

Staff Report



To	Committee of the Whole
Service Area	Corporate Services
Date	Wednesday, May 15, 2024
Subject	2023 Year-end Capital Budget Monitoring Report

Recommendation

1. That the adjustments detailed on Attachment-3 of the 2023 Year-end Capital Budget Monitoring Report dated May 14, 2023, be approved.
 2. That Council approve the early ordering of seven replacement ambulances, three budgeted in 2025 and four budgeted in 2026 in PM0010 in the 2024-2027 multi-year budget that was adopted on November 29, 2023, for a total commitment of \$1,768,600 over the two years.
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Executive Summary

Purpose of Report

This report provides a summary of the 2023 capital spending for the year-ended December 31, 2023, and highlights significant capital project activity and milestones. This report is the final report linking the project summaries to the City's Strategic Plan 2019-2023.

This report also serves to notify of any deviations from the approved capital plan and seek approvals for budget adjustments where required. Due to supply chain issues, staff are also seeking Council approval to pre-order replacement ambulances budgeted in 2025 and 2026 to ensure they can be brought into service when needed to maintain service delivery requirements.

Key Findings

Overall, 2023 has been a record year for not only the highest capital spending (\$125.1 million) but staff have also moved projects forward through the procurement process to achieve the highest level of commitments (\$275.1 million) the City has experienced in recent years. This is reflective of the strategies put in place over the last few years including the Capital Plan Resourcing Strategy which commenced in 2021 and will continue building capacity for moving capital work forward through the completion of the strategy in 2026. 2023 is also ending with the lowest uncommitted approved budget in recent years. The per cent of current approved budget committed reached 81 per cent at 2023 year-end, up from 64 per cent in 2022 and 61 per cent in 2021.

The \$125.1 million in capital spending in 2023 is translated into community service outcomes including:

- Road reconstructions complete with sanitary and storm sewers and watermains,

- Renewal and upgrades to water pump stations to continue providing high quality drinking water,
- Replacement of end-of-life diesel buses with the City's first four electric zero-emissions buses contributing to the City's progress towards the Race to Zero goal,
- Upgrades to processes and facilities to maximize energy efficiency, and
- Renewal of recreation facilities and park structures including playgrounds and trails to provide opportunities to connect with one another and nature through movement and play.

At December 31, 2023 there were 423 projects in open status with an uncommitted approved budget of \$198.0 million. A total of 31 projects were closed in 2023 resulting in a total net surplus of \$1.6 million which was released back to the reserve funds, \$1.1 million of which were tax sourced reserve funds.

Strategic Plan Alignment

Maintaining the City's healthy financial position is an objective of the Foundations theme. Reporting on the financial status of the capital program provides continued transparency on capital spending and outcomes of the approved budget which is developed in line with strategic plan.

Future Guelph Theme

Foundations

Future Guelph Objectives

Foundations: Maintain the City's healthy financial position

Financial Implications

Ongoing monitoring of capital spending ensures projects and services are delivered as intended and that any financial impacts or risks are addressed proactively.

Report

This report provides a summary of the annual capital spending as of December 31, 2023, and highlights significant capital project activity and milestones. A summary of financial capital activity can be found in Attachment-1.

The capital budget carried over from 2022 was \$458.0 million, Council approved a 2023 capital budget of \$123.2 million. Capital budget additions and adjustments made throughout the year resulted in a net budget addition of \$18.7 million. This includes adjustments such as the \$35.5 million increase to the South End Community Centre (SECC) budget approved by Council (report [2023-64](#)), the addition of grant revenue and reductions of \$29.4 million in project carry-forwards made through the 2024 budget process to prioritize current work and re-budget in future years where needed. This provided for a total available budget in 2023 of \$599.8 million. Capital budget adjustments made in quarter 4 (Q4) which do not require Council approval can be found in Attachment-2. Budget reallocations and adjustments made throughout the year which require Council approval can be found in Attachment-3.

The total capital spending in 2023 was \$125.1 million, which was \$14.8 million (13.4 per cent) more than 2022. Purchase order (PO) commitments at year-end were \$275.1 million, which was \$173.8 million (171.6 per cent) higher than 2022

year-end, largely due to POs being issued for the SECC, Baker District and FM Woods Station.

