



## REPORT FIN-2015-032

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TO: Mayor and Members of Council  
FROM: Paul Creamer, Director of Finance/Treasurer  
MEETING DATE: September 30, 2015  
SUBJECT: 2015 Completed Capital Projects (Projected)

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### RECOMMENDATIONS

That Report FIN-2015-032 regarding the 2015 Completed Capital Projects (Projected) be received.

### DISCUSSION

#### Purpose

The purpose of this report is to provide Council with information regarding the projected 2015 Completed Capital Projects. This report also provides Council with information regarding projects approved in 2015 or a previous year and the capital carry-forward portion of these projects. The balances in Working Reserves and Reserve funds are discussed in Report FIN-2015-033. The 2016 Proposed Capital Budget is discussed in Report FIN-2015-031.

#### Background

In accordance with the 2016 Capital Budget process, completed and carry forward capital projects are to be reported to Council during the budgeting process.

### FINANCIAL IMPLICATIONS

As there are still invoices outstanding from vendors for capital projects completed in 2015, all of the amounts shown in this report are subject to change based on the invoices that are paid for work performed in 2015.

**Schedule A – Completed Capital Projects** provides a breakdown of the budgeted 2015 capital expenditures (2014 capital carry-forward, 2015 budget and any in-year

adjustments) compared to the actual 2015 expenditures (also shown are any 2015 capital carry-forwards and project deficits and surpluses).

**Schedule B – Capital Funding Sources** provides a summary of the funding sources for each department.

**Schedule C - Projected Capital Carry-forward Balance as of December 31, 2015** summarizes the Capital Carry-forward projects which have a balance of \$294,121 as of December 31, 2015. The Capital Carry-forwards are made up of incomplete projects that were to be funded by:

- The levy or grants that we have received the funds in 2015, these amounts are transferred to the Capital Carry-forward Reserve;
- Grants that we have not received the funds for; and
- Working reserves.

**Schedule D - Projected Operating Carry-forward Balance as of December 31, 2015** includes the Operating Carry-forward balance of \$256,927 as of December 31, 2015 taking into account the following:

- The beginning balance as of December 31, 2014 of \$163,877;
- Plus the operating carry-forward additions in 2015 of \$93,050;

## **APPLICABLE LEGISLATION AND REQUIREMENTS**

Municipal Act, 2001

## **ATTACHMENTS**

Schedule A: Completed Capital Projects

Schedule B: Capital Funding Sources

Schedule C: Projected Capital Carry-forward Balance as of December 31, 2015

Schedule D: Projected Operating Carry-forward Balance as of December 31, 2015

## Schedule A: Completed Capital Projects

Name of Project	2015 Budgeted Expenditures			2015 Actuals			Comments
	Capital Cfwd 2014	2015 Budget	In-Year Adjustments	Expenditures	Project Over/ (Under)	Capital Cfwd	
<b>Building</b>							
Ford Escape Replacement	-	22,000	9,200	31,200	-	-	\$5,000 trade-in Confirm costs once purchased
<b>Sub-Total</b>	<b>-</b>	<b>22,000</b>	<b>9,200</b>	<b>31,200</b>	<b>-</b>	<b>-</b>	
<b>Corporate</b>							
Facility Security	1,391	3,000	-	1,695	(2,696)	-	Project Completed
Facility Needs Assessment Plan	10,187	-	(9,678)	509	-	-	Transferred to the Schematic Design of Municipal Office
Schematic Design of Municipal Office	-	-	17,500	519	-	16,981	Project to be completed in 2016.
IT Software Upgrade	64,402	-	-	2,671	-	61,281	Project approved in 2014 Capital Budget and carried forward to 2016.
Painting and Lighting of Office Entrance	-	15,000	-	3,760	(11,240)	-	Project required less work than budgeted for.
Community Based Strategic Plan	-	30,000	(10,000)	20,000	-	5,100	Contract with Whitesell Company for \$19,072, additional meetings added for 2016 which will require approx. \$5,000.
Computer Equipment	3,363	3,500	-	4,950	1,913	-	Purchased 3 laptops for council
<b>Sub-Total</b>	<b>79,343</b>	<b>51,500</b>	<b>(2,178)</b>	<b>34,104</b>	<b>(12,023)</b>	<b>83,362</b>	
<b>Fire and Rescue</b>							
Radio Comm. Interface	16,290	-	-	16,290	-	-	Will be completed - to confirm costs

