

Staff Report



To	Committee of the Whole
Service Area	Corporate Services
Date	Monday, May 6, 2019
Subject	2018 Year-end Capital Variance Report
Report Number	CS-2019-12

Recommendation

That report CS-2019-12, 2018 Year-end Capital Variance Report, dated May 6, 2019, be received.

Executive Summary

Purpose of Report

This report provides a summary of the 2018 capital spending for the year-ended December 31, 2018, and highlights significant capital project activity and milestones.

This report also serves to notify of any deviations from the approved capital plan.

Key Findings

On an annual basis, the City approves the capital budget. The 2018 capital budget is the City's plan to take care of its assets and plan for future growth while also focusing on the community's health and safety and meeting legislative requirements all while balancing affordability for our citizens and businesses.

For 2018, City Council approved a capital budget of \$90.3 million and as of December 31, 2018, had approved an additional \$13.3 million through special motions and/or due to receipt of additional funding. This is in addition to the carry-over budget amount from 2017 unspent capital of \$166.4 million.

This report reflects the 2018 spending totalling \$100.1 million; an increase in spending over 2017 by \$3.7 million.

Below is the capital activity for 2018 as at each of April 30, August 31 and December 31, all numbers are in thousands.

Details are provided in ATT-2.

	Tri-annual 3 December 31	Tri-annual 2 August 31	Tri-annual 1 April 30
Capital variance			
2017 carry-over budget	166,394	166,394	166,394
2018 capital budget, approved	90,308	90,308	90,308
2018 additional approved funding	13,309	6,846	3,241
Available capital funding for 2018	270,011	263,548	259,943
2018 capital spending	100,064	45,895	11,331
Open purchase orders	47,116	78,361	77,276
Projects closed	4,687		
Total spending and commitments	151,867	124,256	88,607
Uncommitted approved budget	118,144	139,292	171,336

Financial Implications

Ongoing monitoring of capital spending ensures that projects are delivered as intended and that any financial impacts are addressed proactively.

Report

Details

Staff is reporting on a tri-annual basis to ensure timely, transparent and meaningful reporting. This report provides a summary of the 2018 capital spending as of December 31, 2018, and highlights significant capital project activity and milestones.

Budget carried over from 2017 was \$166.4 million; this differs from the year-end report due to a change in accounting policy relating to approved capital budget for certain land acquisition. The City no longer discloses this in stand-alone capital projects in order to maintain a competitive position in the market. Instead, commitments will be carried against the City's available debt capacity or within the reserve fund schedules.

Council approved a 2018 capital budget of \$90.3 million in November 2017; as well, capital budget additions of \$13.3 million have been made since that time; details are provided in ATT-1.

In total, this provides for a total available budget in 2018 of \$270.0 million.

The total year-to-date capital spending is \$100.1 million, which is \$3.7 million higher than the same period last year.

Outstanding purchase order (PO) commitments total \$47.1 million as of December 31, which is \$26.2 million less than year-end 2017.

City departments closed 66 projects in 2018 resulting in a total net positive variance of \$4.7 million being returned to their respective sources and in some cases, available for future budgets. ATT-3 shows the detailed breakdown of these projects by Program of Work (Program). This is an improvement over 2017 year-

end where \$430 thousand was returned to source related to normal capital project closure; however in total, \$17.5 million was returned to the reserve funds in the prior year due primarily to a review and priority assessment for Wastewater Services.

As in the previous tri-annual capital variance reports, this report follows the Program format that was used during the 2019 budget and will continue to be used for future capital planning purposes. This format aligns the capital reporting with the fully service-oriented structure that is presented in the Corporate Asset Management Plan (CAMP).

Each Program provides a summary of available funding, spending year-to-date and outstanding PO commitments in the purchasing system. They also include summaries regarding key projects and issues. Any significant differences from the approved capital budget are included.

