

**Capital Variance Report for the Nine Month Period
Ended September 30, 2014**

Date:	November 21, 2014
To:	Executive Committee
From:	Deputy City Manager & Chief Financial Officer
Wards:	All
Reference Number:	P:\2014\Internal Services\Fp\Ec14024Fp

SUMMARY

The purpose of this report is to provide Council with the 2014 Capital Variance Report for the nine month period ended September 30, 2014 as well as projected actual expenditures to December 31, 2014. Furthermore, this report informs Council about approval for 2014 in-year budget adjustments requested during the 2014 Election recess from September to December 2014.

This report identifies closure of 4 capital projects for Toronto Public Library. Under-spending for these projects was reallocated previously, with Council approval, to other capital projects to address funding requirements. As a result, the projects were completed on budget with total funding and expenditures of \$16.979 million.

Capital expenditures for the nine months ended September 30, 2014 totalled \$1.531 billion or 35.7% of the 2014 Approved Capital Budget of \$4.284billion (see Table 1). This spending pattern is consistent with prior years. As detailed by City Program and Agency in Appendix 1, actual expenditures to year-end are expected to reach \$2.912 billion or 68% of the total 2014 Approved Capital Budget; 15 of 33 City Programs and Agencies are projecting spending in excess of 70% by year-end: Tax Supported Programs project a spending rate of 65.8% to year-end; while Rate Supported Programs project a year-end spending rate of 77.6%.

Table 1 Corporate Capital Variance Summary for the Period Ended September 30, 2014 (\$000s)					
	2014 Approved Budget	Actual Expenditures - January 1 to September 30, 2014		Projected Actual Expenditure at Year- End	
		\$000s	%		
City Operations	1,366,586	437,924	32.0	871,197	63.7
Agencies	2,125,705	737,005	34.7	1,426,326	67.1
Sub Total - Tax Supported	3,492,291	1,174,929	33.6	2,297,523	65.8
Rate Supported Programs:	791,913	356,331	45.0	614,662	77.6
TOTAL	4,284,204	1,531,260	35.7	2,912,185	68.0

The rate of spending in the first nine months was driven largely by expropriation process delays for the acquisition of various sites, poor weather conditions, longer than planned timelines to obtain necessary approvals or required permits; delays in securing funds from cost-sharing partners; design issues and difficulty in securing necessary resources for project delivery.

RECOMMENDATIONS

The Deputy City Manager & Chief Financial Officer recommends that:

1. Council receive for information in-year budget adjustments to the 2014-2023 Approved Capital Budget and Plan detailed in Appendix 2 for Economic Development & Culture, Transportation Services, Toronto Public Library, Toronto ZOO and Solid Waste Management Services requested during the 2014 Election recess in accordance with "Delegation of Authority During Extended Council Recess" (EX44.1)
2. Council receive for information Appendix 3 which lists 4 capital project for Toronto Public Library that will be closed.
3. The Toronto Transit Commission identify cash flow funding to be reallocated between projects within the Capital Program to ensure that 2014 cash flow funding does not exceed the 2014 Approved Capital Budget, and to report to Budget Committee on required changes at the first regular meeting of 2015.
4. Council authorize and direct the appropriate City Officials to take the necessary action to give effect thereto.

Financial Impact

As shown in Table 2 below, Tax Supported Programs and Agencies reported capital expenditures of \$1.175 billion representing 33.6% of their collective 2014 Approved Capital Budget of \$3.492 billion. Rate Supported Programs reported capital spending of \$356.331 million or 45% of their collective 2014 Approved Capital Budget of \$791.913 million.

Table 2 Corporate Capital Variance Summary for the Period Ended September 30, 2014 (\$000s)					
	2014 Approved Budget	Actual Expenditures - January 1 to September 30, 2014		Projected Actual Expenditure at Year-End	
		\$000s	%	\$000s	% of Plan
Tax Supported Programs:					
Citizen Centred Services - "A"	291,328	84,229	28.9	181,384	62.3
Citizen Centred Services - "B"	513,787	177,427	34.5	340,667	66.3
Internal Services	444,918	137,680	30.9	259,723	58.4
Other City Programs	116,553	38,588	33.1	89,422	76.7
Sub Total City Operations	1,366,586	437,924	32.0	871,197	63.7
Agencies	2,125,705	737,005	34.7	1,426,326	67.1
Sub Total - Tax Supported	3,492,291	1,174,929	33.6	2,297,523	65.8
Rate Supported Programs:					
Toronto Parking Authority	71,009	6,538	9.2	28,789	40.5
Solid Waste Management	103,942	22,780	21.9	42,167	40.6
Toronto Water	616,962	327,013	53.0	543,706	88.1
Sub Total Rate Supported	791,913	356,331	45.0	614,662	77.6
Total	4,284,204	1,531,260	35.7	2,912,185	68.0

