

Subject: 2023 Tax and Rate Operating and Capital Budget Q2 Status

File Number: ACS2023-FCS-FSP-0012

Report to Finance and Corporate Services Committee on 5 September 2023

and Council 13 September 2023

**Submitted on August 24, 2023 by Cyril Rogers, General Manager and Chief
Financial Officer (A), Finance and Corporate Services Department**

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Ward: Citywide

**Objet : Rapport d'étape du T2 sur le budget 2023 de fonctionnement et des
immobilisations pour les programmes financés par les recettes
fiscales et les redevances**

Numéro de dossier : ACS2023-FCS-FSP-0012

Rapport présenté au Comité des finances et des services organisationnels

Rapport soumis le 5 septembre 2023

et au Conseil le 13 septembre 2023

**Soumis le 24 août 2023 par Cyril Rogers, Directeur général et chef des finances
(T), Direction générale des finances et des services organisationnels**

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION(S)

That the Finance and Corporate Services Committee recommend that Council receive the Q2 Operating and Capital Status and 2023 Year-end Forecast for information as detailed in Documents 1 to 4.

RECOMMANDATION(S) DU RAPPORT

Que le Comité des finances et des services organisationnels recommande au Conseil ce qui suit prendre connaissance des dépenses de fonctionnement et d'immobilisations du T2 et des prévisions de fin d'exercice 2023, exposées dans les documents 1 à 4.

EXECUTIVE SUMMARY

The purpose of this report is to present the June 30, 2023 (Q2) year-to-date operating and capital results for citywide tax-supported programs and rate-supported programs along with providing a year-end forecast. A portion of the 2023 Q2 results and forecast to the end of the year includes the additional costs resulting from the response and recovery from various weather events and continued COVID-19 impacts. Included in this report is a summary of the forecasted COVID-19 costs in 2023 for the tax and rate-supported business areas.

The overall Q2 year-to-date deficit is driven by the significant winter season, with snowfall and freezing rain volume substantially above the five-year average, as well as responses to the April 5 ice storm and the continued residual clean up related to the 2022 Derecho. The first half of the 2023 winter season saw snow accumulation of 221 cm, which was 26 per cent higher than the five-year average of 175 cm for the period of January to April, increased freezing rain hours, which were 73 per cent higher than the five-year average, and a one per cent increase in freeze thaw cycles when compared to the five-year average. The City implemented a discretionary spending freeze and a hiring pause for positions not impacting service delivery early in Q2 as a cost mitigation strategy to offset these significant weather events and continued mitigations against the full year forecast.

Q2 year-to-date results is a deficit of \$16.8 million in the tax-supported program areas and a surplus of \$538 thousand in the rate-supported programs, resulting in an overall deficit of \$16.2 million. These results include \$7.7 million of COVID-19 budget pressures, offset by \$7.1 million of COVID-19 funding. This is inclusive of associated

costs with the vaccination program rollout for both the tax and rate-supported business areas.

The overall year-end forecast for the tax-supported programs is a projected deficit of \$6.6 million and a surplus of \$710 thousand for the rate-supported programs, resulting in an overall expected deficit of \$5.9 million. The projected deficit includes \$11.6 million in costs relating to COVID-19, which is offset by \$11.2 million from the Safe Restart Agreement (SRA) and other funding from senior levels of government. The forecasted expenditures for the City's portion of the COVID-19 vaccination program of \$3.2 million will be recovered from the Ministry of Health.

RÉSUMÉ

Le présent rapport a pour objet de faire connaître les résultats de fonctionnement et d'immobilisations cumulatifs du deuxième trimestre, qui couvrent la période allant du début de l'exercice au 30 juin 2023, au regard des programmes à l'échelle de la ville financés par les recettes fiscales et de ceux financés par les redevances, ainsi que les prévisions pour la fin de l'exercice. Ces chiffres tiennent compte des coûts supplémentaires attribuables aux interventions et à la relance résultant de divers événements météorologiques et des répercussions continues de la COVID-19. Le présent rapport comprend un résumé des coûts découlant de la COVID-19 prévus en 2023 pour les secteurs d'activité financés par les recettes fiscales et les redevances.

