

Request for Decision

2014 Committed Capital and Completed Capital Projects

Presented To:	Audit Committee
Presented:	Tuesday, Jun 16, 2015
Report Date	Wednesday, May 27, 2015
Type:	Managers' Reports

Recommendation

THAT the City of Greater Sudbury accepts the report dated May 27, 2015 from the General Manager of Assets and Finance/Chief Financial Officer regarding 2014 Committed Capital Year End Position and Completed Capital Projects from October 2014 to March 2015.

Background

The capital fund balance represents the capital funding approved by previous Councils for capital projects that are unspent at the end of the year. The committed and unspent funding is for capital projects that have not commenced and/or are in progress. The majority of the projects are underway and funding will be spent within the next few years depending on the extent/timing of individual capital projects.

This report includes the following:

1. Committed Capital Year End Balance as of December 31, 2014
2. Completed Capital Projects from October 2014 to March 2015

1. Committed Capital Year End Balance

The Committed Capital balance as at December 31, 2014 was \$86.8 million which is an increase of \$7.3 million from the previous year and represents funds approved but not yet spent as projects have not commenced and/or are in progress. There are internal borrowings of \$83 million resulting in a capital fund balance of \$3.8 million.

Appendix A is a summary which shows the breakdown of the Fund, by major category as at December 31,

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Division Review

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2014, with comparative figures for 2013. Also attached in Appendix B are explanatory notes which include a brief description of the approved capital projects underway at the end of 2014.

The internally debt financed expenditures of \$83 million will be repaid to the Capital Fund with interest (charged at 1% above the average investment rate at the time the internal financing is approved in accordance with the City's Investment Policy) and funded in future years from capital envelopes, development charges and Section 391 charges. This balance consist of the following capital projects approved by Council: BioSolids Facility, Levack Water Supply, South End Rock Tunnel, Kingsway water and wastewater project, Gerry McCrory - Countryside Sports Complex, South Branch Library, Mausoleum Phase 5 at Civic Cemetery, 1160 Lorne Street, Communications Infrastructure and the Lionel E. Lalonde Centre.

The amount of internal debt financing in 2014 of \$83 million increased by \$48.9 million from \$34.1 million in 2013 mainly due to additional costs accrued in 2014 for the BioSolids Facility. The City has acquired external debt financing for the BioSolids Facility and 1160 Lorne Street Garage in May 2015.

2. Closed Capital Projects

Also included in this report are the completed capital projects in excess of \$200,000 as per the Capital Budget Policy.

The Capital Budget Policy was followed and has given authority to staff to reallocate funds between capital projects or transferred to the respective Capital Financing Reserve Fund.

Appendix C is a summary of all completed capital projects over \$200,000 and cancelled capital projects from the period of October 2014 to March 2015 including explanations for variances greater than \$50,000.

Appendix A - Committed Capital - as of December 31, 2014				
Dept	Capital Fund (Non-Interest Bearing)	Future Financing (Spent)	Total Committed Capital - 2014	Total Committed Capital - 2013
Healthy Community Initiatives	629,742	-	629,742	598,805
Administrative Services				
Administration	996,214	-	996,214	773,967
Information Technology	486,589	-	486,589	728,927
ERP	1,911,536	-	1,911,536	1,960,430
	3,394,339	-	3,394,339	3,463,324
Human Resources	297	-	297	25,316
Growth & Development				
Facility Rationalization	191,706	-	191,706	-
Planning	198,108	-	198,108	343,154
Facilities	1,031,231	-	1,031,231	705,795
Environmental Services	1,316,467	-	1,316,467	719,789
Parking	1,295	-	1,295	252,695
	2,738,808	-	2,738,808	2,021,433
Community Development				
Health & Social Services	299,577	-	299,577	227,693
Healthy Communities	732,323	-	732,323	775,145
Leisure Services	(2,698,775)	5,260,481	2,561,706	3,247,801
Library & Citizen Services	(2,504,795)	3,144,460	639,665	628,525
Cemetery Services	(284,842)	309,842	25,000	24,607
	(4,456,511)	8,714,783	4,258,272	4,903,771
Infrastructure Services				
Water	20,124,786	2,065,312	22,190,098	20,095,017
Wastewater	17,457,217	2,138,643	19,595,860	17,173,338
Biosolids	(46,907,174)	46,907,174	-	-
Roads	24,334,541	822,643	25,157,184	24,420,763
Fleet	-	-	-	-
Transit	(13,659,535)	13,719,562	60,027	9,619
Drains & Stormwater Management	4,546,402	-	4,546,402	3,178,035
	5,896,237	65,653,333	71,549,570	64,876,772
Emergency Services				
EMS	705,368	-	705,368	1,153,596
Emergency Management	(2,452,519)	2,541,129	88,611	213,725
Fire Services	2,051,972	350,000	2,401,972	1,655,767
	304,821	2,891,129	3,195,951	3,023,088
Police Services				
Police Services	236,758	-	236,758	538,772
Communication Infrastructure	(4,936,717)	5,769,572	832,855	-
	(4,699,958)	5,769,572	1,069,614	538,772
Total Committed Capital - 2014	3,807,774	83,028,817	86,836,591	79,451,281
Total Committed Capital - 2013	45,352,238	34,099,043	79,451,281	

