



# FINANCE AND ADMINISTRATION COMMITTEE AGENDA

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Finance and Administration Committee Meeting  
**Tuesday, June 19, 2018**  
Tom Davies Square

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**COUNCILLOR MIKE JAKUBO, CHAIR**

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**Deb McIntosh, Vice-Chair**

6:00 p.m. FINANCE AND ADMINISTRATION COMMITTEE MEETING  
COUNCIL CHAMBER

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## **DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

## **PRESENTATIONS**

### **1. Long Term Financial Plan**

#### **(ELECTRONIC PRESENTATION) (FOR INFORMATION ONLY)**

- Kevin Fowke, General Manager of Corporate Services

(This presentation provides the Finance and Administration Committee with an update on the long term financial plan for the City of Greater Sudbury.)

### **2. Report dated June 4, 2018 from the General Manager of Growth and Infrastructure regarding Red Light Camera Program.**

**5 - 12**

#### **(ELECTRONIC PRESENTATION) (RESOLUTION PREPARED)**

- Tony Cecutti, General Manager of Growth and Infrastructure
- Keir Thomas, AECOM, Manager, Sudbury Office

(This report provides the Finance and Administration Committee with an update on the Red Light Camera Project.)

## **CONSENT AGENDA**

(For the purpose of convenience and for expediting meetings, matters of business of repetitive or routine nature are included in the Consent Agenda, and all such matters of business contained in the Consent Agenda are voted on collectively.

A particular matter of business may be singled out from the Consent Agenda for debate or for a separate vote upon the request of any Councillor. In the case of a separate vote, the excluded matter of business is severed from the Consent Agenda, and only the remaining matters of business contained in the Consent Agenda are voted on collectively.

Each and every matter of business contained in the Consent Agenda is recorded separately in the minutes of the meeting.)

## **ADOPTING, APPROVING OR RECEIVING ITEMS IN THE CONSENT AGENDA**

### **(RESOLUTION PREPARED FOR ITEM C-1)**

## **ROUTINE MANAGEMENT REPORTS**

### **C-1. Report dated May 31, 2018 from the General Manager of Community Development regarding Healthy Community Initiative Fund Applications.**

**13 - 18**

#### **(RESOLUTION PREPARED)**

(This report is requesting approval(s) of eligible Healthy Community Initiative Fund application(s) in accordance with By-law 2016-18.)

## **CORRESPONDENCE FOR INFORMATION ONLY**

### **C-2. Report dated June 4, 2018 from the General Manager of Corporate Services regarding 2018 Annual Repayment Limit.**

**19 - 23**

#### **(FOR INFORMATION ONLY)**

(This report sets out the Annual Repayment Limit as provided by the Province.)

- C-3. Report dated June 1, 2018 from the General Manager of Corporate Services regarding Development Charges - Treasurer's Annual Statement. **24 - 31**  
**(FOR INFORMATION ONLY)**

(Pursuant to Section 43 of the Development Charges Act, the Treasurer shall furnish to Council a financial statement relating to the Development Charges By-law and reserve funds.)

- C-4. Report dated May 2, 2018 from the General Manager of Corporate Services regarding 2018 First Quarter Statement of Council Expenses. **32 - 61**  
**(FOR INFORMATION ONLY)**

(This report provides an itemized statement of the first quarter expenses in accordance with the By-law regarding Payment of Expenses for Members of Council and Municipal Employees.)

- C-5. Report dated June 1, 2018 from the General Manager of Corporate Services regarding 2017 Investment Report. **62 - 63**  
**(FOR INFORMATION ONLY)**

(The Provincial Government requires the Chief Financial Officer to present an investment report to Council annually.)

- C-6. Report dated May 15, 2018 from the General Manager of Corporate Services regarding Payment-In-Lieu of Parkland (Parks Reserve Fund) - Treasurer's Annual Financial Statement. **64 - 66**  
**(FOR INFORMATION ONLY)**

(This report provides an annual financial statement of the Parks Reserve Fund for payment-in-lieu of parkland in accordance with the Planning Act.)

- C-7. Report dated May 30, 2018 from the General Manager of Corporate Services regarding 2018 Operating Budget Variance Report - March. **67 - 70**  
**(FOR INFORMATION ONLY)**

(This report identifies the areas of concern in the 2018 Operating Budget as of March 31, 2018.)

- C-8. Report dated June 5, 2018 from the General Manager of Corporate Services regarding 2017 Capital Projects in Progress and Completed Capital Projects. **71 - 95**  
**(FOR INFORMATION ONLY)**

(This report provides a year end position of Capital Projects in Progress for capital projects for the year ended December 31, 2017. It also includes completed capital projects from October 2017 to March 2018.)

- C-9. Report dated June 6, 2018 from the General Manager of Corporate Services regarding Service Manager Policy regarding Greater Sudbury Housing Corporation Reserves. **96 - 146**  
**(FOR INFORMATION ONLY)**

(This report provides the Finance and Administration Committee with information regarding the implementation of a Reserve Policy for the Greater Sudbury Housing Corporation.)

## **REGULAR AGENDA**

### **REFERRED & DEFERRED MATTERS**

- R-1. Report dated May 31, 2018 from the General Manager of Community Development regarding Healthy Community Initiative (HCI) Fund Policy Revision June 2018. **147 - 164**  
**(RESOLUTION PREPARED)**  
(This report seeks Finance and Administration Committee approval of a Healthy Community Initiative Fund Policy.)

### **MANAGERS' REPORTS**

- R-2. Report dated May 31, 2018 from the General Manager of Corporate Services regarding Implementation of the City of Greater Sudbury's Municipal Accommodation Tax (MAT). **165 - 185**  
**(RESOLUTION PREPARED)**  
(This report provides the Finance and Administration Committee with an update on the Transient Accommodation Tax with a detailed proposal for the structure and the implementation of the program.)

### **ADDENDUM**

### **CIVIC PETITIONS**

### **QUESTION PERIOD AND ANNOUNCEMENTS**

### **NOTICES OF MOTION**

### **ADJOURNMENT**



## Request for Decision

### Red Light Camera Program

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Monday, Jun 04, 2018

Type: Presentations

### Resolution

THAT the City of Greater Sudbury approves the implementation of a Red Light Camera (RLC) Program;

AND THAT staff be directed to request inclusion in the Ontario RLC consortium of municipalities so that the City can benefit from the joint operating costs and administration of the program;

AND THAT staff be authorized to enter into agreements with the City of Toronto and the Ministry of the Attorney General and Ministry of Transportation to allow the RLC project to come into effect;

AND THAT city staff be authorized to undertake all administrative acts that are necessary in connection with this project;

AND THAT additional field work is performed by Aecom to bring the number of recommended sites for an RLC from three to six.

AND THAT staff report back to the Finance and Administration Committee as part of the 2019 budget process with an updated business case and a status report on the RLC project and anticipated timeline for implementation.

### Relationship to the Strategic Plan / Health Impact Assessment

This report recommends the use of red light cameras (RLCs) at six City intersections with the goal of providing safer City roads as the effectiveness of RLC's can be measured by reductions in crash frequency and crash severity. This advances the City's strategic priority of improving the health and well being of City residents.

### Report Summary

#### Signed By

##### **Report Prepared By**

Ron Henderson  
Special Advisor to CAO  
*Digitally Signed Jun 4, 18*

##### **Manager Review**

Joe Rocca  
Traffic and Asset Management  
Supervisor  
*Digitally Signed Jun 4, 18*

##### **Division Review**

Stephen Holmes  
Director of Infrastructure Capital  
Planning  
*Digitally Signed Jun 4, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 5, 18*

##### **Recommended by the Department**

Tony Cecutti  
General Manager of Growth and  
Infrastructure  
*Digitally Signed Jun 5, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 5, 18*

Red light running has been identified as the 6th highest target area causing injury or fatal collision and it was identified for targeted safety programs in the City's Road Safety Assessment. RLCs have been proven effective in other Ontario municipalities at reducing the number of red light running and thereby the number of associated collisions.

Staff is proposing to implement 6 red light cameras, three of which have been identified as part of an AECOM study of city intersections, with three others to be identified through additional field work.

### **Financial Implications**

It is anticipated for Greater Sudbury that six RLC's will produce a net positive financial benefit which can be used to implement safety measures to improve road safety but more importantly, will also create positive societal benefits.

Additional field work is required to identify three additional intersections that would benefit from an RLC that will be funded from existing Roads capital account for consultants.

Staff will report back to Council as part of the 2019 budget process with an updated business case and a status report on the anticipated timeline for RLC implementation.

## Background

The Traffic and Asset Management section recently completed a city wide Road Safety Assessment (RSA). The overall objective of the RSA is the development of a coordinated road safety strategy plan that provides direction for future road safety projects and programs with a primary goal of reducing the number and severity of motor vehicle collisions.

As part of the RSA, motor vehicle collisions data was analyzed based on injury and fatal collision occurrence in order to identify potential causes and solutions with respect to road safety strategies. In the analysis, it was identified that red-light running was a contributor to causing serious collisions and it was further identified for targeted safety programs.

Intersection safety is achieved through a combination of engineering, education and enforcement. A Red Light Camera program (RLC) is one of the countermeasures utilized to improve intersection safety by decreasing the incidence of red light running at intersections.

Collisions resulting from red-light running tend to be more severe than other intersection collisions because they usually involve at least one vehicle travelling very quickly. In the most serious red-light running collisions, the vehicles hit each other at right angles. The resulting side-impact collisions cause severe injuries which sometimes lead to death.

RLCs were first introduced in Ontario in 2000 and eight municipalities operate over 190 RLC sites. These would include Toronto, London, Ottawa, Hamilton and the Regions of Peel, Waterloo, York and Halton.

The following summarizes what a RLC program is, how it could be implemented in Greater Sudbury, and outlines the next steps if a RLC program is to be implemented.

## Analysis

RLCs are triggered when a vehicle enters an intersection on a red light. Two images of the vehicle are taken and processed. If the images clearly show a red light violation then an infraction notice is mailed to the registered owner of the vehicle. Similar to parking tickets, RLC violations are the responsibility of the vehicle owner, and there are no demerit points involved.

Red-light cameras photograph a vehicle's rear license plate only; not its driver or occupants. The RLC programs in Ontario have consulted the Province's Information and Privacy Commissioner to ensure the cameras do not violate driver privacy.

The effectiveness of red light cameras can be measured in terms of reductions in crash frequency, crash severity, and frequency of red light running violations.

RLCs can reduce the frequency of angle collisions, usually the most severe type of collision, by 25%. However, RLCs can increase the number of rear-end collisions by an

estimated 15%. Typically angle collisions are more severe than rear end collisions, therefore there is an overall net safety improvement and a positive overall safety cost benefit. Public awareness of RLCs also reduces aggressive driver behaviour.

A red light camera before-and-after study released in 2011 found that in 14 U.S. cities with red light cameras, fatalities due to red light running declined by 35%.

Ontario municipalities that have installed RLCs have seen the numbers of red-light running infractions decrease and the number of rear end collisions decrease over time as motorists become accustomed to the RLC's and that these benefits have extended to other intersections that do not have RLCs.

In general, the presence of automated enforcement on a 24/7 basis provides a strong deterrent. For RLCs in particular, public acceptance in municipalities has been high because the act of running a red light is recognized as one which is reckless and can easily have severe consequences.

The financial penalty in the Province of Ontario is the same for a red light running violation issued by a RLC system or by a police officer. Red light camera evidence is also well accepted in Ontario Courts and to date there has been no successful challenge of a red light running violation based on evidence from a red light camera system. The current fine for a red light running violation is \$325. Of this \$325, the municipality retains \$265 while \$60 is sent to the Province through the victim surcharge fine. If the fine goes unpaid, the license plate cannot be renewed. The owner's driver's license is not suspended and no jail term can be imposed for defaulting on the payment of the fine.

## **Potential RLC Locations Within CGS**

Similar to other municipalities in Ontario that have red light programs, CGS commissioned a study to assess the need for implementing a red light program and to identify sites which would benefit the most from the deployment of the RLCs. The study was performed by AECOM and their report is under separate cover. The goal was to identify intersections where an RLC was the best engineering solution to minimize right angle collisions. This strategy is in line with the City's goal to facilitate a safe and efficient road network.

It is recommended that six RLCs be introduced within CGS in those intersections that will have the largest impact on minimizing collisions as well as modifying driver behaviour on red light running.

Of the City's 124 signalized intersections, AECOM identified seven intersections as possible candidates to install a RLC to minimize right angle collisions. After a field review of those intersections, it was determined that four intersections would benefit from other measures, i.e. improved signage, branch removal therefore RLCs were not considered as the best choice. For the remaining three intersections, a RLC is being recommended as the best solution to minimize/improve collision rates. These intersections are:

- Paris Street at Cedar Street
- Regent Street at Algonquin Road
- Municipal Road 80 at Dominion Drive

It is further recommended that field work continue on other intersections within the CGS where collision rates are greater than expected and identify an additional three intersections where a RLC is recommended as the best traffic solution to reduce collisions. Once selected, the recommended six locations will be brought forward to Council for approval.

## **Red Light Camera Program Implementation**

Implementation of a RLC program involves many steps and various approval processes which are outlined below:

1. Receive initial approval for the RLC program from City Council.
2. Request membership with the existing Ontario RLC group of municipalities so that Greater Sudbury can benefit from the joint operating costs and administration of the program.
3. Report back to Council as part of 2019 budget with an updated business case and status of the project.
4. Develop an internal team to implement the program that would be led by the Traffic and Asset Management section and include staff from Finance, Police, Communications, Legal and Provincial Court Administration.
5. Adoption by City Council of the RLC locations and apply to have the Highway Traffic Act regulations amended to include these locations. All RLC sites in Ontario must be listed in the Highway Traffic Act.
6. Enter into an agreement with the City of Toronto for the processing of the RLC infractions, after it obtains permission from their Council. Toronto currently processes all RLC infractions in Ontario.
7. Enter into a RLC contract with the current vendor (Traffipax) for RLC leasings, installation, and maintenance and obtain confirmation from the camera vendor on site suitability.
8. Obtain the approval of the Ministry of the Attorney General to join the RLC program.
9. Enter into an agreement with Ministry of Transportation to obtain license plate and ownership information and sharing of data from the RLC program.
10. Development of a red-light running educational campaign to be implemented concurrently with the RLC program.

Based on data gathered from other municipalities, it is anticipated that the above steps would take 24 months to complete the various approvals.

## Financial Implications

As stated, the implementation of an RLC program will involve entering into a contract with the current vendor for leasing and installing RLCs in Ontario. Based on the experience of other municipalities, the estimated costs, both fixed and variable will be approximately \$60,000 per year per camera site. The following is a description of the cost components of a RLC program and the estimated costs based on 6 RLC sites.

Cost Component	Description	Estimated Annual Cost
RLC Contract	The RLC vendor is responsible for the purchase, installation and maintenance of the RLC's. The RLC vendor is responsible for the secure delivery of the digital images from the camera to the City of Toronto processing centre.	\$25,000/site = \$150,000
RLC Processing	Done by the City of Toronto. Toronto's Provincial Offences Officers review each RLC image and make the determination if a red light violation occurred. If a violation occurred, the processing centre mails the violation notice with two images to the registered owner of the vehicle.	Cost is variable based on number of violations. Estimated \$130,000
Vehicle License Information	The vehicle's registered owner's name and address are required which is obtained from the Ontario Ministry of Transportation.	Cost is variable based on number of violations. Estimated \$5,000
Provincial Court Administration	These costs are incurred for processing of the violation payments and the dispute resolution process. Based on the experience of other Ontario municipalities, the number of RLC violation trials is low.	Cost is variable based on number of violations. Estimated \$75,000
Additional City Resources	An additional staff person will be required in the Roads division to manage the program including reports to the Province, evaluating the performance of the program, implementing the education component and developing other intersection safety initiatives.	\$100,000
Education and Awareness	This program will include education and awareness measures to modify driver's behavior.	\$40,000
<b>Estimated Net Annual Cost</b>		<b>\$500,000</b>

A successful conviction of a RLC violation results in a fine of \$325, of which \$60 is designated as the victim surcharge, therefore the city would receive \$265. The analysis below estimates conservatively that if there is one violation per day at each of the 6 sites, the estimated gross revenue would be \$580,000 per year or \$80,000 in net revenue. If there are two violations per day per camera site, estimated net revenue to the municipality would be \$450,000. The analysis is summarized in the following chart.

	<u>1 conviction/site/day</u>	<u>2 convictions/site/day</u>
Revenue	\$580,000	\$1,160,000
Expenses	<u>(\$500,000)</u>	<u>(\$710,000)</u>
Net Revenue	\$80,000	\$450,000

It is recommended that if a RLC program is implemented that any surplus from the RLC program be committed to implement safety measures to improve road safety or to rehabilitate roads with a correlation with road safety (i.e pothole repairs).

Over time, it is anticipated that the number of right angle collisions at these intersections will decrease which has an associated social cost; however, it is also anticipated that the fine revenue will also decrease as there is improved compliance with red lights.

## **Societal Benefits**

It is worth noting that the above business case simply projects the expected fine revenue against the operational costs of the program. A second method to measure the benefits of an RLC program is the societal benefits from expected collision reduction. Societal cost savings result from a reduction in fatalities and injuries, reduced property damage, a reduced burden on the health care system and on emergency services. There would also be a reduction in pain and trauma which cannot be measured.

## **Summary**

Red light running has been identified as the 6<sup>th</sup> highest target area in Ontario for causing injury or fatal collision and it was indentified for targeted safety programs in the City's Road Safety Assessment. RLCs have been proven effective in other Ontario municipalities at reducing the number of red light running and thereby the number of associated collisions.

Staff is proposing to implement six red light cameras, three of which have been identified as part of an AECOM study of city intersections, with three others to be identified through additional field work.

It is anticipated for Greater Sudbury that six RLCs will produce a net positive financial benefit but more importantly, will provide positive societal benefits.

Throughout the balance of 2018, staff is proposing that the City request inclusion in the Ontario RLC consortium of municipalities so that the City can benefit from the joint operating costs and administration of the program. In addition, staff is proposing that authority be granted to begin the process to enter into required agreements with the City of Toronto Processing Centre, the Ministries of Transportation and Attorney General and the current red light camera vendor for leasing, installation and maintenance and to obtain confirmation from the vendor on site suitability.

Staff will report back to Council as part of the 2019 budget process with an updated business case and a status report on the anticipated timeline for RLC implementation.



## Request for Decision

### Healthy Community Initiative Fund Applications

Presented To:	Finance and Administration Committee
Presented:	Tuesday, Jun 19, 2018
Report Date	Thursday, May 31, 2018
Type:	Routine Management Reports

### Resolution

THAT the City of Greater Sudbury approves the Healthy Community Initiative Fund requests, as outlined in the report entitled "Healthy Community Initiative Fund Applications", from the General Manager of Community Development, presented at the Finance and Administration Committee meeting on June 19, 2018;

AND THAT the City of Greater Sudbury authorizes the withdrawal of up to \$6,000 from Capital Financing Reserve Fund - Leisure Services committed for McLean Playground upgrades;

AND THAT any necessary by-laws be prepared.

### Relationship to the Strategic Plan / Health Impact Assessment

This report supports Council's Strategic Plan in the area of Quality of Life and Place as it aligns with the Population Health Priorities including but not limited to Building Resiliency, Investing in Families, Creating Play Opportunities, and Promoting an Age-Friendly Strategy.

### Report Summary

By-law 2016-18 requires Council's approval for all eligible Healthy Community Initiative Capital fund requests exceeding \$10,000, and Grant requests exceeding \$1,000. The General Manager of Community Development is recommending that funding requests identified in the report be approved as proposed.

### Financial Implications

#### Signed By

##### Report Prepared By

Lyne Côté Veilleux  
Co-ordinator of Community Initiatives & Quality Assurance  
*Digitally Signed May 31, 18*

##### Manager Review

Barbara Dubois  
Manager of Community Initiatives, Performance Support and Quality Improvement  
*Digitally Signed May 31, 18*

##### Financial Implications

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed May 31, 18*

##### Recommended by the Department

Catherine Matheson  
General Manager of Community Development  
*Digitally Signed Jun 1, 18*

##### Recommended by the C.A.O.

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

The Healthy Community Initiative (HCI) Fund is allocated within prescribed budgets. Approval of an HCI capital project includes approval of operating costs to be provided in the base budget in subsequent budget years for the operating department.

The City of Greater Sudbury receives annual lease revenue of \$3,750 which is contributed to the Capital Financing Reserve Fund - Leisure Services and committed for upgrades to the McLean Street Playground. There is sufficient funding in the reserve to fund the \$6,000 request to upgrade the basketball poles and backboards.

## Background

By-law 2016-18, requires Council's approval for all Grant requests which meet Healthy Community Initiative (HCI) funding criteria and exceed \$1,000 and all Capital requests which meet HCI funding criteria and exceed \$10,000. Eligible applications for Grant requests of \$1,000 or less, and eligible Capital requests of \$10,000 or less may be approved by the General Manager of Community Development.

## HCI Fund Applications and Financial Summary

Appendix A - Healthy Community Initiative Fund - Applications, lists HCI Fund requests by Ward as recommended by the General Manager of Community Development for approval by Council. All projects listed in Appendix A have been evaluated against By-law 2016-18 and its related criteria and have been verified to ensure sufficient funds are available within each Ward's funding allocation.

Appendix B – Healthy Community Initiative Fund – Application Outcomes, provides a list of HCI Fund applications that were approved or denied by the General Manager of Community Development since the last report presented at the City Council meeting on May 29, 2018.

Appendix C – Healthy Community Initiative Fund Financials, includes the recommended approvals contained in this report as well as a summary of HCI Fund allocation balances up to June 19, 2018. The amounts may increase due to reimbursement of under-spent funds from completed and reconciled projects/initiatives.

## McLean Playground

An HCI Fund request was received to replace the basketball poles and backboards at the McLean Playground. A lease agreement with the Children's Aid Society for use of the playground parking area as overflow parking generates annual contributions to the Capital Financing Reserve Fund – Leisure Services in the amount of \$3,750 to be used to improve and upgrade the McLean Street Playground. Therefore, it is recommended that funds in the amount of \$6,000 from the committed reserve be withdrawn to fund this request.

## Next Steps

Upon Council approval, applicants will receive written notification confirming their approved funding and the intended use of funds as well as a Final Report form. The Final Report form is to be completed by the applicant and returned post-event/project completion for reconciliation by Financial Services. Grant recipients will be provided with a cheque (where applicable) for the approved amount, whereas a capital funded project will be managed by the City of Greater Sudbury, working closely with the applicant.

Should an HCI fund request not be approved, the applicant will be notified of same.

## Resources Cited

Healthy Community Initiative Fund, By-law 2016-18

<https://www.greatersudbury.ca/inside-city-hall/by-laws/healthy-community-initiative-fund/>

**Healthy Community Initiative Fund**  
**Applications for Council Approval – June 19, 2018**

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**CAPITAL FUNDS**

Ward	Recipient/Event/Project/ Location	Purpose for Funds	Amount Requested	Amount Recommended for Approval by the GM
7	Capreol Business Association / Sprinkler System / Capreol Cemetery	To assist with costs to install a sprinkler system at the Capreol Cemetery. Operating costs are estimated at \$4,000/yr.	\$25,000	\$25,000

**GRANTS**

Ward	Recipient/Event/Project	Purpose for Funds	Amount Requested	Amount Recommended for Approval by the GM
2	Walden Senior Citizens & Pensioners Inc. / Seniors' Month Community BBQ (Jun. 13/18)	To offset costs of food, miscellaneous food service items and entertainment.	\$1,500	\$1,500
4	Les Productions Café-musique Rayside Balfour / "We're In Good Hands" Initiative / Azilda (Jun. 7/18)	To assist with the costs of fireworks, park rental and entertainment.	\$2,500	\$2,500
9	Wahnapiatae Improvement Group / Wahnapiatae Days Festival (Jun. 8-10/18)	To assist with event expenses such as tent rentals, security and license fees.	\$3,500	\$3,500
12	Flour Mill Community Action Network / Primeauville Mural (Jun.-Jul./18)	To assist with costs of painting supplies, artist fees, historical plaque, and BBQ expenses.	\$3,000	\$3,000

**Healthy Community Initiative Fund****Applications: Approved/Denied by the General Manager, Community Development**

For the period of May 3, 2018 to June 1, 2018

**Successful Applications**

<b>Capital Funds</b>		
<b>Ward</b>	<b>Group / Project</b>	<b>Amount Approved</b>
5	Rebecca Playground Association / Playground Equipment at Rebecca Tot Lot	\$7,050
10, 12	Lions Club of Sudbury / Lions Eye in the Sky Closed Circuit System	\$4,000
<b>Grants</b>		
<b>Ward</b>	<b>Group / Project</b>	<b>Amount Approved</b>
2	Walden Mountain Bike Club / Take a Kid Mountain Biking Events (Jun. 10 & Sept. 23/18)	\$768
4	Rayside Balfour Community Initiative / Bike Rodeo Initiative (Jun. 2/18)	\$1,000
9	Wahnapiatae Youth Association / Wahnapiatae Days Festival – Childrens' Activities (Jun. 8-10/18)	\$1,000
10, 12	Wordstock Sudbury Literary Festival / Sudbury Bookmark Plaque Unveiling Event (May 3/18)	\$1,000

**Unsuccessful Applications**

<b>Ward</b>	<b>Group / Project</b>	<b>Amount Requested</b>	<b>Reason(s) for Denial</b>
None			

**Healthy Community Initiative Fund**  
**Financials for the Period Ending June 19, 2018**

**Schedule 1.1 – Capital Funds**

Capital	Uncommitted Funds January 2018	Uncommitted Funds from Completed Projects/Grant Reconciliations 2018	Approved by Community Development GM 2018	Approved by Council 2018	Proposed Approval by Council	End Balance of Uncommitted Funds After Resolution*
Ward 1	\$ 67,213	\$ -	\$ -	\$ 49,500	\$ -	\$ 17,713
Ward 2	\$ 109,697	\$ -	\$ 10,000	\$ 60,000	\$ -	\$ 39,697
Ward 3	\$ 97,184	\$ -	\$ -	\$ 25,000	\$ -	\$ 72,184
Ward 4	\$ 37,055	\$ -	\$ 1,000	\$ 25,000	\$ -	\$ 11,055
Ward 5	\$ 31,415	\$ -	\$ 7,050	\$ -	\$ -	\$ 24,365
Ward 6	\$ 39,334	\$ -	\$ -	\$ 10,000	\$ -	\$ 29,334
Ward 7	\$ 67,401	\$ -	\$ -	\$ -	\$ 25,000	\$ 42,401
Ward 8	\$ 35,190	\$ -	\$ -	\$ -	\$ -	\$ 35,190
Ward 9	\$ 84,819	\$ -	\$ 13,000	\$ 50,000	\$ -	\$ 21,819
Ward 10	\$ 33,839	\$ 21	\$ 2,000	\$ -	\$ -	\$ 31,860
Ward 11	\$ 121,599	\$ -	\$ -	\$ 45,000	\$ -	\$ 76,599
Ward 12	\$ 47,067	\$ -	\$ 2,000	\$ -	\$ -	\$ 45,067

**Schedule 1.2 – Grants**

Grant	Uncommitted Funds January 2018	Uncommitted Funds from Completed Projects/Grant Reconciliations 2018	Approved by Community Development GM 2018	Approved by Council 2018	Proposed Approval by Council	End Balance of Uncommitted Funds After Resolution*
Ward 1	\$ 12,250	\$ -	\$ -	\$ 1,500	\$ -	\$ 10,750
Ward 2	\$ 12,250	\$ -	\$ 1,768	\$ 5,750	\$ 1,500	\$ 3,232
Ward 3	\$ 12,250	\$ -	\$ 500	\$ 6,925	\$ -	\$ 4,825
Ward 4	\$ 12,250	\$ -	\$ 1,000	\$ 5,100	\$ 2,500	\$ 3,650
Ward 5	\$ 12,250	\$ -	\$ 2,500	\$ 6,100	\$ -	\$ 3,650
Ward 6	\$ 12,250	\$ -	\$ 1,300	\$ 1,000	\$ -	\$ 9,950
Ward 7	\$ 12,250	\$ -	\$ 1,000	\$ 2,512	\$ -	\$ 8,738
Ward 8	\$ 12,250	\$ -	\$ -	\$ -	\$ -	\$ 12,250
Ward 9	\$ 12,250	\$ -	\$ 1,000	\$ 3,850	\$ 3,500	\$ 3,900
Ward 10	\$ 12,250	\$ -	\$ 1,000	\$ 2,625	\$ -	\$ 8,625
Ward 11	\$ 12,250	\$ -	\$ -	\$ 1,500	\$ -	\$ 10,750
Ward 12	\$ 12,250	\$ -	\$ 1,000	\$ 4,050	\$ 3,000	\$ 4,200

\* The amounts may increase due to reimbursement of under-spent funds from completed and reconciled projects/initiatives.

## For Information Only

### 2018 Annual Repayment Limit

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Monday, Jun 04, 2018

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

This report provides an update on the City's 2018 annual debt repayment limit as determined by the Province.

### Financial Implications

There are no financial implications associated with this report.

#### Signed By

#### Report Prepared By

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 4, 18*

#### Division Review

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed Jun 4, 18*

#### Financial Implications

Jim Lister  
Manager of Financial Planning and  
Budgeting  
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#### Recommended by the Department

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed Jun 4, 18*

#### Recommended by the C.A.O.

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

## 2018 Annual Repayment Limit

### Background

Each year, the Province calculates an Annual Repayment Limit (ARL) for every municipality in the Province as of January 1st. The 2018 Annual Repayment Limit for the City of Greater Sudbury has been received and is attached to this report. It is based on information extracted from the 2016 Financial Information Return (FIR). The 2017 FIR, which was filed in May, will form the basis for the calculation of the 2019 annual repayment limit.

Under Provincial guidelines, no municipality should spend more than 25% of its net revenues on debt repayment. Based on this percentage, the ARL indicates the maximum debt repayment a municipality could support. Under the Provincial formula of 25%, the City of Greater Sudbury has the capacity to increase debt repayments to \$90.9 million.

For illustrative purposes, the Province indicates that, based upon the stated \$90.9 million annual repayment limit at a 5% and 7% interest rate over an amortization period of 20 years, the City could undertake a further \$1.1 billion or \$962 million respectively in long-term borrowing. Of course, if this were done, the operating budget would have to increase by the \$90.9 million necessary for the debt repayments. However, Council has approved setting a limit of 10% of the City's net revenue for annual debt repayment. Using the Council approved 10% threshold of net revenue, the City has the capacity to increase annual debt repayments by \$30.9 million. The City could borrow \$533 million over 30 years at 4% and remain within Council guidelines.

At 2017 year-end, the total long-term liabilities of the City of Greater Sudbury was approximately \$77.5 million (2016 - \$82.6 million) with annual debt repayments including interest, of \$9.1 million. As contained in the 2017 BMA Study, the City of Greater Sudbury's tax debt interest as a percentage of own source revenues was 0.3% at December 31, 2016, well below the survey average of 1.3%. Also, the City of Greater Sudbury's debt to reserve ratio at December 31, 2016 was 0.5, which is below the BMA survey average of 1.0. Based on the recently submitted 2017 FIR these ratios are 0.3% and 0.5 respectively.

Council has approved a number of projects that will be paid for using external debt financing. The approved amount and forecasted annual payment follow:

Project	Long Term Borrowing	Annual Payment	Budget Year Approved
Place Des Arts	\$5.0 Million	\$350,000	2017
Event Centre	\$90.0 Million	\$5.2M	2018
MR 35	\$30.8 Million	\$1.9M	2018
Playground Revitalization	\$2.3 Million	\$150,000	2018
<b>Total</b>	<b>\$128.1 Million</b>	<b>\$7.6 Million</b>	



The above projects increase the debt repayments to \$16.7 million from \$9.1 million and the City borrowing capacity maintains a robust \$401 million. However the tax debt interest as a percentage of own source revenues is estimated to increase to 1.6% from 0.3% and will be above the average of 1.3% from the BMA Study. The debt to reserve ratio increases to 1.4 from 0.5 which is also above the 1.0 average from the BMA Study.

The remaining large project, The Junction, has an estimated budget of approximately \$110 million and would require an annual debt payment of \$6.3 million based on estimated rates. The City would still have \$291 million of borrowing capacity, under current policy, however the tax debt interest to own source revenue increases 2.8% and the debt to reserve ratio 2.2. Both of these ratios are significantly above the averages in the BMA Study.

Based on the current Council approved limit of 10% of net revenues and taking into account: debt currently incurred; projects approved in current and prior budgets and the remaining large project the City does have the capacity to incur more debt. As the City ratios move higher than our comparators there may be an impact on our debt rating and may increase the cost of borrowing.

## 2018 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

<b>MMAH CODE:</b>	<b>23103</b>	<b>FIR CLEAN FLAG:</b>	<b>Updated Under Review</b>
<b>MUNID:</b>	<b>53005</b>		
<b>MUNICIPALITY:</b>	<b>Greater Sudbury C</b>		
<b>UPPER TIER:</b>			
<b>REPAYMENT LIMIT:</b>		<b>\$</b>	<b>90,872,865</b>

The repayment limit has been calculated based on data contained in the 2016 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2016 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2018

### FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	1,132,476,758
(a)	15 years @ 5% p.a.	\$	943,229,264
(a)	10 years @ 5% p.a.	\$	701,696,176
(a)	5 years @ 5% p.a.	\$	393,431,949
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	962,708,426
(a)	15 years @ 7% p.a.	\$	827,662,240
(a)	10 years @ 7% p.a.	\$	638,252,977
(a)	5 years @ 7% p.a.	\$	372,596,688

# DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

Greater Sudbury C

MMAH CODE:

23103

## Debt Charges for the Current Year

		1 \$
0210	Principal (SLC 74 3099 01) . . . . .	5,907,022
0220	Interest (SLC 74 3099 02) . . . . .	3,202,582
0299	<b>Subtotal</b>	9,109,604
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	9,109,604

## Amounts Recovered from Unconsolidated Entities

		1 \$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	0
9920	<b>Net Debt Charges</b>	9,109,604

		1 \$
1610	Total Revenues (Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	555,880,976
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	128,192,466
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	1,826,211
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01) . . . . .	3,868,950
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01) . . . . .	2,765,931
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01) . . . . .	114,088
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-630,966
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	3,699,692
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	376,498
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	3,158,223
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	1,811,170
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	10,768,837
2299	<b>Subtotal</b>	155,951,100
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	399,929,876
2620	<b>25% of Net Revenues</b>	99,982,469
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b> (25% of Net Revenues less Net Debt Charges)	90,872,865

\* SLC denotes Schedule, Line Column.

## For Information Only

### Development Charges - Treasurer's Annual Statement

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Friday, Jun 01, 2018

Type: Correspondence for  
Information Only

### Resolution

For Information Only

### Relationship to the Strategic Plan / Health Impact Assessment

This report relates to operational matters.

### Report Summary

This report provides detail relating to Development Charges including a financial statement for development charges collected during 2017 along with reserve fund transactions and balances.

### Financial Implications

This report has no financial implications.

#### Signed By

#### Report Prepared By

Apryl Lukezic  
Co-ordinator of Budgets  
*Digitally Signed Jun 1, 18*

#### Manager Review

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 1, 18*

#### Division Review

Ed Stankiewicz  
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#### Recommended by the Department

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed Jun 4, 18*

#### Recommended by the C.A.O.

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

# **Development Charges Treasurer's Annual Statement**

## **Purpose**

This report provides detail for the following items relating to Development Charges (DC):

1. Provide a financial statement relating to development charges collected during 2017 including reserve fund transactions and balances.
2. Provide an update on the residential development charges deferral program as approved by Council in late 2015.

## **Overview - How Development Charges Are Recorded**

Development charges collected are included in an obligatory reserve fund by each service area as outlined in the 2014 DC background study. At the end of each year, staff reviews the spending on growth related projects as identified in the background study and transfers the DC's collected that can be earned during the year. The funds are transferred to fund the respective growth related projects, which creates a project surplus and is transferred to the respective Capital Financing Reserve Fund. These reserve funds can then be used towards future capital projects.

DC's are not shown as a funding source in the annual Capital Budget as the funding amount is unknown until collected at the building stage which is based on the development activity which varies year to year, as well as exemptions from the DC Act and DC By-Law 2014-151.

## **1. Treasurer's Annual Statement**

The Development Charges Act, section 43(1) states that "The treasurer of a municipality shall each year on or before such date as the council of the municipality may direct, give the Council a financial statement relating to development charge by-laws and reserve funds established under section 33." In addition, Paragraphs 12 and 13 of Ontario Regulation 82/98 indicate the information to be included in the report.

Schedule "A" provides a summary of the development charges collected during 2017 as per this By-Law including reserve fund transactions and balances. Schedule "B" provides a list of growth related capital projects that have received contributions from the development charges reserve funds in 2017. The City prefunds the growth related portion of capital projects until development charges are collected in future years. Therefore, the funding of the growth related portion of capital projects resulted in unspent dollars in the capital cost centres which was transferred to the respective capital financing reserve fund for the affected departments.

A summary of the Development Charges activities and obligatory reserve funds relating to by-law 2014-151 is detailed below:

January 1, 2017 – opening balance	\$ 1,551,261
Development Charges received	3,855,590
Interest earned	56,531
Transfers to capital projects	(3,689,159)
December 31, 2017 – closing balance	<u>\$ 1,774,222</u>

The balance in the obligatory reserve funds is made up of the following major categories:

General services	\$ 1,774,222
Engineered services	<u>0</u>
Total Development Charge reserve funds	<u>\$ 1,774,222</u>

Funds remaining in the Development Charges Reserve Funds are considered to be committed for projects as identified in the 2014 Development Charges Background Study. The funds will be transferred to the capital projects when growth related costs are incurred.

