



## ADMINISTRATIVE REPORT

Report Date: October 18, 2016  
Contact: Denise Lam  
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Meeting Date: November 1, 2016

TO: Vancouver City Council  
FROM: Director of Finance  
SUBJECT: 2016 Q3 Capital Budget Adjustments and Closeouts

### *RECOMMENDATION*

- A. THAT Council approve an increase of \$2.9 million to the 2015-2018 Capital Plan, as outlined in this report and Appendix 1.
- B. THAT, subject to approval of Recommendation A, Council approve an increase of \$4.2 million to the Multi-Year Capital Projects Budget, as outlined in this report and Appendix 1.
- C. THAT, subject to approval of Recommendations A and B, Council approve a decrease of \$8.0 million to the 2016 Annual Capital Expenditure Budget, as outlined in this report and Appendix 1.
- D. THAT, as part of the quarterly Capital Budget closeout process, Council approve the closeout of completed capital projects with variances exceeding both \$50,000 and 15% of the approved multi-year capital project budget as outlined in this report and Appendix 2.

### *REPORT SUMMARY*

On December 17, 2015, Council approved the 2016 Capital Budget, including new multi-year capital projects, bringing the total approved multi-year capital budget for open projects to \$1.213 billion, and a 2016 Annual Capital Expenditure Budget of \$325.2 million. Council subsequently approved adjustments and closeouts to the multi-year capital budgets, bringing the current total approved multi-year capital budget for open projects to \$1.150 billion. Council also approved adjustments to the annual capital expenditure budget, for a current expenditure budget of \$447.4 million.

This report recommends additional budget increases of \$4.2 million to the Multi-Year Capital Projects Budget and a reduction of \$8.0 million to the 2016 Annual Capital Expenditure Budget. This report also recommends an increase of \$2.9 million to the 2015-2018 Capital Plan to advance priority capital work, primarily relating to the recently acquired Arbutus Corridor.

In addition, in conjunction with the quarterly Capital Budget review process, Council approval is being requested to close eight programs/projects completed in Q3 2016, with multi-year capital project budgets totaling \$3.5 million and a net surplus of \$0.2 million (6%) as outlined in Appendix 2.

### *COUNCIL AUTHORITY/PREVIOUS DECISIONS*

The City has a policy to plan for capital project expenditures on a multi-year cycle. In October 2014 (RTS 10507), Council approved the 2015-2018 Capital Plan in the amount of \$1.085 billion. Council subsequently approved increases to the Capital Plan totaling \$140 million, bringing the 2015-2018 Capital Plan to a current \$1.225 billion.

It has been Council practice to fund capital expenditures for waterworks, sewerage and drainage, and energy utility systems from debenture borrowing. As part of the City's debt management strategy, commencing in the 2012-2014 Capital Plan, the water utility began to transition its infrastructure lifecycle replacement program from debt financing to pay-as-you-go over two Capital Plans. The transition will be complete within the four-year term of the 2015-2018 Capital Plan. Similarly, commencing in the 2015 Capital Budget and continuing with the 2016 Capital Budget, the sewer utility also began a transition to a pay-as-you-go funding model. The balance of capital expenditures are funded from a combination of debenture borrowing, direct contribution from the annual Operating Budget (Capital from Revenue), Development Cost Levies (DCLs) and Community Amenity Contributions (CACs) from developers, special-purpose reserves, internal loans, fees and levies collected from property owners and contributions from senior governments and other funding partners.

Funding from the multi-year Capital Plan is allocated to specific capital programs and projects through the annual Capital Budgeting process. Council approval of the annual Capital Expenditure Budget is required before work can proceed on specific programs/projects.

Section 242 of the Vancouver Charter gives Council the authority to borrow funds for the construction, installation, maintenance, replacement, repair and regulation of waterworks, sewerage and drainage, and energy utility systems without the assent of the electorate. Section 245 requires that the borrowing authority for all other purposes be established through the electorate's approval of a borrowing plebiscite.

The requirement to borrow funds to finance capital expenditures is established by Council at the time of the approval of the annual capital budget. Borrowed funds are generally paid back over 10 years to ensure that outstanding debt does not accumulate to unacceptable levels, and that annual debt servicing charges (principal and interest) are maintained at a level that does not put undue pressure on the operating budget.

Section 247A of the Vancouver Charter requires that full provision of annual debt servicing charges, both principle and interest, be made in the annual operating budget. This ensures that debenture holders are paid the interest component at the prescribed rate and time, and that sufficient funding is available to retire the obligation at maturity.

In June 2003, Council approved the Financing Growth Policy which sets out policy for the collection and use of DCLs and CACs. Pursuant to Section 523D of the Vancouver Charter, DCLs are collected to assist in recovering growth-related capital costs that arise from new developments. DCLs are generally allocated on a "cash available" basis among park, replacement housing, transportation and childcare projects in proportions specified in various DCL By-laws. CACs are developer contributions that arise from rezonings. Within the context of the City's Financing Growth Policy, an offer of a CAC to address the impacts of rezoning can be anticipated from the owner of a rezoning site. CAC offers typically include either the provision of on-site amenities or a cash contribution towards other public benefits and they take into consideration community needs, area deficiencies and the impact of the proposed development on City services. The allocation of both DCL and CAC funding to specific amenities requires Council approval.

Council authority is required to close capital accounts with variances that exceed both \$50,000 and 15% of the approved multi-year capital project budget, and to reallocate capital funding over \$50,000.

#### *CITY MANAGER'S/GENERAL MANAGER'S COMMENTS*

The Capital Budget is the primary tool by which the City implements its multi-year Capital Plan, as it provides the authority to proceed with specific programs/projects, and defines the approved multi-year project budget and annual expenditure for capital work. It is important in fostering and maintaining public accountability and transparency, and provides detailed information about specific programs/projects, such as budgets by cost category, identification of specific funding sources, and outcomes that are clearly identifiable and measurable.