- **City Operations** reported capital expenditures of \$437.924 million or 32% of their collective 2014 Approved Capital Budget of \$1.367 billion as of September 30, 2014; and spending is projected to be \$871.197 million or 63.7 % by year-end.

- **Agencies** reported capital expenditures of \$737.005 million or 34.7% of their collective 2014 Approved Capital Budget of \$2.126 billion, for the nine months ended September 30, 2014; and spending is projected to be \$1.426 billion or 67.1% at December 31, 2014.
- **Rate Supported Programs** reported capital spending of \$356.331million or 45% of their collective 2014 Approved Capital Budget of \$791.913 million, for the nine months ended September 30, 2014; and spending is projected to be \$614.662 million or 77.6% by year end.

ISSUE BACKGROUND

This report is provided pursuant to good business practices and budgetary control. As part of the City's financial management and accountability framework, capital variance reports are submitted to Committees and Council on a periodic basis in order to provide information on how the implementation of approved capital programs is progressing, and on an exception basis, to identify issues that require direction and/or decisions from Council.

COMMENTS

At its meetings of December 16-17, 2013, Council approved a 2014 Rate-Supported Capital Budget of \$602.191 million; and at its meetings of January 29-30, 2014, Council approved a 2014 Tax Supported Capital Budget of \$2.212 billion for a total of \$2.814 billion. The 2014 Rate-Supported Capital Budget consists of \$476.713 million for Toronto Water, \$49.001 million for Toronto Parking Authority and \$76.477 million for Solid Waste Management Services. Including additional 2013 carry forward funding and 2014 in-year budget adjustments for all City Tax and Rate Programs and Agencies, the 2014 Adjusted Capital Budget is \$4.284 billion (see Chart 1).

