



## **REPORT FIN-2024-003**

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TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: February 7, 2024

SUBJECT: 2023 Completed Capital Projects  
File: F05 BUD

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### **RECOMMENDATION**

**That Report FIN-2024-003 entitled 2023 Completed Capital Projects be received.**

#### **Purpose**

The purpose of this report is to provide Council with information regarding the 2023 Completed Capital Projects.

The projected balances in the discretionary reserves and restricted reserves from 2023 to 2033 are discussed in Report FIN-2024-004.

#### **Background**

This Report provides Council with oversight of completed capital projects and the status of how budgeted capital projects have progressed as of December 31, 2023. This Report also links to the Township's balances in discretionary and restricted reserves. Certain components of this Report are also required for the purpose of the Township's annual audit.

#### **Engineering Costs as a Percentage of Total Project Costs**

Council requested that staff report on engineering costs as a percentage of total project costs for projects which the Township has retained its engineering firm for the purpose of project management/engineering design, etc.

Outlined below are the engineering costs as a percentage of total project costs for those **completed** construction projects:

Project Description	Engineering Costs	Total Costs	%
Little's Bridge	\$42,407	\$188,937	22.4%
Concession 7- Concession 2A to Mason Road	\$27,240	\$311,226	8.8%
Maltby Road East - Victoria Road South to Watson Road South	\$25,744	\$373,518	6.9%
Roszell Road - Forestell Road to Townline Road	\$27,286	\$420,598	6.5%
Leslie Road West - Watson Road South to Puslinch Flamborough Townline	\$100,369	\$824,607	12.2%
Carriage Lane - Stormwater Management Facility	\$16,321	\$96,655	16.9%
Playground area at Boreham Park (also known as Arkell Park)	\$9,500	\$327,684	2.9%
Replace Lights and Upgrade Washrooms at Old Morrison Park	\$14,731	\$340,839	4.3%

### Proceeds of Disposal

In 2023, the Township did not obtain any proceeds from the sale of equipment as no equipment was sold.

### Budgeted Capital Expenditures Compared to the Actual Capital Expenditures incurred in 2023

Schedule A to Report FIN-2024-003 provides a breakdown of the budgeted 2023 capital expenditures compared to the actual 2023 capital expenditures (also shown are project deficits and surpluses).

The 2023 capital expenditures outlined in Schedule A are funded by the following types of funding sources:

- Discretionary Reserves (ie. Aggregate Levy, Asset Management, Gravel Roads Improvement, Building Surplus, Capital Carry forward, etc.)
- Restricted Reserves (ie. Development Charges, Cash in Lieu of Parkland, Canada Community Building Fund, etc.)
- Grants (ie. County Business Retention and Expansion, Investing in Canada Infrastructure Program, Ontario Trillium Foundation Funding, Ontario Community Infrastructure Funding, etc.)
- Capital Taxation Levy
  - Please note that surpluses associated with projects that were funded by the Capital Taxation Levy that will not be complete in 2023 (ie. Gravel Extraction Study, etc.) have been contributed to the Capital Carry forward Discretionary Reserve.

**Financial Implications**

As discussed throughout this Report.

**Applicable Legislation and Requirements**

Municipal Act, 2001

**Engagement Opportunities**

The Township has incorporated a number of engagement opportunities associated with the 2024 budget process as outlined in Report FIN-2024-006.