Appendix B - Explanatory Notes on Committed Capital as of December 31, 2014

(1) Healthy Community Initiatives (HCI) Fund

Approximately \$118,892 is committed for projects in progress (as outlined in the Council report dated January 27, 2015) and the remaining portion of \$510,850 has been transferred to reduce the 2015 municipal tax levy as approved during the 2015 Budget.

(2) Administration Services

Administration

There is a total of approximately \$1 million of committed capital funds for projects such as Print Shop Equipment, Corporate Infrastructure for security and related equipment and furniture, and Central Mailing Equipment.

Information Technology

There is committed capital of \$487,000 for information technology capital projects that are to be completed including Business Applications, Microsoft Office Software, GIS and Audit Logging Software.

ERP Projects

The committed capital for Peoplesoft/ERP related capital projects of \$1.9 million is for the replacement of the existing CMMS System currently underway, as well as on-going ERP Training and other technology enhancements.

(3) Human Resources

This committed capital balance of \$297 relates to furniture and equipment needs identified through ergonomic assessments.

(4) Growth & Development

Facility Rationalization Study

The unspent capital funds of \$192,000 mainly relates to the Facility Rationalization Study that is currently in progress for planned completion during 2015.

Planning

The committed capital balance of \$198,000 includes the completion of the Official Plan, funds set aside for Levack and Capreol Community Improvement Plan. In addition, the balance includes \$95,000 set aside for the Rock of Fame which has been cancelled to reduce the property tax levy in the 2015 Operating Budget.

Facilities (excluding Community Development Facilities)

There is a committed capital balance of \$1 million for projects in progress or which will commence in 2015 including Window Pane Replacements, Skylight Replacements and Structural Repairs all at TDS, as well as Mechanical and HVAC Upgrades at LEL, Energy Conservation, Building Condition Assessments and Municipal Park Garage Shoring. In addition, there are several building related projects that have unspent capital funds under \$50K each.

Environmental Services

There are unspent capital funds of approximately \$1.3 million which includes the Stormwater Pond at the Azilda Landfill which is in progress as well as a Cell Closure at the Hanmer Landfill Site and Hauled Sewage Site Closure which are expected to commence during 2015.

Parking

The balance of \$1,300 is for various parking improvements.

(5) Community Development

Health and Social Services

The committed capital balance of \$300,000 is for projects at Pioneer Manor including Exterior Insulation Finishing System & Window Replacement, Electrical/Lighting Upgrades, Telephone System replacement and the Resident Information Software.

Healthy Community

This committed capital balance of \$732,000 is set aside for renovations for the Chelmsford Family Health Team site pending Ministry of Health and Long Term Care funding.

Leisure Services (including Facilities)

There is a committed capital balance of \$2.6 million for leisure related assets including facilities.

