

For Information Only

2020 Capital Budget Variance Report - June

Presented To: Finance and
Administration
Committee

Presented: Tuesday, Sep 15, 2020

Report Date Monday, Aug 31, 2020

Type: Correspondence for
Information Only

Resolution

For Information Only

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

The purpose of this report is to provide information on the completed capital projects from August 1, 2019 to June 30, 2020, as well as the activity within the three holding account reserves.

Financial Implications

There are no financial implications associated with this report.

Signed By

Report Prepared By

Apryl Lukezic
Co-ordinator of Budgets
Digitally Signed Aug 31, 20

Manager Review

Steve Facey
Manager of Financial Planning &
Budgeting
Digitally Signed Aug 31, 20

Division Review

Ed Stankiewicz
Executive Director of Finance, Assets
and Fleet
Digitally Signed Aug 31, 20

Financial Implications

Steve Facey
Manager of Financial Planning &
Budgeting
Digitally Signed Aug 31, 20

Recommended by the Department

Kevin Fowke
General Manager of Corporate
Services
Digitally Signed Sep 1, 20

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Sep 1, 20

The Capital Budget Policy states that the CFO will provide the Finance and Administration Committee or Council with a Capital Variance Report. This report is for the period of August 2019 through to June 2020.

In accordance with the Capital Budget Policy, this capital variance report includes two sections: **Part A** – Completed Capital Report; and **Part B** – Holding Account Reserves Activity.

Part A – Completed Capital Report

This section of the report identifies capital projects in excess of \$200,000 which have been completed for the period of August 1, 2019 to June 30, 2020, as well as the cancelled projects for the same period. Variance explanations are included for variances over \$100,000 on completed capital projects (Appendix A – Table 1) as well as cancelled capital projects (Appendix A – Table 3).

The variances were as a result of tender pricing or relating to site conditions/scope changes. Most of the capital projects have achieved their approved scope.

The adjustments column on Appendix A – Table 1 and Appendix A – Table 2 represent transfers completed prior to January 1, 2019 between capital projects under the previous Capital Budget Policy. The Capital Budget Policy (in effect up to December 31, 2018) enabled staff to reallocate funds when projects were projected to exceed the approved budgets due to tender pricing or site conditions/scope changes in order to ensure completion of the approved scope of the project.

Capital projects reported as completed on Appendix A – Table 1 may not have all surpluses or deficits transferred to the Holding Account Reserves as of this report. Any other transfers made will be reflected as transfers to/from the Holding Account Reserve in future capital variance reports.

Appendix A – Completed Capital contains:

1. Table 1 –

Completed Capital Projects over \$200,000 with variances over \$100,000

This table provides a listing of all completed capital projects over \$200,000 with explanations of variances over \$100,000.

2. Table 2 –

Completed Capital Projects over \$200,000 with variances below \$100,000

This table provides a listing of all completed capital projects over \$200,000 with variances below the threshold of \$100,000.

3. Table 3 – Cancelled Capital Projects

This table provides a listing of all cancelled capital projects with variance explanations.

Part B – Holding Account Reserves Activity

The second part of this report provides the activity details of the three Holding Account Reserves.

Appendix B – Holding Account Reserves Activity for August 1, 2019 to December 31, 2019 contains the following information:

- 1. Capital General Holding Account Reserve – Tables 1-3**
- 2. Wastewater Holding Account Reserve – Tables 4-6**
- 3. Water Holding Account Reserve – Tables 7-9**

Appendix C – Tables 1-3 – Capital General Holding Account Reserve activity for January 1, 2020 to June 30, 2020 only as there were no transactions for the Wastewater or Water Holding Account Reserves for this period. This Appendix shows the funding from the Capital Financing Reserve Fund to replenish this account to \$4 million.

These three Holding Account Reserves were created in 2019 after Council approved the revised Capital Budget Policy and these reserves are to fund all project deficits (overspending) from other project surpluses (underspending).

The overall continuity schedule of the Holding Account Reserve details the transactions to and from, which highlight under and overspending.

Table 1 highlights the transactions from August 1st to December 31st, 2019, which include transfers due to over and underspending. Other transfers have been made with CAO and Council approvals, as well as transfers for emergency purchases as defined in the Purchasing By-law.

Table 2 highlights the surplus transfers to the Holding Account Reserve by project.

Table 3 shows the transfers from the Holding Account Reserve along with the corresponding explanations. It is to be noted that any project requiring more than \$100,000 from the Holding Account Reserve requires the approval of the CAO if it exceeds 10% of the original budget but is below \$250,000 total funding from the Holding Account Reserve. For projects that require more than \$250,000, Council approval is required as per the Capital Budget Policy.

Tables 4-6 provides information in the same format for the Wastewater Holding Account Reserve.

Tables 7-9 provides information in the same format for the Water Holding Account Reserve.

Appendix A - Table 1 - Variances over \$100,000
City of Greater Sudbury
Completed Capital Projects over \$200,000
Completed between August 1, 2019 to June 30, 2020