## Schedule A: Completed Capital Projects

Name of Project	2015 Budgeted Expenditures			2015 Actuals			Comments
	Capital Cfw'd 2014	2015 Budget	In-Year Adjustments	Expenditures	Project Over/ (Under)	Capital Cfw'd	
Parking Lot	-	25,000	-	25,000	-	-	Will be completed - to confirm costs
Office Furniture	-	5,500	-	5,140	(360)	-	
Fire Master Plan	24,562	-	1,500	24,562	-	-	Will be completed - to confirm costs
<b>Sub-Total</b>	<b>40,852</b>	<b>30,500</b>	<b>1,500</b>	<b>70,992</b>	<b>(360)</b>	<b>-</b>	
<b>Finance</b>							
Amendment to the 2014 DC Study	-	7,140	-	-	-	7,140	DC Amendment is dependent on outcome of Fire Master Plan and Parks Master Plan
<b>Sub-Total</b>	<b>-</b>	<b>7,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,140</b>	
<b>ORC</b>							
Floor Scrubber	-	8,000	-	7,479	521	-	
<b>Sub-Total</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>7,479</b>	<b>521</b>	<b>-</b>	
<b>Parks</b>							
Parkland Trail Development	-	37,800	-	-	-	37,800	Carryforward - will be evaluated through the Recreation and Parks Master Plan
Fencing of Badenoch Soccer Field	-	25,000	-	12,603	(12,397)	-	Project completed
Parks Master Plan	-	-	17,500	-	-	17,500	
<b>Sub-Total</b>	<b>-</b>	<b>62,800</b>	<b>17,500</b>	<b>12,603</b>	<b>(12,397)</b>	<b>55,300</b>	
<b>PCC</b>							
Cabinets - Alf Hales	15,000	-	-	16,153	1,153	-	Project over by \$1,153

## Schedule A: Completed Capital Projects

Name of Project	2015 Budgeted Expenditures			2015 Actuals			Comments
	Capital Cfwd 2014	2015 Budget	In-Year Adjustments	Expenditures	Project Over/ (Under)	Capital Cfwd	
Recreation and Parks Master Plan	14,610	-	-	19,936	5,326	-	DC Funding changed from 75% to 54% and therefore there is a funding shortfall of \$5,326
Hall Lighting	5,000	-	-	6,309	2,702	-	Project over by \$1,309 and received a lower grant than expected
Localized Wall Repairs	-	5,000	-	-	-	5,000	Project to be completed in 2016
Replacement of Commercial Hot Water Tank	-	5,000	-	-	-	5,000	Project to be completed in 2016 once Canada 150 Community Infrastructure Grant funds are received (FIN-2015-023)
Furnace, Cooling Fan Coil, and Condenser Unit - Alf Hales and Main Hall	-	17,500	500	-	-	18,000	Project to be completed in 2016 once Canada 150 Community Infrastructure Grant funds are received (FIN-2015-023)
<b>Sub-Total</b>	<b>34,610</b>	<b>27,500</b>	<b>500</b>	<b>42,398</b>	<b>9,181</b>	<b>28,000</b>	
<b>Planning</b>							
Community Improvement Plan	25,000	-	-	22,166	-	-	The \$2,834 is not a project surplus because the grant funding is for 50% of actual costs. Costs to be confirmed once project is completed.
Municipal Servicing Standards	-	25,000	25,000	-	-	25,000	To be completed in 2016.