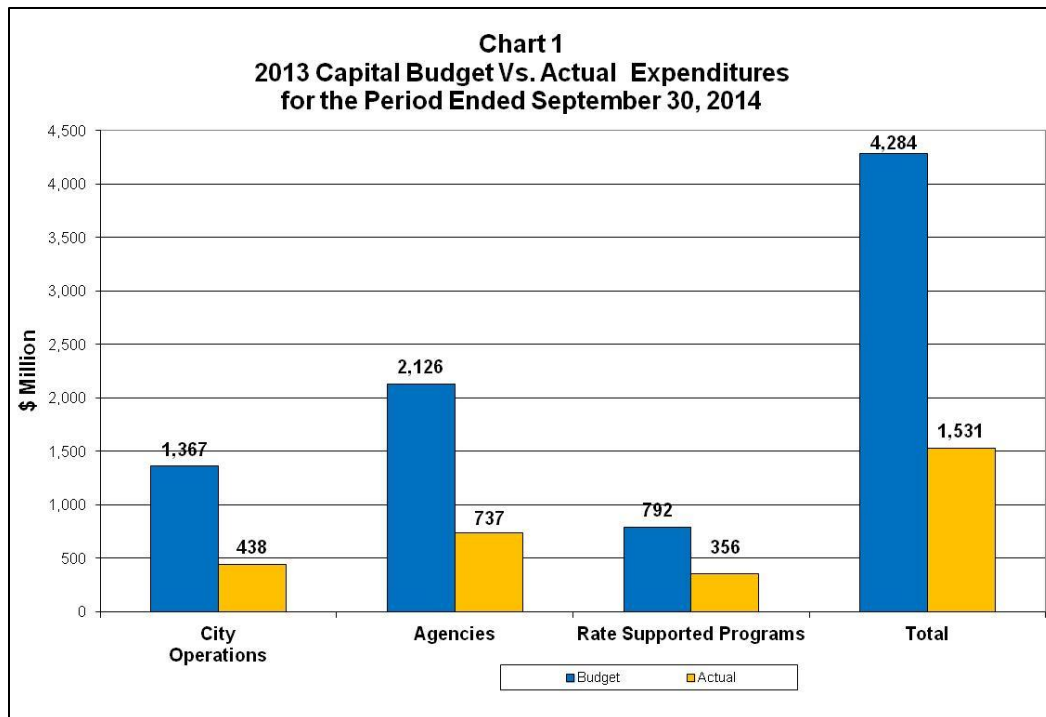


Figure 1 This chart compares 2014 Capital Budget Vs. Actual expenditures for the Period Ended September 30, 2014. For more information call 416 397 4207

Spending for the first nine months ended September 30, 2014, totalled \$1.531 billion or 35.7% of the 2014 Approved Capital Budget of \$4.284 billion. Tax Supported Programs incurred capital expenditures of \$1.175 billion, representing 33.6% of their collective 2014 Approved Capital Budget of \$3.492 billion. Rate Supported Programs incurred capital expenditures of \$356.331 million, representing 45% of their collective 2014 Approved Capital Budget of \$791.913 million. The City's capital work tends to accelerate in the latter part of the year. This is evident in the increased spending projections to 2014 year-end, which indicate total spending of \$2.912 billion or 68% of the 2014 Approved Capital Budget.

Under-spending for the first nine months of 2014 was primarily experienced in Parks, Forestry & Recreation, Transportation Services, Facilities Management & Real Estate, the Toronto Transit Commission, Toronto Police Services and Solid Waste Management Services. These Programs and Agencies account for \$3.014 billion or 71% of the total 2014 Approved Capital Budget and \$946.973 million or 63% of total spending for the first nine months of 2014.

Notwithstanding the above spending rate, a number of projects are on track and planned for completion in 2014 with 100% spending projected by year-end. As well, a portion of the reported under spending is attributable to savings from completed projects coming in under budget.

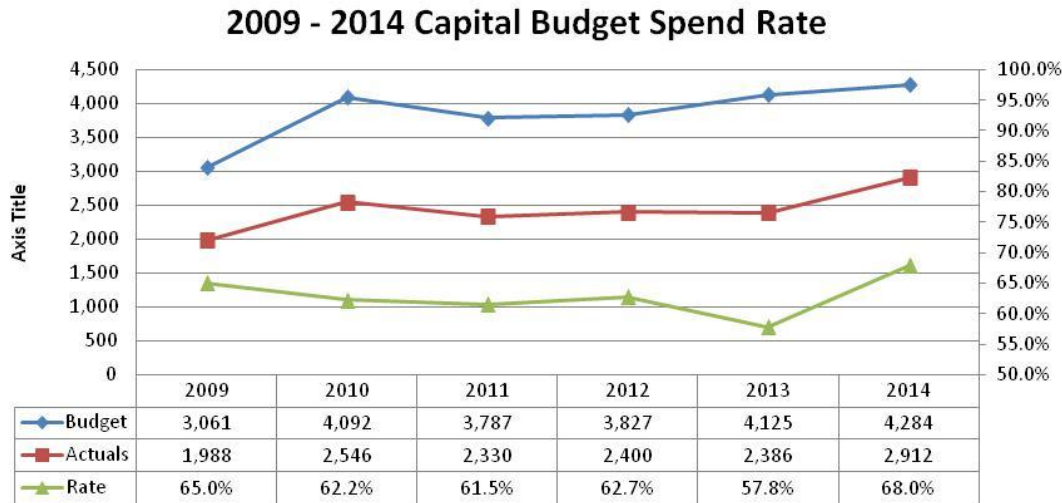


Figure 2 This chart represents 2009 - 2014 Capital Budget Spending Rate. For more information call 416 397 4207.

As outlined in the chart above over the past 5 years both the approved capital budget (including carry forward funding) and the actual spending have been steadily trending up at a similar pace, resulting in an average spending rate of 62%.

Tax Supported Programs

City Operations

For the nine months ended September 30, 2014, actual capital expenditures for City Operations totalled \$437.924 million or 32% of their collective 2014 Approved Capital Budget of \$1.367 billion. The projects that are on track and scheduled for completion as planned in 2014 accounted for \$754.056 million of the total 2014 approved cash flow. The remainder of the 2014 approved cash flow funding will be utilized to carry out multi-year or multi-phased capital projects. City Operations' year-end spending is projected to be \$871.197 million or 63.7 % of their total 2014 Approved Capital Budget.