Le déficit général du deuxième trimestre depuis le début de l'année s'explique par la rigueur de la saison hivernale, avec des chutes de neige et des pluies verglaçantes nettement supérieures à la moyenne quinquennale, ainsi que par les mesures prises pour faire face à la tempête de verglas du 5 avril et à la poursuite des opérations de nettoyage liées au dérécho de 2022. Sur la première moitié de l'hiver 2023, nous avons connu des précipitations de neige atteignant 221 cm, soit 26 pour cent de plus que la moyenne quinquennale de 175 cm pour la période allant de janvier à avril. Toujours selon cette moyenne quinquennale, on a observé des périodes de pluie verglaçante supérieures de 73 pour cent et une augmentation d'un pour cent des cycles gel-dégel. Au début du deuxième trimestre, la Ville a imposé un gel des dépenses discrétionnaires et un processus de recrutement prudent, dans l'optique d'atténuer les coûts associés à ces événements météorologiques importants et ceux prévus pour tout l'exercice.

Les résultats du deuxième trimestre indiquent un déficit de 16,8 millions de dollars pour les programmes financés par les recettes fiscales et un excédent de 538 000 dollars pour ceux financés par les redevances, ce qui donne un déficit global de 16,2 millions de dollars. Ces chiffres tiennent compte de la pression budgétaire de 7,7 millions de dollars découlant de la COVID-19, compensée par un financement pour la COVID-19 de 7,1 millions de dollars. Ce résultat englobe les coûts associés au déploiement du programme de vaccination pour les secteurs d'activité financés par les recettes fiscales et les redevances.

Quant aux prévisions pour la fin de l'exercice, on constate un déficit projeté de 6,6 millions de dollars pour les programmes financés par les recettes fiscales et un excédent de 710 000 dollars millions de dollars pour ceux financés par les redevances; le déficit total prévu s'élevant donc à 5,9 millions de dollars. Le déficit prévu comprend des coûts de 11,6 millions de dollars liés à la COVID-19, qui sont compensés par un montant de 11,2 millions de dollars provenant de l'Accord sur la relance sécuritaire et d'autres mesures d'aide accordées par les ordres de gouvernement supérieurs. Les dépenses prévues pour la partie municipale du programme de vaccination contre la COVID-19, soit 3,2 millions de dollars, seront couvertes par le ministère de la Santé.

BACKGROUND

Quarterly operating and capital status reports are prepared as part of the reporting framework approved by Council. Operating reports present actual year-to-date revenues and expenditures against the amounts previously budgeted for in the corresponding period. Year-end forecasts are also presented in the second quarter report. Capital reports provide a listing of the capital projects/programs, the authorized expenditure budgets, actual expenditures, and commitments incurred to date and the remaining amount to be spent.

The purpose of this report is to present the June 30, 2023, year-to-date operating and capital results for citywide tax-supported programs and rate-supported programs along with providing a year-end forecast. The second quarter results for the Boards and the Transit Commission are not included with this report and are presented separately to their respective Boards and the Transit Commission. The second quarter results for Ottawa Police Services will be reported on September 25, 2023 to the Ottawa Police Services Board (Financial Status Report-Second Quarter 2023). The results for Ottawa Public Library will be reported on September 12, 2023 to the Ottawa Public Library Board (Second Quarter 2023 Financial Report). The results for Ottawa Public Health will be reported on September 18, 2023 to the Board of Health (2023 Operating and Capital

Budget Q2 Status Report). The results for Transit Services will be reported on September 14, 2023 to the Transit Commission (2023 Transit Operating and Capital Budget Q2 Status Report).

Document 1 provides operating budget details on year-to-date results and the 2023 forecast for the various departments and branches.

Document 2 provides compensation information, showing the actual salary, benefit and the overtime costs incurred by departments and branches for the first six months versus the full year budget.

Document 3 provides a detailed listing of the capital works in progress and their status.

Document 4 provides a listing of the operating budget adjustments and intra-departmental transfers processed under delegated authority.