**Attachments**

Schedule A: 2023 Total Capital Expenditures

**Respectfully submitted:**

**Mary Hasan  
Director of Finance/Treasurer**

Schedule A - 2023 Total Capital Expenditures

Department/Project	Budget	Actual	Diff	
<b>Fire and Rescue</b>				
<b>Fire and Rescue</b>				
Structural Firefighter Gear	\$14,805	\$10,437	\$4,368	
Community Risk Assessment - Ontario Regulation 378/18	\$25,000	\$0	\$25,000	Capital Carryforward
<b>General Government</b>				
<b>Corporate</b>				
Computer Equipment	\$9,692	\$10,420	-\$728	
Fibre Internet	\$9,000	\$0	\$9,000	
County Road Diet through Aberfoyle Peer Review	\$20,000	\$0	\$20,000	Capital Carryforward
401 and Highway 6 Project Review of Hotspots	\$15,000	\$1,463	\$13,537	Capital Carryforward
Information Technology Review	\$9,616	\$9,616	\$0	
Gravel Extraction Study	\$25,000	\$0	\$25,000	Capital Carryforward
Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$30,000	\$0	\$30,000	Capital Carryforward
<b>Finance</b>				
2024 Development Charges Background Study	\$7,893	\$4,952	\$2,941	Capital Carryforward
Parkland Dedication By-law Amendment	\$21,166	\$1,844	\$19,322	Capital Carryforward
Community Improvement Plan Amendment and Financial Incentives	\$25,000	\$0	\$25,000	Capital Carryforward
<b>Municipal Office</b>				
Convert Lighting to LED and Install Motion Sensors	\$17,420	\$0	\$17,420	Capital Carryforward
Municipal Office HVAC Upgrades	\$199,698	\$43	\$199,655	Capital Carryforward
Accessible Washroom Upgrades	\$100,000	\$0	\$100,000	Capital Carryforward
Power Distribution Equipment (feeders, panels, main disconnect switch)	\$20,000	\$0	\$20,000	Capital Carryforward
Window and Door Replacement Program and Air Curtain on Front Doors	\$100,000	\$0	\$100,000	Capital Carryforward
<b>Parks and Recreation</b>				
<b>Parks</b>				
Puslinch Community Centre Park Renovation and Upgrade	\$2,301,771	\$1,974,670	\$327,102	Capital Carryforward
Puslinch Community Centre Park - Back Soccer Fields Construction	\$61,475	\$59,550	\$1,925	
Replace Lights and Upgrade Washrooms at Old Morrison Park	\$188,284	\$213,655	-\$25,372	
Replacement of Old Morrison 2 Sets of Bleachers	\$15,000	\$14,797	\$203	
Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre	\$300,000	\$33,280	\$266,720	Capital Carryforward
Playground area at Boreham Park (also known as Arkell Park)	\$356,045	\$323,698	\$32,347	
Kubota Lawn Tractor	\$23,843	\$21,471	\$2,372	
Landscape Trailer	\$10,000	\$8,931	\$1,069	
Pickup truck - 1/2 ton - Crew Cab	\$55,000	\$55,894	-\$894	
<b>PCC</b>				
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000	Capital Carryforward
Convert Lighting to LED	\$14,767	\$14,943	-\$176	
Roof Inspection	\$5,000	\$0	\$5,000	Capital Carryforward
Replacement of Ceiling Components	\$35,000	\$318	\$34,682	Capital Carryforward
Replacement of Sanitary Pumps and Control System	\$0	\$4,855	-\$4,855	
<b>ORC</b>				
Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000	\$0	\$5,000	Capital Carryforward
Convert Lighting to LED	\$23,701	\$23,964	-\$264	
Pickleball Line Painting and Floor Refinishing	\$6,934	\$10,481	-\$3,547	
<b>Planning</b>				
<b>Planning</b>				
Cloudpermit - Planning	\$9,900	\$8,548	\$1,352	

Schedule A - 2023 Total Capital Expenditures

Department/Project	Budget	Actual	Diff	
<b>Public Works</b>				
<b>Public Works</b>				
Storm Sewer Inspections and Cleaning	\$10,000	\$7,768	\$2,232	
Bridge and Culvert Inspections-2023	\$15,000	\$11,956	\$3,044	
Roads Management Plan including Condition Index Updates and Traffic Count Study	\$11,587	\$13,277	-\$1,689	
Kerr Crescent - Stormwater Management Facility	\$600,000	\$0	\$600,000	Capital Carryforward
Gravel Road Engineering - Council Direction from March 1, 2023 Council Meeting	\$0	\$6,323	-\$6,323	
Carriage Lane - Stormwater Management Facility	\$161,791	\$93,446	\$68,345	
Puslinch Lake Pedestrian Access and Signage	\$10,000	\$2,288	\$7,712	Capital Carryforward
Leslie Road West - Watson Road South to Puslinch Flamborough Townline	\$834,194	\$791,803	\$42,391	
Little's Bridge	\$170,145	\$172,774	-\$2,629	
Concession 7- Concession 2A to Mason Road	\$324,463	\$311,226	\$13,237	
Maltby Road East - Victoria Road South to Watson Road South	\$533,190	\$373,518	\$159,672	
Tandem Dump Truck	\$400,000	\$394,320	\$5,680	
Roszell Road - Forestell Road to Townline Road	\$551,041	\$420,597	\$130,444	
<b>Building</b>				
<b>Building</b>				
Septic Reinspections	\$16,526	\$21,053	-\$4,527	
<b>By-law</b>				
<b>By-law</b>				
Cloudpermit - By-law Enforcement	\$5,100	\$3,663	\$1,437	
<b>Grand Total</b>	<b>\$7,709,047</b>	<b>\$5,431,844</b>	<b>\$2,277,204</b>	