

Clause 8 in Report No. 11 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on June 29, 2017.

8

Mid-Year Capital Reprofiling

Committee of the Whole recommends adoption of the following recommendation contained in the report dated June 14, 2017 from the Commissioner of Finance:

1. Council approve changes to project debt requirements for 2017 Capital Spending Authority, with no change in overall debt requirements, as detailed in Attachment 1.
2. Council approve the gross capital expenditure changes and associated changes in funding sources, as well as changes to 2017 Capital Spending Authority and associated funding sources, including an increase of \$184,000 in Debenture Proceeds, as detailed in Attachments 2 and 3.
3. Council approve a gross capital expenditure increase of \$5,188,000 in 2017, as detailed in Attachment 2 (Category 2a), for project expenditures offset from prepaid development charge credit agreements.
4. Council approve changes to funding sources related to overspending in 2016 capital projects of \$5,163,000 for Transportation Services – Roads, and \$10,589,000 in Environmental Services – Wastewater, as detailed in Attachment 4.

Report dated June 14, 2017 from the Commissioner of Finance now follows:

1. Recommendations

It is recommended that:

1. Council approve changes to project debt requirements for 2017 Capital Spending Authority, with no change in overall debt requirements, as detailed in Attachment 1.
2. Council approve the gross capital expenditure changes and associated changes in funding sources, as well as changes to 2017 Capital Spending

Mid-Year Capital Reprofiting

Authority and associated funding sources, including an increase of \$184,000 in Debenture Proceeds, as detailed in Attachments 2 and 3.

3. Council approve a gross capital expenditure increase of \$5,188,000 in 2017, as detailed in Attachment 2 (Category 2a), for project expenditures offset from prepaid development charge credit agreements.
4. Council approve changes to funding sources related to overspending in 2016 capital projects of \$5,163,000 for Transportation Services – Roads, and \$10,589,000 in Environmental Services – Wastewater, as detailed in Attachment 4.

2. Purpose

This report seeks Council's approval of reallocations between capital projects in a program group where there is a change in debt requirements, and approval of additional reallocations and expenditure requests that are beyond the scope of the program group authority. Under the Municipal Act, Council approval of any debt for capital projects is required.

3. Background and Previous Council Direction

On [December 15, 2016](#), Council approved the 2017 Budget. As part of the 2017 Budget approval, Council provided authority for departments to reallocate funding between projects within a program group, subject to certain conditions.

For the majority of capital expenditures (roads, water and wastewater), there are two program groups: (1) Growth, and (2) Rehabilitation and Replacement. The use of program groups is intended to help departments deliver on the \$942 million capital budget in 2017.

Reallocating between capital projects provides the flexibility to adapt to changing and unforeseen circumstances in capital project implementation, to maximize delivery of the 2017 capital budget.

The 2017 capital budget was prepared using estimates and assumptions from the summer and fall of 2016. The reallocations in this report reflect updated project information since that time.

The report is coming forward at this time to seek Council's approval of proposed reallocations early in the construction season.

4. Analysis and Implications

The proposed reallocations are grouped into three categories

This report presents three distinct types of reallocations:

Category 1: Reallocations within a program group

- Authority for these reallocations was granted as part of the 2017 Budget approval
- In cases where a reallocation within a program group will affect a project's debt level for its 2017 Capital Spending Authority (CSA), Council's approval is required to authorize the issuance of additional debt for that project.

Category 2: Reallocations with an expenditure offset

- Council's approval is required for reallocations between projects that are not in the same program group
- This category includes a sub-category, 2a, where expenditure increases are offset by revenue from prepaid development charge credit agreements. Council's approval is required for the expenditure increase.

Category 3: Requests without an expenditure offset

- Council's approval is required to authorize expenditure increases where offsets are not available, and the proposed funding sources.

Departments may reallocate funding within a program group

Council provided authority through the 2017 Budget for departments to reallocate funding between capital projects in a program group, as long as:

- There is no increase in the total cost of the program group's 2017 and ten-year capital plan totals
- There is no increase in the total 2017 Capital Spending Authority for the program group
- The reallocation is between projects with similar funding sources.