DISCUSSION

Second Quarter Year-to-Date Results

The year-to-date budget figures are prepared on a “calendarized” basis. Departments have allocated their 2023 budgets on a monthly and quarterly basis established primarily on historic spending patterns. Programs such as winter maintenance and recreational programs (outdoor pools and beaches) have seasonal spending patterns. Other program expenditures or revenues are not seasonal in nature but also may not occur evenly throughout the year. These expenditures are more difficult to allocate to a specific month, or months, so historical spending patterns are used. These types of program costs or revenues may occur at specific periods during the year. For example, a maintenance contract may be expected to be paid by the end of June; therefore, the budget is reflected in June.

A high-level corporate summary of the operating results for each City department, as shown in Document 1, is summarized in Tables 1 and 2. Table 1 summarizes the Q2 operating results for all tax and rate-supported service areas. Table 2 summarizes all tax and rate-supported service area’s year-end forecast. Table 1 and 2 provide a summary of the COVID-19 impacts, COVID-19 funding, COVID-19 vaccination program funding and non-COVID surpluses/deficits.

Document 1 shows the second quarter actual expenditures and revenues compared to the budget for the same period and the year-end forecast. For reference purposes, the annual budget for the department or program area is provided.

Table 1: Operating Results as at June 30, 2023 (in thousands of dollars)

	2nd Quarter		Year-to-Date Net Surplus / (Deficit)				
	Net Budget	Net Actual	COVID	COVID Vaccination Program	COVID Funding	Non-COVID	Total
Tax-Supported Programs							
Elected Officials	7,173	6,935	-	-	-	238	238
Office of the Auditor General	1,151	1,010	-	-	-	142	142
City Clerk	8,900	8,862	-	-	-	39	39
Rail Construction Program	-	-	-	-	-	-	-
Community and Social Services Department	126,914	126,833	(2,401)	-	2,775	(294)	80
City Manager's Office	1,094	1,068	-	-	-	26	26
Legal/Service Transformation/PIMR	9,223	10,512	-	-	-	(1,289)	(1,289)
Emergency and Protective Services Department	126,550	127,023	(2,009)	(14)	1,134	416	(473)
Recreation, Cultural and Facility Services	79,972	78,293	(38)	(41)	41	1,716	1,678
Finance and Corporate Services	78,662	79,220	-	(3,146)	3,125	(537)	(558)
Public Works	162,017	187,451	(10)	-	9	(25,433)	(25,434)
Planning, Real Estate and Economic Development	19,492	16,151	-	-	-	3,340	3,340
Infrastructure and Wastewater Services	4,985	4,542	-	-	-	443	443
Non Departmental - All Services	(2,001,825)	(2,006,817)	-	-	-	4,992	4,992
Total Tax Supported Programs	(1,375,693)	(1,358,917)	(4,458)	(3,201)	7,084	(16,201)	(16,776)
Water	42,792	41,747	-	-	-	1,045	1,045
Wastewater	33,500	33,425	-	-	-	75	75
Stormwater	17,147	17,728	-	-	-	(581)	(581)
Total Rate Supported Programs	93,439	92,900	-	-	-	538	538
Total Tax & Rate Supported Programs	(1,282,254)	(1,266,017)	(4,458)	(3,201)	7,084	(15,662)	(16,237)

The property tax-supported component of the City's budget ended Q2 with a deficit of \$16.8 million and the rate-supported services (water, sewer, and stormwater) ended Q2 with a surplus of \$538 thousand. The overall Q2 year-to-date deficit is driven by the significant winter season, with snowfall and freezing rain volume substantially above the five-year average, as well as responses to the April 5 ice storm and the continued residual clean up related to the 2022 Derecho. These results also include COVID-19 budget pressures, offset by COVID-19 funding and the costs associated with the vaccination program rollout for both the tax and rate-supported business areas.

The 2022 Disposition report to Council ([ACS2023-FCS-FSP-0004](#)) summarized the federal and provincial funding allocated to the City of Ottawa to address the 2022 COVID-19 pressures. At that time, \$11.2 million was identified as unused funding that was allocated and was available for use in 2023.

The overall tax and rate supported year-to-date deficit for the second quarter is \$16.2 million. This includes \$7.7 million in increased expenditures related to COVID-19 for tax supported services, which is offset by \$7.1 million of SRA and other federal/provincial program funding allocated to date for COVID-19. Total expenditures in Q2 for the COVID-19 Vaccination Program, excluding Ottawa Public Health, is \$3.2 million which is expected to be recovered from provincial funding from the Ministry of Health. The total non-COVID-19 deficit for tax supported programs is \$16.2 million and for rate supported programs there is a non-COVID-19 surplus of \$539 thousand.