Majority of unspent capital relates to projects for leisure facilities which are planned or in progress, including Accessibility upgrades, major renovations Chelmsford Arena and upgrades at the Capreol Arena, Safety/Security Upgrades at various facilities, building renovations or relocation for the Valley East Youth Centre, roof replacement at Edgar LeClair Arena, structural repairs at the Onaping Falls Community Centre and Centennial Arena, and studies including Life Cycle Analysis and Leisure Assets Study.

Other Leisure related capital projects include the Junction Creek Waterway Park, Park Signage, upgrades at the Queen's Athletic Field, Capreol Park and Ash Street Water Tank Park, as well as upgrades at various Playground Buildings, and security/safety upgrades at various parks. There are also funds set aside for Special Events as well as Park & Playground Audits.

The future financing amount of \$5.3 million is the internal borrowing from the capital fund for the construction of the second ice pad at Gerry McCrory Countryside Arena. This balance will be

repaid over the next 21 years and will be funded from future capital envelopes, a contribution from operating as well as development charge revenues.

Library & Citizen Services

The committed capital balance of \$640,000 includes funds unspent for the Civic Cemetery Road Realignment (which will be completed when road improvements are completed on Second Avenue), Library Archives, roof repairs at the Civic Cemetery, Voice Recording Software, Electronic Resources (e-books), Library Automated System and Library Shelving.

The future financing amount of \$3.1 million is the internal borrowing from the capital fund for the construction of the South End Library. This balance will be repaid over the next 17 years and will be funded from future capital envelopes, a contribution from operating as well as development charge revenues.

Cemetery Services

The committed capital balance of \$25,000 was transferred from the Cemetery Services Reserve Fund and is set aside for Data Management Equipment.

The future financing balance of \$310,000 is the internal borrowing from the capital fund for the Phase 5 construction at the Civic Cemetery Mausoleum. This will be repaid over the next 8 years from the Cemetery Reserve Fund. The Cemetery Reserve Fund is funded from net under expenditures from cemetery operations.

(6) Infrastructure

Water

There is a committed capital balance of approximately \$22.2 million which includes several capital projects will be completed over numerous years.

The plant related projects amount to \$13.7 million and include upgrades at the Wanapitae and the David Street Water Treatment Plants, Hanmer Water Storage Tank, repairs/upgrades at Linden Well and other well buildings, Well Inspection Rehabilitation, upgrades to the Val Caron Booster Station and various booster stations as well as improvements planned for the Ramsey Lake Outfall. In addition, there are funds set aside for Security Improvements, Energy Optimization Study, Water Filling Station, SCADA/Communications, Plant Process Storage Tank Inspection and ESA Inspection Upgrades.

There are also linear projects in progress or to commence and be completed within the next couple of years in the amount of \$8.5 million. Linear projects include Jean Street, Valley Water System Looping, Loach's Road/Windle Drive/Algonquin Road, Elgin Street, Second Avenue (Sudbury), Dollard Street, MR 80 Watermain Crossings and Watermain Service Replacements and Rehabilitations. In addition, there are unspent capital funds for the Whitefish

Rechlorination Station, system improvements, Wanapitei Trunk Watermain Design, As Built Drawing Updates, Water Air Release Valve Assessment and Distribution Support (for emergency projects and equipment that come up unexpectedly every year).

The future financing amount of \$2 million is the internal borrowing from the capital fund for the construction of the Levack Water Supply project and New Valley East Wells. This will be repaid in future years from the annual capital envelopes, which are funded from WWW user fees.

Wastewater

Similar to water above, there is a committed capital balance of \$19.6 million for projects that will be completed over several years.

There are plant related projects amounting to \$11.7 Million mainly in progress or to commence and be completed in the next few years such as upgrades at the Valley East, Sudbury, Walden, Azilda and Lively Wastewater Treatment Plants as well as upgrades to the St. Charles Street, Belanger, Jacob and various Lift Stations. Other projects include the Infrastructure Master Plan, Operating Manuals, Various Plant Repairs, SCADA Upgrades and Pump Replacements, as well as improvements to the Garson Lagoon.

