrence and reimbursement of travel related expenses
- Retaining appropriate receipts and invoices to substantiate travel costs, as defined under this Policy

4.2 Designated Signing Authorities are responsible for:

- Reviewing and approving, all travel requests submitted by Members of Council
- Providing guidance to Members of Council regarding appropriate types and levels of expenses
- Reviewing and approving all claims for reimbursement

4.3 Finance Department is responsible for:

- Ensuring that all travel expenses are properly authorized and that all claims for reimbursement are approved and appropriately documented
- Following up with Members of Council and Signing Authorities to address deficiencies in expense claims
- Ensuring that the purchasing cards for assigned administrative staff have adequate capacity to cover the booking of travel arrangements as necessary

#### **5.0 DEFINITIONS**

- **Invoice or Receipt**

Itemized receipts are required. A proper receipt will have the following features:

- Date service was rendered or goods purchased
- A description of the goods or service
- Name and address of vendor
- A unit cost for the items
- HST charged
- Method of Payment used

Credit card or Debit Machine receipts **are not acceptable.**

#### **6.0 REFERENCES AND RELATED DOCUMENTS**

- City of Belleville Purchasing Policy and related procedures

#### **7.0 GENERAL GUIDELINES**

7.1 The City shall reimburse Members of Council for expenditures incurred for business related to the City of Belleville.



- 7.2 The policies set out herein shall apply to the extent that budgets are available to cover anticipated expenses. Should annual budgets for conference/ conventions, seminars/workshops/training courses, or meetings and other similar events be exhausted or insufficient to meet anticipated expenses, Council authorization of an over-expenditure shall be required before attendance at an event is permitted.
- 7.3 The Coordinator of Mayor and Council Services shall:
  - assist with making travel arrangements
  - maintain records of attendance at events by members of City Council, and
  - monitor budgets and report as necessary on available funds
- 7.4 For liability and budgetary control reasons, members of Council shall advise the Coordinator of Mayor and Council Services of their plans to attend an event prior to leaving.
- 7.5 Members of Council seeking reimbursement of expenses or an advance shall submit an expense report or cheque requisition for an advance (on the form provided by the City) for approval by the "Signing Authority". For the purpose of this policy the "Signing Authority" will be:

Individual Incurring Expense	Signing Authority
Members of Council	Director of Finance/Treasurer

- 7.6 Federal Political Events  
 The Federal Elections Act, as amended, provides that no person or entity other than an individual who is a citizen or permanent resident shall make a contribution to a registered party, a registered association, a candidate, a leadership contestant or a nomination contestant. A municipality, being a corporation, is an ineligible contributor and cannot make contributions. Accordingly, any relevant tickets, registration fees or donations are Personal Expenses of a member of Council.
- 7.7 Provincial Political Events  
 The Provincial Election Finances and Contributions Act Disclosure Act, RSA 2004, c. E-2 9 ("the Act") provides that a municipality is a prohibited corporation and may not make any contributions to a registered party, registered constituency association or registered candidate. Any ticket, purchase or contribution, including items for door prizes, auctions and the costs of attending political conventions, shall be considered Personal Expenses of a Member of Council.
- 7.8 This policy is self - governed by the Members of Council.

## **8.0 CONFERENCES & CONVENTIONS**

- 8.1 Conferences and conventions are typically annual events addressing general or specific aspects of the operation of a municipal corporation. Annual conferences and conventions to which members of Council may wish to attend include those events sponsored by the following organizations:
- Association of Municipalities of Ontario (AMO) (not included for the purpose of determining the total number of annual conferences permitted to attend)
  - Ontario Small Urban Municipalities (OSUM)
  - Rural Ontario Municipal Association (ROMA)
  - Ministry of Municipal Affairs & Housing (MMAH) – Ontario East Municipal Conference (OEMC)
  - Federation of Canadian Municipalities (FCM)
  - Economic Developers Council of Ontario (EDCO)
  - Ontario East Economic Development Commission (OEEDC)
  - Ontario Good Roads Association (OGRA)
  - Ontario Traffic Conference (OTC)
  - Ontario Professional Planners Institute (OPPI)
  - Ontario Parks Association (OPA)
- or other similar organizations
- 8.2 All members of Council are encouraged to attend conferences and conventions that relate to their role in governance of the Corporation.
- 8.3 All members of Council are encouraged to attend the annual Conference for the Association of Municipalities of Ontario. (AMO) Attendance at AMO will not be included for the purpose of determining the number of conferences that Council Members are permitted to attend annually.
- 8.4 The Mayor shall be entitled to attend three (3) conferences/conventions annually from those listed in Section 8.1 without the necessity of obtaining approval from City Council.
- 8.5 Each Councillor shall be entitled to attend two (2) conferences/conventions annually from those listed in Section 8.1 without the necessity of obtaining approval from City Council.
- 8.6 Any member of Council wishing to attend a conference/convention outside the Province of Ontario shall first obtain approval from the Mayor.
- 8.7 Any member of Council wishing to attend more than the pre-approved number of conferences/conventions annually shall first obtain approval from City Council.

- 8.8 Spouses or companions may be able to register as conference/convention delegates at the discretion of the Mayor.

## **9.0 SEMINARS, WORKSHOPS & TRAINING COURSES**

- 9.1 Seminars, workshops or training courses are typically unique events or events that occur periodically usually relating to specific aspects of the operation of a municipal corporation. Examples range from courses offered through the Ministry of Municipal Affairs or another Ministry to private sector seminars that focus on any number of critical municipal operational sectors.
- 9.2 All members of Council are encouraged to attend seminars, workshops or training courses that relate to their role in governance of the Corporation.
- 9.3 Each member of Council shall be entitled to attend two (2) seminars, workshops or training courses offered through the Provincial Government or other service provider annually without the necessity of obtaining approval from City Council.
- 9.4 Any member of Council wishing to attend more than two (2) seminars, workshops or training courses offered through the Provincial Government, or other service provider, shall first obtain approval from City Council.

## **10.0 COMMITTEES AND BOARDS**

- 10.1 As a member of a committee or board to which City Council has made the appointment, members of Council are entitled to be reimbursed for expenses related to such appointment.
- 10.2 Members of Council may participate in events in support of the mandate of committees to which they have been appointed. (ie. attendance at trade shows where the City has a presence).

Members of Council may attend such events to support the committee's work with the approval of the Chair of the Committee or at the direction of the Mayor, and all expenses related thereto shall be posted to the committee's accounts (where applicable).

- 10.3 Other than committees and boards to which Council approves appointments, no member of Council shall seek an appointment to a committee or board of an organization with the expectation that the City will cover expenses related to such appointment without first obtaining the approval of Council.

Where any member of Council accepts an appointment to a committee or board of an organization without Council's approval, any expenses related to such appointment shall not be eligible for reimbursement by the City.

- 10.4 Typically, activities associated with promotion of the City fall within the responsibility of staff. Councillors are encouraged to work through staff whenever an opportunity to promote the City arises.

Where such approach is not feasible, Councillors may be reimbursed for expenses associated with exceptional and unique opportunities to promote the City where prior approval for such expenses has been obtained from the Mayor or City Council.

- 10.5 Periodically the City may be requested to participate in meetings, symposiums, focus groups, or similar events, for the purpose of addressing issues facing the City or the broader community. The Mayor or any Councillor directed or authorized by the Mayor or City Council to attend such an event shall be entitled to be reimbursed for expenses.

## **11.0 TRAVEL AUTHORIZATION**

- 11.1 All proposed travel must be documented and approved prior to the commitment of City funds. A completed Travel Request Authorization form is required for all travel that requires an overnight stay prior to any travel expenses being incurred or committed to.

- The completed Travel Request/Authorization Form must be attached to the Travel Expense Report as noted in Section 12. All Travel Expense Reports are retained in the Finance Department and will be accessible for future review if required

- 11.2 Payment for travel expenses incurred or committed to prior to obtaining documented approval will be the sole financial responsibility of the Council Member if the travel request is denied.

- 11.3 Supporting documentation must be attached to the Travel Request/Authorization Form and must clearly identify the event attended, date of the event and purpose of the event. A copy of the conference, seminar or event agenda is required providing information on cost, location, dates and meals. Printed estimates for airfare, air transportation and other costs must also be provided.

**12.0 PAYMENT AND REIMBURSEMENT**

- 12.1 Members of Council seeking reimbursement of expenses shall submit a Travel Expense Form within 30 days of the event for approval by the appropriate "Signing Authority". Receipts for the refund of unused funds must be attached to the final Travel Expense Form that is submitted. The completed Travel Request/Authorization Form must be attached to the related Travel Expense Report.
- 12.2 All fees paid prior to the conference, referred to as prepaid expenses, must be reflected on the Travel Expense Form that is submitted for reimbursement. All costs related to the travel must be included on the form so the Signing Authority is aware of the final costs for the Member of Council's attendance.
- 12.3 Any Travel Advance approved and released by the Treasurer must be reflected on the Travel Expense Form.
- 12.4 All approved Travel Expense Reports must be submitted to the Finance Department for payment within 30 working days of the event. Where a Travel Advance has been made, any Receipts for the refund of unused funds must be attached to the Travel Expense Report.
- 12.5 At the written request from a Member of Council in exceptional circumstances, the CAO may approve a non-material deviation from this policy.

**13.0 TRANSPORTATION**

The most economical and efficient mode of transportation must be used as follows:

**13.1 Airfare:**

- Airfare shall include all applicable taxes, surcharges and cancellation insurance. Where the flight duration is scheduled to be less than 4 hours, airfare at economy rate will be reimbursed. Where the flight duration is scheduled to be 4 hours or more, airfare at one grade higher than economy rate will be reimbursed
- The cost of seat selection will be reimbursed
- Expenses incurred to change travel plans are allowable provided the changes are a result of mandatory City Business. Only charges relating to the employee are reimbursable
- Luggage cost charged by the airlines is reimbursable
- The cost of passports will not be reimbursed

**13.2** Rail/Bus

Economy class Train/Bus fare when applicable. At the discretion of the Coordinator of Mayor and Council Services, rail travel at Business Class rates shall be reimbursable.

**13.3** Taxis and Similar Transfers

Transfer fees to and from transportation terminals at points of departure and arrival. Members of Council may be reimbursed for the actual costs of taxicabs, airport limousines, buses or equivalents for transportation between the individual's home or workplace and the designated transportation terminal as well as between the transportation terminal and the hotel or other destination point. The mode of transportation selected must be the most economically feasible method available as circumstances warrant. Parking expenses must be included in this cost decision.

**13.4** Vehicle Rental

Car rental, including fuel purchases, instead of public transportation may be claimed providing it is more economical or if required under certain circumstances. A reputable rental company must be used to ensure adequate insurance coverage is secured. A national rental chain is considered to be a reputable company as opposed to a local operation.

**13.5** Personal Vehicle Use

Where an individual uses his/ her own car for business travel to attend Conferences, Seminars, or Special Events, mileage from home to the event or from their regular place of work to the event, whichever is less may be claimed. Members of Council are responsible for ensuring that they have adequate insurance coverage. The current applicable mileage rate for the use of personal automobiles on City business will be reimbursed. This rate is determined by the current City rate approved by Council. While operating a personal automobile on City business, the individual is responsible for all vehicular costs, for example, repairs, fines, fuel, insurance deductibles, etc.

**13.6** Parking and Tolls

Parking fees and highway tolls are reimbursable.

**14.0 ACCOMMODATION**

Reasonable accommodation expenses where overnight accommodation is required are allowable as follows:

- 14.1 The accommodation chosen must be the most economical and advantageous to the conduct of City business.
- 14.2 The actual cost of a single room will be allowed provided such cost does not exceed the "Government Rate" or "Group Rate" when available.
- 14.3 Subject to budgetary funding, double occupancy may be required at the discretion of the Signing Authority providing the Member of Council is in agreement.
- 14.4 Receipts are required in support of all such expenses and must show the place, date and number of days or part days and the rate per day for single occupancy.
- 14.5 Internet charges for business use on hotel bills will be reimbursed. Other incidental expenses detailed on the hotel bill such as movies or meals **will not be** reimbursed, because they are covered by the per diem reimbursement.
- 14.6 Accommodation with relatives or friends **will not be** reimbursed.

**15.0 PER DIEMS**

- 15.1 Council Members will be paid a daily meal and incidental (Per Diem) expense allowance to cover costs when attending conferences, training and development courses or other meetings on behalf of the City. To qualify for the daily allowance, overnight accommodation must be required.
- 15.2 A Per Diem represents the maximum allowance that will be paid without receipts when an overnight stay is required exclusive of accommodation or transportation. The Per Diem allowance covers the cost of meals, gratuities, personal telephone charges (other than reasonable telephone charges for calls to family at home which are not to exceed one per day) and all other incidental expenses
- 15.3 For travel within Canada, an \$80.00 per diem can be claimed for each overnight stay. Per Diem rates include a \$15 allowance for incidentals.

- 15.4 For travel outside of Canada, a \$95.00 USD per diem can be claimed for each overnight stay. Per Diem rates include a \$15 USD allowance for incidentals.

**NOTE:** Currency rates used should reflect the prevailing rate at the time of exchange as closely as possible. If actual rates are not available, convert using the Bank of Canada exchanged rate for cash for the first day of travel.

- 15.5 Where some meals are provided by either the event registration, the per diem will be reduced by the applicable meal allowance as follows:
- Travel within Canada – (CDN) \$15 breakfast, \$20 lunch, \$30 dinner
  - Travel outside of Canada – (USD) \$20 breakfast, \$25 lunch, \$35 dinner

## **16.0 SINGLE DAY EVENTS**

When overnight accommodation is **not** required, reasonable travel expenses including parking, tolls and meals not provided by the event, will be reimbursed based upon submission of a Travel Expense report and supporting invoices or receipts as defined under this Policy.

## **17.0 MEETINGS – MEALS**

- 17.1 It is recognized that there will be circumstances when it is appropriate for City funds to be used to pay for reasonable food and non-alcoholic beverages consumed by Members of Council/Staff. These circumstances include:

- When workday meetings or training sessions continue through meal times
- When early morning or late evening meetings interfere with usual meal times
- When unusual or emergency events require attendance through usual meal times

- 17.2 The following provisions apply to the purchase of food in the circumstances described above:

- a) Directors may authorize payment for meals and non-alcoholic beverages at mealtimes only, where Members of Council/Staff are required to work through or abbreviate their regular meal breaks. This should be restricted to occasions where the dispersal of participants during a break period or meal period is not desirable (i.e. Council



meetings). The purchase of beverages and food must be within approved budgets.

- b) Managerial discretion and regard for economy should be used when identifying appropriate occasions for ordering food and beverages.

## **17.0 HOSTING & HOSPITALITY**

17.1 It is recognized that there will be occasions when it is appropriate for City funds to be used to entertain or offer hospitality as part of a Council Member/Staff's official duties and functions where it is considered to advance the business affairs of the City of Belleville. These occasions include:

- When a Council Member/Staff is conducting City business with persons other than City employees or fellow Council Members such as representatives from other levels of government, industry, fellow municipalities, public interest groups, prospective business investors, or medical candidates considered for physician recruitment, etc.
- When the City sponsors conferences i.e. Ontario Small Urban Municipalities (OSUM)
- Protocol events when persons visiting the City are members of international or national organizations or delegations i.e twinning with individuals from Lahr, Germany, Gunpo, Korea or others as approved by Council
- When the City hosts special recognition events i.e. Volunteer recognition, Mayor's New Year's levee

17.2 Reasonable expenses associated with the provision of hospitality such as lunches, dinners or receptions, may be reimbursed. For these events, all expenses must be accompanied by receipts plus a written explanation setting out the following:

- The purpose of the hospitality and the particular circumstances
- The names and the positions held of the person(s) in attendance
- The location at which the hosting took place

17.3 Hospitality such as beverages, meals, tours or other entertainment is only to be provided to Council/ Staff that have been identified by prior approval to act as hosts to guests of the City. Approval must be provided by the Manager to whom the Staff person reports and in the case of Council Members, by the Mayor's office.