Highlights of 2023 Q2 Results

Elected Officials – Surplus of \$238 thousand

The surplus is due to small savings across all wards.

Community and Social Services Department (CSSD) – Surplus of \$80 thousand

The surplus is due to temporary vacancies, lower demand for some benefits in Employment & Social Services and community bus passes, timing of spending in Community Safety and Well Being Services offset by higher shelter expenses.

Emergency and Protective Services Department (EPSD) – Deficit of \$473 thousand

The deficit in Emergency and Protective services is due to higher than anticipated overtime and Workplace Safety and Insurance Board (WSIB) costs in the Paramedic Service, and increased facility winter maintenance in Fire Services. These costs were partially offset by compensation savings in Fire Services and higher parking revenues.

Recreation, Cultural and Facility Services (RCFS) – Surplus of \$1.678 million

The surplus is due to vacancies and savings related to the discretionary spending freeze in various accounts offset by shortage in admission, advertising, and membership revenue.

Finance and Corporate Services Department (FCSD) – Deficit of \$558 thousand

The deficit is due to timing of expenditures and calendarization of the annual budget.

Public Works Department (PWD) – Deficit of \$25.434 million

The overall Public Works deficit is a result of the January – April winter weather and the response to the April 5 ice storm and continued residual clean up cost associated with the 2022 Derecho. As a result of increased snow accumulation of 221 cm, which was 26 per cent higher than the five-year average of 175 cm for the period of January to April, increased freezing rain hours, which were 73 per cent higher than the five-year average, and a one per cent increase in freeze thaw cycles when compared to the five-year average. These severe weather conditions resulted in significant operational costs associated with maintaining the road, sidewalk and pathway networks and the maintenance and repair of related vehicles, resulting in the Roads winter maintenance deficit of \$19.7 million. Non-Winter maintenance costs were \$2.5 million higher due to surveying, sweeping and repair activity in the road, sidewalk and bike path network and the maintenance and repair of related vehicles.

Parks' deficit of \$3.1 million is due to April 5 ice storm and continued residual clean up cost related to the 2022 Derecho of \$1.3 million, higher fleet costs of \$1.0 million and higher material purchases of \$0.8 million. Forestry's deficit of \$1.4 million is due to the April 5 ice storm and the continued residual cost related to the 2022 Derecho response of \$1.2 million. The Solid Waste deficit is the net result of higher collection and processing costs which have been mostly offset by higher revenues from the sales of recyclable materials and from property tax revenue receipts. The surplus in Parking Services is due to higher On and Off Street Parking revenues and lower maintenance

expenses, with any surplus or deficit at year-end being offset in the Parking Reserve. Traffic Services' surplus of \$155 thousand is due the timing of expenses.

Planning, Real Estate and Economic Development (PRED) – Surplus of \$3.340 million

The departmental expenditure surplus is largely due to gapping from vacancies, savings from purchased services and savings related to the discretionary spending freeze. The revenue surplus is largely due to temporary encroachment revenues, offset with a deficit in Building Permit fee due to volumes lower than expected. The Building Code Services deficit was offset by a contribution from the Building Code Services Stabilization Reserve.

Infrastructure and Wastewater Services Department (IWSD) – Surplus of \$443 thousand

The surplus is due to vacancies and discretionary spending savings, offset with reduced capital recoveries.

Non-Departmental (ND) - All Services – Surplus of \$4.922 million

Savings due to higher than anticipated investment income and lower financial charges.

Rate-Supported Services – Surplus of \$538 thousand

Water Services: Inflationary increase in chemical costs offset with vacancies in water distribution. Higher than anticipated water consumption, largely attributed to Tier 4 commercial properties returning to full operations.

Wastewater Services: Inflationary increase in chemical costs, higher than anticipated costs related to emergency response to the ice storm, catch basin maintenance and fleet maintenance. Higher than anticipated wastewater consumption, largely attributed to Tier 4 commercial properties returning to full operations.