No amounts have been borrowed from the funds during the year or in any previous years. Therefore, no amounts have been repaid for any previous borrowings as there have been no previous borrowings.

Furthermore, the City is in compliance with respect to the following “A municipality shall not impose, directly or indirectly, a charge related to a development or a requirement to construct to service related to development, except as permitted by this Act or another Act.” This statement prohibits municipalities from requesting “voluntary, but mandatory” payments for the 10% discount, ineligible services and post period shared, etc relating to the DC background study.

## **Update on Residential Deferred Development Charges Program**

City Council approved a deferred development charges program for residential development in late 2015. Since its implementation, a total of three applications have been received and approved for a total of five residential properties. In addition, Council approved the deferral for St.Vincent de Paul until the building is sold or transferred.

## **Conclusion**

Pursuant to Section 43 of the Development Charges Act, the Treasurer shall furnish to Council a financial statement (Schedule A, B and C) relating to the Development Charges By-Law and reserve funds.

**Schedule A**  
**Development Charges Obligatory Reserve Funds**  
**Annual Continuity Statement by Service Category**  
**For the Year Ended December 31, 2017**

	Balance at January 1, 2017	Development Charges Collected	Interest	Subtotal	Transfers to Capital	Transfers to Operating	Internal Transfers	Balance at December 31, 2017
<b>General Services</b>								
General Government	\$ (6,752)	\$ (26,435)	\$ (302)	\$ (33,490)	\$ 2,340	\$ -	\$ -	\$ (31,150)
Library (Buildings)	-	(114,981)	(726)	(115,707)	115,707	-	-	-
Fire (Buildings and Equipment)	(1,020,217)	(95,646)	(21,029)	(1,136,891)	-	-	-	(1,136,891)
Police (Buildings and Equipment)	(229,284)	(43,567)	(4,894)	(277,745)	-	-	37,710	(240,035)
Public Safety	-	(22,867)	(117)	(22,984)	60,694	-	(37,710)	(0)
Parks and Recreation (Facilities & Parkland Development)	-	(344,695)	(2,505)	(347,200)	347,200	-	-	-
Cemetery	-	(1,424)	(6)	(1,430)	1,430	-	-	-
Public Works (Equipment)	(54,493)	7,980	(1,073)	(47,586)	-	-	-	(47,586)
Ambulance (Buildings)	(212,878)	(30,632)	(4,460)	(247,970)	-	-	-	(247,970)
Transit (Buildings)	(27,637)	(141,609)	(1,344)	(170,589)	-	100,000	-	(70,589)
Emergency Preparedness (Buildings and Equipment)	-	(56,156)	(388)	(56,544)	56,544	-	-	(0)
<b>Total General Services</b>	<b>\$ (1,551,261)</b>	<b>\$ (870,031)</b>	<b>\$ (36,846)</b>	<b>\$ (2,458,138)</b>	<b>\$ 583,916</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>(1,774,222)</b>
<b>Engineered Services</b>								
Roads and related	\$ -	\$ (2,004,090)	\$ (13,396)	\$ (2,017,487)	\$ 2,017,487	\$ -	\$ -	(0)
Water	-	(187,501)	(1,188)	(188,689)	188,689	-	-	(0)
Waste Water	-	(626,726)	(3,960)	(630,687)	630,687	-	-	(0)
Drains	-	(167,242)	(1,140)	(168,381.22)	168,381	-	-	-
<b>Total Engineered Services</b>	<b>\$ -</b>	<b>\$ (2,985,559)</b>	<b>\$ (19,685)</b>	<b>\$ (3,005,244)</b>	<b>\$ 3,005,244</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(0)</b>
<b>Total - January 1, 2017 to December 31, 2017</b>	<b>\$ (1,551,261)</b>	<b>\$ (3,855,590)</b>	<b>\$ (56,531)</b>	<b>\$ (5,463,382)</b>	<b>\$ 3,589,159</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>(1,774,222)</b>
<b>Comparative Balances - January 1, 2016 to December 31, 2016</b>	<b>\$ (1,320,730)</b>	<b>\$ (3,879,116)</b>	<b>\$ (51,106)</b>	<b>\$ (5,250,952)</b>	<b>\$ 3,699,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(1,551,261)</b>

**Note 1**

**Note 1** - This internal transfer for DC collected from January 1, 2014 to July 9, 2014 were reallocated from Police to Public Safety to earn funds (transfer to capital) for project that was shown within Police in 2009 DC Study that was then included in separate area in the 2014 DC Study (ie. now within Public Safety).

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Project Description	Cost to December 31, 2017	Amount Funded by Development Charges Collected During 2017	Amount Funded by Development Charges Collected up to December 2016	Municipal Contribution to be Repaid by Development Charges Collected in the Future (Note 1)	Grants / Subsidies / Other	Municipal Contribution (Benefit to Existing / 10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2017
<b>Engineered Services</b>							
<b>Roads and related</b>							
Property Acquisition (before 2014)	2,828,465		1,895,072	933,393	-	-	2,828,465
Property Acquisition (2014 and after)	2,014,482	501,213	405,298	966,824	-	141,147	2,014,482
Lasalle Notre Dame Intersection Improvements	8,051,462		1,342,151	661,059	38,630	6,009,621	8,051,462
Lasalle Notre Dame Intersection - Engineering / Property Acquisition / Utilities	2,273,907		1,523,518	750,389	-	-	2,273,907
MR80 - Valleyview to Donaldson	10,745,020		2,795,995	2,380,238	3,350,401	2,218,386	10,745,020
Maley Drive	21,860,683		815,547	7,521,872	11,171,685	2,351,580	21,860,683
New Streetlights (2009)	25,000		25,000	-	-	-	25,000
Barry Downe Extension - Route Planning Study	108,185		108,185	-	-	-	108,185
New Streetlights (2010)	77,921		77,922	(0)	-	(0)	77,921
Consulting Services - Future Projects (2010)	300,000		150,000	-	-	150,000	300,000
Design, Engineering, Property Acquisition	110,000		55,000	-	-	55,000	110,000
New Streetlights (2011)	31,169		31,169	-	-	0	31,169
Consulting Services - Future Projects (2011)	128,463		64,232	-	-	64,232	128,463
MR 15 MR80 Intersection Improvements	2,859,068		223,741	474,974	64,210	2,096,143	2,859,068
Regent Street from Bouchard to Caswell	3,496,932		953,380	36,000	199,000	2,308,552	3,496,932
New Streetlights (2012)	49,043		49,043	-	-	-	49,043
MR4 from Highway 17 to C. Johnson Road	19,636,493		373,727	184,075	16,847,483	2,231,208	19,636,493
Bancroft Drive from Levesque Street to Moonlight Avenue	1,902,968		415,065	204,435	354,220	929,249	1,902,968
New Signals - Kelly Lake Road at Copper Street	161,644		161,644	-	-	0	161,644
Lasalle Barry Downe Intersection Improvements	374,027		374,027	-	-	0	374,027
Four Lining MR 80 - Frost to Glenn	6,965,587			3,287,849	1,485,838	2,191,900	6,965,587
New Signals - MR24 at Sixth Ave	172,731		172,731	-	-	-	172,731
New Signals - Regent at Mallards Landing	176,298		85,340	90,958	-	-	176,298
New Sidewalks on Falconbridge Hwy	277,477		92,511	0	184,966	(0)	277,477
New Traffic Signals - Third Avenue and Kingsway	122,493		122,493	-	-	0	122,493
Elgin Street Greenway - design	198,432		-	53,373	65,000	80,059	198,432
MR8 from Highway 144 to Bridge	1,765,373		-	10,395	1,713,400	41,578	1,765,373
Radar Road from Hydro Road to 4 km East	2,379,942		-	28,385	2,238,017	113,540	2,379,942
Regent Street from Ida to Loachs Road	2,078,872		-	16,553	1,996,108	66,211	2,078,872
Champlain Street from Notre Dame to St. Agnes	408,748		-	81,750	-	326,998	408,748
Official Plan Review - Transportation Study Update	450,115		-	225,057	-	225,057	450,115
Consulting Services - Future Projects	97,221		-	96,679	-	542	97,221
Maple Street Combined Sewer Separation	22,591		-	-	-	22,591	22,591
New Traffic Signals - St. Anne Road at Radisson			-				
Pedestrian Crossing	266,311		-	134,556	-	131,755	266,311
Second Avenue (Sudbury) Donna Drive to Kenwood Drive	5,105,467		-	3,573,827	-	1,531,640	5,105,467
Crean Hill Road from MR4 to Victoria Mine	9,313,057		-	448,736	7,069,378	1,794,943	9,313,057
Moonlight Ave from Kingsway to Bancroft Drive	2,623,001		-	1,049,201	-	1,573,801	2,623,001
MR35 from Notre Dame West to Hwy 144	90,524		-	-	90,524	-	90,524
Kingsway Realignment	1,954,073		-	683,925	-	1,270,147	1,954,073
Silver Hills Drive (Note 3)	914,274	914,274	-	-	-	-	914,274
Montrose Avenue (Note 3)	1,204,000	602,000	-	-	301,000	301,000	1,204,000
Traffic System Improvements 2015	13,046		-	13,046	-	-	13,046
Traffic System Improvements 2017	235,745		-	235,745	-	-	235,745
New Streetlights 2013	55,306		-	55,306	-	(0)	55,306
New Streetlights 2014	56,514		-	56,514	-	-	56,514
New Streetlights 2015	37,523		-	37,523	-	-	37,523
New Streetlights 2016	28,611		-	28,611	-	-	28,611
New Streetlights 2017	35,795		-	35,795	-	-	35,795
Elgin Greenway from Nelson St to Cedar Street	268,390		-	107,356	-	161,034	268,390
Active Transportation	153,179		-	153,179	-	-	153,179
Subtotal	114,505,626	2,017,487	12,312,789	24,617,577	47,169,861	28,387,913	114,505,626
<b>Water</b>							
Infrastructure Master Plan	622,397	4,872	31,120	-	29,604	556,802	622,397
New Valley Wells	7,195,171	179,304	326,737	2,939,538	-	3,749,592	7,195,171
Moonlight Avenue - Bancroft Drive to Kingsway	1,593,311	919	90,340	44,948	-	1,457,104	1,593,311
Wanapitei Alternate Trunk - Preliminary Design							
Geotechnical Study	240,390		17,782	6,782	-	215,826	240,390
Regent Street - Bouchard to Walford and Bouchard - Regent to Southview	2,234,533	3,595	123,304	64,124	-	2,043,510	2,234,533
Kelly Lake Road - WWTP to Copper Street	909,358		52,064	25,654	-	831,620	909,358
Robinson Drive - Southview Drive to Kelly Lake Road	872,692		49,984	24,619	-	798,088	872,692
System Improvements - Development Related	581,340		-	581,340	-	(0)	581,340
Subtotal	14,249,191	188,689	691,351	3,687,004	29,604	9,652,543	14,249,191
<b>Waste Water</b>							
BioSolids Management Facility	70,049,434		-	8,200,330	11,475,646	50,373,458	70,049,434
Walden WWTP Expansion - Design/Admin/Construction	948,247	67,203	144,261	148,869	-	587,913	948,247
WWTP Upgrades for Azilda/Chelmsford Areas	2,772,356	92,834	32,019	70,388	-	2,577,116	2,772,356
Belanger Lift Station Design - Chelmsford	11,490		1,155	569	-	9,766	11,490
System Improvements - Development Related	916,778	52,231	562,010	302,537	-	-	916,778
Infrastructure Master Plan	622,397	6,113	39,049	-	29,604	547,631	622,397
Sudbury WWTP	27,001,406	389,071	1,250,163	8,920,128	-	16,442,043	27,001,406
Lively / Walden Environmental Assessment	594,923	23,234	141,373	61,463	-	368,853	594,923
Subtotal	102,917,030	630,687	2,170,030	17,704,285	11,505,250	70,906,779	102,917,030

Project Description	Cost to December 31, 2017	Amount Funded by Development Charges Collected During 2017	Amount Funded by Development Charges Collected up to December 2016	Municipal Contribution to be Repaid by Development Charges Collected in the Future (Note 1)	Grants / Subsidies / Other	Municipal Contribution (Benefit to Existing / 10% Statutory Deduction) (Note 2)	Total Funding to December 31, 2017
<b>Drains</b>							
Tributary 8A	1,266,901		143,150	48,576	500,000	575,176	<b>1,266,901</b>
Lake Nepawhin Stormwater Treatment Station	4,819,250	168,381	347,578	688,853	-	3,614,437	<b>4,819,250</b>
Minnow Lake Stormwater Treatment Station	2,742,043		-	274,204	-	2,467,839	<b>2,742,043</b>
Lake Ramsey West Watershed Storm Water Management	196,540			786	188,678	7,076	<b>196,540</b>
Capreol Storm Drainage Improvements - Phase 1	9,633		-	963	-	8,669	<b>9,633</b>
Upper Whitson River Flood Control	1,344			134		1,210	<b>1,344</b>
Miscellaneous Storm Sewer Improvements	152,520		-	15,252	-	137,268	<b>152,520</b>
Miscellaneous Consulting Fees	386,672		-	34,273	43,947	308,452	<b>386,672</b>
Still Lake Storm Water Management Improvement	2,334		-	233	-	2,100	<b>2,334</b>
Jacobsen - Cavrzan Storm Sewer	1,084		-	108	-	976	<b>1,084</b>
Sub-watershed Planning	1,098,810		-	68,163	1,007,927	22,721	<b>1,098,810</b>
Mountain Street Storm Outlet	1,956,192		-	364,235	46,734	1,545,224	<b>1,956,192</b>
Rockwood Storm Sewer	805,408		-	80,541	-	724,867	<b>805,408</b>
Subtotal	13,438,731	168,381	490,727	1,576,322	1,787,286	9,416,015	<b>13,438,731</b>
<b>Total Engineered Services</b>	<b>245,110,578</b>	<b>3,005,244</b>	<b>15,664,897</b>	<b>47,585,188</b>	<b>60,492,000</b>	<b>118,363,250</b>	<b>245,110,579</b>
<b>Total</b>	<b>314,494,241</b>	<b>3,689,160</b>	<b>23,438,000</b>	<b>62,231,160</b>	<b>78,183,429</b>	<b>146,952,492</b>	<b>314,494,241</b>
Note - The projects identified above are for projects with development charges collected and transferred during 2015 and/or earlier years.							
Note 1 - The amount to be repaid by development charges collected in the future may vary based upon limitations under DC Act, actual growth forecast, exemptions, final costs, growth related portion of these projects and timelines (will be collected from 2016 to 2023 and post 2023).							
Note 2 - Total Municipal Contribution includes lost revenue of approximately \$11 million as the result of the phase in of the calculated DC rates in the 2009 DC Background Study.							
Note 3 - These two capital projects were constructed by developers that received DC Credits as form of payment for this growth related road project for this City asset. See Schedule C for further information.							

**Schedule C - Development Charges - Credits Outstanding**

The credits outstanding are in accordance with Section 38 of the Development Charges Act, 1997. The projects noted below are growth related projects within the 2014 Development Charges Background Study that was constructed by the DC Credit Holders below. These growth related projects are partially funded by development charges as noted on Schedule B and DC Credits (DC Credit at time of building permit issuance or cash payments based on negotiated agreement) are provided to the DC Credit Holders as form of payment for the constructed projects.

DC Credit Holders	Service Area - Project	Opening Balance, January 1, 2017	Credits Granted	Credits Used / Transferred	Closing Balance, December 31, 2017
1721169 Ontario Inc.	Roads - Silver Hills Drive	-	914,273	-	914,273
Dalron Construction	Roads - Montrose Avenue	-	602,000	-	602,000
		-	1,516,273	-	1,516,273

## For Information Only

### 2018 First Quarter Statement of Council Expenses

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Wednesday, May 02,  
2018

Type: Correspondence for  
Information Only

#### Resolution

For Information Only

#### Relationship to the Strategic Plan / Health Impact Assessment

This report refers to Responsive, Fiscally Prudent, Open Governance: Focus on openness, transparency and accountability in everything we do.

#### Report Summary

This report is prepared in accordance with By-law 2016-16F respecting the payment of expenses for Members of Council and Municipal Employees. This report provides information relating to expenses incurred by Members of Council in the first quarter of 2018.

#### Financial Implications

There is no financial impact as the amounts are within the approved operating budget.

#### Signed By

##### **Report Prepared By**

Christina Dempsey  
Co-ordinator of Accounting  
*Digitally Signed May 2, 18*

##### **Manager Review**

Lorraine Laplante  
Manager of Accounting  
*Digitally Signed May 2, 18*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed May 27, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed May 28, 18*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed May 30, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed May 30, 18*

## Background

Attached is the first quarter Statement of Council Expenses for the period January 1, 2018 to March 31, 2018.

In accordance with the City's by-law on Transparency and Accountability and the Payment of Expenses for Members of Council and Municipal Employees by-law, the City of Greater Sudbury discloses an itemized statement of Council expenses on a quarterly and annual basis.

Each Councillor has an Office expense budget of \$9,180 to pay for expenses that are eligible under Schedule B of the Payment of Expenses for Members of Council and Municipal Employees by-law. The Mayor has an annual operating budget. Also disclosed are Council Memberships and Travel expenses as well as Council expenses. Expenses disclosed relate to non-salary expenditures from these budgets.

The Statement of Council Expenses discloses the total transactions by Members of Council. The appendices disclose the details of each transaction including payee, date paid, amount, general description and name of benefitting organization if applicable.

### List of Resources

By-law 2007-299 Policy regarding accountability and transparency

<https://www.greatersudbury.ca/inside-city-hall/open-government/open-government-pdfs/by-law-delegation-of-powers/>

By-law 2016-16F Payment of Expenses for Members of Council and Municipal Employees

<https://agendasonline.greatersudbury.ca/index.cfm?pg=feed&action=file&attachment=15240.pdf>

## Statement of Council Expenses

*For the period ended, March 31, 2018*

Description	Annual Budget	Actual Expenses	Remaining Budget	
Office of the Mayor	636,160	169,257	466,903	<a href="#">Schedule 1</a>
Council Expenses	1,028,674	236,179	792,495	<a href="#">Schedule 2</a>
Council Memberships and Travel	77,187	61,043	16,144	<a href="#">Schedule 3</a>
<b>Net Total</b>	<b>1,742,021</b>	<b>466,480</b>	<b>1,275,541</b>	

Council Expenses are reported as per By-Law 2016-16F, Payment of Expenses for Members of Council and Municipal Employees

## Schedule 1

# Statement of Council Expenses

## Office of the Mayor

*For the period ended, March 31, 2018*

Description	Annual Budget	Actual Expenses	Remaining Budget	Notes
Salaries and Benefits	508,091	137,014	371,077	(1)
Translation Costs	3,060	196	2,864	Appendix 1A
Office Expense	4,056	942	3,114	Appendix 1B
Public Relations	5,608	1,181	4,427	Appendix 1C
Cellular Services	2,000	696	1,304	Appendix 1D
Travel	12,000	3,743	8,257	Appendix 1E
Internal Recoveries - Staff Support	52,535	11,812	40,723	
Internal Recoveries - Program Support	47,249	13,134	34,115	(2)
Internal Recoveries - Parking and Other	1,561	539	1,022	Appendix 1F
<b>Net Total</b>	<b>636,160</b>	<b>169,257</b>	<b>466,903</b>	

- (1) Salaries and benefits are costs relating to the Mayor and support staff. This expense includes the salary, fringe benefits and car allowance for the Mayor. The amount noted above includes \$2,100 for the Mayor's car allowance.
- (2) Internal recoveries program support includes costs associated for Accounts Payable, Accounts Receivable, Information Technology, Human Resources, Payroll, Budget and the Mailroom.

# Statement of Council Expenses

## Council Expenses

*For the period ended, March 31, 2018*

Description		Annual Budget	Actual Expenses	Remaining Budget	Notes
Salaries and Benefits		766,219	188,128	578,091	(1) <a href="#">Schedule 4</a>
Office Expense		5,100	388	4,712	<a href="#">Appendix 2M</a>
Cellular Services		7,920	1,521	6,399	<a href="#">Schedule 4 &amp; Appendix 2N</a>
Internal Recoveries - Program Support		139,275	34,819	104,456	(2)
Internal Recoveries - Parking and Other		-	76	(76)	<a href="#">Appendix 2O</a>
<i>Councillors office expense</i>					
Ward 1	Mark Signoretti	9,180	427	8,753	<a href="#">Appendix 2A</a>
Ward 2	Michael Vagnini	9,180	616	8,564	<a href="#">Appendix 2B</a>
Ward 3	Gerry Montpellier	9,180	364	8,816	<a href="#">Appendix 2C</a>
Ward 4	Evelyn Dutrisac	9,180	499	8,681	<a href="#">Appendix 2D</a>
Ward 5	Robert Kirwan	9,180	2,331	6,849	<a href="#">Appendix 2E</a>
Ward 6	Rene Lapierre	9,180	531	8,649	<a href="#">Appendix 2F</a>
Ward 7	Mike Jakubo	9,180	1,342	7,838	<a href="#">Appendix 2G</a>
Ward 8	Al Sizer	9,180	2,799	6,381	<a href="#">Appendix 2H</a>
Ward 9	Deb McIntosh	9,180	488	8,692	<a href="#">Appendix 2I</a>
Ward 10	Fern Cormier	9,180	562	8,618	<a href="#">Appendix 2J</a>
Ward 11	Lynne Reynolds	9,180	634	8,546	<a href="#">Appendix 2K</a>
Ward 12	Joscelyne Landry-Altmann	9,180	655	8,525	<a href="#">Appendix 2L</a>
<b>Net Total</b>		<u>1,028,674</u>	<u>236,179</u>	<u>792,495</u>	

(1) Salaries and benefits are costs relating to Councillors and support staff. This expense includes the salary, fringe benefits and mileage of the Councillors.

(2) Internal recoveries includes costs associated for Accounts Payable, Accounts Receivable, Information Technology, Human Resources, Payroll, Budget and the Mailroom.



## Statement of Council Expenses

### Council Memberships and Travel

*For the period ended, March 31, 2018*

Description	Annual Budget	Actual Expenses	Remaining Budget	Notes
Association Dues	57,630	59,356	(1,726)	(1) <a href="#">Appendix 3A</a>
Corporate Council Travel	16,100	-	16,100	(2) <a href="#">Appendix 3B</a>
Corporate Council Travel Recoveries	-	-	-	<a href="#">Appendix 3B</a>
Insurance	3,457	1,688	1,769	(3)
<b>Net Total</b>	<b>77,187</b>	<b>61,043</b>	<b>16,144</b>	

*For Association Dues and Corporate Council Travel see attached Appendices for additional details provided as per the requirements of By-Law 2016-16F, Payment of Expenses for Members of Council*

- (1) General Association Dues are for City membership fees and association dues that have been approved by resolution of Council.
- (2) Corporate Council Travel is for a Member of Council that has been nominated or endorsed by resolution of Council to sit on an association or organization's Board that is related to the Municipality and that meets away from our community.
- (3) Insurance costs for all of Council includes Council Accident Policy, Out of Province Medical and a portion of general liability.

Schedule 4

# Statement of Council Expenses

## Mileage and Cell Phones

*For the period ended, March 31, 2018*

		Mileage	Cell phones
Ward 1	Mark Signoretti	-	91.89
Ward 2	Michael Vagnini	-	128.59
Ward 3	Gerry Montpellier	797.28	61.87
Ward 4	Evelyn Dutrisac	218.88	82.94
Ward 5	Robert Kirwan	501.12	145.63
Ward 6	Rene Lapierre	433.44	296.30
Ward 7	Mike Jakubo	160.80	157.02
Ward 8	Al Sizer	283.20	129.21
Ward 9	Deb McIntosh	422.40	140.41
Ward 10	Fern Cormier	-	61.83
Ward 11	Lynne Reynolds	205.44	77.43
Ward 12	Joscelyne Landry-Altmann	-	147.63
<b>Net Total</b>		<u>3,022.56</u>	<u>1,520.75</u> <b>Appendix 2N</b>

Mileage by Councillor is included in Salaries and Benefits on Schedule 2.

Appendix 1A

# Office of the Mayor

## Translation Costs

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
12-Mar-18	196.06	LES TRADUCTIONS GHP TRANSLATION SERVICES	Translation of the passing of L. Portelance, Mayor's quote for NR, Finland Outokumpu key messages, Minister of Francophone Affairs Community Grants Program announcement, National Cupcake Day	
	196.06		January - March Quarter	
	196.06		YTD Totals as per GL	

Appendix 1B

# Office of the Mayor

## Office Expenses

For the period ended, March 31, 2018

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
5-Feb-18	53.85	CORPORATE EXPRESS	Office supplies	
5-Feb-18	101.76	GREATER SUDBURY CHAMBER OF COMMERCE	Tickets to President's Series Luncheon, Paul Pedersen Chief of Police, Jan 25	
5-Feb-18	22.20	REISES RESTAURANT	Meeting expense	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
12-Mar-18	336.91	MELCARM GROUP INC	Repair of office printer	
28-Mar-18	50.88	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to President's Series Luncheon, Dominic Giroux President and CEO, HSN & HSNRI, Feb 13	
28-Mar-18	111.91	MICHAELS	Frames for retirement certificate, cost shared with the CAO's office	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>941.51</b>		<b>January - March Quarter</b>	
	<b>941.51</b>		<b>YTD Totals as per GL</b>	

Appendix 1C

# Office of the Mayor

## Public Relations

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
29-Jan-18	101.76	LOUGHEED'S LIMITED	Floral Tribute - Sympathy from the Mayor and Members of City Council	
5-Feb-18	101.76	ROSE BOWL FLORIST	Floral Tribute - Sympathy from the Mayor and Members of City Council	
9-Mar-18	112.95	ROSEY FLORIST	Floral Tribute - Sympathy from the Mayor and Members of City Council	
12-Mar-18	762.59	KING SPORTSWEAR	Executive pens to be given as gifts to dignitaries	
12-Mar-18	101.76	LOUGHEED'S LIMITED	Floral Tribute - Sympathy from the Mayor and Members of City Council	
	<b>1,180.82</b>		<b>January - March Quarter</b>	
	<b>1,180.82</b>		<b>YTD Totals as per GL</b>	

Appendix 1D

# Office of the Mayor

## Cellular services

For the period ended, March 31, 2018

Date	Amount	Payee	Description	Note / Reference
17-Jan-18	151.83	BELL MOBILITY	Jan Stmt - cellular bill	
16-Feb-18	386.51	BELL MOBILITY	Feb Stmt - cellular bill	
27-Mar-18	157.89	BELL MOBILITY	Mar Stmt - cellular bill	
	<b>696.23</b>		<b>January - March Quarter</b>	
	<b>696.23</b>		<b>YTD Totals as per GL</b>	

278.19	Mayor Brian Bigger
418.04	Staff
<u>696.23</u>	

Appendix 1E

# Office of the Mayor

## Travel

For the period ended, March 31, 2018

Date	Amount	Payee	Description	Attendee(s)	Note / Reference
21-Feb-18	1,506.06	ONTARIO GOOD ROADS ASSOC	Registration to 2018 OGRA Conference Feb 25-27, Toronto, ON	Mayor & M. Zanette	
5-Feb-18	183.29	PORTER AIR	Flight cost for meeting with Gateway & OLG, Mayor's & CAO's Jan 22, Toronto, ON. Travel was cancelled and credit applied to Feb 27th flight to Sudbury.	Mayor	(1)
28-Feb-18	177.63	BIGGER BRIAN	Tour of the Meridan Centre travel claim Feb 24, St. Catherines, ON and 2018 OGRA Conference Feb 25-28, Toronto, ON	Mayor	
28-Feb-18	286.07	ZANETTE MELISSA	2018 OGRA Conference travel claim Feb 25-27, Toronto, ON	M. Zanette	
9-Mar-18	629.78	ZANETTE MELISSA	PDAC International Convention travel claim Mar 4-7, Toronto, ON	M. Zanette	
13-Mar-18	215.05	BONDER KEN	PDAC International Convention travel claim Mar 2-5, Toronto, ON	K. Bonder	
28-Mar-18	6.47	BLOOMINGDALE LIMOUSINE	Transportation for 2018 OGRA Conference Feb 25-27, Toronto, ON	M. Zanette	
28-Mar-18	189.93	HERTZ RENT A CAR	Transportation for Tour of the Meridian Centre Feb 24, St. Catherines, ON	Mayor	
28-Mar-18	122.88	HOLIDAY INNS	Hotel room for Tour of the Meridian Centre Feb 24, St. Catherines, ON	Mayor	
28-Mar-18	199.83	PORTER AIR	Flight to Toronto for Tour of the Meridian Centre Feb 24, St. Catherines, ON and 2018 OGRA Conference Feb 25-28, Toronto, ON	Mayor	
28-Mar-18	72.76	PORTER AIR	Flight to Sudbury for Tour of the Meridian Centre Feb 24, St. Catherines, ON and 2018 OGRA Conference Feb 25-28, Toronto, ON	Mayor	(1)
28-Mar-18	125.67	PORTER AIR	Flight to Sudbury for 2018 OGRA Conference Feb 25-27, Toronto, ON	M. Zanette	
28-Mar-18	27.98	PORTER AIR	Baggage fee for 2018 OGRA Conference Feb 25-27, Toronto, ON	M. Zanette	
<b>3,743.40</b>		<b>January - March Quarter</b>			
<b>3,743.40</b>		<b>YTD Totals as per GL</b>			

1,699.35 Mayor Brian Bigger

2,044.05 Staff

3,743.40

Appendix 1F

# Office of the Mayor

## *Internal Recoveries - Parking and Other*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	51.11	CGS - PARKING	Parking office Mayor Jan	
28-Feb-18	53.10	CGS - PARKING	Parking office Mayor Feb	
7-Mar-18	130.09	CGS - PARKING	TDS Mar parking space	
22-Mar-18	130.09	CGS - PARKING	TDS Feb parking space	
22-Mar-18	126.55	CGS - PARKING	TDS Jan parking space	
31-Mar-18	48.36	CGS - PARKING	Parking office Mayor Mar	
<b>539.30</b>		<b>January - March Quarter</b>		
<b>539.30</b>		<b>YTD Totals as per GL</b>		



## Ward 1: Mark Signoretti

### *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
30-Jan-18	162.82	NORTHERN ONTARIO BUSINESS LTD	Tickets to 2018 Community Builders Awards, Mar 1	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>426.82</b>		<b>January - March Quarter</b>	
	<b>426.82</b>		<b>YTD Totals as per GL</b>	

## Ward 2: Michael Vagnini

### *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
17-Jan-18	212.70	VAGNINI MICHAEL	Meeting and hospitality expenses	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
5-Feb-18	37.65	FORGET ME NOT FLOWERS	Floral Tribute - Sympathy	
5-Feb-18	101.76	GREATER SUDBURY CHAMBER OF COMMERCE	Tickets to President's Series Luncheon, Dominic Giroux President and CEO, HSN & HSNRI, Feb 13	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>616.11</b>		<b>January - March Quarter</b>	
	<b>616.11</b>		<b>YTD Totals as per GL</b>	

## Ward 3: Gerry Montpellier

### *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	50.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Jan edition	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
9-Mar-18	50.00	ONAPING FALLS RECREATION COMMITTEE	Ad in the Onaping Falls News Mar edition	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>364.00</b>		<b>January - March Quarter</b>	
	<b>364.00</b>		<b>YTD Totals as per GL</b>	

**Ward 4: Evelyn Dutrisac*****Councillor's Expenses******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
12-Feb-18	180.00	SUDBURY BETTER BEGINNINGS BETTER FUTURES	Tickets to 16th Annual Dinner and Silent Auction, Mar 3	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
9-Mar-18	55.00	UNIVERSITE DU TROISIEME AGE DE SUDBURY	Le 25 anniversaire du L'Universite du Troisieme Age de Sudbury, May 5 & 6	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>499.00</b>		<b>January - March Quarter</b>	
	<b>499.00</b>		<b>YTD Totals as per GL</b>	

**Ward 5: Robert Kirwan*****Councillor's Expenses******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	617.44	CANADA POST CORPORATION	Ad mail for Ward 5 newsletter	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
22-Feb-18	114.60	KIRWAN ROBERT	Office supplies	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
9-Mar-18	1,334.52	KIRWAN ROBERT	2018 OGRA Conference travel claim Feb 24-28, Toronto, ON	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>2,330.56</b>		<b>January - March Quarter</b>	
	<b>2,330.56</b>		<b>YTD Totals as per GL</b>	

## Ward 6: Rene Lapierre

### *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
30-Jan-18	162.82	NORTHERN ONTARIO BUSINESS LTD	Tickets to 2018 Community Builders Awards, Mar 1	
31-Jan-18	83.71	LAPIERRE RENE	Office supplies	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
28-Mar-18	20.94	LAPIERRE RENE	Meeting expenses	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>531.47</b>		<b>January - March Quarter</b>	
	<b>531.47</b>		<b>YTD Totals as per GL</b>	

Add'l Travel      2,677.47      Councillor Lapierre represented City Council and the Sudbury and District Health Unit at the Visit to Outokumpu Ferrochrome Plant, Jan 13-18, Tornio, Finland  
Total cost of R. Lapierre's travel claim is covered by the Economic Development budget

Appendix 2G

# Ward 7: Mike Jakubo

## *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
30-Jan-18	162.82	NORTHERN ONTARIO BUSINESS LTD	Tickets to 2018 Community Builders Awards, Mar 1	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
22-Feb-18	297.65	THE CAPREOL EXPRESS	Newsletter ad in the months of Nov and Dec 2017, Jan, Feb 2018	
5-Feb-18	61.37	CORPORATE EXPRESS	Office supplies	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
12-Mar-18	407.04	NORTHERN LIFE	Ad in the Community Builders Awards Program	
26-Mar-18	148.82	THE CAPREOL EXPRESS	Newsletter ad in the months of Feb, Mar	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>1,341.70</b>		<b>January - March Quarter</b>	
	<b>1,341.70</b>		<b>YTD Totals as per GL</b>	

**Ward 8: Al Sizer*****Councillor's Expenses******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
30-Jan-18	162.82	NORTHERN ONTARIO BUSINESS LTD	Tickets to 2018 Community Builders Awards, Mar 1	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
5-Feb-18	50.88	GREATER SUDBURY CHAMBER OF COMMERCE	Ticket to President's Series Luncheon, Paul Pedersen Chief of Police, Jan 25	
28-Feb-18	170.59	SIZER ALLAN J	2018 OGRA Conference travel claim Feb 25-27, Toronto, ON	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
27-Mar-18	227.60	SIZER ALLAN J	Tour of the Meridian Centre travel claim Feb 24, St. Catherines, ON	
23-Mar-18	49.53	SIZER ALLAN J	Meeting expense	
28-Mar-18	883.38	FEDERATION OF CDN MUNICIPALITIES	Registration to FCM 2018 Annual Conference and Trade Show May 31-Jun 3, Halifax, NS	
28-Mar-18	221.90	PORTER AIR	Flight cost to Toronto, Tour of the Meridian Centre , St. Catherines, ON	
28-Mar-18	767.85	ROYAL YORK HOTEL	Hotel room for 2018 OGRA Conference Feb 25-27, Toronto, ON	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>2,798.55</b>		<b>January - March Quarter</b>	
	<b>2,798.55</b>		<b>YTD Totals as per GL</b>	



**Ward 9: Deb McIntosh*****Councillor's Expenses******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
30-Jan-18	162.82	NORTHERN ONTARIO BUSINESS LTD	Tickets to 2018 Community Builders Awards, Mar 1	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
28-Mar-18	61.37	CORPORATE EXPRESS	Office supplies	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>488.19</b>		<b>January - March Quarter</b>	
	<b>488.19</b>		<b>YTD Totals as per GL</b>	

**Ward 10: Fern Cormier*****Councillor's Expenses******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
14-Mar-18	297.51	LE VOYAGEUR	Ad for Semaine Nationale de la Francophonie	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>561.51</b>		<b>January - March Quarter</b>	
	<b>561.51</b>		<b>YTD Totals as per GL</b>	

Appendix 2K

# Ward 11: Lynne Reynolds

## Councillor's Expenses

For the period ended, March 31, 2018

Date	Amount	Payee	Description	Note / Reference
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
9-Feb-18	37.29	881683 ONTARIO INC	Shredding service	
21-Feb-18	100.00	THEATRE CAMBRIAN	Tickets to Theatre Cambrian Awards Gala, Feb 11	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
13-Mar-18	76.32	NORTHERN ONTARIO BUSINESS LTD	Ticket to 40 under 40 Awards, Nov 2, 2017	
13-Mar-18	96.58	REYNOLDS LYNNE	Office supplies	
26-Mar-18	60.00	SUDBURY RAINBOW CRIME STOPPERS	Ticket to Blue Jeans Country Ball, Apr 21	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>634.19</b>		<b>January - March Quarter</b>	
	<b>634.19</b>		<b>YTD Totals as per GL</b>	

## Ward 12: Joscelyne Landry-Altmann

### *Councillor's Expenses*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
17-Jan-18	63.52	LANDRY-ALTMANN JOSCELYNE	Delivery of flyers for Uptown meeting	
31-Jan-18	88.00	CGS	Jan Phone and Internet Allowance	
28-Feb-18	88.00	CGS	Feb Phone and Internet Allowance	
13-Mar-18	76.32	NORTHERN ONTARIO BUSINESS LTD	Ticket to 40 under 40 Awards, Nov 2, 2017	
13-Mar-18	251.45	LANDRY-ALTMANN JOSCELYNE	Meeting expenses, office supplies, delivery of flyers for Mountain St. meeting	
31-Mar-18	88.00	CGS	Mar Phone and Internet Allowance	
	<b>655.29</b>		<b>January - March Quarter</b>	
	<b>655.29</b>		<b>YTD Totals as per GL</b>	

## Council Expenses

### Office Expenses

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
16-Feb-18	38.99	CGS - PETTY CASH	Petty Cash	
16-Feb-18	25.80	CGS - PETTY CASH	Petty Cash	
5-Feb-18	11.15	CORPORATE EXPRESS	Office supplies	
5-Feb-18	2.22	CORPORATE EXPRESS	Office supplies	
28-Mar-18	239.54	CORPORATE EXPRESS	Office supplies	
28-Mar-18	23.91	CORPORATE EXPRESS	Office supplies	
28-Mar-18	46.71	CORPORATE EXPRESS	Office supplies	
	<b>388.32</b>		<b>January - March Quarter</b>	
	<b>388.32</b>		<b>YTD Totals as per GL</b>	

**Council Expenses*****Cellular Services******For the period ended, March 31, 2018***

Date	Amount	Payee	Description	Note / Reference
17-Jan-18	492.42	BELL MOBILITY	Jan Stmt - cellular bill	
16-Feb-18	586.90	BELL MOBILITY	Feb Stmt - cellular bill	
27-Mar-18	441.43	BELL MOBILITY	Mar Stmt - cellular bill	
	<b>1,520.75</b>		<b>January - March Quarter</b>	
	<b>1,520.75</b>		<b>YTD Totals as per GL</b>	

## Council Expenses

### *Internal Recoveries - Parking and Other* *For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
28-Feb-18	15.93	CGS - PARKING	TDS Parking Office Council - Feb	
6-Mar-18	20.00	CGS - POLICE	E. Dutrisac ticket to International Day for the Elimination of Racial Discrimination, Mar 21	
6-Mar-18	20.00	CGS - POLICE	J. Landry-Altmann ticket to International Day for the Elimination of Racial Discrimination, Mar 21	
6-Mar-18	20.00	CGS - POLICE	A. Sizer ticket to International Day for the Elimination of Racial Discrimination, Mar 21	
	<b>75.93</b>		<b>January - March Quarter</b>	
	<b>75.93</b>		<b>YTD Totals as per GL</b>	

20.00	Dutrisac
20.00	Landry-Altmann
20.00	Sizer
15.93	Parking
<hr/>	
75.93	

## Council Memberships and Travel

### Association Dues

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Note / Reference
1-Jan-18	6,017.55	FEDERATION OF CANADIAN MUNICIPALITIES	Membership fees Jan 1/18 to Mar 31/18	
23-Jan-18	2,851.56	ONTARIO GOOD ROADS ASSOCIATION	Membership Fees Jan 1/18 to Dec 31/18	
27-Jan-18	17,190.29	ASSOCIATION OF MUNICIPALITIES OF ONTARIO	Membership Fees Jan 1/18 to Dec 31/18	
30-Jan-18	24,743.04	FEDERATION OF CANADIAN MUNICIPALITIES	Membership Fees Apr 1/18 to Mar 31/19	
31-Jan-18	5,403.47	GREATER SUDBURY CHAMBER OF COMMERCE	Membership Fees Jan 1/18 to Dec 31/18 to transfer cost to CAO's office in April	
27-Mar-18	3,150.00	FEDERATION OF NORTHERN ONTARIO MUNICIPALITIES	Membership Fees Apr 1/18 to Mar 31/19	
	<b>59,355.91</b>		<b>January - March Quarter</b>	
	<b>59,355.91</b>		<b>YTD Totals as per GL</b>	



Appendix 3B

## Council Memberships and Travel

### *Council Travel*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Attendee	Location	Date	Note / Reference
	0.00		January - March Quarter				
	0.00		YTD Totals as per GL				

## Council Memberships and Travel

### *Council Travel - Recoveries*

*For the period ended, March 31, 2018*

Date	Amount	Payee	Description	Attendee	Location	Date	Note / Reference
	0.00		January - March Quarter				
	0.00		YTD Totals as per GL				

0.00 Net YTD Totals as per GL

## For Information Only

### 2017 Investment Report

Presented To:	Finance and Administration Committee
Presented:	Tuesday, Jun 19, 2018
Report Date	Friday, Jun 01, 2018
Type:	Correspondence for Information Only

### Resolution

For Information Only

### Relationship to the Strategic Plan / Health Impact Assessment

This report supports Council's strategic pillar of Responsive, Fiscally Prudent, Open Governance.

