

Committee of the Whole Meeting Agenda

Monday, December 2, 2019 – 1:00 p.m.
Council Chambers, Guelph City Hall, 1 Carden Street

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Call to Order – Mayor

Disclosure of Pecuniary Interest and General Nature Thereof

Authority to move into Closed Meeting

That the Council of the City of Guelph now hold a meeting that is closed to the public, pursuant to The Municipal Act, to consider:

Guelph Innovation District Lands Update

Section 239 2 (c) and (f) of the Municipal Act that is subject to proposed or pending acquisition or disposition of land by the municipality or local board; and subject to solicitor-client privilege, including communications necessary for that purpose.

Open Meeting - 2:00 p.m.

Mayor in the Chair

Closed Meeting Summary

Staff Recognitions:

- 1. Ontario Association of Certified Engineering Technicians and Technologists - George Burwash Langford Memorial Award**
Iqbal (Ike) Umar, Project Manager, Design Construction

2. **2019 Canadian Parking Association Innovation Award – Parking Operations and Programs**
City of Guelph, Parking Services
3. **International Economic Development Council – Gold Excellence in Economic Development Award**
City of Guelph, Business Development and Enterprise Services
4. **Guelph Mercury Tribune Reader's Choice Awards – Water Delivery and Supply Category**
City of Guelph, Water Services

Presentations:

1. **Guelph Economic Monitor Demonstration**
Tyson McMann, Business Development Analyst
-

Consent Agenda – Infrastructure, Development and Enterprise

Vice Chair – Councillor O'Rourke

The following resolutions have been prepared to facilitate Council's consideration of various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Agenda, please identify the item. It will be extracted and dealt with separately as part of the Items for Discussion.

IDE-2019-106 Sign By-law Variances –350 Speedvale Avenue West

Recommendation:

That the request for variances from Table 2, Row 2 of Sign By-law Number (1996)-15245, as amended, to permit one (1) internally illuminated freestanding sign with an area of 12.37m² and a height of 7m above an adjacent roadway to be setback 5.6m from the nearest public road allowance at the property of 350 Speedvale Avenue West, be approved.

Items for Discussion – Infrastructure, Development and Enterprise

IDE-2019-121 Waste Free Ontario Act Update

Presentation:

Jennifer Rose, General Manager, Environmental Services
Cameron Walsh, Division Manager, Solid Waste Resources

Recommendation:

That the report "Waste Free Ontario Act – Update and Key Considerations," dated December 2, 2019, be received.

Service Area Chair and Staff Announcements

Consent Agenda – Corporate Services

Chair – Councillor MacKinnon

The following resolutions have been prepared to facilitate Council's consideration of various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Agenda, please identify the item. It will be extracted and dealt with separately as part of the Items for Discussion.

CS-2019-27 Third Quarter 2019 Operating Variance Report

Recommendation:

That report CS-2019-27 Third Quarter 2019 Operating Variance Report dated December 2, 2019 be received for information.

Service Area Chair and Staff Announcements

Adjournment

Staff Report



To	Committee of the Whole
Service Area	Infrastructure, Development and Enterprise Services
Date	Monday, December 2, 2019
Subject	Sign By-law Variance 350 Speedvale Avenue West
Report Number	IDE-2019-124

Recommendation

That the request for variances from Table 2, Row 2 of Sign By-law Number (1996)-15245, as amended, to permit one (1) internally illuminated freestanding sign with an area of 12.37m² and a height of 7m above an adjacent roadway to be setback 5.6m from the nearest public road allowance at the property of 350 Speedvale Avenue West, be approved.

Executive Summary

Purpose of Report

This report is to advise Council of sign by-law variance requests for 350 Speedvale Avenue West.

Key Findings

The City of Guelph Sign By-law Number (1996)-15245, as amended, requires a freestanding sign with a height of more than 4.5m to be setback a minimum of 6m from the nearest public road allowance in a Service Commercial (SC. 1-4) Zone. Additionally, freestanding signs in a Service Commercial (SC.1-4) Zone located adjacent to a Residential Zone are restricted to a maximum height of 6m.

Lovett Signs Inc. has submitted a sign by-law variance application on behalf of Wellington Condominium Corporation #37 to permit one (1) internally illuminated freestanding sign with an area of 12.37m² and a height of 7m above an adjacent roadway to be setback 5.6m from the nearest public road allowance.

The requested variances from the Sign By-law are recommended for approval for the following reasons:

- The existing design of the property prevents the sign from being setback 6m from the nearest public road allowance;
- The proposed sign will not face the adjacent residential property which is located more than 80m from the proposed sign location;
- The requested height is reasonable given that there is an existing brick enclosure on the neighbouring property that would restrict the visibility of sign copy placed on the lower portion of the sign;

- The proposed sign will provide exposure to the multi-tenanted building; and
- The proposed sign location is outside of the sightline visibility triangle and the sign should not have a negative impact on the surrounding area.

Financial Implications

Not applicable.

Report

The City of Guelph Sign By-law Number (1996)-15245, as amended, requires a freestanding sign with a height of more than 4.5m to be setback a minimum of 6m from the nearest public road allowance in a Service Commercial (SC. 1-4) Zone. Additionally, freestanding signs in a Service Commercial (SC.1-4) Zone located adjacent to a Residential Zone are restricted to a maximum height of 6m.

Lovett Signs Inc. has submitted a sign by-law variance application on behalf of Wellington Condominium Corporation #37 to permit one (1) internally illuminated freestanding sign with an area of 12.37m² and a height of 7m above an adjacent roadway to be setback 5.6m from the nearest public road allowance at 350 Speedvale Avenue West (See "Attachment 1 – Location Map").

Table 1 - the requested variance is as follows:

	By-law Requirements	Request
Minimum setback from a public road allowance	6m	5.6m
Maximum height above an adjacent roadway	6m	7m

Please see "Attachment 2 – Sign Variance Drawings"

The following is a summary of what the applicant provided to support the application:

- The proposed sign will help pedestrian and vehicular safety by increasing the visibility of the tenants located in the building; and
- The proposed sign will not deviate from the intention of the bylaw and still meet the City's needs by protecting the residential area and additionally, improving traffic movement.

The requested variances from the Sign By-law are recommended for approval for the following reasons:

- The existing design of the property prevents the sign from being setback 6m from the nearest public road allowance;
- The proposed sign will not face the adjacent residential property which is located more than 80m from the proposed sign location;
- The requested height is reasonable given that there is an existing brick enclosure on the neighbouring property that would restrict the visibility of sign copy placed on the lower portion of the sign;
- The proposed sign will provide exposure to the multi-tenanted building; and

- The proposed sign is located outside of the sightline visibility triangle and the sign should not have a negative impact on the surrounding area.

Financial Implications

Not applicable.

Consultations

At the time of the writing of this report, Staff have not received communications from any stakeholders. A notice about this application will be online and in City News two weeks prior to the meeting date.

Staff will inform the Applicant of Council's decision in writing.

Strategic Plan Alignment

Powering our future – helping businesses succeed.