However, in cases where the reallocation within a program group will result in a change to a project's debt authority (for its 2017 Capital Spending Authority), Council approval is required.

Mid-Year Capital Reprofileing

Attachment 1 provides details on the projects in Category 1, where the reallocation will result in a change to the project's 2017 Capital Spending Authority debt requirements. In total, the Category 1 program group reallocations will result in no net change in 2017 expenditures, 2017 Capital Spending Authority and 2017 Capital Spending Authority debt.

Funding may be reallocated outside of a program group, with Council approval

Attachment 2 provides details on the proposed reallocations in Category 2, where funding is being reallocated outside of a program group. Both the expenditure requests (including changes to Capital Spending Authority) and associated changes in funding sources require Council approval as they fall outside of the authority provided under the budget approval.

Three projects in Category 2 are receiving an initial 2017 expenditure allocation through this report, as these projects were not included in the 2017 Budget. These projects have unanticipated spending requirements in 2017.

The reallocations in Category 2 result in no net change to 2017 expenditures and 2017 Capital Spending Authority, but result in an increase of \$184,000 in 2017 CSA debt. The additional debt will support spending in 2017 on two paramedic response stations, with the debt to be repaid from Development Charge collections.

Category 2a includes two projects from Environmental Services in East Gwillimbury that propose an expenditure increase of \$5.2 million in 2017 mainly due to works deferred from 2016. These projects are being delivered through prepaid development charge credit agreements and the cost increase is offset by third party funding from developers.

Requests for expenditure increases without an offset are considered on a case by case basis and require Council approval

In select cases, an increase to the budget may be requested where no offset is available from the capital budget. These requests have been grouped in Category 3 and generally reflect the acceleration of expenditures from later years of the ten-year capital plan into 2017. These situations are considered on an individual basis and are reviewed in relation to the Region's fiscal strategy, particularly the impact on debt and reserve levels.

Within this category, Legal and Court Services is requesting an expenditure increase of \$200,000 to expand Court Services' space in the South Services Centre to accommodate current staff complement and to conform to Regional

space standards. The amount will be funded through the Facilities Rehabilitation and Replacement Reserve, which will be offset by Court Services revenue. As shown in Attachment 3, the \$200,000 will be included in the 2017 Property Services capital budget.

Transportation Services is requesting \$6.2 million be moved from 2018 to 2017 in order to accelerate two projects that are advancing faster than anticipated.

The financial commitment from the Federal and Provincial governments under the Clean Water and Wastewater Fund relieves pressure on reserves

The Clean Water and Wastewater Fund is a cost-shared funding program designed to address immediate drinking water, wastewater and stormwater infrastructure needs. A bilateral agreement between Canada and Ontario governs this program and the cost-sharing consists of a 50-25-25 per cent contribution by federal, provincial, and municipal governments. In the Fall of 2016, York Region submitted a list of 29 Council-endorsed projects for Clean Water and Wastewater funding. On May 24, 2017, the federal and provincial governments approved \$34.8 million in funding for the Region's 29 projects.

As detailed in Attachment 3, Environmental Services and Transportation Services are requesting a budget increase of \$9.1 million and \$0.9 million, respectively. These projects were budgeted in the 2017 10-year capital plan and are now advanced to 2017. This increase will allow Regional programs to take advantage of the money provided by the Clean Water and Wastewater Fund, which stipulates as a condition that the projects must be complete by March 31, 2018, unless otherwise approved by the federal and provincial governments. This funding commitment will relieve some pressure on the development charges, water and wastewater reserves.

Attachment 3 provides further details about the projects, the requested expenditure increases and the associated funding sources.

Accelerated construction schedule, claim settlement, and additional work for storm damage repair resulted in 2016 overspending by Environmental Services – Wastewater, offset by underspending in other capital programs

A favourable construction season in 2016 allowed Environmental Services to progress faster on key wastewater projects. In addition, claim settlement for a critical wastewater facility, repairs to landscaping for storm damage, and access road grade changes resulted in unanticipated expenditures.

