

Attachment-2: Q2 2025 Capital Budget Adjustments

Definitions

Budget Adjustment (Table 1)

A budget adjustment is the change in the total approved expenditure budget of a project. Any increase or decrease in the expenditure budget has a corresponding adjustment to the funding, however, the current approved funding allocation remains the same. Budget adjustment increases are required regardless of amount excluding external funding sources.

Budget Reallocation (Tables 2, 3, 4 & 6)

A reallocation transfers approved budget from one approved project to another approved project while maintaining the current funding allocation. Reallocations do not change the total approved expenditure or funding budget. Council approval is required for amounts over \$500 thousand.

Funding Adjustment (Table 5 & 7)

A funding adjustment occurs when the funding allocation of an approved project needs to be adjusted. The total expenditure budget remains the same, however, the overall breakdown of funding from reserve funds is adjusted. This can occur for many reasons including receiving a grant that replaces existing funding, changes to the scope of the project or in the case of the approval of a new Development Charge Background Study. All funding adjustments require Council approval regardless of amount.

Q2 Budget Adjustments

Table 1 - Additional approved budget and other budget adjustments

ID	Capital account	Entry description	Budget increase / (decrease) \$
BR-25CAP-28	RD0472 CN Railway Crossing Upgrades	Cancellation of project as noted on the 2024 Year-end Capital Budget Monitoring Report	(1,846,100)
BR-25CAP-32	OB0001 OBC File Digitization	Approved by Council on the 2024 Year-end Capital Budget Monitoring Report	70,000
BR-25CAP-45	PN0203 Arthur St Siphon Decommissioning	Project deferred to future year	(944,250)
BR-25CAP-46	PN0895 Neeve St Reconstruction - Howitt to York	Project deferred to future year	(688,000)
BR-25CAP-47	TC0097 Bus Replacements and Refurbishments	Budget updated based on 2026 budget assumptions	(687,750)
BR-25CAP-51	PL0061 Housing Initiatives	Budget is no longer needed as scope of work (5+ units) will be done through HAF program/project.	(150,000)
BR-25CAP-53	GG0280 Parkland Dedication Bylaw Update	Approved by Council on the 2024 Year-end Capital Budget Monitoring Report	150,000

ID	Capital account	Entry description	Budget increase / (decrease) \$
BR-25CAP-55	FS0102 Boat Replacements	Defer partial budget to future year	(40,000)
BR-25CAP-56	RD0450 Pedestrian Master Plan	Project deferred to future year	(250,000)
BR-25CAP-57	FS0079 Bunker Gear	Approved by Council on the 2024 Year-end Capital Budget Monitoring Report	145,000
BR-25CAP-58	BR0017 Grove St. Reconstruction - Metcalfe to 178 Grove St.	Budget reduction identified through 2026 budget development work	(1,000,000)
BR-25CAP-59	PG0095 Parkade Inventory and Condition Assessment	Budget reduction identified through 2026 budget development work	(150,000)
BR-25CAP-60	RD0376 Silvercreek Parkway Speedvale to Woodlawn Rd protected bike lanes	Budget reductions identified through 2026 budget development work	(1,200,000)
	PK0075 Downtown Pedestrian Bridge New Design and Construction		(238,500)
	WD0056 Pipe Cathodic Protection Pilot Program		(401,868)
	PN0271 York Road Reconstruction - Stevenson St. S. to Victoria Rd.		(750,000)
	PN0871 Stormwater Master Plan		(75,000)
	PN0888 Speedvale Ave W Reconstruction - Edinburgh to Glenwood		(748,700)
	RD0330 Emma / Earl Pedestrian Bridge		(1,000,000)
	SW0103 Bull Frog Stormwater Pre-Design		(200,000)
	WT0023 Servicing Studies		(125,000)
BR-25CAP-61	PL0072 Sustainable City Master Plan	Project was cancelled due to on-going staffing capacity challenges and prioritization evaluation. This will be reconsidered in a future budget when funding is available.	(526,375)
BR-25CAP-63	SC0056 Development Wastewater Servicing Studies	Budget reduction as new account was created to align funding with Development Charge Study - Growth Studies	(95,478)