Attachments

Attachment-1 Location Map

Attachment-2 Sign Variance Drawings

Departmental Approval

Not applicable

Report Author


Bill Bond
Zoning Inspector III/Senior By-law Administrator

Approved By

Patrick Sheehy
Program Manager – Zoning

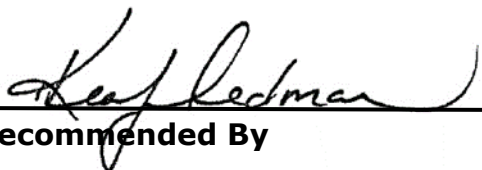
Approved By

Jeremy Laur
Chief Building Official



Approved By

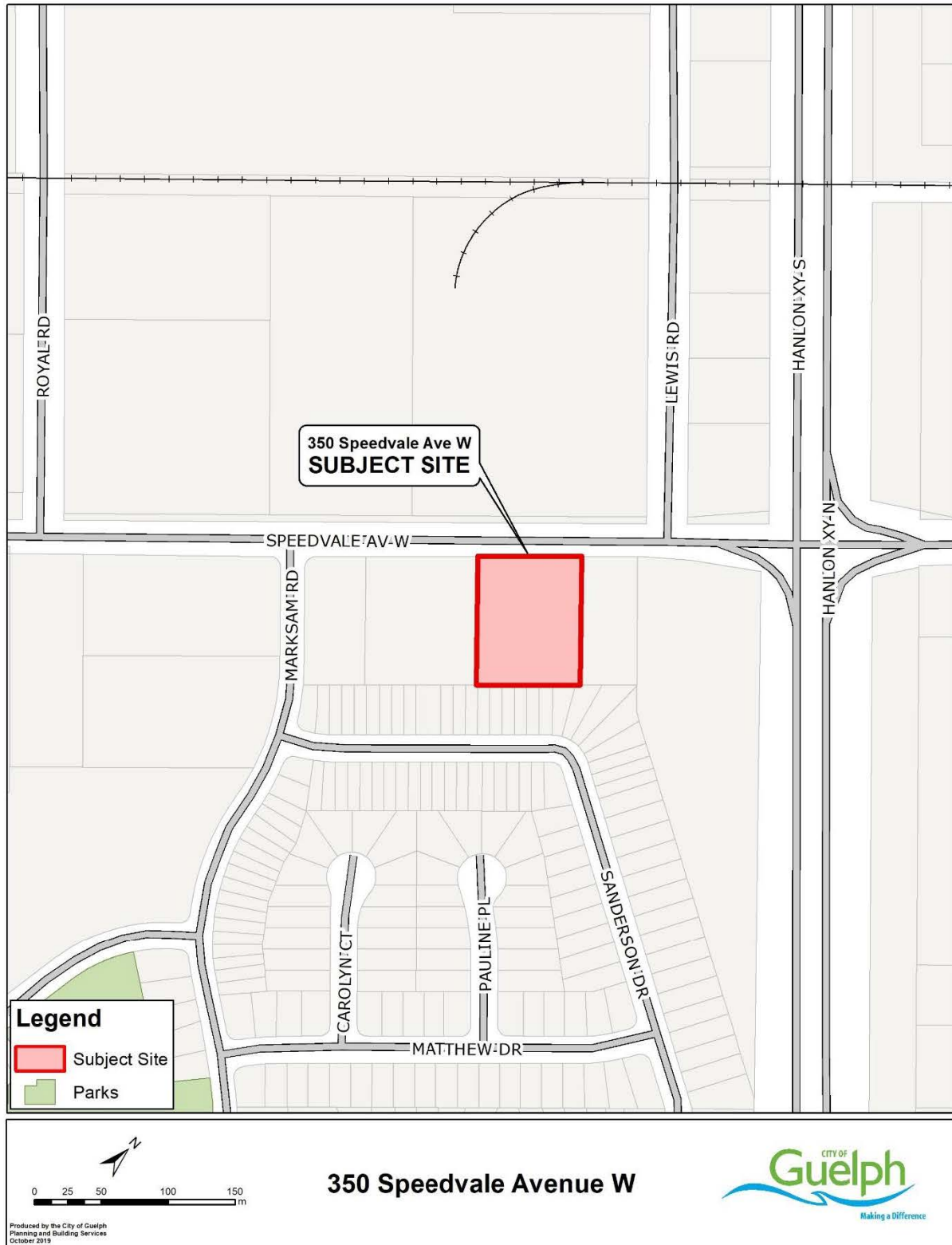
Todd Salter, MCIP, RPP
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Recommended By

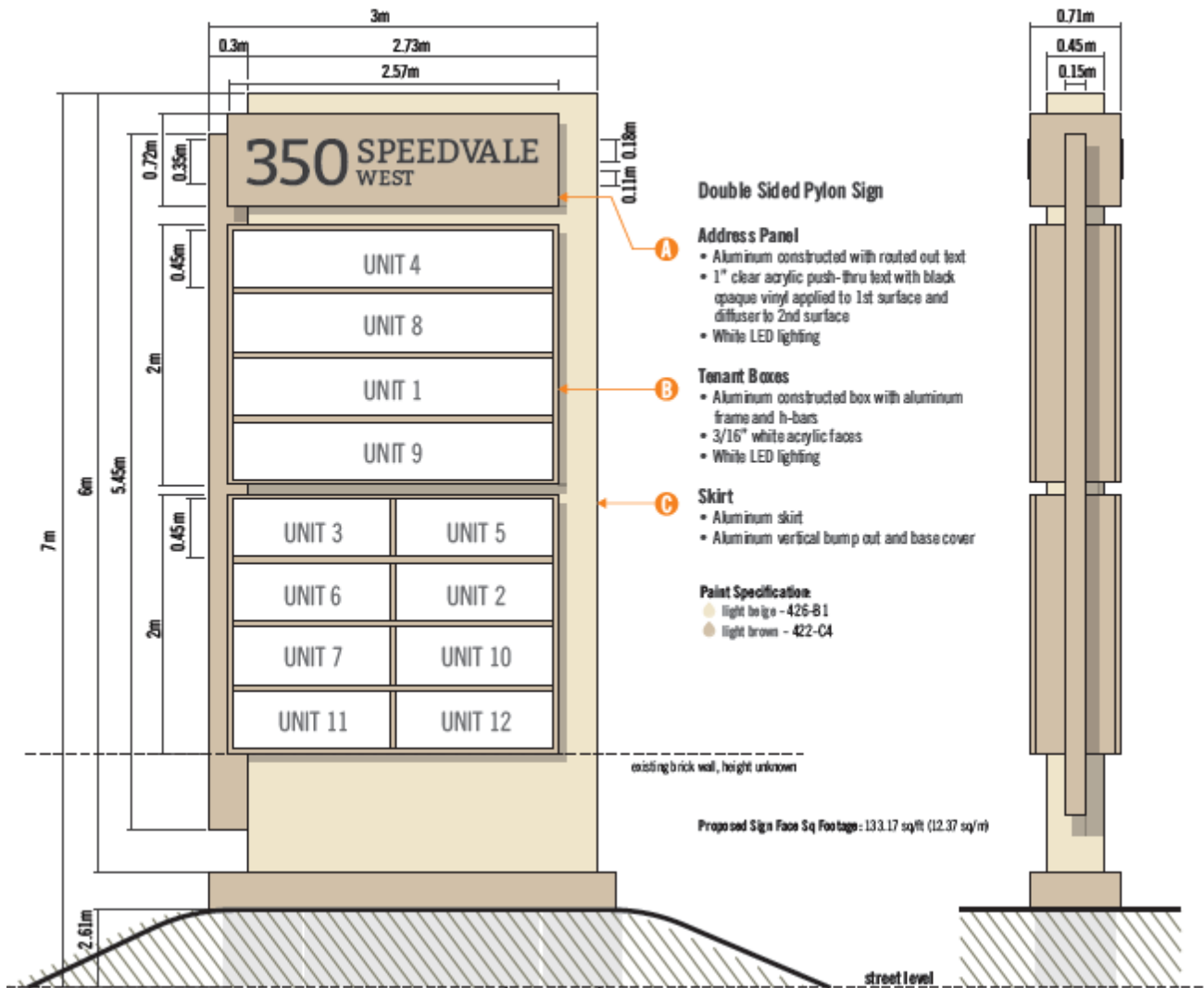
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Attachment-1 Location Map



Attachment- 2 Sign Variance Drawings (provided by the Applicant)

