

Special City Council Meeting Agenda



Wednesday, November 8, 2017 – 2:00 p.m.
Council Chambers, Guelph City Hall, 1 Carden Street

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Open Meeting – 2:00 p.m.

Disclosure of Pecuniary Interest and General Nature Thereof

Special Council – Presentation of 2018 Tax Supported Operating Budget

CON-2017.50 2018 Tax Supported Operating Budget

Presentation:

Trevor Lee, Deputy CAO Corporate Services
Tara Baker, General Manager, Finance/Treasurer
Kealy Dedman, General Manager of Engineering and Capital Infrastructure Services/City Engineer
Scott Stewart, Deputy CAO Infrastructure, Development and Enterprise
Colleen Clack, Deputy CAO Public Services
Trevor Lee, Deputy CAO Corporate Services

Recommendation:

That report CS-2017-32 be received for information and referred to budget deliberation and approval on December 5, 2017:

1. That the Executive Team recommended Tax Supported Operating Budget with a net levy requirement of \$232,907,226 or 2.19 per cent above the 2017 net tax levy operating budget be approved, including:
 - i. A base operating budget, including reserve and reserve transfers, user fee increases and assessment growth, totaling a net levy requirement of \$232,063,026 or 1.82 per cent above last year;
 - ii. Impacts from other levels of government totaling a net levy requirement of \$844,200 or 0.37 per cent above last year;
 - iii. That the proposed user fees (Tab 9) be approved:

That the following budget submissions be considered:

2. City department budget expansions totaling a net levy requirement of \$3,194,028 or 1.4 per cent;
3. An additional contribution towards the City's long-term goal of sustainable capital funding in the form of the Dedicated Infrastructure Levy of 1.0 per cent of the overall 2018 net levy;
4. Local Board expansions totaling a net levy requirement of \$567,409 or 0.25 per cent.

CON-2017.49 Dedicated Infrastructure Levy

Recommendation:

That report titled Dedicated Infrastructure Levy and numbered CS-2017-31 be received.

Adjournment

Staff Report



To **City Council**

Service Area Corporate Services

Date Wednesday, November 8, 2017

Subject **2018 Tax Supported Operating Budget**

Report Number CS-2017-32

Recommendation

That report CS-2017-32 be received for information and referred to budget deliberation and approval on December 5, 2017:

1. That the Executive Team recommended Tax Supported Operating Budget with a net levy requirement of \$232,907,226 or 2.19 per cent above the 2017 net tax levy operating budget be approved, including:
 - i. A base operating budget, including reserve and reserve transfers, user fee increases and assessment growth, totaling a net levy requirement of \$232,063,026 or 1.82 per cent above last year;
 - ii. Impacts from other levels of government totaling a net levy requirement of \$844,200 or 0.37 per cent above last year;
 - iii. That the proposed user fees (Tab 9) be approved:

That the following budget submissions be considered:

2. City department budget expansions totaling a net levy requirement of \$3,194,028 or 1.4 per cent;
3. An additional contribution towards the City's long-term goal of sustainable capital funding in the form of the Dedicated Infrastructure Levy of 1.0 per cent of the overall 2018 net levy;
4. Local Board expansions totaling a net levy requirement of \$567,409 or 0.25 per cent.

Executive Summary

Purpose of Report

To introduce the 2018 proposed Tax Supported Operating Budget Executive Team recommendations, and provide details and background materials for Council's budget deliberations scheduled for December 5, 2017.

Further, to provide the Executive Team with an opportunity to formally present the Tax Supported Operating Budget to Council and receive questions and/or requests for additional information or clarification.

Key Findings

The Executive Team recommended operating budget reflects a net tax levy requirement of:

- i) Base operating impacts of \$232,063,026 or 1.82 per cent increase over last year inclusive of growth. Included in this base figure are the impacts from previous Council approved compensation and financial incentive commitments, estimated base impacts from Local Boards and Shared Services as well as adjustments for corporate cost pressures including contractual commitments and utilities. This base figure is offset by increases in user fee and assessment growth revenue.
- ii) Impacts from other levels of government and regulatory compliance of \$844,200 or 0.37 per cent increase over last year inclusive of growth. Included in this category are budget pressures imposed by other levels of government including changes to the Employment Standards Act (minimum wage, stand-by pay and personal emergency leave), presumptive illness WSIB legislation and changes, and the Payment Card Industry (PCI) compliance for credit card acceptance.