## Schedule A: Completed Capital Projects

Name of Project	2015 Budgeted Expenditures			2015 Actuals			Comments
	Capital Cfwd 2014	2015 Budget	In-Year Adjustments	Expenditures	Project Over/ (Under)	Capital Cfwd	
<b>Sub-Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>22,166</b>	<b>-</b>	<b>25,000</b>	
<b>Public Works</b>							
Traffic Calming - Streetscaping Morriston	52,846	10,000	-	3,805	-	59,041	Project to be carried forward to 2016
Gore Road Culverts and Road Works/Morrison Meadows/ Leslie Rd Culvert	11,264	861,600	(181,668)	691,196	-	-	Refer to PW-2015-002 for breakdown of funding
Truck- Director	-	35,000	-	33,714	(1,286)	-	Purchased
Brush Chipper	-	40,000	-	40,704	704	-	Purchased
Calfass Rd	-	20,000	-	8,120	-	11,880	Engineering work not completed and will be carried forward to 2016
Victoria Rd	-	25,000	-	11,425	-	13,575	Engineering work not completed and will be carried forward to 2016
Plow Truck	225,000	-	17,529	207,471	-	-	Purchased - \$17,529 used to fund French's Bridge
Watson Rd-Maltby to #34	-	20,000	-	9,176	-	10,824	Engineering work not completed and will be carried forward to 2016
Sideroad 10 North	-	-	12,500	12,500	-	-	Report PW-2015-002 - funded from surplus funds from Gore Road Culverts/Morrison Meadows/Leslie Road Culvert To confirm final cost

### Schedule A: Completed Capital Projects

Name of Project	2015 Budgeted Expenditures			2015 Actuals			Comments
	Capital Cfwd 2014	2015 Budget	In-Year Adjustments	Expenditures	Project Over/ (Under)	Capital Cfwd	
4820 Nassagaweya-Puslinch Townline Culvert Replacement	-	-	23,484	23,484	-	-	- Report PW-2015-002 - funded from surplus funds from Gore Road Culverts/Morrison Meadows/Leslie Road Culvert To confirm final cost
Watson Rd - Railway Crossing Signalization	-	-	82,000	82,000	-	-	- Report PW-2015-002 - funded from surplus funds from Gore Road Culverts/Morrison Meadows/Leslie Road Culvert To confirm final cost
Repairs on Townline Road	-	-	18,000	18,000	-	-	- As per report FIN-2015-028 - funded from Insurance Surplus
<b>Sub-Total</b>	<b>289,110</b>	<b>1,011,600</b>	<b>(28,155)</b>	<b>1,141,595</b>	<b>(582)</b>	<b>95,319</b>	
<b>TOTAL</b>	<b>468,915</b>	<b>1,246,040</b>	<b>23,367</b>	<b>1,362,537</b>	<b>(15,661)</b>	<b>294,121</b>	

**Schedule B - 2015 Funding Sources**

Department	2015 Actual	Funding Source (Actuals)							
		Capital Cfwd Reserve	Levy	Gas Tax	Aggreg.	In Lieu of Parkland	Working Reserve	DC	Other (grants)
Admin	34,104	2,841	7,975	-	-	-	13,582	9,000	706
Building	31,200	-	-	-	-	-	26,200	-	5,000
Fire and Rescue	70,992	22,964	25,000	-	-	-	1,500	22,851	-
Finance	-	-	-	-	-	-	-	-	-
ORC	7,479	-	-	-	-	7,479	-	-	-
Public Works	1,141,595	159,555	401,251	253,706	-	-	104,967	178,534	42,878
Parks	12,603	-	-	-	-	-	12,603	-	-
PCC	42,398	18,551	-	-	-	-	-	13,559	1,107
Planning	22,166	-	-	-	-	-	-	-	22,166
<b>Totals</b>	<b>1,362,537</b>	<b>203,911</b>	<b>434,226</b>	<b>253,706</b>	<b>-</b>	<b>7,479</b>	<b>158,852</b>	<b>223,944</b>	<b>71,857</b>