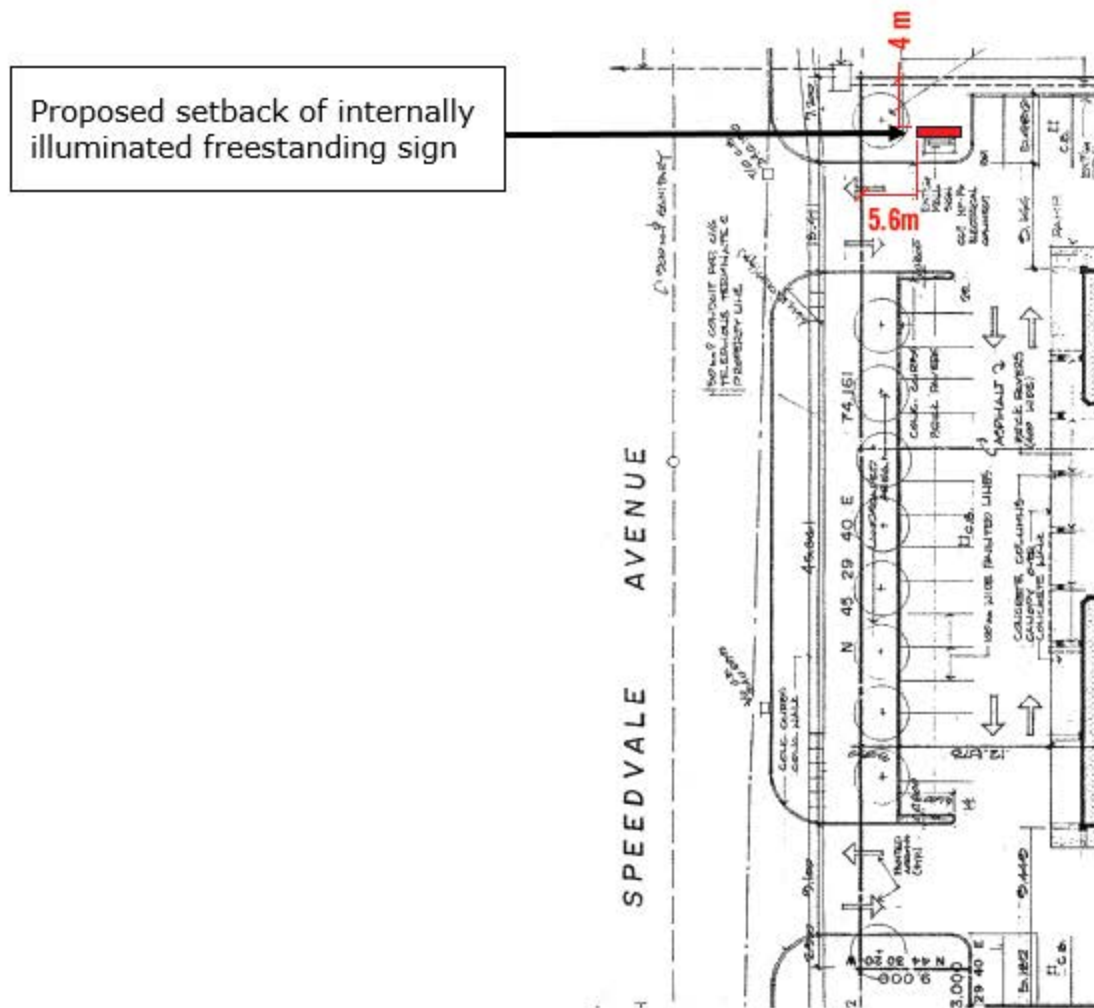
Proposed illuminated freestanding sign with area of 12.37m² and a height of 7m above an adjacent roadway to be setback 5.6m from the nearest public road allowance.



Rendering of visibility of proposed sign.



Attachment- 2 Sign Variance Drawings (provided by the Applicant)



Attachment- 2 Sign Variance Drawings (provided by the Applicant)



Adjacent Residential Zone



Staff Report



To	Committee of the Whole
Service Area	Infrastructure, Development and Enterprise Services
Date	Monday, December 2, 2019
Subject	Waste Free Ontario Act – Update and Key Considerations
Report Number	IDE-2019-121

Recommendation

That the report “Waste Free Ontario Act – Update and Key Considerations,” dated December 2, 2019, be received.

Executive Summary

Purpose of Report

This report provides an update to Council with respect to emerging considerations and implications arising from the Waste Free Ontario Act, 2016 (WFOA), and transition of recycling programs to Individual Producer Responsibility.

Key Findings

Guelph has made significant investments in its waste management infrastructure and programs that reflect Guelph’s commitment to sustainability.

Guelph’s waste management service uses state-of-the-art technology with services delivered through a blended service delivery model. This includes a combination of in-house resources and contract operations and services.

The WFOA has already transitioned Tires, will be transitioning Waste Electrical and Electronic Equipment (WEEE) by December 31, 2020, Municipal Hazardous or Special Waste (MHSW) by June 30, 2021 and the Blue Box program by 2025.

The transition of the Blue Box and MHSW programs will have an expansive impact on Guelph’s Solid Waste Resources operations as both programs are provided primarily through in-house resources and City-owned assets. Consequently, transition will have an impact on the services Guelph delivers and also on the physical assets which support those services.

The Blue Box transition timeline and milestones as outlined by the Ministry of Environment, Conservation and Parks are as follows:

1. By the end of 2019: Issuance of transition direction to Stewardship Ontario (complete as of the date of this report);
2. 2019 to 2020: Stakeholder consultation with respect to regulation development (ongoing);

3. 2021 to 2022: Producers prepare to assume responsibility for the blue box and engage all parties, including municipalities and service providers;
4. 2023 to 2025: Phased transfer of responsibility from municipalities to producers.

Maintaining or enhancing environmental performance through the transition process and into the future is of key concern for Guelph. Guelph does not own an active landfill and Guelph's waste management program is diversion based. Landfill capacity is an emerging concern in the province.

As a result of the WFOA and planned program transitions, it is important for the City of Guelph to advocate effectively to ensure service delivery and environmental considerations that are important to the community are in the forefront, and that stranded assets, transitioned assets and services, and retained assets and services are adequately valued.

Guelph's fully integrated waste management system and its associated strengths mean that Guelph is potentially in a position to provide value-added solutions to assist producers in meeting their new and emerging obligations under the WFOA.

Guelph will need to work with producers, producer's representatives, and service providers to ensure maximum value for the taxpayers of the City of Guelph, including fair compensation for transition related impacts and maintaining high environmental and customer service expectations.

Financial Implications

As the details of the transition program are developed, staff will have a better understanding of the potential significant impacts. Changes and/or adjustments to the operating and capital budgets will be assessed during each budget year. Below are estimated impacts to the solid waste budget, listing current revenues and asset values.

1. MHSW program receives partial payment for collection services for Phase 1 materials of \$113,000 in funding from the stewardship program annually;
2. Blue Box program funding impact is estimated to be \$1,499,000 per annum and Blue Box revenue (municipalities and the producers of packaging and products fund the Blue Box program jointly with the intent being a 50/50 split of program costs). Revenues associated with sale of commodities is estimated to be approximately \$700,000 per annum. Both values reflect current market conditions;
3. Potential impacted assets are valued at approximately \$10,100,000, excluding the Material Recovery Facility, which has exceeded the 20-year amortization period;
4. Potential operating cost impacts are estimated at \$5,276,847, including collections, processing, site operations and MHSW depot;
5. Development Charges: \$7,600,000 in waste diversion related costs were included as part of the 2018 DC Background Study over the 10-year planning horizon, some of which are Blue Box program related. Potential impacts are

significant and will be addressed as part of the planned DC Background Study update in 2020;

6. Waste Electrical and Electronic Equipment (WEEE) program transition: Guelph receives \$13,600 in grant revenue annually;
 7. The Used Tire program has transitioned with a funding impact of \$8,700 loss in revenue that was included in 2019 operating budget, no offsetting expense reduction was attributable to this program changes.
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Report

Background

In late 2016, in support of the development of a circular economy model, the province created two new pieces of legislation under the WFOA to support transition to a circular economy and a waste-free Ontario, the Resource Recovery and Circular Economy Act, 2016 and the Waste Diversion Transition Act, 2016. At the same time and empowered by the new legislation, the province also created a new agency called the Resource Recovery and Productivity Authority (RPRA) to oversee the transition of existing recycling programs and to develop and enforce the new Individual Producer Responsibility (IPR) regime. In early 2017, the province released its draft Strategy for a Waste-Free Ontario, Building a Circular Economy that describes in detail the principles behind a circular economy, challenges and targets.