The City's Capital Budget process has been developed to ensure assets and investments are managed comprehensively, with rigor and transparency, in a manner that ensures the City is achieving value for money, and that staff resources are used efficiently.

As part of the City's Capital Budget process, Council considers Capital Budget adjustments on a quarterly basis. This streamlines the Capital Budget process and also reduces the number of capital budget related reports being submitted to Council for approval of capital funding and expenditures.

Capital Budget adjustments may include:

- Reallocations to projects or programs from other projects or programs to reflect changes in capital priorities;
- Additions to the Capital Budget for projects or programs for which the timing of expenditures are uncertain at the time of approving the annual budget but which subsequently becomes more certain (e.g., projects awaiting resolution of factors external to the City, such as partnership funding commitments);

- Requests for funding from future years of the Capital Plan to advance or expedite projects or programs in a given year;
- Revisions to funding sources.

This report reflects the City's continued focus on managing capital expenditures and balancing capital infrastructure priorities with value-for-money consideration.

Quarterly Operating and Capital Budget reviews are posted externally on the City's website at <http://vancouver.ca/your-government/financial-reports-and-information.aspx>.

The 2016 Third Quarter Budget Review scheduled to be posted to the City's website in November 2016 will comment on 2016 Q3 Capital results, while this report focuses on 2016 Q3 Capital Budget adjustments and capital closeouts recommended by staff for Council approval.

## *REPORT*

### *Background/Context*

On December 17, 2015, Council approved the 2016 Capital Budget, including new multi-year capital projects, bringing the total approved multi-year capital budgets for open projects to \$1.213 billion, and a 2016 Annual Capital Expenditure Budget of \$325.2 million. Council subsequently approved adjustments and closeouts to the multi-year capital budgets, bringing the current total approved multi-year capital budgets for open projects to \$1.150 billion. Council also approved adjustments to the annual capital expenditure budget, for a current expenditure budget of \$447.4 million. Adjustments to the annual expenditure budget are generally managed within the approved annual budget envelope, with no changes to the overall Annual Capital Expenditure Budget.

As part of the capital budgeting process, proposed adjustments to the current Capital Budget, including multi-year project budgets and the annual expenditure budget, and closeouts of completed projects requiring Council approval are identified in the quarterly capital budget review and reported to Council for approval. This report includes adjustment requests to the Multi-Year Capital Projects Budget and closeout requests for projects completed in the third quarter (Q3) of the City's 2016 financial year.

### *Strategic Analysis*

## **A. 2016 Q3 Capital Budget Adjustments**

As part of the on-going work and oversight related to the Capital Budget, staff continually review priorities, respond to emerging needs, and where appropriate bring forward recommendations for adjustment to the Capital Budget at the time of quarterly reports. Quarterly Capital Budget adjustment requests are categorized as follows:

- Administrative consolidation of multiple projects into one program, budget restatements, and funding source changes;
- Emerging priority projects that have been identified to address unforeseen urgent issues or new priorities emerging outside of the regular Capital Plan/Capital Budget cycle;
- Timing uncertain budget additions/acceleration of projects;

- Budget increases or decreases to existing projects/programs based on scope changes, results of tendering or changes in cost structure of a project, or changing priorities for timing of a project;
- Reallocations between projects with no impact on the overall annual or multi-year budget.

The 2015-2018 Capital Plan was approved in October 2014 at \$1.085 billion, and with subsequent Council approved changes, has a current total of \$1.225 billion covering projects across all City departments and agencies. This report proposes a further increase of \$2.9 million to the Capital Plan to advance priority capital work, primarily relating to the recently acquired Arbutus Corridor, bringing the total 2015-2018 Capital Plan to \$1.228 billion.

The current total of approved multi-year capital budgets for all open projects is \$1.150 billion. This report proposes a net increase of \$0.7 million in this overall total multi-year budget, reflecting an increase of \$4.2 million for new or increased multi-year project budgets, offset by a reduction of \$3.5 million for projects/programs that were completed in Q3. With the Q3 project/program closeouts and multi-year project budget adjustments recommended in this report, the total of the approved multi-year capital budgets for all open projects will be \$1.151 billion.

The following highlights the major increases proposed in this report for the 2015-2018 Capital Plan and multi-year projects budget:

- Addition of \$2.75 million to the 2015-2018 Capital Plan and the multi-year project budget for Arbutus Corridor Safety Improvements and Interim Construction (revised multi-year budget of \$5.45 million) in order to extend construction on the Arbutus Corridor to the southern portion of the corridor, from 41st Avenue to Milton Street.
- Addition of \$0.6 million to the multi-year budget for Park and Street Trees (revised multi-year budget of \$3.3 million) to take advantage of an opportunity to plant additional trees this fall, furthering the City's goal to plant 150,000 trees by 2020.
- Addition of \$0.5 million to the multi-year budget for Debenture Discount/Issue Costs to reflect the issue costs relating to the 2016 Debenture Program approved by Council September 21, 2016 (RTS 11558).

The current overall 2016 Capital Expenditure Budget is \$447.4 million. Staff recommend reducing the 2016 expenditure budget by \$8.0 million for a revised total of \$439.4 million, to reflect timing changes in the execution of a number of current open projects, arising primarily from extended timelines required for project planning, scope definition, and contract procurement.

Appendix 1 provides details for these proposed budget adjustments, including one funding source change.

Table 1 below summarizes the changes to the Multi-Year Capital Projects Budget and Annual Capital Expenditure Budget as a result of the proposed adjustments and closeouts.