The Executive Team reviewed additional budget requests as part of the staff budget review process and has included them for Council consideration:

- iii) City department expansions of \$3,194,028 or 1.4 per cent above last year and growth. The Executive Team is requesting Council consider these expansions in order to maintain excellence in service delivery.
- iv) The Dedicated Infrastructure Levy of 1.0 per cent of the 2018 total levy. As a continuation of the 2017 Council endorsed ten-year infrastructure levy, staff recognizes the ongoing critical need for this funding in order to reach funding sustainability and begin to address the backlog in 2037. Please refer to Report CS-2017-31 entitled Dedicated Infrastructure Levy for further clarity on this topic.
- v) Local Board expansions of \$567,409 or 0.25 per cent. Council approves the Local Board budgets including expansions.

Financial Implications

The financial implications resulting from this report are outlined in detail in the City's budget document and the attached presentation. Staff recommends a 2.19 percentage increase over the prior year's net tax levy and growth requirement to allow for the continued delivery of City services.

Report

The proposed 2018 Tax Supported Operating Budget represents the culmination of several months of work undertaken by City staff. The proposed budget has been prepared taking into account:

- City financial policies;
- Principles of predictability and affordability for the community;
- Budget estimates based on historic multi-year actuals;
- Targets for contingency and reserves which protect the City in an emergency situation and allow for the strategic replacement and investment of infrastructure;
- Legislated requirements;
- Approved levels of service;
- Direction from Council and the Council Shared Agenda;
- Community input received through surveys and development of master plans related to programs and services that influence staff recommendations;
- Corporate Administrative Plan; and
- Recommendations for improving programs and services.

As with previous years, the proposed base budget includes all annualized costs. In developing the City's operating budget, staff has worked to ensure that a balance exists between fiscal accountability and service demands. The Tax Supported Operating Budget was prepared in accordance with the Council-approved Budget, Debt Management, and General Reserve and Reserve Fund policies.

This budget is based on a forecast that ensures that the City's financial position continues to remain strong. The recommended budget takes into consideration changes made by departments for costs within their control, corporate cost pressures (i.e. compensation, outstanding contract negotiations, and utility costs), previous Council decisions, and budget corrections to address perennial variances.

Staff is not recommending a base budget adjustment for the Solid Waste Resources budget related to operations at the Material Recovery Facility (MRF) at this time, as the business service review is ongoing and the final recommendations will be presented to Council in March 2018. If a negative variance materializes in 2018, staff will recommend using reserves to fund the shortfall.

Council will be receiving Report CS-2017-67 Changes to the Vacant Unit Tax Rebate Program on Monday, November 6, 2017. Within this report, staff discusses the amendments to the Municipal Act outlined in Bill 70 – Building Ontario Up for Everyone Act (Budget Measures) which allows municipalities to make changes to their Vacant Unit Tax Rebate Program after consulting the local business community. The intent is to allow municipalities to decide, at the local level, the future of the Vacant Unit Tax Rebate Program instead of applying a prescribed program across the province. Staff recommends that the rebate program be eliminated, effective January 1, 2018, saving City taxpayers \$470,000 per year. This recommendation is being made with the best interest of all ratepayers in mind

along with careful consideration of the feedback received on this issue. These savings have been incorporated into the 2018 base Tax Supported Operating Budget. If Council does not approve the staff recommendation, the \$470,000 will need to be added back to the base and the impact on the tax levy will be a 0.21 per cent increase.

Base Operating Budget

The total recommended change over the 2017 tax levy represents a recommended base operating budget increase of 1.82 per cent. The breakdown of budgetary changes and the tax levy impact is shown in Table 1.

Table 1 – Recommended 2018 Base Tax Supported Budget Highlights

BUILD THE BUDGET MODEL				
			\$	
2017 Approved Budget			225,115,948	
Estimated Assessment Growth			2,800,000	Levy
2017 Levy Incl. Assessment Growth			227,915,948	Percentage
Base Budget				
Revenue Adjustments	Revenue adjustments to user fees, external recoveries and grants to maintain current service		(3,097,665)	(1.36%)
Departmental Adjustments	Departmental adjustments to maintain current service, including part-time compensation		2,358,280	1.04%
Council Prior Decisions	Full time compensation, and approved Tax Increment Based Grants		4,586,066	2.01%
Corporate Adjustments	Corporate utilities and taxes, general and capital financing		1,612,067	0.71%
Local Boards and Shared Services	Health Unit, County Services, The Elliott, Police & Library		1,488,330	0.65%
Assessment Growth	Estimated assessment growth		(2,800,000)	(1.23%)
2018 Recommended Base Budget			232,063,026	
2018 Recommended Base Budget Increase			4,147,078	1.82%

Impacts from Other Levels of Government

In addition to the base budget, Council will be reviewing cost pressures that are a direct result of decisions made by higher levels of government and regulatory compliance. These decisions impact the City’s ability to minimize tax increases while still delivering the same quality of service. The 2018 Tax Supported Operating Budget incorporates \$844,200 of increased costs related to higher levels of government and regulatory compliance decisions having a local impact. This amounts to an increased property tax levy of 0.37 per cent.