Program of Work Summaries

(all figures reported in thousands unless otherwise noted)

Contaminated Sites

This Program focus is on managing the City's contaminated site liabilities in order to: protect the City's drinking water, reduce public health and safety risks, invest in land for potential divestiture or redevelopment, revitalize neighborhoods, and be compliant with the Ministry of the Environment, Conservation and Parks (MECP) guidelines.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	3,062	3,062	3,062
2018 capital budget, approved	2,645	2,645	2,645
2018 additional approved funding	70	0	0
Available capital funding for 2018	5,777	5,707	5,707
2018 capital spending	1,938	681	179
Open POs	1,801	2,767	1,826
Projects closed	-	-	-
Total spending and commitments	3,739	3,448	2,005
Uncommitted approved budget	2,038	2,259	3,702

Total spending level increased by \$1.2 million since the second tri-annual report, mainly due to progress on the 200 Beverley Street and 45 Municipal Street projects.

The removal of the existing fueling system at 45 Municipal Street is under way with expected completion in the third quarter (Q1) 2019. Total spending incurred from August is \$663, for a total year-to-date spending of \$818.

The scope of work for the 200 Beverley Street's Remedial Action Plan was revised based on findings and discussion with MECP. It is estimated that remediation work will begin in the third quarter of 2019 and continue well into the year-end. Total spending since August is \$415, for a year-to-date spending of \$542.

Total spending for these two projects, makes up 70 per cent of the total \$1.9 million spent in 2018.

In addition to these two initiatives, progress was made on the remediation of Goldie Mill Park, the design is 80 percent complete and construction will begin by May 2019 and finalized by the end of the year.

Environmental, archeological, geotechnical investigation and remediation of the Baker Street parking lot site will be undertaken between the second quarter (Q2) and the fourth quarter (Q4) 2019 in preparation of the site for the Baker Street redevelopment being planned in partnership with Windmill Development Group.

Additional work for the Fountain Street environmental and historical landfill investigations will be undertaken starting in the second quarter of 2019.

There are no projects currently at risk of budget overage. The unknown conditions of the sites are the driver of the delays on some projects, which makes it difficult to predict the exact time of project completion.

Corporate Projects

Focused on ensuring the overall administrative operations of the corporation are able to effectively deliver service and guidance to the City's external facing service delivery areas. Providing corporate standards ensure that citizens experience a consistent look and feel in their interactions with the corporation.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	13,254	13,254	13,254
2018 capital budget, approved	7,672	7,672	7,672
2018 additional approved funding	5,952	5,324	1,043
Available capital funding for 2018	26,878	26,250	21,969
2018 capital spending	11,309	5,667	1,963
Open POs	3,528	6,060	5,281
Closed projects	(244)		
Total spending and commitments	14,593	11,727	7,244
Uncommitted approved budget	12,285	14,523	14,725

Total spending increased by \$5.8 million since the second tri-annual report.

The City's corporate technology projects are one of the main drivers of this increase, specifically the server and software replacement initiatives (\$1.5 million) and a combination of other smaller projects totaling \$500 including mobile device replacement, network updates, council chambers live-streaming system and other Information Technology (IT) Strategic Plan initiatives. Total IT spending in 2018 was \$3.4 million. Additional work will continue in 2019 with upgrades to JD Edwards and the implementation of new purchasing and inventory modules. Further, planning and sourcing of a new Corporate Maintenance Management System (CMMS) is planned for 2019, with implementation expected in 2020.

In 2018, the Municipal Innovation Exchange (MIE) and the SMART Cities Challenge (SMART) were incorporated to City's capital portfolio. Total expenses at year-end collectively were \$815. The MIE and SMART projects will continue in 2019 with the announcement of the SMART competition results in spring 2019. Additional information is available here: <https://guelph.ca/2019/03/guelph-wellington-submits-our-food-future-smart-cities-challenge-application/>

The development of data and tools continue for the Corporate Asset Management division with spending of \$500, including the acquisition of the Decision Support System and the Enterprise Asset Management software.

In order to ensure appropriate asset management principles were being applied, the annual vehicle and equipment replacement program was paused while the life cycle assumptions of all vehicles were assessed; this lead to lower than budgeted spending of only \$1.2 million in 2018.

Significant planning work was undertaken related to Clair/Maltby secondary plan (\$785), including presentations to Council of development options, additional work continues regarding environmental assessment and infrastructure planning.

The Hanlon Creek Business Park project update was recently approved by Council, with environmental monitoring, appraisals and minor construction work to be completed in 2019.

