

## POLICE SERVICES BOARD RESERVE FUNDS

The Greater Sudbury Police Services Board maintains a number of Reserve Funds which are governed in accordance with CGS By-Law#2020-125, formerly #2020-56, to Establish and Continue Reserves, Reserve Funds & Transfer Funds as summarized below with excerpts from the By-law and an overview of current balances. With year end still being finalized the numbers reported may still be subject to some adjustments. As of February 13, 2023 the following represented the GL balances as posted on that date.

<b>Fund</b>	<b>@December 31, 2022</b> <i>Balance at Feb 13, 2023</i>	<b>Note</b>
Police Services Donations Reserve Fund - Police	\$ (139,482)	1
Police Services Board Reserve Fund - Police	\$ (36,633)	2
Equipment & Vehicle Replacement Reserve Fund	\$ (1,843,357)	3
Sick Leave Reserve Fund - Police	\$ (2,055,705)	4
Capital Financing Reserve Fund - Police	\$ (10,032,173)	5
Post 65 Benefits Reserve Fund - Police	\$ (523,851)	6
<b>Total</b>	<b>\$ (14,631,202)</b>	

**Notes 1-6:** All amounts are the estimated balances as at December 31, 2022; the 2022 year end is still being finalized and as such these remain estimates at this time.

**Notes 3 and 5:** This includes committed fund for future projects.

## SUMMARY OF RESERVE FUNDS:

### DONATIONS RESERVE FUND

#### 15. Police Services Donations Reserve Fund

(1) This reserve fund shall be funded by an annual contribution of any excess donation proceeds net of related expenditures in that year.

(2) This reserve fund shall be used only for the purpose of crime prevention initiatives as the Greater Sudbury Police Services Board deems suitable, without further authorization from Council.

**Current balance: \$139,482**

These funds regularly used on the authority of the Board to support primarily youth activities such as Sudbury Youth Dirt Riders, Children's Summer Camps, Golf Tournaments, Ice Fishing, Basketball Camps, Home Run for High Schools, Shopping with Cops, Resiliency Campaigns, Elgin Mission, "I Got Caught

Wearing My Personal Floatation Device Youth Festivals, Keeping Them Warm, Women's High School Hockey, to name a few.

## **BOARD RESERVE FUND**

### **14. Greater Sudbury Police Service Board Reserve Fund**

(1) This Reserve Fund shall be funded from the Greater Sudbury Police Service Board Auction held annually, interest earned from fund investments, and monies recovered as a result of seized property.

(2) This Reserve Fund shall be used for any purpose that the Greater Sudbury Police Service Board considers in the public interest in accordance with Sections 132 and 133 of the *Police Services Act* and for such charitable or other events as the Board deems suitable, without further authorization from Council.

(3) A Statement of Revenues and Expenditures shall be provided to the Financial Services Division of the City of Greater Sudbury by the Greater Sudbury Police Service Board no later than February 15 in each year, prepared as at December 31st of the previous year.

***Current Balance: \$36,633***

Funds from the Board Trust Fund are used in support of many community activities such as the Coldest Night of the Year, Walk for Alzheimer's, Guardians Run – Draft an Athlete, Charitable Men's and Women's Hockey, Joe MacDonald Basketball Championships and Polar Plunge

## **EQUIPMENT AND VEHICLE RESERVE FUND**

## **9. Equipment and Vehicle Reserve Fund - Police Services**

- (1) Annual contributions to this reserve fund shall be made in accordance with the Greater Sudbury Police Services Board operating budget.
- (2) Proceeds from the sale of used Police vehicles and equipment shall be credited to this Reserve Fund.
- (3) This reserve fund shall be used to purchase new Police equipment and vehicles as determined by the Greater Sudbury Police Services Board, and in accordance with the Police equipment replacement plan.
- (4) That any project surplus be transferred to this reserve fund in the same manner as in the Capital Budget Policy for the Holding Accounts.
- (5) That any project deficit will be funded to this reserve fund in the same manner as in the Capital Budget Policy for the Holding Accounts.
- (6) This is a working Reserve Fund.