In June of 2019, the province engaged David Lindsay as Special Advisor on Recycling and Plastic Waste to work with stakeholders and develop a path ahead with respect to the transition of the Blue Box program to Individual Producer Responsibility, specifically due to the complexities associated with the Blue Box program transition. On August 8, 2019, Special Advisor David Lindsay released his report outlining seven key focus areas:

1. a measured timeline for transition;
2. ensuring a common collection system;
3. transitioning municipal assets;
4. standardising what's in the Blue Box;
5. determining eligible sources of Blue Box materials;
6. setting effective diversion targets, and;
7. promoting increased diversion from landfill.

Transition direction has been given to Stewardship Ontario and planning activities and consultations are underway in accordance with the timelines outlined by Special Advisor David Lindsay. The link to the Special Advisor's report can be found at www.ontario.ca/page/renewing-blue-box-final-report-blue-box-mediation-process.

Guelph Waste Management System Overview and Transition Considerations

1. Waste Management System Overview

The City of Guelph currently provides fully integrated waste management services to the community. Below are listed the strengths of Guelph's integrated approach. The potential service impacts of the WFOA are discussed further in the report. Guelph's award-winning collection system consists of state of the art automated three-stream collection for waste, organics and recyclables. The City provides grey (waste), green (organics) and blue (recyclables) collection carts to residents. The carts are a City owned asset and assigned to a specific residence or location. Guelph's automated system minimizes the number of trucks required to provide waste collection with the goal being one truck per week per street. This reduces waste collection related emissions, noise, and wear on municipal road infrastructure and maximizes asset utilization.

- a. Guelph collects a significant portion of existing multi-residential properties on the cart-based system and has recently diversified its multi-residential program to include front-end collection service to address growth and intensification needs.
- b. Guelph provides automated collection services for public space containers in the downtown core six days per week and collects recyclables from public space containers located in parks and along trails throughout the City.
- c. As part of Guelph's integrated system, one of Guelph's assets is its investment in state of the art automated collection vehicles, RFID tracking and data management software, GPS equipment and software, customer service and tracking software, and scale measurement and scale billing software. The City uses this capability to routinely assess and balance collection routes to accommodate growth and optimize asset utilization.
- d. The Waste Resources Innovation Centre is a centralized waste management site which supports site operations including public drop-off, commercial waste drop-off and diversion of construction and demolition materials such as wood waste, drywall and shingles, MHSW operations, and roll-off operations as well processing operations including the waste transfer station, organic waste processing facility, and material recovery facility. Solid waste resources division administration is also located at the site, providing program oversight, planning, financial, programs, project management, and customer service support, handling approximately 20,000 customer inquiries and requests annually or approximately 76 calls per collection day. The site also houses scale operations, integrated measurement, billing software and systems.

The integrated site, in conjunction with the split-bodied collection fleet, means that turn around time is minimized creating efficiencies and in turn minimizing required fleet resources. This, in combination with measurement and data capability, allows Guelph to provide a high level of flexibility, data availability, transparency and accountability. Guelph also maintains an "assist list" and collections staff provide cart support for residents with mobility issues.

- e. The 2018 Solid Waste Business Service Review report documents that Guelph residents have indicated a high overall satisfaction rate with services provided with Guelph's waste management being rated at 72% satisfied or very satisfied; with 84% satisfaction with the current level and delivery of waste collection services and 76% satisfaction with level of service at the public drop-off.

2. Existing Programs to Transition Under the Waste Free Ontario Act

Since late 2016, RPRA has been working with stakeholders through various consultations to develop transition plans for the programs under its mandate. The City of Guelph through its Solid Waste Resources Division has actively participated in all transition activities and consultations to date representing Guelph's interests. In addition, the City has also supported larger municipal sector advocacy through consultation and as facilitated through the Association of Municipalities of Ontario (AMO) and the Municipal 3R's Collaborative that includes representation from AMO, the Municipal Waste Association (MWA), the City of Toronto, and the Regional Public Works Commissioners of Ontario (RPWCO). Existing programs to transition under the mandate of RPRA, timelines and implications for Guelph include:

a. Used Tire Program (already transitioned)

Formerly operated by Ontario Tire Stewardship (OTS), this program targeted diversion of used passenger and light truck, medium truck and off road tires from landfill. Under this program, municipalities received funding for collecting tires at their depot operations. As a result of these changes, the City of Guelph discontinued accepting tires at the WRIC as of January 1 2019. Solid Waste staff communicated the change to stakeholders and updated the website to redirect residents to the RPRA's website and list of collectors.

b. Waste Electrical and Electronic Equipment (WEEE)

The consultation process for transition of this program is ongoing. Examples of WEEE include end-of-life smartphones, photocopiers, televisions, tablets and desktop computers. The program is currently operated by Ontario Electronic Stewardship (OES) and is scheduled to transition to IPR on December 31, 2020. As part of this transition, the Minister of Environment, Conservation and Parks (Minister) has also directed Stewardship Ontario (SO) to wind up the single-use batteries program that is currently part of the Municipal Hazardous or Special Waste program by June 30, 2020. This timing allows single-use batteries to be included as part of the WEEE IPR regime moving forward.

Guelph currently conducts annual curbside battery collection, and collects batteries at Guelph's MHSW depot throughout the year. The battery program diverted 2.7 tonnes of batteries at the curb and 9.4 tonnes of batteries at the depot. WEEE is currently collected at the public drop-off. Guelph handles approximately 163 tonnes of WEEE per year and receives \$13,600 in funding from the stewardship program annually. The impact of this transition will be assessed upon release and review of the new regulations and proposed program plans.

c. Municipal Hazardous or Special Waste (MHSW)

The consultation process for transition of this program is ongoing. Under the current program, only Phase 1 material costs are partially offset by the stewards. Phase 1 materials include paints and coatings, oil filters, oil containers, antifreeze, pressurized containers, single use dry batteries, solvents, fertilizers and pesticides. The program is currently operated by SO. The Minister has directed SO to wind up the MHSW program by June 30 2021 with the exception of single-use batteries that will transition by June 30 2020 to coincide with the WEEE program wind up.

Guelph currently operates a MHSW depot at the WRIC and recovers approximately 250 tonnes of MHSW annually of which 68 per cent by weight are Phase 1 materials. Guelph currently receives partial payment for collection services for Phase 1 materials in the amount of \$113,000 in funding from the stewardship program annually or approximately 40 per cent of the total operating cost, excluding capital equipment replacement. Under the current program, stewards also pay for transportation and disposal of Phase 1 materials.

The current net operating costs for the MHSW depot is budgeted at \$171,000 per year. A building and equipment assessment was conducted by GM BluePlan in 2019. The work estimated a replacement value of \$357,000 and is currently under review by staff.

Guelph's MHSW depot is specialized purpose built infrastructure including spill containment and provisions to reduce the risk of explosion. The operation is highly regulated and staff require specialized training and only qualified contractors are used to support MHSW operations.