Division	Project Description	Budget	Council Approved Budget (A)	Adjustments (B)	Revised Budget (A) + (B) = (C)	Final Cost (D)	Transfer (to) / from Holding Account (E)	Total Variance (Final Cost less Council Approved Budget) =(A-D) or (B+E)	Accomplishments	Variance Explanation
Variances Over \$100,000										
Corporate Services and CAO's Office										
199 Larch	Emergency Generator	2015 Capital Budget	665,000	(41,937)	623,063	461,642	(161,421)	(203,358)	Project completed with intended scope. We removed existing equipment past useful life, and replaced with modern and upgraded capacity generator for entire City Hall site.	Tender pricing was favourable compared to budget.
Assets	Lionel E Lalonde Centre - HVAC (Unit 5)	2014 Capital Budget	75,000	172,411	247,411	247,411	-	172,411	Upgraded existing equipment due to life cycle	Tender pricing was unfavourable compared to budget. In addition, original budget was based on preliminary design and reallocation of budgets were used to complete the full project.
Economic Development	Farmer's Market - Relocation and Renovations	2013 Capital Budget	3,300,000	(1,423,162)	1,876,838	1,376,838	(500,000)	(1,923,162)	The project completed work on property acquisition, soil testing, permanent and semi-permanent structures for the Farmer's Market, as well as asphalt for the parking lot which also capped the pockets of contaminated soil. Additional work to renovate the CP Station was placed on hold until a defined use is established for the building.	There was \$1.4 million transferred to reserves at the end of 2018, where \$500,000 was retained at 2018 year end. These funds are not required at this time and any future project at Farmer's Market will flow through the Capital Prioritization process in future years.
Community Development										
Leisure	Redevelopment of Former St. Joseph's Hospital Parking Lot	2016 & 2017 Capital Budget Resolution CS2017-11	925,000	421,022	1,346,022	1,369,026	23,004	444,026	Redevelopment of former St. Joseph parking lot.	Phase 1 -Site redevelopment completed as per original scope with additional trenching and concrete wall repair as required.
Transit	Terminal Improvements - Elm St.	2017 Capital Budget	1,025,000	251,514	1,276,514	1,275,728	(785)	250,728	Upgrade to Transit Terminal interior finishes, exterior bus parking and painting of finishes.	Variance due to change in landscape design to improve crime prevention.
Growth & Infrastructure										
Environmental Services	Sudbury Landfill - Construction & Demolition Recycling Site Phase 2	2011 Capital Budget	1,000,000	(171,120)	828,880	823,713	(5,167)	(176,287)	A granular drop off pad, an asphalt paved main access road and an granular emergency access road was completed. The area will be operational in June 2021.	The updated consultant estimate came in over budget, therefore the scope of work was reduced to only accommodate an area to handle the current construction & demolition divertible items. The pad will need to be expanded if new divertible items are added to the diversion program.
Roads	Second Avenue (Coniston) Hwy 17 to Concession Street	2015 Capital Budget	885,000	-	885,000	417,398	(467,602)	(467,602)	Project is complete.	Variance is due to the following: tender prices more favourable than estimated for capital budget, reduced paving limits required to tie into Highway 17 than anticipated, reduced drainage improvements as the existing infrastructure was in better condition than anticipated.

Appendix A - Table 1 - Variances over \$100,000
City of Greater Sudbury
Completed Capital Projects over \$200,000
Completed between August 1, 2019 to June 30, 2020

Division	Project Description	Budget	Council Approved Budget	Adjustments	Revised Budget	Final Cost	Transfer (to) / from Holding Account	Total Variance (Final Cost less Council Approved Budget)	Accomplishments	Variance Explanation
Roads	MR 15 from 400 m West of Belisle Drive to 1.8 km West of Martin Road	2017 Capital Budget	4,350,000	-	4,350,000	2,490,190	(1,748,862)	(1,748,862)	Project is complete.	Variance is due to the following: tender prices more favourable than estimated for capital budget, reduced paving work required due to overlapping limits with bridge rehabilitation projects, reduced drainage improvements as the existing culverts and ditching was in better condition than anticipated.
Roads	Second Avenue (Sudbury) - Widening from Donna Drive to 100 Metres North of Kenwood Street	2014 Capital Budget	7,000,000	(582,013)	6,417,987	6,206,468	(211,519)	(793,532)	Project is complete.	Variance is due to the following: tender prices more favourable than estimated for capital budget, design innovation to specify polypropelene pipe material for new storm sewer outlet through Adamsdale Park, cost sharing with Cemeteries and Parks to complete restoration work in the Civic Cemetary and Dog Park, and reduced scope for utility relocations than anticipated.
Roads	Danforth Avenue from Fielding Street to Barrington Street	2018 Capital Budget	770,000	-	770,000	611,011	(158,989)	(158,989)	Project is complete.	Variance is due to the following: tender prices more favourable than estimated for capital budget, reduced hand placed paving limits required to tie into driveways, reduction in scope for drainage improvements as less ditching modification and culvert replacement were required than anticipated.
Wastewater Plants	Lift Station Upgrades / Station Power - Various Locations	2015 Capital Budget	1,060,000	(451,986)	608,014	593,315	(14,700)	(466,685)	Lift station upgrades is a program that will span over many future budget years.	Spending in this account related to various upgrades, bridge to Jacob Lift Station and condition assessments. Portion of original budget was moved to other Lift Station Upgrades accounts to fund other related lift station projects.

Appendix A - Table 2 - Variances under \$100,000
City of Greater Sudbury
Completed Capital Projects over \$200,000
Completed between August 1, 2019 to June 30, 2020