- 17.4 Hospitality extended to Council Members/Staff alone is not considered eligible under this policy.
- 17.5 For hospitality events involving Council Members/Staff and third parties, alcohol may be reimbursed with pre-approval from the Mayor's office. Council Members/ Staff must consider that entertainment expenses must be able to withstand public scrutiny. In deciding whether to pre-approve reimbursement for alcohol, consideration will be given to the following:
- The alcohol portion of the expense will be reasonable in relation to the number of guests and the nature of the function
  - The expense is appropriate to the business and responsibilities of the individuals involved
  - All attendees, the business purpose, and location are provided in writing with appropriate documentation for reimbursement

**18.0 ITEMS NOT REIMBURSED**

Claims for reimbursement **will not be** allowed for:

- Personal Effects and Services – Claims for loss of personal effects, for medical and hospital treatment, for purchase of trunks, hand luggage, clothing and other personal equipment, or for personal services such as, shoe shines, valet services and other personal expenses.
- Items not substantiated by receipts, except for per diem claims, will not be reimbursed
- All items covered by the Per Diem as outlined in Section 14.0
- Gratuities are covered by the per diem. They are to be excluded from reimbursement unless justifiable circumstances
- Long distance phone calls are covered by the per diem. They are to be excluded from reimbursement as appropriate unless these calls were made for City business and in consideration of being out-of-town on City business, one call per day to family at home will be allowed. These must be properly identified on the hotel and/ or cell bill
- Alcohol will not be reimbursed other than those instances detailed in Section 17
- Travel and related expenses will not be reimbursed for spouse and/or other guests

- Costs for other activities such as tours, social or sporting activities that are associated with the event
- Traffic and parking fines.

## **19.0 EXTERNAL REPORTING**

Finance Department will report to Council on an annual basis the total business travel expenses attributable to the Members of Council in accordance with Section 284 of the Municipal Act, S.O. 2001, c.25, as amended (the "Municipal Act").



**City of Belleville**

**Policy for Business Travel, Seminars & Conferences - Staff**

**Dated: April 8, 2019**

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**1.0 POLICY**

This policy addresses the methods and procedures by which staff of the City will be governed when attending to business related to the City of Belleville, including attending conferences, conventions and seminars either within the City limits or beyond and provides for those expenses for which reimbursement will be paid.

**2.0 PURPOSE**

The purpose of this policy is to:

- To provide guidance to staff who travel on City of Belleville business
- To provide rules and processes for the authorization, administration and reimbursement of ordinary, necessary and reasonable travel expenses directly related to the transaction of approved City business

**3.0 SCOPE**

This policy applies to all City employees except agencies, boards, commissions and committees funded by the City that have previously submitted to the Finance Department alternative board approved travel, business and mileage policies or employees who have alternative contractual agreements arising from a negotiated collective bargaining agreement or other contractual obligation.

**4.0 RESPONSIBILITY**

- 4.1 Every employee travelling on City business is responsible for:
- Following established policy and procedures for the incurrence and reimbursement of travel related expenses
  - Retaining appropriate receipts and invoices, as defined under this Policy, to substantiate travel costs

- 4.2 Departmental managers and directors are responsible for:
  - Reviewing and approving, all travel requests submitted by their employees
  - Providing guidance to employees regarding appropriate types and levels of expenses
  - Reviewing and approving all claims for reimbursement
  
- 4.3 Finance department is responsible for:
  - Ensuring that all travel expenses are properly authorized and that all claims for reimbursement are approved and appropriately documented
  - Following up with employees and managers to address deficiencies in expense claims
  - Ensuring that the purchasing cards for assigned administrative staff within each department have adequate capacity to cover the booking of departmental travel arrangements as necessary

**5.0 DEFINITIONS**

- **Invoice or Receipt**  
Itemized receipts are required. A proper receipt will have the following features:
  - Date service was rendered or goods purchased
  - A description of the goods or service
  - Name and address of vendor
  - A unit cost for the items
  - HST charged
  - Method of Payment usedCredit card or Debit Machine receipts **are not acceptable.**

**6.0 REFERENCES AND RELATED DOCUMENTS**

- City of Belleville Purchasing Policy and related procedures

**7.0 GENERAL GUIDELINES**

- 7.1 The City shall reimburse staff for expenditures incurred for business related to the City of Belleville.
- 7.2 Expenses for the attendance of staff at conferences, training sessions and seminars shall be included in the annual budget of each Department.

- 7.3 At the written request from a Director or Department Head in exceptional circumstances, the CAO may approve a non-material deviation from this policy.
- 7.4 Except for Sister City events/exchanges, Conference and Seminar attendance is limited to North America unless otherwise approved by City Council.
- 7.5 For the purpose of this policy the “Signing Authority” will be:

<b>Individual Incurring Expense</b>	<b>Signing Authority</b>
Staff Member	Immediate Manager
Manager	Immediate Director or Department Head
Director of Finance/Treasurer	CAO
Department Head (Except the Director of Finance/Treasurer)	Director of Finance/Treasurer
CAO	Mayor

It is recognized that there may be circumstances where timely approval may be difficult due to extended absences, such as vacations and illness. If the immediate Manager, Director or Department Head is also absent the Director of Finance/Treasurer will be the signing authority where appropriate and in the absence of the CAO or the Mayor, the Director of Finance/Treasurer will be the Signing Authority.

**8.0 TRAVEL AUTHORIZATION**

- 8.1 All proposed travel must be documented and approved prior to the commitment of City funds. A completed Travel Request/Authorization Form is required for all travel that requires an overnight stay prior to any travel expenses being incurred or committed to:
  - The completed Travel Request/Authorization Form must be attached to the Travel Expense Report as noted in Section 9. All Travel Expense Reports are retained in the Finance Department and will be accessible for future review if required

- 8.2 Payment for travel expenses incurred or committed to prior to obtaining documented approval will be the sole financial responsibility of the employee if the travel request is denied.
- 8.3 Supporting documentation must be attached to the Travel Request/Authorization Form and must clearly identify the event attended, date of the event and purpose of the event. A copy of the conference, seminar or event agenda is required providing information on cost, location, dates and meals. Printed estimates for airfare, air transportation and other costs must also be provided.
- 8.4 The Treasurer is authorized to advance money to staff authorized to attend travel events. Such requests will be submitted on a Cheque Requisition form at least two weeks prior to the event. An advance will only be issued where an overnight stay is required and must be requested and approved on the Travel Request/Authorization Form. Minimum level of cash advance is \$100 CDN.

## **9.0 PAYMENT AND REIMBURSEMENT**

- 9.1 Staff seeking reimbursement of expenses shall submit a Travel Expense Form within 30 days of the event for approval by the appropriate “Signing Authority”. Receipts for the refund of unused funds must be attached to the final Travel Expense Form that is submitted. The completed Travel Request/Authorization Form must be attached to the related Travel Expense Report.
- 9.2 All fees paid prior to the conference, referred to as prepaid expenses, must be reflected on the Travel Expense Form that is submitted for reimbursement. All costs related to the travel event must be included on the form so the Signing Authority is aware of the final costs for the employee’s attendance.
- 9.3 Any Travel Advance approved and released by the Treasurer must be reflected on the Travel Expense Form.
- 9.4 All approved Travel Expense Reports must be submitted to the Finance Department for payment within 30 working days of the event. Where a travel Advance has been made, any Receipts for the refund of unused funds must be attached to the Travel Expense Report.

## 10. TRANSPORTATION

The most economical and efficient mode of transportation must be used as follows:

### 10.1 Airfare

- Airfare shall include all applicable taxes, surcharges and cancellation insurance. Where the flight duration is scheduled to be less than 4 hours, airfare at economy rate will be reimbursed. Where the flight duration is scheduled to be 4 hours or more, airfare at one grade higher than economy rate will be reimbursed
- The cost of seat selection will be reimbursed
- Expenses incurred to change travel plans are allowable provided the changes are a result of mandatory City Business. Only charges relating to the employee are reimbursable
- Luggage cost charged by the airlines is reimbursable
- The cost of passports will not be reimbursed

### 10.2 Rail/Bus

Economy class Train/Bus fare when applicable. At the discretion of the appropriate Signing Authority as defined under this Policy, rail travel at Business Class rates shall be reimbursable.

### 10.3 Taxis and Similar Transfers

Staff may be reimbursed for the actual costs of taxicabs, airport limousines, buses or equivalents for transportation between the individual's home or workplace and the designated transportation terminal as well as between the transportation terminal and the hotel or other destination point. The mode of transportation selected must be the most economically feasible method available as circumstances warrant. Parking expenses must be included in this cost decision.

### 10.4 Vehicle Rental

Vehicle rental costs, including fuel purchases, instead of public transportation may be claimed providing it is more economical or if required under certain circumstances. A reputable rental company must be used to ensure adequate insurance coverage is secured. A national rental chain is considered to be a reputable company as opposed to a local operation.



### 10.5 Personal Vehicle Use

Where an individual uses his/ her own car for business travel on behalf of the City, mileage from home to the event or from their regular place of work to the event, whichever is less may be claimed. Employees are responsible for ensuring that they have adequate insurance coverage. The current applicable mileage rate for the use of personal automobiles on City business will be reimbursed. This rate is determined by the current City rate approved by Council, or by collective bargaining agreements for unionized employees. While operating a personal automobile on City business, the individual is responsible for all vehicular costs, including repairs, fines, fuel, insurance deductibles, etc.

### 10.6 Parking and Tolls

Parking fees and highway tolls are reimbursable.

## 11. ACCOMMODATION

Reasonable accommodation expenses where overnight accommodation is required are allowable as follows:

- 11.1 The accommodation chosen must be the most economical and advantageous to the conduct of City business.
- 11.2 The actual cost of a single room will be allowed provided such cost does not exceed the “Government Rate” or “Group Rate” when available.
- 11.3 Subject to budgetary funding, double occupancy may be required at the discretion of the Signing Authority providing the employee is in agreement.
- 11.4 Receipts are required in support of all such expenses and must show the place, date and number of days or part days and the rate per day for single occupancy.
- 11.5 Internet charges for business use on hotel bills will be reimbursed. Other incidental expenses detailed on the hotel bill such as movies or meals **will not be** reimbursed as they are covered by the per diem reimbursement.
- 11.6 Accommodation with relatives or friends **will not be** reimbursed.

## 12. PER DIEMS

- 12.1 Staff will be paid a daily meal and incidental (Per Diem) expense allowance to cover costs when attending conferences, training and development courses or other meetings on behalf of the City. To qualify for the daily allowance, overnight accommodation must be required.
- 12.2 A Per Diem represents the maximum allowance that will be paid without receipts when an overnight stay is required exclusive of accommodation or transportation. Department heads may approve a lesser amount and in some departments, Per Diem amounts are stipulated in a union contract. The Per Diem allowance covers the cost of meals, gratuities, personal telephone charges (other than reasonable telephone charges for calls to family at home which are not to exceed one per day) and all other incidental expenses.
- 12.3 For travel within Canada, an \$80.00 per diem can be claimed for each overnight stay. Per Diem rates include a \$15 allowance for incidentals.
- 12.4 For travel outside of Canada, a \$95.00 USD per diem can be claimed for each overnight stay. Per Diem rates include a \$15 USD allowance for incidentals.

**NOTE:** Currency rates used should reflect the prevailing rate at the time of exchange as closely as possible. If actual rates are not available, convert using the Bank of Canada exchanged rate for cash for the first day of travel.

- 12.5 Where some meals are provided by either the event registration, the per diem will be reduced by the applicable meal allowance as follows:

Travel within Canada – (CDN) \$15 breakfast, \$20 lunch, \$30 dinner

Travel outside of Canada – (USD) \$20 breakfast, \$25 lunch, \$35 dinner

## 13. SINGLE DAY EVENTS

When overnight accommodation is **not** required, reasonable travel expenses including parking, tolls and meals not provided by the event, will be reimbursed based upon submission of a Travel Expense report and supporting invoices or receipts as defined under this Policy.

**14. STAFF MEETINGS – MEALS**

14.1 It is recognized that there will be circumstances when it is appropriate for City funds to be used to pay for reasonable food and non-alcoholic beverages consumed by Members of Council/Staff. These circumstances include:

- When workday meetings or training sessions continue through meal times
- When early morning or late evening meetings interfere with an employee's usual meal times
- When staff are required to work beyond their regular schedule to meet a fixed deadline or to respond to unusual or emergency events
- When negotiations during the bargaining process or arbitrations continue through meal times

14.2 The following provisions apply to the purchase of food in the circumstances described above:

- a) Directors, Managers and Supervisors may authorize payment for meals and non-alcoholic beverages at mealtimes only, to employees required to continue working through or abbreviate their regular meal breaks. This should be restricted to occasions where the dispersal of participants during a break period or meal period is not desirable (i.e. training workshops or departmental meetings). The purchase of beverages and food must be within approved budgets.
- b) Directors, Managers and Supervisors may authorize payment for meals and non-alcoholic beverages for employees who work beyond their usual leaving time and have worked sufficient additional hours to comply with the meal allowance provisions in the appropriate collective agreement. When meals and non-alcoholic beverages are purchased for employees, the most senior employee present shall make the payment.
- c) Managerial discretion and regard for economy should be used when identifying appropriate occasions for ordering food and beverages. Managers should ensure that such food and beverages are not offered on a regular basis during meetings of close colleagues.

**15. HOSTING & HOSPITALITY**

- 15.1 It is recognized that there will be occasions when it is appropriate for City funds to be used to entertain or offer hospitality as part of a Council Member/Staff's official duties and functions where it is considered to advance the business affairs of the City of Belleville. These occasions include:
- When a Council Member/Staff is conducting City business with persons other than City employees or fellow Council Members such as representatives from other levels of government, industry, fellow municipalities, public interest groups, prospective business investors, or medical candidates considered for physician recruitment, etc.
  - When the City sponsors conferences i.e. Ontario Small Urban Municipalities (OSUM)
  - Protocol events when persons visiting the City are members of international or national organizations or delegations i.e twinning with individuals from Lahr, Germany, Gunpo, Korea or others as approved by Council
  - When the City hosts special recognition events i.e. Volunteer recognition, Mayor's New Year's levee
- 15.2 Reasonable expenses associated with the provision of hospitality such as lunches, dinners or receptions, may be reimbursed. For these events, all expenses must be accompanied by receipts plus a written explanation setting out the following:
- The purpose of the hospitality and the particular circumstances
  - The names and the positions held of the person(s) in attendance
  - The location at which the hosting took place
- 15.3 Hospitality such as beverages, meals, tours or other entertainment is only to be provided to Council/ Staff that have been identified by prior approval to act as hosts to guests of the City. Approval must be provided by the Manager to whom the Staff person reports and in the case of Council Members, by the Mayor's office.
- 15.4 Hospitality extended to Council Members/Staff alone is not considered eligible under this policy.
- 15.5 For hospitality events involving Council Members/Staff and third parties, alcohol may be reimbursed with pre-approval from the Mayor's office. Council Members/ Staff must consider that entertainment expenses must be able to withstand public scrutiny. In deciding whether to pre-approve reimbursement for alcohol, consideration will be given to the following:

- The alcohol portion of the expense will be reasonable in relation to the number of guests and the nature of the function
- The expense is appropriate to the business and responsibilities of the individuals involved
- All attendees, the business purpose, and location are provided in writing with appropriate documentation for reimbursement

## **16. ITEMS NOT REIMBURSED**

Claims for reimbursement **will not be** allowed for:

- Personal Effects and Services – Claims for loss of personal effects, for medical and hospital treatment, for purchase of trunks, hand luggage, clothing and other personal equipment, or for personal services such as, shoe shines, personal valet services and other personal expenses.
- Items not substantiated by receipts, except for per diem claims, will not be reimbursed.
- All items covered by the Per Diem as outlined in Section 10
- Alcohol will not be reimbursed other than those instances detailed in Section 15
- Travel and related expenses will not be reimbursed for spouse and/or other guest
- Costs of other activities such as tours, social or sporting activities which are not associated with the event.
- Traffic and parking fines.

## **17. EXTERNAL REPORTING**

Finance Department will report to Council on an annual basis the total business travel expenses attributable to the EMT staff.



**City of Belleville Budget and Financial Controls Policy**

**Subject: Budget and Financial Controls Policy**

**Dated: ~~April 25, 2016~~ April 27, 2023**

**Related Documents: Tangible Capital Asset Policy  
Purchasing Policy  
Asset Management Study**

## Policy Statement

Budget policies provide the framework for overall fiscal planning and management. The policies provide for both current and long-range planning activities and provide standards against which current budgetary performance can be measured and proposals for future programs or service reductions can be evaluated. Through implementation of this policy, the City of Belleville will endeavour to achieve its current and future goals in a fiscally responsible and sustainable manner.

## Purpose

The purpose of this policy is to:

- Define and improve the efficiency of the budget setting process;
- Ensure that the budget plans presented by staff are consistent with the goals contained in the Strategic Plan;
- Maintain the long-term financial stability of the City with affordable and sustainable taxation and user rates;
- Establish a foundation for monitoring actual expenditures against budgeted expenditures.