As the one of the largest groundwater-based communities in Canada, the City of Guelph is concerned that if existing program controls are not maintained, that the improper disposal of household hazardous waste may put the City's drinking water supply at a higher state of risk from contamination. To that end, Guelph would not be supportive of any new initiatives that would not align with current regulatory practices of the Clean Water Act or other existing environmental legislation.

The City will keep this concern in the forefront during the consultation process and advocate for the appropriate mitigations and accountabilities, including the role of municipalities, to maintain continued environmental stewardship. One potential outcome would see Guelph continuing to provide this service as part of a partnership with the producers.

d. Blue Box

The consultation process for transition of this program is ongoing. Examples of the types of materials collected through the Blue Box program include paper, glass, plastic and aluminium.

The Blue Box program wind up is considerably more complex and will require extensive stakeholder consultation. The transition timeline also includes staged transition of Blue Box across the province over a three-year period, between January 1, 2023 and December 31, 2025. Supporting regulations are to be developed by the end of 2020 or early 2021.

Guelph provides Blue Box services entirely in-house, the complexities associated with this transition for Guelph are as follows:

1. Provide carts and front end bins,
2. Curbside, multi-residential, and public space integrated three stream collection services,
3. Depot and recycling processing operations at the Waste Resources Innovation Centre,
4. If multi-residential collection does not transition at the same time as curbside collection there will be an added level of complexity for Guelph,
5. Customer service, program development, and by-law enforcement in support of diversion objectives, and
6. Waste management considerations are factored into Guelph's growth planning processes

Guelph's fully integrated waste management system is diversion based. Guelph does not own an active landfill and has invested in a comprehensive waste management system to reduce Guelph's dependency on landfill.

Guelph will be advocating on the following points:

1. Support of the objectives of a circular economy to further reduce waste and reliance on landfill, with an emphasis on meaningful and aggressive performance targets and supporting policy that enables continuous improvement. Guelph will continue to advocate, along with the municipal sector at large, for stringent performance targets and policies that support the development of circular economy and continuous improvement while preventing backsliding.
2. Supportive of the standardization of the Blue Box as part of the planned transition promises to improve recovery of recyclable materials through program consistency province-wide. One of the many considerations will be to determine how contamination will be addressed post transition when recycling materials are placed in the grey or green carts or material for the grey and green carts are placed in the recycling stream. Details addressing the acceptable levels of contamination, who is responsible, who provides enforcement, and who pays have yet to be discussed.
3. Eligible sources for Blue Box materials, specifically residential curbside, depot, multi-residential, and public space will be key considerations for Guelph as part of the planned transition.
4. Support that existing service levels (at a certain date) will be maintained through and post transition and that producers should provide Blue Box collection wherever municipalities provide it.
5. After completing transition, producers should gradually expand collection in multi-residential buildings, as well as parks and public spaces where municipalities provide waste collection. Guelph currently provides a significant level of service to the multi-residential community and has recently diversified its multi-residential service offerings to accommodate growth and intensification.

6. Businesses are also excluded as eligible sources for recycling collection and processing under the proposed program; however, Guelph also provides an enhanced level of service to the downtown.
7. Solid Waste Resources staff currently provide input into the site plan approval process with respect to integration of waste management services and that feedback is aligned with current by-laws, service offerings and technology.
8. In 2015, Bill 73, Smart Growth for our Communities Act and O.Reg. 428/15 imposed changes to the Development Charges Act, 1997 that expanded service eligibility to waste diversion activities. The 2018 DC Study identified \$7.6 million of waste diversion related costs needed to accommodate growth over the 10-year time horizon and some of the eligible diversion related costs are associated with the Blue Box program.
9. In May of 2019, the provincial government introduced Bill 108, More Homes, More Choices Act that included the ability for municipalities to increase the amount of growth related costs that can be recovered for waste diversion activities; however, changes must be implemented by January 2021. As a result, an update to the City's DC Study is required in 2020. Any changes related to the WFOA and Blue Box program transition to IPR will be included as part of the planned 2020 DC Background Study update.

In summary, staff see many important considerations that will need to be worked through as well as many potential service delivery options and potential synergies with respect to the planned transition of the Blue Box program. Scenarios could range from full transition to blended models including partnerships with private entities whereby Guelph under contract supports producers in meeting their obligations under the WFOA. Staff will be working diligently over the coming months and years to determine what combination of options is the best fit for Guelph moving forward.

Integration of Blue Box Transition into the Master Plan Update

The Solid Waste Management Master Plan (SWMMP) update will run concurrently with the planned consultation period for the Blue Box transition regulation development. Included in the scope of the master plan update is the development of a Guelph specific transition strategy for the Blue Box program including what combination of options would best suit Guelph's needs moving forward.

There will be several avenues for community involvement through the master planning process and through the envisioned public engagement process at the provincial level. Staff will be communicating with the public and Council as opportunities arise throughout the consultation period.

As part of the SWMMP update staff anticipates bringing the transition strategy for Blue Box materials, informed by the community, forward for the consideration of Council in Q4 of 2020.

Guelph's Waste Management Assets Considerations

Stranded assets are one of the significant potential outcomes of the transition. Asset valuation and assessing opportunities for repurposing is a key step in determining what may be the next highest and best use for the asset or what types

of claims may need to be made as a result of the transition, including costs for decommissioning and demolition as may be appropriate.

Table 1 summarizes current reported asset values and calculated percentage attributable to the Blue Box program per the 2018 RPRA Data Call.

Table 1: Assets and estimated value affected by program transition to IPR

Asset	Reported Purchase Cost	Calculated Percentage of Asset Impacted by Program Transition	Asset Value Impacted by Program Transition
Blue Carts (Blue Box, (10 year amortization)	\$2,138,682	99.38%	\$2,128,981
Collection Fleet (16 Trucks, 7 year amortization)	\$4,858,308	29.63%	\$1,430,592
Collection Fleet – Front End (2 Trucks, 7 year amortization)	\$650,590	29.63%	\$192,777
Collection Fleet – Roll Off	\$408,000	25%	\$102,000
Material Recovery Facility (20 year amortization - complete)	\$20,000,000	99.38%	\$0.00
Upgrades and Equipment (10 year amortization)	\$7,070,804	69.3%	\$4,901,881
Upgrades and Equipment (20 year amortization)	\$1,155,335	69.3%	\$800,878
Public Drop-Off (10 year amortization)	\$3,611,706	6%	\$219,953
MSHW (not included in Blue Box data call)	\$357,000	100% (anticipated although details have not yet been released)	\$357,000

The most significant asset potentially impacted by the transition is the City's Material Recovery Facility (MRF). The MRF receives single stream (cardboard and containers together) Blue Box materials and sorts commodities through a

combination of labour and mechanical separation into product specific bales for sale. As an asset, the MRF was constructed in 1995 and has completed the 20-year amortization period applicable to the facility per the Data Call.

A replacement value and building assessment that included processing equipment was conducted by GM BluePlan in 2019. The work determined the estimated replacement value of the MRF to be \$20M. The draft data and findings are still under review; however, the facility has residual value that will need to be factored in, and should the MRF become a stranded asset, decommissioning and demolition costs will become an important discussion point as a part of transition planning.

In order to assist in determination of potential futures for the City's MRF, the City in conjunction with the Continuous Improvement Fund (CIF) has retained RSM to assist in options development and assessment for potential future uses.

Themes or options were identified as part of a series of workshops with City staff, the CIF, RSM and subject matter experts where a long list of strategic options for the City's MRF were considered. Each of the options identified was assessed against evaluation criteria to assess the benefits and risks associated with implementation. The resulting options are being further assessed as part of two concurrent scopes of work:

1. a market sounding where the intent of the process is to gather input from market to identify what type of alternate uses or changed operating structure may be viable under a changed regulatory environment, and;
2. the development of a financial valuation model that can assess, given the market feedback, the financial impact of these options.