A total of 31 projects were closed in 2023 resulting in a net surplus of \$1.6 million which was released back to the reserve funds, \$1.1 million of which were tax sourced reserve funds.

On December 31, 2023, the uncommitted approved budget which is yet to be executed was \$198.0 million which was \$158.6 million less than 2022. This will carry over into 2024 to be executed.

Powering our future

The [Powering our future](#) priority includes Economic Development and Tourism, Culture, Smart Cities Office, and Strategic Initiatives and Intergovernmental Services.

There are two capital projects within this priority, the citywide fibre-optic network (IT0061), and the Hanlon Creek Business Park (SS0002). Capital spending in 2023 within this priority was \$1.5 million with another \$858.1 thousand in PO commitments as of December 31, 2023. Remaining to be executed is \$4.7 million of the budget with \$4.3 million of that related to IT0061 Fibre Data Connection.

Construction of the Fibre Data Connection (IT0061) continued in 2023 on the remainder of Ring 1 – east and northward from City Hall, (approximately 70 per cent completed) and Ring 3 – south of City Hall (approximately 24 per cent completed). Additionally, six City-owned facilities have been cutover onto the new fibre network so far and approximately 39 traffic signals have been connected. Staff are targeting completion of this project for the end of 2026.

Environmental monitoring continues at the Hanlon Creek Business Park (SS0002). Costs for servicing Block 5 as well as legal and commission costs for Phase 3 are remaining.

Sustaining our future

The [Sustaining our future](#) priority includes Environmental Services (Solid Waste, Water, and Wastewater), Planning and Building, Stormwater, Parks Operations, and Energy Management.

Capital spending in 2023 within this priority was \$50.7 million with another \$63.4 million in PO commitments as of December 31, 2023. Remaining to be executed is \$83.3 million of the budget.

The top three project expenditures (spending and commitments) occurred in the following accounts:

- (WT0064) F.M. Woods Station Upgrade (\$38.0 million) - the construction tender has been awarded and the PO has been issued. The general contractor has begun pre-construction work for the booster pumping station and is anticipated to break ground in the spring of 2024. Detailed design for the operations centre is expected by late 2024.
- (PN0097) Speedvale Road Reconstruction – Woolwich Street to Metcalfe Street (\$8.5 million) – improvements to the underground utilities including sanitary sewers, watermains, storm sewers and electrical were completed in 2023. Surface asphalt along with in-boulevard cycling facilities will be completed in spring 2024.

- (PN0026) Baker Street Reconstruction – Quebec to Woolwich Street (\$6.4 million) – underground work is completed. Final design of surface works is underway and will take into consideration the overall downtown revitalization design.

Projects that have the largest uncommitted balances yet to be executed include the following:

- (ST0009) Plant Energy Efficiency Management (\$7.2 million) – an assessment is being completed to determine how to address the maintenance needs of the cogeneration facility which will determine future spending in this account, any excess budget will be returned to reserves.
- (PN0026) Baker Street Reconstruction – Quebec to Woolwich Street (\$5.1 million) – tender for surface works is expected to be issued in fall of 2024 with final work completed in spring 2025.
- (WT0064) F.M. Woods Station Upgrade (\$4.7 million) – the uncommitted budget is related to the construction contingency for the booster pumping station as well as the future tender for the operations centre construction which is currently in the detailed design stage.

In July 2023, the internal Strategic Property Committee approved the business case for the Massey Road Excess Soils Reuse Site (Attachment-2 Table 1 BR-23CAP-63). The City owns property at 606 Massey Road that is currently underutilized. Due to the grade of the site, it is able to accept excess soil from other City building sites that would otherwise need to be dealt with as per the Excess Soils Act. The city currently has several large construction sites where excess soil would require disposal, increasing the cost of these projects. The Massey Road site is able to accommodate approximately 129,000 m³ of excess soil until the grade is level and is projected to provide cost savings to the City in the range of \$1.7 million if fully utilized. Initial site setup costs include consulting, design, geotechnical and environmental studies and fencing. To date the site has provided direct cost savings of \$626 thousand for Whitelaw Road Reconstruction and Baker District. Once the site is level and can no longer accommodate any additional excess soil, the City plans to declare it surplus and commence the process of assessing disposal/sale opportunities.