**Schedule C - Capital Carry-forward Balance as of December 31, 2015**

Name of Project	Breakdown of 2015 Carry-forwards			
	Capital Cfw Reserve	Grants not Received	Reserves	Total Carry-Forward
<b><u>Corporate</u></b>				
Schematic Design of Municipal Office	9,481	-	7,500	<b>16,981</b>
Information Technology Software Upgrade including new Township Website	17,875	-	43,406	<b>61,281</b>
Community Based Strategic Plan	-	-	5,100	<b>5,100</b>
<i>Sub-total</i>	<i>27,356</i>	<i>-</i>	<i>56,006</i>	<b><i>83,362</i></b>
<b><u>Finance</u></b>				
DC Study Amendment	714	-	6,426	<b>7,140</b>
<i>Sub-total</i>	<i>714</i>	<i>-</i>	<i>6,426</i>	<b><i>7,140</i></b>
<b><u>Parks</u></b>				
Parkland Trail Development	3,780		15,120	<b>18,900</b>
Parks Master Plan	18,900		17,500	<b>36,400</b>
<i>Sub-total</i>	<i>22,680</i>	<i>-</i>	<i>32,620</i>	<b><i>55,300</i></b>
<b><u>PCC</u></b>				
Localized Wall Repairs	-	-	5,000	<b>5,000</b>
Replacement of Commercial Hot Water Tank	5,000	-	-	<b>5,000</b>
Furnace, Cooling Fan Coil, and Condenser Unit - Alf Hales and Main Hall	17,500	500	-	<b>18,000</b>
<i>Sub-total</i>	<i>22,500</i>	<i>500</i>	<i>5,000</i>	<b><i>28,000</i></b>
<b><u>Planning and Development</u></b>				
Business Retention and Expansion Plan/Community Improvement Plan				-
Municipal Servicing Standards	12,500	-	12,500	<b>25,000</b>
<i>Sub-total</i>	<i>12,500</i>	<i>-</i>	<i>12,500</i>	<b><i>25,000</i></b>
<b><u>Public Works</u></b>				
Traffic Calming - Streetscaping Morriston	52,424	-	6,618	<b>59,041</b>
Calfass Road	-	-	11,880	<b>11,880</b>
Victoria Road	-	-	13,575	<b>13,575</b>
Watson Road	9,135	-	1,689	<b>10,824</b>
<i>Sub-total</i>	<i>61,559</i>	<i>-</i>	<i>33,760</i>	<b><i>95,319</i></b>
<b>Totals</b>	<b>147,308</b>	<b>500</b>	<b>146,313</b>	<b>294,121</b>

**Schedule D - Operating Carry-forward Balance as of December 31, 2015**

<b>Name of Project</b>	<b>Oper. Cfwd - 2014 Balance</b>	<b>Oper. Cfwd. Outlay</b>	<b>Oper. Cfwd. Addition</b>	<b>Oper. Cfwd - 2015 Balance</b>	
SPMIF funds received in 2014 and 2015 to be spent by December 31, 2016	24,215	-	22,985	<b>47,200</b>	Note A
Corporate Gravel Pit Appeals	139,662	-	30,000	<b>169,662</b>	
Insurance Surplus	-	-	40,065	<b>40,065</b>	Note B
<b>Totals</b>	<b>163,877</b>	-	<b>93,050</b>	<b>256,927</b>	

Note A: 2015 expenses yet to be incurred, carry-forward will be updated at year end.

Note B: Include Insurance Surplus which will fund the Parks Master Plan (\$8,050) and the Legislative Assistance FT Equivalent position (\$26,915) and the additional costs associated with the Community Based Strategic Plan