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As a result, Wastewater Services spent 108% of its 2016 budget. The overspending of \$10.6 million was offset by underspending in other Environmental Services capital programs. As a department, Environmental Services spent 99.8% of their 2016 budget.

Favourable weather conditions allowed for the acceleration of project delivery, resulting in 2016 over-spending by Transportation Services – Roads, offset by underspending in other capital programs

A favourable construction season in 2016 allowed Transportation Services to progress faster on several Roads projects and undertake more construction activities than contemplated in the 2016 budget. In addition, higher property costs resulted in unanticipated expenditures.

As a result, Roads overspent by a total of \$5.2 million. As a department, Transportation Services spent 90% of their 2016 budget.

Council approval is required to adjust funding sources for over-spent projects in 2016

For projects that incurred additional expenditures in 2016, Council approval is required to adjust funding sources and provide authority to issue and assign debt for projects, as outlined in Attachment 4.

Mid-year Capital reprofiling supports the sound fiscal management objective of the 2017 Budget and the 2015 to 2019 Strategic Plan

The reallocation and reprofiling of expenditures between capital projects supports the efficient delivery of the Region's capital plan, as projects progress faster or slower than anticipated in the 2017 Budget.

The report is consistent with the 2017 Budget, as well as the 2015 to 2019 Strategic Plan objective to practice sound fiscal management.

5. Financial Considerations

The financial impact of the reallocations and reprofiling requests are summarized below.

Reallocations within program groups and for projects with an expenditure offset (as outlined in Attachments 1 and 2) will not result in a change in total 2017

budgeted capital expenditures or 2017 Capital Spending Authority. As a result of these reallocations, the funding sources for several projects will change, as outlined in Attachments 1 and 2, including changes to project debt requirements for 2017 CSA, and a net increase of \$184,000 in 2017 CSA debt.

Category 2a (Attachment 2) involves an increase of \$5.2 million in 2017 gross expenditures and 2017 Capital Spending Authority, offset by third party funding from developers related to prepaid development charge credit agreements.

Requests without an offset, identified as Category 3 and detailed in Attachment 3, result in an expenditure increase of \$16.5 million in 2017, and an increase of \$5.4 million in 2017 Capital Spending Authority. These adjustments essentially reflect cash flow timing adjustments.

Overall changes to funding sources for 2017 gross capital expenditures are reflected in Table 1.

Table 1
Changes to funding sources for 2017 gross capital expenditures

Funding Source	Increase, \$	Decrease, \$
Pay-as-you-go Tax Levy	\$618,000	
Debt Reduction Reserve	\$136,000	
Asset Replacement Reserves	\$1,690,000	
Program Specific Reserves	\$400,000	
Development Charge Reserves	\$3,923,000	
Federal Gas Tax Reserve	\$1,485,000	
Grants & Subsidies	\$8,391,000	
Other Recoveries	\$5,188,000	
General Capital Reserves		\$150,000
Development Charge Debt		\$40,000
Subtotal	\$21,831,000	\$190,000
Net Increase		\$21,641,000

Overall changes to funding sources for 2017 Capital Spending Authority are outlined in Table 2.

Table 2

Changes to funding sources for 2017 Capital Spending Authority

Funding Source	Increase, \$	Decrease, \$
Debt Reduction Reserve	\$136,000	
Asset Replacement Reserves	\$453,000	
Program Specific Reserves	\$400,000	
Federal Gas Tax Reserve	\$1,485,000	
Grants & Subsidies	\$4,340,000	
Other Recoveries	\$5,188,000	
Development Charge Debt	\$184,000	
General Capital Reserves		\$150,000
Development Charge Reserves		\$1,485,000
Subtotal	\$12,186,000	\$1,635,000
Net Increase		\$10,551,000

All of the changes in funding sources noted above are feasible and consistent with the Region’s approved fiscal strategy.