On-going projects identified as having 2023 work completed include the following:

- (ST0006) Waste Resource Recovery Centre Instrumentation – significant work on electrical and network infrastructure was completed for the aeration upgrade project (ST0009) through this account.
- Work was completed through annual sewer investigation programs (SC0030) such as Closed Circuit Television (CCTV) and flushing, emergency sanitary (SC0062) and stormwater (SW0102) repairs as well as the sanitary reline program (SC0057).

Projects identified as completed in Q4 include the following:

- (ST0008) Waste Resource Recovery Centre Masterplan Update – the 2006 Biosolids Masterplan and 2009 Wastewater Treatment Masterplan were combined and updated through this project. This project provides a roadmap of when and where significant capital investments are required in order to keep up with the City's growth and needs for a reliable and economical wastewater treatment process.

A total of 13 projects were closed in 2023 which released \$1.3 million in approved budget back to reserves, including the following projects:

- (WC0034) Waste Resource Innovation Centre Cart Washing Building New (\$880 thousand) – project was cancelled due to increased cost estimates obtained through early design work and scope will be considered through future budget planning.
- (SW0094) Drainage Oversizing (closing surplus of \$201 thousand) – project had been delayed due to uncertain developer timing. Additional funds for oversizing are budgeted in future budgets.
- (WT0026) Zone 2E Elevated Tank (closing surplus of \$138 thousand) – project came in underbudget. Modelling determined that no elevated storage was needed in Zone 2.

Navigating our future

The [Navigating our future](#) priority includes Transportation Services, Parking Services, and Guelph Transit.

Capital spending in 2023 within this priority was \$27.4 million with another \$42.6 million in PO commitments as of December 31, 2023. Remaining to be executed is \$26.4 million of the budget.

The top three project expenditures (spending and commitments) occurred in the following accounts:

- (TC0070) Bus Electrification – Replacement, Investing in Canada Infrastructure Program (ICIP) and (TC0058) Bus Replacement (\$17.6 million) – a total of nine zero emission buses are on order to replace end-of-life diesel buses (estimated delivery Q2 2024 and Q2 2025) and four zero emission buses have been received.
- (PN0271) York Road Phase 3 Reconstruction – Stevenson Street South to Victoria Road South (\$11.7 million) – construction work has begun and is expected to wrap up by Q3 2024.
- (TC0059) Transit Operations Facility ICIP (\$8.7 million) – tender for the facility detailed design has been awarded which also includes early site readying work such as excess soil removal and subsurface investigation and groundwater monitoring.

Projects that have the largest uncommitted balances yet to be executed include the following:

- (TC0059) Transit Operations Facility ICIP (\$2.6 million) – procurement for pre-construction services is expected by Q2 2024.
- (PN0271) York Road Phase 3 Reconstruction – Stevenson Street South to Victoria Road South (\$2.3 million) – construction work continues into 2024, additional uncommitted is related to project management, dewatering charges, and construction contingency.
- (RD0472) Canadian National (CN) Railway Crossing Upgrades (\$1.8 million) - Council originally approved \$1.3 million in 2022 for the City's contribution to the CN Railway Crossing project for rail/road crossing signal improvements in the vicinity of Edinburgh and Paisley Roads. However, the City was notified in Q4 that the estimate from CN Rail has increased due to inflation and another \$475 thousand is required (Attachment-3, Table 2, BR-23CAP-65). Timing of this spend is driven by CN Rail.

On-going projects identified as having 2023 work completed include the following:

- (RD0403) Road Restoration and Resurfacing Program – 1.9 km of roads were repaved in 2023.
- (RD0283) New Sidewalk Construction – two km of new sidewalk infill constructed.
- (RD0321) Active Transportation – approximately 300m of new active transportation segments in the right of way were completed to connect on-road network with off-road trails – notably off-road trail connections were completed on Grange Road, Clairfields Drive, and Fleming Road.
- (RD0401) Public Works Vehicle and Equipment Replacement – one street sweeper was purchased.

No projects identified as completed in Q4.

A total of eight projects were closed in 2023 which released \$50 thousand in approved budget back to reserves, including the following projects:

- (PN0025) Bagot Street – Drew Street to Mercer Street (closing surplus of \$22 thousand) – project was completed under budget.
- (PG0094) On Street Occupancy Sensors (closing surplus of \$13 thousand) – project was completed under budget.