### Report Summary

This report summarizes the investment activities for the year and certifies that all investments made in the year 2017 were in compliance with both City's Investment Policy (Bylaw 2010-246F) and Ontario Regulation 655/05.

### Financial Implications

There are no financial implications associated with this report.

#### Signed By

##### **Report Prepared By**

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed Jun 1, 18*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed Jun 1, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed Jun 1, 18*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate Services  
*Digitally Signed Jun 1, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

## Background

In accordance with the City's Investment Policy (Bylaw 2010-246F), there is a requirement that the Treasurer present an investment report to Council annually.

This report summarizes the investment activities for the year and certifies that all investments made in the year 2017 were in compliance with both the policy and the Ontario Regulation 655/05.

The City of Greater Sudbury's investment portfolio, at cost, was as follows:

	December 31, 2017	December 31, 2016
Long Term Investment	\$129,532,065	\$105,143,005
Short Term Investment	\$168,825,304	\$217,469,971
Total Investment Portfolio	\$298,357,369	\$322,612,976

The breakdown of these investments is as follows:

	December 31, 2017	December 31, 2016
Canada Bonds	\$4,701,158	0
Provincial Bonds	\$43,860,955	\$110,062,806
Municipal Bonds	\$15,614,352	\$ 9,488,510
Term Deposits, GIC's, etc	\$234,180,904	\$203,061,660
Total	\$298,357,369	\$322,612,976

During the year, 102 (2016 -135) separate investment transactions were completed. Interest earned on investments, excluding capital gains, plus interest earned on average daily bank balances, yielded an average rate of return of 1.88% (2016 - 1.83%).

Interest earnings of \$3,958,734 (2016 - \$3,803,094) were credited to reserve and trust funds. The balance of investment income was earned by capital and current funds. In accordance with the investment policy, the investment income earned by the capital fund was attributed to the current fund. Including interest earned from the bank, other sources, and capital gains, the current fund was credited with \$3,114,946 (budget \$2,850,000) interest revenue. In 2016, \$3,064,095 of interest revenue was credited to the current fund.

## For Information Only

### Payment-In-Lieu of Parkland (Parks Reserve Fund) - Treasurer's Annual Financial Statement

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Tuesday, May 15, 2018

Type: Correspondence for  
Information Only

### Resolution

For Information Only

### Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters. This report is to present an annual financial statement in accordance with the Planning Act.

### Report Summary

The Planning Act requires the City Treasurer to present an annual financial statement about the payment-in-lieu of parkland (Parks Reserve Fund). This report provides a 2017 financial statement of this reserve fund.

### Financial Implications

This report has no financial implications.

#### Signed By

##### **Report Prepared By**

Apryl Lukezic  
Co-ordinator of Budgets  
*Digitally Signed May 15, 18*

##### **Manager Review**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed May 15, 18*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed May 15, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed May 15, 18*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed May 18, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed May 18, 18*

## Purpose:

Under the Planning Act a municipality may require, as a condition of development, that land be conveyed to the municipality for park or other public recreational purposes. Alternatively, Council may require payment-in-lieu to the value of the land otherwise to be conveyed with rates of 2% for commercial/industrial purposes and in all other cases a rate of 5% of the land value instead of parkland development.

The City has been collecting payment-in-lieu of parkland funds for many years and has been maintaining a dedicated reserve fund to record and track the use of those funds. The Planning Act requires the City Treasurer to present an annual financial statement detailing the opening and closing balances as well as any transactions in the reserve fund.

## Annual Financial Statement:

January 1, 2017 balance	\$859,591
Interest income earned	\$17,643
New deposits received	\$153,448
Expenses incurred:	<u>(\$130,668)</u>
December 31, 2017 balance	\$900,014

The expenses incurred during 2017 funded from this account included the following:

1. Adanac Ski Lift Replacement	\$130,000
2. Ramsey Lake Property	\$480
3. Val Caron Splash Pad	\$108
4. Green Space Land	<u>\$80</u>
Total	\$130,668

There are specific project commitments in this reserve fund as follows:

1. Laurentian Track	\$44,189	
2. Val Caron Splash Pad (previously for Bell Park)	\$49,892	(Note 1)
3. Purchase of Parkland	\$10,088	(Note 2)
4. Pinecrest Gardens Phase 1	\$12,000	(Note 3)
5. Garson Splash Pad	\$100,000	(Note 4)
6. Green Space (as per Green Space Advisory Panel)	<u>\$115,179</u>	
Total Commitments	\$331,348	

Note 1 – Funds were originally set aside in the 2011 Capital Budget in relation to an ACT Partnership to install a new splash park at Bell Park. However, the partnership/application for grant funding was not successful, so the funds have since been cancelled for this splash park and can be used for future projects. Community Services Committee approved that these funds be reallocated to fund the remaining splash pads (ie. Val Caron) in the parks and open space master plan.

Note 2 – In accordance with by-law 2010-158, funds from the sale of surplus parkland would be deposited in this Reserve Fund. Fifty percent of the funds from any particular sale will be directed towards acquisition of parkland based on the adopted priority list. The other fifty percent of the funds from any particular sale will be directed towards acquisition of parkland or park development in the ward in which the sale was made.

Note 3 – Represents a deposit towards developing the parkland at Pinecrest Gardens Subdivision. This deposit will be returned to the developer once conditions around developing the parkland have been fulfilled.

Note 4 – This commitment of funding towards the Garson Splash Pad was approved by Council in December 2017 as part of the 2018 Capital Budget.

## **Conclusion:**

This report is to meet annual requirements of the Planning Act to provide Council with a financial statement of this reserve fund.

## For Information Only

### 2018 Operating Budget Variance Report - March

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Wednesday, May 30,  
2018

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

This report provides a variance analysis of the City's first quarter results (January to March 31, 2018). Staff has identified areas where material year end variances in the operating budget may occur.

#### Financial Implications

There are no financial implications associated with this report.

#### Signed By

##### **Report Prepared By**

Liisa Brule  
Coordinator of Budgets  
*Digitally Signed May 30, 18*

##### **Manager Review**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 1, 18*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed Jun 1, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 1, 18*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed Jun 4, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

# 2018 Operating Budget Variance Report - March

## Executive Summary

This report provides a variance analysis of the City's first quarter results (January to March 31, 2018). Staff has identified areas where material yearend variances in the operating budget may occur.

## Background

The purpose of this report is to provide Council with a preliminary overview of potential yearend variances. The monitoring and reporting of variances has been conducted in accordance with the Operating Budget Policy. The March variance report reflects expenditures and revenues for the first three months of the year. In many areas, only three months of data is not sufficient to identify potential variances; however in other areas, there may have been significant factors identified that may result in yearend variances.

A more detailed projection will be undertaken in the summer based on the expenditures and revenues contained in the June 2018 Cost Centre Report. During this process, each department will be requested to project a yearend value for each account. Based on this information, a corporate yearend projection will be made. Council will receive this report in September of 2018.

In accordance with the Operating Budget Policy approved by Council, the following explanations relate to areas where a potential variance of greater than \$200,000 may occur within a division or section, or areas that Finance is monitoring closely:

### 1) Taxation Revenue

The first 2018 supplementary tax roll has not yet been received and therefore staff is unable to forecast the potential yearend position. In 2017, the City received \$3.0 million in supplement taxation, approximately \$800,000 over the budgeted amount, however this was offset by an increase in tax write offs. This is an area where the potential for a variance exists, therefore staff will monitor and provide an up to date forecast for the June variance when more information becomes available.

### 2) Provincial Offences Act

There is a potential risk that budgeted POA revenues will not be attainable due to a declining number of charges being issued.

### 3) Fleet Services

Fleet is projected to be overspent by the end of the year in the maintenance of the City's vehicles and equipment, particularly contracting out, tire and parts costs. This is largely due to costs associated with servicing an aging fleet. Staff will try to mitigate these expenses through the right sizing of cross department seasonal needs, opportunity



for savings in parts pricing and improvements to throughput times for completing vehicle repairs.

#### **4) Pioneer Manor**

Pioneer Manor is forecasting a potential negative variance of \$400,000. An unanticipated change in the 2018/19 Case Mix Index (CMI) rate will have an impact of approximately \$290,000 for the nine month period from Apr - Dec of this year. Strategies to mitigate this loss in Provincial funding are being investigated. In addition, Pioneer Manor has experienced an unusually high rate of modified work for the first quarter of 2018. The cost of increased modified work and Bill 148 requirements have increased the potential 2018 yearend variance.

#### **5) Transit Services**

Transit is experiencing budget pressures in fuel costs and maintenance repairs. Bus fuel costs are anticipated to exceed budget due to ongoing unfavourable market conditions for the price of diesel fuel. Fleet Maintenance will work with Transit Services to find savings in parts pricing, contracting out and efficiencies in the scheduling of preventative maintenance

#### **6) Roads Winter Control Operations**

Roads winter control is anticipating an over expenditure of \$860,000 by yearend. This is largely due to the unanticipated winter events in April, more frequent freeze/thaw events throughout the winter months, and an increase in the street sweeping contract tender prices. In accordance with to the Reserve and Reserves Fund bylaw, any Roads Winter Control over expenditures may be funded from the Roads Winter Control Reserve Fund.

#### **7) Environmental Services**

As previously reported, revenues from the sale of recyclable materials have taken a significant downturn as a result of China imposing bans and restrictions on the acceptance of recyclable materials. Staff have already seen an impact to revenue on the 2018 budget, and it is anticipated that this may continue to worsen throughout the remainder of the year. The 2019 budget will be adjusted accordingly.

#### **8) Water Wastewater**

Actual user fees are tracking below budgeted amounts at the end of March, but are comparable to 2017 first quarter actuals. It is too early in the year to project consumption levels with accuracy. Staff will have a better indication of consumption levels with the June projection report.

It is very difficult to budget for the amount of watermain break related repair work required during the year as breaks fluctuate based on a number of factors. Due primarily to favourable weather conditions there were a below average number of breaks in 2016 and 2017. There were 37 watermain breaks through the end of March 2018. That compares to 35 in 2017 (90 annual) and 29 in 2016 (85 annual).

## **Summary**

This has been a preliminary review of the revenues and expenditures for the first three months of 2018. It is still too early to provide an accurate yearend projection. A more comprehensive review will take place after the June 2018 month end and Council will be presented with a corporate yearend projection in September. Quarterly reports will be prepared for Council throughout 2018.

## For Information Only

### 2017 Capital Projects in Progress and Completed Capital Projects

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Tuesday, Jun 05, 2018

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 a summary of the capital projects in progress as of December 31, 2017 as well as completed capital projects from October 2017 to March 2018.

### Financial Implications

This report has no financial implications.

#### Signed By

#### Report Prepared By

Apryl Lukezic  
Co-ordinator of Budgets  
*Digitally Signed Jun 5, 18*

#### Manager Review

Jim Lister  
Manager of Financial Planning and  
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#### Division Review

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed Jun 5, 18*

#### Financial Implications

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed Jun 5, 18*

#### Recommended by the Department

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed Jun 6, 18*

#### Recommended by the C.A.O.

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 6, 18*

## 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. Capital Projects in Progress as of December 31, 2017. This includes the remaining budget for the respective capital projects which includes all funding sources including: capital envelopes from the tax levy or "capital fund"; future financing from future capital envelopes; City reserve funds; obligatory reserve funds (ie. Federal and Provincial gas taxes); Federal and Provincial grants; and other miscellaneous recoveries/cost sharing/donations.
2. Completed Capital Projects (and cancelled capital projects) from October 2017 to March 2018.

### 1. Capital Projects in Progress as of December 31, 2017

As shown on Appendix A, the overall balance of funds previously approved for capital projects that are in progress is approximately \$187.7 million which will be spent in the coming years based on the timing and extent of the capital projects. For example, some water and wastewater plant projects and road projects require several years for completion. In addition, this balance also includes committed obligatory reserves funds including Federal and Provincial Gas Taxes as well as other development related deposits.

Appendix A is a summary which shows the breakdown of the unspent capital funds/committed reserve funds previously approved by department/division and Appendix B provides a list of those significant capital projects in progress as of December 31, 2017. There are some projects with an amount in brackets under "Capital Fund" column on Appendix A, as these are repaid from future envelopes as explained below for internally debt financed projects.

### Committed Capital Fund (= Unspent Capital Envelopes)

The Committed Capital Fund (unspent capital envelopes) balance as of December 31, 2017 was \$122.6 million which represents funds approved but not yet spent as projects are in progress or to be commenced. There are internal borrowings of \$21.3 million resulting in a capital fund balance of \$101.3 million.

The internally debt financed expenditures of \$21.3 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: Kingsway water and wastewater project, Gerry McCrory - Countryside Sports Complex, South Branch Library, Mausoleum Phase 5 at Civic Cemetery, Communications Infrastructure, Lionel E. Lalonde Centre, Sudbury WWTP Phase 2 project, and Tom Davies Square Parking Garage Roof/Courtyard project. The balance also includes a few projects that obtained future financing that will be repaid in the one to two years without interest as per Capital Budget Policy, such as Kingsway Sidewalk, MR 15 Bridge, and Minnow Lake Treatment Station.

### **Committed Reserve Funds**

As of December 31, 2017, the balance in the committed reserve funds for capital projects is approximately \$56 million with another \$8.9 million included within obligatory reserve funds.

The committed reserve funds are set aside when approved by Council and transferred out of the reserve fund when the costs have been incurred. The funds within obligatory reserve funds are set aside to be spent for specific areas/projects in accordance with various agreements and contracts (ie. Federal Gas Tax).

## **2. Completed Capital Projects from October 2017 to March 2018**

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 2017 to March 2018 including explanations for variances greater than \$50,000.

**Appendix A - Capital Projects in Progress - Summary**  
**As at December 31, 2017**

	Capital Fund (Non-Interest Bearing)	Future Financing (Spent)	Subtotal Committed Capital - year	City Reserve Funds (Interest Bearing)	Obligatory Reserve Funds	Total Capital Projects in Progress - Year
<b>Growth &amp; Infrastructure</b>						
Roads	32,714,916	2,819,372	35,534,288	17,829,800	2,907,628	56,271,716
Drains & Stormwater Management	6,804,256	521,135	7,325,390	7,820,834	1,103,395	16,249,619
Water	28,702,077	596,075	29,298,153	5,726,253	-	35,024,406
Wastewater	33,372,995	3,727,931	37,100,927	5,043,433	1,112,539	43,256,899
Environmental Services	1,264,962	-	1,264,962	594,020	-	1,858,982
Facility Rationalization	43,329	-	43,329	1,169,482	-	1,212,811
Planning	153,292	-	153,292	129,528	105,091	387,911
	103,055,827	7,664,513	110,720,341	38,313,350	5,228,653	154,262,344
<b>Community Development</b>						
Healthy Communities	53,297	-	53,297	-	-	53,297
Leisure Services	(2,438,535)	4,788,825	2,350,290	1,663,640	49,892	4,063,822
Library & Citizen Services	(2,106,488)	2,759,538	653,050	193,439	-	846,489
Cemetery Services	(2,078)	203,405	201,327	82,174	-	283,501
Transit	(1,755,285)	-	(1,755,285)	171,054	3,637,944	2,053,713
Healthy Community Initiatives	1,064,050	-	1,064,050	-	-	1,064,050
Health & Social Services	962,627	-	962,627	13,642	-	976,269
	(4,222,412)	7,751,768	3,529,356	2,123,949	3,687,836	9,341,141
<b>Community Safety</b>						
Fire Services	1,793,645	-	1,793,645	114,597	-	1,908,242
Emergency Medical Services	336,721	-	336,721	690,604	-	1,027,325
Emergency Management	(1,475,438)	1,547,061	71,623	-	-	71,623
	654,928	1,547,061	2,201,989	805,201	-	3,007,190
<b>Corporate Services</b>						
Facilities	1,855,799	865,451	2,721,249	5,810,055	-	8,531,304
Fleet	26,526	-	26,526	1,300,827	-	1,327,353
Parking	(0)	-	(0)	225,946	-	225,946
Clerks/By-Law/Human Resources	1,047,278	-	1,047,278	-	-	1,047,278
Information Technology	498,735	-	498,735	761,726	-	1,260,461
ERP	1,775,308	-	1,775,308	133,096	-	1,908,404
Economic Development	25,058	-	25,058	2,598,364	-	2,623,422
	5,228,704	865,451	6,094,154	10,830,014	-	16,924,167
<b>Police</b>						
Police Services	73,222	-	73,222	3,841,000	-	3,914,222
Communication Infrastructure	(3,475,193)	3,475,254	61	211,306	-	211,367
	(3,401,971)	3,475,254	73,283	4,052,306	-	4,125,590
<b>TOTAL</b>	<b>101,315,076</b>	<b>21,304,047</b>	<b>122,619,123</b>	<b>56,124,820</b>	<b>8,916,489</b>	<b>187,660,432</b>

**Appendix B - Capital Projects in Progress - Detailed Listing  
As at December 31, 2017**

Note 1 - The totals (for "budget" and for "remaining budget" provided in this Appendix includes all funding sources: capital envelopes from the tax levy; reserve funds; obligatory reserve funds (ie. Federal & Provincial gas taxes); Federal and Provincial Grants and Other (cost sharing, miscellaneous recoveries, donations).

	Note 1		Note 1		
Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment	
Growth & Infrastructure	487,538,382	246,273,617	241,264,765		
Roads & Bridges	245,660,322	133,229,134	112,431,188		
Maley Dr.	86,176,000	21,860,683	64,315,317	In Progress as currently under construction.	
MR35	5,500,000	90,524	5,409,476	In Progress - design expected to be completed by October 2018 and construction to start in October 2018.	
Barrydown Westmount Kingsway	4,400,000	99,166	4,300,834	Anticipated spending for 2018 is \$3,900,000.	
MR15 Belisle to Martin	4,350,000	1,765,855	2,584,145	in progress - phase 1 to be completed in 2018	
Kelly Lake Rd.-Lorne to Bridge	2,377,984	160,124	2,217,860	In construction - completion in 2018	
Vermillion Lk Bridge (MR55)	1,950,000	111,164	1,838,836	construction underway	
Second Ave. (Sudbury)	6,642,987	5,105,467	1,537,520	Construction to commence 2019, no anticipated surplus as this is a challenging project.	
MR89 Skead Rd to Rix St	2,500,000	1,032,022	1,467,978	In Progress - June 30, 2018 - no anticipated surplus or deficit	
				Substantially completed but there is outstanding work remaining to be completed.	
				Various Projects:	
				Paris/Notre Dame Bikeway - Not Yet Started - expected to be tendered in early June 2018 (RFP currently under review). Project expected to be completed by April 2019 and no additional surplus expected.	
Cycling Infrastructure	1,495,836	57,495	1,438,341		
Contingency	4,496,047	3,123,319	1,372,728	In Progress - To be used as needed for contracts	
Brady Durham Greenstairs	1,530,000	201,899	1,328,101	Construction anticipated to be complete by end of Aug 2018, no anticipated surplus at this time.	
Lorne Street - Detailed Design	1,300,000	-	1,300,000	RFP for Detailed design to be issued in early June	
Frobisher Yard	1,447,935	244,424	1,203,511	To be utilized as part of Depot Study recommendations	
Capreol CIP	1,640,999	493,257	1,147,742	underway - completion in June	
Facer St - Design & Construction	1,600,000	547,177	1,052,823	Bell Park Project - in construction - complete in 2018	
Junction Creek Bridge - Kelly Lake Rd.	3,619,771	2,846,685	773,086	To determine when construction is to commence, no anticipated surplus at this time.	
				To determine when construction is to commence, no anticipated surplus at this time. This project will require a re-estimate as the budget seems low. Project is on hold as City hasn't been approved for any grants towards this project at this point.	
Elgin Street Greenway	1,040,000	268,390	771,610		
Lorne St.	5,509,683	4,774,607	735,076	In progress - first phase started in 2017 and will be completed by mid-2018	
First Ave. (Coniston)	725,000	-	725,000	In Progress - July 31, 2018 - no anticipated surplus or deficit	
Automatic Vehicle Locator	1,935,204	1,318,097	617,107	In progress to be used as required for equipment.	
Minto St.	590,000	-	590,000	In progress with 100% of budget projected to be spent by 2019. Design late 2018 construction in 2019	
MR55 to McCharles Lk Rd 1.75 km W	2,565,000	1,988,342	576,658	Project will be completed by June 30th, 2018 (Rectifying deficiencies). Anticipated \$500,000 Surplus	
				Construction to be completed this year 2018, no anticipated surplus due to the cost of discovery re-design.	
Traffic System Improvements	1,194,416	630,151	564,265		
Kingsway Sidewalk	2,700,000	2,164,116	535,884	In Progress - expected completion is November 2018. No anticipated surplus.	
Bowlands Bay Bridge	795,000	266,431	528,569	under construction with completion in 2018	
Future Roads Projects	1,509,438	1,000,001	509,437	In progress - being used for preliminary & detailed design of future projects	
Barrydowne Extension	500,000	2,240	497,760	In progress, 100% of budget projected to be spent by 2020.	
MR15 Whitson River Bridges	2,800,000	2,307,314	492,686	Construction anticipated to be complete by end of Aug 2018, no anticipated surplus at this time.	
Rockfall Program	500,000	11,137	488,863	Not Yet Started - expected to be tendered in July 2018	
				Tendering soon, Design estimate is \$1M plus will be adding small watermain scope, construction this year 2018.	
William Ave Bridge (Coniston)	540,000	61,074	478,926		
				Contract complete. Currently monitoring an area which might require additional work (TBD). Anticipated \$400,000 Surplus	
Skead Rd	3,493,646	3,017,135	476,511		
MR84 Capreol Lk to Suez Dr	2,400,000	1,929,293	470,707	Project will be completed by June 30th, 2018 (Rectifying deficiencies). Anticipated \$400,000 Surplus	
Ironside Lake Rd Bridge	500,000	35,126	464,874	Sponsor to determine when construction is to commence, no anticipated surplus at this time.	
Second Ave. (Coniston)	885,000	457,836	427,164	In construction - completion in 2018	
Douglas Street Bridge	500,000	78,493	421,507	Sponsor to determine when construction is to commence, no anticipated surplus at this time.	
				Construction to be included in the 2018 Culvert Contract, design and estimate not completed at this time.	
Walter Street Bridge	400,000	-	400,000		
Ghandi Ln.	800,000	404,978	395,022	Additional work at #66 Patterson proposed	
				This account is for ongoing work that the rail company completes on road/rail crossings. It is used to cover the City's portion of the cost sharing for these type of programs.	
Railway Crossing Improvements	1,871,535	1,490,330	381,205		
MR55 (CPR Overhead)	2,785,000	2,427,311	357,689	Construction completed this year 2018.	
				Asphalt, ditching and restoration on main contract. Change order anticipated to improve intersection, and fire entrance to creek. Anticipated completion this year 2018.	
Crean Hill Rd.	9,670,159	9,313,057	357,102		
CNR Overpass (Falconbridge Rd)	450,000	102,906	347,094	Detail design and cost estimate not complete at this time. Construction scheduled for 2019.	
Sidewalk Plows	331,647	-	331,647	Received in early 2018.	

	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
<b>Capital Project</b>				
Mary St. (Sudbury)	300,000	355	299,645	in design, construction in 2019
Leslie St.	295,000	-	295,000	in design, construction in 2019
Westmount Ave.	1,110,000	827,004	282,996	Project will be completed by June 30, 2018. Anticipated deficit of \$50,000
Stormwater Asset Management Plan	400,000	118,336	281,664	Underway
Downtown BIA Streetlights	829,893	563,822	266,071	being utilized as required for cost sharing with BIA
Kalmo Road Bridge	100,000	-	100,000	Design cost - for 2019 project.
MMMS	75,000	-	75,000	For MMMS replacement project - funds will be moved to MMMS cost centre in 2018.
Intelligent Transportation System	64,000	-	64,000	in progress - complete in July 2018
Repairs and Maintenance	29,000	-	29,000	On-going
Various Projects (commenced with remaining budget below \$250K)	63,569,142	58,834,223	4,734,919	Various projects in progress.
MR55 Culvert	870,000	1,097,768	(227,768)	Complete and deficit will be funded from existing projects.
<b>Drains &amp; Stormwater Management</b>	<b>34,833,060</b>	<b>13,671,295</b>	<b>21,161,765</b>	
Whitson Paquette	8,580,537	788,935	7,791,602	Tender Fall 2018
Mountain Street Storm Outlet	4,256,734	1,956,192	2,300,542	Phase 2 in detailed design and required approval processes
East Branch Junction Creek	2,201,000	46,546	2,154,454	waiting for results of Junction Creek Subwatershed Study
Green Ave Storm Conveyance	2,100,000	-	2,100,000	Issues with property acquisition
				In Progress - Design is complete and Tender for Contract is in progress. Construction expected to start in June 2018. No expected surplus.
Countryside Stormwater	1,763,600	53,182	1,710,418	underway, multiple studies
Watershed Studies	2,870,700	1,295,351	1,575,349	municipal drain project - design phase completion 2018
Horizon	1,084,990	95,026	989,964	under construction
Minnow Lake STS	3,585,606	2,742,043	843,563	design to be completed in 2018, tender in late 2018
Val Caron Drain	2,308,126	1,482,964	825,162	re-evaluating approach to drain repairs
Lavallee Drain F Subdrain	250,000	-	250,000	Contingency
Storm Sewer Upgrade	336,376	147,515	188,861	Contingency
Misc Storm Sewer Improvements	100,000	-	100,000	Contingency
Drain Allowance	51,200	-	51,200	Contingency
Trillium Drain SW Mgmt	26,400	-	26,400	waiting for recommendations of Whitewater Lake Subwatershed study
Various Projects (commenced with remaining budget below \$75K)	5,317,791	5,063,541	254,250	Various projects in progress.
<b>Water Plants</b>	<b>32,758,250</b>	<b>18,393,869</b>	<b>14,364,381</b>	
Well Building Upgrades	2,740,419	136,219	2,604,200	Award for Design June 2018, Construction 2019
Reactivator Upgrades at Wanapitei WTP Phase 3	1,700,000	142,090	1,557,910	preliminary investigation and technology review underway, design will occur once study is complete
Vermillion WTP/Vale	975,000	-	975,000	Capital commitment for future works required on Vermillion WTP, if required
Val Caron Booster Upgrade	900,000	153,367	746,633	RFP to be posted June 2018, Construction to follow and complete in 2018
Storage Tank Inspection	1,043,304	346,594	696,710	RFT to be awarded June 2018, Construction to follow and complete in 2018
Kingsway BS-Demo Moss Montrose	630,000	-	630,000	RFT to be posted June 2018, Construction to follow and complete in 2018
Well Inspection Rehab	1,762,036	1,183,229	578,807	Construction in progress, to be complete end of 2018
Filter Blower Replacement at Wanapitei WTP Phase 3	490,000	-	490,000	Tender to be issued summer/fall 2018
Health and Safety Upgrades	506,086	23,190	482,896	on-going, audit completed, implementation of recommendations underway
Security Improvements	488,068	8,544	479,524	Security Plan development underway, complete in late 2018
SCADA Upgrades	707,419	288,865	418,554	on-going, as required and for planned works/upgrades
David St WTP - Membrane Filter Replacement	400,000	-	400,000	committed reserves for future filter replacements
SCADA Master Plan	625,000	307,522	317,478	design standards complete, master plan to begin late 2018, completion in 2019
Plant Process Energy Optimization	442,624	127,963	314,661	on-going
Operating Manuals	400,212	99,952	300,260	Procedural Manual and template development underway, updates to existing manuals to follow
Booster Station Upgrades	344,492	85,489	259,003	RFT to be posted June 2018, Construction to follow and complete in 2018
Transformer Upgrades at Wanapitei WTP Phase 3	300,000	43,899	256,101	design underway, tender in 2018
Operational Optimization	250,000	-	250,000	Study to commence in 2019
Water Filling Station	398,016	160,522	237,494	Budget transferred to cover the cost of transformer upgrades at Wanapitei Plant
Containment Tank at David Street WTP	250,000	14,031	235,969	design in 2019
				condition assessment schedule for Fall of 2018, extent of replacement depends of assessment replacement
Filter Replacement at Wanapitei WTP Phase 3	328,622	96,083	232,539	on-going, to be utilized for HVAC upgrades and small equipment upgrades
Process/Equipment Upgrades at David Street WTP	443,551	244,956	198,595	In Progress - consultant(s) to be acquired to complete required study for VE in 2018
Source Protection Plan	236,717	57,225	179,492	on-going
Miscellaneous Plant Repairs	935,724	783,439	152,285	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
ROI Technologies Study	135,000	8,565	126,435	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Asset Management Plan	100,000	-	100,000	on-going and used as required
Plant Repairs & Equipment Replacement	176,258	76,258	100,000	to begin in Q4 of 2018, completion in Q3 of 2019
Facilities Design Manual	95,000	-	95,000	RFT to be awarded June 2018, Construction to follow and complete in 2018
Azilda Storage Tank	80,000	-	80,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Asset Management Software	75,000	-	75,000	



Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Annual Condition Assessment	50,000	-	50,000	for non-destructive testing of Plant process piping and containment vessels
David St WTP - Plant Repairs	50,000	-	50,000	on-going and used as required
Distribution Health and Safety Equipment	50,000	-	50,000	To be used as required to purchase needed equipment.
GIS/Mtce Management Systems	50,000	-	50,000	Funds to be used by AMP task force
Strategic Planning	30,000	-	30,000	Funds to be used by AMP task force
Business Plan	25,000	-	25,000	Funds to be used by AMP task force
Backflow Cross-Con Reduction	20,000	-	20,000	In Progress - Backflow by-law passed in December 17 by Council. Materials and required equipment being received. Implementation and enforcement commenced February 2018
Fencing - All Facilities	8,842	-	8,842	Not started - Implementation in 2018/19 by new WWW Asset Management Task Force
Various Projects (commenced with remaining budget below \$100K)	14,515,860	14,005,867	509,993	Various projects in progress.
<b>Water Linear</b>	<b>47,529,028</b>	<b>26,226,891</b>	<b>21,302,137</b>	
AMR Water Meters	3,575,000	73,889	3,501,111	in progress - working on development of RFP
MR35	1,287,033	9,973	1,277,060	In design phase to be tendered in late 2018 with construction to follow
BarryDowne Westmount Kingsway	1,310,000	81,159	1,228,841	Tendering ENG 18-2 Spring 2018 (Watermain Improvements ahead of widening project)
Kelly Lake Watermain	1,000,000	-	1,000,000	construction underway 2018
Maley Drive Watermain	1,500,000	534,085	965,915	part of Maley Dr. upgrades
Watermain Rehabilitation	6,254,124	5,454,339	799,785	underway - completion in 2018
Former Transit Depot Garage Renos	650,001	-	650,001	in progress, completion in Fall 2018
Distribution System Optimization	650,000	-	650,000	Not started - Implementation in 2018/19 by new WWW Asset Management Task Force
First Ave. (Coniston)	625,000	787	624,213	In Progress - July 31, 2018 - no anticipated surplus or deficit
Detailed Design	609,928	-	609,928	In progress - funds to be used to retain engineering consultants to complete detailed designs for various projects
Whitefish Rechlorination	845,169	286,475	558,694	In detailed design and included in future Capital Budget (additional funds required for construction)
Stanley St. - Ash to Pine	500,378	3,175	497,203	In progress. In detailed design and to be tendered in 2019.
Fairburn St. - Barrydowne to East End	485,000	-	485,000	In progress. In detailed design and to be tendered in 2019.
Lorne St. / MR55	470,000	-	470,000	in progress to be used for design RFP to be issued in June.
Water Valve Replacement	539,320	129,535	409,785	in progress. In detailed design and to be tendered in 2019.
St. Jerome Easement	375,000	-	375,000	In progress. In detailed design and to be tendered in 2019.
Power St. - Mr55 to Collins	375,000	1,559	373,441	In progress. In detailed design - geotechnical investigation pending.
Wanapitei Trunk Watermain	348,693	-	348,693	In progress. In detailed design - geotechnical investigation pending.
Leak Detection Annual Program	450,000	104,732	345,268	To be used in 2018 for equipment purchase.
Lorne St.	2,524,328	2,183,119	341,209	underway, completion July 2018
Vermillion Water System	550,000	229,806	320,194	In progress for final restoration on copper cliff flow meter.
1st Ave. - Balsam to Allan (Coniston)	3,464,288	3,160,853	303,435	In Progress - July 31, 2018 - no anticipated surplus or deficit
System Improvements	573,373	306,129	267,244	on-going, used as required
West End Trunk Watermain Replacement	400,000	138,499	261,501	Design is underway - construction to be completed by 2020.
Margaret - Second Ave to East End	500,000	262,588	237,412	In Progress - June 30, 2018 - no anticipated surplus or deficit
Water Service Replacement	608,787	383,774	225,013	Remaining work to be completed with design in Summer 2018 with construction in 2019 - no anticipated surplus or deficit
Concrete Pressure Pipe	225,000	-	225,000	To be used in 2018 for Consultant Costs to assess CPP.
Lively - Backyard & Small Diameter	220,000	-	220,000	In progress. In detailed design, to be tendered in future for Tenth Avenue Lively (small diameter watermain replacement with sewer project. Included in future Capital Budget (additional funds required for construction).
Ash St. - Parkwood to Stanley	197,440	-	197,440	Tendering Spring 2019
Contingency	540,245	342,805	197,440	in progress - to be used as need for contracts
Large Water Meter Replacement	201,895	18,030	183,865	on-going
Distribution Support	546,403	375,387	171,016	In progress. Used as required for unanticipated operational needs.
Elm St. - MacLachlan to Simcoe	150,000	-	150,000	Not Yet Started - design in Summer 2018 with construction in 2019 - no anticipated surplus or deficit
MR80 - Watermain Crossings	150,000	-	150,000	In Progress - Fall 2018 - no anticipated surplus or deficit
Watermain with Roads	150,753	3,830	146,923	In progress. Used as required for unanticipated work to accommodate roads work.
Water Efficiency Plan	191,554	50,950	140,604	In Progress - consultant(s) to be acquired to complete required study for VE in 2018.
Westmount - Barrydowne to Attlee	335,000	194,706	140,294	underway, construction complete in 2018
Water Air Release Valve Assessment	150,000	13,885	136,115	on-going
Elgin Street	917,840	787,859	129,981	Approximately \$100,000 of remaining work was cancelled and will be re-tendered later this year (water project only). Project is currently in the warranty period.
Property Acquisition	125,000	-	125,000	In progress. To accommodate detailed design - in 2018/19.
Parkwood St.	125,000	2,024	122,976	Currently, in design and to be tendered in future (additional funds required for construction).
Moonlight Ave.	1,712,680	1,593,311	119,369	complete, other than deficiencies
Elm St. (Sudbury)	110,000	-	110,000	Not Yet Started - design in Summer 2018 with construction in 2019 - no anticipated surplus or deficit
Preliminary Design	294,101	188,086	106,015	to be utilized for use of consultants
Automatic Vehicle Locator	300,000	196,554	103,446	To be utilized as required for vehicles.