## Scope

The Municipal Act requires Council to review and adopt a balanced budget on an annual basis. This policy applies to all City departments, Boards, Committees, and other organizations falling within the reporting requirements of the City. Budget development shall comply with all relevant provisions of Ontario statutes, including, but not limited to the following:

- Municipal Act, including sections relating to Business Improvement Areas
- Police Services Act
- Public Libraries Act
- Safe Drinking Water Act
- Development Charges Act
- Building Code Act

## Definitions

The following definitions pertain throughout this policy:

**“Annualized Costs”** - the conversion of any costs which were approved in the prior year's budget for a partial year to a twelve-month period for inclusion in the Base Budget. Annualized costs would normally include personnel and related costs and those costs related to municipal service contracts which began during the year or were subject to price escalations part way through the year. These costs must be clearly identified in the Base Budget

**“Budget”** – a financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council

**"Base Budget"** - a base budget is the funding required to carry on existing programs at the same level of service as last year. This represents essentially a status quo starting point. The base budget is calculated as follows:

Current Year Base Budget = Prior Year Approved Budget  
 + Inflation ~~(0% assumed in 1999)~~  
 - One-time charges/Revenue  
 +/- Known uncontrollables  
 +/- Annualized costs or revenues

**“Capital Budget”** – is a plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent years (long-term), identifying each capital project and the method of financing.

**"Capital Impact"** - the additional operating costs that relate to operating or maintaining a capital project that has been completed and is now "in use". Capital impacts on operating will be included as base budget adjustments in the operating budget.

**“Capital Project”** – a project, which results in the acquisition of construction of a capital asset as defined in the City’s Tangible Capital Asset Policy.

**“Fiscal Year”** – is the twelve month accounting period for recording financial transactions. The City’s fiscal year ends December 31.

**“Management Recommendations”** - result from the review of the operating budget accounts by departmental management and represent suggested adjustments required to maintain the existing level of service. ~~While some management recommendations are expected to be budget reductions, budgets for other accounts will increase to reflect actual program costs.~~

**“Operating Budget”** – the budget containing the revenues and expenditures including, but not limited to, salaries and wages, materials and supplies, contracted services, utilities and insurance required to provide basic government programs and services for the current fiscal year.

**“Operating Issues”** - ~~are yes/no decisions for Council.~~ An issue is defined as a change in staff level, service level, policy changes, one-time charges/projects, and major external

factors. Issues are meant to highlight new commitments of resources, so Council can see, approve or decline variations from the status quo. Issues are displayed as changes to the Budget to emphasize the impact. [External agency budget requests are included as operating issues as well.](#)

**“Reserve/Reserve Fund”** – A **“Reserve”** is an allocation of accumulated net revenue. It has no reference to any specific asset and does not require physical segregation of money or assets. ~~Examples include: Sick Leave Reserve and Insurance Reserve.~~ A **“Reserve fund”** exists where assets are segregated and restricted to meet the purpose of the reserve fund.

**“Treasurer”** - means The Director of Finance, or any person appointed by the Corporation to fulfill the statutory requirements of the Treasurer under the Municipal Act, 2001.

## Budget Principles & Objectives

### Community Benefit

Capital budgeting requires Staff and Council to allocate the limited financial resources of the City to meet the needs of the City in the present and future. The "best interests" of the community as a whole should be at the core of all budgeting decisions.

### Strategic Plan

The Strategic Plan serves as the guiding document under which all city initiatives are aligned. The City budgets will support the objectives of the Strategic Plan.

### Accountability and Transparency

The budget will demonstrate accountability to the community through an open and transparent decision making process in addition to audited financial statements and other reporting.

### Budget Amendments

Council approval is required for all proposed Operating and Capital Budget changes.

### Risk Management

Priority-setting and decision-making will be informed by risk management principles with the aim to minimize the negative effects of risk while also minimizing the cost to accomplish mitigation.

### Innovative Approach to Funding

The budget will incorporate innovative approaches to service delivery and will include funding to allow for the development and implementation of operational efficiencies and cost-saving measures. Cost-sharing and partnership strategies will be pursued, including the provision of matching funding where leveraging opportunities exist.

### Asset Management

The budget will support existing infrastructure using a life-cycle strategy and asset management best practices. New infrastructure will be considered where it is in alignment with the current Strategic Plan.



**Balanced Budget**

The operating budget will be balanced as per the legislative requirements outlined in the Municipal Act. Any shortfall in budgeted revenues versus expenditures for a budget period will be offset by tax levies equal to the shortfall thereby resulting in a balanced budget.

**Budgeting for Revenue**

The City shall not utilize one-time revenues for ongoing expenditures. However, one-time revenues may be used to fund non-recurring expenditures or services that can be completed within a specific amount of time without significant disruption to the City provided it is duly approved by Council. One-time revenues include, but are not limited to; grants or subsidies from other levels of government or municipalities that are not legislated to recur annually, transfers from Reserves and Reserve Funds, and proceeds on sale of property.

Certain municipal revenues can be termed "unpredictable" as they fluctuate year to year and are not under the direct control of the City. The budget amount for unpredictable revenues shall be conservative in nature and represents management's "best" estimate at the time of the budget.

**Addressing Unfunded Liabilities**

The budget will address identified unfunded liabilities such as sick leave, ~~or~~ WSIB, [etc.](#) through reserve contributions.

## BUDGET ROLES AND RESPONSIBILITIES

Role	Budget Responsibilities
Municipal Council	<ul style="list-style-type: none"> <li>• Establish priorities through the Strategic Plan</li> <li>• Approve guidelines in advance of detailed budget preparation</li> <li>• Approve the proposed level of public communication and engagement</li> <li>• Review and debate the budget submissions</li> <li>• Adopt the budget by by-law</li> <li>• Approve the rates required for taxation and user fees <del>by</del> by-law</li> </ul>
<u>Finance Committee</u>	<ul style="list-style-type: none"> <li>• <u>Review and recommend to Council, budget guidelines for Capital and Operating budgets.</u></li> <li>• <u>Review tax and ratepayer feedback to assess and recommend priorities for upcoming budget.</u></li> <li>• <u>Recommendations should include, but are not limited to:</u> <ul style="list-style-type: none"> <li>○ <u>key strategic priorities of focus for the budget,</u></li> <li>○ <u>projects or initiatives to assess in compiling the budget,</u></li> <li>○ <u>levels of service adjustments to consider,</u></li> <li>○ <u>residential tax rate increases range.</u></li> </ul> </li> </ul>
Chief Administrative Officer	<ul style="list-style-type: none"> <li>• Direct, in co-operation with the Treasurer and the Executive Management Team, the preparation and presentation of the annual operating and capital budgets</li> <li>• Direct, in co-operation with the Treasurer, the preparation of budget guidelines for approval by Council</li> <li>• Exercise financial control over all corporate operations, in conjunction with the Treasurer, to ensure compliance with the revenue and expenditure budgets approved by Council</li> </ul>
Executive Management Team (EMT)	<ul style="list-style-type: none"> <li>• Lead the development of realistic and responsible departmental budgets in accordance with the established guidelines, timeline, and process as per Budget Policy</li> <li>• Submit budget requests based on supportable facts that can be well understood by the general public and other members of the organization</li> <li>• Ensure that the resources and assets under their authority are effectively managed on an ongoing basis</li> </ul>

<p>Treasurer and Supporting Staff</p>	<ul style="list-style-type: none"> <li>• Treasurer – lead and coordinate the overall preparation and administration of the City operating and capital budgets</li> <li>• Ensure adherence to budget policies and financial policies as approved by Council</li> <li>• Provide management and strategic direction to the financing of the City</li> <li>• Provide appropriate budget format and forms to be utilized in the budget preparation</li> <li>• Ensure reporting of actual operating and capital project results on a timely basis in accordance with the budget policy</li> </ul>
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## Municipal Policy – Operating Budget

### Operating Budget Process

1. Guidelines for budget preparation are set in advance of the budget year by Council. [The Finance Committee will review and recommend guidelines to Council](#) following consultation with the Chief Administrative Officer and Treasurer. [Guidelines can include: areas of key strategic focus and priority, projects or initiatives of significance to be considered in budget preparation, specific level of service considerations, ranges of acceptable overall tax increases for the year.](#)

2. [Direction in terms of corporate wide assumptions and conditions will be communicated to the Executive Management Team in advance of the annual budget preparation.](#)

4.3. Finance staff will provide the appropriate forms and format as well as detailed instructions to be followed in the preparation of the departmental operating budgets.

2.4. Each Departmental Director shall prepare and submit annually to the Treasurer their Operating Budget Requests on the forms and format prescribed by the Treasurer. Information to be provided includes, but is not limited to the following:

- Base Budget adjustments for service revenue items approved by Council prior to Budget submission to Council. Finance will prepare and provide the base adjustments required for the following common items:
  - Payroll Salary, Benefit and Pension annualizations
  - Insurance
  - Prior year issue eliminations and annualizations
  - Other contractual payments
  - Changes resulting from fluctuations in commodity or utility costs.

The above adjustments will be reviewed with departmental staff as part of the operating budget process.

- Management Recommendations - Adjustments to operating accounts required to maintain existing service levels. Revenues/Expenditures lines are to be calculated and adjusted based on known commodity trends, approved studies/reports including user fee reports/by-laws and master plan reports.

- Operating Issues
  - New programs and/or service levels and provide costs and justifications for the changes;
  - Costs and justification for any increase to full-time equivalent staffing levels from the Base Budget;
  - Prior to submission, issues should be categorized as follows:
    - Category 1 – City Boards
    - Category 2 – Special Purpose Bodies
    - Category 3 – Provincially Mandated Services
    - Category ~~4~~4 – Legislated, Committed, Health and Safety Issues
    - ~~Category 2 – User Fees~~
    - Category ~~5~~3 – Maintain Service Levels/Capital (Maintenance)  
*Includes previously unbudgeted capital projects*
    - ~~Category 4 – Special Purpose Bodies~~
    - ~~Category 5 – Provincially Mandated~~
    - ~~Category 6 – Staffing Issues~~
    - Category ~~6~~7 – Enhance Service LevelsNew Projects  
*Consider Cost savings or inherent efficiencies;  
Identified need with self-sustaining revenues available; and  
Identified need with no corresponding revenue possibilities.*
    - ~~Category 8 – Financing~~

~~3-5.~~ The CAO, Treasurer and supporting staff will meet with each department to review their departmental budget submission. The meeting will include:

- The review of program and or service levels
- The verification of timing and cost estimates and
- Identification of external funding sources where applicable

~~4-6.~~ Finance staff will compile and summarize the appropriate departmental operating budgets to create the draft City Operating Budget

7. The Executive Management Team will review the Draft City Operating budget and supplementary information for accuracy and completeness prior to submission to Council

~~5-8.~~ The Finance Committee will participate in the final budget review process as part of the Executive Management Team workgroup meetings. The Committee will review and be able to provide input with the goal of ensuring to meet the Council guidelines provided for the budget.

~~6-9.~~ The proposed City Operating budgets will be presented to Council for approval along with supporting reports and other documentation as necessary.

## Operating Budget Spending Before Budget Approval

1. Where the current year Operating Budget is not approved prior to the commencement of the year, Departments are authorized to expend funds at the previous year's levels, unless specifically directed otherwise by Council, until the current year's operating budget has been approved.
- ~~1.2.~~ No new programs or service enhancements are to be initiated before the operating budget is established without the prior approval of Council.

## Operating Budget Reporting

1. An Operating Budget detailed monthly Financial Statement will be provided to all Departments, no later than the second Friday of the following month.
2. The Treasurer and supporting staff will review financial statements quarterly with all Departments and provide assistance in analysis of accounts.
3. A ~~quarterly~~ financial statement will be provided to the Finance Audit Committee ~~and Council beginning in the second quarter (June 30) which at each h- Committee meeting, and~~ shall include a variance analysis for accounts in a format prescribed by the Treasurer.

## Over Expenditure on Operating Budget

- Where actual Net expenditures of an approved Budget area is exceeded by 10% or less approval of the Chief Administrative Officer and City Treasurer is required.
- Where actual Net expenditures of an approved Budget area is exceeded by more than 10%, approval of Council is required.
- In all cases, the funding source to be used for the over expenditure must be identified.

## Municipal Policy - Capital Budget

### Capital Expenditures

A capital expenditure is defined as a significant expenditure incurred for the improvement, acquisition or major rehabilitation of buildings, equipment, rolling stock and infrastructure used to provide municipal services.

A capital expenditure will have benefits lasting beyond one year and have a minimum threshold of \$3,000 or as otherwise stipulated in the City's Tangible Capital Asset Policy.

A repair or maintenance expenditure designed to maintain an asset in its original state is not a capital expenditure, unless it will extend the useful life of the asset. Such repairs or maintenance expenditures shall be included in the Operating Budget.

### Capital Budget Process

1. Each Department shall prepare and submit annually to the Treasurer their Capital Budget requests and forecasts on the forms and in the format prescribed by the Treasurer.
2. Each Capital Budget Issue shall be prepared on the Issue Template provided by Finance and should include:
  - The responsible department and the service or division within the department to which the project applies;
  - A project Category. Staff will assign one of the following to each project:
    - Asset Maintenance & Replacement – Capital Project affects existing capital assets
    - New Asset Acquisition & Development – Capital Project results in new capital assets
  - A project name which shall be consistent throughout all studies and City documents;
  - A brief description of the project which should identify the objectives of the project and describe how the objectives are achieved, including the need for the project;
  - The Strategic Plan objective(s) that the project is related to;
  - The year of initiation of the project;
  - The flexibility in the timing of the project (e.g. if there is a reason that it must go forward in a certain year due to legislated requirements, development or safety);
  - An indication of whether the project is growth related and will have growth funding;
  - A detailed estimate of each project's costs net of HST rebates, including a breakdown by year for multi-year projects;
  - The financing of each project, including any known information regarding grants/subsidies, direct developer contributions, or external contributions. The

Finance Department will complete the remaining financing breakdown;

- An identification of operating impacts/expenditures that result from the capital project, including any additional transfers to reserves required due to increased need for replacement of new equipment and/or new facility components that will be required in the future. At least one full year of operating costs/revenues will need to be estimated. Any savings due to upgrades should be identified.
- In developing budget estimates for capital projects which include more than one type of infrastructure (Asset Class) which is funded from different sources (i.e. Water, Wastewater, Taxation);
  - All estimated costs which are directly attributable to a specific infrastructure type shall only be funded by a funding source applicable to that infrastructure. (i.e. In developing the budget for the combined project, cost estimates for the water main pipe will be funded from a water funding source. Asphalt cost estimates will be funded through a tax funded source)
  - For project costs that are not directly attributable to an infrastructure type ( i.e. contract administration, bonding, mobilization, contract layout, Traffic control, etc.)the total cost estimate for this good/service shall be allocated to the infrastructure category estimate based on the percentage of the directly attributable costs of that infrastructure type over the total directly attributable project costs. (i.e. directly attributable costs for Water infrastructure total \$1,000, directly attributable costs to all other infrastructure type total \$2,000;  $\$1,000 / \$3,000 = 30\%$  of indirect costs (costs not directly attributable to an infrastructure type) will be allocate to Water infrastructure)
  - Finance will provide assistance with any fund/cost allocation issues

**3. Project Management Surcharge/Allocation**

Certain capital projects will include an appropriate amount for wages and benefits where a significant amount of staff time will be spent on the project management duties related to the project. Staff working on capital projects will estimate the amount of time that will be required for the management of the project and provide that information to the Finance Department.

Staff wages will be paid from their departmental operating budget, with a cost recovery charged to the capital project.

4. The CAO, Treasurer and supporting staff will meet with each department to review their capital project submissions. The meeting will include:
- The verification of timing and cost estimates
  - Evaluation of the project's alignment with the Asset Management Plan
  - Evaluation of the project's alignment with the Strategic Plan
  - Identification of external funding sources where applicable
  - Verification of the project's priority ranking

5. Finance staff will further evaluate and assign appropriate funding sources for each project including transfers from operating and reserves/reserve funds, development charges, and long term debt;
6. Finance staff will assign reference numbers, compile and summarize the departmental capital projects to create the draft City Capital Budget.
7. The Executive Management Team will review the Draft City Capital Budget and supplementary information for accuracy and completeness prior to submission to Council.
8. The Finance Committee will participate in the final budget review process as part of the Executive Management Team workgroup meetings. The Committee will review and be able to provide input with the goal of ensuring to meet the Council guidelines provided for the budget.
- 7.9. The proposed City Capital Budget will be presented to Council for approval along with supporting reports and other documentation as necessary.



## **Capital Budget Priority Ranking Process**

In discussion with the Departmental Directors, CAO and Finance staff, projects will be prioritized for further consideration using the template provided in Appendix A. The total score for each project will be recorded on the Capital Justification sheet provided to Council in the Capital Budget Package.