The major contributors to the current and projected year-end spending are attributable to the following programs:

- ***Parks, Forestry and Recreation (PF&R)*** incurred capital expenditures of \$48.054 million or 24.9% of its 2014 Approved Capital Budget of \$192.859 million as of September 30. \$21.696 million of 2014 approved cash flow is allocated for projects that are on track. Spending for these projects is expected to be \$21.255 million or 98% by year-end and include:
 - The *Facility Components* project (\$3.563 million)
 - The *Park Service Plan* project (\$2.0 million)
 - Various *Park Development* projects (\$11.993 million)
 - The *Playground and Waterplay* projects (\$1.691 million)

- The *Expropriation of 111 & 113 Finch Avenue West* project (\$1.057 million)
- The *Phil White Arena Interior Upgrades-S42* project (\$0.615 million)
- Various *Environmental Initiative* projects (\$0.685 million)

The projected underspending for this Program is mainly due to expropriation process delays, land transfer issues, environmental approvals, pro-longed environmental soil remediation and testing requirements, extended community consultations, construction and programming restrictions and poor weather conditions.

The Program forecasts a year-end spending of \$112.886 million or 58.5% of its 2014 Approved Capital Budget.

- ***Long-Term Care Homes & Services (LTCHS)*** spent \$15.087 million or 44.2% of its 2014 Approved Capital Budget of \$34.118 million for the period ended September 30, 2014. The projects that are on track include the *Redevelopment* project with 2014 approved cash flow of \$24.189 million and the *Capital Maintenance* project with 2014 approved cash flow of \$9.929 million. Spending is projected to be \$28.318 million or 83% by year-end.
- ***Transportation Services*** had spending of \$117.396 million or 29.7% of its 2014 Approved Capital Budget of \$395.465 million for the period ended September 30, 2014. Of the funds spent, \$103.432 million incurred are for projects that are on track and anticipated year-end spending for these projects is \$226.965 million or 70.5% of their collective 2014 approved cash flow of \$321.747. These are ongoing capital programs with annual projects and include:
 - The *Major Roads* program (\$68.556 million)
 - The *Local Road Rehabilitation* program (\$52.327 million)
 - The *Sidewalk Rehabilitation* (\$14.154 million)
 - The *Infrastructure Enhancement* project (\$68.457 million)
 - The *City Bridge Rehabilitation* project (\$37.836 million)
 - The *F. G. Gardiner Expressway* project (\$57.009 million).

Most of the projected underspending is anticipated in *Road Rehabilitation* projects and capital projects that require third party coordination and/or funding, community consultation or are development/transit dependant. However, some of the projected under spending is attributable to estimated savings of \$50.359 million or 12.7% of the 2014 Approved Capital Budget for projects expected to be completed in 2014. Cumulatively year-end spending is projected to reach \$246.792 million or 62.4% % of the 2014 Approved Capital Budget of \$395.465 million. With anticipated savings taken into account, the year-end projected spending rate for Transportation Services will be 75.1%.

- ***The Waterfront Revitalization Initiative*** incurred capital expenditures of \$52.034 million or 64.8% of the 2014 Approved Capital Budget of \$80.252 million for the period ended September 30, 2014. Construction of the second subway platform at

Union Station and associated concourse improvements are forecasted to be on schedule and completed in May 2015 and it is estimated that \$4.0 million or 54.9% of the 2014 approved cash flow will be spent by year-end for this project, with the remaining under-spending required for early 2015. Overall, the Program's spending is projected to be \$69.510 million or 86.6% by year-end.

- ***Facilities Management & Real Estate (FM&RE)*** incurred expenditures of \$80.958 million or 27.8% of its 2014 Approved Capital Budget of \$291.184 million for the period ended September 30, 2014. FM&RE will address State of Good Repair (SOGR) projects of varying size with a 2014 approved cash flow of \$41.378 million and estimated spending of \$27.977 million or 67.6% by year-end. A number of new SOGR sub-projects are currently in the procurement phase for either design or construction work. 121 SOGR projects are on track towards completion in 2014 and will address numerous backlog issues across the portfolio of facilities.