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Wanapitae Trunk Design	102,001	-	102,001	In progress. In detailed design - geotechnical investigation pending.
Annual Condition Assessment	100,000	-	100,000	In progress. Currently deciding on best course of action.
Trench Rescue Training	100,000	-	100,000	In progress - training to be completed in conjunction with respective department
Watermain Air Release Valve	100,000	-	100,000	In progress. Tender for replacement in 2018.
Allan Street Bridge	70,000	-	70,000	Sponsor to determine when construction is to commence, no anticipated surplus at this time.
Source Protection Plan	50,000	-	50,000	In Progress - consultant(s) to be acquired to complete required study for VE in 2018
GIS/Mtce Management Systems	25,000	-	25,000	In progress. Used as required for planned and unexpected maintenance.
Backflow Prevention	20,000	-	20,000	In Progress - Backflow by-law passed in December 17 by Council. Materials and required equipment being received. Implementation and enforcement commenced February 2018
Data Management Systems	15,000	-	15,000	In progress. Used as required for unanticipated and regular planned maintenance.
Various Projects (commenced with remaining budget below \$100K)	9,583,694	8,829,687	754,007	Various projects in progress.
Strathmere - Water Lining	250,000	285,301	(35,301)	Complete and deficit to be funded from existing accounts.
<b>Wastewater Plants</b>	<b>77,687,365</b>	<b>32,510,993</b>	<b>45,176,372</b>	
Copper Cliff WW System	10,000,000	784,113	9,215,887	in construction, completion in 2018
Lift Station Upgrades	13,397,900	4,512,389	8,885,511	on-going, various projects, various project phases
Standby Power/Parking Lot/RV at Sudbury WWTP Phase 3	5,100,000	-	5,100,000	RFP to be issued late 2018
Process/Eqpt Upgrades - Various WWTP	4,941,276	767,992	4,173,284	Construction is underway at Walden Plant (\$3.75M) and Lively Plant (\$237K), and Valley East Plant (\$148K).
WWTP Upgrades	4,195,046	228,629	3,966,417	Construction is underway at Chelmsford Plant (\$1.761M), Walden Plant (\$1.281M), Lively Plant (\$498K), and Valley East (\$426K). Tender underway for phase 1 construction ( Sludge handling unit) at Valley East Plant.
Dechlorination at Valley East WWTP	2,328,945	539,638	1,789,307	Other upgrades are coming this year 2018
Lift Station Upgrades/Standby Power	1,220,000	46,118	1,173,882	Funds to be used in 2018 Plant upgrades.
Infrastructure Master Plan - Consultant Costs	2,816,927	1,652,513	1,164,414	on-going, various projects, various project phases
St. Charles Lift Station - Project Design	975,000	70,257	904,743	Project in Public review period. Remaining budget to be used as part of the AMP and Master Plan implementation.
Valley East WWTP Upgrade Insp	900,000	12,702	887,298	Under detailed design. Tender for construction to be issued in late 2018
Standby Power at Sudbury WWTP Phase 2	926,991	327,155	599,836	Tender underway for phase 1 construction (Sludge handling unit) at Valley East Plant. Other upgrades are coming in 2018/2019
SCADA Master Plan	675,000	210,077	464,923	RFP underway
Upgrade Primary Lagoons	500,000	47,946	452,054	design standards complete, master plan to begin late 2018, completion in 2019
Construction Costs at Azilda WWTP	432,717	1,253	431,464	Audit complete. Tender for upgrades 2018
Meatbird Transfer Station	847,992	446,622	401,370	Underway. To be used for upgrades in 2018/2019
Plant Repairs & Equipment	405,789	20,853	384,936	Tender underway for decommissioning the facility
Operating Manuals	370,758	37,163	333,595	Used for various plant upgrades
Communication/SCADA Upgrades	771,761	439,266	332,495	Guidelines and templates under development, updates to manuals are on-going
Plant Process Energy Optimization	625,000	333,542	291,458	Used for Scada upgrades at various plants
Generator TSSA Upgrades	380,000	91,313	288,687	used at various plants upgrades.
Energy Savings Initiatives	250,000	-	250,000	Construction in progress, to be completed in 2018
Belanger Lift Station	382,258	168,757	213,501	Subsequent to year end budget dollars transferred to Chelmsford Plant upgrades for energy initiatives
Rock Tunnel Maintenance	200,000	-	200,000	To be tendered in 2018.
Security Improvements	233,193	33,216	199,977	In progress. Contribution to Committed Reserve for work resulting from inspections. To be tendered in 2019.
Pump Replacements	410,000	211,828	198,172	Security Plan under development, implementation of recommendations start in 2019
Demand-side Management	196,000	-	196,000	Used for Lift Stations as needed
Copper Cliff STP/Vale	170,000	-	170,000	To be cancelled and returned to reserve fund in 2018.
Concrete Rehab at Valley East WWTP	200,000	37,906	162,094	for repairs to Copper Cliff WWTP as required under agreement with Vale
Wanapitae Lagoon	175,000	22,387	152,613	Phase 1 upgrades underway. Remaining upgrades are scheduled for 2018/2019
Sudbury WWTP - Compliance Audit	150,000	28,025	121,975	Audit complete. Tender for upgrades 2018
Asset Management Plan	100,000	-	100,000	Procurement underway. Expected completion by end of 2018
Chelmsford Lagoon	100,000	-	100,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Operational Optimization	100,000	58	99,942	Audit complete. Tender for upgrades 2018
Misc Plant Repairs	1,544,498	1,444,949	99,549	Portion of these funds will be used at the Chelmsford WWTP upgrades & as needed at other WW Plants.
Facilities Design Manual	95,000	-	95,000	Subsequent to year end budget dollars transferred to Chelmsford Plant upgrades for energy initiatives and performance optimization
Work Management	92,954	2,748	90,206	to begin in Q4 of 2018, completion in Q3 of 2019
Lagoon Upgrades	89,118	-	89,118	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
ROI Technologies Study	85,139	-	85,139	Audit complete. Tender for upgrades 2018
Copper Cliff STP	85,000	-	85,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Sudbury WWTP - Equipment Upgrades	100,000	18,193	81,807	Required for future capital while under waste water treatment agreement with Vale. Amounts in committed reserve and are awaiting invoices from Vale to reimburse.
Parking Lot Upgrades at Sudbury WWTP Phase 3	70,000	-	70,000	Ongoing as required for equipment replacement at the plant.
				Design in 2019 - construction to follow afterwards.

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Dowling WWTP	60,000	-	60,000	Equipment at Dowling WWTP was purchased out of a miscellaneous equipment account. Actual costs to be moved to apply against this budgeted amount.
Lift Station Inflow Protection	60,000	-	60,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Annual Condition Assessment	50,000	-	50,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Asset Management Software	50,000	-	50,000	Not started - Implementation in 2018/2019, waiting for new AMP task forces to be in place
Environmental Management System	25,000	-	25,000	To be cancelled and returned to reserve fund in 2018.
Business Plan (GIS)	24,500	-	24,500	In Progress working with Information Technology department.
Community Spills Management	15,000	-	15,000	In Progress - on going project which prepares for emergency equipment, materials and disposal of spill contaminants
Various Projects (commenced with remaining budget below \$75K)	20,763,603	19,973,385	790,218	Various projects in progress.
<b>Wastewater Linear</b>	<b>38,456,565</b>	<b>15,087,347</b>	<b>23,369,218</b>	
Gatchell Outfall Sewer Construction	6,000,000	203,179	5,796,821	Not Yet Started - Tender expected to be issued early June 2018 (RFP currently under final review). Expected to spend \$600,000 of budget for 2018.
Lively Sewer System Upgrades	4,652,800	292,876	4,359,924	In Progress - expected to be completed by Sept 2018 - no anticipated surplus or deficit
Project Design	2,342,483	877,939	1,464,544	In Progress - Detailed Design RFP to be awarded in 2017. Design in 2018/19. Construction 2020-22.
Sherwood - Section 391 Charges (Kingsway)	1,170,000	-	1,170,000	In Progress - in proposal phase with construction expected in 2019.
Sewer Annual Rehabilitation	2,819,222	1,725,405	1,093,817	Not Yet Started - yet to receive project from sponsor - Summer 2018 (assumed) - Fall 2018 (assumed) - no anticipated surplus or deficit
Levesque - Section 391 Charges (Kingsway)	1,535,000	531,119	1,003,881	In Progress - in proposal phase with construction expected in 2019.
Sewer System Annual Repairs	2,598,299	1,715,918	882,381	In progress. To be completed in 2018.
Rock Tunnel Inspection	1,239,182	418,952	820,230	In progress. Contribution to Committed Reserve for inspection every 3-4 years.
Lorne St.	880,000	312,468	567,532	In Progress - ENG16-17
Operating Manuals	564,095	3,455	560,640	In progress. To be used for As-Built drawings updates. Work to be completed in 2018/19.
Preventative Plumbing	644,256	167,750	476,506	In Progress - project approved by Operations Committee to continue with new changes - review in Fall 2019
Regent, Bouchard, Southview	600,000	227,039	372,961	In Progress - In claims process
System Improvements	747,115	405,229	341,886	Not started - Implementation in 2018/2019, waiting for AMP task force to be in place
Spruce - Regent to Travers	1,013,623	679,143	334,480	In Progress - July 31, 2018 - no anticipated surplus or deficit
Combined Sewer Assessment	320,000	-	320,000	In progress. To be procured with roads for Capreol Combined Sewers project.
St. Jerome Easement	275,000	-	275,000	In progress. In detailed design and to be tendered in 2019.
I & I Annual Assessment	506,082	261,620	244,462	In progress. To be completed in 2018.
Maragret - Second Ave to East End	285,000	60,731	224,269	In Progress - June 30, 2018 - no anticipated surplus or deficit
Sewer Inspection Program	2,003,675	1,800,688	202,987	In progress expect to be completed in 2018.
Sewer and Watermain Contingency	188,831	-	188,831	in progress - to be used as needed for contracts
Algonquin Sewer	1,220,000	1,035,880	184,120	In Progress - July 31, 2018 - no anticipated surplus or deficit
Barrydown Westmount Kingsway	170,000	14,547	155,453	in progress with construction expected in 2018/2019.
Second Ave. (Coniston)	162,430	10,715	151,715	In Progress - July 31, 2018 - no anticipated surplus or deficit
Collection Support	165,311	15,311	150,000	In progress. Used as required for unanticipated operational needs.
Second Ave. (Sudbury)	200,000	70,927	129,073	In Progress - June 30, 2018 - no anticipated surplus or deficit
Contingency	719,569	593,990	125,579	In progress. Used as required for unanticipated work to accommodate roads or watermain work.
First Ave. (Coniston)	125,000	-	125,000	In Progress - July 31, 2018 - no anticipated surplus or deficit
Ash St. - Parkwood to Stanley	110,000	5,012	104,988	To be tendered in Spring 2019
Trench Rescue Training	100,000	-	100,000	In progress. Training to be completed in conjunction with respective department
Roger St.	183,000	90,364	92,636	Surplus \$92,636 Complete. Surplus to be used for other wastewater in accordance with policy.
Collection Health & Safety	135,870	46,587	89,283	In progress. Used as required for unanticipated operational needs.
Loach's Rd.	100,000	17,684	82,316	Commencing Summer 2019
Creighton Rd.	143,535	63,058	80,477	Commencing Summer 2019
Rita St.	65,000	-	65,000	Tender Spring 2019
Combined Sewer Separation	50,000	-	50,000	In progress. To be procured with roads for Capreol Combined Sewers project.
GIS/Mtce Management Systems	45,000	-	45,000	In progress. Procuring consultant services for various requirements.
Safety Grate on Sanitary Main	30,000	-	30,000	To be procured in 2018/2019
Locates	20,000	-	20,000	In progress. Used as required for locates.
Mont Adam St.	17,500	-	17,500	Cancelled. Surplus to be used for other wastewater in accordance with policy.
Community Spills Management	15,000	-	15,000	in progress - to be utilized when required
Frobisher Depot Upgrades	10,000	-	10,000	In Progress - Funds allocated to old transit garage renovations
Various Projects (commenced with remaining budget below \$80K)	4,284,687	3,439,761	844,926	Various projects in progress.
<b>Environmental Services</b>	<b>7,652,012</b>	<b>5,793,030</b>	<b>1,858,982</b>	
Sudbury LS Cell Closure Misc	1,684,351	1,240,290	444,061	Awaiting report from consultant (WSP) before proceeding.

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Sudbury LS Recycling Site Phase 2	686,772	335,050	351,722	This project is underfunded so it is being completed in phases. Engineering has included construction for a portion of the pad and the emergency access road as part of ENG18-32 (tender is closing May 24, 2018).
Hanmer LS Cell Closer	990,000	828,039	161,961	Work is on-going to address requirements at the site.
Azilda LF Cell Closure	170,000	31,759	138,241	Committed amount of \$95,428 is for contract administration for the cell closure to be completed in 2019. The remaining amount is being retained for oversight.
Environmental Contingency	701,861	589,827	112,034	Funds are used for contingency purposes when required.
Sudbury LS Cell Closure S & N	1,910,695	1,816,293	94,402	Awaiting report from consultant (WSP) before proceeding.
Sudbury LS Pad & Signs	90,000	17,575	72,425	Engineering has included construction of this as part of ENG18-32 (tender is closing May 24, 2018).
LS Cover & Hydroseeding	75,000	13,878	61,122	Funds used as required to meet regulatory requirements.
Scale Sandblasting & Coating	60,000	-	60,000	Consultant is reviewing and developing specifications for each scale. Then quotes will be obtained to complete work. Additional funds are anticipated to be required.
Automatic Vehicle Locator	257,466	199,462	58,004	Final payment has been made in 2018.
Sud LF Stormwater Management	37,000	(138)	37,138	Quotes to be obtained to complete work.
LF Scale & Scale House Repairs	309,723	274,997	34,726	Work is on-going.
Azilda LS Pads & Signs	30,000	-	30,000	This will be depleted in 2018 as part of a ENG 18-31 (tender is closing May 24, 2018).
Hanmer LS Pads & Signs	30,000	-	30,000	Work is on-going.
Hauled Sewage Site Close Design	30,000	-	30,000	Consultant to be hired to commence this project.
Sud LF Leachate Migration	14,000	-	14,000	Awaiting report from consultant (WSP) before proceeding.
Hanmer LF Leachate Migration	10,000	-	10,000	Awaiting quote from consultant (Wood).
No Littering Signs	10,000	-	10,000	These signs have been manufactured internally and costs charged to account in early 2018. Balance of funds to be used in 2018.
Various Projects (commenced with remaining budget below \$30K)	555,144	445,998	109,146	Various projects in progress.
<b>Facility Rationalization</b>	<b>1,419,482</b>	<b>206,671</b>	<b>1,212,811</b>	
Study Cost	250,000	206,671	43,329	Study for the five depot facilities and new administration building will be completed in 2018.
Growth Related Projects - Roads	1,169,482	-	1,169,482	Funds have been committed for City's share of cost sharing for various projects as part of the Development Cost Sharing Policy.
<b>Planning</b>	<b>1,542,298</b>	<b>1,154,387</b>	<b>387,911</b>	
Official Plan	257,505	152,280	105,225	In progress with an expected completion date of Q1 2020.
Green Space	168,551	63,460	105,091	In progress with no expected completion date as properties are acquired as they become available.
Development Charge Study	125,613	44,851	80,762	In progress with an expected completion date of Q3 2019.
Pop Projection Study	60,000	11,234	48,766	Project has been completed in 2018.
Chelmsford CIP	36,014	682	35,332	In progress with an expected completion date of Q3 2018.
Elgin Street Greenway	210,799	198,432	12,367	In progress with an expected completion date of Q3 2018.
GPS Equipment	67,035	66,234	801	In progress with an expected completion date of Q3 2018.
Mapping Photography	616,782	617,215	(433)	Over expenditure will be funded from 2018 capital envelope set aside for mapping photography.
<b>Community Development</b>	<b>41,354,818</b>	<b>29,852,488</b>	<b>11,502,330</b>	
<b>Healthy Communities</b>	<b>1,715,364</b>	<b>1,662,068</b>	<b>53,296</b>	
Chelmsford FHT	1,715,364	1,662,068	53,296	Project has been completed in 2018 with an estimated project surplus of \$29K.
<b>Leisure Services</b>	<b>15,333,337</b>	<b>11,257,777</b>	<b>4,075,560</b>	
St Joseph's Parking Lot	1,275,000	573,588	701,412	In progress with an estimated completion date of June 2018 and project is on budget.
Adanac Ski Hill Lift	2,278,210	1,652,656	625,554	In Progress with an estimated completion in July 2018 and an estimated surplus of \$440K. A report is planned for the June 19th Finance & Administration Committee for use of the estimated surplus.
Accessibility	293,351	9,612	283,739	In progress for improvements to the Capreol Millennium Centre with an estimated completion in December 2018. The estimated remaining budget of \$164K will be used for other facilities.
HARC Family Washroom	332,000	70,698	261,302	In progress with an estimated completion date of July 2018. There is a projected deficit of \$16K.
Junction Creek Waterway Park	296,949	98,507	198,442	In progress and at the Bridge abutment design phase.
Lively CSC Roof	176,691	11,620	165,071	Funds to be combined from Library/Citizen Service below (\$147,761 remaining budget) for same building. Additional funds are required of approximately \$100K-\$125K and will be tendered once additional funds are committed - likely in 2019
Nickel District Pool Exterior	451,593	318,546	133,047	This project has been completed in 2018 with a projected surplus of \$21K.
Capreol Arena Building Shell	190,972	66,839	124,133	Project is on hold as requires additional funding .
Bell Park Boardwalk	220,000	100,705	119,295	Work to be completed in 2018.
Loader	100,000	-	100,000	Project has been completed in 2018.
Capreol Splash Park	101,710	2,858	98,852	In progress with an estimated completion date of end of June 2018 with a projected surplus of \$2K.
Scoreboards	235,202	144,648	90,554	This project has a remaining balance \$77K in 2018 and will be used as needed for scoreboards or other Arena equipment.
Bike Path/Comm Trails Upgrades	107,200	19,219	87,981	Work to be completed in 2018.

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Playground/Outdoor Rinks	102,852	16,731	86,121	In progress for the Westmount Canopy with an estimated completion in Sept 2018 and any remaining funds will be used for various projects.
Queens Athletic Field Bleachers	61,000	-	61,000	In progress with an estimated completion in Nov 2018 and project is expected to be on budget.
Valley East Youth Centre	81,653	21,920	59,733	In progress with an estimated completion in July 2018 and an estimated surplus of \$45K.
Azilda Splash Park	50,000	-	50,000	Insufficient funds to start the project - waiting for community fundraising to be completed in order to commence project.
Delki Dozzi Splash Park	50,000	-	50,000	Insufficient funds to start the project - waiting for community fundraising to be completed in order to commence project.
Val Caron Splash Park	50,000	108	49,892	Insufficient funds to start the project - waiting for community fundraising to be completed in order to commence project.
Energy Retrofits	113,733	67,099	46,634	In progress for various retrofit projects for leisure facilities that will be used as needed.
Garson Splash Park	50,660	5,717	44,943	In progress with an estimated completion date in July 2018. Additional funding of \$100K was included in the 2018 Capital Budget and this project is expected to have a projected surplus of \$43K.
Laurentian Track Repairs	44,189	-	44,189	Will be used towards track repairs & equipment at the track located at Laurentian University.
Kathleen Depot	130,000	86,288	43,712	This project has been completed in 2018 with an projected surplus of \$13K.
Tennis Court Resurfacing	234,261	191,661	42,600	In progress with estimated completion in Sept 2018 that will be used towards various court projects (ie. Pickle Ball).
Howard Armstrong Rec Centre HVAC	60,000	17,685	42,315	In progress with estimated completion in June 2018 and is expected to be on budget.
Barrydowne Arena Building Shell	40,000	-	40,000	In progress as procurement in process and expected to be on budget.
Nickel District Pool Roof	133,600	94,080	39,520	Project has been completed with a projected surplus of \$39K.
Fire Alarm Panels	35,000	4,665	30,335	Work to be completed in 2018.
Brebeuf Tennis Court	140,000	111,170	28,830	In progress with estimated completion in August 2018 and is expected to be on budget.
Various Parks Security	249,964	223,226	26,738	Work to be completed in 2018 and will be balanced.
Arena Upgrades	161,072	135,662	25,410	In progress as will be used for multiple projects and expected to be on budget.
Victory Park Skate Park	16,781	-	16,781	Budget is from donations received - in progress - HCI \$60K approved for Victory Skate Park Project.
Lonsdale Playground Association	1,000	-	1,000	Budget is from donations received - for future work.
Azilda Dog Park	656	-	656	Budget is from donations received - for future work.
Copper Cliff Splash Pad	50	-	50	Budget is from donations received - for future work.
Various Projects (commenced with remaining budget below \$25K)	4,390,968	4,057,956	333,012	Various projects in progress.
Site Design	116,337	147,834	(31,497)	In progress for the Event Centre. Additional budget funds in the 2018 Budget.
Northern Water Sport Centre	2,960,683	3,006,479	(45,796)	This project is complete and awaiting an outstanding donation from Northern Water Sports Centre.
<b>Library &amp; Citizen Services</b>	<b>2,067,092</b>	<b>1,220,604</b>	<b>846,488</b>	
Radio Frequency Identification	200,000	-	200,000	RFP in 2018 to start in 2018 and complete in 2019 - On Budget.
Library/Art Gallery	420,000	226,561	193,439	Large Project Funding - ongoing from 2017.
Lively Citizen Serv Ctr Roof	150,000	2,239	147,761	Funds to be combined with Leisure above (\$165,071 remaining budget) for same building. Additional funds are required of approximately \$100K-\$125K and will be tendered once additional funds are committed - likely in 2019.
Historical Database	57,000	12,602	44,398	In Progress - completion in 2021 as this spans a five year term - On Budget
Library Shelving	90,779	49,601	41,178	In Progress - completion in 2018 - On Budget
Azilda/Chelmsford CSC - HVAC	85,495	46,193	39,302	In Progress - completion in 2018 - On Budget
CD Contingency	189,617	156,617	33,000	In Progress - completion in 2018 - On Budget
Contingency	26,000	-	26,000	In Progress - completion in 2018 - On Budget
Museum Website	30,000	4,656	25,344	In Progress - completion in 2019 - On Budget
Historical Database - Digitization	25,000	1,957	23,043	In Progress - completion in 2019 - On Budget
Energy Retrofits	50,000	28,943	21,057	In Progress - completion in 2018 - On Budget
Anderson Farm	50,000	33,126	16,874	In Progress - completion in 2018 - On Budget
Energy Retrofits - Contingency	2,838	-	2,838	In Progress - completion in 2018 - On Budget
Flour Mill Museum	2,548	-	2,548	In Progress - completion in 2018 - On Budget
Various Projects (commenced with remaining budget below \$10K)	687,815	658,109	29,706	Various projects in progress.
<b>Cemetery Services</b>	<b>604,769</b>	<b>321,267</b>	<b>283,502</b>	
Civic Cemetery Road Realignment	350,000	211,080	138,920	In Progress - completion December 2018 - On Budget
Columbarium Niche Walls - St Joseph	39,303	-	39,303	In Progress - completion December 2018 - On Budget
Long Lake Cemetery Property Acquisition	41,182	6,281	34,901	On Hold - negotiating land access agreement with private land owners
Maplecrest Landscaping	33,284	-	33,284	In Progress - completion December 2018- On Budget
Columbarium Niche Walls - Civic	55,000	24,378	30,622	In Progress - completion December 2018 - On Budget
Lot Expansion - Capreol	25,000	2,750	22,250	In Progress - completion December 2018- On Budget
Irrigation/Tree Removal/Fence	61,000	76,778	(15,778)	Will be using 2018 funding to cover this over-expenditure
<b>Transit</b>	<b>16,680,232</b>	<b>12,477,066</b>	<b>4,203,166</b>	
Replacement Buses	8,468,778	6,684,839	1,783,939	In Progress - Three 40' Nova buses on order, delivery expected Winter 2018

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Route Optimization Study	1,000,000	134,347	865,653	In Progress - Study nearing completion, infrastructure improvements to be carried out 2019-2020. Funds from other PTIF projects have been moved to this project. New allocation for this budget \$1,240,000, transfers approved by INFC
Garage Improvements	4,037,201	3,241,103	796,098	In Progress - Nearing completion. Surplus moved to complete CPTED requirements on Transit Improvement - Elm St project.
Accelerated Rebuild	1,350,000	1,008,597	341,403	In Progress - Nearing completion only a few units remaining, will be completed by end of 2018.
Scheduling Software Upgrade	200,000	-	200,000	In Progress - RFP awarded and contract issued, implementation should be completed 2018, early 2019
AVL Modem Update	200,000	84,982	115,018	Completed - surplus funds transferred to Route Optimization Study
Transit Branding	100,000	-	100,000	In Progress - RFP will be issued shortly, work to start 2018 with completion expected 2019
Transit Maintenance Software	40,000	-	40,000	Cancelled and funds transferred to Route Optimization Study
Stop Announcement Upgrade	7,000	-	7,000	In Progress - Will be completed before end of 2018
Various Projects (commenced with remaining budget below \$25K)	213,000	169,559	43,441	Various projects in progress.
Terminal Improvement - Elm St	1,064,253	1,153,639	(89,386)	In Progress - Deficit due to addition to project scope and transfer of surplus from Garage improvement to cover variance, pre-approved by INFC
<b>Healthy Community Initiatives (HCI) Fund</b>	<b>2,350,698</b>	<b>1,286,648</b>	<b>1,064,050</b>	Funds are spent based on applications received and approved in accordance with HCI By-Law.
<b>Health &amp; Social Services</b>	<b>2,603,326</b>	<b>1,627,058</b>	<b>976,268</b>	
Community Hubs / Recomm Space	250,000	-	250,000	Awaiting final community hub strategy - further community consultation occurring June 20/18 at Population Health forum
Bed Redevelopment	240,000	-	240,000	In Progress. RFP for architects awarded. \$32,000 deficit (covered by surpluses elsewhere). Architects report due end of Sept/18
Nurse Call Station	826,022	694,770	131,252	In progress, expected completion Dec/18. Anticipate deficit but will cover from surpluses elsewhere
Kitchen Equipment	92,696	21,008	71,688	In progress, anticipate spending by year end
Fire Code Compliance	102,342	41,358	60,984	Basement sprinkler - quote/tender in progress, completion 2019. Achieve within budget
Carpet Replacement	50,000	-	50,000	Awaiting final renovation plans from Social Services division expected July 2018
Kronos Upgrade	64,386	26,494	37,892	In progress, complete by year end, within budget
Contingency	28,684	-	28,684	Will used as part of architect RFP
Boiler Plant Upgrades	102,078	75,722	26,356	In progress, will be completed by Dec/18. Within budget
Equipment Replacement	108,527	82,727	25,800	In progress, will be completed by Dec/18. Within budget
Various Projects (commenced with remaining budget below \$25K)	738,591	684,979	53,612	Various projects in progress.
<b>Community Safety</b>	<b>9,048,632</b>	<b>4,844,770</b>	<b>4,203,862</b>	
<b>Fire Services</b>	<b>4,150,007</b>	<b>1,045,094</b>	<b>3,104,913</b>	
Ladder Truck	1,526,926	-	1,526,926	Back out to RFP - expected delivery 2019
Personal Protection Equipment	642,961	-	642,961	This money was set aside for reserve to replace bunker gear and SCBA at the end of their useful life
Tanker Truck	306,750	-	306,750	** Some of the funds will be used in 2018 to support immediate need for Bunker Gear (ie Volunteer Recruitment) Out to RFP in 2018 - expected delivery 2019
Communication & Technology	455,635	268,239	187,396	Money for a Mobile Response pilot for volunteer firefighters * utilization of smart phone technology for two-way communication, paging and response to dispatch (90 day pilot) * If successful the remaining funds will be used to roll-out plan
Records Management System	250,000	135,403	114,597	\$20,000 to support business intelligence / KPIs through DSI project * These funds will be used to work with the vendor to enhance current system functionality and document management
Station Generator	172,510	81,521	90,989	* Potential to get generator from Police for Station 1- would need \$30K to complete electrical (need final confirmation of go ahead). * If not, will also need to purchase generator at an estimated cost of \$60,000+
Prevention System	130,000	43,897	86,103	Will be used in 2018 to support new NFPA Certification training requirements for Prevention & Public Education
SCBA Fill Stations	10,000	-	10,000	Will be spent in 2018 to support SCBA equipment
Various Projects (commenced with remaining budget below \$75K)	655,225	516,034	139,191	Various projects in progress.
<b>Emergency Medical Services</b>	<b>4,720,520</b>	<b>3,693,194</b>	<b>1,027,326</b>	
EMS Station Development	447,494	155,907	291,587	Potential funding source for DSS remediation and station improvements
Stretchers Power	1,206,322	951,922	254,400	Expected to be completed in 2018. Working with vendors to review options / models for Power Stair Chairs
Paramedic Response Unit	900,795	750,485	150,310	Will be completed by year-end. Any surplus will be sent back to reserve.
Personal Protective Equipment	270,000	139,169	130,831	This is an on-going requirement to outfit staff with PPE
Auto Medication System	105,135	24,279	80,856	2018 Tender Award Form issued for \$70,405. Any residual money will be used to update existing units.

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
Kronos Upgrade	155,000	81,836	73,164	Will be used by end of 2018 for Telestaff module implementation
New Defibrillators	1,594,300	1,552,371	41,929	Cables, batteries and sensors have already been ordered
EMS Trailer	41,474	37,225	4,249	\$4,200 encumbrance on file for PO.
<b>Emergency Management</b>	<b>178,105</b>	<b>106,482</b>	<b>71,623</b>	
EOC Renewal	81,812	25,064	56,748	This will be used to implement an IMS model which will be started in 2018 & finalized by 2019
Equipment Upgrades	96,293	81,418	14,875	This will be used in 2018 to add safety fencing between residential area and Emergency Protective Services Centre
<b>Corporate Services</b>	<b>42,687,253</b>	<b>22,721,243</b>	<b>19,966,010</b>	
<b>Facilities - 199 Larch Street</b>	<b>3,400,532</b>	<b>736,249</b>	<b>2,664,283</b>	
Emergency Generator	623,063	90,146	532,917	Work is on-going and due to be completed June 2018
Revolving Door	325,000	-	325,000	On hold pending completion of TDS courtyard project; Require additional funding (future budget request)
HVAC Humidification	225,000	-	225,000	Placed on hold pending completion of TDS projects
Skylight Replacement	252,515	55,051	197,464	Placed on hold pending completion of TDS courtyard project, will be completed in 2018
Upper Concourse Roof Repairs	187,965	-	187,965	Placed on hold pending completion of TDS courtyard project, will be completed in 2018
Fresh Air Intake Filters	185,000	-	185,000	Placed on hold pending completion of TDS projects
Washroom Upgrades	175,000	-	175,000	Require additional funding; application submitted to Federal program for external funding in 2018.
HVAC Upgrades	125,000	-	125,000	Placed on hold pending completion of TDS projects
Electrical Distribution	115,000	-	115,000	Audit and review completed, require additional funding in future budget request.
Exhaust System Upgrade	75,000	-	75,000	Placed on hold pending completion of TDS projects, to be reviewed as part of cafeteria upgrade
Accessibility Audit	74,245	5,063	69,182	Completed, remaining balance to be used for future project (additional funding required, application submitted to Federal program for outside source of funding in 2018)
Elevator Room Temp Control	65,000	-	65,000	Work completed by TDS maintenance staff, balance uncommitted within the 199 Larch Street Reserve Fund.
Plumbing Upgrades	50,205	-	50,205	Placed on hold pending completion of TDS projects
Hydronic Heating Upgrades	50,000	-	50,000	Placed on hold pending completion of TDS projects
Lightning Protection	50,000	-	50,000	Placed on hold pending completion of TDS projects
Water Backflow Preventer	50,000	-	50,000	Placed on hold pending completion of TDS projects
Cooling System Upgrade	30,000	-	30,000	Placed on hold pending completion of TDS projects
Loading Dock Heat Trace	30,000	-	30,000	Placed on hold pending completion of TDS projects
Door Replacement	25,000	-	25,000	Placed on hold pending completion of TDS courtyard project, and will be part of revolving door upgrade as future project. Require additional funding in future budget
Emergency Exit Door	25,000	-	25,000	Work on-going, but 2 remaining doors to be completed following TDS courtyard project in 2018
Exterior Stairs	20,000	-	20,000	Placed on hold pending completion of TDS projects
Various Projects (commenced with remaining budget below \$50K)	642,539	585,989	56,550	Various projects in progress.
<b>Facilities - Tom Davies Square</b>	<b>16,056,499</b>	<b>8,539,501</b>	<b>7,516,998</b>	
Courtyard Renovation	8,160,000	5,261,652	2,898,348	Work is on-going and due to be completed in 2018
Elevator Upgrades	3,004,230	1,222,697	1,781,533	Work is on-going and due to be completed in 2018
Generator Replacement	1,116,233	186,839	929,394	Work is on-going and due to be completed in 2018
Courtyard Renovation - Larch	1,310,000	770,294	539,706	Work is on-going and due to be completed in 2018
Natural Gas Boiler	280,979	-	280,979	On hold pending SDEC (Sudbury District Energy Corporation)
Paris Ramp Heat Repair	160,000	-	160,000	Placed on hold pending completion of TDS projects
HVAC Humidification	125,000	-	125,000	Placed on hold pending completion of TDS projects
HVAC System Upgrade	125,000	781	124,219	Placed on hold pending completion of TDS projects
Skylight Replacement	165,000	62,443	102,557	Placed on hold pending completion of TDS courtyard project, will be completed in 2018
Fire Rating Repairs Design	100,000	-	100,000	On going - part of generator and elevator projects
Ventilation Fan	220,258	140,258	80,000	Tendered, and awarded to Greater City Mechanical; Placed on hold pending completion of TDS elevator. Will start late 2018 and be completed early 2019
Interior Finishes - Elevator Rel	40,000	-	40,000	Placed on hold pending completion of TDS elevator project.
Accessibility	35,000	-	35,000	Require additional funding, application submitted to Federal program for external funding in 2018
Main Fresh Air Supply Fan Repl	30,000	-	30,000	Placed on hold pending completion of TDS projects
Electrical System Audit & Review	20,000	-	20,000	Completed within a different account - these funds will be used to fund other deficits as required.
Rain Water Drainage Repair	20,000	-	20,000	Placed on hold pending completion of TDS projects
Various Projects (commenced with remaining budget below \$75K)	1,144,799	894,537	250,262	Various projects in progress.
<b>Facilities - Various Other Facilities</b>	<b>6,108,006</b>	<b>4,859,637</b>	<b>1,248,369</b>	
Solar Panels	2,000,000	1,593,448	406,552	In process of tendering remaining repair work. Balance of funds to be returned to reserve fund account.
Soffit Repairs	125,000	-	125,000	Architect June 2018, completion late 2018
CLELC Roof Repairs	315,320	208,063	107,257	Due to be completed by July 2018

Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
St Clair Admin Building Roof	250,000	144,667	105,333	Due to be completed by July 2018
Roofing Upgrades	95,000	-	95,000	Due to be completed late Autumn 2018
Building Automation System	65,000	-	65,000	Being priced, complete late Summer/early Autumn
Assets Contingency	697,596	633,220	64,376	To be used for other projects as needed.
Energy Conservation	347,887	286,016	61,871	Scope being reviewed, work to be completed late December 2018
Public Works Building Door Replacement	50,000	-	50,000	Funds being reallocated to other priority repairs at Northwest depot
Fire Halls Health & Safety	30,000	-	30,000	On going, due to be complete Autumn 2018
CLELC Emergency Lighting	15,000	-	15,000	Being priced, complete late Summer/early Autumn
Various Projects (commenced with remaining budget below \$50K)	2,117,203	1,994,223	122,980	Various projects in progress.
<b>Fleet</b>	<b>4,674,861</b>	<b>3,347,510</b>	<b>1,327,351</b>	
Garbage Packers	653,135	-	653,135	Garbage packers received and paid for in 2018.
Single Axle Dump Truck	186,442	52,024	134,418	A portion of funds transferred in 2018 for sign purchase, with remainder of funds to be reallocated for hot box.
Cars	122,372	5,846	116,526	Half of remaining funds were used to purchase Cars which were received and paid for in 2018. Remaining budget transferred to fund 2018 1/2 Ton Pickups.
Zamboni	354,016	259,016	95,000	Zamboni received and paid for in 2018.
1 Ton Dump	226,211	149,876	76,335	Remaining funds transferred to fund 3/4 Ton Pickups.
3/4 Ton 4x4 Pickup/Crew Cabs	767,189	692,189	75,000	One unit purchased and received in 2018, with another on order through purchase order.
1/2 Ton Pickups	532,293	474,253	58,040	1/2 Ton Pickup received and paid for in 2018.
Vans	581,871	526,871	55,000	Van received and paid for in 2018.
Various Projects (commenced with remaining budget below \$50K)	1,251,332	1,187,435	63,897	Various projects in progress.
<b>Parking</b>	<b>686,001</b>	<b>460,055</b>	<b>225,946</b>	
Pay & Display Machine	30,000	-	30,000	Continued work on pay by plate technology will take place in 2018 working toward an effective option for the downtown on street parking.
Signage	120,000	24,600	95,400	Work for the install of updated wayfinding signage is proposed for the summer of 2018 with an update to Council going in July.
Parking Improvements	536,001	435,455	100,546	Work for the install of lighting (improvement) is proposed for the summer of 2018 with an update to Council going in July.
<b>Clerks / Archives / By-Law / Human Resources</b>	<b>2,115,658</b>	<b>1,068,380</b>	<b>1,047,278</b>	
Corporate Infrastructure	379,844	-	379,844	With work for the Elevator and Courtyard projects taking up significant space and resources for TDS, work toward updated security controls for the building have been placed on hold temporarily. Staff will be working toward obtaining the services of an architect to consider options for access control in the facility when considering the tie in to life safety systems and requirement for permits. This will continue into 2019.
Central Mailing	287,923	48,044	239,879	No projects currently in progress. Used for the purchase of mailing/postage equipment and other related equipment such as recently acquired folder/inserters.
TDS Committee Room	421,050	247,927	173,123	To be used for various improvements to Council Chamber and Committee Rooms from time-to-time. Small project estimated at \$120,000 to increase security of main floor committee rooms currently delayed due to other ongoing projects at TDS
Library Archives	123,828	19,959	103,869	To be used for ongoing capital improvements to improve storage and shelving at the Edison facility in Falconbridge.
By-Law Enforcement	75,000	-	75,000	No funds spent to date. Funds reserved for equipment and tools associated with the completion of Animal Control, Shelter and Enforcement Services.
Closed Captioning	15,000	-	15,000	Funds set aside to improvement closed captioning of Council and Committee meetings. Anticipated to be included in requirements of new software for agenda and meeting management if approved by Council.
Various Projects (commenced with remaining budget below \$75K)	226,035	165,249	60,786	Various projects in progress.
Ergonomic Assessments	586,978	587,201	(223)	Over expenditures will be funded from 2018 capital envelopes for Ergonomic Assessments.
<b>Information Technology</b>	<b>2,217,063</b>	<b>956,601</b>	<b>1,260,462</b>	
Microsoft Products	599,117	273,728	325,389	The majority will be spent by year end. We expect it to be fully utilized.
Business Applications	400,000	75,805	324,195	Used for replacing legacy systems (for example replacing Class). Expected to be used by end of 2019.
Telephone Upgrades	305,964	34,498	271,466	Working with Bell on an upgrade path. Final date unknown at this time.
Geographic Information Systems	190,623	29,085	161,538	Project is ongoing. To be spend by end of 2019
Network Wireless Infrastructure	200,000	93,327	106,673	This will be fully utilized by year end.
Audit Logging Software	144,000	100,713	43,287	Will be fully spent by year end
Database Licenses	40,000	-	40,000	Not started. To be spent by end of 2018.
Servers & Licenses - Main Site	337,359	349,445	(12,086)	Deficit will be funded from existing accounts.