Emergency Services

Ensuring that our emergency service providers have the vehicles, equipment and facilities required to effectively deliver critical community services. This requires that their assets are in working and reliable condition and are replaced at the right time. Projects in this program are directed by industry best practice and service-specific legislation.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	16,268	16,268	16,268
2018 capital budget, approved	3,524	3,524	3,524
2018 additional approved funding	136	99	0
Available capital funding for 2018	19,928	19,891	19,792
2018 capital spending	11,087	7,215	2,517
Open POs	3,799	7,414	9,914
Closed projects	180		
Total spending and commitments	15,066	14,629	12,431
Uncommitted approved budget	4,862	5,262	7,361

Total spending increased by \$3.8 million since the second tri-annual report and this is mainly related to Guelph Police Services (GPS) and Guelph-Wellington Paramedic Services (GWPS).

In 2018, the GPS Headquarter renovation expenses were \$6.8 million, or \$2.6 million since August. Additional information is available through the City's Tier-1 process City's webpage:

<http://guelph.ca/living/construction-projects/guelph-police-headquarters-renovation/>

Additional GPS project spending totalled \$1.3 million for 2018 or \$320 since the August capital report. This spending was focused on IT infrastructure upgrades and vehicle and equipment replacement. These projects allow officers to have critical information and tools available when needed.

Guelph-Wellington Paramedic Services spent \$721 on vehicle and equipment replacement. Fire Services spent \$705 on hazardous materials equipment, extraction tools and small kit replacement.

Continued spending on equipment and vehicle lifecycle related projects is planned through 2019.

Open Spaces, Recreation, Culture & Library

Leisure and active living play a critical role in providing Guelph residents and visitors options to support their quality of life, health and well-being. Social, cultural and recreational infrastructure is a key indicator for quality of life and serves as visitor destinations, which stimulates the local economy.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	15,628	15,628	15,628
2018 capital budget, approved	7,905	7,905	7,905
2018 additional approved funding	3,443	1,146	1,920
Available capital funding for 2018	26,976	24,679	25,453
2018 capital spending	12,785	5,882	1,684
Open POs	3,078	5,933	4,726
Closed projects	882		
Total spending and commitments	16,745	11,815	6,410
Uncommitted approved budget	10,231	12,864	19,043

Total spending increased by \$7.0 million since the second tri-annual report, mainly related to Parks and Recreation programs (\$4.6 million) and facilities renewal (\$1.7 million).

The annual playground equipment replacement program replaced 18 playgrounds in 2018 (\$3.5 million). Work was also completed on Mico Valeriotte Park, tennis court replacement and the track at St. James School totalling \$1.2 million. The City also acquired a property on Gordon Street (\$1.5 million) which is designated for parkland development in the future.

The design for the South End Community Centre continued through 2018 (\$1.3 million), additional information can be found on the City's webpage here:

<https://guelph.ca/living/construction-projects/south-end-recreation-centre/>

The Emerald Ash Borer treatment is working as expected and trees are being removed and replaced in a proactive manner where required. Limited capital spending was required in 2018, however there is a potential for future costs as further progress is made on addressing all affected areas.

Facilities renewal work (\$2.1 million) at the main library branch, recreation facilities and the River Run Centre. This work is to keep facilities in a state of good repair, ensuring continuous availability for the public and a safe environment for all users.

Solid Waste Services

The program provides for continued customer service, growth, site compliance and maintenance of critical infrastructure required to maintain diversion of waste from landfill. It minimizes landfill disposal costs while reducing the environmental footprint of waste management operations in the City.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	1,540	1,540	1,540
2018 capital budget, approved	3,720	3,720	3,720
2018 additional approved funding	1,628	278	278
Available capital funding for 2018	6,888	5,538	5,538
2018 capital spending	940	224	50
Open POs	615	1,554	563
Closed projects	0	0	0
Total spending and commitments	1,555	1,778	613
Uncommitted approved budget	5,333	3,760	4,925

Total spending level increased by \$716 since the second tri-annual report, mainly due to work completed at the Materials Resource Innovation Centre \$128 and progress on the site asphalt resurfacing \$387.

The inventory and condition assessment at the Dunlop Drive site was anticipated to be completed in June 2018, due to the level of detail being applied in collecting the data the project was not completed until Q4. This information will be used to prioritize work within the capital forecast for 2019 and 2020.

Construction of a new waste packer vehicle storage facility has been paused while further evaluation of the Dunlop Drive site is completed and corporate opportunities are explored.