The projected year-end underspending for FM&RE is mainly due to the need to address unanticipated site conditions, design changes, re-tendering and change in contractors and weather conditions.

The *Union Station Revitalization (USR)* project's capital expenditures totaled \$58.260 million or 30.7% of the 2014 approved cash flow of \$190.016 million as of September 30, 2014. Phase 1 of the project experienced delays mainly due to found site conditions such as heritage and environmental elements including designated substances and the need for coordination amongst stakeholders and other projects in the precinct. This has impacted progress on the York Concourse, the restoration of other interior areas and heritage lighting, the installations of new mechanical and electrical (M&E) systems, and the lower level retail area to be completed as part of the Phase 1. These delays have impacted the timelines for Phases 2 and 3, which will not commence until 2015. Phase 1 of NW PATH project has made significant progress with expected completion by the end of 2014. Final design will also be completed for Phase 2 (up York Street from Front Street to Wellington Street) in late 2014 and construction will begin in the later part of 2015 following the Pan Am Games. As a result, the projected spending to year-end is lower than planned since the original timelines accounted for Phase 2 commencing in 2014. As a result, spending for the USR project is forecasted to be \$92.415 million or 48.6% of the 2014 approved cash flow by year-end. Capital expenditures for FM&RE are anticipated to be \$151.507 million or 52.0% of 2014 Approved Capital Budget of \$291.184 million at year-end.

City Agencies

For the nine months ended September 30, 2014, actual capital expenditures for City Agencies totalled \$737.005 million or 34.7% of their collective 2014 Approved Capital Budget of \$2.126 billion. Of the total 2014 approved cash flow, \$890.730 million is allocated to projects that are on track and scheduled for completion as planned in 2014. The remainder of the 2014 approved cash flow funding is provided for ongoing capital

work, with a substantial amount allocated to multi-phase TTC capital projects that will be completed in future years. City Agencies' year-end spending is projected to be \$1.426 billion or 67.1% of their total 2014 Approved Capital Budget. The Agencies that significantly contribute to the completion of capital work in 2014 are:

- ***Toronto Police Services (TPS)*** which spent \$15.318 million or 27% of its 2014 Approved Capital Budget of \$56.639 million for the period ending September 30, 2014. Of the funds spent, \$10.923 million was for projects that are on track and scheduled for completion by year-end that have a total 2014 approved cash flow of \$17.314 million and include the *Parking East Facility* project, *Vehicle Replacement* project, *Workstation, Laptop and Printer – Lifecycle Plan* and *Radar Unit Replacement* project. The projected underspending is mainly due to staffing shortages, need to provide considerable support to the IRIS project and lower-than-anticipated construction costs. Projected saving of \$1.089 million realized in the *Property and Evidence Management Facility* project and the *Parking East Facility* project due to lower than anticipated construction costs will be returned to the City after the closure of the projects at year-end. Capital spending for TPS is projected to be \$35.048 million or 61.9% by year-end.
- ***Toronto Public Library (TPL)*** spent of \$20.063 million or 62.9% of its 2014 Approved Capital Budget of \$31.900 million for the nine-months ending September 30, 2014. Of the funds spent, \$5.560 million was for projects that are on track, and projected to be fully spent by year-end. These include:
 - The *Library Processing Centre Relocation* project (\$6.361 million)
 - The *Technology Asset Management Program* project (\$2.939 million)

The year-end underspending is due to delays at the start of construction and lower than anticipated costs of addressing deficiencies after construction. Capital spending for TPL is projected to be \$30.050 million or 94.2% by year-end

- ***Toronto Transit Commission's (TTC)*** (including *Toronto-York Spadina Subway Extension (TYSSE)* and *Scarborough Subway Extension*) capital expenditures for the period ended August 30, 2014 totalled \$662.467 million, or 33.6%, of the 2014 Approved Capital Budget of \$1.974 billion (including additional carry forward funding of \$197.7 million for the Base Capital Program and \$150.0 million for TYSSE). The majority of the TTC projects are multiphase projects that are planned to be completed in future years. These projects include:
 - The *Easier Access* project (\$22.0 million);
 - The *Fire Ventilation Upgrade* project (\$32.0 million);
 - The *Toronto Rocket Yard and Storage Accommodation* project (\$36.5 million); and
 - The *Leslie Barns LRT Maintenance and Storage Facility* project (\$123.2 million); and
 - The *Purchase of Streetcars* project (\$197.4 million).