Division	Project Description	Budget	Council Approved Budget	Adjustments	Revised Budget	Final Cost	Transfer (to) / from Holding Account	Total Variance (Final Cost less Council Approved Budget)	Accomplishments
Variances Under \$100,000			(A)	(B)	(A) + (B) = (C)	(D)	(E)	=(A-D) or (B+E)	
Community Safety									
Emergency Services	Medical Equipment - Stair Chairs Power x 25	2017 Capital Budget	254,400	-	254,400	218,544	(35,856)	(35,856)	Purchase and installation of 25 Ferno Powertraxx Power Stair Chair units was completed in 2019 as outlined in the original project scope.
Emergency Services	Ambulances	2019 Capital Budget and Insurance Proceeds	566,989	-	566,989	539,138	(27,851)	(27,851)	As outlined in the 2019 capital budget, the original scope was to purchase 3 ambulances as part of the ambulance replacement cycle.
Fire	Support Unit	2017 Capital Budget	202,399	5,183	207,582	208,072	490	5,673	Project scope was to purchase support vehicles. Multiple support vehicles were purchased, with the addition of lights, signage, radios and cabs to ensure they were ready for use.
Community Development									
Transit	Scheduling Software Upgrade	2017 Capital Budget	200,000	-	200,000	172,938	(27,062)	(27,062)	Improved scheduling technology for optimal routing and improved customer service. Surplus result of PTIF funds not received (as no spending) and Prov Gas Tax revenues that can be earned on other Transit projects.
Corporate Services									
Assets	Replace Boiler - Electric (TDS)	2015 Capital Budget	250,000	(66,832)	183,168	201,373	18,205	(48,627)	Replaced aged equipment
Information Technology	Network/Wireless/Security Infrastructure	2014 - 2017 Capital Budget	200,000	-	200,000	211,978	11,978	11,978	Replacement and improvement upon network, security and WIFI technology.
Growth & Infrastructure									
Environmental Services	Compost Pad & Diversion Areas	2018 Capital Budget	205,250	-	205,250	202,276	(2,974)	(2,974)	Granular compost pad was completed.
Bridges	Bridge Inspections/Evaluations	2016 Capital Budget	200,000	58,476	258,476	171,532	(86,943)	(28,468)	Bridge inspections are performed every 2 years and on an as-needed basis where required. Inspections were completed as planned.
Roads	Creighton Road	2018 Capital Budget	400,000	44,894	444,894	424,538	(20,356)	24,538	Project complete. Variance due to higher tender prices than anticipated during budget estimate.
Roads	McAllister Avenue from Lasalle Boulevard to South End	2018 Capital Budget	320,000		320,000	318,809	(1,191)	(1,191)	Project complete.
Roads	Bonin Street from MR 15 to Montee Principale	2018 Capital Budget	500,000		500,000	433,953	(66,047)	(66,047)	Project complete. Variance due to favourable tender prices lower than anticipated during budget estimate.
Roads	Avalon Road from Bancroft Drive to South End	2018 Capital Budget	400,000	(60,000)	340,000	273,604	(13,340)	(73,340)	Project complete. Variance due to favourable tender prices lower than anticipated during budget estimate.
Roads	Strathmere Court from Robinson Drive E to Robinson Dr W	2018 Capital Budget	225,000		225,000	157,259	(67,741)	(67,741)	Project complete. Variance due to favourable tender prices lower than anticipated during budget estimate.
Wastewater Plants	Annual SCADA/Communication Upgrades	2014 Capital Budget	250,000	51,651	301,651	301,651	-	51,651	This is a project to upgrade electrical, SCADA and communication systems to lift stations

Appendix A - Table 3 - Cancelled Capital Projects
City of Greater Sudbury
Completed Capital Projects over \$200,000
Completed between August 1, 2019 to June 30, 2020

Division	Project Description	Budget	Original Council Approved Budget	Adjustment to Budget	Revised Budget	Final Cost	Transfer to Holding Account	Explanation
Cancelled Projects								
Corporate Services and CAO's Office/Citizen Services								
199 Larch	Stairs - Exterior Stair Modification/Refurbishment	2015 Capital Budget	20,000	-	20,000	-	(20,000)	Funding for remaining Paris St courtyard not approved, so this work is being deferred for prioritization in a future budget year.
199 Larch	Waterproofing/roofing repairs for upper Concourse at Daycare	2015 Capital Budget	150,000	-	150,000	-	(150,000)	Funding for remaining Paris St courtyard not approved, so this work is being deferred for prioritization in a future budget year.
199 Larch	Waterproofing repairs for upper Concourse at planters	2015 Capital Budget	40,000	(2,035)	37,965	-	(37,965)	Funding for remaining Paris St courtyard not approved, so this work is being deferred for prioritization in a future budget year.
Assets	Building Shell - Fire-Rating Repairs Design	2017 Capital Budget	100,000	-	100,000	-	(100,000)	Budget no longer required as covered from other existing budgets. Any additional work will be prioritized in future budget years.
Assets	Interior Plumbing Upgrades and Refurbishments	2016 Capital Budget	25,000	-	25,000	10,438	(14,562)	Multiple contractors finishing projects, this work was delayed to avoid constructor issues with Ministry of Labour.
Assets	Interior Plumbing Upgrades and Refurbishments	2018 Capital Budget	25,000	-	25,000	-	(25,000)	Estimate for work greater than budget, will be included in prioritization in a future budget year.
Assets	Internal Building Sanitary and Rain Water Drainage - Investigation & Repair	2016 Capital Budget	20,000	-	20,000	-	(20,000)	Multiple contractors finishing projects, this work was delayed to avoid constructor issues with Ministry of Labour.
Assets	HVAC Smoke Exhaust Fans 200 Brady	2018 Capital Budget	50,000	3,487	53,487	-	(53,487)	Solutions due to design of facility are not simple or cost effective. Working on potential solution with engineer and will be prioritized in a future budget year.
Assets	Smoke Seal and Firestop	2018 Capital Budget	25,000	-	25,000	-	(25,000)	Estimate for work greater than budget, will be included in prioritization in a future budget year.
Assets	Various Mechanical Upgrades	2018 Capital Budget	15,000	-	15,000	-	(15,000)	Estimate for work greater than budget, will be included in prioritization in a future budget year.
Assets	Window Upgrades	2018 Capital Budget	50,000	-	50,000	-	(50,000)	Project to be cancelled as submissions received are over budget. Work will be reconsidered in a prioritization in a future budget year.
Facilities	HVAC Humidification System Upgrade	2016 Capital Budget	125,000	-	125,000	-	(125,000)	Multiple contractors finishing projects, this work was delayed to avoid constructor issues with Ministry of Labour. This will be prioritized in a future budget year.
Facilities	Ventilation Fan (Fresh Air Fan #15)	2017 Capital Budget	80,000	-	80,000	-	(80,000)	Estimate for work greater than budget, will be included in prioritization in a future budget year.
Corporate Services	Corporate Infrastructure	2018 Capital Budget	60,669	-	60,669	-	(60,669)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Information Technology	Database Licenses	2017 Capital Budget	40,000	-	40,000	-	(40,000)	Achieved a compliant Microsoft license audit, thus funds not required.
Citizen Services	Museum Website	2015 Capital Budget	30,000	-	30,000	4,656	(25,344)	Remaining budget was moved to Holding Account to help offset COVID deficit. This project, however, continues to be a priority for Greater Sudbury Museums in the near future and will be included in future capital budget prioritizations.
Citizen Services	Library Archive	2012, 2013 Capital Budget	140,000	(16,172)	123,828	19,959	(103,869)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Community Development								
Leisure	Copper Cliff Splash Pad	2018 Capital Budget	50,000	-	50,000	-	(50,000)	Project cancelled as part of the mitigation strategy to offset projected 2020 year end operational deficit due to COVID19.
Transit	Stop Announcement System Upgrade	2017 Capital Budget	7,000	123	7,123	-	(7,123)	Required an upgrade due to AODA requirements. There were other functionalities that we needed from Consat as well as to meet AODA and operational needs. Thus, opted for an increased service agreement for lower costs in the long run. The capital cost wasn't incurred as was included within functionalities with the service upgrade.