ID	Capital account	Entry description	Budget increase / (decrease) \$
BR-25CAP-64	PL0082 Inventory and Evaluative Framework for the Disposal of City and County Owned Lands (HAF-4A)	De-commit funds from HAF projects	(200,000)
	PL0085 Community Planning Permit System Pilot (HAF-7)		(170,000)
BR-25CAP-67	PG0099 Transportation Demand Management (TDM) Action Plan (HAF-8)		(46,000)
BR-25CAP-69	IT0075 Integration Services	Cancellation of project as scope was revised to customize a solution to leverage existing technology	(50,000)
BR-25CAP-70	BR0010 Bridges and Structures Lifecycle Management Strategy	Budget reductions identified through 2026 budget development work	(150,000)
BR-25CAP-71	WC0035 Public Education & Communication Strategy	Projects are in complete status, surplus balance is being returned to reserve funds ahead of project closeout to assist with 2026 budget development	(12,352)
	WC0036 Master Plan Programs Development		(12,358)
	WC0037 Solid Waste Environmental Program Framework		(29,479)
BR-25CAP-75	WC0003 Solid Waste Admin Building Expansion		(146,281)
BR-25CAP-72	TC0094 Conestoga Route Requirements	Revised scope, project budget is now for retrofitted two diesel buses	(1,826,000)

ID	Capital account	Entry description	Budget increase / (decrease) \$
BR-25CAP-76	PN0818 Pipe Advanced Condition Assessment	Budget reductions identified through 2026 budget development work	(105,219)
	WC0024 Solid Waste Residential Collection Carts and Front End Bins New		(165,800)
	ST0018 Equipment Replacement and Upgrades		(800,000)
	PN0772 Wastewater Collection System - Minor Improvement		(150,000)
	WD0057 Meter Repair and Replacement		(380,000)
BR-25CAP-78	SC0030 Trunk Sewer Investigation		(500,000)
BR-25CAP-79	TC0072 Digital Signs	Budget reduction due to revised scope	(350,000)
TBD	SS0002 Hanlon Creek Business Park	Additional costs to realize future sales per Closed Report June 3, 2025, funded from proceeds of disposition	110,000
Grand total	n/a	n/a	(15,735,510)

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

Description	Amount \$
Additional funding (various projects) required at planning/purchasing stage	100,000
Additional funding required during project execution	171,540
Additional funding required at project closeout	-
Grand Total	271,540

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-25CAP-21	PO0040 Parks Operation Equipment Service Enhancement	141,250	PO0033 Recreation Trails Renewal - Active Transportation	141,250	To reallocate surplus on closeout for additional anticipated costs
BR-25CAP-37	WT0075 Water Services Storage Facilities	337,500	WT0074 Water Services Vehicles and Equipment Replacement	337,500	To reallocate funds for emergency fleet replacement
BR-25CAP-39	WC0039 Solid Waste Fleet Assets Replacement	300,000	WT0040 Facility Upgrades and Studies	300,000	To reallocate funds to cover price increases
BR-25CAP-48	WT0068 Park St Station Upgrades	392,500	WT0040 Facility Upgrades and Studies	392,500	To reallocate funds required for procurement
BR-25CAP-80 & BR-25CAP-81	FS0091 Fire - Dispatch Phone System (NG-911)	143,000	FS0101 Breathing Air Compressors and SCBA	143,000	To reallocate funds required for procurement due to inflation
Grand total	n/a	1,314,250	n/a	1,314,250	n/a

Table 4 - Reallocations greater than \$500,000 (based on the total reallocated to one capital account) to be approved on the Q2 Budget Monitoring Report.