Guelph's Waste Management Operating Cost Considerations

Operating costs and resources are also potentially impacted. Table 2 summarizes the operating costs and relative percentage potentially affected. This information is important in order to determine potential fees for services or potential operational savings that may arise because of transition. Staff will continue to assess and quantify the potential impacts and finalize as part of the transition plan developed through the Solid Waste Management Master Plan update.

Table 2: Operating costs and estimated value affected by program transition to IPR (Data Call data, excluding capital)

Service Area	Total Operating Cost	Percentage of Service Impacted by Transition	Operating Cost Impacted by Transition
Collections	\$3,766,517	30.7%	\$1,152,453
Material Recovery Facility	\$4,848,320	70%	\$3,395,949
Site Operations	\$2,749,703	6%	\$160,179
Direct Administration	\$2,470,072	16.4%	\$406,110

Service Area	Total Operating Cost	Percentage of Service Impacted by Transition	Operating Cost Impacted by Transition
MSHW (not included in Blue Box data call)	\$162,156	100% (anticipated although details have not yet been released)	\$162,156

Table Notes:

1. Revenue associated with the sale of recyclables has not been included;
2. Revenue associated with provincial grants has not been included;
3. MRF utilization calculation factors in site-wide maintenance activities that are included in the MRF business unit.

Human Capital Considerations

Intangibles such as training, specialized training in the case of MHSW and operation of automated collection vehicles, experience, integrated services and organizational agility, customer service, community integration and value-adds such as the assist list, as well as maintaining employee confidence during transition will also be key considerations moving forward.

Next Steps

The City will engage with producers, producers' representatives and service providers for the purpose of exploring transition strategies including possible partnerships with private entities with respect to services to be transitioned under the Waste Free Ontario Act, 2016 and associated legislation. Staff will report back to Council with transition timelines and recommendations prior to 2023.

Financial Implications

Through program transition consultation, it is important for the City of Guelph to advocate effectively and not only ensure service delivery and environmental considerations that are important to the community are in the forefront, but also ensure stranded assets, transitioned assets and services, and retained assets and services are adequately valued.

Given Guelph's fully integrated waste management system and strengths, retained assets and services will form part of the discussion and will be a key consideration for Guelph specifically. The below summarizes the relative potential financial impact of each program slated to transition.

1. Guelph currently operates a MHSW depot at the Waste Resources Innovation Centre (WRIC) and recovers approximately 250 tonnes of MHSW annually. Guelph currently receives partial payment for collection services for Phase 1 materials of \$113,000 in funding from the stewardship program annually;
2. Guelph currently collects and processes approximately 10,000 tonnes of Blue Box materials annually. Program transition annual funding impact is estimated to be \$1,499,000 per annum and Blue Box revenue associated with sale of

commodities is estimated to be approximately \$700,000 per annum. Both values reflect current market conditions;

3. Potential asset value impacts are estimated at approximately \$10,100,000, excluding the Material Recovery Facility, which has exceeded the 20-year amortization period;
4. Potential operating cost impacts are estimated at \$5,276,847, including collections, processing, site operations and MHSW depot;
5. Development Charges: \$7,600,000 in waste diversion related costs were included as part of the 2018 DC Background Study over the 10-year planning horizon, some of which are Blue Box program related;
6. Guelph handles approximately 163MT tonnes of (WEEE) per year and receives \$13,600 in revenue annually. The impact of the WEEE transition will be assessed upon release and review of the new regulations and proposed program plans;
7. The Used Tire program has transitioned with a funding impact of \$8,700 loss in revenue that was included in 2019 operating budget, no offsetting expense reduction was attributable to this program change.

Consultations

Extensive interdepartmental consultation has been, and will be required throughout the transition process including:

Human Resources

Finance (Mark Potter, Christel Gregson, Greg Clark)

Parks and Recreation

Planning and Building Services

Water Services

Wastewater Services

Facilities

Engineering

Business Development and Enterprise.

Strategic Plan Alignment

Sustaining our Future: The WFOA and transition to IPR is a significant step in reducing waste and waste related costs and environmental impacts while through the principles of a circular economy, stimulating economic development and employment growth.

Attachments

Attachment 1: Confidential – Internal Memo (Section 239(2) of the Municipal Act, 2001 relating to (b) personal matters about an identifiable individual, including municipal or local board employees; and (d) labour relations or employee negotiations.

Departmental Approval

Cameron Walsh, Division Manager

Report Authors

Cameron Walsh, Division Manager

Heather Connell, Manager of Business and Technical Services

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Staff Report



To	Committee of the Whole
Service Area	Corporate Services
Date	Monday, December 2, 2019
Subject	Third Quarter 2019 Operating Variance Report
Report Number	CS-2019-27

Recommendation

That report CS-2019-27 Third Quarter 2019 Operating Variance Report dated December 2, 2019 be received for information.

Executive Summary

Purpose of Report

The purpose of this report is to provide a projection of the 2019 year-end position for the tax supported and non-tax supported operating budgets based on actual financial information as of September 30, 2019.

Further this report highlights any budget variance concerns, challenges and risks that Council should be aware of, as well as staff's plan to address them for the remainder of the year.

Key Findings

Overall, the City's tax supported budget is projecting a favourable variance of \$2,235,931 or 0.9 per cent of the total budget.

The City's non-tax supported budgets are projecting a total \$4,006,086 net favourable variance.

Attachment-1 provides a projected budget-to-actual variance by department.

Some notable variance drivers identified as contributing to year-end projected variances are:

- a. Positive revenue related variances contributing to departmental results mainly in the areas of blue box grant revenue planning fees, and water and wastewater basic and consumption usage.
- b. A favourable year-end position for salaries, wages and benefit costs due to the naturally occurring recruitment process for hiring vacant positions.
- c. A favourable year-end position for hydro mainly due to sustained energy conservation and efficiency measures.

Financial Implications

There are no direct financial implications resulting from this report. The actual financial results will not be known until year-end. Any surplus or deficit will be

transferred to or from the City's reserve and reserve funds at year-end in accordance with the Year-end Operating Surplus Allocation Policy.

The year-end position is important in determining the City's overall fitness as assessed by an external credit rating agency. This credit rating affects the price in which the City can issue debt and therefore affects the affordability of long-term capital projects for the City tax and ratepayers.

Report

City departments were provided financial information as of September 30, 2019. Actual expenditures, revenues and related commentary were analyzed and any significant budget deviations, challenges, and risks that are expected to have an impact on the year-end financial position were identified with Finance staff support.

Table 1: Summary of Projected Operating Variance for December 31, 2019

	Total Annual Net Budget for Year 2019 (\$)	Projected Net Variance Dec 31, 2019 including projected reserve transfers (brackets note favourable variance)	Projected Variance for Dec 31, 2019 (%)
Tax Supported			
City Departments	\$134,524,001	\$(2,690,131)	(2.0%)
General Revenues, Expenses	\$(216,683,813)	\$454,200	0.2%
Local Boards	\$52,936,596	\$0	0.0%
Shared Services	\$29,223,216	\$0	0%
Total Tax Supported	\$0	\$(2,235,931)	(0.9%)
Non-tax Supported	Gross Expenditure Budget		
Water Services	\$29,077,660	\$(1,029,970)	(3.5%)
Wastewater Services	\$31,947,863	\$(1,100,116)	(3.4%)
Ontario Building Code	\$3,350,000	\$(1,690,000)	(50.4%)
Court Services	\$2,007,300	\$(16,000)	(0.8%)
Stormwater Services	\$6,885,000	\$(170,000)	(2.5%)
Total Non-tax Supported	\$73,267,823	\$(4,006,086)	(5.5%)

Corporate Variance Drivers

The variance drivers identified below are corporate variance drivers impacting the majority of the departments and have been estimated in the above year-end variance projections, based on current trends. Actual year-end amounts may vary due to seasonality, timing and unknown market forces or events beyond the control of the City; certain expenses and revenues may not be realized until the later part of the year.