Appendix A - Table 3 - Cancelled Capital Projects
City of Greater Sudbury
Completed Capital Projects over \$200,000
Completed between August 1, 2019 to June 30, 2020

Division	Project Description	Budget	Original Council Approved Budget	Adjustment to Budget	Revised Budget	Final Cost	Transfer to Holding Account	Explanation
Growth & Infrastructure								
Roads	Computerized Maintenance Management System	2015 Capital Budget	75,000		75,000	-	(75,000)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Roads	Barry Downe Bus Bay	2015 Capital Budget	140,000		140,000	6,998	(133,002)	Project postponed due to property requirements and pending legal agreement with New Sudbury Shopping Centre.
Roads	Automatic Vehicle Locators and software development	2016 Capital Budget	200,000		200,000	1,437	(198,563)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Roads	Azilda Koskiniemi	PL2016-36 Resolution (Cost Sharing Agreement)	381,944		381,944	-	(381,944)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Roads	GIS	2018 Capital Budget	100,000		100,000	-	(100,000)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Roads	Surveys and Land Transfers	2016 Capital Budget	100,000		100,000	1,791	(98,209)	Due to the anticipated COVID deficit for 2020, several capital projects with no activity in the past 24 months were cancelled. Priority will be reassessed and be included in capital prioritization process in a future year when project is ready to proceed.
Roads	Silver Hills Phase 2 (Tax Levy Funding only cancelled)	CC2016-399 Silver Hills Ph 2	6,658,351		6,658,351		(900,000)	Cost sharing agreement has been approved. Only City portion of funding has been cancelled (due to anticipated COVID deficit) and will be rebudgeted in future year when road project commences by the developer.
Wastewater Linear	Attlee Avenue-Gemmell Street to Lasalle Boulevard	2018 Capital Budget	200,000		200,000	-	(200,000)	Detailed design confirmed no further work on sanitary laterals or structures required.
Wastewater Plants	Sudbury WWTP - Parking Lot and Entrance Upgrades Design	2015 Capital Budget	70,000	-	70,000	-	(70,000)	To be reassessed in future budget years once the future RV dumping station is complete.
Water Linear	Consultant Guidelines Manual - Linear	2018 Capital Budget	25,000	-	25,000	-	(25,000)	Deferred to future years and will be included in future budgets when needed.
Water Plants	Backflow Cross-Connection Reduction	2017 Capital Budget	20,000	-	20,000	-	(20,000)	This item will be included in fututre lift stations upgrades projects when budgeted.

CITY OF GREATER SUDBURY
Continuity of Reserve - Capital General Holding Account
Appendix B - Table 1

Opening Balance - August 1, 2019 **1,640,408**

Transfer to Holding Account - Project Surpluses

Administration	407
Assets	955,796
CD Facilities	24,215
Citizen Services	23,275
Environmental Services	65,624
Fire	14,839
Information Technology	168,924
Leisure	30,209
Pioneer Manor	1,220
Roads	531,871
Transit	7,123
	1,823,503

Appendix B - Table 2 **1,823,503**

Transfer from Holding Account - Project Deficits

Assets	(94,647)
CD Facilities	(932)
Children and Citizen Services	(1,431)
Drains	(2,088)
Facilities	(3,247)
Fire	(4,693)
Fleet	(20,115)
Leisure	(47,075)
Library	(13,839)
Park Equipment	(832)
Pioneer Manor	(44,988)
Roads	(255,791)
Social Services	(0)
Transit	(801)
Water CWWWF	(291)
	(490,770)

Appendix B - Table 3 **(490,770)**

Transfer from Holding Account - CAO Approval

Roads	(49,701)
	(49,701)

Appendix B - Table 3 **(49,701)**

Transfer from Holding Account - Council Approvals

Roads	(600,000)
	(600,000)

Appendix B - Table 3 **(600,000)**

Transfer from Holding Account - Emergency Purchases

Assets	(30,039)
CD Facilities	(5,000)
Leisure	(154,189)
Pioneer Manor	6,106
Roads	(15,540)
	(198,663)

Appendix B - Table 3 **(198,663)**

Ending Balance - December 31, 2019 **2,124,778**

Appendix B - Table 2 - Transfers to Holding Account (Project Surpluses)