## **Capital Spending Before Budget Approval**

Until the Capital Budget has been approved by Council, no department will begin any capital project that was not authorized in prior years unless:

- Approval was granted by council through a report outside of the budget process prepared by the Director requiring the expenditure or the CAO;
- An emergency occurs requiring capital repairs and the purchase was approved through the processes outlined in the City's Purchasing Policy and Procedures (Section 13 a,b,c)

## **Over Expenditure on Capital Projects**

Council approved Capital Projects with a total Budget of \$500,000 or less:

- Where actual costs exceed the approved Budget by less than 10% (subject to a maximum of \$50,000) approval of the Chief Administrative Officer and City Treasurer is required.
- Where actual costs exceed the approved budget by more than 10% or \$50,000 Council approval is required
- In all cases, the funding source to be used for the over expenditure must be identified.

Council approved Capital Projects with a total Budget over \$500,000:

- Where actual costs exceed the approved budget by less than 5% (subject to a maximum of \$50,000) approval of the Chief Administrative Officer and City Treasurer is required.
- Where actual costs exceed the approved Budget by more than 5% and/or \$50,000, Council approval is required.

## Capital Budget Reporting

- No later than 60 days after the completion of the project, the Director, or designate, is to advise Finance that the project is complete.
- A quarterly financial report of Capital Project Spending to date will be provided to the [Finance Audit](#) Committee and Council, no later than the second Friday after the end of each quarter.
- On a monthly basis, a summary listing of Capital Project Spending to date will be provided to Directors, no later than the second Friday of the following month. Directors are responsible to provide comment, no later than the second Friday following receipt of the report.

### Projects at or over 90% of Budget

- Directors shall indicate any potential risk of exceeding budgets and mitigation plans to be undertaken to avoid budget overages. Both the CAO and Treasurer shall be informed directly if it is clear the project is going to exceed the budget.
- The CAO, at their discretion, may require the Director to report to Council on the project, and request additional funding (if applicable)

### Projects – Over Budget, requiring CAO and Treasurer approval (see Over Expenditure on Capital projects for thresholds)

- Directors will provide a report to the CAO and Treasurer on the nature and cause of the over expenditure and indicate if further charges are expected.
- The CAO, at their discretion, may require the Director to report to Council on the project, and request additional funding (if applicable)
- The Treasurer will identify the appropriate funding source and direct finance staff to close the capital project.

### Projects – Over Budget, requiring Council approval (see Over Expenditure on Capital projects for thresholds)

- A report will be prepared by the Director for the next Council meeting to request approval for the total expected over budget [amount](#). The Treasurer will identify the appropriate funding source and direct finance staff to close the capital project.

## Policy Review

This policy shall be reviewed prior to the initiation of the budget process of the first year of each term of Council, or if deemed necessary by Council.

**Appendix A**  
**City of Belleville**  
**Capital Project Prioritization**  
v.1

<b>Public Safety</b>	Health & Safety	Extent to which project eliminates, prevents, or reduces an immediate hazard to health and safety	15
	Legislated, Mandated, or Required by Law	Extent to which the project is required for regulatory reasons, or satisfies Federal/Provincial/County/Municipal recommendations or pending regulations. (i.e. - AODA)	10
			<b>25</b>
<b>Service Levels</b>	Maintain Current Level of Service	Extent to which project is necessary for the City to continue to provide one or more services at current standards, and extent to which affects all customers	10
	Improving Access	Extent to which project improves citizen access to current services	5
	Service Improvement	Extent to which project improves the quality of exiting services	5
Extent to which project increases the quantity of exiting services			
			<b>20</b>
<b>Strategic Initiatives</b>	Goals/Objectives	Extent to which project meets strategic planning goals & objectives of Council	10
	Mandates	Extent to which project helps council meet existing or new mandates. (i.e. Energy Savings initiative, Green initiative, etc.)	5
			<b>15</b>
<b>Financial</b>	Budget Impact	Projects that lower future operating expenses, increase own source revenues, or avoid future capital cost receive a positive score, ranging from 0 to 12. Projects that have no effect on operating expenses, own source revenues, or future capital cost receive a score of 0. Projects that increase operating expenses, decrease own source revenues, or increase future capital cost score anywhere from 0 to -12. Ranking of budget impact should be base on the relative return on investment.	12
	Financing	Extent to which project can be financed with non-general fund revenue sources	3
			<b>15</b>
<b>Economic</b>	Economic Impact	Extent to which project enhances economic development in City or directly/indirectly adds to tax base	5
	Growth	Extent to which the project increase infrastructure capacity; a) to service existing population, b) to meet future growth needs	5
			<b>10</b>
<b>Other</b>	Timing/Linkages	Extent to which is project is timely, a continuation of project currently underway, related to other high priority projects etc.	5
	Timeliness of Submission	Extent to which project request is submitted in a timely way	5
			<b>10</b>
<b>Community Support</b>	Community Support	Extent to which project has broad and/or strong support from the community	5
			<b>5</b>
<b>TOTAL</b>			<b>100</b>

Appendix B

**2017 CAPITAL BUDGET JUSTIFICATION**

**Department:** \_\_\_\_\_ **BUDGET AMOUNT:** \$ \_\_\_\_\_  
**Division:** \_\_\_\_\_ **Budget Reference #:** \_\_\_\_\_  
**Category: (check one)**

Asset Maintenance or Replacement	<input type="checkbox"/>
New Asset Acquisition/Development	<input type="checkbox"/>

**Project Name & Description**

**Project Components**

**Project Detail, Justification & Reference Map**

	<i>Budget</i>	<i>Funding</i>
Roads		
Sanitary Sewer		
Storm Sewer		
Water		

**Commitments Made**

**Project Priority**

**Capital Project Prioritization Ranking:**   
(projects ranked based on City's Budget and Financial Control Policy - Appendix \_\_)

**Reasons/ Highlights for Capital Project Prioritization Ranking**

**Effects on Future Operating Budgets**

Description:

Financial:

**Financial Information for any Assets being Replaced/Disposed of (To be completed by Finance Department)**

Asset Description	Asset ID	Asset Class	Acquisition date	Cost	Accumulated Amortization (Dec 31-16)	NBV	Estimated Gain (Loss) on Disposal



# City of Belleville

Report No: DF-2023-10

Meeting Date: May 10, 2023

APPROVAL BLOCK
CAO <u>RB</u>

**To:** Members of the Finance Committee  
**Department:** Finance  
**Staff Contact:** Brandon Ferguson, Director of Finance / Treasurer

**Subject:** Year End Reserve Fund Transfers - 2022

### Recommendation:

“THAT the Finance Committee recommend to Council the transfer of \$13,038,453.50 to various Reserve Funds from Capital Projects listed in Schedule “A”; and

THAT the Finance Committee recommend to Council the transfer of \$3,796,022.43 from various Reserve Funds to Capital Projects listed in Schedule “A”; and

THAT the Finance Committee recommend to Council that the 2022 unrestricted surplus of the City is transferred 50% to the Tax Rate Stabilization Reserve Fund and 50% to the Asset Management Reserve Fund”.

### Strategic Plan Alignment:

The City of Belleville’s Strategic Plan identifies nine strategic themes. This report aligns with each of the City’s nine strategic themes and the City’s mission statement by providing innovative and efficient services in support of our community’s vision.

### Background:

As part of the year end process the city closes capital projects which have been completed in the year. Capital project balances can consist of remaining funding or project balances that require additional funding. Remaining balances can be a result of underspending or excess funding received against the project (i.e., donations in excess of budget expectations). Balances requiring additional funding can be the result of overspending, loss of funding sources, a change in funding methodology (i.e., Reserve funding capital projects that don’t meet debt funding minimums), or redistribution of funding (Taxation, Water, Wastewater) required for combined project actuals.

Transfers to and from reserve funds are recommended to Council based on the most appropriate capital reserve funding source for the particular project. The approval of these transfers has previously taken place at the same time as the approval of the Financial Statements; however, the Auditors have identified that completing the approval of these transfers in advance is preferred.

Also suggested is a surplus/deficit allocation policy for the City's annual surplus/deficit. Again, this provides for a more efficient approval process of the financial statements and ensures appropriate approvals are in place for operating reserve fund transfers.

Year end reserve fund transfers associated with Operations have been completed each year based on budgeted transfers and established reserve fund policy allocations (i.e. Winter Control, Police Services, etc.), however remaining surpluses have not been allocated and remain in unrestricted surplus.

### Financial/Analysis:

#### *Year End Closing Transfers between Reserve Funds and Capital Projects:*

In order to close all completed Capital Projects, a number of transfers are recommended to either fund remaining balances or move funding to an appropriate reserve fund. These transfers are prepared in accordance with the City's Budget and Financial Controls Policy and are summarized in the following table:

Summary:	Transfer to Reserve	Transfer from Reserve	Net Transfer
Asset Management	7,425,232.26	3,196,227.66	4,229,004.60
Casino	96,608.69	-	96,608.69
Environmental remediation	2,500,000.00	614,045.23	1,885,954.77
Industrial land	150,000.00		150,000.00
Municipal Accommodation Tax (MAT)	1,400.07	9,239.06	(7,838.99)
Parking development	45,500.27	-	45,500.27
Wastewater	866,012.74	449,647.18	416,365.56
Energy	13,824.09	38.18	13,785.91
Water service	1,936,795.09	1,129,875.12	806,919.97
	13,035,373.21	5,399,072.43	7,636,300.78
Development charges (deferred revenue)	3,080.29	(1,603,050.00)	1,606,130.29
Parkland (deferred revenue)		-	-
	13,038,453.50	3,796,022.43	9,242,431.07

A complete list of individual project transfers is included in Schedule "A" attached to this report.

#### *Annual Surplus*

Operating transfers to and from reserve funds are completed in line with budgeted direction and reserve fund bylaw policies. However, any remaining surplus or deficit has been allocated to unrestricted surplus and accumulated each year. A policy to manage the City's remaining annual surplus (deficit) is recommended as it provides efficiency in administration and allows for optimal allocation to reserve funds for utilization against key strategic priorities. Having the policy established also allows for a smoother auditing process and is recommended by the City's Auditors.

During 2023 Finance Staff, in consultation with departmental staff, will continue to review each reserve fund and identify the optimal / targeted funding levels for each reserve fund. A complete surplus allocation and reserve fund policy will be drafted for review and approval upon completion to provide targeted funding strategies for each reserve fund and a consistent process in the management of the annual surplus and deficits of the City.

#### Accumulated Unrestricted Surplus

The City's Consolidated Financial Statements reflect the assets, liabilities, reserves, surplus, revenue and expenditures of the Corporation of the City of Belleville.

The Accumulated Surplus represents the total equity and includes Reserves and Reserve Funds, equity in Tangible Capital Assets, equity in Elexicon and general unrestricted surplus as detailed in Note 15 of the City's Financial statements.

Excluding equity associated with Land held for resale, the Accumulated Surplus of the City of Belleville totaled \$10,628,129 as at December 31, 2021. The 2022 year-end is ongoing and balances are still being finalized however it is recommended that the Accumulated unrestricted surplus balance for 2022 is allocated 50% to the Tax Rate Stabilization Reserve Fund and 50% to the Asset Management Reserve Fund;

Before the recommended transfers, the preliminary balance of the Asset Management Reserve Fund was approximately \$7.6 million and the Tax Rate Stabilization Reserve Fund was \$1.9 million. Given the significant infrastructure requirements of the City and increased infrastructure investments recommended under the City's Asset Management plan it is important to continue increased funding allocations to the Asset Management reserve fund. The Tax rate stabilization reserve fund is also a critical reserve fund that allows the municipality to manage spikes in municipal expenditures (i.e. large assessment appeals, one-time expenditures and waivers) and allow for a reasonable contingency to manage unforeseen events (i.e. COVID).

#### **Conclusion:**

It is recommended that the Year-end Capital transfers and accumulated surplus transfers are recommended to Council. Having these transfers completed in advance of the required financial statement approval provides administrative benefits, is in line with City auditor recommendations and provides for an optimal reserve funding strategy.

Respectfully submitted,



Brandon Ferguson, CPA, CA  
Director of Finance/Treasurer

Attachments

**City of Belleville  
Capital Projects Summary  
as at March 31, 2023**

**Preamble**

*Capital project accounts are maintained for all council approved projects. Expenditures can be for the direct purchase of the asset, or a variety of expenditures (labour, materials, installation costs, etc.) for the development or improvement of the asset. The revenue of the project consists of the approved capital budget funds from operating, reserve fund transfers, debt proceeds, grants, etc.*

	<b># of Projects</b>			<b>Total Budget</b>	<b>Net Balance (Underspent) Overspent</b>
	<b>Completed</b>	<b>Outstanding</b>	<b>Total</b>		
<b>Corporate Services</b>	0	23	23	5,840,000	(2,674,934)
<b>Engineering &amp; Development Services</b>	7	47	54	140,820,200	(57,477,300)
<b>Transportation &amp; Operational Services</b>	0	73	73	27,440,400	(21,482,979)
<b>Environmental Services</b>	4	51	55	35,139,600	(31,445,151)
<b>Economic Development</b>	1	2	3	1,071,500	(552,388)
<b>Fire Services</b>	0	15	15	5,843,500	(5,444,579)
<b>Police Services</b>	0	13	13	2,702,700	(1,836,394)
<b>Recreation and Cultural Services</b>	1	39	40	59,862,900	(21,494,814)
	<b>13</b>	<b>263</b>	<b>276</b>	<b>278,720,800</b>	<b>(142,408,540.29)</b>
<b>Funding Commitments outstanding</b>					<b>129,833,249.08</b>
				<b>278,720,800</b>	<b>(12,575,291.21)</b>



**City of Belleville  
Capital Projects Highlights Summary  
as at March 31, 2023**

	# of Projects					Total Budget	Net Balance (Underspent) Overspent
	Total	Projects Over Budget	Projects 3+ Years Old	Projects with Unspent Budget	Other & In Progress		
Corporate Services	23	2	3	12	6	5,840,000	(2,674,933.85)
Engineering & Development Services	54	2	22	13	17	140,820,200	(57,477,299.97)
Transportation & Operational Services	73	1	6	41	25	27,440,400	(21,482,979.44)
Environmental Services	55	2	13	27	13	35,139,600	(31,445,150.93)
Economic Development	3	0	1	0	2	1,071,500	(552,388.32)
Fire Services	15	1	2	8	4	5,843,500	(5,444,579.15)
Police Services	13	2	1	1	9	2,702,700	(1,836,394.36)
Recreation and Cultural Services	40	1	3	19	17	59,862,900	(21,494,814.27)
	<b>276</b>	<b>11</b>	<b>51</b>	<b>121</b>	<b>93</b>	<b>278,720,800</b>	<b>(142,408,540.29)</b>