As mentioned on the second tri-annual report, the purchase of a new front-load waste packer will be completed in early 2019, the vehicle will be put into operation shortly after to introduce the City's new waste collection program for residents not able to be serviced by the current side load trucks.

Total spending for the year, for the public drop off scale and software upgrade is \$154, work on this project will continue in 2019, specifically the improvement and expansion of the scales.

Spending on equipment and facility lifecycle is planned to continue in 2019.

Stormwater Services

The program of work involves constructing, operating, maintaining and improving the City's existing Stormwater Management (SWM) infrastructure for the purpose of providing flood and erosion control, water quality treatment and environmental protection.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	8,755	8,755	8,755
2018 capital budget, approved	3,991	3,991	3,991
2018 additional approved funding	0	0	0
Available capital funding for 2018	12,746	12,746	12,746
2018 capital spending	2,546	855	263
Open POs	1,513	2,142	1,291
Closed projects	40		
Total spending and commitments	4,099	2,997	1,554
Uncommitted approved budget	8,647	9,749	11,192

Total spending increased by \$1.7 million since the second tri-annual report, significant spending for 2018 mainly related to the pre-design of the snow disposal facility(\$72), pond repairs and sediment removal (\$223) and work related to road reconstruction (\$2.2 million).

The construction of the snow disposal facility located west of the Wastewater Treatment Plant is awarded and scheduled to be completed by the third quarter of 2019. The construction of this facility began April 1, 2019 with the goal to begin operations in 2019/2020 winter season.

Stormwater pond rehabilitation work continued through the year. Approval was received from the Federal and Provincial governments to complete work at additional ponds due to a surplus of funds (\$873) through the Clean Water and Wastewater Fund program, total spending was \$166 on the previously approved ponds, these additional pond works will be tendered in 2019.

In coordination with other linear reconstruction work, significant stormwater infrastructure was replaced and upgraded; Arthur Street (\$1.2 million), Bull Frog at Elizabeth Streets (\$349), Niska Road (\$119) and Woodlawn Road (\$146).

The extensive condition assessment for the stormwater system infrastructure completed in 2017, provided an overview of the system structure. City staff continues reviewing the impact of the study and prioritizing activities accordingly. This is the case with the sewer rehabilitation project, which requires further investigation in 2019. The results will guide staff in tendering future work to maintain assets in compliance with the MECP.

Transportation Services

This program of work captures the network of services and assets that enable the flow of people and goods throughout the city, including: Guelph Transit, Parking, Traffic Management and Infrastructure Development both above and below ground in the road and right-of-way.

The program provides for the rehabilitation, renewal, replacement and construction of assets ranging from road surfaces and traffic signals to buses and bus shelters, as well as active transportation routes and parking facilities.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	46,115	46,115	46,115
2018 capital budget, approved	21,209	21,209	21,209
2018 additional approved funding	1,726	0	0
Available capital funding for 2018	69,050	67,324	67,324
2018 capital spending	27,151	10,904	2,499
Open POs	20,390	28,574	30,328
Closed Projects	2,158		
Total spending and commitments	49,699	39,478	32,827
Uncommitted approved budget	19,351	27,846	34,497

Total spending increased by \$16.2 million since the second tri-annual report, mainly due to the completion of the summer construction season. Significant spending for 2018 related to; major road reconstruction and resurfacing work (\$9.6 million), Wilson Parkade construction (\$8.8 million), active transportation improvements (\$1.6 million) and Transit-related purchases (\$1.6 million).

Additional information on the Wilson Street reconstruction and parkade, and the Norfolk Street Foot Bridge can be found here: <http://guelph.ca/living/construction-projects/wilson-street-reconstruction-and-parkade/>

The Niska Road-City boundary / Downey Road project continue, with the construction of the road component completed and the two-lane bridge replacement currently under way; it is estimated that the project will be completed in June 2019. Total year-to-date spending is \$2.6 million.

Progress continues to be made on the multi-use path along Woodlawn Road, with the section between Silver Creek Parkway and Regal being partially completed in 2018 (\$1.0 million); the balance is expected to be completed in spring 2019.

The renewal of mobility buses, completed early in 2018, has significantly improved the reliability and service level of these critical assets. Total year-to-date spending on Transit is \$1.3 million, including bus stop upgrades, transit bus replacement and purchase of an additional mobility bus.