Table 1 - Proposed Changes to Multi-Year Projects Budget and 2016 Annual Expenditure Budget (\$ Millions)		
	Capital Budget Impact	
	Multi-Year Projects Budget (for Open Projects)	2016 Annual Expenditure Budget
Current Budget	\$ 1,150.2	\$ 447.4
<b>Adjustment Category</b>		
A. Administrative consolidations and restatements	\$ -	\$ -
B. Emerging priority projects	-	-
C. Timing uncertain budget additions / acceleration of projects	-	-
D. Budget increases/decreases to existing projects/programs	4.2	(8.3)
E. Reallocations	-	0.2
<b>Proposed Budget Adjustments</b>	\$ 4.2	\$ (8.0)
<b>Multi-year Project Closeouts</b>	\$ (3.5)	
<b>Proposed Revised Budget</b>	\$ 1,150.9	\$ 439.4

Staff continue to very closely manage the capital spend on a quarterly basis to enhance risk mitigation and ensure optimal delivery of projects within the projected timeline and annual expenditure budget. Strategic review of progress on projects is done on a regular basis, and where timing of projects are advanced or delayed, budgets are recommended for adjustment. With the exception of emergency situations, expenditures are not permitted until the corresponding expenditure budget or increase to the expenditure budget is approved by Council.

## B. 2016 Q3 Capital Closeouts

The Capital closeout process is the mechanism by which the City's capital programs/projects are closed, completion deficits and surpluses are identified and, to the extent applicable, offset. Net closeout surpluses are transferred to City-Wide Unallocated Funding from Capital Closeouts for funding future Capital programs and/or projects.

The purpose of this report is to request Council approval to close capital programs/projects where completion spend variances exceed both \$50,000 and 15% of the approved multi-year capital projects budget.

A total of eight programs/projects with multi-year capital project budgets totalling \$3.5 million and expenditures of \$3.3 million were completed in the period between the 2016 Q2 Capital Closeout (RTS 11303) and the end of the third quarter of 2016 (September 30, 2016), with an overall net surplus of \$0.2 million. One of the eight completed programs/projects had a completion variance exceeding both \$50,000 and 15% of the approved multi-year capital projects budget.

Appendix 2 provides financial details, by project and department, for programs/projects closed in Q3 2016 and a summary of the proposed allocation (funding sources) of project/program closeout surpluses (deficits).

### *CONCLUSION*

As part of the capital budgeting process, adjustments to the Multi-Year Capital Projects Budget and Annual Capital Expenditure Budget, and closeout of programs/projects that require Council approval, are identified and brought to Council through the quarterly reporting process.

The purpose of this report is to request Council approval of funding and budget reallocation adjustments to the Multi-Year Capital Project Budgets totalling \$4.2 million, a reduction of \$8.0 million in the 2016 Annual Capital Expenditure Budget, and an increase to the 2015-2018 Capital Plan of \$2.9 million.

This report also requests Council approval for the closeout of eight programs/projects, with an overall net surplus of \$0.2 million and one project with a completion variance exceeding 15% and \$50,000 of the approved budget and funding.

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
<b>A. Administrative consolidation, restatements, or funding source changes</b> Includes the ongoing consolidation of like programs/projects into one larger program/project (normally no net impact on the annual budget); other restatements; changes to project funding source(s).									
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
<i>Funding source changes:</i>									
Engineering Services	Arbutus Corridor Safety Improvements & Interim Construction	<b>Change in funding source for Multi-Year Project Budget:</b> Replace project Development Cost Levy (DCL) funding of \$2.7 million with Community Amenity Contribution (CAC) funding from the rezoning for 7101-7201 Granville Street (Shannon Mews).	2,700,000	0	2,700,000	2,700,000	0	2,700,000	<b>Addition:</b> CAC from rezoning for 7101-7201 Granville (Shannon Mews) \$2.7 million  <b>Reduction:</b> Citywide DCL \$2.7 million
<b>Total - Administrative Consolidation; Restatements; Council-approved Additions</b>			<b>\$ 2,700,000</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 2,700,000</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	
<b>B. Emerging priority projects</b> New projects that have been identified to address unforeseen urgent issues or new priorities emerging outside of the regular capital budget cycle.									
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
None									
<b>Total - Emerging Priority Projects</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>C. Timing Uncertain budget additions</b> Addition of expenditure budgets for projects noted as "timing uncertain" in the Annual Capital Budget where timing subsequently becomes certain.									
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
None									
<b>Total - Timing Uncertain budget additions; Project acceleration</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
<b>D. Budget increases/decreases to existing projects/programs</b>									
Programs/projects where costs or expenditure timing has increased/decreased due to unforeseen changes in market economic conditions or unavoidable changes in project scope; increases in scope afforded by external funding contribution opportunities.									
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Engineering Services	Arbutus Corridor Safety Improvements & Interim Construction	<b>Increase to 2015-2018 Capital Plan, Multi-Year Project Budget, and Annual Expenditure Budget:</b> This budget adjustment is to increase the multi-year project budget for Arbutus Corridor Safety Improvements and Interim Construction project. The original project scope included near-term construction for the Arbutus Corridor and focused on works in the northern section of the corridor from Fir Street to 41st Avenue. Detailed scoping has been completed and additional work has been identified for the southern portion of the corridor, from 41st Avenue to Milton Street.	2,700,000	2,750,000	5,450,000	2,700,000	2,750,000	5,450,000	CAC from rezoning for 7101-7201 Granville (Shannon Mews)
Finance, Risk & Business Planning	2015-18 Debenture Discount	<b>Increase to Multi-Year Project Budget with funding provided from 2015-2018 Capital Plan and increase to Annual Expenditure Budget:</b> Funding addition to multi-year budget for debenture issue costs relating to the 2016 Debenture Program approved by Council September 21, 2016.	1,000,000	500,000	1,500,000	500,000	500,000	1,000,000	2015-2018 Capital Plan (Emerging Priorities) Capital from Revenue
Parks & Recreation	2015-18 Park and Street Trees	<b>Increase to Multi-Year Project Budget with funding provided from 2015-2018 Capital Plan:</b> Additional funding to further Greenest City tree planting goals. Fall is the ideal time to plant trees as the weather and soil conditions are ideal for new tree establishment. This additional funding will be used to take advantage of an opportunity to plant approximately 12,000 trees this fall, furthering the City's goal to plant 150,000 trees by 2020.	2,673,000	600,000	3,273,000	1,216,000	300,000	1,516,000	2015-2018 Capital Plan (Parks, Open Spaces, and Recreation) • Capital from Revenue \$300,000 • DCL \$300,000