City of Belleville  
Capital Projects Progress Report

Underfunded / Over Budget -

Effective Date: March 31, 2023

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
<b>CORPORATE SERVICES</b>												
1	1.068	Info Technology	Hardware	Desktop Replacements - Additional Cloud Stations (100)	1-3-2100605-0100	160050	2016	Hardware is being deployed as necessary to each business unit. No outstanding PO's on account. Account to be closed	45%	NO	30,000	(7,062.53)
2	19-1.077	Info Technology	Hardware	Digital Advertising and Customer Service Signage	1-3-2100605-0100	190073	2019	Expected to begin in 2022. No outstanding purchase orders on account. Account to be closed	0%	NO	25,000	(25,000.00)
3	20-1.058	Info Technology	Software	Network Operating & Security Upgrades	1-3-2100605-0100	200059	2020	Ongoing	20%	NO	50,000	(40,728.96)
4	20-1.059	Info Technology	Software	Service Desk / System Monitoring Software	1-3-2100605-0100	200060	2020	Work underway in 2021	10%	NO	40,000	(40,000.00)
5	21-1.066	Info Technology	Software	Security Devices - Firewalls & Management	1-3-2100605-0100	210062	2021		0%	NO	20,000	(20,000.00)
6	21-1.067	Info Technology	Software	Desktop / Server Software Upgrades	1-3-2100605-0100	210063	2021	Ongoing	70%	NO	110,000	(35,549.57)
7	21-1.068	Info Technology	Software	Core Server Infrastructure Upgrades	1-3-2100605-0100	210064	2021	Ongoing	70%	NO	300,000	(91,770.69)
8	22-1.080	Info Technology	Hardware	Server Hardware / Corporate Wide Business Continuity	1-3-2100605-0100	220071	2022	Ongoing	20%	NO	350,000	(276,265.47)
9	22-1.081	Info Technology	Software	Security Audit / 2 Factor Authentication / DMZ Review	1-3-2100605-0100	220072	2022		0%	NO	50,000	(50,000.00)
10	22-1.082	Info Technology	Hardware	Meeting Room Updates - Screens, Computers, Cameras	1-3-2100605-0100	220073	2022	Ongoing	40%	NO	80,000	(47,601.89)
11	22-1.083	Info Technology	Software	Corporate Wide Wi-Fi Upgrades	1-3-2100605-0100	220074	2022	Ongoing	5%	NO	100,000	(95,559.04)
12	22-1.084	Info Technology	Software	Network Standardization Switches	1-3-2100605-0100	220075	2022	Ongoing	5%	NO	100,000	(75,783.76)
13	22-1.085	Info Technology	Software	Digital Signature Software	1-3-2100605-0100	220076	2022	Project scoping stage	5%	NO	60,000	(60,000.00)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
14	23-1.082	Info Technology	Software	Life Cycle Mgmt/Network Monitoring	1-3-2100605-0100	230074	2023		0%	NO	175,000	(175,000.00)
15	23-1.083	Info Technology	Software	Document Mgmt / FOI Software	1-3-2100605-0100	230075	2023		0%	NO	250,000	(250,000.00)
16	23-1.084	Info Technology	Software	Staff Notification System	1-3-2100605-0100	230076	2023		0%	NO	75,000	(75,000.00)
17	22-1.113	Parking	Equipment	Parking Lot Equipment Replacement	1-3-6100605-0200	220102	2022	Ongoing - waiting for update from JJ MacKay re: equipment upgrades due to mandated changes to credit card payment technology (EMV)	5%	NO	50,000	(50,000.00)
18	23-1.105	Parking	Land Improvements	Parking Lot Rehabilitation	1-3-6100605-0200	230096	2023		0%	NO	175,000	(175,000.00)
19	n/a	Property	Property	Metso Minerals Property - Land Acquisition	1-3-2100605-0100	190099	2019	Ongoing	5%	NO	-	3,052.80
20	21-1.063	Property	Property	Belleville Commons & Civic Square Design	1-3-2100605-0100	210061	2021		0%	NO	100,000	(100,000.00)
21	n/a	Property	Property	Property Purchase Acquisition	1-3-2100605-0100	210093	2021	Consultant engaged, work ongoing	80%	NO	3,525,000	(826,085.10)
22	23-1.061	Property	Property	Pinnacle St Property Office Reno	1-3-2100605-0100	230063	2022		0%	NO	175,000	(175,000.00)
23	n/a	TBD	TBD	Black Bear Ridge (costs to be recovered)	1-3-2100605-0100	220108	2022	Ongoing	0%	NO	-	13,420.36
<b>SUBTOTAL</b>									<b>23</b>		<b>5,840,000</b>	<b>(2,674,933.85)</b>

ENGINEERING & DEVELOPMENT SERVICES												
24	2.12	Engineering	Linear Assets (Urban)	Herchimer Ave - Dundas St E to Keegan	Various	130093	2013	Ongoing	100%	NO	7,175,000	(100,772.33)
25	2.06	Engineering	Roads (Urban)	North East Industrial Park	1-3-3100605-0100	130099	2013	Phase 1 sidewalk and paths underway. Phase 2 sidewalk and path works on College & Jamieson pending CNR approval.	90%	NO	7,100,000	(2,613,410.32)
26	1.004	Engineering	Linear Assets (Urban)	Dufferin Ave - Victoria to Russel (Design only)	2-3-2002016-0100	160001	2016	Design only. Design work ongoing. ES Relined this watermain in 2021. This project needs to be re-evaluated.	30%	NO	100,000	(62,243.90)
27	17-1.008	Engineering	Linear Assets (Urban)	Holmes Road	Various	170006	2017	Project complete. Maintenance security to being held until 2023.	98%	YES	1,870,000	(20,000.00)
28	17-1.022	Engineering	Linear Assets (Urban)	Sidney St - Corridor Improvements - Tracey St to Bell Blvd	Various	170099	2017	Project complete. Maintenance security to being held until 2023.	98%	YES	8,679,000	(39,892.16)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
29	18-1.003	Engineering	Linear Assets (Urban)	Murney Street and Henry Street	Various	180003	2018	Design 90% completed. Utility relocations being scheduled.	10%	NO	5,000,000	(4,803,171.25)
30	18-1.005	Engineering	Linear Assets (Urban)	Maitland Drive - Water Main Extension	2-3-2002018-0100	180096	2018	Construction complete. Warranty period commenced and works are being reviewed for final acceptance.	100%	YES	1,600,000	(0.00)
31	18-1.106	Engineering	Linear Assets (Urban)	Avondale Road Reconstruction	Various	180094	2018	Project complete. Maintenance security to being held until 2023.	98%	YES	4,355,000	(25,000.00)
32	19-1.004	Engineering	Roads (Urban)	Albion Street Reconstruction	Various	190007	2019	Construction commenced in July 2022. Construction to carry-over into 2023.	60%	NO	4,075,000	(2,733,571.88)
33	19-1.005	Engineering	Linear Assets (Urban)	Orchard & Pringle Reconstruction	Various	190008	2019	Phase 2 Contract awarded and construction underway. Carry-over project into 2023	70%	NO	9,800,000	(4,653,685.77)
34	19-1.020	Engineering	Linear Assets (Urban)	Bell Blvd Widening - Sidney St to Wallbridge Loyalist	Various	190018	2019	Project complete. Maintenance security being held until 2023.	98%	YES	13,950,000	(55,398.60)
35	19-1.105	Engineering	Linear Assets (Urban)	Avonlough Road Sanitary Sewer Extension	1-3-3100606-0100	190096	2019	Developer project - construction underway	70%	NO	1,800,000	(841,615.53)
36	20-1.002	Engineering	Linear Assets (Urban)	Ann St/Forin St - Sewer Separation - Design	Various	200001	2020	Design commenced. Awaiting Complete Streets Policy. Sewer and watermain relining proposed on Ann St. Need to reconsider this project.	30%	NO	300,000	(259,595.20)
37	20-1.003	Engineering	Linear Assets (Urban)	Farnham Rd - Servicing and Reconstruction	Various	200002	2020	Ph 1 - Maitland to Kipling:- awaiting environmental approvals before construction. Ph 2 - Kipling to Scott: design underway	10%	NO	10,800,000	(10,494,199.19)
38	20-1.005	Engineering	Linear Assets (Urban)	Bridge St/Marshall Rd - Watermain Ext. - EA	Various	200003	2020	EA Act amendments being proposed by province. EA may not be required.	0%	NO	250,000	(250,000.00)
39	20-1.088	Engineering	Linear Assets (Urban)	Belleville Ag Society Relocation	Various	200090	2020	Site servicing contract has been awarded; construction of site servicing to commence in July. Completion 2023	80%	NO	16,750,000	(5,721,272.18)
40	21-1.004	Engineering	Linear Assets (Urban)	South Foster Ave - Dundas St E to Keegan Pkwy - Design	Various	210002	2021	Consultant hired and design underway	50%	NO	800,000	(623,529.11)
41	21-1.005	Engineering	Linear Assets (Urban)	Dundas St. E (Herchimer Ave. to Georgian Crt) - Water main Replacement	2-3-2000609-0100	210003	2021	Construction ongoing (as part of Herchimer Ave project)..	90%	NO	1,400,000	49,132.74
42	21-1.087	Engineering	Linear Assets (Urban)	Rollins Dr. & Chelford Cres. Reconstruction - Design	Various	210088	2021	Design 95% complete. Awaiting environmental approvals before construction can commence	10%	NO	5,980,000	(5,796,491.36)
43	21-1.008	Engineering	Linear Assets (Urban)	Old Hwy 2 - Haig Rd. to Pt Anne Rd. - Design	1-3-3100605-0100	210004	2021	Design commenced. Awaiting announcement of changes to the EA Act so that scope of work can be finalized.	10%	NO	350,000	(345,000.00)
44	21-1.009	Engineering	Linear Assets (Rural)	Phillipston Rd. - Mudcat Rd. to Bethel Rd. - Design	1-3-3100605-0100	210005	2021	Design nearing completion.	85%	NO	175,000	(20,666.67)
45	22-1.004	Engineering	Linear Assets (Urban)	Bridge St. West - Lower Bridge to Highland Ave.	Various	220001	2022			NO	300,000	(300,000.00)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
46	22-1.005	Engineering	Linear Assets (Urban)	Foster Ave. - Victoria Ave. to Pine St.	Various	220002	2022	Proposed for resurfacing in 2023 and sewer relining in 2025. Need to reconsider project.	1%	NO	200,000	(199,554.77)
47	22-1.006	Engineering	Linear Assets (Urban)	Farnham Rd. - Property and Utility Relocations	1-3-3100605-0100	220003	2022	Design underway. Property and utility relocations are being reviewed.	10%	NO	500,000	(480,000.00)
48	23-1.002	Engineering	Linear Assets (Urban)	Victoria Ave. - Herchimer Ave. to Haig Rd. - Watermain Replacement	2-3-2000609-0100	230001	2023			NO	200,000	(200,000.00)
49	23-1.006	Engineering	Linear Assets (Urban)	Octavia St. and Henry St. - Sewer Separation	Various	230002	2023			NO	150,000	(150,000.00)
50	23-1.007	Engineering	Linear Assets (Urban)	Prince of Wales Dr. and Elvins St. - Reconstruction	Various	230003	2023			NO	300,000	(300,000.00)
51	23-1.008	Engineering	Linear Assets (Urban)	Redevelopment of the Old Fairgrounds Site	Various	230004	2023			NO	4,000,000	(4,000,000.00)
52	23-1.009	Engineering	Linear Assets (Urban)	Fahey St. and Tracey St. Trunk Sewer Expansion	Various	230005	2023			NO	500,000	(500,000.00)
53	30	Engineering	Bridges (Urban)	Catherine St. Pedestrian Bridge	1-3-3000605-1014		2010	Construction complete. Deficiencies to be addressed and contractor claims to resolve. Completion.	95%	NO	4,100,000	(521,156.62)
54	18-1.013	Engineering	Bridges (Urban)	Upper Bridge Rehab (Design)	1-3-3100605-0100	180009	2018	Design nearing completion. 2023 or 2024 construction	90%	NO	175,000	(84,089.93)
55	18-1.014	Engineering	Bridges (Urban)	Saganoska Bridge (Pinnacle St) - Connecting Links - Design	1-3-3100605-0100	180010	2018	Project complete. Maintenance security being held until 2023.	98%	YES	4,125,000	(30,000.00)
56	19-1.013	Engineering	Bridges (Urban)	Wallbridge Loyalist Bridge Rehab - Boundary Rd (Quinte West 50%)	1-3-3100605-0100	190013	2019	Project complete. Maintenance security being held until 2023.	98%	YES	1,700,000	(15,000.00)
57	20-1.012	Engineering	Bridges (Urban)	Lower Bridge (Bridge St.) Arch Repairs	1-3-3100605-0100	200007	2020	Construction commenced. Contractor defaulted and bonding company to take over project and complete in 2022.	70%	NO	1,350,000	157,612.31
58	22-1.016	Engineering	Bridges (Urban)	Dundas St. Bridge (Moirs River) Rehabilitation	1-3-3100605-0100	220008	2022	Design has commenced.	40%	NO	200,000	(124,022.56)
59	23-1.014	Engineering	Bridges (Urban)	McWilliams Bridge (Blessington Rd) Replacement	1-3-3100605-0100	230010	2023			NO	200,000	(200,000.00)
60	23-1.015	Engineering	Culverts (Urban)	Airport Parkway Culvert Replacement	1-3-3100605-0100	230011	2023			NO	1,100,000	(1,100,000.00)
61	1.104	Engineering	Sidewalks / Paths (Urban)	Bike Lanes - Bridge St W to Loyalist College	1-3-3100605-0100	140092	2014	Pathway construction complete. Security cameras to be installed.	95%	NO	2,800,000	(578,098.76)
62	21-1.016	Engineering	Sidewalks / Paths (Urban)	Sidewalk Repairs Program (incl. River Rd. - Corbyville)	1-3-3100605-0100	210011	2021	Contract issued in 2022.	20%	NO	775,000	(671,680.86)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
63	22-1.018	Engineering	Sidewalks / Paths (Urban)	Sidewalk Repair & Replacement	1-3-3100605-0100	220009	2022	Contract awarded (through an extension of the 2021 contract). Work underway.	30%	NO	250,000	(4,053.87)
64	23-1.016	Engineering	Sidewalks / Paths (Urban)	Sidewalk Repairs Program	1-3-3100605-0100	230012	2023			NO	300,000	(300,000.00)
65	21-1.022	Engineering	Sidewalks / Paths (Urban)	Dundas St. W Sidewalk - 449 Dundas St W to Avonlough Rd	1-3-3100605-0100	210017	2021	Design complete. Construction 2022	20%	NO	210,000	(205,000.00)
66	22-1.021	Engineering	Sidewalks / Paths (Urban)	Multi-Use Trail - Within Hydro Transmission Corridor	1-3-3100605-0100	220012	2022	Design commenced. Property ownership under review.	30%	NO	200,000	(175,000.00)
67	23-1.021	Engineering	Sidewalks / Paths (Urban)	College St East - Sidewalk - Jamieson Bone Rd to East End	1-3-3100605-0100	230016	2023			NO	500,000	(500,000.00)
68	18-1.017	Engineering	Intersections (Urban)	Sidney St. / College St. W Intersection Widening	Various	180012	2018	EA Complete. Property acquisition underway. 2023 Capital budget request for additional funds	30%	NO	3,080,000	(2,414,136.27)
69	18-1.107	Engineering	Intersections (Urban)	Bridge / Sidney Street Intersection	1-3-3100605-0100	180095	2018	EA is complete. Detail design being combined with the Avonlough Sewage Pumping Station and commenced in 2022. Completion 2024	30%	NO	2,274,200	(1,619,522.94)
70	18-1.026	Engineering	Pump Stations (Urban)	Cannifton Rd Pump Station Refitting	1-3-3100607-0100	180019	2018	Design complete, awaiting MECP approvals. Construction when MECP approvals received.	30%	NO	1,455,000	(1,352,966.98)
71	160	Industrial Land	Land	Industrial Land Development project	1-3-5000605-0825		2008	EA to be initiated asap.	95%	NO	6,000,000	(832,279.97)
72	20-1.086	Building Services	Facilities	Accommodation of Office Space - City Hall, 2nd Floor	1-3-1100605-0100	200088	2020	Review and assessment underway	10%	NO	179,300	(175,879.58)
73	21-1.046	Building Services	Facilities	City Hall Mansard / Dormer Re-roofing	1-3-2100605-0100	210047	2021	Ongoing	50%	NO	110,000	(55,428.36)
74	23-1.060	Building Services	Facilities	City Hall HVAC Multi Unit Cooling System Components Replacement	1-3-1100605-0100	230062	2023		0%	NO	300,000	(300,000.00)
75	19-1.078	Building Services	Software	Cityview Enhancement - Building Software	1-3-5100605-0100	190074	2019	Ongoing	40%	NO	125,000	(69,410.28)
76	21-1.091	Planning Services	Software	Cityview Enhancement - Planning Services	1-3-5100605-0100	210097	2021	Ongoing	40%	NO	202,700	(117,247.82)
77	23-1.081	Industrial Land	Land	Northeast Industrial Park Expansion - EA & Design	1-3-5100605-0100	230017	2021		0%	NO	650,000	(650,000.00)