Table 2 – Recommended other level of government and regulatory compliance impacts

Other levels of government and regulatory compliance impacts	\$	Levy Impact
Minimum Wage, Stand-by Pay, Personal Emergency Leave	405,600	
Presumptive Illness WSIB Legislation	183,600	
PCI Compliance	255,000	
Total other levels of government and regulatory compliance	844,200	0.37%

City Department Budget Expansions

To ensure that the most appropriate services and resources are in place to serve the community, City administration went through a rigorous evaluation process and is presenting a list of 20 expansions for Council’s consideration. If Council approves all the expansions, the net tax levy will increase by \$3,194,028 or 1.4 per cent.

Table 3- Expansions for Council Consideration

Expansions	FTE	\$	Levy Impact
<u>Our People</u>	2	404,650	
Career Path Program	0	135,000	
Corporate Recognition, Diversity and Inclusion Training	0	60,000	
Council Training	0	9,050	
Learning and Development Co-ordinator	1	100,300	
WSIB Claims and Disability Co-ordinator	1	100,300	
<u>Our Resources</u>	4	529,400	
Analyst, Corporate Asset Management	1	123,900	
Financial Analyst – Environmental Services	1	117,500	
Manager of Financial Strategy	1	158,900	
Senior Purchasing Agent	1	129,100	
<u>Our Services</u>	10	2,259,978	
Affordable Housing Incentive Program	0	322,900	
Business Service Reviews	0	100,000	
Internal Auditor	1	142,000	
Multi-Residential Waste Collection	1	524,700	
Paramedics – Additional Guelph Shift	4	399,200	
Paramedic Field Superintendent	1	87,900	
Parks Seasonal Staff - Sportsfields and Trails	0	46,878	
Public Service Operators	0	50,100	
Security Guards	2	49,500	
Waste Collections Operator	1	78,800	
Yard Waste Collection	0	458,000	
Total Expansions	16	3,194,028	1.40%

Council has received detailed information on the Dedicated Infrastructure Levy in Report CS-2017-31. Staff are recommending an additional 1.0 per cent Dedicated Infrastructure Levy in 2018.

Local Boards Expansions

Local Boards have submitted expansion requests as part of their 2018 budget requests. There is additional legislation governing the Local Boards and Shared Services budgets. For the Guelph Public Library (GPL), Council approves or amends the Board’s total budget. Council may not direct additions or deletions to specific items within the budget. Similarly for Guelph Police Services (GPS), Council must establish an overall budget and cannot accept or reject specific items within the budget. Any disputes that may arise are heard by the Ontario Civilian Commission on Police Services. Council needs to consider these expansions when Council approves the budget for Local Boards and Shared Services. Table 5 is for information only and will be presented by each of the Local Boards as part of the Local Boards and Shared Service budget presentation night on November 15, 2017.

Table 4 – Local Boards expansions

Local Boards Expansions	\$	Levy Impact
Total Local Boards Expansions	567,409	0.25%

Financial Implications

Staff recommends a 2.19 per cent increase over the prior year’s tax levy requirement inclusive of growth (Table 1 and Table 2) to allow for the delivery of ongoing services in an affordable manner.

Consultations

The Tax Supported Operating Budget was developed collaboratively by all City departments, who were provided budget guidelines at the budget kick-off meeting in June. Numerous hours of staff time are spent developing the budget. Finance staff work with departments as needed to assist in the budget preparation. After budgets are submitted to Finance, analysis is completed and submissions reviewed. The budget process is a lengthy complex process that requires everyone working together for a budget that is affordable to the citizens, provides financial stability for the City, and ensures the community receives the best service in a cost-effective manner.

Public meeting notification was placed on the City’s web page, posted to social media and advertised in the local newspaper. The City’s recommended budgets are posted on the City’s website at guelph.ca/budget. Delegations for the Tax Supported Operating and Local Boards and Shared Services will be heard on Wednesday, November 22, 2017.