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Parks & Recreation	Neighbourhood Park Renewal	<b>Increase to 2015-2018 Capital Plan and Multi-Year Project Budget:</b> The construction tender for Andy Livingstone park renewal was higher than anticipated in the park renewal budget, reflecting current market conditions relative to when the budget was created. The budget increase of \$150,000 is to be funded from Community Amenity Contributions received from the rezoning of 998 Expo Boulevard (Concord 5B West).	1,130,000	150,000	1,280,000	874,718	0	874,718	CAC from rezoning of 998 Expo Boulevard (Concord 5B West)
Parks & Recreation	Park Land Acquisition (September 2015) - Deconstruction and Temporary Greening	<b>Increase to Multi-Year Project Budget with funding provided from 2015-2018 Capital Plan:</b> This adjustment is to establish a project budget for the deconstruction of a building on property acquired in 2015 for future park development, and for the temporary greening of the property or an interim use compatible with park uses. Expenditures will be managed within the overall City capital expenditure budget.	0	125,000	125,000	0	0	0	2015-2018 Capital Plan (Parks, Open Spaces, and Recreation) DCL
Parks & Recreation	Aquatics Study	<b>Increase to Multi-Year Project Budget with funding provided from 2015-2018 Capital Plan:</b> The VanSplash Aquatics Strategy (a 10-month public conversation on the future of Vancouver's pools and beaches over the next decade) requires additional funds in order to proceed with enhanced community engagement requested by the Park Board.	50,000	55,000	105,000	50,000	0	50,000	2015-2018 Capital Plan (Parks, Open Spaces, and Recreation) DCL
Parks & Recreation	2015-18 Park Planning & Policy Studies	<b>Increase to Multi-Year Project Budget with funding provided from 2015-2018 Capital Plan:</b> Additional funding for enhanced community engagement for the "People, Parks, and Dogs: A strategy for sharing Vancouver's parks" requested by the Park Board, and for a contingency for the Parks and Recreation Services Plan contract awarded in September.	1,335,000	45,000	1,380,000	545,928	0	545,928	2015-2018 Capital Plan (Parks, Open Spaces, and Recreation) DCL