**SUBTOTAL** **54** **140,820,200** **(57,477,299.97)**

**TRANSPORTATION & OPERATIONS SERVICES**

**TRANSPORTATION & OPERATIONS SERVICES - TRANSPORTATION**

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
78	18-1.018	Traffic	Signals	Traffic Synchronization - Phase One & Two (P1 - 16, P2 - 8)	1-3-3100605-0100	180013	2018	Working on project	80%	NO	260,000	(61,625.50)
79	22-1.019	Traffic	Intersections (Urban)	Intersection replacements / improvements - annual	1-3-3100605-0100	220010	2022			NO	125,000	(48,611.17)
80	23-1.018	Traffic	Intersections (Urban)	Intersection replacements / improvements - annual	1-3-3100605-0100	230013	2023			NO	100,000	(100,000.00)
81	21-1.021	Traffic	Roads (Urban)	Traffic Calming Pilot Project	1-3-3100605-0100	210016	2021			NO	100,000	(91,328.38)
82	21-1.017	Transportation	Roads (Urban)	Elmwood and Mitchell CN Crossing Improvements	1-3-3100605-0100	210012	2021		30%	NO	100,000	(71,751.40)
83	21-1.092	Transportation	Roads (Urban)	Mitchell Road - CN Crossing Pavement Improvements	1-3-3100605-0100	210095	2021	Underway; CN completing work	70%	NO	257,100	(86,144.75)
84	23-1.010	Transportation	Roads (Urban)	Dundas St East - CPR Grade Separation	1-3-3100605-0100	230006	2023			NO	100,000	(100,000.00)
85	23-1.011	Transportation	Roads (Urban)	Road Resurfacing Program	1-3-3100605-0100	230007	2023			NO	1,900,000	(1,900,000.00)
86	23-1.012	Transportation	Roads (Urban)	Shave & Pave Program	1-3-3100605-0100	230008	2023			NO	1,350,000	(1,350,000.00)
87	23-1.013	Transportation	Roads (Urban)	Slurry Seal & Reclamite Program	1-3-3100605-0100	230009	2023			NO	350,000	(350,000.00)
88	23-1.019	Transportation	Roads (Urban)	Guardrail Replacement Program	1-3-3100605-0100	230014	2023			NO	75,000	(75,000.00)
89	23-1.020	Transportation	Roads (Urban)	Dundas St. East Crossing - Backlights Installation	1-3-3100605-0100	230015	2023			NO	60,000	(60,000.00)

**SUBTOTAL (OS - TRANSPORTATION SERVICES) 12 4,777,100 (4,294,461.20)**

**TRANSPORTATION & OPERATIONS SERVICES - FLEET**

90	22-1.022	Transportation	Equipment	Tools & Equipment - Trans	1-3-3100605-0100	220015	2022	Ongoing	0%	NO	25,000	-
91	22-1.022	Transportation	Equipment	Fleet Tools & Equipment - Trans	1-3-3100605-0100	220019	2022	Ongoing	0%	NO	7,000	-
92	23-1.022	Transportation	Equipment	Tools & Equipment - Trans	1-3-3100605-0100	230018	2023		0%	NO	20,000	(15,811.81)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
93	23-1.022	Transportation	Equipment	Fleet Tools & Equipment - Trans	1-3-3100605-0100	230022	2023		0%	NO	20,000	(20,000.00)
94	21-1.026	Transportation	Vehicle	Unit 184-03 Truck Replacement	1-3-3100605-0100	210027	2021	Awarded - Current ETA - Feb 2023	30%	NO	91,000	(79,500.00)
95	22-1.024	Transportation	Vehicle	Unit 199-08 Dump Truck Replacement	1-3-3100605-0100	220023	2022	Awarded	30%	NO	100,000	(100,000.00)
96	22-1.026	Transportation	Vehicle	Unit 207-08 Plow Replacement	1-3-3100605-0100	220025	2022	Awarded - Replaces Unit 200-08	30%	NO	365,000	(365,000.00)
97	22-1.027	Transportation	Vehicle	Unit T175-90 Trailer Replacement	1-3-3100605-0100	220026	2022	Awarded	30%	NO	61,300	(243.96)
98	22-1.029	Transportation	Vehicle	Unit 220-92 Grader Replacement to Bucket Truck	1-3-3100605-0100	220028	2022	Awarded - Current ETA - 6-8 Weeks	30%	NO	345,000	(345,000.00)
99	23-1.023	Transportation	Vehicle	Mechanics Hoist Replacement (75 Wallbridge Shop)	1-3-3100605-0100	230025	2023			NO	100,000	(100,000.00)
100	23-1.024	Transportation	Vehicle	Unit ST305-10 Message Sign Board Replacement	1-3-3100605-0100	230026	2023			NO	30,000	(30,000.00)
101	23-1.025	Transportation	Vehicle	Unit 168-12 Pick-up Truck Replacement	1-3-3100605-0100	230027	2023			NO	60,000	(60,000.00)
102	23-1.026	Transportation	Vehicle	Unit 198-12 Pick-up Truck Replacement	1-3-3100605-0100	230028	2023			NO	60,000	(60,000.00)
103	23-1.027	Transportation	Vehicle	Unit T57-88 Asphalt Roller Trailer Replacement	1-3-3100605-0100	230029	2023			NO	15,000	(15,000.00)
104	23-1.028	Transportation	Vehicle	Unit 233-16 Line Painting Machine Replacement	1-3-3100605-0100	230030	2023			NO	30,000	(30,000.00)
105	23-1.029	Transportation	Vehicle	Unit 37-00 Rubber Track Excavator Replacement	1-3-3100605-0100	230031	2023			NO	160,000	(160,000.00)
106	23-1.030	Transportation	Vehicle	Unit 190-12 Pick-up Truck Replacement	1-3-3100605-0100	230032	2023			NO	60,000	(60,000.00)
107	23-1.046	Transportation	Vehicle	New Tandem Plow Truck	1-3-3100605-0100	230048	2023			NO	420,000	(420,000.00)
108	23-1.047	Transportation	Vehicle	New Trackless Sidewalk Machine	1-3-3100605-0100	230049	2023			NO	200,000	(200,000.00)
109	23-1.048	Transportation	Vehicle	New Street Sweeper	1-3-3100605-0100	230050	2023			NO	450,000	(450,000.00)



Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
110	23-1.049	Transportation	Vehicle	New Pick-up Truck	1-3-3100605-0100	230051	2023			NO	60,000	(10,813.21)
111	22-1.043	Parks	Vehicle	New Tractor and Implements	1-3-4100607-0100	220040	2022	Arrived	100%	YES	110,000	(9,893.53)
112	22-1.037	Parks	Vehicle	New Enclosed Dual Axle Trailer	1-3-4100607-0100	220035	2022	Arrived	100%	YES	25,000	(2,328.93)
113	23-1.034	Parks	Vehicle	Unit 287-10 Pick-up Truck Replacement	1-3-4100607-0100	230036	2023		0%	NO	60,000	(60,000.00)
114	23-1.035	Parks	Vehicle	Unit 285-11 Walk Behind Mower Replacement	1-3-4100607-0100	230037	2023		0%	NO	20,000	(20,000.00)
115	23-1.036	Parks	Vehicle	Unit 271-11 Wide Area Mower Replacement	1-3-4100607-0100	230038	2023		0%	NO	175,000	(175,000.00)
116	23-1.037	Parks	Vehicle	Unit 260-13 Pick-up Truck & Plow Replacement	1-3-4100607-0100	230039	2023		0%	NO	110,000	(110,000.00)
117	23-1.039	Parks	Vehicle	Unit 248-12 Pick-up Truck Replacement	1-3-4100607-0100	230041	2023		0%	NO	80,000	(80,000.00)
118	22-1.033	Parks	Equipment	Unit 274-05 Wood Chipper Replacement	1-3-4100607-0100	220032	2022	Arrived	100%	YES	105,000	(3,498.40)
119	22-1.039	Parks	Equipment	Snow Blade Box Plow for Unit 269-21	1-3-4100607-0100	220037	2022	Awarded	30%	NO	10,000	(10,000.00)
120	23-1.022	Parks	Equipment	Tools & Equipment - Parks	1-3-4100607-0100	230019	2023		0%	NO	20,000	(20,000.00)
121	23-1.022	Parks	Equipment	Fleet Tools & Equipment - Parks	1-3-4100607-0100	230024	2023		0%	NO	10,000	(10,000.00)
122	23-1.038	Parks	Equipment	Carpenter Shop Compressor Replacement	1-3-4100607-0100	230040	2023		0%	NO	20,000	(20,000.00)
123	21-1.030	Transit	Vehicle	Unit 53-01 Truck Replacement	1-3-9100605-0100	210031	2021	Awarded	30%	NO	79,500	(91,000.00)
124	22-1.040 / 1.041	Transit	Vehicle	Two New Specialized Transit Buses	1-3-9100605-0100	220038	2022	Awarded	30%	NO	460,000	(460,000.00)
125	22-1.115	Transit	Vehicle	Unit 1673 Specialized Transit Bus Replacement	1-3-9100605-0100	220107	2022	Awarded	30%	NO	230,000	(230,000.00)
126	23-1.033	Transit	Vehicle	Three (3) Zero Emission Bus Replacements	1-3-9100605-0100	230035	2023			NO	5,050,000	(5,050,000.00)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
127	23-1.053	Transit	Vehicle	Two (2) Hybrid Commercial Accessible Vans	1-3-9100605-0100	230055	2023			NO	225,000	(225,000.00)
128	23-1.022	Transit	Equipment	Fleet Tools & Equipment - Transit	1-3-9100605-0100	230023	2023			NO	10,000	(10,000.00)
129	23-1.054	Transit	Equipment	Smart Fare-Card Project	1-3-9100605-0100	230056	2023			NO	1,200,000	(1,200,000.00)

**SUBTOTAL (OS - FLEET SERVICES)** **40** **10,678,800** **(10,308,089.84)**

**TRANSPORTATION & OPERATIONS SERVICES - PARKS**

130	124	Lighting	Equipment	Christmas Displays	1-3-4000607-0952		2009	Ongoing. Account to be closed and funds transferred to reserve for future use.	95%	NO	380,000	(109,152.55)
131	19-1.057	Bishop Parkette	Land Improvement	Wall Repairs - Bishop Parkette	1-3-4100607-0100	190055	2019	Work was completed. Car accident required an emergency repair to be completed, this account was used for the insurance claim. Completion of that emergency repair shall be completed in mid to late spring 2023	95%	NO	25,000	33,579.74
132	21-1.049	Trails	Land Improvement	Trail lighting replacement	1-3-4100607-0100	170052	2021	Complete	0%	NO	355,000	(100,000.00)
133	20-1.057	Sportsfields	Land Improvement	Outdoor Recreational Facility Design	1-3-4100607-0100	200056	2020	Awaiting negotiations and land requirements for the YMCA and Curling Club. The original full expansion of facilities will not be realized as the available land is smaller than originally requested.	5%	NO	150,000	(148,092.71)
134	20-1.044	Trails	Land Improvement	Riverfront Trail Wall Repair	1-3-4100607-0100	200045	2020	Paused, additional funding required	5%	NO	160,000	(151,049.61)
135	20-1.082	Trails	Land Improvement	Extention of Riverfront Trail North of 401 - Feasibility Study	1-3-4100607-0100	200058	2020	Paused - PRMP & MTO	0%	NO	20,000	(20,000.00)
136	21-1.088	Trails	Land Improvement	Bayshore (Shirley Langer) Trail Extension	1-3-4100607-0100	210089	2021	Phase 2 completed. Phase three funding will be required to complete the project.	70%	NO	1,687,000	(372,565.63)
137	20-1.056	Parks	Land Improvement	Flood Mitigation - Jane Forrester Park & South George St.	1-3-4100607-0100	200055	2020	In process	10%	NO	200,000	(187,070.93)
138	21-1.062	Parks	Land Improvement	Park & Playground Improvements	1-3-4100607-0100	210060	2021	Projects completed, awaiting final, to maximize the funding in the project locations	90%	NO	1,020,000	(99,473.40)
139	21-1.090	Parks	Land Improvement	Hillcrest Park Improvements	1-3-4100607-0100	210091	2021	Site servicing contract 95 percent complete. Design Build Washroom awarded, but awaiting out come ofg the negotiations with the contractor	50%	NO	4,040,000	(3,236,282.84)
140	22-1.051 / 23-1.064	Parks	Parking Lots	Parks Parking Lots	1-3-4100607-0100	220048	2022	2022 projects completed, request remaining funds be saved for, if approved, 2023 funding for same project	95%	NO	125,000	(90,488.99)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
141	22-1.065 / 23-1.075	Parks	Signage	Park and Public Spaces Signage	1-3-4100607-0100	220060	2022	Complete	0%	NO	236,700	(80,000.00)
142	22-1.068 / 23-1.077	Parks	Land Improvement	BMX Pump Track - Riverside Park West	1-3-4100607-0100	220063	2022	Nearly completed, please keep remaining funds for phase 2, when approved	95%	NO	550,000	(308,712.15)
143	22-1.070 / 23-1.076	Parks	Land Improvement	Potters Creek Tennis Court	1-3-4100607-0100	220064	2022	Complete	100%	NO	351,300	(180,678.09)
144	22-1.073	Parks	Land Improvement	Lighting Display - Keegan Pkwy Electrical Service Extension	1-3-4100607-0100	220067	2022	Awaiting on Elexicon Design Work and pricing before competitive bidding process can proceed	2%	NO	135,000	(126,764.07)
145	22-1.074	Parks	Land Improvement	R.T. Potter Park - Irrigation System	1-3-4100607-0100	220068	2022	Out for Design Build - RFP process. Projected completion June 2023	1%	NO	35,000	(32,297.36)
146	22-1.075	Parks	Land Improvement	Corby Rose Garden - Irrigation System	1-3-4100607-0100	220069	2022	Out for Design Build - RFP process. Projected completion June 2023	1%	NO	35,000	(32,297.36)
147	23-1.062	Parks	Land Improvement	Mary-Ann Sills - Field Two Turf Replacement	1-3-4100607-0100	230064	2023		0%	NO	680,000	(680,000.00)

**SUBTOTAL (OS - PARKS)** **18** **10,185,000** **(5,921,345.95)**

**TRANSPORTATION & OPERATIONS SERVICES - TRANSIT SERVICES**

148	19-1.066	Transit	Structures	Bus Stop upgrades (AODA)	1-3-9100605-0100	190063	2019	Awarded May 2022	50%	NO	1,600,000	(849,082.45)
149	21-1.056	Transit	Structures	Real Time Bus Arrival Monitors (X3)	1-3-9100605-0100	210055	2021		0%	NO	10,000	(10,000.00)
150	22-1.062 / 23-1.072	Transit	Structures	New Bus Stop Shelters	1-3-9100605-0100	220058	2022	Complete	100%	NO	189,500	(100,000.00)

**SUBTOTAL (OS - TRANSIT SERVICES)** **3** **1,799,500** **(959,082.45)**

**SUBTOTAL - TRANSPORTATION & OPERATIONS SERVICES** **73** **27,440,400** **(21,482,979.44)**

**ENVIRONMENTAL SERVICES**

**ENVIRONMENTAL SERVICES - COMPLIANCE**

151	1.024	Compliance	Land Improvement	Gasification Plant remedial Work	1-3-3100608-0100	130016	2013	MECP accepted the plan - \$70,000 set for fencing – remainder is to deal with home purchases or future issues with new lawsuits. Account to be closed	20%	YES	2,000,000	0.00
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Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
152	19-1.024	Compliance	Land Improvement	Landfill - site upgrade	1-3-3100608-0100	190021	2019	All materials on-site were proven not sufficient for final cover and we are trying to find proper clay materials to purchase - new closure costs have been submitted and some testing of a potential suitable supply will be carried out in 2022	5%	NO	200,000	(195,712.39)