Capital Project	Budget as of Dec 31, 2017	Actual Costs as of Dec 31, 2017	Remaining Budget as of Dec 31 2017	Project Comment
<b>ERP</b>	<b>3,053,290</b>	<b>1,098,656</b>	<b>1,954,634</b>	
MMMS ERP	2,334,475	882,761	1,451,714	First phase complete. Next phase to start in 2019.
Misc Project Costs	230,505	649	229,856	Currently underway. To complete by mid 2019
Training ERP	187,525	23,741	163,784	Ongoing. Used to provide training for associated projects. Final date unknown.
FMIS Upgrade	300,785	191,505	109,280	Main project complete. There are outstanding items from the project. These funds are being allocated to complete remaining tasks. Expectation is end of 2019
<b>Economic Development</b>	<b>4,375,343</b>	<b>1,654,654</b>	<b>2,720,689</b>	
Industrial Land Strategy	1,078,326	277,816	800,510	The original projects are wrapping up. Staff are initiating review of industrial land strategy. Results will be available in 2019 and additional projects will result.
Farmer's Market Building	3,297,017	1,376,838	1,920,179	Planning for ultimate use of Rail Station and Greenway is expected to be finalized in 2018/2019. Capital work associated with these projects and the permanent alignment of the Downtown Market is expected to be initiated later in 2018 or early 2019.
<b>TOTAL</b>	<b>580,629,085</b>	<b>303,692,118</b>	<b>276,936,967</b>	

**Appendix C**  
**City of Greater Sudbury**  
**Completed Capital Projects over \$200,000**  
**Completed between October 1, 2017 & March 31, 2018**

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	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Growth & Infrastructure Roads	<b>Roads Contingency</b> 2014 Capital Budget	2014	1,267,352	762,572	504,780	1
	<b>Various Subdivisions</b> 2015 Capital Budget	2015	2,000,000	1,043,781	956,219	2
	<b>Traffic System Improvements</b> 2016 Capital Budget	2016	500,000	199,110	300,890	3
	<b>Various Subdivisions</b> 2016 Capital Budget	2016	1,000,000	715,244	284,756	4
	<b>Gutcher Avenue from Mary Street to Lorne Street</b> 2016 Capital Budget	2016	480,000	485,738	(5,738)	
	<b>Roads Contingency</b> 2016 Capital Budget	2016	500,000	87,365	412,635	5
	<b>Sidewalk Plows</b> Resolution FA2016-43-A10	2017	310,000	331,647	(21,647)	
	<b>Drains</b> <b>Property Acquisition</b> By-Law 2018-14	2017	230,000	230,000	-	

Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Water	<b>Second Avenue (Sudbury)</b> Resolution CC2014-111	2017	700,000	709,245	(9,245)	
	<b>Dundas Street</b> 2016 Capital Budget	2016	225,000	199,252	25,748	
	<b>Arvo Street</b> 2016 Capital Budget	2016	525,000	754,155	(229,155)	6
	<b>Well Building Upgrades</b> 2012 Capital Budget	2012	200,000	119,632	80,368	7
Wastewater	<b>Sanitary Sewer System Rehabilitation (Lining) and Repair</b> 2014 Capital Budget 2015 Capital Budget	2014	200,000 1,125,000 <hr/> 1,325,000	1,413,621	(88,621)	8
	<b>Garson Lagoon</b> Garson Lagoon - 2010 Capital Budget Garson Lagoon - 2011 Capital Budget O'Neil Lift Station Upgrades - 2011 Capital Budget	2010	250,000 250,000 200,000 <hr/> 700,000	451,140	248,860	9
	<b>Heino Road</b> By-Law 2017-195	2017	390,000	399,105	(9,105)	
Community Development						
CD Facilities	<b>Sudbury Community Arena Dehumidifiers</b> 2016 Capital Budget	2016	200,000	187,889	12,111	
	<b>MacKenzie Library Roof</b> 2017 Capital Budget	2017	250,000	284,329	(34,329)	

Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Transit	<b>Replacement Buses</b>		2,060,115			
	2016 Capital Budget		1,170,967			
	Insurance Proceeds	2016	3,231,082	3,209,614	21,468	
Community Safety EMS	<b>Penless Technology</b>					
	2007 Capital Budget		20,000			
	2008 Capital Budget		15,000			
	2009 Capital Budget		35,000			
	2010 Capital Budget		207,055			
		2007	277,055	147,149	129,906	10
	<b>Medical Equipment - Defibrillators x15</b>					
	2016 Capital Budget	2016	511,268	469,338	41,930	
	<b>Ambulance Type III</b>					
	2017 Capital Budget		465,679			
Corporate Services Information Technology	Insurance Proceeds		178,041			
		2017	643,720	617,741	25,980	
	<b>VMWare Cluster Servers and Licensing (Central Site)</b>					
	2017 Capital Budget	2017	300,000	349,445	(49,445)	
Tom Davies Square	<b>Brady Street Stair Repairs at Two Exit Doors</b>					
	2015 Capital Budget	2015	160,000	270,564	(110,564)	11
Fleet	<b>Tandem Multi-Function</b>					
	2016 Capital Budget		1,000,000			
	2017 Capital Budget		1,000,000			
	Insurance Proceeds		256,428			
		2017	2,256,428	2,429,447	(173,019)	12

Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
	<b>Garbage Packers</b>					
	2017 Capital Budget	2017	800,000	628,573	171,427	13
	<b>Fuel System Upgrade</b>					
	2015 Capital Budget		75,000			
	2017 Capital Budget	2017	115,000			
			190,000	324,707	(134,707)	14
<b>Cancelled Projects</b>						
<b>Community Development</b>						
<b>Leisure Services</b>	<b>Tractor Attachment</b>					
	2017 Capital Budget		40,000			15
	<b>Yard Rakes</b>					
	2017 Capital Budget		30,000			15
	<b>Groomers</b>					
	2017 Capital Budget		30,000			15
<b>CD Facilities</b>	<b>Minnow Lake Place Roof Repairs</b>					
	2017 Capital Budget		25,000			16
<b>Transit</b>	<b>Pedestrian Crosswalk Upgrades to Terminal</b>					
	2017 Capital Budget		25,000			17

Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
Corporate Services	<b>199 Larch Street</b>					
	<b>Elevator Machine Room Temperature Control</b>					
	2017 Capital Budget		65,000			18
	<b>Tom Davies Square</b>					
	<b>Building Automation System Control Equipment Upgrade</b>					
	2015 Capital Budget		125,000			19
	<b>Air Quality Upgrades (190 &amp; 200 Brady) - Design and Installation</b>					
	2015 Capital Budget		50,000			20
	<b>Electrical Systems - Distribution Audit and Review, Arc + Coord Study</b>					
	2015 Capital Budget		30,000			21
	<b>Spandrel Connection Review and Thermography for Exterior Walls</b>					
	2016 Capital Budget		30,000			22
	<b>Stair Repairs and Restoration Phase 2</b>					
	2017 Capital Budget		150,000			23
Assets	<b>Downtown Terminal - Door Upgrade and Replacement</b>					
	2017 Capital Budget		200,000			24
	<b>Stair Railings and Guards</b>					
	2017 Capital Budget		15,000			25
Fleet	<b>1 Ton Dump</b>					
	2017 Capital Budget		100,000			26

Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
	Notes					
1	Actual expenditures were lower than budgeted as the variance funds were transferred to fund overexpenditures in the following projects/accounts: Little Panache Lake Bridge (\$185K); Mary Court Garson (\$130K); MR 15 Bridge (\$121K); St. Nicholas (\$84K); Dollard (\$75K); Asphalt Consulting (\$55K); Normand Ave (\$52K); and various other projects. The actual expenses include the City's contribution for MacIsaac Road of \$237K which was funded from the proceeds of sale of Old Burwash Road (per City Council resolution #2010-188). Little Panache Lake Bridge work scope was increased due to additional steel column repairs identified during construction. Mary Court Garson work scope was increased due to site conditions determined during construction. MR15 Bridges work scope was increased during construction due to additional repairs identified during construction and this work is not complete. St Nicholas work scope was increased during construction that was identified to be completed in conjunction with School Board site plan work. Dollard Street original budget estimate was lower than final detailed design estimate and scope was increased during construction due to field conditions. Consultant fees for construction administration and inspection were higher than expected because the level of effort required was greater than anticipated. Normand Avenue work scope was increased due to existing asphalt thickness being less than anticipated.					
2	Actual expenditures were lower than budgeted due to the number of new subdivisions to receive surface asphalt was lower than expected.  The surplus funds were transferred back to Capital Financing Reserve Fund - Roads uncommitted and available for funding of Roads capital projects as approved by Council in the future.					
3	Actual expenditures were lower than budgeted as portion of the budget were moved to fund deficits in 2015 Traffic System Improvements account (\$17K) as well as the Intelligent Transportation System (\$9K). The remaining surplus was combined with the 2017 budget account for Traffic System Improvements to fund related costs in future years.					
4	Actual expenditures were lower than budgeted due to the number of new subdivisions to receive surface asphalt was lower than expected.  The surplus funds were transferred back to Capital Financing Reserve Fund - Roads uncommitted and available for funding of Roads capital projects as approved by Council in the future.					
5	Actual expenditures were lower than budgeted as the variance funds were used to fund a deficit in Riverside Bridge account (\$95K) and the remaining surplus was combined with the 2017 budget account for Roads Contingency to fund related costs in future years.					

	Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
6		<p>Actual expenditures are higher than budgeted due to fact that the budgeted scope of work included a 2/3 resurfacing and 1/3 reconstruction of Arvo Avenue based on the anticipated pipe replacement work. During detailed design it was determined that the proposed sections to be resurfaced should instead be reconstructed to accommodate the pipe trenches and provide a better long term road structure. The additional costs to reconstruct the road were allocated to the watermain and sanitary sewer accounts accordingly. As well, there was additional watermain replacement required within the construction limits, in excess of the original budget estimate.</p> <p>The overexpenditure has been funded from the following projects: Lamothe Street (\$100K); Moonlight Avenue (\$85K); and MacLachlan Street (\$45K).</p>					
7		<p>Actual expenditures are lower than budgeted due to reduction in scope with the intention of requesting additional funding in future budgets to execute full extent of the scope.</p> <p>The underexpenditure has been used to fund overexpenditures in the following projects: Former Transit Depot Garage (\$200K) as per Finance &amp; Administration Committee Report presented on July 11, 2017 in order to fund retrofits to the former Transit Depot Garage and Administration building to accommodate permanent storage requirements and temporary administration facilities; Onaping Wells (\$78K); as well as the 2017 Well Building Upgrades account (\$15K) which was offset by transfer of surplus funds from Ramsey Lake Outfall account (\$213K).</p>					
8		<p>Actual expenditures are higher than budgeted due to unanticipated excavation work required in certain locations to accommodate the lining process and subsequent reinstatement of those excavations.</p> <p>The overexpenditures has been funded from Consultant Sewer System (\$47K) and from Access Road (\$41K).</p>					
9		<p>The budget estimate was derived as part of the associated Environmental Assessment and was a high level estimate, which included for some significant unknowns. During the detailed design, the scope was reduced due to the elimination of some of the unknowns, which reduced the project costs. Also, at the time of tendering the price came in significantly lower.</p> <p>The surplus from the underexpenditures were transferred to fund overexpenditures in the following projects: Sudbury WWTP Headhouse project (\$45K); Heino Road (\$9.1K); with the remaining amount transferred to the Capital Financing Reserve Fund - Wastewater that can be used for future projects.</p>					
10		<p>Actual expenditures were lower than budgeted due to changing demand for penless technology within Paramedic Services and the ability to leverage a single technology provider to meet the Services on-going needs. Another contributing factor was the ability to negotiated favourable pricing with the existing vendor.</p> <p>The surplus was transferred to the Capital Financing Reserve Fund - Emergency Medical Services (EMS) Uncommitted that will be used for future EMS related capital projects when approved by Council.</p>					



	Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
11		<p>Actual expenditures were higher than budgeted due to site conditions (existing concrete deterioration) due to use of salt, and the base tender bid results came in over budget.</p> <p>The overexpenditure were funded from the following projects: Automation System (\$79K); Structural Report Repairs (\$15K); and Assets Contingency (\$15K).</p>					
12		<p>Actual expenditures were higher than budgeted due to price estimates/budgets which are largely based on purchase prices from previous years. Prices of heavy equipment are greatly influenced by the US dollar (USD) exchange rates and the most recent purchase of this type of unit was in 2015 when the USD conversion rate was \$1.25. When the units were tendered in 2017, the rate for the USD was approximately \$1.35, causing average truck prices to rise approximately 8%. The variance in this case was 7.6%</p> <p>The overexpenditures were funded from the following projects: Fleet Management Software (\$70K); Wheel Loader (\$35K); Hybrid Cars (\$32K); Trackless MT5 (\$19K); Vans (\$6K); and various other projects.</p>					
13		<p>Actual expenditures were lower than budgeted due to the fact that price estimates and therefore budgets are largely based on purchase prices from previous years. In this case, no new Packers had been purchased since 2007 and the budgeted estimate tried to accommodate for the increase in market prices over 10 years. In this case the variance was well under budget. With this more recent price information, the 2018 and 2019 estimates versus actuals will be much more accurate.</p> <p>The underexpenditures were used to fund the following projects: Fuel System Upgrades (\$140K); and Trackless MT5 (\$7K) and remaining surplus to be distributed before the 2018 year end.</p>					
14		<p>Actual expenditures were higher than budgeted due to the fact that a fuel system failure at St. Clair site required an increase in project scope in order to satisfy operational and environmental concerns.</p> <p>The overexpenditures were funded from the Garbage Packers (\$140K) and offset by transfer to fund overexpenditures for Zamboni (\$4K).</p>					
15		<p>These projects were cancelled to fund the purchase of a Loader as the old Loader equipment failed, was no longer able to be repaired and presented potential safety issues with simply repairing. Loader is a essential piece of equipment to provide Park services.</p>					

	Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
16		<p>This project was cancelled to provide additional funding required for the Lively Citizen Service Centre Roof project and the Health &amp; Safety Retrofits account. Roof repairs for the Minnow Lake Place is still required and will be included in a future budget request.</p> <p>The funds were used to fund overexpenditures in the following accounts: Lively Citizen Service Centre Roof (\$16K) and Health and Safety Retrofits (\$9K).</p>					
17		<p>The project was cancelled as these funds were not required to complete the work carried out by the Roads division.</p> <p>The funds were used to fund overexpenditures in the Transit Branding account.</p>					
18		<p>This project was cancelled as this work was completed and funded within an operating account.</p> <p>The funds will be used to fund anticipated overexpenditures in an HVAC account.</p>					
19		<p>This project was cancelled due to Occupational Health &amp; Safety (OH&amp;S) reasons with the three major construction projects on-going at TDS in 2017 &amp; 2018, and that the current account has insufficient funds available to complete the scope. This work is still required, but will be prioritized with other mechanical work at TDS and included in a future budget.</p> <p>The funds were used to fund overexpenditures in the following accounts: Elevator Upgrades (\$46K); and Exterior Stairs (\$79K).</p>					
20		<p>Funds for this project was cancelled as costs for Air Quality were incurred within another existing account (with a portion of this budget transferred to fund those costs).</p> <p>The funds were used to fund overexpenditures in the Air Quality Upgrades account (\$12K) with the remainder transferred back to the Capital Financing Reserve Fund - Buildings which was used as funding for new projects in the 2018 Capital Budget as approved by Council.</p>					
21		<p>Funds for this project was cancelled due to the work being completed within another existing account (with a portion of this budget transferred to fund those costs).</p> <p>The funds were used to fund overexpenditures in the Electrical Distribution Harmonization account (\$17K) with the remainder transferred back to the Capital Financing Reserve Fund - Buildings which was used as funding for new projects in the 2018 Capital Budget as approved by Council.</p>					

	Division	Project Description	Year Started	Total Original Budget	Final Cost	Variance	Notes
		Funds for this project was cancelled due to being completed within budget from a different existing account.					
22		The funds were transferred back to the Capital Financing Reserve Fund - Buildings which was used as funding for new projects in the 2018 Capital Budget as approved by Council.					
		This project is being reviewed and will be included in a future budget year. Additional funds were required for the on-going TDS Courtyard project and were required to be reallocated.					
23		The funds were transferred back to the Capital Financing Reserve Fund - Buildings, which was used as funding of additional funds for TDS courtyard in the 2018 Capital Budget as approved by Council.					
		The funds were not fully required as staff reviewed options for sliding and revolving doors, and decided upon replacement of existing sliding doors due to nature of patron flow. The work was completed within another existing account for the terminal (with a portion of this budget transferred to fund these costs).					
24		The funds were used to fund overexpenditures in the following accounts: Transit Terminal Improvements (\$39K to fund the reduced scope of door replacement); LEL Centre HVAC (\$32K); Elevator Upgrades (\$19K); Building Condition Assessments (\$12K); and various other projects. There was a remaining amount of \$85K that was transferred back to the Capital Financing Reserve Fund - Buildings that was used as funding for new projects in the 2018 Capital Budget as approved by Council.					
		The funding for this project was cancelled as the work was completed by the LEL operating department and funded within an existing operating account.					
25		The funds were used to fund overexpenditures in the Elevator Upgrades account.					
		This project was postponed until the 2018 Capital Budget to fund a potential deficit in 1/2 Ton Pickups. It was included in the 2018 Capital Budget approved by Council.					
26		The funds were used to fund overexpenditures in the following accounts: 1/2 Ton Pickups (\$50K); and 3/4 Ton Pickup Trucks (\$50K).					

## For Information Only

### Service Manager Policy regarding Greater Sudbury Housing Corporation Reserves

Presented To: Finance and Administration Committee

Presented: Tuesday, Jun 19, 2018

Report Date Wednesday, Jun 06, 2018

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

This report provides information regarding the implementation of a Reserve Policy for the Greater Sudbury Housing Corporation.

### Financial Implications

Any surpluses that would cause the Greater Sudbury Housing Corporation to exceed the new reserve limits, will be returned to Housing Services.

#### Signed By

##### Report Prepared By

Shannon Allen  
Coordinator of Financial Services  
*Digitally Signed Jun 6, 18*

##### Manager Review

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed Jun 6, 18*

##### Division Review

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed Jun 6, 18*

##### Financial Implications

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed Jun 6, 18*

##### Recommended by the Department

Kevin Fowke  
General Manager of Corporate Services  
*Digitally Signed Jun 6, 18*

##### Recommended by the C.A.O.

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 6, 18*

## BACKGROUND

The City performs several functions relating to the administration and delivery of social housing in the City of Greater Sudbury. The City is the Service Manager designated under the *Housing Services Act, 2011* that is responsible for carrying out measures to meet objectives and targets relating to affordable housing needs in the City of Greater Sudbury. The Service Manager administers and manages funding of housing for non-profit and cooperative housing providers throughout the City. Furthermore, the City is the sole shareholder the Greater Sudbury Housing Corporation (GSHC), which is an affordable housing provider operated by a Board of Directors. The GSHC is subject to decisions issued by the City as the Service Manager and from the City's shareholder declaration and operating framework.

The Greater Sudbury Housing Corporation was created by the Province in 2001, and was inherited by the City of Greater Sudbury through devolution of Social Housing from the Ministry of Housing to the City of Greater Sudbury.

### Creation of Greater Sudbury Housing Reserves - 2006

In 2006, Council approved the establishment of reserves for each of the Greater Sudbury Housing Corporation's program areas. Each reserve was to be funded from the Greater Sudbury Housing Corporation's annual under expenditures in that specific program area. Contributions and withdrawals from the reserve require Service Manager Approval.

As outlined in Appendix A, the 2006 Greater Sudbury Housing Corporation Reserves, these reserves were established for the following reasons;

- The Greater Sudbury Housing Corporation would be provided with an additional incentive to operate efficiently;
- The Greater Sudbury Housing Corporation would be expected to fund its emergencies and in year cost pressures from the reserves;
- The reserves would assist in the Greater Sudbury Housing Corporation in its long term planning and viability.

A limit on reserve balances was not established.

The percentage of municipal funding vs. federal/provincial funding since 2006 has drastically changed. This funding continues to decrease on an annual basis. In GSHC's 2017 budget 79% was funded by the municipal tax levy. In GSHC's 2018 budget 83% comes from the municipal tax levy.

### Authority for a Policy

The *Housing Services Act, 2011* provides that a Service Manager may make rules under which a local housing corporation shall operate regarding budget and funding.

Furthermore, the Shareholder Declaration states: "*The GSHC shall be further regulated by such additional policies prescribed by the Service Manager from time to time and the GSHC shall take all necessary steps to adopt as its own, the additional policies prescribed by the Service Manager*".

As outlined in the Appendix C, Greater Sudbury Housing Corporation Reserve Policy, the reserve limits are as follows:

Operating Reserve	\$300,000
Capital Reserve	\$500,000
Rent Supplement	\$200,000

If a surplus in Operations, Capital or Rent Supplement would result in the Reserve exceeding the limits, the surplus will be returned to the City of Greater Sudbury.

## **NEXT STEPS**

The Greater Sudbury Housing Corporation Reserve Policy will be implemented on June 20, 2018.

## **REFERENCES**

Appendix A – 2006 Request for Decision – Greater Sudbury Housing Corporation Reserves

Appendix B – The Shareholder Declaration

Appendix C – Greater Sudbury Housing Corporation Reserve Policy

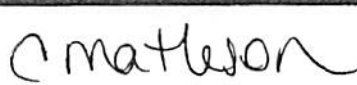

# Request for Decision City Council




Type of Decision									
Meeting Date	December 13, 2006				Report Date	November 3, 2006			
Decision Requested	<input checked="" type="checkbox"/>	Yes		No	Priority	<input checked="" type="checkbox"/>	High		Low
	Direction Only				Type of Meeting	<input checked="" type="checkbox"/>	Open		Closed

Report Title
Greater Sudbury Housing Corporation Reserves

Budget Impact & Policy Implication		Recommendation	
<input checked="" type="checkbox"/>	This report has been reviewed by the Finance Division and the funding source has been identified.		
No budget impact at this time.		That Council endorses the creation of the Reserve accounts for Greater Sudbury Housing Corporation as outlined in the attached report beginning in the 2007 fiscal year.	
<input checked="" type="checkbox"/>	Background Attached	Recommendation Continued	

Recommended by the Department	Recommender by the C.A.O.
 Catherine Matheson General Manager, Community Development	 Mark Mieto Chief Administrative Officer

Date: November 3, 2006

Report Prepared By	Division Review
 Denis Desmeules Manager, Housing Services	Name Title

### Background

The Greater Sudbury Housing Corporation (GSHC) is one of 44 independent non-profit housing providers in our community who offer rent-geared-to-income housing to needy households. The GSHC was created by the Province in 2001. Through the Social Housing Reform Act (SHRA), the corporation inherited the local Public Housing portfolio formerly owned by the Ontario Housing Corporation. The GSHC owns and operates over 1800 units across the CGS.

Housing Services, acting as Service Manager on behalf of the CGS, oversees the funding and program compliance of the GSHC and other local housing providers.

### Details

Housing provider funding is subject to SHRA rules and regulations. These were put in place to ensure providers a consistent funding base. Due to historical funding patterns held by the Province prior to the downloading of social housing, there are differences in the funding mechanisms between the GSHC and the other local providers. One area of difference involves the funding of provider held reserves.

The Province requires Service Managers to fund housing provider replacement reserves. This reserve is used to offset future provider capital expenditures. The replacement reserve funding is included as part of the annual subsidies forwarded to providers by the CGS.

Housing providers are also able to retain under expenditures from their CGS operating subsidies and place the funds in an operating reserve. The monies are used at a later time to help offset emergency operating expenditures or unforeseen cost pressures i.e. high utility costs.

The funding mechanism utilized by the Province to fund the former Public Housing portfolio was different then the formula utilized for the other non-profit housing corporations. That mechanism saw the Province provide annual funds to the Ontario Housing Corporation to offset its annual program expenditures. There was no allowance for capital or operating reserves. Any underspending was recovered by the Province. The Province continued this approach through the download of housing. As a result, the GSHC does not currently retain reserves for any of its three program streams. Although the Province could have eliminated this funding difference at the point of the social housing transfer, it chose to leave the decision to the local Service Managers.

The GSHC has now asked the Service Manager to allow it to establish reserves. If permitted, the GSHC would fund the reserves through annual underspending and/or savings. The reserves would then be used to offset emergencies and/or in-year cost pressures. Interest from the reserve funds would accrue to the funds therefore further increasing the pool of available funds.



Date: November 3, 2006

Annual subsidies from the City to the GSHC are governed by a funding formula. As such, the amount of CGS annual subsidy is predetermined and adjusted annually for inflation. It is not intended that the annual subsidy will be automatically increased as a means of increasing the reserve. Once the province provides the adjusting factors, Housing Services determines the annual subsidy. At year end, Housing Services reviews the GSHC's annual audited statements to ensure compliance to program requirements.

The GSHC currently receives over \$8 million in subsidies annually from the CGS. Since 2001, GSHC underspending for all 3 program areas has never exceeded \$300,000 in any given year. The majority of the underspending has been in the Rent Supplement Program stream. The GSHC has been unable to obtain and fund the full number of units allocated under that program. They continue to make progress in this area though local market conditions have made the acquisition of new units more difficult and the cost of existing units more expensive. Underspending on capital generally occurs due to favourable tender results. Savings in operating are generally realized through savings on utility costs due to favourable weather conditions or through the collection of higher rental revenues as a result of increased employment opportunities in the community.

The following is a list identifying the advantages and disadvantages in allowing the GSHC establish the reserves:

Pros:

- the GSHC would be provided with an additional incentive to operate efficiently. Any savings would be available for future GSHC needs
- the GSHC would be expected to fund its emergencies and in year cost pressures from the reserves. This is consistent with the process followed by the other housing providers
- the creation of GSHC reserves could postpone additional funding requests to the CGS. Only when the reserves had been depleted would the GSHC be able to submit a business case to the CGS for additional subsidies
- the establishment of the reserves gives the GSHC the same level of autonomy and accountability as other local housing providers
- the reserves would assist the GSHC in its long term planning and viability

Cons:

- what the GSHC considers surplus or underspending is in fact, a CGS subsidy overpayment. If the GSHC did not require the subsidy to meet its obligations or needs, whether due to reduced spending, higher revenues etc., the funding is to be returned to the CGS. The CGS could use these funds for other housing programs or municipal services
- currently, the recovery of subsidy overpayments can be used by the CGS to offset its funding pressures. Allowing the GSHC to retain the subsidies would mean that these funds would no longer be available

Should the GSHC reserves be permitted, the GSHC would establish and retain three (3) separate accounts: a capital reserve, an operating reserve and a rent supplement reserve. Similar to the other non-profit programs, the GSHC would be able to contribute to and/or withdraw monies from the reserves only with the prior written consent of Housing Services, acting on behalf of the Service Manager. Such consent would be at the sole discretion of the Housing Services. This is consistent with the requirement for Municipal Non-Profit Housing projects and for Federal housing providers. Further, the Service Manager could recall the reserve funds at any time should it be deemed necessary and appropriate to do so.

**Date:** November 3, 2006

At this time, we do not anticipate setting a limit on the capital and rent supplement reserve. The budgets for these program areas are very tight and the capacity for underspending is limited. It is proposed that the operating reserve would retain the same limit imposed by the Province for other non-profit providers (\$500 per unit). Consistent with the program requirement for other non-profit housing providers, the contribution would be shared 50/50 with the Service Manager once the unit limit had been reached. The GSHC would also require Service Manager approval of its reserve investment policy.

It is recommended that the GSHC be permitted to establish reserves for each of its program areas as detailed above. Each reserve is to be funded from GSHC annual under expenditures in that specific program area. Contributions/withdrawals from the reserves will require Housing Services prior approval.

**THIS SHAREHOLDER DECLARATION** made as of the 23rd day of September, 2003

**BETWEEN:**

**CITY OF GREATER SUDBURY**

(Referred to in this Declaration interchangeably as  
the "City" and/or the "Shareholder")

**OF THE FIRST PART**

- and -

**THE GREATER SUDBURY HOUSING CORPORATION**

(Referred to in this Declaration interchangeably as  
the "Corporation" or the "GSHC")

**OF THE SECOND PART**

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## RECITALS

**WHEREAS** the *Social Housing Reform Act* created the Greater Sudbury Housing Corporation to own and manage the former Ontario Housing Corporation portfolio located in the City;

**AND WHEREAS** through the *Social Housing Reform Act*, the Province of Ontario established the City as the social housing Service Manager, the social housing funder/program administrator and as the sole Shareholder of the Greater Sudbury Housing Corporation;

**AND WHEREAS** the Shareholder wishes to make a declaration that limits the powers of the Directors of the Greater Sudbury Housing Corporation to manage or supervise the management of the Business and affairs of the Greater Sudbury Housing Corporation;

**AND WHEREAS** the parties intend that this Declaration

1. establishes certain principles of governance for the Greater Sudbury Housing Corporation; and
2. constitutes a declaration by the Shareholder pursuant to subsection 108(3) of the *Ontario Business Corporations Act* with respect to certain powers of the Board of Directors of the Greater Sudbury Housing Corporation;

**THIS DECLARATION WITNESSES** that in consideration of the covenants, agreements, warranties and payments herein set out and provided for, the parties hereto hereby respectively covenant and agree as follows:

### 1. INTERPRETATION

Whenever used in this Declaration, unless there is something in the subject matter or context inconsistent therewith, the following words and terms shall have the respective meanings ascribed to them in this Section 1.1:

"Articles of Incorporation" means the Articles of Incorporation of the Greater Sudbury Housing Corporation issued pursuant to the *Ontario Business Corporations Act*, which Articles of Incorporation are dated December 14, 2000;

"Auditor" means a Person appointed by the Shareholder;

"Auditor's Derivative Report" means communication of matters identified by the Auditor during the financial statements audit which matters include misstatements, other than trivial errors, fraud, misstatements that might cause future financial statements to be materially misstated, illegal or possibly illegal acts or significant weaknesses in internal control;

"Annual Information Return" means a summary report of the Corporation's financial, operating and statistical information for the fiscal year as determined by the Service Manager;

"Annual Report" means the report prepared by the Greater Sudbury Housing Corporation as contemplated by Article 9 hereof;

"Board" means the Board Directors of the Greater Sudbury Housing Corporation;

"Business" means the business of the Greater Sudbury Housing Corporation as a housing provider pursuant to the *Social Housing Reform Act*;

"Chair" means the director of the Greater Sudbury Housing Corporation Board appointed as Chair of the Board from time to time;

"Citizen" means with respect to a member of the Greater Sudbury Housing Corporation Board or a candidate for such membership an individual who is not a member of Council;

"City" means the City of Greater Sudbury;

"Confidential Information" shall mean both written and unwritten information which is either non-public or confidential in nature;

"Corporation" means the Greater Sudbury Housing Corporation;

"Council" means the Council of the City of Greater Sudbury;

"Declaration" means this Shareholder Declaration;

"Director" or "director" means a person occupying the position of director of the Greater Sudbury Housing Corporation by whatever name called;

"Financial Statements" means, for any particular period, audited or unaudited (as stipulated in this Declaration), consolidated or unconsolidated (as stipulated in this Declaration), comparative financial statements of the Greater Sudbury Housing Corporation consisting of not less than a balance sheet, a statement of income and retained earnings, a statement of changes in financial position, a report or opinion of the Auditor (in the case of audited financial statements) and such other statements, reports, notes and information prepared in accordance with generally accepted accounting principles (consistently applied) and as are required in accordance with any applicable law;

"GSHC" means the Greater Sudbury Housing Corporation;

"Housing Portfolio" means all housing projects operated by the GSHC;

"Housing Project" means all or part of the residential accommodation located in one or more buildings used in whole or in part for residential accommodation and includes vacant land, if any, owned by the GSHC;

"MFIPPA" means the *Municipal Freedom of Information and Protection of Privacy Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;



"OBCA" means the Ontario *Business Corporations Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;

"Person" means an individual, sole proprietorship, partnership, unincorporated association, unincorporated organization, trust body corporate and a natural person in her or his capacity as trustee, executor, administrator or other legal representative;

"Resident Canadian" means an individual who is,

1. a Canadian citizen ordinarily resident in Canada;
2. a permanent resident within the meaning of the *Immigration Act* (Canada) and ordinarily resident in Canada;

"Service Manager" means the City of Greater Sudbury (in its capacity as service manager) as defined in the Social Housing Reform Act;

"Shareholder" means the City of Greater Sudbury (in its capacity as the sole shareholder of the GSHC);

"SHRA" means the *Social Housing Reform Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;

"Tenants" means the tenants (as that expression is defined in the *Tenant Protection Act*), of the GSHC.

## 2. OBJECTIVES AND PRINCIPLES

### 2.1 Purposes

The Shareholder and the Corporation agree that this Declaration is established for the following purposes:

- (a) to recognize the Board's authority to manage or supervise the management of the Business and affairs of the GSHC in accordance with this Declaration;
- (b) to provide the Board with the Shareholder's operational requirements regarding the GSHC;
- (c) in its capacity as a public document, to inform the other residents of the City of the Shareholder's operational requirements regarding the GSHC;
- (d) to establish the accountability, responsibility and relationship between the GSHC and the Shareholder; and
- (e) to establish the accountability, responsibility and relationship between the GSHC and the Service Manager.