1. Corporate Revenues

Investment revenues due to increasing Bank of Canada interest rates which are improving the City's cash and investment portfolio returns, are partially offset

due to lower than budgeted dividend income due to change in timing of quarterly dividend distribution from Alectra.

2. Compensation

Overall total salary, overtime, benefits, and temporary wages are currently trending lower than budget and are projected to be \$1,400,000 favourable at year-end, inclusive of the natural length of time it takes to fill vacancies. Staff vacancies create challenges for departments and require management to make decisions to ensure service delivery expectations are met. Some examples include increasing overtime, prioritizing work, adjusting work plans, and delaying projects. Overtime is currently trending higher than budget however this is not a concern as departments have been meeting service requirements through the deployment of overtime within the context of the overall compensation budget.

Major factors that have contributed to increased overtime costs include:

- Unplanned storm events that require service levels or statutory requirements to be met.
- Special events such as parades and festivals.
- Staff vacancies including short-term and long-term leaves.
- Critical nature of emergency services and transit operations.
- Emergency repairs to critical infrastructure.

3. Utilities

Overall year-to-date energy and water expenditures are trending approximately eight per cent below budget. This is based on historical consumption and expenditure trends. Staff will continue to monitor the energy market, provincial strategies and programs, budgets have been adjusted for 2020.

4. Fuel

Fuel is currently trending lower than budget by approximately \$330,000 across the corporation for all fuel types despite the introduction of federal carbon tax in April 2019. The average price for regular diesel has been \$0.98 a litre year-to-date compared to budget of \$1.05 per litre. Staff will continue to monitor fuel usage and price increases.

City Departmental Variances

In addition to the corporate variance drivers explained above, the following departments are projecting year-end variances due to the following:

- CAO Administration, Finance, Clerks and Information Technology departments are collectively projecting a favourable variance of \$779,000 primarily driven by staff vacancies.
- Planning and Building Services is projecting net favourable variance of \$331,000 mainly due to higher than budgeted planning application fees due to higher activity levels, and staff vacancy savings.
- Environmental Services is projecting a net favourable variance of \$1,259,631, primarily driven by higher than budgeted revenues in blue box program payments from Stewardship Ontario, increased sale of carbon credits, and savings in expenditures. Staff recommend transferring the additional revenue from the sale of carbon credits to the 100 Renewable Energy Reserve Fund in order to fund the 2020 capital investment in the new 100% Renewable Energy capital funding strategy.

- Culture, Tourism and Community investment is projecting a net unfavorable variance of \$200,000 mainly due to higher part-time wages and overtime required to support various events along with higher repairs and maintenance costs for unforeseen repairs across all facilities.
- Guelph Transit is projecting a favourable variance of \$120,000 due to increased University enrolment resulting in higher U-pass sales as well higher regular monthly passes.
- Operations is projecting a net favourable variance of \$150,000 due to a higher revenues from licenses for pets, and business and taxi licenses, partially offset by higher winter control costs due to a greater number of major weather events in the first quarter of 2019. In accordance with the General Reserve and Reserve Fund Policy, surplus/deficits in winter control are transferred to/from the Environment and Utility Contingency Reserve.
- Water Services is projecting a net favourable variance of \$1,029,970 mainly due to staff vacancy savings, decreased energy spend due to changes in the peaking well operational strategies, and increased volumetric revenues.
- Wastewater Services is projecting a net favourable variance of \$1,100,116 mainly due to staff vacancy savings, higher revenues from wastewater agreements and increased volumetric revenues seen from higher ICI demands.
- Ontario Building Code Administration is projecting a net favourable variance of \$1,690,000 mainly due to higher revenues from a few larger value construction projections.
- Stormwater Services is projecting a favorable variance of \$170,000 due to slower than planned uptake on the credit rebate program, however participation is increasing.

Local Boards and Shared Services

- The County of Wellington is projecting a year-end surplus of \$355,000 (city share) for Social Services, mainly due to staffing vacancies, delay in hiring new positions, and higher rental revenues. Additional detail can be found on page 14 of the [Social Services Financial Statements and Variance Projections as of September 30, 2019](#) Committee Report. The City is not anticipating being in a surplus position, as the City under budgeted for the County in the 2019 budget.

Risks

Fluctuations with actual revenues and expenditures will continue for the remainder of the year until the actual financial results are determined at year-end. The current financial projection based on September 30, 2019 actuals is indicating the City may be in a surplus position. This is subject to change due to the risks already outlined as well as the following:

a) Local Boards

Guelph Police Services are currently projecting year-end actuals to be in line with budget. However, if the severity of crime or level of crime increases it may impact overtime resulting in a negative variance.

b) Provincial Funding Changes

As reported in the First Quarter Variance Report CS-2019-18, the province released its first budget under the conservative government in early April 2019. There were a number of announced service provision changes, program cancellations and cost-

sharing allocation changes. The changes announced through this budget impact Public Health agencies, Police Services, Conservation Authorities, research and innovation programs, Library Services, Child Care Services and likely more that are not yet clearly identified.

The City has received formal notification of the 2019 Paramedic Services revenue and the total approved funding for 2019 is \$10,017,988 which is \$104,162 lower than budget. This shortfall will be funded by the City and County based on actual call volumes in 2019. The City share is approximately \$65,000.

Financial Implications

There are no direct financial implications resulting from this report. The actual financial results will not be known until year-end. Any surplus or deficit will be transferred to (from) the City's reserve and reserve funds at year-end, subject to Council approval, in accordance with the Year-end Operating Surplus Allocation Policy.

The year-end position is important in determining the City's overall fitness as assessed by an external credit rating agency. This credit rating affects the price in which the City can issue debt and therefore affects the affordability of long-term capital projects for the Guelph tax and ratepayers.

Consultations

Departments are responsible for managing their programs according to municipal standards and within the approved budget. The responsibility of monitoring the operating budget is shared by the departments and the Finance department. Department managers were provided financial reports based on their actual revenue and expenditures to September 30, 2019 with which they provided a projected year-end commentary in consultation with the Finance department.

Strategic Plan Alignment

Reporting quarterly on the operating variance along with a year-end forecast supports the Strategic Plan's Working Together for our Future pillar through maintaining a fiscally responsible local government.

Attachments

Attachment-1 Operating Budget Variance by Department at September 30, 2019

Departmental Approval

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Operating Budget Variance by Department at September 30, 2019