Uncompleted linear related projects amount to \$7.9 million and include Regent/Bouchard/Southview, Dollard Avenue, Kingsway (sewer lining), Elgin Street, Jean Street, Second Avenue (Sudbury), Gatchell Outfall Sewer and Lively Sewer System Upgrades. Other projects include the Sewer Inspection Program, Collection Support (for multiple emergency projects and equipment that come up unexpectedly every year) and I&I Annual Assessment.

The future financing of \$2.1 million is the internal borrowing from the capital fund for the construction of water and wastewater services on the east section of the Kingsway. These costs will be recovered from Section 391 Charges, collected at the building permit stage, when new industrial and commercial development occurs in that area.

Biosolids

At December 31st, the City was in the final constructions stages of the Biosolids Project which was procured using a public private partnership (PPP) model: design, build, finance, operate and maintain contract.

The future financing balance of \$46.9 million is the internal borrowing from the capital fund for the portion of the construction costs accrued as of December 31, 2014. The total amount owing has been paid at substantial completion, and the City has acquired external debt financing and PPP Canada grant during 2015. The external debt repayments have been included in the 2015 WWW budget.

Roads and Bridges

There is a committed capital balance of \$25.1 million related to roads and bridges.

The outstanding road related projects include Second Avenue in Sudbury, MR89 from Skead Road to Rix Street, Regent/Bouchard/Southview, Maley Drive, Kingsway, Dollard Avenue, MR15 MR 80 Intersection Improvements and Jean Street. In addition, there are funds committed for property acquisition, upgrades to Frobisher Yard, contingency, consultant costs for future roads projects, and Railway Crossing Improvements.

Furthermore, there are capital funds committed for several bridge projects amounting to \$7.7 million to be completed over the next few years including the following locations: MR 55; Riverside Drive; Mikkola Road; Panache Lake Road; Frappier Road; MR 15; Douglas Street; Ironside Lake Road; Garson Coniston Road; Black Lake Road, Walter Street, Allan Street and various Bridge Repairs.

The future financing balance of \$823,000 is the internal borrowing from the capital fund for costs incurred on Frood Road which will be funded from the 2015 Capital Budget as approved by Council during 2014.

Transit (including 1160 Lorne Street)

The future financing balance of \$13.7 million is the internal borrowing from the capital fund for the Transit/Fleet Garage at 1160 Lorne Street and represents the estimated amount for external debt financing which has been obtained in May 2015.

Drains & Stormwater Management

There is a committed capital balance of \$4.5 million which includes the following projects: Junction Creek Stormwater Management; Val Caron Drain; Capreol Storm Drainage; Capreol Storm Drainage Improvements; Main Storm Sewer Upgrade; Minnow Lake Treatment Station; Countryside Stormwater Pond; and the Mountain Street Storm Outlet.

(7) Emergency Services

EMS (Emergency Medical Services)

The committed capital balance of approximately \$705,000 represents funds transferred from the EMS Reserve Fund which have not been spent yet. Outstanding projects include Station Development, Penless Technology, Medical Equipment/Supplies and Generators. Since 2010, funds are transferred from the EMS Reserve Fund after expenses have been incurred.

Emergency Management

The committed capital balance of \$89,000 includes funds set aside for Emergency Operations Centre (EOC) and equipment for the LEL Centre.

The future financing balance of \$2.5 million is the internal borrowing from the capital fund for the renovations completed at the LEL Centre in 2005. This debt will be repaid by contributions from future year's operating budgets.

Fire Services

The committed capital balance of \$2.4 million includes various light rescue/support vehicles/equipment, Pumpers and a Prevention System.

The future financing balance of \$350,000 is the internal borrowing from the capital fund for bunker gear that will be funded from the 2015 and 2016 Capital Budgets as previously approved by Council during 2014.

(8) Police Services

Police Services

The committed capital balance of \$237,000 is for Communication Equipment and Automation.

Communication Infrastructure/Public Safety

The committed capital balance of \$833,000 is for the Communication Infrastructure project which is nearing completion (ie. replacement of tower equipment and radios).