Transfers to Holding Account		
Section	Description	Holding Account Contribution (Aug to Dec 2019)
Administration	Ergonomic Furniture	407
Assets	Assets Contingency	6,767
Assets	Building Upgrd - Various	61
Assets	Energy Conservation-VariouLoc	61,871
Assets	Energy Saving Initiatives	26,168
Assets	Farmer's Market Building	500,000
Assets	Fire Rating Repairs Design	100,000
Assets	Health and Safety Upgrades	1,978
Assets	HVAC System Upgrade	49,337
Assets	Loading Dock Bumpers	5,292
Assets	Plumbing Upgrades	14,562
Assets	Plumbing Upgrades	25,000
Assets	Rain Water Drainage Repair	20,000
Assets	Smoke Exhaust Fans 200 Brady	53,487
Assets	Smoke Seal and Firestop	25,000
Assets	Various Mechanical Upgrades	15,000
Assets	Window Pane Replacement	50,000
Assets	Window Pane Replacement	1,273
CD Facilities	Barrydowne Arena	16,400
CD Facilities	Building Condition Assessments	300
CD Facilities	Health and Safety - Retrofits	878
CD Facilities	Kathleen Depot Re-roofing	2,760
CD Facilities	T.M. Davies Arena Drain/Walls	3,877
Citizen Services	Capreol CSC - Windows	352
Citizen Services	Lot Expansion-Capreol	8,951
Citizen Services	New Sudbury Library Walkway	10,822
Citizen Services	South End Renovations	3,150
Environmental Services	Azilda LF - Compost Pad	3,039
Environmental Services	Azilda LF-SW,Leachate&Wells	4,963
Environmental Services	Azilda LS Pad & Signs	4,810
Environmental Services	Landfill Wells	7,383
Environmental Services	Sud LF - Compost Pad	2,974
Environmental Services	Sud LF-Stormwater Mngtm	3,352
Environmental Services	Sudbury LS-Recycling Site Ph 2	5,167
Environmental Services	Various Engineering Studies	21,956
Environmental Services	Walden TS-SW,Leachate&Wells	11,981
Fire	Auto Extrication Tool	14,839
Information Technology	Database Licenses	40,000
Information Technology	Geographic Information Systems	121,934
Information Technology	Mobile/Remote Desktop Infrs	6,991
Leisure	Cote Park	6,800
Leisure	Howard Armstrong Sport Complex	5,739
Leisure	Marcel Tot Lot	65
Leisure	Naughton Community Centre	4,902
Leisure	Selkirk Park	9,261
Leisure	Valley East Twin Pad	3,198
Leisure	Victory Park Skate Park	244
Pioneer Manor	Outside Security	1,031
Pioneer Manor	Upgrade BAS	189
Roads	Active Transportation Imprvmts	27,897
Roads	Black Lake Road	(1,278) Note 1
Roads	Edward Avenue - Culvert	874
Roads	Future Roads Projects	(17,419) Note 1
Roads	Future Roads Projects	(10,000) Note 1
Roads	Garson Coniston Rd Bridge	(18,657) Note 1
Roads	Government Rd Bridge(Coniston)	5,699
Roads	Hesta Street	174
Roads	Junction Crk BridgeKelly Lk Rd	250,000
Roads	Little Panache Bridge	(38,653) Note 1
Roads	Leonard Street	90,997
Roads	Lillian Street	19,621
Roads	Manninen Road - Culvert	874
Roads	MR55 - Culvert	10,963
Roads	MR55 to McCharles LkRd 1.75kmW	4,978
Roads	Nickel Basin-McKenzie Crk Culv	3,495
Roads	Panache Lake Rd Bridge	(14,041) Note 1
Roads	Riverside Drive Bridge	(41,444) Note 1
Roads	Railway Crossing Improvements	11,205
Roads	St Nicholas	(2,844) Note 1
Roads	Sequin Street - Culvert	1,748

Appendix B - Table 2 - Transfers to Holding Account (Project Surpluses)

Transfers to Holding Account		
Section	Description	Holding Account Contribution (Aug to Dec 2019)
Roads	Skead Rd.	229,593
Roads	Surface Treatment	(1,089)
Roads	Travel Demand Mgmt Study	15,299
Roads	Westmount Ave - Culvert	2,131
Roads	Yorkshire Dr - Culvert	1,748
Transit	Stop Announcement Upgrade	7,123
Total		1,823,503

Note 1

Note 1 - All or a portion of surplus amounts transferred in first half of 2019 were returned to the project in the second half of 2019 as funds were required for the project.

Appendix B - Table 3 - Transfers from Holding Account (Project Deficits)

Transfers from Holding Account - Period of August 1, 2019 to December 31, 2019					
Section	Description	Original Budget	Max Draw	Holding Account Draw	Explanation
Assets	Assets Contingency	43,060	100,000	243	Change order for upgrade to existing mechanical system valve that was not operating properly (site conditions).
Assets	Boiler Replacement	50,000	100,000	23,395	Heating system required more investigation to ensure standards and codes are complied with.
Assets	Distribution Audit & Review	0	100,000	11,579	McGregorAllsop provided more investigative effort to perform the audit and review, and their itemized price breakdown differed from the line item estimate used prior to RFP tender.
Assets	Electrical Distribution Harmonics	17,000	100,000	10,176	Additional review was provided by McGregorAllsop and Greater Sudbury Utilities (GSU) for the electrical systems, and their itemized price breakdown differed from the line item estimate we used prior to RFP tender.
Assets	Health & Safety - Firehalls	70,000	100,000	20,810	Long Lake Fire Station 4 was noted to have the floor "depressed" (complaint that slab is sloped extensively) near a storm drain pipe. The pipe was investigated and flushed in 2018, but this was identified near winter 2018, so could not do the work until spring 2019. The storm drain repair was extensive and not part of original scope. The slab depression was compromising the integrity of the facility, so repairs were undertaken as soon as possible.
Assets	Skylight Replacement	165,000	100,000	4,643	Required for change orders due to site conditions from how 200 Brady was constructed prior to 199 Larch. Door frame did not have sufficient structure to attach to and this was not possible to view when being priced. Issues were related to how the 200 Brady expansion joint was built in 1972. There was a transfer from holding of \$4,120 for the period of Jan to July 2019.
Assets	Structural Report Repairs	200,000	100,000	22,106	Concrete column repairs were not in budget, but spalling/delamination repairs were noted to be performed in building condition assessment (BCA) and permit review. Upon detailed investigation from Structural Engineer, it was noted that immediate repairs were required in several locations.
Assets	Window Pane Replacement	75,000	100,000	1,696	Additional architectural work required to replace window pane.
CD Facilities	QueensAthletic Field Bleachers	95,000	100,000	932	No changes in the original approved scope, overage was due to inflationary increase in material and labour cost.
Children and Citizen Services	Civic Memorial - HVAC	50,000	100,000	1,431	No changes in the original approved scope, overage was due to inflationary increase in material and labour cost.
Drains	Minnow Lake STS	2,250,000	225,000	2,088	Insignificant overage compared to original budget - no explanation required.
Facilities	Red Deer Lake Fire Station Demo	35,000	100,000	3,247	Amount required to award tender as estimate was lower than market pricing.
Fire	Tanker Truck	306,750	100,000	4,693	Change order issued upon final inspection of fire tanker truck to address fire suppression requirements, such as hard suction adapters, additional rubberized cabinet protection and changes to utility door warning system.
Fleet	Specialty Equipment	350,000	100,000	20,115	Market value of equipment exceeded estimated budget.
Leisure	Arena Ammonia Audits	115,000	100,000	4,000	Bid came in \$4K higher than estimated project budget of \$115K. Due to health and safety concerns, would not able to adjust the approved scope of this project to offset the deficit.
Leisure	Arena Oil Separators	88,000	100,000	400	Contracted price came higher than original estimate, no change in original scope of the project.
Leisure	Scoreboards	218,017	100,000	3,460	Additional materials and labour was required to complete the project.
Leisure	Terry Fox Field Turf	225,000	100,000	39,214	Overage due to unplanned additional work related to restoration of damages field and surrounding areas, caused by contractor equipment, which wasn't planned in original estimates.
Library	Anderson Farm	50,000	100,000	245	Insignificant overage compared to original budget - no explanation required.
Library	Capreol CSC - Boiler	50,000	100,000	13,594	Insufficient funds in original budget to complete engineering and boiler replacement.
Park Equipment	Utility Truck	10,000	100,000	832	Overage should have drawn from Park equipment reserve and has been adjusted in 2020.
Pioneer Manor	Scheduling Software Upgrade	30,000	100,000	14,294	Software upgrade to scheduling system additional costs to correct problems not known at beginning of project.
Pioneer Manor	Therapeutic Equipment	62,000	100,000	30,694	Additional lifts ordered as required due to breakdowns.
Roads	Balsam St. Bridge	571,437	100,000	6,393	Required to fund consultant warranty inspection.
Roads	Government Rd Bridge(Coniston)	600,000	100,000	11,774	Required to fund consultant warranty inspection.
Roads	Mikkola Road Bridge	650,000	100,000	14,065	Required to fund consultant warranty inspection.
Roads	MR 15 Bridges	2,042,851	204,285	2,712	Required to fund consultant warranty inspection.
Roads	MR 55 (CPR Overhead)	1,020,000	102,000	1,254	Required to fund consultant warranty inspection.
Roads	Old Soo Road Culvert	275,000	100,000	10,109	Required to fund consultant warranty inspection.
Roads	Loach's Road	190,000	100,000	30,856	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
Roads	MR 55 (CPR Overhead)	1,000,000	100,000	1,006	Insignificant overage compared to original budget - no explanation required.
Roads	Rita Street	90,000	100,000	100,000	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
Roads	Roads Contingency	737,485	100,000	5,839	Contingency account where costs were higher than budgeted.
Roads	Tarneau Street	260,000	100,000	71,492	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
Roads	Traffic Calming	170,000	100,000	291	Insignificant overage compared to original budget - no explanation required.
Transit	Replacement Buses	2,908,000	250,000	801	Market value of buses very narrowly exceeded estimated budget.
Water CWWWF	Spruce St-Regent to Travers St	5,257,000	250,000	291	Insignificant overage compared to original budget - no explanation required.
				490,770	