The year-end under-spending is largely due to construction and commissioning scheduling delays with the Davisville Area Rehabilitation project (DARP), delays in the low-rise vehicle delivery schedule, and construction scheduling challenges on the Toronto-York Spadina Subway Extension. Spending by year-end is projected to be \$1.310 billion, or 66.4%, of the 2014 approved cash flow of \$1.974 billion.

Rate Supported Programs

For the nine months ended September 30, 2014, actual capital expenditures for Rate Supported Programs totalled \$356.331 million or 45% of their collective 2014 Approved Capital Budget of \$791.913 million. The majority of the 2014 approved cash flow funding is for large multi-year projects. Rate Supported Programs' year-end spending is projected to be \$614.662 million or 77.6 % of their total 2014 Approved Capital Budget. The following highlight the capital achievements for the nine months of 2014 and projected year-end spending rate for Rate Programs:

- ***Solid Waste Management Services' (SWMS)*** capital expenditures for the nine months ending September 30, 2014 totaled \$22.779 million or 21.9% of the 2014 Approved Capital Budget of \$103.942 million. Spending included \$11.384 million for projects that are generally on track for planned completion in 2014 or future years. These projects include:
 - The *Green Lane Landfill Development 2012-2013* project with a 2014 approved cash flow of \$10.784 million.
 - The *Transfer Station Asset Management* project with a 2014 approved cash flow of \$13.873 million.
 - Multi-year Diversion Systems projects for the *Replacement Waste Bins-Single Family, Multi-Unit SSO bins and Multi-Unit Recycling Containers and the project for TCHC SSO Implementation* with a 2014 combined approved cash flow of \$4.057 million.

The projected under-spending at year-end is due to the reissuance of Request for Proposal, engineering, design and planning revisions, weather conditions, legal disputes, on-going resolution of specific system deficiencies, unused contingency funding and regulatory approvals. Under-expenditures as noted are projected for the following projects:

- The Diversion Systems project for *Replacement of Single Unit Home SSO Containers* project (\$19.762 million);
- The *Dufferin SSO Processing Facility* project (\$6.113 million);
- The *Disco SSO Processing Facility* (\$5.548 million);
- The *Construction of Biogas Utilization Infrastructure* project at Disco and Dufferin SSO Facilities (\$4.895 million);
- The *Perpetual Care Of Landfills* project (\$4.120 million);
- The *Dufferin Single Stream Recycling Facility* project (\$4.020 million);

- The *Green Lane Landfill Development 2011* project (\$2.865 million);
- The *SWM IT Application Initiatives* project (\$1.171 million);
- The *Landfill Gas Utilization* project (\$0.242 million).

Required funding will be carried forward to complete projects in 2015 through 2018. It is projected that \$42.167 million or 40.6% of the 2014 Approved Capital Budget will be spent by year-end.

Toronto Water spent \$327.013 million or 53% of the 2014 Approved Capital Budget of \$616.962 million for the period ended September 30, 2014 and will continue to make significant progress on state of good repair projects to address infrastructure renewal such as *Watermain and Sewer Rehabilitation*; Transmission projects that include *Trunk Mains and Reservoirs*; the *Ashbridges Treatment Plant* upgrades; and implementation of the *Basement Flooding Relief* projects. These projects are expected to meet or exceed the targeted spend rate of 85%. Toronto Water will continue to facilitate the *New Service Connections* project for development projects and is on schedule with the *Water Meter Replacement Program*. These projects are expected to have a spend rate of 100%. Overall, Toronto Water spending at year- end is projected to be \$543.706 million or 88.1% of the 2014 Approved Capital budget of \$616.962. In order to accommodate spending on some of the projects anticipated to proceed at accelerated schedules, Toronto Water is requesting 2014 budget adjustments detailed in a stand-alone accompanying report entitled "Toronto Water 2014 Budget Adjustments and Accelerations / Deferrals".

A detailed explanation on the progress of the capital work for each City Program and Agency can be found in Appendix 4 of this report.

In-Year Budget Adjustments

In-year budget and technical adjustments to the 2014 - 2023 Approved Capital Budget and Plan require approval by Council..