Wastewater Services

City staff continue to focus on the maintenance of critical infrastructure to avoid the risk of non-compliance and the higher costs of unplanned maintenance. Further benefits of this program include: optimizing and increasing capacities of existing systems, reducing infiltration, protecting the natural environment, enhancing asset management, and ensuring wastewater can be conveyed in a manner to satisfy capacity requirements for the City's wastewater treatment plant.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	22,499	22,499	22,499
2018 capital budget, approved	13,115	13,115	13,115
2018 additional approved funding	100	0	0
Available capital funding for 2018	35,714	35,614	35,614
2018 capital spending	6,114	2,774	603
Open POs	2,467	4,211	4,859
Closed projects	984		
Total spending and commitments	9,565	6,985	5,462
Uncommitted approved budget	26,149	28,629	30,153

Total spending of \$6.1 million is made up of work to decommission the Gordon Sewage Pumping Station (\$1.3 million), York Trunk sewer construction (\$1.5 million) and trunk sewers on Arthur and Bristol Streets (\$1.2 million).

Construction continued on the York Trunk Sewer Phase 2B across the city with a year-to-date spend of \$1.5 million. This is a multi-year project which will provide the east side of the city with growth capacity for the Guelph Innovation District. The current phase is expected to be completed by August 2019.

Significant design work was completed related to linear systems and plant equipment renewal during the year, but the major portion of this lifecycle work will continue in 2019. Included is siphon rehabilitation, plant generators, digester structural repairs, gas proofing and the aeration efficiency program.

The Corporate Asset Management division is continuing to work on the condition assessment of the Wastewater Treatment Plant. Progress has been made on the condition of the assets, although there is a delay due to a late start and inclement weather conditions. The project is expected to be completed by December 2019.

Consultation with the MECP continues regarding the re-rating of the current treatment plant capacity, a successful outcome will see the plant continue to meet growth demands without the requirement to significantly expand in the near future. This would provide long-term cost savings to residents and businesses.

Water Services

By proactively creating additional supply and renewing our existing systems, the City is focused on ensuring a safe and reliable source of water for existing customers and to meet the needs of growth.

Capital variance	Tri-annual 3	Tri-annual 2	Tri-annual 1
2017 carry-over budget	39,271	39,271	39,271
2018 capital budget, approved	26,528	26,528	26,528
2018 additional approved funding	254	0	0
Available capital funding for 2018	66,053	65,799	65,799
2018 capital spending	26,193	11,694	1,573
Open POs	9,924	19,706	18,487
Closed Projects	687		
Total spending and commitments	36,804	31,400	20,060
Uncommitted approved budget	29,249	34,399	45,739

Total year-to-date spending is driven by the new Burke Well Treatment Facility (\$4.4 million), upgrades to other treatment facilities (\$6.9 million) and linear growth and replacement work (\$11.4 million).

Construction continued through the year on the Paisley feeder main to the west portion of the city (\$2.3 million); Phase 1 is currently under construction with Phase 2 awaiting developer and Ministry of Transportation approvals. Once completed in 2020, this multi-year project will provide the west side of the City with required redundant water supply and growth capacity.

Construction of the Burke Well Treatment facility (\$4.4 million) is under way and expected to be completed in the first quarter of 2019. Combined with ongoing distribution system, flushing and swabbing activities, this new treatment facility provides residents in the south end with clear, colour-free water.

Replacement of water pipes in conjunction with road reconstruction for Bristol Street (\$900), Metcalfe Street (\$1.3 million) and York Road (\$5.1 million) projects is progressing as expected. Activities for the Bristol project is completed, but spending will continue in 2019 for Metcalfe Street and York Road.

Financial Implications

Key to the successful management of capital projects is ongoing monitoring and reporting to ensure projects are completed within budget, on time and deliver expected outcomes. No specific financial implications are resulting from this report.

Funding available in reserves and reserve funds due to closure of projects will be allocated capital projects through future capital budgets. This ensures a consistent application of the funding allocations used to develop the 2019-2028 capital budget and forecast.