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi-Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
<i>The following are adjustments to the profile of the 2016 Expenditure Budget reflecting timing changes in the execution of projects. No change to the overall multi-year project budget.</i>									
Engineering Services	2014 Fire Truck Replacement	<b>Increase to Annual Expenditure Budget:</b> Several of the heavy duty fire apparatus that were expected to be delivered in Q1 2017 are now expected to be delivered in Q4 2016. No change to multi-year project budget.	35,235,238	0	35,235,238	27,787,257	3,900,000	31,687,257	N/A
Engineering Services	2015-18 Fleet & Equipment Replacements/Additions	<b>Increase to Annual Expenditure Budget:</b> This budget adjustment is to increase current year expenditure budget to reflect sooner than originally planned delivery of backhoes and light duty vehicles and to accommodate advance payment schedule required by vendor for fire hose reel trailers scheduled for delivery in 2017. No change to multi-year project budget.	31,839,952	0	31,839,952	9,555,000	1,200,000	10,755,000	N/A
Engineering Services	2015 Neighbourhood Energy Utility (NEU) System Extension	<b>Increase to Annual Expenditure Budget:</b> This budget adjustment is to increase current year expenditure budget to support an expedited timeline for NEU system extension on the Great Northern Way Campus Lands. Expediting this work will avoid future site conflicts which would otherwise significantly increase the capital cost to service the campus with low carbon energy from the NEU.	3,977,000	0	3,977,000	1,107,000	450,000	1,557,000	N/A
Engineering Services	Powell Street Overpass	<b>Increase to Annual Expenditure Budget:</b> This budget adjustment is to establish a 2016 expenditure budget for costs to be incurred in 2016 to complete the remaining phase of the project. No change to multi-year project budget.	50,000,000	0	50,000,000	0	400,000	400,000	N/A
Engineering Services	Seaside Greenway - South False Creek	<b>Increase to Annual Expenditure Budget:</b> The multi-year project for Seaside Greenway improvements between Burrard Bridge and Cambie Bridge was approved in May 2016. At the time, due to the uncertainty around timing of expenditures during the planning phase of the project, a 2016 expenditure budget was not set. This adjustment is to establish an expenditure budget for work now planned for this year.	9,000,000	0	9,000,000	0	350,000	350,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Engineering Services	2015-18 Active Transportation Corridors	<b>Increase to Annual Expenditure Budget:</b> Increase scope for Active Transportation Corridor projects undertaken in 2016, reflecting stakeholder feedback for improvements to the downtown bike network project. No change to multi-year project budget.	9,744,077	0	9,744,077	6,950,000	200,000	7,150,000	N/A
Engineering Services	2015-18 Transportation Monitoring	<b>Increase to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be greater than originally budgeted, reflecting some unplanned 2016 costs relating to the 2015 Transportation Panel Survey and the partnership with Downtown Vancouver Business Improvement Association (DVBIA) on pedestrian counters proceeding ahead of schedule. No change to multi-year project budget.	1,450,000	0	1,450,000	650,000	140,000	790,000	N/A
Engineering Services	2015-18 Pedestrian & Bike Signal Rehabilitation	<b>Increase to Annual Expenditure Budget:</b> Rehabilitation/modification opportunity as part of paving on Loughheed at Skeena in conjunction with new paint plan that opened a previously closed crosswalk (Transportation 2040 initiative). No change to multi-year project budget.	1,500,000	0	1,500,000	670,000	125,000	795,000	N/A
Engineering Services	Seaside Greenway Completion - Phase 2	<b>Decrease to Annual Expenditure Budget:</b> Seaside Greenway overall spend in 2016 is now anticipated to be lower than originally estimated, reflecting the uncertainties around the timing of expenditures during the planning phase of the project. No change to multi-year project budget.	6,400,000	0	6,400,000	4,000,000	(2,500,000)	1,500,000	N/A
Engineering Services	Transfer Station Improvements	<b>Decrease to Annual Expenditure Budget:</b> Some expenditures planned for 2016 are now planned for 2017 in order to coordinate the project work schedule with the transfer station ongoing operations. No change to multi-year project budget.	5,725,980	0	5,725,980	2,952,512	(1,614,000)	1,338,512	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi- Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
Engineering Services	Transfer Station Structural Repairs	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now planned for 2017 due to a longer than anticipated planning process for project scope review. No change to multi-year project budget.	400,000	0	400,000	400,000	(400,000)	0	N/A
Engineering Services	Landfill Construction & Demolition Resource Recovery Facility - Design	<b>Decrease to Annual Expenditure Budget:</b> Expenditures that had been planned for 2016 have now been rescheduled to 2017 to allow additional time for project planning and contract procurement. No change to multi-year project budget.	750,000	0	750,000	750,000	(650,000)	100,000	N/A
Engineering Services	Landfill Flare Replacement	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process that delayed the contract procurement. No change to multi-year project budget.	3,500,000	0	3,500,000	350,000	(300,000)	50,000	N/A
Engineering Services	2013-2014 Fleet & Equipment Replacements/Additions	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted, primarily due to delay in delivery of four rear loader refuse trucks due to vendor design issues. No change to multi-year project budget.	27,155,000	0	27,155,000	1,351,978	(1,335,739)	16,239	N/A
Engineering Services	Project Office - Arbutus Corridor	<b>Decrease to Annual Expenditure Budget:</b> When the Arbutus Corridor Project Office budget was set in early 2016, the budget represented a preliminary estimate of the expenditures planned for the year. This budget adjustment is to refine the 2016 expenditure budget to reflect the current plans for the project office in 2016. No change to multi-year project budget.	3,000,000	0	3,000,000	1,700,000	(1,200,000)	500,000	N/A
Engineering Services	Burrard Bridge Upgrades	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now anticipated to be less than originally budgeted, due to construction contract being awarded later than planned. Overall project is still on track for completion and no change to multi-year project budget.	35,000,000	0	35,000,000	16,018,293	(1,161,290)	14,857,003	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi- Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
Engineering Services	Cart & Sanitation Services System	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted as work on this project has been deferred to 2017 to accommodate other competing IT priorities. No change to multi-year project budget.	500,000	0	500,000	450,000	(450,000)	0	N/A
Engineering Services	2013-2014 Police Fleet & Equipment Replacement/Additions	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a delay in awarding contracts for light and medium duty vehicles in 2015 and a review on prisoner safety for fleet used to transport prisoners. No change to multi-year project budget.	8,533,000	0	8,533,000	1,135,740	(251,361)	884,379	N/A
Engineering Services	2015 Landfill & Transfer Scale Software	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted, reflecting a revised schedule for the related contract award and coordination of the work with the Landfill branch schedule. No change to multi-year project budget.	1,600,000	0	1,600,000	925,000	(800,000)	125,000	N/A
Engineering Services	Zero Fatalities & Serious Injuries Program	<b>Decrease to Annual Expenditure Budget:</b> Some expenditures planned for 2016 have been shifted to 2017 as a result of additional time required to collect program data from ICBC. No change to multi-year project budget.	300,000	0	300,000	300,000	(220,000)	80,000	N/A
Engineering Services	Engineering Project Management Office (PMO) Implementation	<b>Decrease to Annual Expenditure Budget:</b> Some expenditures planned for 2016 are now expected to shift to 2017 due to a longer than planned timeline required for hiring a consultant for Phase 3 of Project Management Framework. No change to multi-year project budget.	2,440,219		2,440,219	1,000,000	(150,000)	850,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Finance, Risk & Business Planning	2015-18 REF M Facilities Capital Planning	<b>Increase to Annual Expenditure Budget:</b> Funding for this program was added to this program in Q1 2016 for ongoing, annual program covering the cost of Real Estate & Facilities Management (REFM) staff providing facilities planning support for the City's capital program. A 2016 expenditure budget was not set up for this program at the time as the 2016 expenditures were to be managed within the overall 2016 Capital Expenditure Budget. This adjustment is to establish an expenditure budget for this program, with offset within the current overall capital expenditure budget. No change to multi-year project budget.	2,320,000	0	2,320,000	0	1,160,000	1,160,000	N/A
Information Technology & Digital Strategy	Permit & Licence Transformation Program	<b>Increase to Annual Expenditure Budget:</b> Expenditures for 2016 are now anticipated to be greater than originally planned, to accommodate additional scope introduced this year for the project. The added scope will be managed within the current overall multi-year project budget.	24,714,000	0	24,714,000	3,460,000	181,000	3,641,000	N/A
Planning & Development	Chinese Society Building Matching Grant Program	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now anticipated to be less than originally planned, as grant recipients have not yet been able to complete requirements for release of the grant funding.	2,500,000	0	2,500,000	1,500,000	(800,000)	700,000	N/A
Planning & Development	Downtown Eastside (DTES) Community Asset Management	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now anticipated to be less than originally planned, as grant recipients have not yet been able to complete requirements for release of the grant funding.	1,215,105	0	1,215,105	600,000	(250,000)	350,000	N/A
Planning & Development	Downtown Eastside (DTES) Neighbourhood Improvements	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now anticipated to be less than originally planned, as grant recipients have not yet been able to complete requirements for release of the grant funding.	595,906	0	595,906	300,000	(100,000)	200,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Real Estate & Facilities Management	Property Acquisition - September 2016	<b>Increase to Annual Expenditure Budget:</b> The multi-year project budget for the acquisition of this property was approved in September 2016. This budget adjustment is to establish a 2016 expenditure budget for the property purchase expected to close before the end of the year.	816,000	0	816,000	0	650,000	650,000	N/A
Real Estate & Facilities Management	Sport Field Amenities Improvements/Upgrades	<b>Increase to Annual Expenditure Budget:</b> Expenditure in 2016 is more than originally budgeted due to higher construction costs for some sport amenities (Oak Meadow and Memorial South). No change to multi-year project budget.	3,650,000	0	3,650,000	1,524,408	350,000	1,874,408	N/A
Real Estate & Facilities Management	Fleming Elementary School Childcare (Ages 0-4)	<b>Increase to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be greater than originally planned as design consulting is progressing faster than had been anticipated. No change to multi-year project budget.  (Partnership project with Vancouver School Board; project delivered by VSB with City oversight.)	2,000,000	0	2,000,000	300,000	300,000	600,000	N/A
Real Estate & Facilities Management	2015/16 Energy Optimization Program	<b>Increase to Annual Expenditure Budget:</b> Anticipate higher expenditures in 2016 in this program as more projects have been prioritized than previously planned. No change to multi-year project budget.	3,000,000	0	3,000,000	980,000	200,000	1,180,000	N/A
Real Estate & Facilities Management	Green House Upgrades	<b>Increase to Annual Expenditure Budget:</b> Higher expenditure in 2016 than originally budgeted due to unforeseen site conditions that required additional work. No change to multi-year project budget.	952,500	0	952,500	700,000	150,000	850,000	N/A
Real Estate & Facilities Management	South Vancouver Senior Centre Feasibility Study	<b>Increase to Annual Expenditure Budget:</b> In September 2016, Council approved a multi-year project budget for a feasibility study for a new senior centre in South Vancouver. This budget adjustment is to establish a 2016 expenditure budget for this study, to cover the initial planning and consulting phase.	300,000	0	300,000	0	100,000	100,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Real Estate & Facilities Management	Nelson Elementary School Childcare Age 0-4	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally planned, reflecting a delay in the development permit application that in turn delayed the construction tender. No change to multi-year project budget.  (Partnership project with Vancouver School Board; project delivered by VSB with City oversight.)	6,500,000	0	6,500,000	2,400,000	(1,600,000)	800,000	N/A
Real Estate & Facilities Management	Seismic Upgrades - City Hall West Annex	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally planned due to a longer than expected planning process that delayed the construction tender. The project start was also delayed due to the relocation of staff vehicle parking from this building to other sites before starting the seismic upgrade work in the underground areas.	5,365,000	0	5,365,000	3,500,000	(1,000,000)	2,500,000	N/A
Real Estate & Facilities Management	2015/16 Childcare Program for Ages 0-4	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be lower than originally budgeted due to a longer than anticipated planning process to prioritize projects. No change to multi-year project budget.	5,000,000	0	5,000,000	1,500,000	(1,000,000)	500,000	N/A
Real Estate & Facilities Management	Marpole Place Building Repairs and Upgrades	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process for scope review and a higher sustainability requirement that delayed the procurement for construction. No change to multi-year project budget.	1,442,200	0	1,442,200	1,138,746	(900,000)	238,746	N/A
Real Estate & Facilities Management	Roddan Lodge and Evelyne Saller Redevelopment	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process for review of development options and rezoning application. No change to multi-year project budget.	5,200,000	0	5,200,000	1,085,493	(700,000)	385,493	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi- Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
Real Estate & Facilities Management	Southeast Vancouver Seniors Centre	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a focus in 2016 on design consulting, with construction now expected to start in January 2017. No change to multi-year project budget.	7,500,000	0	7,500,000	1,200,000	(500,000)	700,000	N/A
Real Estate & Facilities Management	2015/16 Capital Maintenance for Cultural Facilities	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated lead time for ordering and delivery of equipment for two elevator projects.	2,400,000	0	2,400,000	1,000,000	(500,000)	500,000	N/A
Real Estate & Facilities Management	Britannia Community Centre Redevelopment Phase 1	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated timeline required for planning and and scope review.	3,000,000	0	3,000,000	500,000	(400,000)	100,000	N/A
Real Estate & Facilities Management	Manitoba Yard Fuel Tank Replacements	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated needs analysis and scope review. Construction has been deferred to 2017. No change to multi-year project budget.	800,000	0	800,000	500,000	(400,000)	100,000	N/A
Real Estate & Facilities Management	2015/16 Childcare Program for Ages 5-12	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process with stakeholders to prioritize projects. No new projects have been identified for 2016; therefore no spend is anticipated for this year. No change to multi-year project budget.	2,000,000	0	2,000,000	400,000	(400,000)	0	N/A
Real Estate & Facilities Management	Fire Hall No. 17 Renewal	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process for scope review and a higher sustainability requirement. No change to multi-year project budget.	3,200,000	0	3,200,000	750,000	(300,000)	450,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi- Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
Real Estate & Facilities Management	2015/16 Park Buildings Renovations/Upgrades	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process to prioritize projects with service groups. No change to multi-year project budget.	900,000	0	900,000	500,000	(300,000)	200,000	N/A
Real Estate & Facilities Management	2015/16 Capital Maintenance for Library/Archives	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a scope change for planned elevator replacements at Library Square that delayed the tender issue and longer than anticipated lead time required for the equipment delivery. No change to multi-year project budget.	1,156,316	0	1,156,316	550,000	(300,000)	250,000	N/A
Real Estate & Facilities Management	2015/16 Capital Maintenance for Entertainment & Exhibition Facilities	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to deferral to 2017 of a planned project, due to a change in scope requiring retendering.	1,500,000	0	1,500,000	698,000	(300,000)	398,000	N/A
Real Estate & Facilities Management	2015-18 Fieldhouses	<b>Decrease to Annual Expenditure Budget:</b> Expenditures that had been planned for 2016 have now been rescheduled to 2017 to allow additional time to prioritize projects with service groups (i.e., no spend planned for 2016). No change to multi-year project budget.	500,000	0	500,000	230,000	(230,000)	0	N/A
Real Estate & Facilities Management	Burrard Marina Upgrades	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated planning process and scope review that delayed the procurement for construction. No change to multi-year project budget.	3,350,000	0	3,350,000	500,000	(200,000)	300,000	N/A
Real Estate & Facilities Management	2015/16 Capital Maintenance for Administration Facilities	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to the cancellation of a planned project because of unfavourable tender results. No change to multi-year project budget.	350,000	0	350,000	350,000	(200,000)	150,000	N/A