## 2.2 Shareholder Objectives

The Shareholder's objectives in connection with its relationship with the GSHC are as follows:

- (a) the GSHC will employ its own staff and, subject to the terms of this Declaration, the GSHC shall be responsible for the management of its Housing Portfolio, for making policy and operational decisions and being accountable for such policy and operational decisions through the submission to the Shareholder and Service Manager of the Annual Report (see Section 6, page 16 );
- (b) the GSHC will utilize its assets for the purposes of providing adequate, affordable housing;
- (c) the assets of the GSHC will be maintained in good repair and the usefulness of the assets will be maintained in order to provide quality affordable housing;
- (d) the GSHC will act to mitigate financial risks to the City as Shareholder, while service standards and levels are maintained or enhanced;
- (e) the GSHC will ensure that Tenants will be protected from harassment, in an environment where human rights are upheld;
- (f) the GSHC will support and promote efforts aimed at providing GSHC Tenants with healthy, safe and sustainable communities.

## 2.3 Principles

### 2.3.1 Conduct of Affairs

The GSHC is integral to the well-being and the infrastructure of the City. The GSHC agrees that it is in the best interests of the GSHC, Tenants and the residents of the City, that the GSHC conduct its affairs in a manner consistent with the principles outlined herein.

### 2.3.2 Business Principles

The GSHC agrees that it shall carry on Business as follows:

- (a) that it shall conduct its affairs in accordance with the *SHRA* and in accordance with the Service Manager's accountability document entitled the Greater Sudbury Housing Corporation Operating Framework (substantially in the form attached as Appendix A to this Declaration);
- (b) that it shall provide quality, affordable housing accessible to those in need and eligible for subsidized housing, as defined from time to time by the Service Manager and within the parameters of program funding received from the Service Manager and pursuant to legislation and regulations issued to the Service Manager by the Province of Ontario;

- (c) that it shall provide accountable quality services at an affordable cost, on a sustainable basis and use the most appropriate methods and structures for doing so;
- (d) that it shall ensure that policies and programs are consistent with the goal of providing affordable housing; and
- (e) that it shall recognize and be sensitive to the fact that social housing primarily serves tenants of low and moderate incomes;
- (f) that labour relations shall be managed in a manner consistent with those of the City.

### **3. BUSINESS OF THE GREATER SUDBURY HOUSING CORPORATION**

Subject to the ongoing ability of the GSHC to meet the financial objectives as established through funding arrangements with the Service Manager, the ability of the Board to demonstrate the same and in support of the mandate to provide affordable housing, the GSHC may engage in any of the following business activities, consistent with the GSHC's Articles of Incorporation and the SHRA:

- 1. own, operate or have an ownership in rental housing and affordable-ownership housing and provide related services;
- 2. develop new affordable housing (subject to prior approval of the Service Manager);
- 3. redevelop existing Housing Projects (subject to prior approval of the Service Manager);
- 4. deliver program-related services on behalf of the Service Manager including but not restricted to rent supplement programs and the completion of the applicant/tenant income testing functions.

### **4. OPERATIONS AND CONTROL**

#### **4.1 Board Responsibilities**

Subject to any matters requiring approval of the Shareholder pursuant to this Declaration, the Board will supervise the management of the business and affairs of the GSHC, including the following specific matters:

- 1. establishing annual and long-range strategies and plans consistent with the provisions of this Declaration;
- 2. establishing policies consistent with this Declaration and the SHRA and all other relevant legislation;

3. managing and directing all labour and employee-relations matters.

#### **4.2 Qualifications of Directors**

In naming directors to the Board, the Shareholder will give due regard to the qualifications of Citizens and ensure that the Board collectively represents a range of relevant expertise including:

- (a) knowledge of the social housing area;
- (b) community development;
- (c) business and financial management;
- (d) understanding of corporate governance responsibilities;
- (e) organizational development;
- (f) labour relations;
- (g) legal and/or legal aid experience; and
- (h) knowledge of landlord and tenant and social services matters.

#### **4.3 Composition of the Board**

The Board will be composed of Seven (7) Directors, two (2) of whom shall be members of Council and the remainder shall be citizen appointees.

#### **4.4 Eligibility for Board Membership**

To be eligible for Board membership, a person must not be disqualified from being a director under the *OBCA* or the *SHRA*, and shall be a Resident Canadian residing in or paying property taxes to the City. In addition, members of Council who act as Directors:

- a) shall have been elected to such office by qualified electors pursuant to the provisions of the *Municipal Elections Act, 1996*, as amended or shall have been appointed as a member of Council pursuant to section 263 (Filling Vacancies) of the *Municipal Act, 2001*, as amended;
- b) shall be appointed to the Board by resolution of Council.

## **4.5 Nomination Process**

### **4.5.1 Council member nominations**

Council members will be nominated for appointment to the Board on the recommendation of Council through a process approved by Council for such appointments.

### **4.5.2 Citizen nominations**

Citizens will be nominated for appointment to the Board by a recommendation of the GSHC Nominations Committee which recommendation may be approved by the Shareholder.

### **4.5.3 Approval by the Shareholder**

The composition of the Board whose members are appointed (a) by Council, (b) by way of nomination from the Nominations Committee of the GSHC or (c) in circumstances of a vacancy on the Board, shall be approved by the Shareholder.

## **4.6 Chair**

The Board will elect a Chair from among its members. In the event the Chair resigns or otherwise vacates the position of Chair prior to the end of their term, the Board shall elect a Chair from among its remaining Directors who are members of Council.

## **4.7 Vacancies**

Subject to section 124 of the *OBCA* (Directors and Officers: Vacancies), if a member of the Board ceases to be a director for any reason, the Shareholder will fill the vacancy created thereby as soon as reasonably possible from persons eligible for appointment as a Director pursuant to section 4.4.

## **4.8 Term**

The term of appointment for all Board members shall be concurrent with the term of Council. Directors may be re-appointed to the Board.

## **4.9 Conflict of Interest**

### **4.9.1 Board Compliance**

The Board and officers of the GSHC will abide by the requirements of the *OBCA*, the *SHRA*, and regulations as may be amended or enacted from time to time and in particular Ontario Regulation 339/01, Part II, section 4 (Conflict of Interest), section 5 (Replacement of Conflict of Interest Rules) and any related GSHC policy in respect of conflicts of interest, including any requirements in respect of disclosure and abstention from voting.

#### 4.9.2 Employee Compliance

The Board and officers of the GSHC will ensure that GSHC employees strictly abide by the requirements of the *SHRA* and any related GSHC policy in respect of conflicts of interest, including any requirement in respect of disclosure.

### 4.10 Confidentiality

#### 4.10.1 Confidentiality Exceptions

The Directors and officers of the GSHC and the Shareholder will ensure that Confidential Information of the GSHC is not disclosed or otherwise made available to any Person, except to the extent that:

- (a) disclosure to the Shareholder's or the GSHC's employees or agents is necessary for the performance of any of their duties and obligations under this Declaration; and
- (b) disclosure is required in the course of judicial proceedings or pursuant to law.

The Shareholder and the GSHC will abide by all terms of the *MFIPPA*.

#### 4.10.2 Requests to Disclose

In the event any of the Directors and/or officers of the GSHC and/or in the event the Shareholder receives a request to disclose any Confidential Information pursuant to legal process of any kind, such Director and/or officer of the GSHC or the Shareholder will notify the GSHC promptly so that the GSHC may seek a protective order or other appropriate remedy. In the event no such protective order or other remedy is obtained, any of the Directors and/or officers of the GSHC or the Shareholder will furnish only that portion of the Confidential Information which any of the Directors and/or officers of the GSHC or the Shareholder is/are advised by legal counsel is legally required and will exercise all reasonable efforts to obtain reliable assurance that confidential treatment will be afforded to the Confidential Information.

### 4.11 Remuneration

Except for remuneration from the City as approved by Council from time to time, the Directors shall serve without remuneration in their capacity as Directors, as officers if applicable, or in any other capacity and no Director shall directly or indirectly receive any profit or payment of any nature from the GSHC on any basis. The GSHC will reimburse Directors for all reasonable expenses incurred in the performance of duties as Directors of the GSHC.

### 4.12 Removal of Directors

A Director may be removed from the Board for such reasons including, but not restricted to:

- (b) conflict of interest that cannot be resolved in any other manner satisfactory to the Board and/or the Shareholder;
- (c) engagement in activities that are deemed by the Board and/or Council to be inconsistent with the principles and objectives of this Declaration;
- (d) inability to meet the eligibility criteria of a Board member as described in Section 4.5 (page 11) above; and
- (e) absence from three (3) consecutive meetings of the Board during any calendar year without prior written approval of the Board.

#### **4.13 Staffing**

The Board will hire a General Manager and approve the employment of staff as recommended by the General Manager. The Board will ensure that it is the General Manager's responsibility to establish and maintain a normal working environment for all union and non-union staff employed by the GSHC.

### **5. SHAREHOLDER MATTERS**

#### **5.1 Decisions of the Shareholder**

##### **5.1.1 Communications in Writing**

All approvals and decisions of the Shareholder will be communicated in writing to the Chair and will be signed by an authorized signatory of the Shareholder.

##### **5.1.2 Notice to GSHC**

Where Shareholder approval is required, the GSHC shall deliver reasonable advance notice in writing of the need for such approval and shall provide such information as is reasonably necessary for the Shareholder to make an informed decision regarding the subject matter requiring approval.

#### **5.2 Matters Requiring Shareholder Approval Under the OBCA**

In accordance with the provisions of the OBCA, the GSHC will not, without prior approval of the Shareholder:

- (a) apply to make changes to the Articles of Incorporation (OBCA, s. 168);
- (b) amalgamate (OBCA, s. 174), apply to continue as a body corporate under the laws of another jurisdiction (OBCA, s. 180), merge, consolidate or effect a reorganization as defined in the OBCA, or approve or effect any plan of arrangement, in each case whether statutory or otherwise;

arrangement, in each case whether statutory or otherwise;

- (c) take or institute proceedings for any winding up (*OBCA*, ss. 193-205), arrangement (*OBCA*, s. 182) or dissolution (*OBCA*, s. 237);
- (d) create new classes of shares or reorganize, consolidate, subdivide or otherwise change its outstanding securities (*OBCA*, s. 168);
- (e) dispose of, by conveyance, transfer, lease, sale and leaseback, or other transaction, all or substantially all of its assets or undertaking (*OBCA*, s. 182), with the exception of entering into residential and commercial leases for the units and commercial spaces of the GSHC;
- (f) appoint and/or remove the Auditor of the GSHC (*OBCA*, s. 149), except where the auditor has been appointed by order of the Ontario Superior Court of Justice under section 149(8) of the *OBCA*;
- (g) make any change to the number of directors comprising the Board (*OBCA*, s. 168); and
- (h) enter into any transaction or take any action that requires shareholder approval pursuant to the *OBCA*.

### **5.3 Other Matters Requiring Shareholder Approval**

#### **5.3.1 Corporate Issues**

Without the prior approval of the Shareholder the GSHC will not:

- (a) create any additional indebtedness that would require additional payment in the form of subsidies from the Service Manager, not including the impact of increased subsidy payments that may be required pursuant to other program cost increases as identified in any agreement with the Service Manager and including the renewal of existing mortgages and loans;
- (b) ~~sell real property used for the purposes of providing rent-geared-to-income and market housing, or which are zoned or deemed suitable for housing purposes, but not including real property which is not zoned or deemed suitable for housing or that is used for commercial purposes;~~
- (c) proceed with redevelopment projects, or material changes in the number or distribution of rent-geared-to-income units, including changes to targeting plans;
- (d) appoint new directors to fill vacant positions on the Board; and
- (e) pass or amend any by-laws



- (i) with respect to the composition or number of Directors or the term of Directors; or
- (ii) that are inconsistent with this Declaration;
- (f) take or institute proceedings for any legal reorganization (*OBICA*, s. 186) of the Corporation.

### 5.3.2 By-laws General

The GSHC shall, where by-laws and by-law amendments have been approved by the Board, seek Shareholder approval for such by-laws and by-law amendments. Where such approval is denied, the GSHC shall not implement such by-laws and by-law amendments.

## 5.4 Regulatory Matters

### 5.4.1 *Municipal Freedom of Information and Protection of Privacy Act*

The GSHC is subject to the *MFIPPA* which requires the Board to appoint a "head" of the GSHC for the purposes of disclosing or refusing to disclose "records" or "confidential information", as those expressions are defined in the *MFIPPA*. The GSHC shall appoint the Chair as the head of the GSHC for the purposes of the *MFIPPA*.

### 5.4.2 Other Legislation

The GSHC is subject to a variety of legislation that governs its operations and which establishes the responsibilities of the Board such as the *Tenant Protection Act*, the *Human Rights Code* or municipal property standards by-laws. In all such cases such legislation will prevail over this Declaration and any other direction of the Shareholder where there is a conflict between these directions and such legislation. Should such a conflict occur, the GSHC shall contact the Service Manager to discuss the manner in which the interests of the Shareholder may best be protected.

## 5.5 Annual Shareholder's Meeting

The Directors of the GSHC shall call an annual meeting of the GSHC not later than 4 months after the end of GSHC fiscal year.

## 6. ACCOUNTABILITY

### 6.1 Annual Report

#### 6.1.1 General

Within 120 days after the end of the GSHC fiscal year, the Board will prepare and approve an Annual Report and submit the report to the Shareholder. The Annual Report will include:

1. such explanations, notes and information as is required to account for any variances between the actual results from operations and the budgeted amounts set forth in the approved budget, and any material variances in the projected ability of any business activity to meet or continue to meet the financial objectives of the Shareholder;
2. information that is likely to materially affect the Shareholder's objectives;
3. information regarding any matter, occurrence or other event which is a material breach or violation of any law, including major findings of internal and other audits;
4. a five year business plan outlining the strategic direction and new business initiatives which the GSHC will undertake or recommend. The business plan will be prepared on a consistent format with the business plan currently in effect;
5. information regarding the performance of the GSHC such that the Shareholder can determine that the business plan has been respected;
6. information regarding the performance of the GSHC such that the Shareholder can determine that the Shareholder Declaration has been respected;
7. any such additional information as the Shareholder and/or the Service Manager may specify from time to time; and

#### 6.1.2 Other Reports

The GSHC's Annual Report will be consistent with, but not in lieu of, other reporting that the Service Manager may require that is consistent with the social housing program funding requirements or otherwise agreed to by the Board.

#### 6.2 Access to Records

The Shareholder shall have unrestricted access to the books and records of the GSHC during normal business hours. The Shareholder shall treat all information of the GSHC with the same level of care and confidentiality as any Confidential Information of the Shareholder.

#### 6.3 Audit

The GSHC's financial statements will be audited annually with the following requirements:

- (a) the Auditor must be licenced under the *Public Accountancy Act* and is appointed by the Shareholder; and

- (b) the Auditor will provide the Auditor's Derivative Report and the Auditor's Report on financial information for the GSHC Annual Information Return and prepare an Auditor's report on the GSHC financial statements. The Auditor shall prepare a management letter for the purpose of indicating to the GSHC specific ways to improve reporting and financial operations to help foster efficient management of GSHC resources. The management letter will also describe whether or not GSHC has corrected any identified deficiencies in legislative compliance and in internal controls.

#### **6.4 Payment of Auditor**

The GSHC will satisfy payment of the remuneration of the Auditor.

#### **6.5 Accounting**

The GSHC will adopt and use the accounting policies and procedures that may be approved by the Board from time to time and all such policies and procedures will be in accordance with generally accepted accounting principles and applicable regulatory requirements.

#### **6.6 Annual Financial Statements**

The Board will deliver, as soon as practicable and in any event within 120 days after the end of each fiscal year, the audited Financial Statements of the GSHC for consideration by the Shareholder.

#### **6.7 Annual Information Return**

The Annual Information Return with the Auditor's reports (as contemplated by Article 6.3(b) (page 17) and copy of the GSHC audited financial statements, signed on behalf of the Board by two members, shall be submitted to the Shareholder within 120 days of the GSHC's fiscal year end.

### **7. FINANCIAL PERFORMANCE**

The Board will use its best efforts to ensure that the GSHC meets the financial performance standards set by the Board and those set by the Shareholder and Service Manager.

### **8. COMMUNICATIONS**

#### **8.1 Governance**

All communication with respect to general governance matters between the GSHC and the Shareholder shall be exchanged between the GSHC Chair and the City's General Manager, Economic Development and Planning Services or their duly appointed designate.

## 8.2 Policy

All communication with respect to policy matters between the GSHC and the Shareholder shall be exchanged between the GSHC Chair and the City's Manager, Housing Services or their duly appointed designate.

## 8.3 Operations

All communication with respect to operational matters between the GSHC and the Shareholder shall be exchanged between the GSHC General Manager and the City's Manager, Housing Services or their duly appointed designate.

## 9. AMENDMENTS

This Declaration may be amended solely at the discretion of the Shareholder. The Shareholder will provide prior written notice to the Board of any such proposed amendments.

## 10. TERM

This Declaration shall come into effect as of December 1, 2003 and continue in effect until terminated by the Shareholder.

## 11. NOTICE

Any demand, notice or other communication to be given to the Shareholder in connection with this Declaration shall be given in writing and may be given by personal delivery or by registered mail, courier or facsimile transmission, addressed to the Shareholder's representative as indicated in Articles 8.1, 8.2 and 8.3 as follows:

City of Greater Sudbury  
200 Brady Street  
Sudbury, Ontario  
P3E 1C7

~~Any demand, notice or other communication to be given to the GSHC in connection with this Declaration shall be given in writing and may be given by personal delivery or by registered mail, courier or facsimile transmission, addressed to the GSHC as follows:~~

The Greater Sudbury Housing Corporation  
10 Elm Street  
Suite 401  
Sudbury, Ontario  
P3E 4P6

Any demand, notice or other communication to be given by either party to such other address or facsimile number as may be designated by notice by either party to the other. Any such

notice given by personal delivery shall be conclusively deemed to have been given on the day of actual delivery thereof; if given by registered mail, on the third day following the deposit thereof in the mail; if by courier, on the second day after delivery to the courier; and if by facsimile transmission, on the same day if sent prior to 4:00 P.M. and on the next following working day of the party if sent after 4:00 P.M.. If the party giving any notice knows or ought reasonably to know of any difficulties with the postal system which might affect the delivery of mail, any such notice shall not be mailed but shall be given by personal delivery, courier or facsimile transmission.

**12. NO ASSIGNMENT**

GSHC will not assign this Declaration, or any part thereof, without the prior written approval of the Shareholder, which approval may be withheld by the Shareholder in its sole discretion or may be given subject to such terms and conditions as the Shareholder may impose.

**13. ENTIRE AGREEMENT**

This Declaration embodies the entire agreement between the parties and supercedes any other understanding or agreement, collateral, oral or otherwise, existing between the parties at the date of execution.

**14. LAW OF ONTARIO**

This Declaration shall be governed by and construed with the laws of the Province of Ontario.

**15. BINDING UPON ASSIGNS**

This Declaration shall be binding upon the parties, their successors and permitted assigns.

IN WITNESS WHEREOF the parties sign by their duly authorized signing officers:

**CITY OF GREATER SUDBURY**

Per:

---

**Mayor**

---

**Clerk**



## **APPENDIX A**

### **THIS OPERATING FRAMEWORK**

#### **ISSUED BY:**

#### **CITY OF GREATER SUDBURY**

(Referred to in this Operating Framework interchangeably as  
the "City", and/or the "Service Manager")

- in respect to the operations of -

#### **THE GREATER SUDBURY HOUSING CORPORATION**

(Referred to in this Operating Framework interchangeably as  
the "Corporation" or the "GSHC")





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## RECITALS

**WHEREAS** provincial and federal devolution of housing program responsibilities has given the City a dual role in social housing - being the Service Manager and the sole Shareholder of the Greater Sudbury Housing Corporation;

**AND WHEREAS** the Greater Sudbury Housing Corporation owns a portfolio of housing and administers social housing programs;

**AND WHEREAS** the Greater Sudbury Housing Corporation and other social housing providers in the City of Greater Sudbury participate in such social housing programs;

**AND WHEREAS** through the *Social Housing Reform Act*, the Province of Ontario has considerable power over the City as the Service Manager and over the Greater Sudbury Housing Corporation as a housing provider;

**AND WHEREAS** section 32 of the *SHRA* provides that the Service Manager shall establish rules governing the accountability of the GSHC to the Service Manager which accountability rules shall address the operation and activities of the Greater Sudbury Housing Corporation, including such matters as reporting requirements, budgeting and funding, the maintenance of housing projects, audits and investigations, the exchange of information and other such matters as the Service Manager considers appropriate to ensure the performance of the Greater Sudbury Housing Corporation's duties under the *Social Housing Reform Act*;

**AND WHEREAS** the City, as Service Manager, and the Greater Sudbury Housing Corporation wish to define the manner by which the Greater Sudbury Housing Corporation will meet the *Social Housing Reform Act* requirements and the manner by which social housing programs operated by the Greater Sudbury Housing Corporation will be administered;

**AND WHEREAS** the rules governing the accountability of the GSHC to the Service Manager are established in this Operating Framework and are based upon general principles aimed at

1. ensuring stable and predictable funding for the Greater Sudbury Housing Corporation to mitigate any impacts on tenants from program funding decisions;
2. simplifying and harmonizing the social housing program structures and

funding models in order to reduce administration costs; and

3. acknowledging that the Service Manager will require timely information required to prepare budgets and fulfill its reporting obligations to the Province of Ontario and other agencies.

**THE TERMS OF THIS OPERATING FRAMEWORK, AS AMENDED FROM TIME TO TIME, SHALL BIND THE GREATER SUDBURY HOUSING CORPORATION.**

## **1. INTERPRETATION**

Whenever used in this Operating Framework, unless there is something in the subject matter or context inconsistent therewith, the following words and terms shall have the respective meanings ascribed to them in this Section 1.1:

"Auditor" means a Person appointed by the Shareholder;

"Board" means the Board Directors of the Greater Sudbury Housing Corporation;

"Business" means the business of the Greater Sudbury Housing Corporation as a housing provider pursuant to the *Social Housing Reform Act*;

"City" means the City of Greater Sudbury;

"Corporation" means the Greater Sudbury Housing Corporation;

"Council" means the Council of the City of Greater Sudbury;

"Financial Statements" means, for any particular period, audited or unaudited (as stipulated in this Operating Framework, consolidated or unconsolidated (as stipulated in this Operating Framework), comparative financial statements of the Greater Sudbury Housing Corporation consisting of not less than a balance sheet, a statement of income and retained earnings, a statement of changes in financial position, a report or opinion of the Auditor ( in the case of audited financial statements) and such other statements, reports, notes and information prepared in accordance with generally accepted accounting principles (consistently applied) and as are required in accordance with any applicable law;

"GSHC" means the Greater Sudbury Housing Corporation;

"Housing Portfolio" means all housing projects operated by the GSHC;

"Housing Project" means all or part of the residential accommodation located in one or more buildings used in whole or in part for residential accommodation and includes vacant land, if any owned by the GSHC;

"MFIPPA" means the *Municipal Freedom of Information and Protection of Privacy Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;

"OBCA" means the *Ontario Business Corporations Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;

"Other Programs" means housing programs as identified by the Service Manager which are managed and/or administered by the GSHC at the Service Manager's request;

"Person" means an individual, sole proprietorship, partnership, unincorporated association, unincorporated organization, trust body corporate and a natural person in her or his capacity as trustee, executor, administrator or other legal representative;

"Service Manager" means the City of Greater Sudbury (in its capacity as service manager) as the expression "service manager" is defined in the *Social Housing Reform Act* ("service manager" means a municipality, agency, board or commission designated as a service manager under subsection 4 (1));

"Shareholder" means the City of Greater Sudbury (in its capacity as owner of the GSHC);

"SHRA" means the *Social Housing Reform Act*, and regulations thereunder, as such statute may be amended or re-enacted from time to time;

"Tenants" means the tenants (as defined in the *Tenant Protection Act*), of the GSHC.

## **2. Operating Framework Contents**

### **2.1 Framework Items**

The Operating Framework will include, but will not necessarily be limited to:

- (a) defining the number of rent-geared-to-income units to be adhered to by the GSHC (Article 11);
- (b) formatting and timing provision of subsidy request and budget information to the Service Manager in order to prepare the Service Manager's budget (Article 4);
- (c) formatting and timing program reporting to the Service Manager to fulfill the Service Manager's obligations under the *SHRA* (Article 6);
- (d) determining the timing for the payment of subsidies to the GSHC (Article 4.3.2);
- (e) determining the method of dealing with annual GSHC surplus/deficits (Article 4.5).

### **2.2 Other Service Manager Program Funding**

#### **2.2.1 Additional Programs**

The Service Manager may, from time to time, request that the GSHC perform certain functions and assume certain responsibilities which include but are not limited to:

- (a) the operation of a waiting list system for applicants to social housing;
- (b) the operation of rent supplement programs; and
- (c) the management of non-profit provider portfolios.



### 2.2.2 Additional Functions

In these and all other areas in which the Service Manager requests that the GSHC perform functions that are not mandated functions of a non-profit provider under the *SHRA*, the Service Manager and the GSHC will enter into agreements that include:

- (a) the level of funding to be provided for performance of additional functions;
- (b) the conditions and performance expectations of the Service Manager; and
- (c) the accountability requirements of the GSHC in undertaking additional functions.

### 2.2.3 Consultation

The Service Manager will not impose on the GSHC functions and obligations that are not identified in the *SHRA*, or that are not outlined in this Operating Framework without having consulted with and identified the administrative, operational and costs impacts upon, the GSHC.

## 3. SERVICE MANAGER MATTERS

### 3.1 Decisions of the Service Manager

*The following policies will apply to any approvals or decisions that the Service Manager must provide with respect to the GSHC:*

1. all approvals and decisions will be communicated in writing signed by an authorized signatory of the Service Manager; and
2. where Service Manager approvals are required the GSHC will give reasonable advance notice in writing of the need for approval and will provide such information as is reasonably necessary for the Service Manager to make an informed decision regarding the subject matter requiring approval.

### **3.2 Provision of Management Support Services**

The Service Manager recognizes that the GSHC shall periodically require management support services in order to operate efficiently. Accordingly, the Service Manager shall allocate resources at no cost to the GSHC for the provision of the following management support services as the Service Manager, in its sole discretion, deems necessary or appropriate for the GSHC to operate:

1. legal services;
2. financial services;
3. human resource services; and
4. information technology services.

In circumstances where management support services are required, the GSHC shall notify the Service Manager in writing of its need for and the required extent of such management support services.

### **3.3 Provision of Insurance Coverage**

GSHC shall name the Service Manager as an insured under its comprehensive insurance policies.

## **4. Financial Matters**

### **4.1 Requirements for Subsidy Payments**

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GSHC shall:

- (a) submit to the Service Manager in a format acceptable to the Service Manager, a draft subsidy request supported by a draft budget by October 31 of each operating year and a final subsidy request supported by the final GSHC budget by December 31 of each operating year for approval by Council. Both the draft and the final subsidy requests shall include but not be limited to providing the following information:

- i) any proposed changes in staff complement, reclassifications, and merit salary increases;
  - ii) an estimate of expenditures to be incurred by the GSHC in respect of the operation of the Housing Portfolio including a breakdown of such expenditures for each Housing Project, including the estimated cost of repairs, maintenance, improvements, utilities, insurance, administration and taxes;
  - iii) an estimate of the gross revenue to be derived from the Housing Portfolio including a breakdown for each Housing Project, from rentals and all other sources;
  - iv) an estimate of expenditures to be incurred by the GSHC in respect to capital expenditures for each Housing Project;
  - v) supporting reports to the capital budget setting forth by project the nature and type of capital expenditures proposed to be made in the following fiscal year; and
  - vi) a five year capital expenditure projection identifying the major expenditures by project, type and anticipated cost in each of the fiscal years;
- (b) submit to the Service Manager monthly budget updates in a format acceptable to the Service Manager within fifteen (15) business days of the month end;
- 
- (c) not spend capital subsidies in excess of the capital subsidy approved by the Service Manager for the year, or such interim approvals as the Service Manager may determine;
- (d) not spend operating subsidies in excess of the operating subsidy approved by the Service Manager for the year, or such interim approvals as the Service Manager may determine;

- (e) not spend Other Program subsidies in excess of the Other Program subsidies approved by the Service Manager for the year, or such interim approvals as the Service Manager may determine;
- (f) in any year not spend any operating or capital surplus subsidies or Other Program subsidies as identified in the approved GSHC audited financial statements;
- (g) not utilize subsidies approved for operating expenditures on capital expenditures or Other Program subsidies without the prior written approval of the Service Manager; and
- (h) not utilize subsidies approved for capital expenditures on operating expenditures or Other Program subsidies without the prior written approval of the Service Manager;
- (i) not utilize such Other Program subsidies designated by the Service Manager as type-specific program funding for purposes other than those identified by the Service Manager without the prior written approval of the Service Manager.

## **4.2 Subsidy Approval**

The GSHC subsidy request shall be submitted to the Service Manager's Manager of Housing Services for review, development of recommendations and presentation to Council for approval. Council, with a recommendation from the Service Manager, may approve the final annual subsidy request or if necessary, may modify and approve the final annual subsidy request in each year of operation of the GSHC.

## **4.3 Budget Not To Be Exceeded**

### **4.3.1 Final Budget based Upon Subsidy Approval**

The final GSHC budget shall be approved by the Board based upon the level of subsidy approved by the Service Manager. The approved budget with approved

revisions, if any, shall govern the GSHC's management operations during the fiscal year for which the budget was prepared and approved and the GSHC shall not in that year pay, incur, enter upon, contract, or become liable for expenditures beyond or in excess of the net estimated revenues and expenditures set out in the approved budget without the prior written consent of the Service Manager.

#### **4.3.2 Timing of Subsidy Payment**

Subject as provided for herein, upon final Council approval, the Service Manager will deliver to the GSHC the GSHC subsidy on a monthly basis. In order to ensure that the flow of subsidy payments is consistent with budgetary requirements, the GSHC is encouraged to provide the Service Manager with a statement of estimated monthly subsidy requirements. The Service Manager, in its sole discretion, may deliver to the GSHC the monthly subsidy based upon the statement of estimated monthly subsidy requirements.

#### **4.4 Budget Deficit**

In any fiscal year, the GSHC shall not operate in a deficit.

#### **4.5 Subsidy Surplus**

Any operating, capital or Other Program subsidy surpluses identified in the audited financial statements shall be returned to the Service Manager pursuant to instructions received from the Service Manager.

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#### **4.6 Accounting and Reporting**

The GSHC shall keep accurate records and accounts of all its transactions in accordance with instructions received from the Service Manager and will submit all required statements and reports pursuant to instructions received from the Service Manager on the forms prescribed and on the dates set by the Service Manager.

## **5. GOVERNING DIRECTIONS**

### **5.1 Employment and Related Matters**

The GSHC shall abide by all relevant employment and occupational health and safety legislation in the conduct of its operations, and will develop appropriate policies in areas recognizing its responsibilities as a public sector employer.

### **5.2 Tendering and Purchasing Matters**

The GSHC will establish tendering and purchasing practices that ensure that the GSHC will manage all financial transactions in a transparent and open manner.

### **5.3 Agenda and Minutes**

The GSHC shall prepare an agenda for and maintain minutes of each meeting of the Board and shall deliver on a monthly basis a copy of each to the City's General Manager, Economic Development and Planning Services and/or the City's Manager, Housing Services or their duly appointed designate.

## **ACCOUNTABILITY**

### **6.1 Annual Report**

#### **6.1.1 General**

Within 120 days after the end of the GSHC fiscal year, the Board will prepare and approve an Annual Report and submit the report to the Service Manager. The Annual Report shall include:

1. such explanations, notes and information as is required to account for any variances between the actual results from operations and the budgeted amounts set forth in the approved budget, and any material variances in the projected ability of any business activity to meet or

- continue to meet the financial objectives of the Shareholder;
2. information that is likely to materially affect the Shareholder's objectives;
3. information regarding any matter, occurrence or other event which is a material breach or violation of any law, including major findings of internal and other audits;
4. a five year business plan outlining the strategic direction and new business initiatives which the GSHC will undertake or recommend. The business plan will be prepared on a consistent format with the business plan currently in effect;
5. information regarding the performance of the GSHC such that the Service Manager can determine that the business plan has been respected;
6. information regarding the performance of the GSHC such that the Service Manager can determine that the Operating Framework has been respected;
7. information regarding the number of evictions each year, the rationale and the cost of such evictions; and
8. any such additional information as the Service Manager may specify *from time to time*.

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#### 6.1.2 Other Reports

The GSHC's Annual Report will be consistent with, but not in lieu of, other reporting that the Service Manager may require that is consistent with the social housing program funding requirements or otherwise agreed to by the Board.

## **7. FIELD MANUALS AND SERVICE MANAGER POLICIES**

### **7.1 Ontario Housing Corporation Manuals**

#### **7.1.1 General**

Except for the provisions of the Shareholders Declaration relating to *MFIPPA* (Article 5.4.1, page 15 of the Shareholder Declaration), the GSHC will be regulated by the regulations passed pursuant to the *SHRA*, the policies, procedures, standards, and objectives prescribed in the following Ontario Housing Corporation/Local Housing Authority Manuals (collectively referred to herein as the "Manuals"): the Administrative Procedures Manual; the Human Resources Manual; the Planned Maintenance Manual; the Fire Safety Manual; the Rent Supplement Manual; or by other such manual or direction as may be issued/identified by the Service Manager. Amendments to the Manuals shall be issued from time to time by the Service Manager. These amendments shall be known as "Service Manager Instructions".

#### **7.1.2 Service Manager to be Decision Maker**

The Service Manager shall, with necessary modification, be the decision-maker in circumstances where the Manuals provide that a decision is required from Ontario Housing Corporation, the Ministry of Municipal Affairs and Housing, the Housing Regional Office or the Regional Manager.

### **7.2 Other City Policies**

The GSHC shall be further regulated by such additional policies prescribed by the Service Manager from time to time and the GSHC shall take all necessary steps to adopt as its own, the additional policies prescribed by the Service Manager.

## **8. DISCRETION**

It is the GSHC's and the Service Manager's intention that the Service Manager Instructions contain not only procedures which must be complied with but also the parameters within which the GSHC has discretion.



## **9. GENERAL REPORTING**

The GSHC shall deliver a copy of its Annual Report (Article 6.1, page 33) to the Service Manager within the time periods set out therein. The GSHC shall deliver such other reports as Service Manager deems appropriate within the time frames prescribed by the Service Manager.

## **10. ACCESS TO PREMISES AND AUDIT REVIEWS**

Upon notification to the GSHC, the Service Manager shall have full and free access at all times to the GSHC Housing Portfolio and to the records, accounts, minutes of meetings, documents and files of the GSHC for maintenance, audit review, operation enquiries or for any purpose, and make excerpts and transcripts of same.

## **11. GSHC SERVICE LEVEL TARGETS**

### **11.1 Service Level Targets**

The GSHC will provide a minimum of 2,401 rent-g geared-to-income units within the City of Greater Sudbury. This number of units will be known as the GSHC Service Level Target. Of the 2,401 units, 1,801 units will be occupied by Tenants who are considered High Need as defined in the *SHRA*. All units within GSHC's Service Level Target will be occupied by Tenants whose income, prior to being housed, is less than the Housing Income Levels (HILs), as defined by the *SHRA*.

### **11.2 Existing Compliment**

The Service Level Targets will be comprised of 1,848 units which are owned and managed by the GSHC and 553 units which are managed by the GSHC but are leased through various rent supplement agreements. The sum of these units represents the original number of units transferred to the GSHC from Ontario Housing Corporation.

### **11.3 Units Excluded**

The GSHC Service Level Target shall not include units managed by the GSHC under the provincial Rent Supplement Homelessness Program.

### **11.4 Alteration of Service Level Targets**

Subsequent to consultation with GSHC, the Service Manager may alter the Service Level Target as required in order to comply with the SHRA requirements. The Service Manager shall deliver a notice in writing of any changes to the GSHC Service Level Target and shall provide sufficient detail to the GSHC to enable it to adjust its budget and other financial targets.

### **11.5 Report on Service Level Targets**

The GSHC will monitor its Service Level Target monthly and report as requested by the Service Manager in a format acceptable to the Service Manager on the GSHC's performance with respect to its Service Level Target. The GSHC will not deviate from this Service Level Target without the written consent of the Service Manager.

## **12. GSHC MANDATE**

The GSHC mandate as initially established by the *SHRA* will remain in effect. The GSHC will house family households, senior households and households without dependents (singles) who are in need of rent-geared-to-income housing. The GSHC *will not deviate from its initial mandate without the prior written approval of the Service Manager.*

## **13. COMPLIANCE WITH LAW**

The GSHC shall ensure that all articles, by-laws, resolutions, agreements and documents filed, made, confirmed, amended, entered into or signed by them do not contravene or conflict with the *SHRA* or its regulations.

## **14. BREACH**

In the event of any material breach of this Operating Framework or of Service Manager instructions thereunder by the GSHC, the Service Manager shall immediately and formally communicate with the Board and request compliance. Should the Board decline or fail to comply, the Service Manager may do one or more of the following:

- a) suspend or restrict the internal signing authorities of the GSHC;
- b) impose a Service Manager administrator on the GSHC;
- c) notify the Shareholder and seek direction from the Shareholder;
- d) suspend all or some of the City subsidies; or
- e) impose any such remedy as the Service Manager deems necessary in order to return the GSHC to full program and/or legislative compliance.

## **15. COMMUNICATIONS**

### **15.1 Governance and Policy**

All communication with respect to general governance and policy matters between the GSHC and the Service Manager shall be exchanged between the GSHC Chair and the City's Manager, Housing Services or their duly appointed designate.

### **15.2 Operations**

All communication with respect to operational matters between the GSHC and the Service Manager shall be exchanged between the GSHC General Manager and the City's Manager, Housing Services or their duly appointed designate.

## **16. AMENDMENTS**

This Operating Framework may be amended solely in the discretion of the Service Manager and the GSHC shall comply with such amendments on the date such amendments are declared by Council and/or the Service Manager to be in force. The Service Manager shall provide prior written notice to the Board of any such proposed amendments.