6. Local Municipal Impact

There is no direct local municipal impact associated with this report. The reprofileing changes outlined in this report help to ensure that infrastructure delivery is maximized within the approved levels throughout the Region.

7. Conclusion

Reallocations between capital projects are an established practice. As the budget year progresses, the intent is to reallocate funding from projects that are progressing more slowly than anticipated or where cost savings have been realized to projects that are progressing faster than planned or experiencing cost pressures, thereby maximizing the delivery of the capital plan.

Summaries of the reallocations have been appended to this report.

For more information on this report, please contact Kelly Strueby, Director, Office of the Budget, at 1-877-464-9675 ext. 71611.

Mid-Year Capital Reprofiting

The Senior Management Group has reviewed this report.

June 14, 2017

Attachments (4)

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Accessible formats or communication supports are available upon request

Category #1 - Reallocation within a program group (where project CSA debt changes)

		(\$000's)			Gross Expenditures - 2017				Funding Sources Adjustments - 2017				Change in 2017 CSA			Funding Sources Adjustments - CSA			
Project Number	Project Name	Approved 2017 Budget	Change	Adjusted 2017 Budget	Pay-as-you-go Tax Levy	Debt Reduction Reserve	DC Reserves	Debenture DC	Approved 2017 CSA	Change	Revised 2017 CSA	Pay-as-you-go Tax Levy	Debt Reduction Reserve	DC Reserves	Debenture DC				
ENV / Water: Program Group 'Growth'																			
72200	Georgina Water Supply - Sutton Water Servicing	12,300	(970)	11,330	-	-	-	(970)	12,310	-	12,310	-	-	-	-				
73580	Toronto Water Supply - Cost-Shared Works	5,121	(1,146)	3,975	-	-	-	(1,146)	73,874	(2,909)	70,965	-	-	-	(2,909)				
70050	Leslie St. Watermain	7	1,032	1,039	-	-	-	1,032	14	1,032	1,046	-	-	-	1,032				
75390	West Vaughan Water Servicing	391	(379)	12	-	-	-	(379)	3,021	-	3,021	-	-	-	-				
78270	Ballantrae Well Expansion	336	(151)	185	-	-	(151)	-	711	-	711	-	-	-	-				
78310	Nobleton Water Wastewater Servicing	300	(200)	100	-	-	-	(200)	950	-	950	-	-	-	-				
72500	Georgina Water Supply and Georgina Water Treatment Plant Phase 2	281	605	886	-	-	-	605	391	495	886	-	-	-	495				
75400	East Vaughan Pumping Station	23	875	898	-	-	-	875	68	875	943	-	-	-	875				
75510	Second Concession Watermain	22	443	465	-	-	-	443	122	343	465	-	-	-	343				
73170	King City - Additional Water Supply Watermain	2,486	(183)	2,303	-	-	-	(183)	2,506	-	2,506	-	-	-	-				
72450	Aurora Elevated Tank	15	174	189	-	-	-	174	25	164	189	-	-	-	164				
75860	South Maple Reservoir Upgrade	100	(100)	-	-	-	-	(100)	250	-	250	-	-	-	-				
Sub-total		21,382	-	21,382	-	-	(151)	151	94,242	-	94,242	-	-	-	-				