City Council, also temporarily delegated authority to the Deputy City Manager & Chief Financial Officer (EX44.1) to approve any reallocation of budget between capital projects in an amount of not more than \$3 million during the 2014 Election recess from September to December, 2014.

Economic Development & Culture (EDC) requested reallocation of funding in the amount of \$0.500 million between *Fort York Visitor Centre* project and four other projects completed under budget (*Fort York Programme Development* project; *Fort York Interiors – 2013* project; *Todmorden Mills Interiors – 2013* project; *Large Artifact Care – 2013* project) to replace \$0.500 million unrealized donation approved for *Fort York Visitor Centre* project. The total project cost and 2014 approved cash flow for Fort York Visitors Centre does not change as a result of this adjustment

EDC also requested that savings from *Franklin Carmichael Arts Centre Expansion* project that was completed \$0.100 million under budget be directed to fund an urgent roofing project at a City-owned property.

An in-year budget adjustment for Transportation Services of \$0.251 million aligned 2014 cash flow funding with the project cost originally approved in 2012 for *McAlpine Road Streetscape Improvement Plan* project. After extensive consultation with the community stakeholders this project is now ready to proceed. This project is fully funded from the Section 45 Planning Act Reserve Fund XR3028-4500083.

An in-year budget adjustment for Toronto Public Library reallocated funding of \$0.366 million from the completed *Mount Dennis Library Renovation* project to the *Self-Service Circulation* project (\$0.329 million) to offset a funding shortfall and to the *Bridlewood Library Renovation* project (\$0.037 million) to address unexpected site conditions.

An in-year budget adjustment for Toronto Zoo reallocated \$0.425 million from the *Savanna Hoofstock* project to *Grounds and Visitors Improvements* project in order to exercise purchase option for the Conservation Carousel. Contract for the operation of the Conservation Carousel with the vendor has expired and Toronto Zoo decided to exercise the purchase option.

An in-year budget adjustment for Solid Waste Management reallocated 2014 cash flow funding within *Transfer Station Asset Management-2013* sub-projects (\$0.450 million). Requested reallocation was needed to provide funding in the appropriate WBS accounts for the purchase commitment for *Scarborough Suspended Slab Rehabilitation Construction* project at Scarborough Transfer Station.

Closed Capital Projects

The City's Financial Control By-Law stipulates that the Chief Financial Officer must "submit a report to Council on an annual basis detailing all capital projects closed during the year". Appendix 4 details completed projects for various City Programs and Agencies that will be closed

A capital project is considered fully closed when all its subsidiary projects/subprojects are completed. Capital project financing may have various funding sources. Projects are normally funded based on actual expenditures in the following order: third-party funding, reserves or reserve funds, and lastly debt. In accordance with the Finance Control By-Law, after a project is fully completed and closed, the unspent funding, if any, will be treated as follows:

- Third party funding will be returned to the source as they are generally for specific purposes and can only be used for the specific projects
- Reserve funds are drawn based on actual expenditure within the Council approved limit. Any undrawn portion will remain in the same reserve or reserve fund

- Debt is applied only lastly and for the purposes for which the debt was issued. The unspent debt portion will generally not be issued.

Closing of completed capital projects in a timely manner identifies savings and allows staff to redirect and return funding to their original source. This then frees scarce funds for re-use in future budgets. It is also noted that the closure of projects / subprojects enable staff to focus attention only on active projects, and supports better, more efficient and accurate variance reporting. Accounting Services staff will ensure that all expenditures for the identified capital projects/sub-projects are fully funded prior to closure and their project costs are adjusted accordingly.

As detailed in Appendix 3, 4 capital projects are being closed for Toronto Public Library with total funding and expenditures of \$16.979 million. Any under-spending has been reallocated to other capital projects, with council approval, and therefore, there are no funds to be returned to original source.

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SIGNATURE

Roberto Rossini
Deputy City Manager & Chief Financial Officer

ATTACHMENTS

- Appendix 1 - 2014 Consolidated Capital Variance Report for the Nine months Ended September 30, 2014
- Appendix 2 - In-Year Budget Adjustments during the Election Recess 2014
- Appendix 3 - Capital Project to be Closed
- Appendix 4 - Capital Variance Explanation - Programs/Agencies