

Attachment-2: Q4 Capital Budget Adjustments

Table 1 - Additional approved budget and other budget adjustments

ID	Capital account	Entry description	Budget increase / (decrease) \$
BR-24CAP-84	PN0784 Whitelaw Rd Reconstruction - Shoemaker To Paisley	To partially reverse the \$2 million reduction in PN0784 which was reported in Q1 2024 (BR-24CAP-27). At that time the multi-use path was deferred until the adjacent development was completed. It is now expected to move forward in 2026.	400,000
BR-24CAP-98	PO0014 Park New Equipment IT0116 Modernization for Guelph.ca IT0120 Data Warehouse Infrastructure	Remove 2024 budget for paused projects (see April 5, 2024, 2025 Budget Confirmation Planning report 2024-166) where they were subsequently prioritized outside the 10-year capital budget and forecast.	(15,000) (170,000) (193,000)
BR-24CAP-115	GG0256 Clearing Account for Reallocations	Return to reserve funds the balance of funding accumulated in 2024 through budget reallocations where there were funding differences between the originating reserve funds.	(816,267)
Grand total	n/a	n/a	(794,267)

Table 2 – Summary of reallocations under \$100,000

Description	Amount \$
Additional funding (various projects) required at planning/purchasing stage	0
Additional funding required during project execution	157,140
Additional funding required at project closeout	122,310
Grand Total	279,450

Table 3 - Reallocations greater or equal to \$100,000 and under \$500,000

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
BR-24CAP-73	GG0256 Clearing Account for Reallocations	128,200	PN0735 University Ave E Reconstruction Ph1 - End to Gordon	350,000	Additional budget required due to unforeseen soil issues.
	PN0257 York Trunk-Phase 2B - To Victoria	233,070		209,300	
	PN0847 Manitoba Street- Ontario Street To Huron Street	105,630	GG0256 Clearing Account for Reallocations		
	SW0062 Stormwater Sewer Relining and Repair	72,900			
	PN0225 Eramosa Rd Reconstruction - Orchard to Victoria	19,500			
BR-24CAP-109	GG0256 Clearing Account for Reallocations	15,613	PN0354 Project Planning and Scope Development	162,849	To increase budget to fund deficit carried over in this project as well as current year overage primarily associated with the Clair-Maltby Secondary Plan, project planning for linear construction, and capital support for future highway 7 improvements. Additional time spent scoping and planning projects related to the MYB update.
	PN0264 York-GJR Spurline - Stevenson	314,036	GG0256 Clearing Account for Reallocations	166,800	
BR-24CAP-110	PG0096 On-street Occupancy Sensors	189,000	PG0101 Parking Pay by Plate Conversion Project	189,000	Using budget from the On-street Occupancy Sensors which was cancelled, this new project will implement license plate based payment.

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
BR-24CAP-111	GG0256 Clearing Account for Reallocations	117,100	PN0807 Wellington St Reconstruction - Gordon to Wyndham GG0256 Clearing Account for Reallocations	349,671	To increase budget due to unforeseen costs related to contaminated soil disposal.
	PN0832 University Area Conceptual Design	27,001		96,330	
	PN0264 York-GJR Spurline - Stevenson	212,811			
	PN0225 Eramosa Rd Reconstruction - Orchard to Victoria	23,400			
	PN0109 York Trunk - Phase 2A - Waterworks	65,689			
BR-24CAP-112	SW0093 Pond Rehabilitation	195,460	SW0129 SWM Facility Retrofits	195,460	Transfer surplus from SW0093 to SW0129 to fund 2025 SWMP 3 work from the SWM Master Plan.
Grand total	n/a	1,719,410	n/a	1,719,410	n/a

Table 4 - Reallocations and reductions greater than \$500,000 (based on the total reallocated to one capital account) to be approved.

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
BR-24CAP-96	GG0256 Clearing Account for Reallocations	24,500	ST0003 Biosolids Facility Upgrade	625,700	Additional budget required for the Biosolids Facility Upgrade as bids came in higher than originally budgeted.
	ST0002 Treatment Plant Upgrades and Studies	567,100	GG0256 Clearing Account for Reallocations	108,600	
	ST0013 Digester Cleaning Program	142,700			
BR-24CAP-80	PN0888 Speedvale Ave. W	6,750,000	Various reserve funds	6,750,000	Return \$6,750,000 from PN0888 to reserves as construction of road

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
	Reconstruction Edinburgh to 93 Speedvale				deferred until 2028 due to a lack of staff resources. This will be added into 2028.
Entry is pending	RD0472 CN Railway Crossing Upgrades	1,846,100	Infrastructure Renewal Reserve Fund	1,846,100	Return budget to reserve fund due to project cancellation.
Grand total	n/a	9,330,400	n/a	9,330,400	n/a

Table 5 – Budget increase from reserve funds to be approved.

ID	Capital Account	Transfer From	Amount \$	Entry description
BR-24CAP-108	PS0033 Guelph Police Services Headquarter Renovations	Infrastructure Renewal	1,606,223	The project work was completed in 2022 for a total project cost of \$37,038,632.09 which is 108.6% of budget (\$34,111,000), as of December 31, 2024. Approval of this budget increase is an administrative requirement, however, future adjustments may be required based on the outcome of the arbitration process.
		Development Charges - Police	1,321,410	
Grand total	n/a	n/a	2,927,633	n/a

Table 6 – Funding Adjustments to be approved.

ID	Capital Account	Transfer From	Transfer To	Amount \$	Entry description
BR-24CAP-88	Various	Tax sourced reserve funds		245,328	Adjustments to approved budgets required through the approval of the DC Background Study Amendment for Growth Studies.
		Rate reserve funds		886,906	
			Development Charges reserve funds	(1,132,234)	
BR-24CAP-99	Various	Development Charges reserve funds		349,206	Adjustments to approved budgets required through the approval of the DC Background Study.
			Tax sourced reserve funds	(176,873)	
			Rate reserve funds	(172,333)	

ID	Capital Account	Transfer From	Transfer To	Amount \$	Entry description
BR-24CAP-102	MU0013 McCrae Coach House Renovations	Federal Government Grant	Service Enhancement reserve fund	198,538 (198,538)	Project was originally 50% grant funded however, not all grant funding was received and project scope was reduced. Project has been complete for several years and only \$31,019 of the originally budgeted \$230,000 grant was received.
Grand total	n/a	n/a	n/a	-	n/a