Appendix B - Table 3 - Transfers from Holding Account (Project Deficits)

Transfers from Holding Account - Period of August 1, 2019 to December 31, 2019

Appendix B - Table 3 - continued

CAO Approvals

Section	Description	Original Budget	Max Draw	Draw	Details
Roads	Brady Durham Greenstairs	1,641,515	85,849	11,934	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
Roads	CKSO Rd-Goodview to Leedale	960,000	92,000	559	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
Roads	Surface Treatment	3,771,000	0	37,208	Costs exceeded allowable draw from holding. These funds will be returned to Holding Account in Q3 2020 and excess costs will be funded from the 2020 Surface Treatment account.
				49,701	

Council Approvals

Section	Description	Draw	Details
Roads	Arterials/Collectors Roads Program	600,000	As per FA2019-57 where portion of existing OCIF funding for Arterials/Collectors Road Program was reallocated to Gravel Resurfacing. Then the funding for Arterials/Collectors was replenished from this Holding Account.
		600,000	

Emergency Purchases

Section	Description	Draw	Details
Assets	Frobisher Salt Shed	28,732	This was an unplanned repair. Excess snow accumulated on exterior of shed, causing structural failure. These costs are for temporary shoring to maintain operations during winter conditions.
Assets	Mould Remediation	876	Economic Development (Tourism and Culture) had students (from an agreement with a local group) for the summer, but the group did not have proper quarters to house the students. Parks attempted to provide a trailer, but it was insufficient. The existing facility was unoccupied for a long time, where the mould grew. Since the building was not occupied the mould was not addressed due to lack of funding. The group needed to move into the facility for the size of rooms required, but the mould needed to be mitigated first.
Assets	Welcome Sign	431	The sign was installed in the early 2000's and has received maintenance. During a routine inspection, it was highlighted that the footings to the Highway 69 sign was failing. The condition of the footing would not allow for it to wait until 2020. This was an unplanned repair.
CD Facilities	Sudbury Arena Roof	5,000	Engineering report and test were required to access beams and supports systems at front entrance at Sudbury Community Arena.
Leisure	Ski Club Compressor	79,189	Replacement of old compressor at Adanac Ski Hill, replaced compressor was 40 + years old and beyond useful life cycle. Contractor performing servicing advised for immediate replacement. The compressor is a critical piece of equipment to support snow making activities at Adanac.
Leisure	Victory Playfield House	75,000	Mitigate mould and structural issues at Victory playground field house due to health and safety concerns.
Pioneer Manor	Generator Repair	(6,106)	Funds set aside for Emergency Purchase for this project in first half of 2019. However, funds were not required, thus funds returned to Holding Account.
Roads	Griffith Storm Sewer	15,540	Modifications to scope required due to conditions discovered during construction that were not anticipated in emergency repairs budget estimate.
		198,663	

CITY OF GREATER SUDBURY
Continuity of Reserve - Wastewater Rate Holding Account
Appendix B - Table 4

Opening Balance - August 1, 2019		1,877,875
Transfer from Capital Financing Reserve Fund - Wastewater		-
Transfer to Holding Account - Project Surpluses		
Wastewater Linear	471,344	
Wastewater Plants	255,918	
	Appendix B - Table 5	727,262
Transfer from Holding Account - Project Deficits		
Wastewater Linear	(1,059)	
Wastewater Plants	(29,174)	
	Appendix B - Table 6	(30,233)
<hr/> Ending Balance - December 31, 2019		<hr/> 2,574,904 <hr/>