Category #2 - Reallocation with an expenditure offset

		(\$000's)			Funding Sources Adjustments - 2017								Change in 2017 CSA			Funding Sources Adjustments - CSA						
Project Number	Project Name	Approved 2017 Budget	Change	Adjusted 2017 Budget	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Grants & Subsidies	Debtenture - DC	Approved 2017 CSA	Change	Revised 2017 CSA	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Debtenture - DC
Transit																						
TT81589	YRT Garage Rehab / Replacement	100	200	300	-	-	200	-	-	-	-	-	100	200	300	-	-	200	-	-	-	-
TT84699	Conventional Bus Replacement	9,000	(200)	8,800	-	(200)	-	-	-	-	-	-	18,000	(200)	17,800	-	(200)	-	-	-	-	-
TT82150	Bus Terminals, Loops & Stops-Expansion	670	3,075	3,745	-	-	-	-	268	2,807	-	-	10,224	3,075	13,299	-	-	-	-	268	2,807	-
TT82155	Major Mackenzie West Terminal	1,000	(100)	900	-	-	-	-	-	(100)	-	-	9,000	(100)	8,900	-	-	-	-	-	(100)	-
TT84599	Conventional Bus Expansion	8,400	(1,000)	7,400	-	-	-	-	(64)	(936)	-	-	21,600	(1,000)	20,600	-	-	-	-	(64)	(936)	-
TT84799	Viva Bus Expansion	6,000	(1,975)	4,025	-	-	-	-	(1,689)	(286)	-	-	6,000	(1,975)	4,025	-	-	-	-	(1,689)	(286)	-
Sub-total		25,170	-	25,170	-	(200)	200	-	(1,485)	1,485	-	-	64,924	-	64,924	-	(200)	200	-	(1,485)	1,485	-
Paramedic Services																						
H54420	Holland Landing Paramedic Response Station #13	3,459	119	3,578	65	-	-	-	-	-	-	54	3,459	119	3,578	65	-	-	-	-	-	54
H54520	Vehicles Replacement	2,765	(170)	2,595	-	(170)	-	-	-	-	-	-	5,270	(170)	5,100	-	(170)	-	-	-	-	-
H54580	South Woodbridge Paramedic Response Station #31	424	152	576	22	-	-	-	-	-	-	130	424	152	576	22	-	-	-	-	-	130
H54645	Newmarket SE Paramedic Response Station #19	4,301	(101)	4,200	(101)	-	-	-	-	-	-	-	5,301	(101)	5,200	(101)	-	-	-	-	-	-
Sub-total		10,949	-	10,949	(14)	(170)	-	-	-	-	-	184	14,454	-	14,454	(14)	(170)	-	-	-	-	184
Seniors Services																						
H55282	Balconies Conversion - Maple Health Centre	1,000	525	1,525	525	-	-	-	-	-	-	-	1,000	525	1,525	525	-	-	-	-	-	-
H59405	Long-Term Care Act Regulations Compliance	150	(150)	-	-	-	-	(150)	-	-	-	-	150	(150)	-	-	-	-	(150)	-	-	-
H55295	Fire Separation	145	(145)	-	(145)	-	-	-	-	-	-	-	145	(145)	-	(145)	-	-	-	-	-	-
H55291	Resident Tub Rooms	630	(230)	400	(230)	-	-	-	-	-	-	-	630	(230)	400	(230)	-	-	-	-	-	-
Sub-total		1,925	-	1,925	150	-	-	(150)	-	-	-	-	1,925	-	1,925	150	-	-	(150)	-	-	-
Housing Services																						
H67510	Pre-Development Costs	680	(240)	440	-	-	(240)	-	-	-	-	-	680	(240)	440	-	-	(240)	-	-	-	-
H67921	Lakeside Residences	-	240	240	-	-	240	-	-	-	-	-	-	240	240	-	-	240	-	-	-	-
Sub-total		680	-	680	-	-	-	-	-	-	-	-	680	-	680	-	-	-	-	-	-	-
Environmental Services																						
74270	Upper York Sewage Servicing	17,300	2,890	20,190	-	-	-	-	-	-	600	2,290	164,274	-	164,274	-	-	-	-	-	-	-
74040	York Durham Sewage System (YDSS) - Southeast Collector	5,700	545	6,245	-	-	-	-	-	-	-	545	6,308	-	6,308	-	-	-	-	-	-	-
73790	Peel Water Supply - Cost-Shared Works	13,435	(3,435)	10,000	-	-	-	-	-	-	-	(3,435)	24,495	-	24,495	-	-	-	-	-	-	-
71325	Energy From Waste Facility	2,010	(734)	1,276	-	-	(734)	-	-	-	-	-	4,010	(734)	3,276	-	-	(734)	-	-	-	-
79935	Household Hazardous Waste Depot - Vaughan	2,449	203	2,652	-	-	203	-	-	-	-	-	2,449	203	2,652	-	-	203	-	-	-	-
72545	Richmond Hill Community Environmental Centre - Household Hazardous Waste Depot Addition	2,121	531	2,652	-	-	531	-	-	-	-	-	2,143	531	2,674	-	-	531	-	-	-	-
Sub-total		43,015	-	43,015	-	-	-	-	-	-	600	(600)	203,679	-	203,679	-	-	-	-	-	-	-
York Regional Police																						
P29023	Special Equipment - Technical Investigations	869	(291)	578	(291)	-	-	-	-	-	-	-	869	(291)	578	(291)	-	-	-	-	-	-
P29050	Air Operations	-	141	141	141	-	-	-	-	-	-	-	-	141	141	141	-	-	-	-	-	-
P29011	Business Intelligence	450	150	600	150	-	-	-	-	-	-	-	450	150	600	150	-	-	-	-	-	-
Sub-total		1,319	-	1,319	-	-	-	-	-	-	-	-	1,319	-	1,319	-	-	-	-	-	-	-