Consultations

Corporate Management Team

Corporate Administrative Plan

Overarching Goals

Financial Stability

Service Area Operational Work Plans

Our Services - Municipal services that make lives better

Our Resources - A solid foundation for a growing city

Attachments

ATT-1: 2018 Additional Approved Capital Funding

ATT-2: Capital Spending as at December 31, 2018

ATT-3: 2018 Closed Capital Projects

Report Author

Greg Clark, CPA, CMA

Manager Financial Strategy and Long Term Planning



Approved By

Tara Baker, CPA, CA

General Manager Finance/City
Treasurer

Corporate Services

519-822-1260 Ext. 2084

tara.baker@guelph.ca



Recommended By

Trevor Lee

Deputy CAO

Corporate Services

519-822-1260 Ext. 2281

trevor.lee@guelph.ca

ATT-1 2018 Additional Approved Capital Funding

(all figures reported in thousands)

Program of Work	Details	Budget Reallocations	Additional Budget Approved	Total
Contaminated Sites				
Project reallocation	From Corporate Projects	70		70
Corporate Projects				
Guelph Innovation District	Approved by Council in 2018		902	
Municipal Innovation Exchange	Successful grant application		1,987	
Smart Cities Challenge	Approved by Council June 11, 2018		684	
Metrolinx sale of VIA Station	Sale of asset completed on May 30, 2018		3,152	
Baker Street Pre-Development Agreement	Approved by Council July 13, 2018		500	
Project reallocation	To Solid Waste Services	(1,350)		
Corporate Energy Rebates	Additional funding from rebates		78	
Funding reallocation	IT and vehicle funding	69		
Project reallocation	To Contaminated Sites	(70)		
Subtotal		(1,351)	7,303	5,952

Program of Work	Details	Budget Reallocations	Additional Budget Approved	Total
Emergency Services				
Funding Reallocation from Corporate Projects	Paramedic vehicles & Fire IT	136		
Open Spaces, Recreation, Culture and Library				
Main Library plan and design	Approved by Council February 13, 2018		1,900	
Kiwanis Club of Guelph	Donation for sports fields - received April 12, 2018		20	
Land acquisition – future parkland	Approved by Council in 2018		1,523	
Subtotal			3,443	3,443
Solid Waste Services				
Front-load garbage packer	Approved by Council December 6, 2017		278	
Reallocation of project from Corporate Projects		1,350		
Subtotal		1,350	278	1,628
Transportation Systems				
Ontario Commuter Cycling Funding	Successful grant application		1,191	
Additional funding received from developers	Turning lanes, traffic signals and annual asphalt		908	

Program of Work	Details	Budget Reallocations	Additional Budget Approved	Total
GO Bus stop partnership funding	Bus shelters		32	
Funding reallocation	From/To Corporate Projects, Water Services and Wastewater Services	(405)		
Subtotal		(405)	2,131	1,726
Wastewater Services				
Funding reallocation	From Transportation Systems	100		100
Water Services				
Funding reallocation	From Transportation Systems	100		
Grand River Conservation Authority Contribution	Received in 2018		154	
Subtotal		100	154	254
Total		0	13,309	13,309

ATT-2 Capital Spending as at December 31, 2018

Program of Work	2018 Available Budget	2018 Actual Spending	Closed Projects	December 31, 2018 Balance	Open Purchase Orders	Uncommitted Approved Budget
Contaminated Sites	5,776,764	1,937,595	0	3,839,170	1,801,305	2,037,865
Corporate Projects	26,877,827	11,309,280	(244,359)	15,812,906	3,527,588	12,285,318
Emergency Services	19,928,308	11,087,449	180,481	8,660,378	3,799,435	4,860,943
Open Spaces, Recreation, Culture and Library	26,976,407	12,785,240	882,221	13,308,946	3,078,439	10,230,507
Solid Waste Services	6,887,901	939,733	0	5,948,168	614,977	5,333,191
Stormwater Management	12,745,818	2,546,136	40,017	10,159,665	1,512,848	8,646,816
Transportation Systems	69,050,004	27,151,460	2,157,700	39,741,406	20,389,858	19,351,549
Wastewater Services	35,714,370	6,113,792	983,650	28,616,928	2,467,344	26,149,585
Water Services	66,053,279	26,192,913	687,492	39,172,874	9,923,761	29,249,113
Total	270,010,678	100,063,598	4,687,202	165,260,441	47,115,554	118,144,887