**SUBTOTAL (ES - COMPLIANCE)** **2** **2,200,000** **(195,712.39)**

**ENVIRONMENTAL SERVICES - WASTEWATER**

153	89.0	Treatment	Facilities	Electrical system design	1-3-3100606-0100	120100		TO be consolidated with 155 - STP Secondary treatment (below). No outstanding purchase orders on account. Account to be closed		NO	200,000	(169,102.65)
154	18-1.110	Treatment	Facilities	Renewable Natural Gas Study (1.110)	1-3-3100606-0100	180098	2018	RFP closed	10%	YES	290,000	(180,064.39)
155	19-1.092	Treatment	Facilities	Backup generator - Pollution Control Plant	1-3-3100606-0100	190088	2019	Awaiting results of WW Master Plan and layout of CHP project. Specifications for RFP are being drafted. No outstanding purchase orders on		NO	2,000,000	(1,994,700.00)
156	23-1.097	Treatment	Facilities	WWTP - Primary Clarifier Upgrades	1-3-3100606-0100	230088	2023			NO	5,000,000	(5,000,000.00)
157	23-1.098	Treatment	Facilities	WWTP - Sludge Thickener	1-3-3100606-0100	230089	2023			NO	5,000,000	(5,000,000.00)
158	23-1.099	Treatment	Facilities	WWTP - Odour Control	1-3-3100606-0100	230090	2023			NO	2,200,000	(2,200,000.00)
159	23-1.100	Treatment	Facilities	Annual Capital Maintenance	1-3-3100606-0100	230091	2023			NO	775,000	(775,000.00)
160	21-1.077	Collection	Pipes	Main Relining	1-3-3100606-0100	210071	2021	RFP ready to go out.	2%	NO	1,500,000	(1,492,500.00)
161	21-1.082	Collection	Pipes	Tracey St. / Fahey St. Sanitary Sewer Oversizing - Design	1-3-3100606-0100	210076	2021	With EDS	0%	NO	150,000	(150,000.00)
162	22-1.008	Collection	Pipes	Dundas St. W - Avonlough to Wallbridge - Sewer Extension	1-3-3100606-0100	220090	2022		0%	NO	200,000	(200,000.00)
163	22-1.101	Collection	Pipes	Wastewater Main Relining	1-3-3100606-0100	220091	2022	To be completed with 21-1.077 relining	0%	NO	800,000	(789,000.00)
164	22-1.102	Collection	Pipes	Church St. - Bridge to Dundas - Sewer Main Replacement	1-3-3100606-0100	220092	2022		0%	NO	375,000	(373,000.00)
165	22-1.103	Collection	Pipes	Old Cannifton Rd. (South of College Street East) Sewer Repair	1-3-3100606-0100	220093	2022		0%	NO	150,000	(144,018.84)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
166	21-1.080	Collection	Equipment	Analytical Equipment	1-3-3100606-0100	210074	2021	With changes in Compliance at start of 2021, this fell off. Will be revisited in 2022.	0%	NO	70,000	(70,000.00)
167	22-1.108	Collection	Equipment	Unit 223-11 Backhoe Replacement	1-3-3100606-0100	220098	2022	Arrived	100%	YES	190,000	(1,336.83)
168	22-1.109	Collection	Equipment	Unit 29-08 Van Replacement	1-3-3100606-0100	220099	2022		0%	NO	50,000	(50,000.00)
169	22-1.110	Collection	Equipment	Tools and Equipment	1-3-3100606-0100	220100	2022	Ongoing	10%	NO	25,000	(2,133.75)
170	23-1.102	Collection	Equipment	Tools and Equipment	1-3-3100606-0100	230093	2023		0%	NO	25,000	(25,000.00)
171	23-1.103	Collection	Equipment	New Dump Truck	1-3-3100606-0100	230094	2023		0%	NO	280,000	(280,000.00)
172	23-1.104	Collection	Equipment	Packer and Breaker Attachments for Backhoe	1-3-3100606-0100	230095	2023		0%	NO	91,000	(91,000.00)
173	18-1.081	Collection	Pump Station	Moira St W Pump Station Refitting - Design	1-3-3100606-0100	180073	2018	With EDS - nearing 30%	30%	NO	1,150,000	(1,077,307.09)
174	18-1.083	Collection	Pump Station	Generator Replacement. Palmer Rd	1-3-3100606-0100	180075	2018	Transfer switch replaced and generator being spec'd	10%	NO	60,000	(50,923.55)
175	21-1.081	Collection	Pump Station	Avonlough Pump Station - Property & Detail Design	1-3-3100606-0100	210075	2021	with EDS	0%	NO	2,050,000	(1,960,146.32)
176	23-1.101	Collection	Pump Station	Forest Hill Sewage Pumping Station Replacement - EA and Design	1-3-3100606-0100	230092	2023		0%	NO	150,000	(150,000.00)
177	22-1.105	Treatment	Facilities	Symington SPS Replacement	1-3-3100606-0100	220095	2022		0%	NO	950,000	(919,000.00)
178	22-1.106	Treatment	Facilities	Dundas-Palmer SPS - Inflow and Infiltration	1-3-3100606-0100	220096	2022		0%	NO	200,000	(200,000.00)

**SUBTOTAL (ES - WASTEWATER) 26 23,931,000 (23,344,233.42)**

**ENVIRONMENTAL SERVICES - STORMWATER**

179	23-1.085	Collection	Pipes	Coleman Street (Moira St towards Harriet St) Storm Main Replacement	1-3-3100607-0100	230078	2023			NO	460,000	(460,000.00)
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**SUBTOTAL (ES - STORMWATER) 1 460,000 (460,000.00)**

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
<b>ENVIRONMENTAL SERVICES - WATER</b>												
180	22-1.088	Distribution	Water	Watermain Relining	2-3-2000609-0100	220078	2022	Ongoing	25%	NO	1,600,000	(992,171.37)
181	23-1.088	Distribution	Water	Watermain Relining	2-3-2000609-0100	230079	2023		0%	NO	2,100,000	(2,100,000.00)
182	22-1.089	Distribution	Water	600mm Trunk WM Inspection and Valve Replacement	2-3-2000609-0100	220079	2022		0%	NO	1,300,000	(1,252,000.00)
183	22-1.090	Distribution	Water	Bridge St. E - Herchimer Ave. to Haig Rd. - Watermain Replacement	2-3-2000609-0100	220080	2022		0%	NO	200,000	(199,549.38)
184	22-1.091	Distribution	Water	Coleman St. (Moirs River Crossing) Trunk Watermain Replacement	2-3-2000609-0100	220081	2022		0%	NO	200,000	(200,000.00)
185	21-1.073	Distribution	Facilities	Water Tower Repairs	2-3-1000609-0100	210067	2021		0%	NO	125,000	(121,750.00)
186	21-1.074	Distribution	Facilities	Water Filling Station	2-3-1000609-0100	210068	2021		0%	NO	50,000	(48,000.00)
187	19-1.085	Distribution	Equipment	SCADA equipment	2-3-3002019-0100	190081	2019	Cannot get bell communications because of an easement issue - Corp. services working on it.	5%	NO	20,000	(10,459.69)
188	20-1.060	Distribution	Equipment	SCADA Equipment Replacement	2-3-3000609-0100	200062	2020	Combining with 19-1.085	5%	NO	20,000	(17,450.00)
189	22-1.096	Distribution	Equipment	Unit 21-08 Truck Replacement	2-3-3000609-0100	220085	2022		0%	NO	150,000	(150,000.00)
190	22-1.100	Distribution	Equipment	Water Meters	2-3-3000609-0100	220089	2022	Complete	100%	YES	140,000	-
191	23-1.091	Distribution	Equipment	Unit 20-11 Truck Replacement	2-3-3000609-0100	230082	2023		0%	NO	56,000	(56,000.00)
192	23-1.092	Distribution	Equipment	Unit 17-11 Van Replacement	2-3-3000609-0100	230083	2023		0%	NO	66,000	(66,000.00)
193	23-1.093	Distribution	Equipment	Tools and Equipment	2-3-3000609-0100	230084	2023		0%	NO	50,000	(50,000.00)
194	23-1.094	Distribution	Equipment	Water Meters	2-3-3000609-0100	230085	2023		0%	NO	200,000	(175,721.71)
195	23-1.096	Distribution	Equipment	New Water Supervisor Pickup	2-3-3000609-0100	230087	2023		0%	NO	60,000	(60,000.00)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
196	1.088	Water Treatment	Facilities	Belleville WTP - Raw Water Intake Cleaning	2-3-1002014-0100	140072	2014	New intake work completed for kmno4 lines and dive work. No outstanding purchase orders on account. Account to be closed	60%	YES	150,000	4,070.40
197	1.096	Water Treatment	Facilities	BWTP - Generator Controller	2-3-1002015-0100	150081	2015	Awarded	50%	NO	80,000	(57,662.38)
198	20-1.065	Water Treatment	Facilities	WTP - Highlift Discharge - Design	2-3-1000609-0100	200064	2020	Not started	0%	NO	200,000	(195,750.00)
199	21-1.072	Water Treatment	Facilities	WTP - Highlift Discharge & Reservoir Equipment	2-3-1000609-0100	210099	2021	Not started	0%	NO	1,042,800	(1,040,800.00)
200	22-1.092	Water Treatment	Facilities	Point Anne WTP - Mechanical Equipment	2-3-1000609-0100	220082	2022	Awarded	10%	NO	57,000	(3,190.77)
201	22-1.093	Water Treatment	Facilities	WTP - Mechanical Equipment	2-3-1000609-0100	220083	2022	Ongoing	10%	NO	246,800	(217,770.22)
202	22-1.094	Water Treatment	Facilities	WTP - Heating Loop Repairs	2-3-1000609-0100	220084	2022		0%	NO	80,000	(80,000.00)
203	23-1.089	Water Treatment	Facilities	WTP - Mechanical Equipment	2-3-1000609-0100	230080	2023		0%	NO	120,000	(120,000.00)
204	23-1.090	Water Treatment	Facilities	WTP - Fuel Tank Replacement	2-3-1000609-0100	230081	2023		0%	NO	115,000	(115,000.00)
205	23-1.095	Water Treatment	Facilities	Safety Requirement - Roof Work - Water Treatment Plant	2-3-1000609-0100	230086	2023		0%	NO	120,000	(120,000.00)
<b>SUBTOTAL (ES - WATER)</b>									<b>26</b>		<b>8,548,600</b>	<b>(7,445,205.12)</b>

<b>SUBTOTAL - ENVIRONMENTAL SERVICES</b>									<b>55</b>		<b>35,139,600</b>	<b>(31,445,150.93)</b>
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**ECONOMIC & STRATEGIC INITIATIVES**

206	19-1.022 / 023	Waterfront	Structures	Waterfront Pop-up Shops	1-3-5100605-0100	190020	2019	Ongoing	50%	NO	350,000	(41,997.60)
207	22-1.077	Downtown	Structures	Downtown Parklets & Street Patios	1-3-5100605-0100	220013	2022	Ongoing	10%	NO	621,500	(510,390.72)
208	22-1.079	Downtown	Structures	Holiday Market	1-3-5100605-0100	220014	2022	Complete	100%	YES	100,000	-

<b>SUBTOTAL</b>									<b>3</b>		<b>1,071,500</b>	<b>(552,388.32)</b>
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Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
<b>FIRE</b>												
209	22-1.022	Fire Operations (Urban & Rural)	Equipment	Tools & Equipment - Fire	1-3-8100605-0100	220017	2022	Ongoing	10%	NO	70,000	(57,239.97)
210	22-1.035	Fire Operations (Urban & Rural)	Equipment	Firefighter PPE (Bunker Gear)	1-3-8100605-0100	220033	2022	In the process of ordering PPE and will have additional requirements upon completion of the recruitment for 8 firefighters	5%	NO	89,000	(24,944.74)
211	23-1.022	Fire Operations (Urban & Rural)	Equipment	Tools & Equipment - Fire	1-3-8100605-0100	230020	2023			NO	165,000	(165,000.00)
212	23-1.045	Fire Operations (Urban & Rural)	Equipment	SCBA and Air Pak Replacements	1-3-8100605-0100	230047	2023			NO	150,000	(150,000.00)
213	21-1.054	Fire Operations (Urban)	Radios	Remote Radio Tower Upgrades	1-3-8100605-0100	210054	2021	Upgrades tied to the installation of the new Radio system in 2022. System designed and ordered. Awaiting delivery and installation.	5%	NO	125,000	(121,933.43)
214	18-1.067	Fire Operations (Rural)	Radios	Fire Station #4 Communications Towers - Phase 1	1-3-8100605-0100	180060	2018	Do not close we may have to purchase console for police for backup to NG-911 at station 1 depending on Report to Council recommendations	5%	NO	100,000	(90,447.25)
215	19-1.110	Fire	Radios	Radio Communications Upgrades	1-3-8100605-0100	190101	2019	Radio infrastructure designed and ordered as part of Motorola project. Awaiting delivery and installation.	5%	NO	60,000	(60,000.00)
216	21-1.033	Fire	Radios	Emergency Services Portable Radios Replacement	1-3-8100605-0100	210034	2021	System has been designed and awaiting delivery and install. Audit of existing radios complete, trial period of replacements complete with ordering of hardware in Q1 of 2023. Delay in project due to supply issues and ability to receive demonstration units. Supply delays also existed in delivery of equipment already ordered.	25%	NO	1,598,000	(1,390,997.12)
217	22-1.117	Fire	Monument	Fire Fighter Memorial Monument	1-3-8100605-0100	220109	2022	Monument has been ordered waiting for delivery	50%	NO	49,500	(24,271.04)
218	22-1.119	Fire	Vehicle	2005 Spartan Pump (Unit 712) Replacement	1-3-8100605-0100	220110	2022	Unit Replacement has arrived at BFES and we are just finalizing repairs and equipment to place in service	90%	NO	77,000	254.40
219	23-1.040	Fire	Vehicle	Unit P712-05 Pumper Replacement	1-3-8100605-0100	230042	2023			NO	1,200,000	(1,200,000.00)
220	23-1.041	Fire	Vehicle	Unit R635-98 Rescue Van Replacement	1-3-8100605-0100	230043	2023			NO	1,000,000	(1,000,000.00)
221	23-1.042	Fire	Vehicle	Unit R645-02 Rescue Van Replacement	1-3-8100605-0100	230044	2023			NO	1,000,000	(1,000,000.00)
222	23-1.043	Fire	Vehicle	Unit 764-11 Pick-up Truck Replacement	1-3-8100605-0100	230045	2023			NO	80,000	(80,000.00)



Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
223	23-1.044	Fire	Vehicle	Unit 765-11 Pick-up Truck Replacement	1-3-8100605-0100	230046	2023			NO	80,000	(80,000.00)

<b>SUBTOTAL</b>										<b>15</b>	<b>5,843,500</b>	<b>(5,444,579.15)</b>
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**POLICE**

<b>SUBTOTAL</b>										<b>13</b>	<b>2,702,700</b>	<b>(1,836,394.36)</b>
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**RECREATION**

**RECREATION - CITY FACILITIES**

237	1.075	Water Treatment	Facilities - Energy	Solar FIT - Water Treatment & HN Britton	1-3-2100605-0200	130066	2013	To remain open for relocation of solar panels	90%	NO	3,750,000	(2,257,887.92)
238	2.10	Police	CAO Office	New Police Building	1-3-7100605-0100	130072	2013	OS items to be addressed and completed in 2022	90%	NO	26,346,900	(656,862.22)
239	21-1.042	Various	Facilities	Various Buildings - Accessibility Improvements	1-3-4100604-0100	210043	2021	Working with contractors on renovations. QSWC emergency call in accessible washroom.	90%	NO	175,000	(66,810.05)
240	22-1.045	Various	Facilities	Various Buildings - Accessibility Improvements	1-3-4100604-0100	220042	2022	Library drawings complete and ready for tender.	5%	NO	250,000	(250,000.00)
241	22-1.046	Various	Facilities	Various Buildings - HVAC Systems Renewals	1-3-4100604-0100	220043	2022	Ongoing. Completed one ductless split and duct work modifications	95%	NO	70,000	7,979.56
242	22-1.047	Various	Facilities	Various Buildings - Security / Access Control	1-3-4100604-0100	220044	2022	Ongoing. Installed at Gerry Masterson Thurlow Community Centre, 259 North Park Street and we are waiting on IT. Cameras and access underway at the QSWC.	50%	NO	150,000	(46,263.80)
243	23-1.055	Various	Facilities	Various Buildings - Energy Saving Initiatives	1-3-4100604-0100	230057	2023			NO	300,000	(299,004.69)
244	23-1.056	Various	Facilities	Various Buildings - HVAC Systems Renewals	1-3-4100604-0100	230058	2023			NO	70,000	(66,529.47)
245	23-1.057	Various	Facilities	Various Buildings - Accessibility Improvements	1-3-4100604-0100	230059	2023			NO	275,000	(275,000.00)
246	23-1.058	Various	Facilities	Various Buildings - Roof & Window Repairs	1-3-4100604-0100	230060	2023			NO	200,000	(200,000.00)
247	23-1.059	Various	Facilities	Various Buildings - Asbestos Removal	1-3-4100604-0100	230061	2023			NO	10,000	(10,000.00)

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Agenda Item #6.5.