Stormwater Services: No significant variances.

Table 2: Year-End Forecast (in thousands of dollars)

	YTD Net Surplus/ (Deficit)	Forecast Surplus / (Deficit)				
		COVID	COVID Vaccination Program	COVID Funding	Non-COVID	Total
Tax Supported Programs						
Elected Officials	238	-	-	-	450	450
Office of the Auditor General	142	-	-	-	200	200
City Clerk	39	-	-	-	100	100
Rail Construction Program	-	-	-	-	-	-
Community and Social Services Department	82	(4,739)	-	6,739	(875)	1,125
City Manager's Office	26	-	-	-	-	-
Legal/Service Transformation/PIMR	(1,290)	-	-	-	(1,000)	(1,000)
Emergency and Protective Services Department	(473)	(3,648)	(14)	1,214	2,073	(375)
Recreation, Cultural and Facility Services	1,678	(103)	-	65	1,219	1,181
Finance and Corporate Services	(559)	-	(3,224)	3,224	200	200
Public Works	(25,433)	(10)	-	10	(26,316)	(26,316)
Planning, Real Estate and Economic Development	3,341	-	-	-	5,350	5,350
Infrastructure and Wastewater Services	442	-	-	-	850	850
Non Departmental - All Services	4,992	-	-	-	11,650	11,650
Total Tax Supported Programs	(16,775)	(8,500)	(3,238)	11,252	(6,099)	(6,585)
Water	1,045	-	-	-	1,300	1,300
Wastewater	75	-	-	-	210	210
Stormwater	(581)	-	-	-	(800)	(800)
Total Rate Supported Programs	539	-	-	-	710	710
Total Tax & Rate Supported Programs	(16,236)	(8,500)	(3,238)	11,252	(5,389)	(5,875)

2023 Forecast Highlights – Tax-Supported Services

A tax-supported services deficit of \$6.6 million is projected for 2023. The overall 2023 forecasted deficit is driven by the significant winter season, with snowfall and freezing rain volume substantially above the five-year average, as well as responses to the April 5th ice storm, the summer tornados and flooding, and the continued residual clean up related to the 2022 Derecho. This expected deficit includes \$11.7 million of tax-supported services pressures relating to COVID-19 which is offset by \$11.2 million of SRA, vaccination funding, and other senior levels of government funding in response to the pandemic. The forecasted expenditures for the City's portion of the COVID-19 vaccination program of \$3.2 million will be recovered from the Ministry of Health. There is a non-COVID deficit of \$6.1 million expected by year-end. The projected tax-supported services deficit includes the following:

Elected Officials – Surplus of \$450 thousand

The surplus is due to small savings across all.

Community and Social Services Department (CSSD) – Surplus of \$1.125 million

The projected surplus is mainly from vacancies and lower demand in community bus passes and lower than expected COVID-19 related expenses in Long-Term Care Services offset by higher shelter expenditures.

Public Works Department (PWD) – Deficit of \$26.316 million

The forecasted Public Works deficit is a result of the January – April winter weather, the response to the April 5 ice storm, continued residual clean up cost associated with the 2022 Derecho and the clean up cost associated with the summer Tornado and flooding events.

The forecasted deficit of \$19.7 million for winter maintenance was due to the weather experienced in the first half of the year including increased snow accumulation of 221 cm, which was 26 per cent higher than the five-year average of 175 cm for the period of January to June, increased freezing rain hours, which were 73 per cent higher than the five-year average, and a one per cent increase in freeze thaw cycles when compared to the five-year average. These severe weather conditions resulted in significant operational costs associated with maintaining the road, sidewalk and pathway networks and the maintenance and repair of related vehicles. Non-Winter maintenance costs were \$2.5 million higher in the first half of the year due to surveying, sweeping and

repair activity in the road, sidewalk and bike path network and the maintenance and repair of related vehicles.

Parks' deficit of \$1.6 million is due to severe weather emergency response costs of \$1.6 million. Forestry's forecasted deficit of \$2.5 million is due to severe weather emergency response of \$1.2 million. Solid Waste's higher collection and processing costs are offset by higher revenues from the sales of recyclable materials and from property tax revenue receipts. Parking Services has no surplus or deficit because the higher On- and Off-Street Parking revenues and the savings in maintenance costs will be added to the Parking Reserve Fund. Traffic Services will have a balanced budget at year-end 2023 with no surplus or deficit. Business & Technical Support Service's deficit is due to one-time compensation costs for employee benefits.