Appendix B - Table 5 - Transfers to Holding Account (Project Surpluses)

Transfers to Holding Account		
Section	Description	Holding Account Contribution (Aug to Dec 2019)
Wastewater Linear	Strathmere - Wastewater Lining	2,461
Wastewater Linear	York Street-Wastewater Lining	2,283
Wastewater Linear	Attlee - Gemmell to Lasalle	200,000
Wastewater Linear	Loach's Lining -Eden to Aspen.	100,000
Wastewater Linear	McAllister Avenue	97,400
Wastewater Linear	Public Awareness	15,000
Wastewater Linear	Sewer System Annual Repairs	4,200
Wastewater Linear	Trench Rescue Training	50,000
Wastewater Plants	Lively WWTP Process/Eqpt Upgrades	589
Wastewater Plants	Lift Station Upgrades	14,700
Wastewater Plants	ROI Technologies Study	17,419
Wastewater Plants	Sudbury WWTP Ph 2 Effluent System	7,094
Wastewater Plants	Sudbury WWTP Ph 2 Headhouse Upgrades	68,236
Wastewater Plants	Sudbury WWTP Ph 2 Odour Control	71,783
Wastewater Plants	Sudbury WWTP Ph 2 Odour Control	1,143
Wastewater Plants	Sudbury WWTP Ph 2 Plant Expansion	4,955
Wastewater Plants	Sudbury WWTP Ph3 Parking Lot Upgrades	70,000
Total		727,262

Appendix B - Table 6 - Transfers from Holding Account (Project Deficits)

Transfers from Holding Account - Period of August 1, 2019 to December 31, 2019					
Section	Description	Original Budget	Max Draw	Holding Account Draw	Reason for Draw
Wastewater Linear	Avalon Road	100,000	100,000	1,059	Insignificant overage compared to original budget - no explanation required.
Wastewater Plants	Plant Repairs & Equipment Rplm	350,000	100,000	29,174	Emergency concrete and equipment repair.
				30,233	

CITY OF GREATER SUDBURY
Reserve - Water Rate General Holding Account
Appendix B - Table 7

Opening Balance - August 1, 2019		1,745,210
Transfer from Capital Financing Reserve Fund - Water		-
Transfer to Holding Account - Project Surpluses		
Water Linear	110,246	
Water Plants	(7,154)	
	Appendix B - Table 8	103,092
Transfer from Holding Account - Project Deficits		
Water Linear	(129,609)	
Water Plants	(12,032)	
	Appendix B - Table 9	(141,642)
<hr/> Ending Balance - December 31, 2019		<hr/> 1,706,661 <hr/>

Appendix B - Table 8 - Transfers to Holding Account (Project Surpluses)

Transfers to Holding Account			
Section	Description	Holding Account Contribution (Aug to Dec 2019)	
Water Linear	Beatrice Crescent Culvert - Watermain Work	(84,351)	Note 1
Water Linear	Various Bridges & Culverts - Watermain Work	(5,436)	Note 1
Water Plants	Wahnapiatae WTP	22,077	
Water Plants	Well Building Upgrades	(37,243)	Note 1
Water Linear	Robin Culvert-Watermain	29,269	
Water Linear	Watermain Rehabilitation	658	
Water Linear	Public Awareness	15,000	
Water Linear	Trench Rescue Training	100,000	
Water Linear	Arvo Street	10,106	
Water Linear	Consultant Guildlines Manual	25,000	
Water Linear	Backflow Cross-Con Reduction	20,000	
Water Plants	Distribution Support Equipment	8,012	
Total		103,092	

Note 1 - Surplus amounts transferred in first half of 2019 were returned to the project in the second half of 2019 as funds were required for the project.

Appendix B - Table 9 - Transfers from Holding Account (Project Deficits)

Transfers from Holding Account - Period of August 1, 2019 to December 31, 2019					
Section	Description	Original Budget	Max Draw	Holding Account Draw	Reason for Draw
Water Linear	Locates	444,041	100,000	3,537	Insignificant overage compared to original budget - no explanation required.
Water Linear	Dollard Ave	58,515	100,000	1,425	Insignificant overage compared to original budget - no explanation required.
Water Linear	Distribution Support	358,252	100,000	3,631	Insignificant overage compared to original budget - no explanation required.
Water Plants	TSSA Upgrade	545,282	100,000	12,032	Work performed to comply with TSSA regulations.
Water Linear	Loachs Lining	212,135	100,000	24,379	Project had deficiencies and was completed by the contractor this year. Require additional \$40,000 for change orders.
Water Linear	Leslie St.	867,982	100,000	5,885	Insignificant overage compared to original budget - no explanation required.
Water Linear	Attlee-Gemmell	800,000	100,000	16,205	Insignificant overage compared to original budget - no explanation required.
Water Linear	St Nicholas	150,000	100,000	3,242	Insignificant overage compared to original budget - no explanation required.
Water Linear	Wanapitei Trunk	50,000	100,000	71,307	The increase in the original budget of \$50,000 to \$420,000 reflects the estimated cost of a geotech consultant required prior to moving into the detailed design phase. This will be tendered in Q4 2020.
Total				141,642	

CITY OF GREATER SUDBURY
Continuity of Reserve - Capital General Holding Account
Appendix C - Table 1

Opening Balance - January 1, 2020			2,124,777
Transfer from Capital Financing Reserve Fund - General			
to replenish to \$4 million			1,875,223
Transfer to Holding Account - Project Surpluses			
Administration	164,538		
Assets	421,569		
Citizen Services	25,344		
Fire	262,000		
Leisure Services	50,000		
Transit	135,000		
Roads	6,240,741		
		Appendix B - Table 2	7,299,191
Transfer from Holding Account - Project Deficits			
Fire	(23,143)		
Information Technology	(228,924)		
Leisure Services	(21,800)		
Roads	(300,000)		
		Appendix B - Table 3	(573,867)
Transfer from Holding Account - CAO Approval			
Environmental Services	(7,749)		
		Appendix B - Table 3	(7,749)
Transfer from Holding Account - Council Approvals			
Roads	(1,735,000)		
		Appendix B - Table 3	(1,735,000)
Transfer from Holding Account - Emergency Purchases			
Assets	(35,000)		
Leisure Services	(220,300)		
		Appendix B - Table 3	(255,300)
Ending Balance - June 30, 2020			8,727,275

Note 1

Note 1 - A portion of this balance is committed as a potential funding source in the amount of \$5.2 million towards the anticipated COVID deficit for the 2020 year end.