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Real Estate & Facilities Management	Roundhouse Community Centre Theatre Seating Improvement	<b>Decrease to Annual Expenditure Budget:</b> Project has been deferred to summer 2017 to accommodate event scheduling and fundraising; therefore, expenditures are no longer planned for 2016. No change to multi-year project budget.	150,000	0	150,000	150,000	(150,000)	0	N/A
Real Estate & Facilities Management	2015/16 Capital Maintenance for Childcare Facilities	<b>Decrease to Annual Expenditure Budget:</b> Expenditures for 2016 are now expected to be less than originally budgeted due to a longer than anticipated timeline required for planning and procurement. No change to multi-year project budget.	350,000	0	350,000	200,000	(100,000)	100,000	N/A
<b>Total - Budget Increases/Decreases to Existing Projects/Programs</b>			<b>\$ 339,665,493</b>	<b>\$ 4,225,000</b>	<b>\$ 343,890,493</b>	<b>\$ 110,456,073</b>	<b>\$ (8,256,390)</b>	<b>\$ 102,199,683</b>	
<b>E. Reallocations</b>									
Reallocation of funding between existing projects reflecting revised priorities and/or cost estimates, and or reallocations of funding sources.									
Department To / From	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Engineering Services	Landfill Phase 3 Northeast Gas Works	<b>Increase to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> Increase to multi-year project budget and 2016 expenditure budget to reflect a higher than expected contractor cost for the preparatory work required on the north header road as the City did not have the appropriate equipment to complete the work.	3,725,000	225,000	3,950,000	3,256,000	225,000	3,481,000	Reallocation of previously approved capital funding (Reserve)
	Vancouver Landfill Administration Building Upgrades	<b>Decrease to Multi-Year Project Budget (Reallocation):</b> Reallocation of funding to priority Landfill Phase 3 Northeast Gas Works. Rather than a full reconfiguration of the Administration Building originally anticipated, the project scope for the building upgrades has been reduced so that only relatively minor changes to the configuration of the first floor will be required. This work is scheduled for 2017.	1,339,018	(225,000)	1,114,018	0	0	0	Reallocation of previously approved capital funding (Reserve)