Corporate Administrative Plan

Overarching Goals

Service Excellence
Financial Stability
Innovation

Service Area Operational Work Plans

Our Services - Municipal services that make lives better
Our People- Building a great community together
Our Resources - A solid foundation for a growing city

Attachments

None

Attachments provided under separate cover:

2018 Operating Budget Introduction
2018 Mayor and Council Operating Budget
2018 Office of the Chief Administrative Officer Operating Budget
2018 Infrastructure, Development and Enterprise Services Operating Budget
2018 Public Services Operating Budget
2018 Corporate Services Operating Budget
2018 General Revenue and Expenditures, Reserve and Reserve Funds, Capital Financing, and Grants
2018 User Fees
2018 Expansion Requests

Departmental Approval

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Staff Report



To **City Council**

Service Area Corporate Services

Date Wednesday, November 8, 2017

Subject **Dedicated Infrastructure Levy**

Report Number CS-2017-31

Recommendation

That report titled Dedicated Infrastructure Levy and numbered CS-2017-31 be received.

Executive Summary

Purpose of Report

To provide Council clarity on the Dedicated Infrastructure Levy (the "Levy") in response to queries and concerns raised at the 2018 Budget Information Session on September 26, 2017 as well as subsequent questions raised by Councillors.

Key Findings

Staff has been consistent in communicating over the term of this Council that we are not funding tax supported capital investment at a sustainable rate, and that this is contributing to the annual increase in the City's infrastructure backlog. Our Corporate Asset Management team estimates the total current infrastructure backlog to be \$490.6 million and of this, the tax supported portion is \$219.7 million. This figure will continue to grow until the City reaches a sustainable capital funding level meaning that the annual funding levels match the annual infrastructural renewal needs. Council has supported long-term, sustainable financial strategies for the rate supported businesses (Water, Wastewater and Stormwater); the dedicated levy is the long-term financial strategy to address the tax supported capital infrastructure funding shortfall. It is a priority to continue to advance sustainable funding strategies in both the tax and rate supported businesses; the City's capital program is highly integrated and relies on both sources of funding. The City will lose significant synergies in the planning and execution of the capital program if the tax supported funding can't keep pace.

In 2017, year one of the proposed incremental ten-year levy, the City took the first step towards becoming sustainable and eventually eliminating the infrastructure gap by 2032. This is only achievable by this date if Council continues to approve an incremental one per cent levy from 2018 through 2026. This issue has been accumulating since the City's first infrastructure was built over 150 years ago and

for this reason, 36 years to close the gap and address up the backlog is not an unreasonable time frame.

Last year, staff brought forward a report recommending the ten-year dedicated infrastructure levy during the 2017 budget process. It has come to staff's attention that there are differences in interpretation of the Levy among Council. This report serves to bring all stakeholders to a common understanding prior to the operating budget delegation and approval nights on November 22 and December 5, respectively.

Clarification of levy key facts:

Included in the body of this report are a number of frequently asked levy related questions and responses to assist Council in supporting their budget decisions on December 5, 2017.

Financial Implications

In Council report CS-2017-32 titled 2018 Tax Supported Operating Budget, staff recommends that Council approve an additional one per cent levy to keep the City on pace with reaching sustainable capital funding by 2032. This Levy is estimated to be \$2,325,000 for 2018 and would bring the total tax supported capital transfer to an estimated \$32,685,254.

Report

As a follow-up to the September 26, 2017 Council information session discussion about the Dedicated Infrastructure Levy, this report will provide additional details and clarity regarding the Levy and its treatment and communication.

"What was approved for 2017?"

Council approved a one per cent levy as part of the 2017 Tax Supported Operating Budget. In 2017, this Levy is shown on the property tax bills as a separate tax rate called "Infrastructure" to make it clear to our citizens and business community that this increase is earmarked for capital infrastructure investment. The funds from the Levy increased the City's 2017 capital investment to 13.49 per cent of the Tax Supported Operating Budget.

"What was endorsed for 2018 to 2026?"

As part of the 2017 operating budget, Council also endorsed a continuation of the Levy for nine years. For further clarity, what staff intended this to mean, is that staff would recommend increasing the Levy by an additional one per cent each year for nine years. Council will have the opportunity to deliberate and approve this increase on an annual basis.

"What is the tax impact of the Levy over the ten-year period?"