Working together for our future

The [Working together for our future](#) priority includes many of the internal facing services including Finance, Corporate Fleet, Human Resources, Legal and Court Services, Information Technology, Strategic Communications and Community Engagement, and the City Clerk's Office. It also includes Executive Team, City Council, and Internal Audit.

Capital spending in 2023 within this priority was \$5.4 million with another \$3.3 million in PO commitments as of December 31, 2023. Remaining to be executed is \$14.5 million of the budget.

The top three project expenditures (spending and commitments) occurred in the following accounts:

- (PN2439) Corporate Maintenance Management System (CMMS) Implementation (\$3.5 million) – implementation of the replacement of existing work order management and procurement system is underway. In addition, change management engagement for the program has begun which will enable successful adoption.
- (IT0081) Computer Replacement (\$761 thousand) – the 2023 lifecycle replacement program (includes computers, monitors, and tablets) is now complete.
- (IT0083) IT Infrastructure Lifecycle (\$555 thousand) – the 2023 lifecycle replacement program is now complete.

Projects that have the largest uncommitted balances yet to be executed include the following:

- (PN2439) CMMS Implementation (\$7.0 million) – majority of uncommitted is planned for project resources to continue supporting the implementation including change management activities to enable change readiness across the

organization. Once fully implemented the new maintenance management system will become the asset management system of record and will integrate with the City's financial system. Upgrades to procurement processes and continued change management will round out the implementation.

- (IT0111) Utility Billing Software (\$2.1 million) – the internal Utility Billing Steering Committee is currently reviewing solutions before proceeding with technology implementation. Direction is anticipated to be set in 2024.
- (IT0063) Corporate Point of Sale (POS) Software Replacement (\$622 thousand) – exploratory work is underway to replace aging POS systems. Once completed it is anticipated that the budget will be committed in 2024 with implementation in 2025.

On-going projects identified as having 2023 work completed include the following:

- Information Technology lifecycle replacement programs including replacement of aging, end-of-life IT infrastructure, printers, personal computers, and mobile devices.

Projects identified as completed in Q4 include the following:

- (IT0054) JD Edwards Upgrades – software update was successfully completed.

A total of four projects were closed in 2023 which released \$200 thousand in approved budget back to reserves, including the following projects:

- (IT0073) Corporate Application Enhancements (closing surplus of \$100 thousand) – cancelled, scope was covered through other project accounts.
- (GG0258) Expense Management Application (closing surplus of \$68 thousand) - completed under budget.

Building our future

The [Building our future](#) priority includes Recreation, Community Investment, Public Works and Bylaw, all of the Emergency Services including Fire, Paramedics, and Police, Library Services, Corporate Facilities Maintenance, Infrastructure Planning and Construction, and Shared Services.

Capital spending in 2023 within this priority was \$40.1 million with another \$164.9 million in PO commitments as of December 31, 2023. Remaining to be executed is \$69.2 million of the budget.

Baker District (including the library, open space, and parking) and SECC account for over 73 per cent of the remaining budget to be executed in this priority. See the [City's capital projects webpage](#) for quarterly updates on these and other Tier 1 capital projects. Based on the most recent quarterly reporting, these projects are on budget, on schedule, and within planned scope.

The top three project expenditures (spending and commitments), excluding Baker District and SECC, occurred in the following accounts:

- (PK0075) Downtown Pedestrian Bridge New Design and Construction (\$5.7 million) – although this project shows as committed, the construction tender has been cancelled due to unforeseen challenges with the project. Staff are evaluating next steps and will share more information through the 2024 Budget Monitoring Reports. See the [December 21, 2023 communication](#) for more details.

- (GG0245) Administration Facilities Renewal (\$5.5 million) – Citywide renewal of corporate buildings such as exterior building work at the Courthouse, Annex and Gatehouse, demolition of the former building that housed the Humane Society Shelter, renovation of the City Hall courtyard, future space planning at City Hall, and Parks and Public Works needs assessment and master plan.
- (RF0095) Recreation Facilities Renewal (\$3.4 million) – work includes several projects at West End Community Centre (WECC) such as roof works, mold remediation, HVAC replacement and replacement of insulated glass units in the aquatic area. Work at Victoria Road Recreation Centre (VRRRC) includes replacement of three rooftop units and installation of precast concrete storage buildings.
- (PS0085) Police Fleet and Fleet Equipment Replacement (\$1.8 million) – Police vehicles and associated equipment were purchased to replace end of life assets.