(\$000's)		Gross Expenditures - 2017			Funding Sources Adjustments - 2017								Change in 2017 CSA			Funding Sources Adjustments - CSA							
Project Number	Project Name	Approved 2017 Budget	Change	Adjusted 2017 Budget	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Grants & Subsidies	Debt - DC	Approved 2017 CSA	Change	Revised 2017 CSA	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Debt - DC	
Roads																							
TR84044	Construction of Roads Related Capital Works within Viva Corridors	-	467	467	-	-	-	47	420	-	-	-	-	467	467	-	-	-	47	420	-	-	
TR99891	Traffic Intelligent Transportation System Infrastructure for Rapidways	1,450	(467)	983	-	-	-	(47)	(420)	-	-	-	3,950	(467)	3,483	-	-	-	(47)	(420)	-	-	
Sub-total		1,450	-	1,450	-	-	-	-	-	-	-	-	3,950	-	3,950	-	-	-	-	-	-	-	

Category #2a - Expenditure increase offset from upfront developer funding

(\$000's)		Gross Expenditures - 2017			Funding Sources Adjustments - 2017								Change in 2017 CSA			Funding Sources Adjustments - CSA							
Project Number	Project Name	Approved 2017 Budget	Change	Adjusted 2017 Budget	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Grants & Subsidies	Other	Approved 2017 CSA	Change	Revised 2017 CSA	Debt Reduction Reserve	Asset Repl. Reserves	Program Specific Reserves	General Capital Reserves	DC Reserves	Federal Gas Tax Reserve	Other	
Environment																							
71220	Queensville Holland Landing Sharon York Durham Sewage System (YDSS) Connection	55	4,470	4,525	-	-	-	-	-	-	-	4,470	155	4,470	4,625	-	-	-	-	-	-	4,470	
75350	Sharon Trunk Sewer	22	718	740	-	-	-	-	-	-	-	718	122	718	840	-	-	-	-	-	-	718	
Total Category 2a		77	5,188	5,265	-	-	-	-	-	-	-	5,188	277	5,188	5,465	-	-	-	-	-	-	5,188	

Note: additional spending is funded from prepaid development charge credit agreements