# THE CITY OF GREATER SUDBURY POLICIES AND PROCEDURES

**TITLE:** Greater Sudbury Housing Corporation Reserve Policy

**APPROVED BY:** Manager of Housing Services      **DATE:** June 20, 2018

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## 1.0      **CONTEXT AND NEED FOR A POLICY**

To ensure that effective policies and procedures governing the City of Greater Sudbury Local Housing Corporation's Reserves are developed and maintained.

## 2.0      **DEFINITIONS**

**Service Manager:** The City of Greater Sudbury designated under the *Housing Services Act, 2011* is responsible for carrying out measures to meet objectives and targets relating to affordable housing needs in the City of Greater Sudbury.

**Shareholder:** The City of Greater Sudbury is the sole shareholder of the Greater Sudbury Housing Corporation.

**Capital Expenditure:** An expenditure that meets the definition of a capital expense outlined in Generally Accepted Accounting Principles and as disclosed in the notes to the Audited Financial Statements. Inclusive of accessibility requirements that qualify as a capital expenditure.

## 3.0      **POLICY**

The City of Greater Sudbury is the sole shareholder of the City of Greater Sudbury Local Housing Corporation, Greater Sudbury Housing Corporation, as such is governed by the Shareholder Declaration and Operating Framework. The City of Greater Sudbury is also the Service Manager for all social housing providers within City limits; therefore the Greater Sudbury Housing Corporation must also comply with the *Housing Services Act, 2011* under direction of the Service Manager.

The objective of the policy is to ensure City of Greater Sudbury funds are being leveraged to provide quality municipal services and leadership in the social, environmental and economic development within the City of Greater Sudbury. Establishing maximum reserve levels will ensure that tax dollars are available to the City of Greater Sudbury to achieve these objectives.

The Greater Sudbury Housing Corporation Reserve Policy will encompass the Operating Reserve, Capital Reserve and Rent Supplement Reserve.

Greater Sudbury Housing Corporation will be permitted to retain an Operating Reserve balance not to exceed \$300,000.

Greater Sudbury Housing Corporation will be permitted to retain a Capital Reserve balance not to exceed \$500,000.

Greater Sudbury Housing Corporation will be permitted to retain a Rent Supplement Reserve balance not to exceed \$200,000.

If a surplus in Operations, Capital or Rent Supplement would result in the Reserve exceeding the limits, the surplus will be returned to the City of Greater Sudbury.

The Greater Sudbury Housing Corporation is required to seek Service Manager approval of the reserve investment policy and any revisions thereafter.

## **4.0 PROCEDURES**

### Operating Reserve:

Any annual net under expenditure in the Greater Sudbury Housing Corporation's operating budget shall be credited to the Operating Reserve to allow it to rise to \$300,000 upon Service Manager approval, if such contribution will not put the City of Greater Sudbury Housing Services Section into a deficit position or increase an existing deficit.

Any annual net over expenditure in the Greater Sudbury Housing Corporation's operating budget may be funded from the Operating Reserve pending Service Manager approval.

The Operating Reserve shall be used for Greater Sudbury Housing Corporation's operating expenditures as authorized by the Service Manager.

Capital Reserve:

Any annual net under expenditure in the Greater Sudbury Housing Corporation's capital budget shall be credited to the Capital Reserve to allow it to rise to \$500,000 upon Service Manager approval, if such contribution will not put the City of Greater Sudbury Housing Services Section into a deficit position or increase an existing deficit.

Any annual net over expenditure in the Greater Sudbury Housing Corporation's capital budget may be funded from the Capital Reserve pending Service Manager approval.

The Capital Reserve shall be used for Greater Sudbury Housing Corporation's capital expenditures as authorized by the Service Manager.

Rent Supplement Reserve:

Any annual net under expenditure in the Greater Sudbury Housing Corporation's rent supplement budget shall be credited to the Rent Supplement Reserve, to allow it to rise to \$200,000 upon Service Manager approval, if such contribution will not put the City of Greater Sudbury Housing Services Section into a deficit position or increase an existing deficit.

Any annual net over expenditure in the Greater Sudbury Housing Corporation's rent supplement budget may be funded from the Rent Supplement Reserve pending Service Manager approval.

The Rent Supplement Reserve shall be used for Greater Sudbury Housing Corporation's rent supplement expenditures as authorized by the Service Manager.

## Request for Decision

### Healthy Community Initiative (HCI) Fund Policy Revision June 2018

Presented To: Finance and Administration Committee

Presented: Tuesday, Jun 19, 2018

Report Date Thursday, May 31, 2018

Type: Referred & Deferred Matters

### Resolution

THAT the City of Greater Sudbury approves the Healthy Community Initiative (HCI) Fund Policy as proposed in the report entitled "Healthy Community Initiative (HCI) Fund Policy Revision June 2018" from the General Manager of Community Development, presented at the Finance and Administration Committee meeting on June 19, 2018;

AND THAT any necessary by-laws be prepared to adopt the HCI Fund Policy and repeal By-Law 2016-18.

### Relationship to the Strategic Plan / Health Impact Assessment

This report supports Council's Strategic Plan in the areas of Quality of Life and Place, Responsive, Fiscally Prudent, Open Governance, Growth and Economic Development and Sustainable Infrastructure and aligns with all the Population Health Priorities through supporting community based projects that advance both Population Health and Council's Strategic Plan.

### Report Summary

In March 2016, the administration of the Healthy Community Initiative (HCI) Fund was delegated to the General Manager. By-law 2016-18 (By-law) and Schedule "A" to the By-law were established and provided interpretation, definition and direction for the administration of the HCI Fund. In 2017, the Community Initiative and Performance Support Section of the Community Development Department assumed responsibility for the administration of the HCI Fund. A review of existing practices to identify efficiencies from the application through to the approval process has resulted in the development of the HCI Fund Policy Revision June 2018 to repeal By-law 2016-18. Reports dated May 10, 2017, and June

#### Signed By

##### **Report Prepared By**

Barbara Dubois  
Manager of Community Initiatives,  
Performance Support and Quality  
Improvement  
*Digitally Signed May 31, 18*

##### **Manager Review**

Barbara Dubois  
Manager of Community Initiatives,  
Performance Support and Quality  
Improvement  
*Digitally Signed May 31, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed May 31, 18*

##### **Recommended by the Department**

Catherine Matheson  
General Manager of Community  
Development  
*Digitally Signed Jun 1, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

21, 2017, were prepared for Council and deferred with suggestions for further consideration.

### **Financial Implications**

There are no financial implications associated with this report.



## Background

The current administration process of the Healthy Community Initiative (HCI) Fund and By-law 2016-18 was approved by Council on March 8, 2016. Subsequently, a number of administrative changes have been implemented including reallocation of the HCI Fund administrative responsibilities to the Community Development Department, approval of the establishment of an HCI grant reserve, and the approval of Playground Revitalization funded by the HCI Fund. These administrative changes and other areas for improvement in the evaluation and approval process have been considered in this By-law review.

This report recommends that the new HCI Fund Policy Revision June 2018 be adopted by by-law to replace the existing HCI Fund By-law 2016-18.

## Highlights of Proposed HCI Fund Policy, Revision June 2018

The proposed HCI Fund Policy By-law, Schedule A – Healthy Community Initiative Fund Policy By-law Revision June 2018 will replace By-law 2016-18 if approved. Highlights of the proposed changes are outlined below.

### **Change 1: Capital Funds**

#### Evaluation

As applications for HCI capital funds are submitted, the costing, timeframes and accountability for the project will be reviewed and evaluated with respect to the Parks, Open Space and Leisure Master Plan and other planning documents to ensure alignment with identified goals, priorities and budget.

#### Funding Allocation

Capital funds may only be requested from the Ward Allocation where the capital asset will be located.

Capital fund stacking, such as applying for HCI funds for a capital project that already has, or anticipates an allocation of capital funding from the City's capital budget, is permitted for projects of significant value that require additional funding to complete.

Awarded HCI capital funds are provided a 24 month holding period allowing groups to acquire any additional funding and to complete the project. Unspent funds are returned to the respective ward allocation(s). An extension of an additional 24 month time limit at the request of the applicant requires Council approval. To be eligible for an extension, community groups must demonstrate sufficient funds are secured and work is underway to complete the project.

## Project Management

Funds for capital projects approved through the HCI process are internally transferred to the operating department responsible for the management of the project. A designated City division/section is responsible for assigning a project lead to work with the community group to ensure completion of the project.

All capital project requests must meet City standards and design guidelines, e.g. bench type, splash pads, sunshade etc.

## **Change 2: Grants**

### Application Process

Flexibility is permitted for applicants to receive other funding and support towards the same purpose as the HCI grant request. Applicants are required to disclose in the funding application if applications have been made, or other funding has been received, including the anticipated amounts.

Applications may be submitted up to 12 months in advance. Applications received in the current calendar year for initiatives scheduled to occur in the following calendar year will be held and not processed until November/December of the current year.

Recommended grant funding thresholds have been established for events and initiatives in order to provide consistency for similar requests based on type of event and the number of benefitting participants.

## **Change 3: Reserve Fund for Capital Projects**

On July 11, 2017 Council approved the establishment of an HCI reserve fund and authorized the transfer of 2% of the annual HCI allocation for the purpose of leveraging other sources of funding for capital projects. The HCI Policy has been updated to reflect this transfer of funds. The reserve fund is accessed upon request of the Community Development Department to leverage matching or seed funding for projects that it deems of significant community importance and that are aligned with the Parks, Open Space and Leisure Master Plan or other planning documents.

Unexpended reserve funds remain in the reserve for subsequent years. Funds taken from the annual HCI allocation for each ward continues to be added to the reserve each year until the reserve reaches a maximum of \$24,000 at which point, annual allocations are ceased until the reserve requires replenishment.

## **Change 4: Accountability Processes**

### Application and Evaluation Processes

The HCI Fund application forms for capital and grant allocations will be incorporated into a single document. The new form includes the eligibility criteria and requirements to assist applicants in providing all required documentation when submitting a funding request. An evaluation checklist will be used to process each application prior to the approval process to ensure compliance with the HCI Fund Policy By-law Revision June 2018.

### Financial Accountability

Each HCI capital funding request is assessed for on-going maintenance and operational costs, and are identified during the approval process. Endorsement of an HCI capital project includes approval of operating costs which are provided in the base budget in subsequent budget years for the operating department, to ensure ongoing sustainability and maintenance of the infrastructure.

Funds allocated towards capital projects are transferred to the operating department responsible for the management of the project.

As part of the application process, applicants must provide a cost estimate to support a funding request. All funding recipients are required to submit a post-project/event report providing a detailed financial accounting of expenses paid by the funds with supporting copies of receipts/invoices. This report must be submitted to the Community Development Department within 60 days following the completion of the project or event/initiative.

The City may require repayment of a grant and the applicant may be ineligible for subsequent City of Greater Sudbury funding if:

- a. a satisfactory report is not submitted within the prescribed timeframe; and/or
- b. the funds were not expended according to the intended purpose as approved.

The post-project/event reports will be reconciled with the accompanying receipts by the City's Finance Department. Unexpended funds are to be returned to the City and the respective HCI Fund allocation(s).

### Council Notification

Councilors will be notified by Community Development Department of all HCI grant and capital funding requests for their respective ward. A list of all approved and denied applications will be provided in reports to Council.

## Next Steps

The new HCI Policy Revision June 2018 will be implemented in July 2018, once the new HCI Policy By-law is prepared and adopted by Council.

The City's website will be updated to reflect the new HCI Fund Policy Revision June 2018 forms and contact information for support.

## Resources Cited

- a. Revised administration process of the Healthy Community Initiative (HCI) Fund approved by Council on March 8, 2016  
<http://agendasonline.greatersudbury.ca/?pg=agenda&action=navigator&lang=en&id=1062&itemid=11101>
- b. By-law 2016-18  
[https://www.greatersudbury.ca/sudburyen/assets/File/By-Law\\_2016-18.pdf](https://www.greatersudbury.ca/sudburyen/assets/File/By-Law_2016-18.pdf)
- c. Healthy Community Initiative (HCI) Fund Policy Update - Report Dated May 10, 2017  
<http://agendasonline.greatersudbury.ca/index.cfm?pg=feed&action=file&agenda=report&itemid=12&id=1128>
- d. Healthy Community Initiative (HCI) Fund Policy Update - Report Dated June 21, 2017  
<http://agendasonline.greatersudbury.ca/index.cfm?pg=feed&action=file&agenda=report&itemid=30&id=1131>
- e. Parks, Open Space and Leisure Master Plan  
[https://www.google.ca/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwimt6G32p\\_TAhWV8oMKHXrVAEYQFggfMAE&url=https%3A%2F%2Fwww.greatersudbury.ca%2Fsudburyen%2Fassets%2Ffile%2FLeisure%2520Master%2520Plan%2520Review%25202014\(1\).pdf&usq=AFQjCNE-EeL8AHvFKFhhi2vXl446iB37Ww](https://www.google.ca/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKEwimt6G32p_TAhWV8oMKHXrVAEYQFggfMAE&url=https%3A%2F%2Fwww.greatersudbury.ca%2Fsudburyen%2Fassets%2Ffile%2FLeisure%2520Master%2520Plan%2520Review%25202014(1).pdf&usq=AFQjCNE-EeL8AHvFKFhhi2vXl446iB37Ww)

**By-law 2018-\***

**A By-law of the City of Greater Sudbury to Adopt a Policy Regarding  
the Healthy Community Initiative Fund**

**Whereas** Council of the City of Greater Sudbury has determined that it is appropriate to allocate funds annually from the City budget to the Healthy Community Initiative Fund, to fund community based projects which support the City's strategic goals;

**And Whereas** Council wishes to ensure that the Healthy Community Initiative Fund is distributed equitably across all wards in accordance with pre-determined and consistent application of guidelines;

**And Whereas** Council wishes to delegate the authority for the administration of the Healthy Community Fund to the General Manager of Community Development, in accordance with the Healthy Community Initiative Fund Policy Revision June 2018;

**And Whereas** all Grants from the Healthy Community Initiative Fund must be authorized or approved by By-law of Council, in accordance with the *Municipal Act, 2001*;

**Now therefore the Council of the City of Greater Sudbury hereby enacts as follows:**

- 1(1) The administration of the HCI Fund Policy Revision June 2018 adopted under this By-law is assigned to the General Manager of Community Development who is delegated the authority to:
- (a) make all decisions required to implement the HCI Fund Policy or specifically assigned to the General Manager of Community Development under this By-law;
  - (b) perform all administrative functions referred to herein and those incidental to and necessary for the due administration and implementation of the HCI Fund Policy Revision June 2018 and achieving the Guiding Principles of the HCI Fund Policy Revision June 2018; and
  - (c) establish and amend from time to time, such forms, documents, and such standards, protocols and procedures as the General Manager of Community Development may determine are required to implement and administer the HCI Fund Policy Revision June 2018.
- (2) The General Manager of Community Development may delegate the performance of any one or more of his or her functions under the HCI Fund Policy to one or more persons from time to time as the occasion requires and may impose conditions upon such delegation and may revoke any such delegation.

The General Manager of Community Development may continue to exercise any function delegated during the delegation.

(3) Except where Council approval is required, decisions of the General Manager of Community Development are final.

Adopt HCI Fund Policy

2. Council adopts the HCI Fund Policy Revision June 2018 attached hereto as Schedule “A”, which schedule is included in and forms a part of this By-law.

Repeal By-law 2016-18

3. By-Law 2016-18, Being A By-Law of the City of Greater Sudbury Regarding the Healthy Community Initiative Fund is hereby repealed.

Effective

4. This By-law shall come into full force and effect upon passage.

**Read and Passed in Open Council** this     day of     , 2018

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Clerk

## Healthy Community Initiative Fund Policy Revision June 2018

### Guiding Principles

- 1(1) Council allocates funding on an annual basis to the Healthy Community Initiative Funds (hereinafter “HCI Fund”). The General Manager of Community Development (hereinafter the “General Manager”) has been assigned responsibility for the management and administration of the HCI Fund. The following guiding principles have been established to guide decisions in the administration of the HCI Funds:
- (a) As public funds, HCI Funds should be expended for the benefit of the general public, and consider inclusivity, affordability, accessibility and cultural appropriateness;
  - (b) The HCI Fund is intended to provide financial support to eligible community-based initiatives which advance the City's strategic priority of Quality of Life and Place, whether through the making of grants or the development of capital projects.
  - (c) Proposed HCI funding initiatives will be considered on a Population Health approach promoting the health and well-being of individuals. Expenditures from the HCI Fund must positively influence at least one of the following community priorities for Population Health endorsed by City Council:
    - (i) Indigenous Youth
    - (ii) Build Resiliency
    - (iii) Investing in Families
    - (iv) Enable and Promote Mental Health
    - (v) Seek Compassionate City Characteristics and Designation
    - (vi) Create Play Opportunities
    - (vii) Improve Access to Housing
    - (viii) Encourage Holistic Health
    - (ix) Promote Age-friendly Strategy
    - (x) Support Healthy Streets
  - (d) To achieve long term benefit from the use of the HCI Fund, expenditures should primarily support the development and acquisition of City-owned capital assets. This may be accomplished by using funds to supplement funds available for an existing capital project, to fully fund a capital project, or to supplement funds raised by a non-profit organization and donated to the City towards the completion of a capital project.
  - (e) An open, transparent and balanced approach should be taken in considering proposed community initiatives.
  - (f) There should be an equitable distribution of funds to priority projects with a view to achieving outcomes consistent with City adopted planning documents.
  - (g) HCI funds allocated to a ward should be expended in a way that benefits the residents of that ward.

## Fund Allocations

### Transfer to Reserve

- 2.(1) The preferred use of the HCI Reserve Funding is for capital projects. Funding opportunities for capital projects through senior levels of government often have short response times or require a financial contribution by the applicant. Having a reserve in place will position the City to respond quickly to such opportunities, providing seed funding or matching funds as may be required.
- (2) The amount of \$24,000 has been established as the desired level for such a reserve. An assessment will be made at the beginning of each year to determine the amount required in order to achieve this goal and based on this, 2% of the annual allocation for the HCI Fund, or such lesser percentage as may be required, will be transferred into the reserve.
- (3) Subject to other provisions of this Policy regarding approval levels, the General Manager may draw on the reserve funds for capital projects which, in the opinion of the General Manager:
  - (a) will have a significant community impact in the area of Population Health;
  - (b) are aligned with the Parks, Open Space and Leisure Master Plan or other approved policies;
  - (c) are responsive to the Guiding Principles in section 1, by advancing the strategic priority of Quality of Life and Place; and
  - (d) require matching or leverage seed funding.
- (4) The amount of the annual allocation of the HCI Fund remaining after any transfer to reserve for that year, will be divided into 12 equal shares and one share allocated to each ward (the "Ward Allocation"), to be utilized in support of community led initiatives and in accordance with the guidelines in this Policy.

### Allocation of HCI Funds – Grants & Capital Projects

- 3.(1) Acknowledging the Guiding Principle that HCI Funds should be used primarily for funding city owned capital projects, the following guidelines shall apply in the use of Ward Allocations between grants and capital projects:
  - (a) not more than 25% of the Ward Allocation in any year may be expended on eligible grants approved in accordance with this Policy ("Eligible Grants");
  - (b) any part of the Ward Allocation not spent during any calendar year on Eligible Grants may be spent on eligible capital projects approved in accordance with this Policy ("Eligible Capital Projects");
  - (c) any funds in the Ward Allocation not spent at the end of a calendar year may be carried forward for the benefit of the applicable ward, but may only be expended on Eligible Capital Projects;
  - (d) any funds advanced for an Eligible Grant, and returned to the City in accordance with the guidelines in this Policy may:
    - (i) if returned during the calendar year in which they were advanced may be used for Eligible Grants, subject the guidelines above; or
    - (ii) if returned during a calendar year subsequent to the year of advance, may be used only for Eligible Capital Projects.
- (2) No borrowing of future HCI Fund allocations shall be permitted for either Eligible Grants or Eligible Capital Projects.



## Application Process

### Eligible Applicants

- 4(1) Applications for a grant or a capital project to be funded from HCI Funds, will only be accepted from a not-for-profit community group or organization which demonstrates to the satisfaction of the General Manager that the organization:
- (a) conducts its activities within the boundaries of the City of Greater Sudbury; and
  - (b) has a bank account with a Canadian financial institution held either in the name of the applicant non-for profit group or organization or in the name of the parent, not-for-profit group or organization that the applicant is affiliated with.

For clarity, applications will not be accepted from:

- (a) individuals;
  - (b) groups other than not-for-profit groups or organizations;
  - (c) a university, college or similar institution, a school board or individual school, or a hospital.
- (2) The onus will be on the applicant to provide the information required to satisfy the General Manager that the applicant meets the eligibility requirements.

### When to Apply

- 5(1) Applications for grants from a Ward Allocation or for a proposal for capital funding may be submitted up to 12 months in advance of the event/initiative.
- (2) Any eligible applications for the next calendar years' funding, whether for a grant or capital project will be held but not assessed until November/December of the current year. Approval of the application will be subject to availability of current year funds. If there are no current year funds remaining in the Ward Allocation, applications may be approved for the following year's allocation conditional always upon Council allocating HCI Funds for that year's budget and upon compliance with all requirements of this Policy.

### How to Apply

- 6(1) To improve accessibility, information regarding the HCI Fund guidelines and application process will be communicated on the City's website and detailed on the application form.
- (2) A standard application form will be made available in electronic format on the City's website, which can be used to apply for either a grant or to submit a proposal for a capital project. Sketches, diagrams or pictures, proposed locations and other descriptive details of proposed capital projects are encouraged. As part of both the HCI Fund grant and capital application process, applicants are asked to provide a cost estimate to support their funding request. Additional guidelines for applications for Eligible Capital Projects are set out in section 9.
- (3) The applicant will be encouraged to review the policy to understand the guidelines which apply to the application and to the approvals process and further encouraged to discuss with Ward Councillors prior to submitting an application. City staff will be available to respond to questions.
- (4) The City will send an acknowledgement to all applicants to confirm that the application has been received and will be reviewed for compliance with this Policy.

- (5) Applications must be fully completed and signed by an authorized signing officer for the applicant organization. The onus is on the applicant to submit the application in the required form and to provide such information as is required by the application and such other information as the General Manager may reasonably require to assess the application. The General Manager may return applications which are missing information to the applicant to finalize and resubmit.
- (6) Applications may be submitted to the City in person, by mail or electronically at the addresses provided in the application.
- (7) Applications received from applicants in arrears on any financial or other obligation to the City, whether related or not related to the HCI Fund will be rejected.

#### Circulation Process

- 7 Staff in the Community Initiatives and Performance Support Section will conduct an initial evaluation of all applications against the eligibility criteria in sections 4, 9 and 14. Staff will notify the applicant in the event that the application is ineligible. If the deficiency can be corrected, an opportunity will be provided to correct the deficiency. The qualifying applications will be circulated to affected City departments who may consult with stakeholders, field specialists and/or other resources as part of the process of evaluating applications in accordance with the guidelines in section 11 for capital projects or section 15 for grants. Where applicable, applicants may be contacted to provide additional information. Information and recommendations will be provided to the General Manager for decision in accordance with this Policy.

#### Notice of Decision

- 8 (1) Staff will notify successful applicants and provide them with a formal approval letter.
- (2) Unsuccessful applicants will receive a letter to inform them that their funding request was not approved and the reason(s) for which it was not.

### **Capital Projects**

#### Eligible Capital Projects

- 9(1) HCI Funds may only be approved for use on a capital project by an Eligible Applicant provided the capital project meets the following guidelines. The proposed capital project:
  - (a) will take place on City-owned land and result in the City owning the capital asset. Projects on private property are not acceptable. Examples of eligible capital projects might include: buildings or structures constructed on City-owned land, purchase and installation of machinery, equipment or playground structures, the extension of utilities to or within a City property, parkland development;
  - (b) is a project, which can be funded with available funds or within any time line prescribed in this policy;
  - (c) aligns with priorities in the Parks, Open Space, and Leisure Master Plan or other City policies; and
  - (d) will benefit the ward to which the application relates.

Capital Project Applications

- 10(1) As noted, all applications for community initiatives from HCI Funds must be in the prescribed form, fully completed, submitted by eligible applicants and for Eligible Capital Projects. The following additional requirements apply to capital projects. The Eligible Applicant:
- (a) must provide evidence satisfactory to the General Manager that the membership of the group or organization supports the proposed capital project;
  - (b) should provide evidence that it has canvassed and secured support of members of the community which will be affected;
  - (c) should identify particulars of its proposed contributions to the proposed capital project through donation of funds, in-kind work or similar activities;
  - (d) should provide any necessary feasibility studies or preliminary design work which has been done for the proposed capital project; and
  - (e) must request funds only from the Ward Allocation in which the Capital Project is located.

Evaluating Applications for Capital Projects

- 11(1) Qualifying applications which propose a capital project will be evaluated based on:
- (a) the proposed capital project's alignment with the Parks, Open Space, and Leisure Master Plan and other City policies;
  - (b) how well the proposed project meets established best practices, design standards and guidelines;
  - (c) the value and the benefit of the proposed project to the residents of the Ward in comparison to other similar projects in the City or elsewhere and considering existing infrastructure and ward needs;
  - (d) the timeframe and the City's capacity to implement and complete the project;
  - (e) budgetary constraints;
  - (f) potential impacts (positive and adverse) in the Ward, e.g. appropriateness, location, noise level, etc.;
  - (g) possible impacts on neighbouring properties and outcomes of any community consultations undertaken;
  - (h) demonstrated commitment by the applicant to secure other sources of funding for the proposed project, e.g. fundraising dollars, donations, grants;
  - (i) the cost of the proposed project relative to other available funding; and
  - (j) the extent to which inclusivity, accessibility, cultural appropriateness, affordability have been considered and addressed in the proposed capital project.
- (2) In assessing the viability of a proposed capital project the General Manager may consider "stacking" of funding sources. For instance, HCI funds for an Eligible Capital Project may be allocated to a capital project that already has been allocated capital funding from the City's capital budget in order to complete or enhance the proposed project.
- (3) The General Manager may choose to conduct or require the applicant to conduct a public consultation process to assess the level of community support for the proposed project, prior to final assessment of the project.
- (4) HCI Fund Applications which result in exclusive use of a City facility by an applicant, change in use of City infrastructure, or may impact on neighbouring residents, current users of the City infrastructure or other community stakeholders will require community consultation to be undertaken prior to approval of the request.

Approval Authority for Capital Projects

- 12(1) Qualifying applications for proposals for capital projects will be considered and approved in accordance with the following guidelines:
- (a) the General Manager may approve qualified applications with proposals for capital projects that involve a capital expenditure of \$10,000 or less.
  - (b) Council approval is required for qualified applications with proposals for capital projects that:
    - (i) involve a capital expenditure in excess of \$10,000; and/or
    - (ii) have an impact greater than \$5,000 per year on the City's operating budget.
- (2) Where a capital project has been approved for an allocation of HCI Funds from either a Ward Allocation or from the reserve, the funds for the capital project may be held for up to 24-months to allow the applicant to acquire any additional funding required for the capital project or to complete the project. Any HCI funds reserved for that capital project and then unspent, will be returned to the respective Ward Allocation or the reserve, as the case may be.
- (3) Despite 12(2) the applicant may request staff to seek Council approval for an extension of time to complete the project/expend the HCI funds reserved for the project. No request will be made to Council unless the applicant demonstrates sufficient funds are secured to complete the capital project and work is underway to complete the capital project.
- (4) Approvals may be granted for less than the amount applied for, or for a project with a different scope than set out in the application.

Financial Accountability for Capital Projects

- 13(1) Applicants who proposed a capital project which was approved for HCI funding will be advised of any terms and conditions associated with the funding of the capital project. These may include, for example, requirements for capital contribution by the applicant, and time line for the capital work to be commenced, as set out in section 12(2). Additionally, the applicant will be advised of the name and contact information of the City staff person assigned as the project lead and who will serve as their contact point with respect to the capital project.
- (2) City staff will transfer the allocated HCI funds to the appropriate capital account.
- (3) Tasks assigned to the staff member or the operating department assigned responsibility for an approved capital project funded by HCI will include:
- (a) keeping the respective Ward's Councillor informed about the status of the project
  - (b) working with the successful applicant
  - (c) the planning, procurement, management and implementation of the capital project to ensure its successful and timely completion.
- (4) Donations received by the applicant towards a capital project are to be gifted to the City, added to the capital account for the project and otherwise recorded in accordance with the City's Donation Policy.

- (5) In-kind donations offered to the applicant such as contracted labour and materials will be assessed for risk and liability and may be accepted/approved in accordance with City policies and related practices. The assigned staff lead overseeing the project will ensure that all appropriate measures as applicable (e.g. liability agreements, City approved contractor, health & safety training, proof of certification) are taken for the health and safety of all participants/contributors and that the work to be completed meets all City requirements.

## Grants

### Eligible Grants

- 14(1) HCI Funds may only be approved for the purpose of a Grant applied for by an Eligible Applicant and which meets the following guidelines:
- (a) eligible expenses for a Grant include but are not limited to: space rental fees or permit fees, venue decorations, venue set up, catering, materials and supplies for use in the event, activity or program, equipment rental for use in the event, activity or program, giveaways and prizes. Operational expenses of the applicant do not qualify for a Grant from a Ward Allocation. Examples of operational expenses of the applicant which are not eligible for HCI Fund Grant include utilities and property taxes;
  - (b) for each of the categories of activity in Column A, an eligible grant application may be recommended within the thresholds set out in Column B below:

<b>Column A</b> <b>Type of Community Initiative</b>	<b>Column B</b> <b>Recommended Amount</b>
<b>Event Support</b>	
Volunteer appreciation events, fund raising events, or event door prizes	Up to \$500
Major community or multi-ward event organized by a Community Action Network or Community Group and the number of benefitting participants exceeds 350	Up to \$3,000 for single ward application or \$1,000 per ward for multi-ward applications
Neighbourhood event organized by a Community Group where the number of benefitting participants is less than 350	Up to \$1,500
<b>Facility Rental</b>	
Costs for rental of City facilities such as ice, community hall, Grace Hartman Amphitheatre, etc	Included in eligible grant funding request limit
<b>Other Programs or Initiatives</b>	
Small scale initiative or program, for example offering introductory/educational classes, distribution of goods for those in need, purchase of equipment to offer a program	Up to \$1,500 for single ward application or up to \$500 per Ward for multi ward applications (limit 4 wards)

- (c) Eligible Grants are not available for initiatives that are underway or have already been completed as of the date of submission of the application;

- (d) the Initiative will benefit the residents of the Ward or Wards to which the application relates.

### Evaluating Applications for Grants

15(1) Qualifying applications for Grants will be evaluated in accordance with the following guidelines:

- (a) the value and benefit to the residents of the ward (directly and indirectly) and the broader community taking into consideration such things as the anticipated participation or uptake for the event/activity;
  - (b) the applicants efforts to engage in fundraising to support the proposed Event/Initiative and proposed use of such funds;
  - (c) accessibility/affordability to residents (e.g. participant fees); and
  - (d) the extent to which inclusivity, accessibility, cultural appropriateness, affordability have been considered and addressed in the Grant application;
- (2) All decisions regarding applications for Eligible Grants will be constrained by the limitation in section 3 as to the amount available for grants in the Ward Allocation.
- (3) HCI Fund grant stacking, such as applying for HCI funds for grants for an event/Initiative that already received, or anticipates other grant funding from the City, may be allowed for initiatives that are deemed of a significant community benefit through the application review process. Applicants must disclose if they are receiving or anticipate receiving any other City supports towards the event/initiative including the amount.

### Approval Authority for Grants

16(1) Qualifying applications for grants will be considered and approved in accordance with the following guidelines:

- (a) the General Manager may approve qualified applications for grants:
    - (i) for volunteer appreciation events, fundraising events or for event prizes in an amount up to \$500; and/or
    - (ii) for community events in the amount of \$1,000 or less.
  - (b) only Council may approve qualified applications for grants that:
    - (i) exceed \$1,000;
    - (ii) result in an applicant receiving a cumulative total grant of more than \$1,000 from the HCI Fund in any calendar year;
    - (iii) result in an event/initiative receiving a grant of more than \$1,000 as a result of applications by multiple participants in the event/initiative; and/or
    - (iv) exceed the limits in (a)
- (2) Despite 16(1), all grants approved by the General Manager shall be approved by Council by By-law.
- (3) No applicant may split an application to come within the limits above.
- (4) Applicants should not consider that granting of HCI Fund assistance in any one (1) year is a representation or commitment to the provision of a grant in a future year. Community groups should endeavour to be financially self-sufficient.

- (5) Approvals may be granted for less than the amount applied for.

### Financial Accountability for Grants

- 17(1) At the time of providing the grant advance, successful applicants will be notified by letter of authorized use of the funds provided, the terms of the grant and consequences of the misuse of funds. Applicants will be reminded that a successful application does not constitute a representation that funds will be provided in future years for similar events/initiatives. Acceptance of the funds by depositing or cashing the cheque is deemed to be acceptance of the terms of the grant.
- (2) All recipients of grants from Ward Allocations are required submit a Post-Event Report providing a detailed financial accounting of expenses paid from the grant, supported by copies of receipts/invoices, within 60 days following the completion of the project or event/initiative. Staff monitor for receipt of the required reporting. The City's Finance department reviews the reporting provided by the applicant, to reconcile the reports with the accompanying receipts, and makes any necessary enquiries regarding any noted discrepancies.
- (3) In the event that any part of the grant advanced is not spent on the event/initiative, the funds must be returned to the City and are reallocated to the applicable Ward Allocation(s) for use in accordance with the guidelines in section 3(1)d .
- (4) The City may require repayment of a grant and the applicant may be ineligible for subsequent grants from HCI funding if:
- (a) a satisfactory report is not submitted within the prescribed timeframe; and/or
  - (b) the funds were not expended according to their intended purpose as approved.

### **Reporting to Council**

- 18(1) Staff from the Community Development Department will prepare reports to Council to:
- (a) advise of the particulars of successful and unsuccessful applications for HCI Funds processed by the General Manager; and
  - (b) present for Council decision, particulars of applications for HCI Funds which require Council approval in accordance with this policy.
- (2) The General Manager shall report semi-annually to Council identifying by Ward:
- (a) remaining balance carried forward from the prior year;
  - (b) Ward Allocation for the year reported;
  - (c) total donation revenue received in the year to date and purpose for which it was received;
  - (d) specifics of expenditures of Ward Allocations including:
    - (i) the type, date and amount of expenditure;
    - (ii) a description of the purpose of the expenditure and particulars of compliance with Guiding Principles; and
    - (iii) in the event of a grant, the name of the benefitting community group or community event/initiative;
  - (e) particulars of unexpended commitments made from the Ward Allocation, including:
    - (i) the amount of the commitment;

- (ii) the purpose of the commitment and identification of the benefitting City property or facility; and
- (iii) where applicable, the By-law which authorized the commitment;
- (f) particulars of year to date totals and carry forward balances; and
- (g) such other particulars as the General Manager determines to be appropriate.

DRAFT



## Request for Decision

### Implementation of the City of Greater Sudbury's Municipal Accommodation Tax (MAT)

Presented To: Finance and  
Administration  
Committee

Presented: Tuesday, Jun 19, 2018

Report Date Thursday, May 31, 2018

Type: Managers' Reports

### Resolution

Resolution #1:

THAT the City of Greater Sudbury approves the implementation of the Municipal Accommodation Tax effective September 1, 2018;

AND THAT the City of Greater Sudbury set aside the City's net portion of the Municipal Accommodation Tax in the "Tax Rate Stabilization Reserve – Committed" for expenditure on Council approved projects as outlined in this report;

AND THAT the City of Greater Sudbury update the Reserve and Reserve Fund by-law to create a new Obligatory Reserve Fund titled "Municipal Accommodation Tax - CGSCDC" to hold the portion of the MAT payable to an eligible tourism entity until such time as an agreement has been entered into and all conditions for advance as outlined in the report entitled "Implementation of the City of Greater Sudbury's Municipal Accommodation Tax (MAT)", from the General Manager of Corporate Services, presented at the Finance and Administration Committee meeting on June 19, 2018 have been complied with;

AND THAT the necessary by-laws be prepared.

Resolution #2:

THAT the City of Greater Sudbury delegates authority to the Executive Director Finance, Assets and Fleet to negotiate and enter into a contribution agreement with The City of Greater Sudbury Community Development Corporation, as outlined in the report entitled "Implementation of the City of Greater Sudbury's Municipal Accommodation Tax (MAT)", from the General Manager of Corporate Services, presented at the Finance and Administration Committee meeting on June 19, 2018.

Resolution #3:

THAT the City of Greater Sudbury delegates authority to the Executive Director Finance, Assets and Fleet

#### Signed By

##### **Report Prepared By**

Lorraine Laplante  
Manager of Accounting  
*Digitally Signed May 31, 18*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets  
and Fleet  
*Digitally Signed May 31, 18*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and  
Budgeting  
*Digitally Signed May 31, 18*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate  
Services  
*Digitally Signed Jun 1, 18*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jun 4, 18*

to negotiate and enter into an agreement with Airbnb to collect the Municipal Accommodation Tax from its members and remit to the City of Greater Sudbury on their behalf, as outlined in the report entitled "Implementation of the City of Greater Sudbury's Municipal Accommodation Tax (MAT)", from the General Manager of Corporate Services, presented at the Finance and Administration Committee meeting on June 19, 2018.

## **Relationship to the Strategic Plan / Health Impact Assessment**

This report supports Council's strategic pillar of Responsive, Fiscally Prudent, Open Governance.