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
248	22-1.076	Ag Society	Facilities	Belleville Ag. Society - Exhibition and Educational Building	1-3-4100604-0100	220070	2022	Tender complete. Options being discussed.	20%	NO	20,640,000	(11,844,695.72)

**SUBTOTAL (RCCS - CITY FACILITIES)** **12** **52,236,900** **(15,965,074.31)**

**RECREATION - ARENA & HARBOUR FACILITIES**

249	1.059	Arena	Facilities	QSWC - Energy Savings	1-3-4100605-0200	160045	2016	Complete	100%	YES	1,300,000	-
250	20-1.046	Arena	Facilities	QSWC - Fire Alarm System Replacement	1-3-4100605-0200	200046	2020	Fire and life safety systems under review.	75%	NO	250,000	(189,612.80)
251	n/a	Arena	Facilities	Yardmen CN Train Monument	1-3-4100605-0200	210087	2021	Donations being collected. RFP under construction.	20%	NO	-	(174,695.00)
252	22-1.052	Arena	Facilities	QSWC - Electrical Repairs	1-3-4100605-0200	220049	2022	Repairs are underway.	5%	NO	150,000	(124,952.32)
253	22-1.054	Arena	Facilities	QSWC - HVAC Systems Renewal	1-3-4100605-0200	220051	2022	Two boilers have been installed. Four boiler installations to be completed.	90%	NO	380,000	(56,912.82)
254	22-1.056	Arena	Facilities	QSWC - Inverter Replacement for Solar System	1-3-4100605-0200	220053	2022	Awarded, ongoing. Work to commence in December. Parts have been acquired and on site.	75%	NO	400,000	(292,389.90)
255	22-1.058	Arena	Facilities	QSWC - Roof Repairs	1-3-4100605-0200	220055	2022	Awarded. Work to start on October 17, 2022. The flashings are the only outstanding item. Budget #20.1.037 is related to this project.	50%	NO	300,000	(1,688.06)
256	22-1.059	Arena	Facilities	QSWC - Cimco Refrigeration Upgrade	1-3-4100605-0200	220056	2022	Awarded and ongoing. Purchase order issued to Delta to do work to complete upgrade in December.	75%	NO	75,000	(43,130.00)
257	23-1.067	Arena	Facilities	QSWC - Annual Renewal of Assets	1-3-4100605-0200	230067	2023			NO	1,965,000	(1,960,324.25)
258	23-1.022	Arena	Equipment	Tools & Equipment - Recreation	1-3-4100605-0200	230021	2023			NO	50,000	(50,000.00)
259	23-1.031	Arena	Equipment	Unit 292-03 Zamboni Replacement	1-3-4100605-0200	230033	2023			NO	250,000	(250,000.00)
260	23-1.032	Arena	Equipment	Unit 294-08 Zamboni Replacement	1-3-4100605-0200	230034	2023			NO	250,000	(250,000.00)
261	23-1.051	Arena	Equipment	Additional Floor Scrubbing Machine (QSWC)	1-3-4100605-0200	230053	2023			NO	30,000	(30,000.00)
262	23-1.052	Arena	Equipment	Additional Forklift (QSWC)	1-3-4100605-0200	230054	2023			NO	40,000	(40,000.00)

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
263	22-1.053	Glanmore	Facilities	Glanmore - Carpet Replacement/ Reproduction	1-3-4100605-0200	220050	2022	Designs have been set and carpets are in production. PO has been issued.	50%	NO	129,000	(1,620.54)
264	23-1.079	Glanmore	Facilities	Glanmore - Accessible Washroom Facility Building	1-3-4100605-0200	230072	2023			NO	275,000	(275,000.00)
265	22-1.057	Quinte Tennis Club	Facilities	Quinte Tennis Club - Fencing	1-3-4100605-0200	220054	2022	Purchase order has been issued to Walsh Fencing for east fence.	25%	NO	100,000	(100,000.00)
266	21-1.051	Harbour	Facilities	Meyers Pier Rehabilitation	1-3-4100607-0200	210051	2021	All work on hold pending further review with engineering.	5%	NO	100,000	(148,837.40)
267	23-1.069	Harbour	Facilities	Meyers Pier - Functional Plan and EA	1-3-4100607-0200	230069	2023			NO	750,000	(750,000.00)
268	23-1.065	Harbour	Docks	Herchimer Dock Face Board Replacements	1-3-4100607-0200	230065	2023			NO	25,000	(21,593.24)
269	23-1.066	Harbour	Docks	Dock "S" Replacement - Victoria Park	1-3-4100607-0200	230066	2023			NO	300,000	(300,000.00)
270	23-1.070	Harbour	Docks	Meyers Pier Rescue Dock	1-3-4100607-0200	230070	2023			NO	200,000	(200,000.00)
271	23-1.080	Harbour	Docks	Seadoo Ports - Meyers Pier	1-3-4100607-0200	230073	2023			NO	17,000	(17,000.00)
272	23-1.050	Harbour	Equipment	Trash Drone - Meyers Pier and Victoria Park	1-3-4100607-0200	230052	2023			NO	120,000	(120,000.00)
273	23-1.068	Harbour	Equipment	Fuel Hose Replacement - Meyers Pier	1-3-4100607-0200	230068	2023			NO	35,000	(35,000.00)
274	23-1.078	Harbour	Equipment	Chara Control - Weed Control Measures	1-3-4100607-0200	230071	2023			NO	40,000	(40,000.00)

**SUBTOTAL (RCCS - ARENA & HARBOUR FACILITIES) 26 7,531,000 (5,472,756.33)**

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
<b>RECREATION - LIBRARY</b>												
275	22-1.086	Library	Equipment	Technology Centre Furniture and Equipment	3-3-4100604-0100	220077	2022	Awarded	25%	NO	50,000	(11,983.63)
276	23-1.086	Library	Equipment	Network Equipment Replacement	3-3-4100604-0100	230077	2023			NO	45,000	(45,000.00)
<b>SUBTOTAL (RCCS - LIBRARY)</b>									<b>2</b>		<b>95,000</b>	<b>(56,983.63)</b>
<b>SUBTOTAL - RECREATION</b>									<b>40</b>		<b>59,862,900</b>	<b>(21,494,814.27)</b>
<b>TOTAL</b>									<b>276</b>		<b>278,720,800</b>	<b>(142,408,540.29)</b>

Item #	Budget #	Area	TCA Class	Description	GL Account No.	Cost Centre	Budget Year	Comment	% Complete	To be Closed (Y/N)	Budget	Balance at March 31, 2023
				Engineering costs to be Allocated	1-3-3000605-9901							-
				Engineering Costs to be Allocated - Water	2-3-2002012-9901							-
				<u>Funding Commitments Outstanding</u>								
				Debt to be issued - City	1-3-**-*	900000						95,022,700.00
				Debt to be issued - Water	2-3-**-*	900000						3,600,000.00
				Grants committed - City	1-3-**-*	900001						12,310,150.23
				Grants committed - Water	2-3-**-*	900001						667,800.00
				Donations committed - City	1-3-**-*	900002						86,000.00
				Donations committed - Water	2-3-**-*	900002						-
				FGT Committed - City	1-3-**-*	900003						11,039,769.25
				FGT Committed - Water	2-3-**-*	900003						-
				FGT Committed - Library	3-3-**-*	900003						-
				PGT Committed - City	1-3-**-*	900004						1,806,782.45
				PGT Committed - Water	2-3-**-*	900004						-
				Development Charges Committed - City	1-3-**-*	900005						5,227,761.86
				Development Charges Committed - Water	2-3-**-*	900005						72,285.29
											<b>278,720,800.00</b>	<b>(12,575,291.21)</b>
											<b>Per GL Report -</b>	<b>March 31, 2023</b>
											City	609,301.67
											Water	(13,172,514.96)
											Library	(56,983.63)
												<b>(12,620,196.92)</b>

Financial Activities Report - Finance Committee

For Period Ending 31-December -2022

	2022	2022			2021	2021
General Revenue	BUDGET	Current YTD	Variance	% Spent	Last Year YTD	Last Year Total
TOTAL TAXES LEVIED	112,123,300.00	<b>112,136,930.05</b>	(13,630.05)	100.01%	108,046,272.37	108,046,272.37
OTHER TAXATION	(311,400.00)	<b>(1,341,214.26)</b>	1,029,814.26	430.70%	(382,205.08)	(382,205.08)
OTHER REVENUE	1,643,700.00	<b>3,834,751.63</b>	(2,191,051.63)	233.30%	1,351,296.26	1,351,296.26
<b>Subtotal</b>	<b>113,455,600.00</b>	<b>114,630,467.42</b>	<b>(1,174,867.42)</b>	<b>101.04%</b>	<b>109,015,363.55</b>	<b>109,015,363.55</b>
EDUCATION	<b>18,597,500.00</b>	<b>17,428,341.91</b>	1,169,158.09	<b>93.71%</b>	18,173,655.25	18,173,655.25
<b>TOTAL GENERAL REVENUE</b>	<b>132,053,100.00</b>	<b>132,058,809.33</b>	<b>(5,709.33)</b>	<b>100.00%</b>	<b>127,189,018.80</b>	<b>127,189,018.80</b>

Net Departmental Expenditures	BUDGET	Current YTD	Variance	% Spent	Last Year YTD	Last Year Total
General Government	9,831,500	<b>12,136,454.59</b>	(2,304,954.59)	123.44%	9,059,888.08	9,059,888.08
City Debt	-	-	-	0.00%	7,609,224.95	7,609,224.95
Contribution To Capital	8,584,000	<b>8,584,000.00</b>	-	100.00%	8,084,000.00	8,084,000.00
Fixed Asset Amortization	-	<b>23,754,405.43</b>	(23,754,405.43)	0.00%	24,053,511.51	24,053,511.51
Planning & Development	4,296,100	<b>3,863,903.22</b>	432,196.78	89.94%	2,831,524.80	2,831,524.80
Engineering	620,900	<b>645,813.23</b>	(24,913.23)	104.01%	754,031.99	754,031.99
Transportation & Operational Services	17,634,200	<b>17,885,238.39</b>	(251,038.39)	101.42%	13,367,644.92	13,367,644.92
Environmental Services	2,928,200	<b>5,148,136.90</b>	(2,219,936.90)	175.81%	5,933,472.55	5,933,472.55
Protective Services	36,212,700	<b>36,313,526.27</b>	(100,826.27)	100.28%	34,616,172.74	34,616,172.74
Recreation	16,909,900	<b>16,493,857.54</b>	416,042.46	97.54%	13,684,771.33	13,684,771.33
Health Services	5,253,700	<b>5,243,711.91</b>	9,988.09	99.81%	5,097,051.00	5,097,051.00
Social & Family Services	11,184,400	<b>11,183,488.00</b>	912.00	99.99%	10,756,965.00	10,756,965.00
<b>Subtotal</b>	<b>113,455,600</b>	<b>141,252,535.48</b>	<b>(27,796,935.48)</b>	<b>124.50%</b>	<b>135,848,258.87</b>	<b>135,848,258.87</b>

EDUCATION	18,597,500	<b>17,428,341.91</b>	1,169,158.09	93.71%	<b>18,173,655.25</b>	<b>18,173,655.25</b>
<b>TOTAL NET DEPARTMENTAL EXPENDITURES</b>	<b>132,053,100</b>	<b>158,680,877.39</b>	<b>(26,627,777.39)</b>	<b>120.16%</b>	<b>154,021,914.12</b>	<b>154,021,914.12</b>

<b>General Revenue less Net Expenditures</b>	-	<b>(26,622,068.06)</b>	<b>26,622,068.06</b>		<b>(26,832,895.32)</b>	<b>(26,832,895.32)</b>
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<b>Amortization (non-budgetary)</b>						
City		23,754,405.43	(23,754,405.43)		24,053,511.51	<b>24,053,511.51</b>
Water		3,087,946.72	(3,087,946.72)		3,058,288.84	<b>3,058,288.84</b>
		<b>26,842,352.15</b>	<b>- 26,842,352.15</b>		<b>27,111,800.35</b>	<b>27,111,800.35</b>
<b>General Revenue less Net Expenditures</b>		<b>220,284.09</b>	<b>- 220,284.09</b>		<b>278,905.03</b>	<b>278,905.03</b>

Financial Activities Report - Finance Committee

For Period Ending 31-Mar-2023

	2023	2023			2022	2022
General Revenue	BUDGET	Current YTD	Variance	% Spent	Last Year YTD	Last Year Total
TOTAL TAXES LEVIED	117,879,600.00	64,412,147.08	53,467,452.92	54.64%	63,326,092.65	112,136,930.05
OTHER TAXATION	35,300.00	114,025.30	(78,725.30)	323.02%	(83,954.35)	(1,341,214.26)
OTHER REVENUE	1,250,000.00	499,747.62	750,252.38	39.98%	100,208.54	3,834,751.63
<b>Subtotal</b>	<b>119,164,900.00</b>	<b>65,025,920.00</b>	<b>54,138,980.00</b>	<b>54.57%</b>	<b>63,342,346.84</b>	<b>114,630,467.42</b>
EDUCATION	18,731,300.00 -	4,117.94	1,169,158.09	-0.02% -	65,813.59	17,428,341.91
<b>TOTAL GENERAL REVENUE</b>	<b>137,896,200.00</b>	<b>65,021,802.06</b>	<b>55,308,138.09</b>	<b>47.15%</b>	<b>63,276,533.25</b>	<b>132,058,809.33</b>

Net Departmental Expenditures	BUDGET	Current YTD	Variance	% Spent	Last Year YTD	Last Year Total
General Government	10,519,500	2,961,632.92	7,557,867.08	28.15%	2,794,191.31	12,136,454.59
City Debt	-	-	-	0.00%	571,073.55	-
Contribution To Capital	9,597,500	-	9,597,500.00	0.00%	5,042,700.00	8,584,000.00
Fixed Asset Amortization	-	-	-	0.00%	-	23,754,405.43
Planning & Development	3,790,100	485,547.48	3,304,552.52	12.81% -	160,366.26	3,863,903.22
Engineering	560,800	153,857.83	406,942.17	27.44%	223,086.45	645,813.23
Transportation & Operational Services	18,386,700	3,521,608.22	14,865,091.78	19.15%	3,352,935.83	17,885,238.39
Environmental Services	3,011,300	846,642.94	2,164,657.06	28.12%	2,387,107.60	5,148,136.90
Protective Services	38,132,400	11,365,994.38	26,766,405.62	29.81%	8,924,039.50	36,313,526.27
Recreation	17,422,200	3,010,615.47	14,411,584.53	17.28%	2,547,885.08	16,493,857.54
Health Services	5,870,200	932,795.46	4,937,404.54	15.89%	1,815,323.50	5,243,711.91
Social & Family Services	11,874,200	1,300,722.00	10,573,478.00	10.95%	1,867,353.00	11,183,488.00
<b>Subtotal</b>	<b>119,164,900</b>	<b>24,579,416.70</b>	<b>94,585,483.30</b>	<b>20.63%</b>	<b>29,365,329.56</b>	<b>141,252,535.48</b>

EDUCATION	18,731,300.00	4,357,085.48	14,374,214.52	23.26%	4,543,413.83	17,428,341.91
<b>TOTAL NET DEPARTMENTAL EXPENDITURES</b>	<b>137,896,200</b>	<b>28,936,502.18</b>	<b>108,959,697.82</b>	<b>20.98%</b>	<b>33,908,743.39</b>	<b>158,680,877.39</b>

<b>General Revenue less Net Expenditures</b>	-	<b>36,085,299.88</b>	<b>(36,085,299.88)</b>		<b>29,367,789.86</b>	<b>(26,622,068.06)</b>
Per Report - 1DESA General Rev and Net Exp	-	<b>(36,085,299.88)</b>	<b>36,085,299.88</b>		<b>(29,367,789.86)</b>	<b>26,622,068.06</b>

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Agenda Item #6.6.

CITY OF BELLEVILLE  
PURCHASE ORDER AMENDMENTS REPORT

To: Brandon Ferguson, Director of Finance / Treasurer

From: Christine Fradley, Purchasing Supervisor

Date: April, 2023

Below is the Purchase Order Amendment requiring Level 3 approval – where the total PO amendments (including any previous amendments) exceed 20% of the original PO amount for the period of **December 27, 2022 to April 21, 2023**.

POA#	Dept./Project	PO#	Vendor	Current PO Amount (including any previous POA's)	POA Increase Amount	Total Amount	POA % Over Level 3 approval	Description
2022-31	Corporate Services Snow Removal	155295	Madison Excavating	\$53,000.00	\$17,683.20	\$70,683.20	33%	Scope estimate increase due to additional winter snow removal services required beyond the 2022 budget prediction estimate.
2022-32	Recreational Services Snow Removal	155309	Enviro Sweep	\$81,125.00	\$15,148.08	\$121,426.92	50%	Scope estimate increase due to additional winter snow removal services required beyond the 2022 budget prediction estimate.
2022-33	Transportation and Operational Services Tree Removals	158655	Asplundh	\$108,937.45	\$26,510.93	\$135,448.38	24%	Scope estimate increase due to extra units that required removal above the original contract amount.



**CITY OF BELLEVILLE  
EMERGENCY PURCHASES REPORT**

To: Brandon Ferguson of Finance / Treasurer

From: Christine Fradley, Purchasing Supervisor

Date: April 19, 2023

Below is a list of the Emergency Purchases requiring Level 2 approval - greater than \$20,000 for the period of **December 23, 2022 to April 21, 2023.**

<b>EP#</b>	<b>Department</b>	<b>PO# &amp; Vendor</b>	<b>Date</b>	<b>PO Amount (not incl. tax)</b>	<b>Summary of Details</b>
2023-01	TOS	162095 Larsen Brothers	February 23, 2023	\$33,125.23	College Street railing system was extensively damaged