Category #3 - Requests without an expenditure offset

		(\$000's)			Funding Sources Adjustments - 2017						Change in 2017 CSA			Funding Sources Adjustments - CSA					
Project Number	Project Name	Approved 2017 Budget	Change	Adjusted 2017 Budget	Pay-as-you-go Tax Levy	Asset Repl. Reserves	Program Specific Reserves	DC Reserves	Grants & Subsidies	Debtenture - DC	Approved 2017 CSA	Change	Revised 2017 CSA	Pay-as-you-go Tax Levy	Asset Repl. Reserves	Program Specific Reserves	DC Reserves	Grants & Subsidies	Debtenture - DC
Property Services																			
14733	Accommodation Master Plan Implementation - Court Office Expansion	2,323	200	2,523	-	-	200	-	-	-	2,323	200	2,523	-	-	200	-	-	-
Sub-total		2,323	200	2,523	-	-	200	-	-	-	2,323	200	2,523	-	-	200	-	-	-
Transportation																			
TR84180	Leslie Street- Wellington Street to St. John' Sideroad	3,865	3,000	6,865	300	-	-	2,700	-	-	17,583	-	17,583	-	-	-	-	-	-
TR97100	St. John's Sideroad- Bayview Ave. to Woodbine Ave	17,919	3,177	21,096	318	-	-	2,859	-	-	24,991	-	24,991	-	-	-	-	-	-
Sub-total		21,784	6,177	27,961	618	-	-	5,559	-	-	42,574	-	42,574	-	-	-	-	-	-
Clean Water and Wastewater Fund Projects																			
Transportation																			
TR83910	Roads Asset Management	1,185	936	2,121	-	-	-	-	936	-	2,435	1,872	4,307	-	-	-	-	1,872	-
Sub-total		1,185	936	2,121	-	-	-	-	936	-	2,435	1,872	4,307	-	-	-	-	1,872	-
Environment																			
78519	Transmission Main	4,850	2,210	7,060	-	553	-	-	1,658	-	12,901	2,210	15,111	-	553	-	-	1,658	-
78536	Trunk Sewer	5,454	4,949	10,403	-	1,237	-	-	3,712	-	67,629	-	67,629	-	-	-	-	-	-
72360	Duffin Creek Water Pollution Control Plant (WPCP) Outfall Effluent Strategy	1,900	900	2,800	-	-	-	-	675	225	18,650	-	18,650	-	-	-	-	-	-
72150	Water Conservation Authority Joint Initiatives	5,118	1,081	6,199	-	270	-	-	811	-	5,118	1,081	6,199	-	270	-	-	811	-
Sub-total		17,322	9,140	26,462	-	2,060	-	-	6,855	225	104,298	3,291	107,589	-	823	-	-	2,468	-
Sub-total: Clean Water and Wastewater Fund Projects		18,507	10,076	28,583	-	2,060	-	-	7,791	225	106,733	5,163	111,896	-	823	-	-	4,340	-
Total Category 3		42,614	16,453	59,067	618	2,060	200	5,559	7,791	225	151,630	5,363	156,993	-	823	200	-	4,340	-

Funding Source Adjustments for 2016 Overspending

(\$000's)	Gross Expenditures - 2016			Funding Sources Adjustments						
	Approved 2016 Budget	2016 Expenditure	Under/(over) Expenditure	Tax Levy Reserve	Debt Reduction Reserve	Reserves	Debenture Proceeds	Development Charges	Other Recoveries	Total
Transportation Services - Roads										
Growth	179,503	186,996	(7,493)	1,434	(200)	-	7,368	(937)	(172)	7,493
Rehabilitation & Replacement	31,987	29,657	2,330	145	-	(2,223)	13	(264)	-	(2,330)
Sub-total	211,490	216,653	(5,163)	1,579	(200)	(2,223)	7,381	(1,201)	(172)	5,163

	Approved 2016 Budget	2016 Expenditure	Under/(over) Expenditure	User Rate Reserve	Debt Reduction Reserve	DC Reserves	Debenture Proceeds	Development Charges	Other Recoveries	Total
Environmental Services - Wastewater										
Growth	96,721	104,609	(7,888)	1,281	-	1,745	2,190	-	2,673	7,888
Rehabilitation & Replacement	32,979	35,679	(2,700)	3,020	-	-	-	-	(320)	2,700
Sub-total	129,700	140,289	(10,589)	4,301	-	1,745	2,190	-	2,353	10,589

Note: Environmental Services and Transportation Services remained within their overall capital budgets for 2016