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department To / From	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	Funding Source(s) for Changes to Multi-Year Project Budget
Engineering Services	2015-18 Transmission Main Replacement	<b>Increase to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> This budget adjustment is to reallocate surplus funds from the 2015-18 Distribution Main Replacement program to the Transmission Main Replacement program to support increased costs as a result of work through business areas including Chinatown, Hastings Crossing and DV BIA and Coast Mountain Bus relocation costs.	7,382,848	370,000	7,752,848	3,500,000	680,000	4,180,000	Reallocation of previously approved capital funding (Capital from Revenue)
	2015-18 Distribution Main Replacement	<b>Decrease to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> This adjustment is to reallocate anticipated surplus funds from the Distribution Main Replacement program to the 2015-18 Transmission Main Replacement program as the transmission main program had to use more resources than anticipated; major cost impact included work through business areas including Chinatown, Hastings Crossing and DV BIA and Coast Mountain Bus relocation costs.	14,006,984	(370,000)	13,636,984	6,480,000	(680,000)	5,800,000	Reallocation of previously approved capital funding (Capital from Revenue)
Engineering Services	2015-18 Investigation for Design	<b>Increase to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> This adjustment is to add funding to the Investigation for Design program to cover unplanned costs incurred due to continued sewer system investigation in False Creek during planning and implementation of remedial work. Funding to be reallocated from an expected surplus in the 2012-14 Pump Station Upgrade & Replacement program.	684,882	150,000	834,882	263,000	120,000	383,000	Reallocation of previously approved capital funding (Debtenture)
	2015-18 Sewer TV Inspection	<b>Increase to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> This adjustment is to add funding to this program to reflect higher than planned contract rates that were not known at the time the 2016 budget was established. Funding to be reallocated from an expected surplus in the 2012-14 Pump Station Upgrade & Replacement program.	595,463	150,000	745,463	300,000	77,000	377,000	Reallocation of previously approved capital funding (Debtenture)
	2012-14 Upgrade & Replace Pump Station	<b>Decrease to Multi-Year Project Budget (Reallocation) and Annual Expenditure Budget:</b> Construction costs for a major project in this program (Boundary & 1st Ave pump station) were less than anticipated due to favourable construction contract costs.	5,200,000	(300,000)	4,900,000	326,092	(197,000)	129,092	Reallocation of previously approved capital funding (Debtenture)