The future financing balance of \$5.8 million is the internal borrowing from the capital fund for the Communication Infrastructure project which will be repaid over the next 7 years from the Communication Infrastructure Reserve Fund which has annual contributions from the Police Services Operating Budget.

Appendix C
 City of Greater Sudbury
 Completed Capital Projects over \$200,000
 Completed between October 2014 and March 2015

Note - For all projects below, transfers have been completed in accordance with the Capital Budget Policy and variances greater than \$50,000 have been explained.

Division	Department	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Community Development	Pioneer Manor	Ventilation & Sprinkler System 2014 Capital Budget	2014	230,000	232,661	(2,661)	
Emergency Services	EMS	Panasonic Toughbooks 2014 Capital Budget	2014	194,296	205,339	(11,043)	
	Fire	Self Contained Breathing Apparatus Equipment 2012 Capital Budget 2013 Capital Budget	2013	198,846 1,788,384 1,987,230	1,991,624	(4,394)	
		Bunker Gear 2013 Capital Budget 2014 Capital Budget Resolution CC2014-77	2013	125,279 125,484 350,000 600,763	648,892	(48,129)	
Growth and Development	Assets	LEL Centre - HVAC Upgrades 2012 Capital Budget 2013 Capital Budget	2012	150,000 150,000 300,000	344,088	(44,088)	
		Walden Landfill Small Vehicle Transfer Station 2010 Capital Budget	2010	473,000	66,492	406,508	1
	Parking	Parking Improvements 2012 Capital Budget (Lot Improvements) 2009 Capital Budget (2009 Pay & Display Machines)	2012	50,000 76,000 126,000	199,520	(73,520)	2
		Tom Davies Square Equipment Upgrade 2013 Capital Budget (Lot Improvements - TDS Equipment Upgrade) 2008 Capital Budget (Pay & Display Machines) 2015 Capital Budget (Misc Parking Improvements - partial for TDS Automation Upgrades)	2013	90,000 95,000 16,239 201,239	257,620	(56,381)	3

Division	Department	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Growth and Development	Planning	Mapping/Otho Photography	2012	87,200			
		2012 Capital Budget		119,548			
				206,748	222,726	(15,978)	
Infrastructure Services	Fleet	3/4 Ton 4x4 Pickup/Crew Cabs	2014	180,000	212,139	(32,139)	
		2014 Capital Budget					
				900,000	898,827	1,173	
		Tandem Multi-Function - Winter Control	2014	100,000	278,908	(178,908)	4
		Rebuilds - Equipment	2012	1,300,000			
		2014 Capital Budget		600,000			
		Brady and Douglas Street		1,900,000	1,518,993	381,007	5
		2012 Capital Budget - Brady Street					
		2012 Capital Budget - Douglas Street					
		Pavement Management	2013	200,000	247,788	(47,788)	
		2013 Capital Budget					
		Various Bridge Repairs	2013	1,400,000	1,400,000	(0)	
		2013 Capital Budget					
		Various Subdivisions - Asphalt	2013	1,000,000	800,481	199,519	6
		2013 Capital Budget					
		John Street	2013	425,000	484,311	(59,311)	7
		2013 Capital Budget					
		Ontario Street	2013	275,000	199,827	75,173	8
		2013 Capital Budget					
		Streetlighting Upgrades	2014	750,000			
		2014 Capital Budget		17,387			
		GS Hydro Incentive		767,387	806,600	(39,213)	
		Sidewalk/Curb	2014	745,000	829,720	(84,720)	9
		2014 Capital Budget					
		Surface Treatment	2014	1,200,000	1,149,207	50,793	10
		2014 Capital Budget					
		Maple Street	2014	390,000	270,731	119,269	11
		2014 Capital Budget					