Appendix C - Table 2 - Transfers to Holding Account (Project Surpluses)

Transfers to Holding Account		
Section	Description	Holding Account Contribution (Jan to June 2020)
Administration	Library Archives	103,869
Administration	Corporate Infrastructure	60,669
Assets	Main Ventilation Unit Fan	5,000
Assets	Window Refurb	144,195
Assets	Window Pane Replacement	67,374
Assets	HVAC Humidification	125,000
Assets	Ventilation Fan	80,000
Citizen Services	Museum Website	25,344
Fire	Fire Tanker	135,000
Fire	Fire Engine	127,000
Leisure Services	Copper Cliff Splash Pad	50,000
Transit	Various Transit Related Studies for PTIF Phase 2	135,000
Roads	BarryDowne-Westmount-Hawthorne	400,000
Roads	Kingsway-Bancroft-Silver Hills	200,000
Roads	CNR Overpass (Falconbridge Rd)	380,000
Roads	Douglas Street Bridge	267,000
Roads	Bowlands Bay Bridge	200,000
Roads	Brookside Road	100,000
Roads	Frappier Road Bridge	380,000
Roads	Allan Street Bridge	304,000
Roads	MR15 Belisle to Martin	1,748,862
Roads	Second Avenue (Sudbury)	211,519
Roads	Strathmere Court	67,741
Roads	Avalon Road	13,340
Roads	Creighton Road	20,356
Roads	Second Avenue (Coniston)	4,978
Roads	Danforth Avenue	38,989
Roads	McAllister Avenue	1,191
Roads	Bonin Street	16,047
Roads	GIS/Maintenance Mgmt System	100,000
Roads	Surveys and Land Transfers	98,209
Roads	Azilda Koskiniemi	381,944
Roads	Silver Hills Phase 2	900,000
Roads	Automatic Vehicle Locator	198,563
Roads	MMMS	75,000
Roads	Barry Downe Bus Bay	133,002
		7,299,191

Appendix C - Table 3 - Transfers from Holding Account (Project Deficits)

Transfers from Holding Account - Period of January 1, 2020 to June 30, 2020					
Section	Description	Original Budget	Max Draw	Holding Account Draw	Explanation
Fire	Rigid Hull Inflatable Boat	250,000	100,000	23,143	Tenders received for the purchase of the boat were higher than estimated due to market conditions.
Information Technology	Telecom PBX Upgrade - Hardware/Software	553,301	100,000	100,000	The original project estimate planned for spending of \$100,000 in Operating Budget that didn't occur in the prior year, so funds were no longer available in 2020 when the project was executed. The funds were required to award the tender.
Information Technology	Mobile/Remote Desktop Infrastructure	20,000	100,000	6,991	Surplus that was moved in 2019 was reversed in 2020 and returned to the project as funds required for project completion.
Information Technology	Geographic Information System	190,623	100,000	121,934	Surplus that was moved in 2019 was reversed in 2020 and returned to the project as funds required for project completion.
Leisure Services	Cote Park	80,000	100,000	6,800	Project is part of Playground Revitalization Program. Surplus moved in 2019 was reversed in 2020 as funds can be used for other playgrounds within this Program.
Leisure Services	Selkirk Park	80,000	100,000	9,261	Project is part of Playground Revitalization Program. Surplus moved in 2019 was reversed in 2020 as funds can be used for other playgrounds within this Program.
Leisure Services	Howard Armstrong Sport Complex	80,000	100,000	5,739	Surplus that was moved in 2019 was reversed in 2020 and returned to the project as funds required for project completion.
Roads	Ironside Lake Rd Bridge	500,000	100,000	100,000	Modifications to scope required during detailed design
Roads	Kelly Lake Rd-Lorne to Bridge	2,000,000	200,000	200,000	Modifications to scope required due to conditions discovered during construction that were not anticipated in budget estimate.
				573,867	

CAO Approvals

Section	Description	Original Budget	Max Draw	Draw	Details
Information Technology	Telecom PBX Upgrade-Hardware/Software	553,301	10,660	7,749	Additional funds needed to award tender
				7,749	

Council Approvals

Section	Description	Draw	Details
Roads	MR80-Maley to McCrea Heights	1,735,000	Approved scope change to this contract as per FA2020-23 from the Finance & Administration Committee Report presented on June 2, 2020.
		1,735,000	

Emergency Purchases

Section	Description	Draw	Details
Assets	Water&Ice Buildup Lively FS#7	35,000	Discharge from sump pump and roof water leaders (drain pipes) expel water into laneway between two CGS facilities in Lively. However, in winter the ponding of water freezes and causes a slip hazard where employees park in case of a call. This is an emergency purchase due to a staff injury and to aide in mitigation on any future occurrences.
Leisure Services	Sudbury Arena-Acrylic Glass and Soft Cap	190,300	Ontario Hockey League mandated OHL venues to be equipped with NHL style approved acrylic glass and soft cap board system for players safety from concussions, potential severity of injuries and this system would create much safer playing environment for players. In addition, over the years workers have been injured at Sudbury Arena during conversion from ice to concerts and basketball games preparation, where old glass system (139 pieces each weighing approximately 450lbs) at Sudbury Arena must be removed and replaced, this conversions caused a greater risk to workers. City's Health and Safety section conducted a review and assessment of the conversion process and recommended to replace the existing glass system to acrylic glass due to safety risks involved with the weight and challenging removal process Therefore, required to replace the old glass system at Sudbury Arena to approved glass and board system.
Leisure Services	Roof Leak at McClelland Arena	30,000	Roof above the mechanical room at McClelland Arena failed and saturated, therefore emergency restoration was required to mitigate further damage.
		255,300	