***Current Balance: \$1,843,357***

Funds are used to support entire police fleet of approximately 178 patrol operation vehicles, unmarked units, prisoner transport van, specialty vehicles, trailers, boats, ATV's, motorcycles, bicycles, snowmobiles. Additionally, specialty vehicle equipment is drawn from this reserve including mobile radar units, vehicles repeaters, weaponry holding equipment, mobile radios, prisoner partitions, accessory carbo compartments, LED lighting system, Automated Licence Plate Readers centre consoles, mobile data terminal, decaling and associated installations.

## **SICK LEAVE RESERVE FUND**

### **2. Sick Leave Reserve Fund - Police**

- (1) This Reserve Fund shall be funded from the budgeted contributions from the operating budget for this purpose.
- (2) Expenditures may be made from this Reserve Fund to pay for various payments (i.e. sick leave, top up, retirement leave, etc.) to Greater Sudbury Police Service employees in accordance with policies of the Greater Sudbury Police Service Board.
- (3) This is a working Reserve Fund.

***Current Balance: \$2,055,705***

This fund offsets costs associated with sick leave payouts owing to members on termination of employment up to a maximum of 1044 hours based on actual entitlement. The total amount actually owing in liability is just over \$3.6 million.

## CAPITAL FINANCING RESERVE FUND

### 2. Capital Financing Reserve Fund - Police Services

- (1) This Capital Financing Reserve Fund shall be funded from the operating budget, excess funds from Police capital projects and from the operating budget provided that such contribution will not put the Greater Sudbury Police Services Board or the City in a deficit position or increase a deficit. If the combined net under expenditures of the Library / Citizen Service Centre, Organizational Development, Social Housing, and Police Services is less than the City's overall surplus then each respective reserve will receive a prorated share of the accumulated surplus based on their net under expenditure.
- (2) Any operating budget over expenditure shall be funded from this Capital Financing Reserve Fund.
- (3) Additional expenditures may be made from this Capital Financing Reserve Fund for Police Services capital projects upon authorization by the Greater Sudbury Police Services Board.
- (4) That proceeds on sale of Police assets (excluding fleet and equipment) be transferred to this Reserve Fund.

### Capital Financing Reserves

- (5) That any project surplus be transferred to this reserve fund in the same manner as in the Capital Budget Policy for the Holding Accounts.
- (6) That any project deficit will be funded to this reserve fund in the same manner as in the Capital Budget Policy for the Holding Accounts.

### ***Current Balance: \$10,032,173***

The majority of these funds are committed to existing projects including body worn cameras, CEWs, Digital Evidence Management, Information Technology Infrastructure, Emergency 911 Communications, Closed Circuit Television System, specialized equipment duty pistol replacements, public order unit, canine unit. Specialized weaponry, robotic entry systems and cybersecurity solutions. Monies are committed to current and future facilities projects including current improvements and renovations.

## **POST 65 EMPLOYMENT BENEFIT'S RESERVE FUND**

### **3. Police Services Post 65 Employment Benefit's Reserve Fund**

(1) This reserve fund can be funded:

a) From excess funds from the operating budget provided that such a contribution would not put the City into a deficit position or increase a deficit.

b) From contributions from the annual operating budget.

(2) Expenditures from this Reserve Fund may only be used for the purpose of funding post 65 benefits unless authorized by the Board.

(3) Best efforts shall be made for this Reserve Fund to have a minimum target balance of 10% of the liability amount shown on the annual audited financial statements.

(4) This is a working Reserve Fund.

**Current Balance: \$523,851**

All funds are reserved for funding post 65 retiree benefits in the form of a health spending account; maximum entitlement of \$3,250 per year per member from age 65 to 75.