Division	Department	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Infrastructure Services	Roads	Ferguson Avenue 2014 Capital Budget	2014	365,000	632,188	(267,188)	12
		Elysee Crescent 2014 Capital Budget	2014	305,000	224,067	80,933	13
		Eva Street 2014 Capital Budget	2014	255,000	260,529	(5,529)	
		Edna Street 2014 Capital Budget	2014	230,000	196,556	33,444	
		Medora Street 2014 Capital Budget	2014	160,000	203,737	(43,737)	
		Sewer Annual Rehabilitation 2012 Capital Budget	2012	244,591	313,655	(69,064)	14
		Lasalle Notre Dame Improvements 2013 Capital Budget Contribution from Others	2013	300,000 25,201	179,030	146,171	15
		Sewer System Annual Repairs (Field St @ Culver St) 2013 Capital Budget	2013	200,000	174,889	25,111	
		System Improvements (Field St @ Culver St) 2013 Capital Budget	2013	250,000	218,611	31,389	
	Wastewater	Meatbird Transfer Station 2012 Capital Budget Council Resolution CC2013-194	2013	40,000 690,000	446,622	283,378	16
			2012	1,500,000	583,369	916,631	17
		Sewer Use By-law 2010 Capital Budget	2010	200,000	68,634	131,366	18
			Ramsay South Shore Servicing 2009 Capital Budget 2011 Capital Budget	2012	190,000 135,000	63,753	261,247

Division	Department	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes				
Infrastructure Services	Wastewater	Contingency - Sewer Priority Projects 2012 Capital Budget	2012	200,000	86,699	113,301	20				
			Sewer Inspection Program 2013 Capital Budget	2013	500,000	498,242	1,758				
				Watermain Rehabilitation 2008 Capital Budget	2010	300,000	300,000	-	21		
			Lasalle Notre Dame Improvements 2011 Capital Budget 2013 Capital Budget Contribution from Landowners		2013	550,000					
					1,000,000						
					41,041						
				1,591,041	1,291,282	299,759	22				
			Infrastructure Services	Water	Kelly Lake Road 2013 Capital Budget	2013	1,465,000	909,358	555,642	23	
						Ramsay South Shore Servicing 2009 Capital Budget 2011 Capital Budget	2012	190,000			
								135,000			
	325,000	94,037					230,963	24			
Distribution Support 2013 Capital Budget	2013	200,000				78,514	121,486	25			
	Contingency - Watermain Priority Projects 2014 Capital Budget	2014				239,402	20,227	219,175	26		
MR80 - Watermain Crossings (Trenchless Methods) 2012 Capital Budget						150,000			27		
	Bulk Water Fill Stations Retrofits 2012 Capital Budget					25,000			27		
Data Management Initiatives 2012 Capital Budget						50,000			27		
	David Street Treatment Study 2012 Capital Budget					50,000			27		
Garson Wells - Tetrachloroethylene Monitoring 2013 Capital Budget			5,000			27					
	Cancelled Projects Infrastructure Services	Water									

Division	Department	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Infrastructure Services	Wastewater	Depot Remediation Design					
		2014 Capital Budget		10,000			27
		Rock Tunnel Odour Control					
		2011 Capital Budget		25,000			27
		Rock Tunnel Odour Control					
		2013 Capital Budget		25,000			27
	Roads	Industrial Land Strategy					
		2012 Capital Budget		1,000,000			28
		2013 Capital Budget		1,000,000			28
Emergency Services	EMS	CBRN Team					
		2004 Capital Budget		20,000			29
Administration Services	Administration	Records Management					
		2006 Capital Budget-New Document Mgmt System		50,000			
		2007 Capital Budget-Documents Management		200,000			
		2007 Capital Budget-Central Records Storage		100,000			
		2009 Capital Budget-Records Management		50,000			
		2010 Capital Budget-Records Management		100,000			
				500,000	92	499,508	28
Community Development	CD Facilities	Grace Hartman Amphitheatre Roof					
		2010 Council Report		200,000			28
		Grace Hartman Amphitheatre - Additional Hard Seating					
		2013 Capital Budget		807,070			28
Infrastructure Services	Fleet	Litter Collector					
		2014 Capital Budget		50,000			30
Growth & Development	Planning	Rock of Fame					
		2013 Budget Option		100,000	4,633	95,367	28