Staff is recommending a one per cent increase each year for ten years for a total of ten per cent (excluding compounding).

“Are the funds from the Levy compounding over time?”

Yes, it is best practice to at least maintain the rate of funding transferred to capital from operating annually to ensure capital funding keeps pace with growth. This means that for 2018, the City maintained capital funding at 13.49 per cent of the 2017 budget resulting in a net budget impact of \$1.2 million or 0.52 per cent. Council will not vote on this as a separate recommendation as it is part of the base operating budget. Staff will be recommending an additional one per cent levy on top of the compounded base effect from 2017 for Council deliberation and separate vote.

“What is the total tax supported capital funding being recommended in the 2018 operating budget?”

The 2018 capital transfer at 13.49 per cent equals \$30,360,254. Further, staff are recommending an additional one per cent levy estimated to be \$2,325,000 for 2018, bringing the total tax supported capital transfer to an estimated \$32,685,254.

“Why is the Levy needed?”

The City, similar to many other municipalities across Canada, has an infrastructure funding gap, meaning that the annual infrastructure renewal needs are greater than the funding available. As a result, renewal work is delayed to future years and resulted in a backlog of work that continues to accumulate. In order to close the funding gap and eventually address the backlog by 2053, an increase in tax supported capital funding is required.

As part of the 2018 capital budget development, staff had to defer \$20.5 million in tax supported capital projects from the previously presented forecast including roads reconstruction and rehabilitation, parks and trails upgrades, corporate facility renewals, and vehicles and equipment replacement. As a tangible example, this meant road reconstruction in the City’s older residential neighbourhoods and investment in bridge rehabilitation were deferred. This was required (and will continue to be required) across all service areas because the City simply does not have enough funding to address all capital infrastructure needs.

In addition to addressing the backlog and being able to fund critical infrastructure renewal, the Levy is the long-term financial strategy solution that advances integrated capital planning and project execution. If tax supported funding does not keep pace with the rate supported funding over the long-term, there will be significant loss of synergies to the sequencing and costing of our capital programs.

“What is the backlog?”

The City’s Corporate Asset Management team estimates the total current infrastructure backlog to be \$490.6 million and of this, the current tax supported infrastructure portion is \$219.7 million.

If Council continues to endorse the additional one per cent levy annually for the next nine years, the tax supported backlog will grow from \$219.7 million to \$435 million by 2032 at which point it will stop growing and begin to decline.

If Council maintains the current 2017 capital funding levels and nothing more, the backlog will continue to grow annually from \$219.7 million to approximately \$898.3million in 20 years. It will not stop growing and it will never begin to decline under this level of funding. Under this scenario, there would likely be declines in levels of service and performance, as well as increased risks of asset failure and service interruptions.

“What makes up the backlog?”

The backlog is the estimated replacement cost of existing City infrastructure which has exceeded its expected useful life. For additional information regarding the specific asset groups and types of infrastructure that make up the overall City backlog refer to the [Corporate Asset Management Plan 2017](#)

“What was the Levy used for in 2017?”

The funds collected by the Levy were not allocated to specific projects but set aside in the capital reserve funds which supports the long-term financial strategy of building resources so they are available for integrated capital needs when required. As a result of the 2017 levy, the City has \$2.22 million more available for funding strategic infrastructure needs in the future.

“Who will decide how the Levy funds are used?”

The Levy funds are transferred to the City’s Infrastructure Renewal and City Building Reserve Funds in accordance with the Council approved policy. These funds are not segregated or tracked differently from the rest of the City’s capital funding. It was never staff’s intent or recommendation to keep the Levy funds in a separate reserve or fund; instead, these funds are used in the same manner as all other capital funding.

Consistent with best practice in Asset Management and financial planning, the funds in the City’s Infrastructure Renewal and City Building Reserve Funds are allocated to capital projects as identified through the City’s comprehensive, corporate-focused risk and prioritization methodology.

Staff recommends the use of capital reserve funds and Council ultimately approves the utilization of the City’s capital reserve funds as part of the annual capital budget.

“Does the City have the capacity to deliver capital projects with this increase in funding?”

Yes. The City continues to improve its capacity to deliver capital projects through various processes, and both funding and capacity to deliver are key considerations throughout the budget development process. Through this sustainable financial plan, funding and capacity to deliver are growing together over the long-term timeframe. Funding which is not allocated to specific projects in a budget year will be available for use in future years for strategic infrastructure needs. As the reserve accounts grow, they will be used to address the highest priority needs and projects that represent the best overall value in line with the requirements of the reserve

fund policy. The proposed projects, which will be funded by the reserves, will be recommended to Council through the annual budget process.