## **Report Summary**

On February 6, 2018, the Finance and Administration Committee approved the implementation of a Transient Accommodation Tax. This report serves to provide information regarding the industry consultation, review of best practices in other municipalities and the recommended implementation and administration of the Municipal Accommodation Tax (MAT).

## **Financial Implications**

The costs associated with administering and collecting the MAT in 2018 is estimated at \$25,000. The annual costs to administer and collect the MAT will be offset by the in-year MAT revenue collected estimated to be \$425,000. For 2019, the MAT revenue is estimated at \$1,700,000 and the related administration and collection costs are estimated to be \$100,000. The remaining revenue will be shared 50/50 between the City and the eligible tourism entity as per legislation. The additional revenue to the City will be used to offset costs associated with the Arena/Event Centre in accordance with the 2018 Council approved Business Case.

## Background

At the February 6, 2018 Finance and Administration Committee, the General Manager of Corporate Services presented a report entitled "Transient Accommodation Tax". As a result staff were directed to:

1. Proceed with industry consultation and a review of best practices in other municipalities;
2. Direct 50% of the net MAT revenue towards the debt obligation required for the Event Centre;
3. Designate The City of Greater Sudbury Community Development Corporation (operating as the Greater Sudbury Development Corporation, or the GSDC) as the non-profit organization required to administer the remaining 50% net MAT revenue and that those funds be designated exclusively for tourism promotion and development; and
4. Report back with a detailed proposal for the structure and implementation of the program as well as providing Council the appropriate enacting by-laws.

This report serves to provide information regarding the items noted above.

## Additional background

With the Province of Ontario's passage of Bill 127, the *Stronger Healthier Ontario Act*, municipalities are able to establish a by-law to collect an accommodation tax through accommodation providers within their jurisdictions. The implementation and administration of the accommodation tax is authorized under Section 400.1 of the Municipal Act and Ontario Regulation 435/17. Where a Municipal Accommodation Tax (MAT) by-law is in place the tax is mandatory and providers are obligated to collect the tax from purchasers of accommodation and remit the tax to the municipality. Municipalities are required to share the revenues with eligible not for profit tourism entities for the exclusive purpose of promoting tourism and product development within the municipality.

## Progress since the February 6, 2018 Transient Accommodation Tax report

Staff from Economic Development, Legal and Finance have collaborated to move the implementation of the Municipal Accommodation Tax "MAT" forward.

## **1. Industry consultation and Best Practices**

### **Industry Consultation**

Public consultations have been held with accommodation providers ("providers"). City Tourism staff have met with management staff and owners of a number of providers to discuss the MAT and its implications. While individual business approaches vary according to the provider, common concerns regarding the MAT have emerged:

#### Collection of the MAT

The following are some key concerns regarding the providers' ability to collect the MAT:

- The MAT creates additional administrative requirements and may impact negatively on profit margins particularly as it is coming on at a time when providers are also forced to adjust for increased labour costs relating to Bill 148 (*Fair Workplaces, Better Jobs Act*).
- Greater Sudbury's competitive position may be negatively impacted if nearby municipalities choose not to implement the MAT.
- Many providers rely on corporate contracts for a significant share of their business, and it is relatively standard for a hotel or motel to hold long term agreements with set rates. The providers are obligated to honour these rates; therefore their ability to generate revenue from corporate contracts may be negatively impacted by the MAT.

#### Spending on tourism

Regulation 435/17 requires that once a municipality has a MAT by-law the municipality must provide 50% of the net MAT revenue collected to an Eligible Tourism Entity which must use the funds to promote tourism. At the February 6, 2018 Finance and Administration Committee, the City designated The City of Greater Sudbury Community Development Corporation (CGSCDC) as its Eligible Tourism Entity. Providers are concerned about:

- How the funds will be spent and their ability to offer input into the CGSCDC process to maximize the return for the tourism sector.
  - The City will include in the draft contribution agreement language that requires the CGSCDC to establish a Tourism Development Committee with membership from accommodation providers and community representation from the tourism sector.
  - The GSDC Board has initiated discussions with representatives of the city's accommodation sector to establish a partnered approach to decision-making on the investment of these funds.

- How there will be clear oversight and transparency in the management of the funds and ensuring there is comprehensive reporting on the investments and returns.
  - The City will include in the draft contribution agreement language that requires the CGSCDC to provide annual reporting to Council which would include a description of the promotion of tourism undertaken and the effectiveness of the undertaking on the benefit to the community and to the tourism and accommodation sectors.
- The risk that Council's commitment to the tourism industry over the long term may be reduced by reducing existing core funding for tourism in the City's operating budget and relying only on MAT funding to the Eligible Tourism Entity. This could result in a zero net gain to the City's tourism industry and defeat the intended objective of the provincial legislation is to grow a "stable, vibrant tourism environment" recognizing the industry as an important economic driver that creates jobs in the community.
  - Staff have not recommended the elimination of the City's existing core tourism funding with MAT revenue.

In conclusion, staff continue to connect with industry representatives to respond to questions regarding implementation and processes for reporting, and will draw on these enquiries to create effective Frequently Asked Questions (FAQs). FAQs will be developed to address issues which impact providers and guests. The draft FAQs are attached to this report. These FAQs will be posted on the City's website ([www.greatersudbury.ca/mat/](http://www.greatersudbury.ca/mat/)) and hard copies will be made available to the accommodation providers.

## **Best Practices**

To date, staff have identified 11 Ontario municipalities that have either implemented or are in the process of developing MAT programs in their own jurisdictions. CGS staff have been in touch with colleagues in many of these communities in order to discuss the emerging best practices.

The following is a summary of some key points:

- Provision of additional exemptions,
- Ensure there is sufficient information for providers and the public on the MAT program,
- Allow sufficient time for proper implementation for both providers and the municipality, and
- Enter into an agreement with Airbnb to collect the MAT on behalf of their local providers.

## Applications and Exemptions

It is proposed that the MAT will apply to accommodations which are provided for consideration where a bed is provided, whether or not there are additional amenities or services. Examples would include hotels, motels, motor hotels, lodges, resorts, bed and breakfast establishments, and all or part of a dwelling unit, such as occurs with Airbnb. The MAT will be applied to the fees and charges for the accommodation only. It is proposed that charges for ancillary services such as food, beverages, entertainment, internet usage, telephone usage and similar charges will not be subject to MAT provided these charges are separately itemized on the invoice.

It is proposed that the purchaser of accommodation be required to pay the MAT at the time of paying for the accommodation. To assist the purchaser in understanding the MAT, it is proposed to require the accommodation provider to set out on the invoice: the MAT rate, the amount of the MAT and identify that it is a Municipal Accommodation Tax.

Recognizing that some forms of accommodation are not intended to be subject to MAT, Section 400.2 of the Municipal Act sets out a number of mandatory exemptions.

A review of the By-laws passed by three municipalities which have passed MAT by-laws (Ottawa, Toronto, and Mississauga) indicated that the following additional exemptions from MAT were included. It is proposed to also include these exemptions in the City of Greater Sudbury by-law:

- 1) treatment centres that receive provincial funding under the *Ministry of Community and Social Services Act*;
- 2) lodging for the reformation of offenders;
- 3) City or its agents or charitable or non-profit corporations operating or providing shelter or emergency shelter for purposes such as the relief of the poor, for persons who are fleeing situations of physical, financial, emotional or psychological abuse or for other persons who are suffering from homelessness;
- 4) tent or trailer sites; and
- 5) premises operated by an employer and provided to their employees as lodging.

In addition, staff propose the following forms of accommodation be exempted from MAT in the proposed by-law:

- 1) homes for special care within the meaning of the *Homes for Special Care Act*, R.S.O 1990, c. H.12;
- 2) retirement home as defined in the *Retirement Home Act, 2010*, S.O. 2010, c. 11;
- 3) non-profit hospices; and
- 4) premises owned or operated by the City of Greater Sudbury.

Some visitors travelling to the City for medical treatments and hospital visits have requested exemptions for medical stays. Currently, no other municipality (Ottawa, Toronto, and Mississauga) has provided this exemption as it is considered to be

unmanageable to administer. There are other opportunities for relief to those travelling to Sudbury for these services such as providers offering compassionate room rates and the Ontario Ministry of Health's Northern Health Travel Grant which is available to eligible patients as well. Therefore the request for exemption has not been included in the by-law.

The City incorporated the best practices identified from the various municipalities in the creation of the relevant by-laws, FAQs, processes, reports and forms.

## **2. Net MAT revenue calculation and the City of Greater Sudbury' share**

At the February 6, 2018 Finance and Administration Committee meeting, the following resolution was passed: "that 50% of the net revenue from the Hotel Tax be directed towards the debt obligation required for the Event Centre".

In accordance with Regulation 435/17 the City may deduct costs to administer and collect the MAT before distributing 50% of the revenue to the ETE. Based on discussions with other municipalities and review of best practices, administrative and collection costs would include staffing, development of forms, information technology, audit and legal costs. It is anticipated that additional staffing may be required for both the up-front development as well as the ongoing maintenance of the program.

Staff will prepare a Business Case to convert part-time staffing to full time status for the administration of the MAT program to be submitted as part of the 2019 Budget process.

The City will direct the City's portion of the MAT net revenue as calculated in accordance with the principles above, to the "Tax Rate Stabilization Reserve – Committed Reserve" to fund the Event Centre debt payments in accordance with approved Council budgets. Additional spending of these funds will require Council approval.

## **3. The City of Greater Sudbury Community Development Corporation (CGSCDC operating as the GSDC)**

As previously noted, the City is required to share the net MAT collected with an Eligible Tourism Entity (ETE). At the February 6, 2018 Finance and Administration Committee, the City designated the CGSCDC as its ETE. The CGSCDC has undertaken the process to amend its objects to more clearly include tourism and the development of tourism products as part of its mandate, as required by the legislation.

As the ETE, the CGSCDC will be responsible for investing their share of the net MAT revenues into the City's tourism sector to fulfil the primary objective of bringing more visitors to the City each year, thereby increasing accommodation occupancy rates. To implement this, an agreement will be entered into with the CGSCDC in accordance with Regulation 435/17. The agreement will govern the terms on which the MAT funding

will be provided and set out financial accountability measures to ensure that amounts paid to the ETE are used for the exclusive purpose of promoting tourism.

To address the concern raised by the industry that their views might not be heard with respect to the use of the MAT funds, the proposed agreement will require the CGSCDC to establish a Tourism Development Subcommittee which includes representation from the tourism sector and accommodation providers, as well as CGSCDC board members. The Committee will solicit and relay input from the industry to assist the CGSCDC in developing a framework for an updated tourism strategy designed to drive tourism marketing, destination management and business development. This strategy will also serve as the basis for annual business planning; marketing plans and strategic communications and guide the expenditure of the funds generated by the MAT and paid to the CGSCDC.

As part of the financial responsibility measures, to ensure the CGSCDC uses the MAT funds only for the promotion of tourism activities and tourism products, the Agreement will also require:

- a budget be established annually to show intended expenditure on tourism marketing, destination management and business development;
- funds not be used to promote individual accommodation providers;
- preparation of audited financial statements which includes a schedule which accounts for funds and expenditures in accordance with the agreement;
- Council approval for Tangible Capital Assets that would be owned and/or operated by the City of Greater Sudbury and the creation of a reserve to set aside funding for such projects; and
- annual reporting to Council regarding the expenditure of the MAT funds and the impact on the tourism industry.

An initial three year term is proposed to allow for an evaluation of the program's success before the City agrees to renew or extend the term. The City will be entitled to terminate the agreement for non-compliance.

This report requests the delegation of authority to the Executive Director Finance, Assets and Fleet to negotiate and enter into a contribution agreement with the CGSCDC to act as the ETE in accordance with the regulation. The contribution agreement will detail the financial accountability measures required to be sustained by the CGSCDC.

### Advances

Section 5.(5) of Ontario Regulation 435/17 requires the municipality to pay the ETE within 60 days after the December 31<sup>st</sup>, fiscal year end. While staff is proposing an implementation date of September 1, 2018, it is proposed that the ETE's share of the net



revenues for the first, part fiscal year, will not be transferred to the ETE until February 28, 2019, to allow sufficient time for the amendment of the Letters Patent for the CGSCDC, the agreement to be finalized and signed, the Tourism Development Subcommittee to be formed and have time to present its recommendations to the Board of the CGSCDC, the initial strategies to be developed and the initial budget prepared.

Starting in 2019, it is proposed to advance the ETE's share of the MAT collected in quarterly installments, meeting the end of February deadline referenced above.

This report requests that Council approve an update to the Reserve and Reserve Fund by-law to create a new Obligatory Reserve Fund titled "Municipal Accommodation Tax - CGSCDC". The CGSCDC's portion of the net MAT revenue will be transferred to this Reserve Fund until as the requirements noted above have been fulfilled.

#### **4. Structure, implementation and by-law**

##### **Structure**

Finance – Accounting will be responsible to collect and administer the MAT revenue and distribution to the CGSCDC. In addition Finance – Accounting will ensure compliance with the MAT by-law and other City related by-laws and policies, such as the Accounts Receivable and Collection Policy and Procedures which provides mechanisms to collect funds owing to the City.

##### Collection

Accommodation providers will be required to:

- Complete an Establishment Information Sheet annually,
- Submit MAT Remittance Reports monthly, and
- Submit payment to the City for the MAT collected monthly.

The first Remittance Reports will be due October 31<sup>st</sup>, 2018 and payment must be received by November 15<sup>th</sup>, 2018.

Due to the time frame for implementation the monthly reporting will begin as a paper-based/email submission. The City will explore options to develop an online platform for submitting the remittance reports and payments.

Qualified providers may apply for a Quarterly Reporting and Remittance Program to reduce their administrative burden.

Once the MAT by-law is passed, payment of the Municipal Accommodation Tax by purchasers of accommodation is mandatory and the accommodation providers are obligated to remit the MAT to the City.

While a high level of compliance is anticipated (based on the experiences of other municipalities that have implemented MAT), it is proposed to provide in the By-law that

the City may calculate and assess MAT not submitted based on the Remittance Report, and if the Provider does not submit a Remittance Report, based on an estimate of full occupancy. A process will be included for re-assessment and adjustment of records once the necessary information is filed by the accommodation provider. The City will also have the right to audit providers to ensure accuracy of Remittance Reports. Mechanisms will also be included to refund any amounts which may have been overpaid.

In the event that arrears occur due to accommodation providers failing to collect or remit, Provincial legislation authorizes a number of collection and enforcement methods. The City will utilize the following methods of collection where arrears occur:

- collection agencies;
- transfer to property tax; and
- litigation.

Incomplete or late remittances/reporting will be subject to 1.25% interest in accordance with the Miscellaneous User Fee By-law.

Contraventions under the by-law will also be subject to prosecution or fines under the Provincial Offences Act.

#### Collection by Airbnb

The MAT will also apply to accommodations provided through Airbnb. Staff are pursuing an agreement with the Canadian office of Airbnb to collect the MAT at the platform level (i.e. at the point of booking online with the consumer). Representatives of Airbnb's Canadian operations have confirmed their willingness to collect the MAT on behalf of their Greater Sudbury providers at the point of booking.

An agreement with Airbnb would overcome the difficulty associated with the City currently identifying these providers. The Bylaw Department has committed to a formal review of the Business License Bylaw in order to support a regulatory environment that is business friendly and supports the health and well being of residents. To address a two-tier regulatory model of Licensing and Registration that may not be effective, Staff will further analyze best practices of Municipal comparators in order to bring forward recommendations that support consumer protection and the safety and quality of life for residents.

In addition to other areas of the Business Licensing Bylaw, this initiative will involve the review of service based businesses such as Hotels, Motels and Bed & Breakfasts and whether the current requirement of Business Registration for this group accomplishes the overarching intent of any Municipal Business Licensing regime. Further, Staff will consider advancements in technology with new and changing industries such as Airbnb, and explore ways to enable them while also recommending that there are adequate regulations in place to preserve the health and safety of communities.

This report requests the delegation of authority to the Executive Director Finance, Assets and Fleet to negotiate and enter into a collection agreement with Airbnb to collect the Municipal Accommodation Tax from its members and remit to the City of Greater Sudbury on their behalf.

## **Implementation**

In the February 6, 2018 Transient Accommodation Tax report to the Finance and Administration Committee, the proposed effective date for the MAT was July 1, 2018. Based on consultation with the accommodation industry and municipalities, staff determined that the implementation be deferred to September 1, 2018 for the following reasons:

- Accommodation provider systems and processes: providers need sufficient time to update their software systems to capture and report the MAT in their systems and properly administer the program from a collection perspective. Not having these systems in place before the MAT is implemented may result in misreporting and would require additional provider and staff time to reconcile the MAT revenue that should have been collected and remitted thereby increasing frustration and non-compliance issues.
- Complexity of the by-law: based on a review of other municipalities and considerations, more time is required to ensure that the by-law is properly drafted in a clear and concise manner.
- Resourcing: As the implementation of the MAT was a Business Case for the 2018 Budget it was not included in staff work plans for 2018 (developed prior to passage of the Budget), therefore there is a lack of resources to dedicate to the project. Staff have been working diligently amid competing priorities to get the by-laws and processes in place in an effective and detailed manner to ensure success of the launch.
- Processes and systems: The City will need to create policies, processes and forms to process the Remittance Reports, payments and develop a compliance audit program. The City must also be prepared with answers to questions for providers and purchasers alike. The City will start with a manual process and will explore options for reporting and processing payments electronically.

Three municipalities (Mississauga, Ottawa and Toronto) had existing destination marketing programs (DMP) in place prior to implementing MAT thereby permitting a short implementation period (three to four months). With an existing DMP the municipality, the associated tourism organization and accommodation providers had established systems that required minor adjustments for the Municipal Accommodation Tax. Since Greater Sudbury did not have a DMP in existence prior to the MAT legislation,

additional time and effort is required by all parties to establish these relationships and processes.

With the passage of the by-law authorizing the MAT, Finance staff will communicate with providers the collection, reporting and payment requirements. Additionally the City will provide MAT information for the purchasers of accommodation.

A series of Frequently Asked Questions (FAQs) will be posted on the City's website ([www.greatersudbury.ca/mat/](http://www.greatersudbury.ca/mat/)) for accommodation providers and purchasers alike.

This report requests City Council direct staff to present the necessary by-law to implement the Municipal Accommodation Tax on the principles described in this report; delegating the authority to the Treasurer to administer the by-law and develop the processes and documents necessary to implement the Bylaw; and coming into effect on September 1<sup>st</sup>, 2018.

## **Next steps**

Staff will communicate with the accommodation providers regarding the administrative details of the MAT program and there will be a communication strategy directed to the public in regards to the benefits of the program. The communication strategy will coincide with the launch of the MAT.

## **Resources cited**

February 6, 2018 – Finance and Administration Committee – Transient Accommodation Tax report

<http://agendasonline.greatersudbury.ca/index.cfm?pg=feed&action=file&agenda=report&itemid=5&id=1269>

Bill 127 – Stronger, Healthier Ontario Act (Budget Measures), 2017

[http://www.ontla.on.ca/web/bills/bills\\_detail.do?locale=en&BillID=4778&isCurrent=false&ParlSessionID=412&detailPage=bills\\_detail\\_the\\_bill](http://www.ontla.on.ca/web/bills/bills_detail.do?locale=en&BillID=4778&isCurrent=false&ParlSessionID=412&detailPage=bills_detail_the_bill)

Municipal Act, 2001

<https://www.ontario.ca/laws/statute/01m25>

Ontario Regulation 435/17 – Transient Accommodation Tax

<https://www.ontario.ca/laws/regulation/170435?search=litigation+guardian>

## Municipal Accommodation Tax Frequently Asked Questions

The City of Greater Sudbury passed By-Law **XX** implementing a mandatory 4 per cent Municipal Accommodation Tax (MAT) effective September 1, 2018. The MAT will apply to the purchase of accommodations provided for a continuous period of 30 days or less.

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### Contact information

Contact the City of Greater Sudbury regarding the Municipal Accommodation Tax via the following methods:

- Call 311 and ask for Accounts Receivable;
- From out of town call 705-674-4455, extension 2430 to reach the Accounts Receivable mainline; or
- Email: [MAT@greatersudbury.ca](mailto:MAT@greatersudbury.ca).

## Municipal Accommodation Tax Frequently Asked Questions

### For Accommodation Providers

#### General

#### **1) What is the City of Greater Sudbury's Municipal Accommodation Tax (MAT)?**

The Municipal Accommodation tax is a 4 per cent fee imposed on the cost of accommodations lasting 30 days or less. The MAT applies to the accommodation charge and does not apply to other associated charges, such as meals or room incidentals, provided that these amounts are itemized separately on the invoice.

#### **2) When do I start collecting the MAT?**

The MAT must be collected beginning September 1, 2018.

#### **3) What is the authority to charge the MAT?**

The municipality is authorized per section 400.1 of the [Municipal Act, 2001](#) and [Ontario Regulation 435/17](#) to establish and to collect the MAT. City of Greater Sudbury By-law # provides for mandatory collection and remittance of the Municipal Accommodation Tax.

#### **4) What is the purpose of the MAT and how will the revenue be utilized?**

The City is required to pay 50 per cent of the net MAT revenue to an eligible tourism entity to be used to promote tourism, including product development. Council designated The City of Greater Sudbury Community Development Corporation (operating as the GSDC) as the eligible tourism entity to receive and spend these funds.

The remaining 50 per cent of the net revenue will be transferred to a reserve fund to be used as Council directs. In the 2018 Operating Budget these funds were identified as a funding source for the debt financing of the new Arena/Event Centre.

#### **5) What are considered reasonable costs of collecting and administering the MAT program?**

Costs incurred by the municipality directly related to the administration and collection of the MAT are recoverable. Best practices recommend that costs for staffing, development of forms, systems, information technology cost, banking/point of sale fees, audit or third party costs including legal and collection agency costs to collect funds owing would be included in the costs recovered prior to revenue sharing.

## Municipal Accommodation Tax Frequently Asked Questions

### Applicability and exemptions

#### **6) What accommodations are affected by the MAT?**

Accommodation providers, including hotels, motels, motor hotels, lodges, inns, resorts, bed and breakfast or other establishments providing lodging in all or part of a dwelling are required to collect and remit the Municipal Accommodation Tax on accommodations of thirty days or less. For clarity:

- Hospitality rooms and meeting rooms that do not contain a bed are not considered accommodations and would not be subject to the MAT.
- Amenity fees and service charges including meals, room incidentals, valet services or parking are not subject to the MAT, provided they are separately itemized on the invoice.

#### **7) What accommodations or purchasers are exempt from the MAT? (items below are summarized)**

##### Accommodations:

- For a period of more than 30 consecutive days
- Provided by a university or college
- Provided by hospitals, long term care facilities, retirement homes and hospices
- Provided by shelters, treatment centres and lodging of reformation of offenders
- Provided at tent and trailer sites
- Supplied by employers to their employees in premises operated by the employer.

##### Purchasers

- Province of Ontario
- School Boards

Please refer to the MAT by-law [www.greatersudbury.ca/mat/](http://www.greatersudbury.ca/mat/) for the complete list of exemptions.

#### **8) What if I give a discounted rate for an overnight accommodation? What is the rate that the MAT is to be collected on?**

The MAT is charged on the rate that is paid by the guest and therefore the 4 per cent MAT would be applied on the discounted rate.

## **Municipal Accommodation Tax Frequently Asked Questions**

- 9) What if I have long term contracts with businesses that exceed 30 days, even though the business may authorize its employees to stay for various periods of time less than 30 days?**

MAT applies to purchasers that utilize the accommodation for 30 consecutive days or less. The purchaser, per the MAT by-law, is the guest in the room and therefore the MAT would apply and must be collected.

- 10) What if I have existing contracts with businesses with a fixed room rate?**

MAT applies to accommodations purchased on or after September 1, 2018. If payment occurs on or after September 1<sup>st</sup> for accommodation occupied on or after September 1<sup>st</sup>, MAT applies even if provided through a corporate contract.

### **Purchaser invoicing information**

- 11) Do I need to disclose the MAT on the invoice or receipt that is provided to the Purchaser?**

Yes, include on every bill, receipt, invoice or similar document for the purchase of Accommodation, a separate item identified as "Municipal Accommodation Tax" showing the rate at which the MAT is calculated (4 per cent) and the amount of the MAT imposed.

- 12) Is HST charged on the MAT?**

If the provider is registered for HST, the accommodation provider is responsible for collecting and remitting the HST on the entire charge including the MAT and remit the HST directly to CRA. Contact the Canada Revenue Agency or your advisers if you have further HST questions.

- 13) Is the MAT applicable to guests that do not show up for their reservation?**

If a guest is charged for accommodation (no-shows included) the MAT is to be collected and remitted. If the guest is not charged for the accommodation but is required to pay a cancellation fee, the MAT would not apply to the cancellation fee.

- 14) What revenue does MAT apply to if I charge a fee that includes accommodation and meals (i.e. bed and breakfast)?**

The accommodation Provider would be responsible to allocate the revenue between the overnight accommodation and other services, amenities or other charges separately on the invoice and collect and remit the MAT on the overnight



## **Municipal Accommodation Tax Frequently Asked Questions**

accommodation portion of the fees. If the fees are not separately listed on the invoice, the MAT will apply to the entire invoice.

### **15) Can I deduct commission paid to a third party who collected the booking from the room revenue used to calculate the MAT?**

No, the revenue to be used to calculate the MAT is the Purchase Price of the accommodation. Costs incurred to secure or provide the accommodation are not deductible.

### **Collection and remittance**

### **16) How do I report the MAT that I collected?**

You must complete the MAT Remittance Report on a monthly basis. These can be submitted via email at [MAT@greatersudbury.ca](mailto:MAT@greatersudbury.ca). The Report is located on the City's website [www.greatersudbury.ca/mat/](http://www.greatersudbury.ca/mat/) and includes due dates.

### **17) When do I have to submit my Report to the City on the MAT I collected?**

You are required to submit a Municipal Accommodation Tax Remittance Report at the end of each month for the MAT collected in the previous month. For instance, the Remittance Report for MAT collected in September will be due no later than October 31.

### **18) Can I submit Remittance Reports quarterly?**

Eligible accommodation providers can apply for the Quarterly Reporting and Remittance program. Eligibility is determined on earnings and is subject to requirements to maintain status in this program. Please refer to the Municipal Accommodation Tax Policy and Procedures for additional information on the City's website [www.greatersudbury.ca/mat/](http://www.greatersudbury.ca/mat/).

### **19) How do I remit the MAT that I collected?**

Payment to the City can be made via the following methods:

- Preauthorized Debit:

A Preauthorized Debit Agreement must be completed prior to any withdrawal and is available with the Remittance Report. Withdrawals will occur on the 15 of the month following the remittance due date.

- By Mail

City of Greater Sudbury  
Accounts Receivable  
200 Brady Street  
Sudbury, ON P3A 5P3

## Municipal Accommodation Tax Frequently Asked Questions

Payments must be received in our office by the 15th of the following month. Please allow sufficient time for mail delivery.

- In Person

City of Greater Sudbury

- Citizen Service Centre 1<sup>st</sup> Floor (cash, cheque, visa, debit)
  - Accounts Receivable 2<sup>nd</sup> Floor (cheques only)
- 200 Brady Street  
Sudbury, ON P3A 5P3

Please make cheques payable to "City of Greater Sudbury"

Payments which are returned will be subject to a dishonoured payment fee in accordance with the City's [Miscellaneous User Fee By-law](#).

### **20) What happens if I am late in submitting my payment for MAT collected?**

Any late or incomplete remittances will be charged an interest rate of 1.25 per cent per month in accordance with the City's [Miscellaneous User Fee By-law](#).

### **21) What if a refund was issued to a guest after submitting the return?**

Adjustments from prior reporting periods can be made in the period the refund was returned.

### **22) What if I did not collect any Municipal Accommodation Tax in the reporting period?**

If no MAT was collected you will still be required to submit the Remittance Report indicating that no MAT was collected in the reporting period.

### **23) Will the City have an audit process to verify monthly Remittance Reports from the Providers?**

The City and/or its agent has the authority to inspect and audit all books, documents, transactions and accounts of accommodation Providers.

Accommodation Providers must keep books of account, records and all documents related to the sale of accommodations, amount of the Municipal Accommodation Tax collected and remitted to the City for a period of seven years.

### **24) Why do I need to complete an Establishment Information Sheet?**

The Establishment Information Sheet will be used by the City to set up your establishment name, address and contact information correctly in our accounting system and provide you with a customer ID. This customer ID will then be used to associate your monthly remittances and payments with the proper establishment.

## **Municipal Accommodation Tax Frequently Asked Questions**

### **25) Why are you asking for the average daily rates for the previous year?**

If the MAT Remittance Report is not completed and submitted when due, the City will assess the MAT based on the average daily rate provided on the Establishment Information Sheet multiplied by the number of accommodations available each day during the period which the remittance was due as though all the accommodations had been purchased throughout the period.

### Transition questions

#### **1) Do I have to charge the Municipal Accommodation Tax if a guest has booked their stay prior to September 1, 2018, when the MAT is implemented?**

If the accommodation was booked and paid for prior to September 1, 2018 the MAT is not applicable. If the accommodation was booked before September 1, 2018 but paid for on or after September 1, 2018, the MAT is to be charged, collected and remitted.

#### **2) If a guest's stay begins prior to September 1, 2018 and ends after September 1, 2018, do I charge the MAT when their stay begins?**

The MAT must be charged starting September 1, 2018 only. The MAT is not to be applied to any nights prior to September 1, 2018.

#### **3) If a guest puts a deposit to hold a room prior to September 1, 2018 for a booking September 1, 2018 or later, does MAT apply?**

Yes, if final payment for room occurs on or after September 1, 2018 MAT applies to the accommodation rate, regardless of any deposits made. If the deposit is applied to the purchase price of the accommodation provided on or after September 1, 2018, MAT will apply to the purchase price, including the deposit.

#### **4) When is my first remittance due?**

The MAT collected for the month of September must be reported to the City by October 31, 2018 and the related payment is due November 15, 2018 and every 15<sup>th</sup> of the month thereafter.

## **Municipal Accommodation Tax Frequently Asked Questions**

### **For Accommodation Purchasers (Guests)**

#### **1) What is the Municipal Accommodation Tax (MAT)?**

The Municipal Accommodation Tax is a 4 per cent fee imposed on accommodations of 30 consecutive days or less. The commencement date of the MAT is September 1, 2018.

#### **2) How is the MAT applied to the Purchase Price of accommodations?**

The 4 per cent is only applied to the purchase price of the accommodation (i.e. room fee) and it does not apply to amenity fees or service charges.

#### **3) Is the payment of the MAT optional?**

No, the MAT is mandatory. It must be paid at the same time you are paying the accommodation provider.

#### **4) Why do I have to pay the MAT?**

Payment of the Municipal Accommodation Tax is mandatory and is authorized by Bylaw # of the City of Greater Sudbury.

#### **5) If I'm travelling for medical purposes do I have to pay the MAT?**

Yes, there is no exemption from the MAT for medical related travelling. Many accommodation establishments (including those in Greater Sudbury) offer compassionate rates that are applied at their own discretion.

The Ontario Ministry of Health & Long-Term Care provides funding through the Northern Health Travel Grant for eligible applicants, based on the distance to their closest medical specialist or Ministry funded health care facility able to provide the required health care services. For more information visit

<http://www.health.gov.on.ca/en/public/publications/ohip/northern.aspx>

#### **6) Do I still need to pay the MAT if I do not show up for the reservation?**

If you are charged for the accommodation whether or not you actually occupy it, then MAT will apply. If you do not cancel your room reservation and you are charged for accommodation (no-show included) the MAT will be charged. If you are not charged for the accommodation but subject to a cancellation fee, the MAT would not apply.

#### **7) What happens with the money collected through the MAT?**

Fifty per cent of the net revenue from the MAT will go to the municipality. The City will put its portion of the proceeds toward the new Event Centre as was included in the 2018 budget. The other 50 per cent of the net revenue will go to The City of

## **Municipal Accommodation Tax Frequently Asked Questions**

Greater Sudbury Community Development Corporation. As an eligible tourism entity (ETE) the CGSCDC will administer the funds for tourism promotion and development, including a focus on attracting people to the city, support bid opportunities, and more.

DRAFT



# City of Greater Sudbury Charter

**WHEREAS** Municipalities are governed by the Ontario Municipal Act, 2001;

**AND WHEREAS** the City of Greater Sudbury has established Vision, Mission and Values that give direction to staff and City Councillors;

**AND WHEREAS** City Council and its associated boards are guided by a Code of Ethics, as outlined in Appendix B of the City of Greater Sudbury's Procedure Bylaw, most recently updated in 2011;

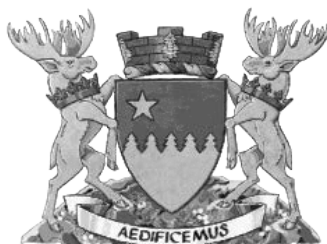
**AND WHEREAS** the City of Greater Sudbury official motto is "Come, Let Us Build Together," and was chosen to celebrate our city's diversity and inspire collective effort and inclusion;

**THEREFORE BE IT RESOLVED THAT** Council for the City of Greater Sudbury approves, adopts and signs the following City of Greater Sudbury Charter to complement these guiding principles:

**As Members of Council, we hereby acknowledge** the privilege to be elected to the City of Greater Sudbury Council for the 2014-2018 term of office. During this time, we pledge to always represent the citizens and to work together always in the interest of the City of Greater Sudbury.

**Accordingly, we commit to:**

- Perform our roles, as defined in the Ontario Municipal Act (2001), the City's bylaws and City policies;
- Act with transparency, openness, accountability and dedication to our citizens, consistent with the City's Vision, Mission and Values and the City official motto;
- Follow the Code of Ethical Conduct for Members of Council, and all City policies that apply to Members of Council;
- Act today in the interest of tomorrow, by being responsible stewards of the City, including its finances, assets, services, public places, and the natural environment;
- Manage the resources in our trust efficiently, prudently, responsibly and to the best of our ability;
- Build a climate of trust, openness and transparency that sets a standard for all the City's goals and objectives;
- Always act with respect for all Council and for all persons who come before us;
- Ensure citizen engagement is encouraged and promoted;
- Advocate for economic development, encouraging innovation, productivity and job creation;
- Inspire cultural growth by promoting sports, film, the arts, music, theatre and architectural excellence;
- Respect our historical and natural heritage by protecting and preserving important buildings, landmarks, landscapes, lakes and water bodies;
- Promote unity through diversity as a characteristic of Greater Sudbury citizenship;
- Become civic and regional leaders by encouraging the sharing of ideas, knowledge and experience;
- Work towards achieving the best possible quality of life and standard of living for all Greater Sudbury residents;



# Charte de la Ville du Grand Sudbury

**ATTENDU QUE** les municipalités sont régies par la Loi de 2001 sur les municipalités (Ontario);

**ATTENDU QUE** la Ville du Grand Sudbury a élaboré une vision, une mission et des valeurs qui guident le personnel et les conseillers municipaux;

**ATTENDU QUE** le Conseil municipal et ses conseils sont guidés par un code d'éthique, comme l'indique l'annexe B du Règlement de procédure de la Ville du Grand Sudbury dont la dernière version date de 2011;

**ATTENDU QUE** la devise officielle de la Ville du Grand Sudbury, « Ensemble, bâtissons notre avenir », a été choisie afin de célébrer la diversité de notre municipalité ainsi que d'inspirer un effort collectif et l'inclusion;

**QU'IL SOIT RÉSOLU QUE** le Conseil de la Ville du Grand Sudbury approuve et adopte la charte suivante de la Ville du Grand Sudbury, qui sert de complément à ces principes directeurs, et qu'il y appose sa signature:

**À titre de membres du Conseil**, nous reconnaissons par la présente le privilège d'être élus au Conseil du Grand Sudbury pour le mandat de 2014-2018. Durant cette période, nous promettons de toujours représenter les citoyens et de travailler ensemble, sans cesse dans l'intérêt de la Ville du Grand Sudbury.

**Par conséquent, nous nous engageons à :**

- assumer nos rôles tels qu'ils sont définis dans la Loi de 2001 sur les municipalités, les règlements et les politiques de la Ville;
- faire preuve de transparence, d'ouverture, de responsabilité et de dévouement envers les citoyens, conformément à la vision, à la mission et aux valeurs ainsi qu'à la devise officielle de la municipalité;
- suivre le Code d'éthique des membres du Conseil et toutes les politiques de la municipalité qui s'appliquent à eux;
- agir aujourd'hui pour demain en étant des intendants responsables de la municipalité, y compris de ses finances, biens, services, endroits publics et du milieu naturel;
- gérer les ressources qui nous sont confiées de façon efficiente, prudente, responsable et de notre mieux;
- créer un climat de confiance, d'ouverture et de transparence qui établit une norme pour tous les objectifs de la municipalité;
- agir sans cesse en respectant tous les membres du Conseil et les gens se présentant devant eux;
- veiller à ce qu'on encourage et favorise l'engagement des citoyens;
- plaider pour le développement économique, à encourager l'innovation, la productivité et la création d'emplois;
- être une source d'inspiration pour la croissance culturelle en faisant la promotion de l'excellence dans les domaines du sport, du cinéma, des arts, de la musique, du théâtre et de l'architecture;
- respecter notre patrimoine historique et naturel en protégeant et en préservant les édifices, les lieux d'intérêt, les paysages, les lacs et les plans d'eau d'importance;
- favoriser l'unité par la diversité en tant que caractéristique de la citoyenneté au Grand Sudbury;
- devenir des chefs de file municipaux et régionaux en favorisant les échanges d'idées, de connaissances et concernant l'expérience;
- viser l'atteinte de la meilleure qualité et du meilleur niveau de vie possible pour tous les résidents du Grand Sudbury.