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
BR-25CAP-26	TC0070 Bus Electrification - Replacement (ICIP-GUE-04)	20,866,624	TC0059 Guelph Transit and Fleet Services Facility (ICIP-GUE-03)	13,682,875	Decommit remaining ICIP funds from TC0070 - (Fed/Prov/Municipal matching) and transfer to TC0059
			TC0097 Bus Replacements and Refurbishments	7,183,750	After the ICIP decommitment, all remaining Municipal funds from TC0070 reallocated for refurbishment of diesel buses
Grand total	n/a	20,866,624	n/a	20,866,624	n/a

Table 5 – Funding Adjustments to be approved on the Q2 Budget Monitoring Report.

ID	Capital Account	Transfer From	Transfer To	Amount \$	Entry description
BR-25CAP-44	PK0227	Infrastructure Renewal	Service Enhancement Development Charges – Parks and Recreation	50,000 (37,500) (12,500)	To adjust funding sources for PK0227 for the funding of a waterbottle refill station. Park intensification project on the DC study is 25% DC, 75% BTE is funded from Service Enhancement.
BR-25CAP-49	RD0462 City-wide Public Parking Study	Infrastructure Renewal	Parking	516,000 (516,000)	To adjust the funding to Parking capital
BR-25CAP-66	Transit ICIP projects (TC0079, TC0078, TC0092, TC0096)	Federal and Provincial Government Grants (ICIP)	Development Charges – Transit 100RE	133,545 (75,028) (58,517)	To adjust the funding so that the current approved budget and the forecast all align to the grant agreement in each individual year
BR-25CAP-82	RD0402 Bridge and Structure Rehabilitation Program	Canada Community-Building Fund	Infrastructure Renewal	223,200 (223,200)	To remove CCBF funding as the scope of this project is not ideal for CCBF reporting
Grand total	n/a	n/a	n/a	-	n/a

Q1 Budget Adjustments

These adjustments previously appeared on 2025 First Quarter Budget Monitoring Information Report dated May 30, 2025.

Table 6 – First Quarter - Reallocations greater than \$500,000 (based on the total reallocated to one capital account) to be approved on the Q2 Budget Monitoring Report.

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
BR-25CAP-02	RF0095 Recreation Facilities Renewal PL0086 Affordability Housing Demonstration	350,000 300,000	RF0103 West End Recreation Centre Updates	650,000	To reallocate funds from RF0095 (350,000) and PL0086(300,000) to RF0103. This is to move pottery from 14 Edinburgh to West End Recreation Centre so that 14 Edinburgh can be used for affordable

ID	Transfer from	Amount \$ (from)	Transfer to	Amount \$ (to)	Entry description
	Project (HAF-4B)				housing demonstration project under HAF.
Grand total	n/a	650,000	n/a	650,000	n/a

Table 7 – First Quarter - Funding Adjustments to be approved on the Q2 Budget Monitoring Report.

ID	Capital Account	Transfer From	Transfer To	Amount \$	Entry description
BR-25CAP-01	Multiple	Tax sourced reserve funds Rate reserve funds	Development charge reserve funds	526,200 421,900 (948,100)	To adjust the 2025 budget for projects on the DC amendment for Growth Studies
BR-25CAP-03	Multiple	Tax sourced reserve funds Debt – tax sourced Rate reserve funds CCBF	Development charge reserve funds	144,500 1,437,800 1,013,100 1,841,250 (4,436,650)	To adjust 2025 budgets to 2024 DC study growth rates
BR-25CAP-05	FS0054 Fire Facilities Renewal	Infrastructure renewal reserve fund	Provincial grants	29,571 (29,571)	To adjust for receipt of Provincial grant funding for Cancer Prevention Initiatives
BR-25CAP-09	WC0060 Solid Waste Collection Truck - New	Development charges – waste diversion	Growth reserve fund	107,795 (107,795)	To adjust funding due to the blue box transition
Grand total	n/a	n/a	n/a	-	n/a