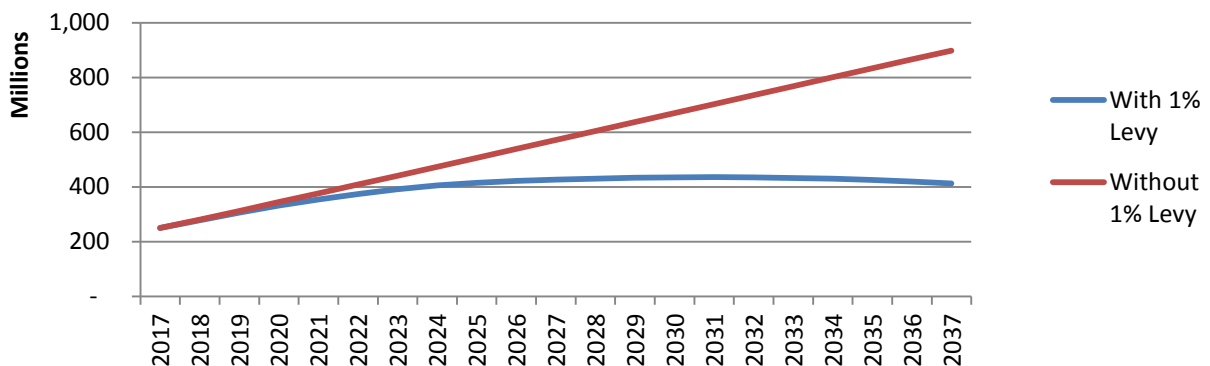
“Can we change the terminology from a Levy to a Fund?”

No, as described above, the monies from the Levy are not kept in a separate Dedicated Infrastructure Fund and instead are transferred into the City’s Infrastructure Renewal and City Building Reserve Funds. It would be confusing to call the Levy a fund but then not accumulate the monies in a separate fund. The City is utilizing a levy as a tool to collect this funding and therefore it is clear and transparent to continue to call it a levy.

Financial Implications

Without a change in funding level, the current annual tax-funded infrastructure gap of \$28.7 million will continue and the infrastructure backlog will grow. The current tax-funded backlog of \$219.7 million is forecasted to grow to \$898.3 million in 20 years based on maintaining current 2017 approved funding levels. If Council continues to approve and endorse the long-term, tax supported, sustainable funding strategy, the backlog is reduced to \$412 million over that same time period. Under this strategy, it will take 36 years to eliminate the backlog completely. It has taken over 150 years to accumulate the current backlog, so 36 years to eliminate it is reasonable.

**Chart 1
Tax Funded Infrastructure Backlog with and without the one per cent annual Dedicated Infrastructure Levy for 10 years**



The continuation of the incremental levy is a key element in achieving sustainability in conjunction with continued annual increases in the Stormwater, Water and Wastewater capital reserve fund transfers. Over the past 15 years, guided by long-term financial plans, Council has ensured that the rates have increased to allow for expanded operating expenses as well as to fund long-term capital reinvestment.

Based on the current level of funding, and current estimated backlogs for each budget area, the following shows the backlog over the next 20 years (assuming the continuation of the Levy until 2026).

**Chart 2
Infrastructure Backlog Forecast to 2037**

	2017	2037 with 1% Levy	2037 without 1% Levy
Tax Supported Backlog	219,675	411,941	898,288
Rate Supported Backlog	270,937	147,091	147,091
Total Backlog	490,612	559,032	1,045,379

This demonstrates that the City is on the correct path and that staying the course will see significant benefits in future years. There may be challenging pressures in the early years as decisions are required due to scarce resources which will force projects to be delayed. In the long-term, this strategy will enable the City’s infrastructure portfolio to be maintained and replaced at the optimum time through sustainable full lifecycle planning and risk management. The end impact will be that citizens and business community will continue to receive services that meet expectations and ensure a high quality of life in the community.

Consultations

Corporate Asset Management was involved in the development of the financial details of this report as well as providing the underlying asset needs assumption. Finance and Corporate Asset Management have worked collaboratively to better understand the long-term capital needs.

Corporate Administrative Plan

Overarching Goals

- Financial Stability
- Service Excellence

Service Area Operational Work Plans

- Our Resources - A solid foundation for a growing city
- Our Services - Municipal services that make lives better

Attachments

None

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