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Capital Budget Adjustment Requests									
			BUDGET IMPACT						Funding Source(s) for Changes to Multi-Year Project Budget
			Multi-Year Project Budget			Annual Capital Expenditure Budget			
Department	Project Name	Reason for Adjustment	Current	Change	Proposed	Current	Change	Proposed	
Parks & Recreation	Aquatics Study	<b>Increase to Multi-Year Project Budget (Reallocation):</b> The VanSplash Strategy requires additional funds for enhanced community engagement requested by Park Board and for a contingency.	105,000	70,000	175,000	50,000	0	50,000	Reallocation of previously approved capital funding (Capital from Revenue)
	2012-14 Planning/Research - Recreation Facilities	<b>Decrease to Multi-Year Project Budget (Reallocation):</b> Reallocation of funding from the general program for recreation facility-related studies to the specific study for VanSplash Strategy.	438,900	(70,000)	368,900	167,458	0	167,458	Reallocation of previously approved capital funding (Capital from Revenue)
<b>Total - Reallocations</b>			<b>\$ 33,478,095</b>	<b>\$ -</b>	<b>\$ 33,478,095</b>	<b>\$ 14,342,550</b>	<b>\$ 225,000</b>	<b>\$ 14,567,550</b>	
<b>Total Capital Budget Adjustment Requests</b>			<b>\$ 375,843,588</b>	<b>\$ 4,225,000</b>	<b>\$ 380,068,588</b>	<b>\$ 127,498,623</b>	<b>\$ (8,031,390)</b>	<b>\$ 119,467,233</b>	

Appendix 2 - Q3 2016 Capital Closeouts					
Project/Program Name	Budget	Actuals	Surplus (Deficit)	%	Closeout Variance Explanation (Required for variances > \$50,000 and 15% of budget)
<b>Engineering Services</b>					
2012-14 Infill Street Lighting - Major Roads	9,061	9,061	(0)	0%	
<b>Engineering Services Total</b>	<b>9,061</b>	<b>9,061</b>	<b>(0)</b>	<b>0%</b>	
<b>Information Technology and Digital Strategy</b>					
2015 Pictometry LIDAR Orthography Upgrade (Aerial Surveying)	100,000	102,390	(2,390)	-2%	
Network Installations (Parks & VPL)	120,000	117,290	2,710	2%	
GIS (Geographic Information System) Assessment	100,000	99,750	250	0%	
Public Sector Budgeting Implementation	200,000	-	200,000	100%	SAP strategic roadmap is being managed centrally which eliminates the requirement for a separate Public Sector budgeting solution.
<b>IT and Digital Strategy Total</b>	<b>520,000</b>	<b>319,431</b>	<b>200,569</b>	<b>39%</b>	
<b>Parks and Recreation</b>					
Land Acquisition 2 - May 2016	1,425,000	1,425,000	-	0%	
<b>Parks and Recreation Total</b>	<b>1,425,000</b>	<b>1,425,000</b>	<b>-</b>	<b>0%</b>	
<b>Real Estate &amp; Facilities Management</b>					
Deconstruction of Building on Acquired Land	100,000	75,388	24,612	25%	
Garage Modification for CNG (Compressed Natural Gas) Vehicle Servicing	1,400,000	1,433,063	(33,063)	-2%	
<b>Real Estate &amp; Facilities Management Total</b>	<b>1,500,000</b>	<b>1,508,451</b>	<b>(8,451)</b>	<b>-1%</b>	
<b>Total Q2 2016 Capital Closeouts</b>	<b>3,454,061</b>	<b>3,261,943</b>	<b>192,118</b>	<b>6%</b>	

Budget Status at Completion (# of projects/programs)	Budget	Actual	Surplus (Deficit)	%
Surplus greater than \$50K & 15% (1)	200,000	0	200,000	0%
Deficit greater than \$50K & 15% (0)	0	0	0	0%
Surplus/deficit less than \$50K & 15% (7)	3,254,061	3,261,943	(7,882)	0%
<b>TOTAL (8 projects/programs)</b>	<b>3,454,061</b>	<b>3,261,943</b>	<b>192,118</b>	<b>6%</b>

Proposed Allocation of Closeout Surpluses/Deficits:		
From	To	Amount
<b>Information Technology and Digital Strategy</b>		
Net IT and Digital Strategy closeout surplus	Citywide Unallocated from Closeouts	200,569
<b>Information Technology and Digital Strategy net closeout surplus</b>		<b>\$ 200,569</b>
<b>Real Estate &amp; Facilities Management</b>		
Deconstruction of Building on Acquired Land closeout surplus	Remove commitment from Land Purchase Reserve	24,612
FortisBC funding received toward project cost (not included in original project funding).	Garage Modification for CNG Vehicle Servicing closeout deficit	(33,063)
<b>Real Estate &amp; Facilities Management net closeout deficit</b>		<b>\$ (8,451)</b>
<b>Net closeout surplus for Q3 2016 Capital Closeouts</b>		<b>\$ 192,118</b>