Projects that have the largest uncommitted balances yet to be executed (excluding Baker District and SECC) include the following:

- (RF0095) Recreation Facilities Renewal (\$3.9 million) – relocation of the pottery program to WECC, roof replacement at Victoria Road Recreation Centre and cooling tower replacement at Centennial Arena are still to be executed out of this account along with numerous other upgrades at recreation facilities.
- (FS0089) Heavy Fire Vehicle Replacement Pumper/Aerial (\$2.7 million) – currently in the pre-procurement phase - determining specs and requirements.
- (FS0091) Fire – Dispatch Phone System (Next Generation 911) (\$2.3 million) and (PS0089) Police - Next Generation 911 (\$1.2 million) – The Federal Government has mandated changes to the 911 system to evolve with the advancements in telecommunications. These projects are supported through a provincial grant from the Ministry of the Solicitor General. Phases 1 and 2 of the grant have been awarded. Adjustments BR-23CAP-55 and BR23CAP-62 (Attachment-3, Table 2) are required to add budget for completion of the project which is anticipated to be received through Phase 3 (2024-2025 expenditures) of the grant. Project funding sources will be reconciled after the third and final phase of the grant is awarded. Each phase of the grant has specified eligibility timelines for expenditures and any monies not spent during the specified time frame must be returned. City staff were notified in February 2024 that the vendor has experienced delays in their timelines which will impact the City's ability to spend a higher percentage of the Phase 2 grant monies received from the Province. Staff are working to get an advocacy letter to the Province requesting any unspent funds from Phase 2 be transferred to Phase 3. This issue is being felt across most other municipalities in the Province that are responsible for 911 systems and many are also submitting advocacy letters to the Province. Any expenditures not covered through the grant will need to be funded from City sources and if changes are not made by the Province to Phase 3 funding levels there will be significant impacts to the 2025 capital budget brought forward through the budget confirmation.

The City is experiencing long delivery timelines for ambulances with orders taking approximately 20 months longer than they did prior to 2020. Currently ambulances are budgeted to be replaced on a five-year cycle. However, the delay in delivery has meant that ambulances are being run a year longer and to higher kilometers where they are less reliable and require significantly more maintenance. The demand for paramedic service is increasing annually and that requires a reliable

fleet including spares to cover expected and unexpected downtime for maintenance. There are only two manufacturers whose products are approved by the Ontario Ministry of Health, and both are experiencing long lead times which is not expected to change in the foreseeable future. Staff would like to mitigate these longer lead times through pre-ordering seven ambulances in 2024 that were budgeted in 2025 and 2026. This will allow replacement of ambulances to return to a five-year cycle by the end of 2026. A 30 per cent deposit would be required with a pre-order however, the final payment would be due upon delivery. This would result in the project being over-committed through to 2026 however the majority of the actual expenditure will occur in the year budgeted. Replacement ambulances are budgeted 40 per cent Provincial Funding with the remaining 60 per cent being cost shared between the County (40 per cent) and City (60 per cent). The total cost of the seven replacement ambulances is \$1,768,600.

On-going projects identified as having 2023 work completed include the following:

- (RF0082) Equipment Renewal – lifecycle replacements and renewal of recreation facility equipment such as pool chlorine probe and controllers, arena benches as well as emergency repairs where required were completed in 2023.
- (FS0079) Bunker Gear – equipped 11 new fire fighter recruits with bunker gear.
- (FS0081) Light Duty Vehicle Replacements – one SUV for Fire was replaced.

Projects identified as completed in Q4 include the following:

- (PK0073) Parks and Recreation Master Plan – Council approved the [Parks and Recreation Master Plan](#) in October 2023 which contains 97 recommendations which staff will work to implement over the next ten years and beyond.

A total of six projects were closed in 2023 which released \$6.4 thousand in approved budget back to reserves, including the following projects:

- (FS0092) Fire – Digital Signs – project was cancelled due to higher-than-expected costs and the entire budget reallocated to cover deficits (and projected deficits) in on-going fire projects such as FS0089 Heavy Fire Vehicles.
- (FS0069) Small Kit Replacement (closing surplus of \$6.3 thousand) – project completed under budget.