Notes:

1	Actual expenditures were lower than budgeted due to the decrease in project scope following receipt of a revised engineer's estimate. The surplus was used to fund deficits in the Hamner/Azilida Landfill Site (\$355,290) and the Rayside Balfour Roadwork & Pond (\$29,461). The remaining \$32,757 was transferred to the Capital Financing Reserve Fund - Environmental Services.
2	Actual work completed included paving costs at Farmer's Market parking lot (costs shared between Parking and Farmer's Market), upgrade to YMCA parking lot equipment as well as a parking study for impact on spaces in relation to the Elgin Greenway project. The over expenditures were funded from surplus in 2010 Pay & Display Machines (\$73,520).
3	Project involved upgrades to automate the parking system at Tom Davies Square underground parking lot. The project included purchase of the automated equipment/gates, and other related costs to complete the installation of the automated parking system such as electrical wiring/cabling, electronic outdoor signs, underground directional signage, site work including removal of booth/concrete and software for automated system. The over expenditures were funded from 2010 Pay & Display Machines budget (\$4,580), surplus in 2012 Equipment (\$43,301) and 2013 Equipment (\$8,500).
4	The over expenditures in Fleet equipment rebuilds in 2014 is directly related to the increase in the number of major rebuilds (particularly equipment engines) than expected, compared to previous years. The over expenditures were funded from surpluses in 3/4 Ton Dump (\$24,010), Contingency (\$11,488), 1 Ton Dump (\$27,933), Boilers/Steamers (\$14,000), Litter Collector (\$50,000), Roller Equipment (\$20,616) and Sweeper(\$30,861)
5	Actual expenditures were lower than expected due to favourable unit prices tendered lower than estimated during budgeting. The surplus was used to fund Traffic Calming (\$16,391), Foundry Rd (\$25,000), LaSalle Notre Dame (\$155,000), Big Nickel Road (\$95,000), Pavement Management (\$62,653), Streetlighting (\$17,921) and Crack Sealing (\$9,042).
6	Actual expenditures were lower than budgeted due to fewer subdivisions being ready for the final coat of asphalt than expected. Of the total remaining funds, \$85,959 was transferred back to Capital Financing Reserve Fund - Roads and the remainder was not required from the Subdivision Deposits Obligatory Reserve Fund.
7	Actual expenditures were higher than budgeted due to storm sewer replacement that was required in the field that was not included in the budget. The over expenditures were funded from surplus in Ontario Street (\$59,311).
8	Actual expenditures were lower than expected due to favourable unit prices tendered lower than estimated during budgeting. The surplus was used to fund John Street (\$59,311), Norfolk Street (\$719) and Crack Sealing (\$15,143).
9	Actual expenditures were higher than budgeted due to additional sidewalk replacement required that was not included in the budget estimate. The over expenditures were funded from surplus in 2013 Sidewalk and Curb (\$84,920).
10	Actual expenditures were lower than expected due to favourable unit prices tendered lower than estimated during budgeting. The surplus was transferred to Capital Financing Reserve Fund - Roads.
11	Actual expenditures were lower than expected due to the culvert replacements that were included in the budget estimate not being required after a detailed inspection was completed. The surplus was used to fund a deficit in Ferguson Avenue.
12	Actual expenditures were higher than budgeted due to the correction of a drainage/safety issues identified during detailed design that required the installation of 80 m of storm sewer and curbs that were not included in the original estimate for resurfacing. The over expenditures were funded from surplus in Maple Street (\$119,269), Elysee Crescent (\$80,933), Edna Street (\$25,723) and Errington Avenue (\$41,263).
13	Actual expenditures were lower than expected due to favourable unit prices tendered lower than estimated during budget preparation. The surplus was used to fund Ferguson Ave.
14	Actual expenditures were higher than budgeted due to additional locations being added due to operational priorities and to prepare for upcoming roads projects. The over expenditures were funded from surpluses in Ramsay View Court (\$13,275), Bancroft Dr (\$24,454), King St (\$26,956), and Sewer System Repairs (\$4,379)