Department	Annual Budget 2019	Year-to-date Net Expenditures September 30, 2019 (\$)	Projected Variance for Dec 31, 2019 (Favourable)/ Unfavourable (\$)	Projected Reserve Transfer To/(From)	Net Projected Year-end Variance (\$)	Projected Net Variance for Dec 31, 2019 (%)
TAX SUPPORTED						
CAO						
MAYOR AND COUNCIL	\$ 1,128,860	\$ 811,999	\$ (25,000)	\$ -	\$ (25,000)	(2.2%)
CAO ADMINISTRATION	\$ 689,225	\$ 293,243	\$ (155,000)	\$ -	\$ (155,000)	(22.5%)
STRATEGY, INNOVATION & INTERGOVERNMENTAL SERVICES	\$ 874,470	\$ 821,595	\$ 50,000	\$ -	\$ 50,000	5.7%
INTERNAL AUDIT	\$ 288,663	\$ 171,829	\$ (31,000)	\$ -	\$ (31,000)	(10.7%)
CORPORATE COMMUNICATIONS	\$ 1,316,920	\$ 813,798	\$ (20,000)	\$ -	\$ (20,000)	(1.5%)
SUB-TOTAL CAO	\$ 4,298,138	\$ 2,912,464	\$ (181,000)	\$ -	\$ (181,000)	(4.2%)
INFRASTRUCTURE, DEVELOPMENT & ENTERPRISE						
IDE ADMINISTRATION	\$ 193,530	\$ 81,552	\$ -	\$ -	\$ -	0.0%
PLANNING AND BUILDING SERVICES	\$ 3,640,320	\$ 1,478,978	\$ (331,000)	\$ -	\$ (331,000)	(9.1%)
FACILITIES MANAGEMENT	\$ 5,892,207	\$ 4,022,182	\$ (90,000)	\$ -	\$ (90,000)	(1.5%)
ENGINEERING AND TRANSPORTATION SERVICES	\$ 3,402,821	\$ 3,559,637	\$ -	\$ -	\$ -	0.0%
ENVIRONMENTAL SERVICES	\$ 13,064,880	\$ 7,628,863	\$ (1,851,874)	\$ 592,243	\$ (1,259,631)	(9.6%)
BUSINESS DEVELOPMENT & ENTERPRISE SERVICES	\$ 1,527,902	\$ 974,757	\$ (60,000)	\$ -	\$ (60,000)	(3.9%)
SUB-TOTAL INFRASTRUCTURE, DEVELOPMENT AND ENTERPRISE	\$ 27,721,660	\$ 17,745,969	\$ (2,332,874)	\$ 592,243	\$ (1,740,631)	(6.3%)
PUBLIC SERVICES						
PUBLIC SERVICE ADMINISTRATION	\$ 438,850	\$ 323,282	\$ -	\$ -	\$ -	0.0%
PARKS & RECREATION SERVICES	\$ 13,969,492	\$ 9,622,932	\$ (10,000)	\$ -	\$ (10,000)	(0.1%)
CULTURE, TOURISM & COMMUNITY INVESTMENT	\$ 6,531,282	\$ 5,596,333	\$ 200,000	\$ -	\$ 200,000	3.1%
GUELPH TRANSIT	\$ 18,669,181	\$ 16,253,015	\$ (120,000)	\$ -	\$ (120,000)	(0.6%)
OPERATIONS	\$ 15,378,954	\$ 10,000,312	\$ (90,000)	\$ (60,000)	\$ (150,000)	(1.0%)
FIRE SERVICES	\$ 27,631,596	\$ 20,369,261	\$ -	\$ -	\$ -	0.0%
GUELPH-WELLINGTON PARAMEDIC SERVICES	\$ 7,101,695	\$ 4,205,997	\$ (35,000)	\$ -	\$ (35,000)	(0.5%)
SUB-TOTAL PUBLIC SERVICES	\$ 89,721,050	\$ 66,371,132	\$ (55,000)	\$ (60,000)	\$ (115,000)	(0.1%)
CORPORATE SERVICES						
CORPORATE SERVICES ADMINISTRATION	\$ 328,500	\$ 233,152	\$ -	\$ -	\$ -	0.0%
HUMAN RESOURCES	\$ 2,906,621	\$ 1,834,640	\$ (10,500)	\$ -	\$ (10,500)	(0.4%)
INFORMATION TECHNOLOGY	\$ 3,408,910	\$ 1,708,043	\$ (186,000)	\$ -	\$ (186,000)	(5.5%)
CITY CLERK'S OFFICE	\$ 1,704,450	\$ 1,154,937	\$ (138,000)	\$ -	\$ (138,000)	(8.1%)
FINANCE	\$ 2,853,372	\$ 1,603,876	\$ (300,000)	\$ -	\$ (300,000)	(10.5%)
LEGAL, REALTY AND COURT SERVICES	\$ 1,581,300	\$ 447,011	\$ (157,000)	\$ 138,000	\$ (19,000)	(1.2%)
SUB-TOTAL CORPORATE SERVICES	\$ 12,783,153	\$ 6,981,659	\$ (791,500)	\$ 138,000	\$ (653,500)	(5.1%)
TOTAL CITY DEPARTMENTS	\$ 134,524,001	\$ 94,011,224	\$ (3,360,374)	\$ 670,243	\$ (2,690,131)	(2.0%)
GENERAL EXPENDITURES AND CAPITAL FINANCING						
GENERAL EXPENDITURES	\$ 5,607,837	\$ 88,836	\$ 353,400	\$ -	\$ 353,400	6.3%
GENERAL REVENUES	\$ (256,512,596)	\$ (267,139,388)	\$ 117,500	\$ -	\$ 117,500	(0.0%)
CAPITAL FINANCING	\$ 34,220,946	\$ 34,094,825	\$ (16,700)	\$ -	\$ (16,700)	(0.0%)
SUB-TOTAL GENERAL AND CAPITAL FINANCING	\$ (216,683,813)	\$ (232,955,727)	\$ 454,200	\$ -	\$ 454,200	0.2%
TOTAL CITY	\$ (82,159,812)	\$ (138,944,503)	\$ (2,906,174)	\$ 670,243	\$ (2,235,931)	(2.7%)

Operating Budget Variance by Department at September 30, 2019

Department	Annual Budget 2019	Year-to-date Net Expenditures September 30, 2019 (\$)	Projected Variance for Dec 31, 2019 (Favourable)/ Unfavourable (\$)	Projected Reserve Transfer To/(From)	Net Projected Year-end Variance (\$)	Projected Net Variance for Dec 31, 2019 (%)
LOCAL BOARDS						
GUELPH POLICE SERVICES	\$ 42,019,900	\$ 20,192,992	\$ -	\$ -	\$ -	0.0%
GUELPH PUBLIC LIBRARY	\$ 9,363,062	\$ 4,844,991	\$ -	\$ -	\$ -	0.0%
THE ELLIOTT LONG-TERM CARE	\$ 1,553,634	\$ 1,165,226	\$ -	\$ -	\$ -	0.0%
SUB-TOTAL LOCAL BOARDS	\$ 52,936,596	\$ 26,203,209	\$ -	\$ -	\$ -	0.0%
SHARED SERVICES						
WDG PUBLIC HEALTH	\$ 3,946,400	\$ 2,959,765	\$ -	\$ -	\$ -	0.0%
COUNTY (SOCIAL SERVICES)	\$ 22,109,116	\$ 11,717,944	\$ -	\$ -	\$ -	0.0%
SUB-TOTAL LOCAL BOARDS & SHARED SERVICES	\$ 26,055,516	\$ 14,677,709	\$ -	\$ -	\$ -	0.0%
GRANTS						
GRANTS - SPECIAL PROJECTS	\$ 3,167,700	\$ 3,151,000	\$ -	\$ -	\$ -	0.0%
SUBTOTAL GRANTS, LOCAL AND OUTSIDE BOARDS & AGENCIES	\$ 82,159,812	\$ 44,031,918	\$ -	\$ -	\$ -	0.0%
TOTAL TAX SUPPORTED	\$ -	\$ (94,912,585)	\$ (2,906,174)	\$ 670,243	\$ (2,235,931)	(0.9%)
NON-TAX SUPPORTED						
WATER SERVICES	\$ 29,077,660	\$ 8,219,355	\$ (1,029,970)	\$ -	\$ (1,029,970)	(0.6%)
WASTEWATER SERVICES	\$ 31,947,863	\$ 7,666,397	\$ (1,100,116)	\$ -	\$ (1,100,116)	(1.5%)
ONTARIO BUILDING CODE	\$ 3,350,000	\$ (505,271)	\$ (1,690,000)	\$ -	\$ (1,690,000)	0.0%
COURT SERVICES	\$ 2,007,300	\$ 419,050	\$ (16,000)	\$ -	\$ (16,000)	0.0%
STORMWATER SERVICES	\$ 6,885,000	\$ 2,358,523	\$ (170,000)	\$ -	\$ (170,000)	(3.6%)
TOTAL NON-TAX SUPPORTED	\$ 73,267,823	\$ 18,158,054	\$ (4,006,086)	\$ -	\$ (4,006,086)	(5.5%)