Capital Revenues

Development Charges

Total Development Charge (DC) collections in 2023 was \$26.3 million which is 98.0 per cent of budget. The 2023 budget for DC exemptions was \$4.2 million, however actual exemptions to the end of Q4 were \$11.6 million. For more information about development charges and other capital revenue sources please refer to the 2023 Long-term Financial Statement – Reserves and Debt 2024-219.

Grants

The Canada Community Building Fund and the Provincial Gas Tax are the only two sustainable grant streams utilized within the capital budget. In 2023 the City received \$8.7 million from the Canada Community Building Fund and \$3.2 million from Provincial Gas Tax. These funds are held in obligatory reserve funds and are budgeted each year within eligible projects in lieu of other property tax sourced reserve funds.

The 2023 capital budget also includes one-time grant funding for the following projects:

- (PS0089) Next Generation 9-1-1 (Police) –\$2.0 million in transition support has been received through Phase 1 and 2 from the Ministry of the Solicitor General.
- (FS0091) Dispatch Phone System, Next Generation 911, (Fire) – \$2.1 million in transition support has been received through Phase 1 and 2 from the Ministry of the Solicitor General.
- (IT0110) Database Development and Data Load for Next Generation 911 – \$1.0 million from Defence Research and Development Canada.
- (RF0095) Recreation Facilities Renewal – \$1.7 million for the West End Community Centre Energy Retrofit from the Green and Inclusive Community Buildings Program through Infrastructure Canada.
- (PS0111) CCTV (Police) – \$200 thousand from the 2023-2024 Ontario Closed Circuit Television (CCTV) grant program through the Ministry of the Solicitor General.
- (RD0321) Active Transportation – \$50 thousand through the Federal Permanent Public Transit Program – Active Transportation Fund for a Wayfinding Strategy Study.
- (OB0001) OBC File Digitization – \$65 thousand, (PN0872) Water and Wastewater Servicing Master Plan \$137 thousand and (PG0092) Downtown Parking Master Plan Update \$331 thousand from the Streamline Development Approval Fund through the Province.

In addition to the above, the 2023 capital budget also includes grant funding through ICIP for Bus Electrification (TC0070 and TC0079) which is spread over the life of projects, a total of \$4.4 million is included in 2023. Additional ICIP funds have been approved under Phase 2 of this program and staff will be bringing more information on the ICIP program in 2024 through the budget monitoring reports.

Staff are actively engaged in scanning for grant opportunities. Of note, staff are in the process of preparing an application under the Housing Enabling Water Systems Fund through Ontario Ministry of Infrastructure to fund water, wastewater and stormwater infrastructure that enables construction of new housing.

The status of following grants were being followed by staff in 2023 and have subsequently been announced in 2024:

- Housing Accelerator Fund – the City has been awarded \$21.4 million through the Government of Canada to undertake eight initiatives which will help enable more housing in the community. See the [January 12, 2024 announcement](#) for more details.
- The Building Faster Fund – the City will receive \$4.7 million from the Province as a result of meeting its 2023 housing target. See the [March 14, 2024 announcement](#) for more details.
- Green and Inclusive Community Buildings Program through Infrastructure Canada – the City is set to receive \$13.5 million to help support the construction of the new central library. See the [March 25, 2024 announcement](#) for details.

Financial Implications

From a capital budget monitoring perspective in 2024, a significant focus will be placed on reviewing projects with large work in progress balances that have been outstanding for several years or projects approved in 2022/23 that have not been

started. This continued focus will help ensure reserve funds are being allocated to prioritized projects that are ready to be started.

Consultations and Engagement

Project Managers are the owners of the capital accounts and have financial responsibility and accountability to manage the capital deliverables within the budget approved, within a reasonable time period, to achieve the Council expected outcomes of that capital project.

Department General Managers and Project Managers were provided financial reports based on their actual capital expenditures and commitments to the end of the quarter, with which they provided a progress status and financial forecast update at the project level and the best available information at a point in time. Future updates are subject to change based on the economic environment, especially the rate of inflation.

Attachments

Attachment-1 2023 Capital Spending

Attachment-2 2023 Q4 Capital Budget Adjustments

Attachment-3 2023 Capital Budget Adjustments for Council Approval

Departmental Approval

None.

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