15	Actual expenditures were lower than expected due to field conditions being more favourable than anticipated. The surplus was used to fund a deficit in Elgin Street (\$45,000) and Barbara Street (\$15,000). The remainder has been transferred to the Capital Financing Reserve Fund - Wastewater.
16	This work included removal and relocation of the sludge foremain at the Vale tailings pond. Actual costs were lower than budgeted due to results of tendered contract. The unused funds were transferred back to Capital Financing Reserve Fund - Wastewater.
17	The unspent budget was used to fund a deficit in Jacob Street Lift Station (\$107,771) and various other deficits (\$15,856). The remainder was transferred to the Capital Financing Reserve Fund - Wastewater (\$793,005) which was then used as funding for the Sudbury Wastewater Treatment Plant Upgrades for the Headhouse & Odour Control in the 2013 Capital Budget. This is in accordance with the Capital Budget Policy where staff reviewed existing projects to identify funding in order to reallocate for another priority project already in progress.
18	Majority of costs relating to the Sewer Use By-Law were charged to Operating. This by-law is complete and the surplus has been transferred to the Capital Financing Reserve Fund - Wastewater.
19	Actual costs incurred was less than budget which was intended for project design and public relations with respective home owners. Remaining funds have been transferred to the Capital Financing Reserve Fund - Wastewater. If project proceeds to construction, then a future Council report will be presented along with funding sources identified.
20	There were surpluses from other projects to fund most of the deficits so not as much contingency funds were required as anticipated. The contingency was used for Creighton Rd Bridge (\$45,000), Errington Avenue (\$22,000), flushing and inspection (\$12,097), misc expenditures (\$7,602). The surplus (\$113,301) has been transferred to the Capital Financing Reserve Fund - Wastewater.
21	Watermain Rehabilitation funds were used for Arthur Street (\$242,581) and Millwood Crescent (\$57,419).
22	Actual expenditures were lower than expected due to field conditions being more favourable than anticipated. The surplus was used to fund Elgin Street (\$195,000) and Barbara Street (\$104,759).
23	Actual expenditures were lower than expected due to revised design and construction due to improvement in the water system. We went from 400mm to 300mm pipe diameter. The surplus was used to fund deficit in Second Ave (\$430,946). The remaining surplus will be transferred to the Capital Financing Reserve Fund - Water.
24	Actual costs incurred was less than budget which was intended for project design and public relations with respective home owners. Remaining funds have been transferred to the Capital Financing Reserve Fund - Water. If project proceeds to construction, then a future Council report will be presented along with funding sources identified.
25	There were fewer deficits to be funded than anticipated. Distribution support was used to fund a deficit in 2012 Distribution Support (\$26,755), Pressure Monitoring (\$29,480) and Watermain Rehabilitation (\$12,038) and for various expenditures for water distribution (\$10,581). The remainder was transferred to Capital Financing Reserve Fund - Water (\$121,146).
26	There were surpluses from other projects to fund most of the deficits so not as much contingency funds were required as anticipated. Contingency funds were used for deficits in Robinson Dr (\$2,849), Main St (\$1,538), Vine Ave (\$793) and for expenditures on Plumtree Crescent (\$11,511), legal expenses (\$2,473) and hydro excavation on Marcel St (\$1,063). The surplus has been transferred to the Capital Financing Reserve Fund - Water (\$219,175).
27	All of the Water and Wastewater capital projects were cancelled as no longer required and funds were transferred to the Capital Financing Reserve Fund for Water and Wastewater.
28	As part of the approval of the 2015 Budget, funding for these projects were cancelled and reallocated to fund the 2015 municipal tax levy. In addition, a portion of the cancellation of the Grace Hartman projects were reallocated for the Solar Project (\$500,000) at Gerry McCrory Countryside Complex as identified in the 2015 Budget.
29	Project was cancelled and funds reallocated to the Driver Simulator project. Note CBRN stands for Chemical Biological Radiological Nuclear team.
30	Project was cancelled and funds reallocated to rebuilds for the replacement of sweeper for the Transit/Fleet Garage.