Emergency and Protective Services Department (EPSD) – Deficit of \$375 thousand

Emergency and Protective Services forecasts a deficit of \$375 thousand due to higher than budgeted overtime and Workplace and Safety Insurance Board (WSIB) costs, expenditures related to enhanced cleaning protocols, higher pharmaceutical and medical supplies costs in the Paramedic Service. Parking revenue and recoveries in Bylaw will partially offset these costs.

Recreation, Cultural and Facility Services (RCFS) – Surplus of \$1.181 million

Recreation, Cultural and Facility Services forecast a surplus of \$1.181 million due to savings from vacancies, program supplies and savings related to the discretionary spending freeze.

Planning, Real Estate and Economic Development (PRED) – Surplus of \$5.350 million

The forecasted departmental expenditure surplus is largely due to gapping from vacancies, savings from purchased services and savings related to the discretionary spending freeze. The revenue surplus is largely due to temporary encroachment revenues, offset with a deficit in Building Permit fee due to volumes lower than expected. The Building Code Services deficit will be offset by a contribution from the Building Code Services Stabilization Reserve.

Infrastructure and Wastewater Services Department (IWSD) – Surplus of \$850 thousand

The surplus is due to vacancies and discretionary spending savings, offset with reduced capital recoveries.

2023 Forecast – Rate-Supported Services – Surplus of \$710 thousand

Water Services: Inflationary increase in chemical costs offset with vacancies in water distribution. Lower than anticipated debt servicing costs and no significant revenue variances.

Wastewater Services: Inflationary increase in chemical costs and higher than anticipated costs related to emergency response to the ice storm. Lower than anticipated debt servicing costs and no significant revenue variances.

Stormwater Services: Growth projections not realized.

2023 Q2 Compensation Results

Document 2 provides compensation information showing the actual salary, benefits and overtime costs incurred by departments for Q2 versus the full year budget. The overall total actual compensation costs for the first half of 2023 were 51 per cent of the full year 2023 compensation budget which is considered normal. Actual overtime costs as a percentage of the annual budget are 90 per cent spent. Additional overtime costs were incurred due to COVID-19 and severe weather event related support.

Capital Projects and Programs

Document 3 provides a list of citywide tax and rate-supported capital projects. The list identifies the lead department, ward, financial status (approved budget versus actual results) and anticipated completion date. The total for capital works in progress is \$13.3 billion, of which \$2.6 billion is uncommitted to date. Separate Q2 Status Reports will be provided to the Transit Commission and to the Boards of the Ottawa Police Service, Ottawa Public Library and Ottawa Public Health, and include a status on projects that are under their respective mandates.

Operating Budget Adjustments and Transfers

A summary of the budget adjustments and transfers made in the second quarter of 2023, through the delegated authority given to the Chief Financial Officer/City Treasurer are presented in document 4. Document 4 also summarizes the intra-department budget adjustments and transfers and the adjustments made that have changed the overall expenditure which are funded from external revenues.

FINANCIAL IMPLICATIONS

The financial implications are outlined in the report.

LEGAL IMPLICATIONS

There are no legal impediments to approving the recommendations in this report.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a citywide report.

CONSULTATION

Not applicable.

ACCESSIBILITY IMPACTS

Finance and Corporate Services adheres to the requirements of the *Accessibility for Ontarians with Disabilities Act, (2005)* in its operations, programs and initiatives. This report is administrative in nature and has no associated accessibility impacts.

TERM OF COUNCIL PRIORITIES

This report supports the City's ongoing commitments the current 2023 - 2026 Term of Council Priorities of: a city that has affordable housing and is more livable for all; a city that is more connected with reliable, safe and accessible mobility options; a city that is green and resilient; and a city with a diversified and prosperous economy. The report also promotes the City's commitment to financial sustainability and transparency.

SUPPORTING DOCUMENTATION

Document 1 – Operating Results as at June 30, 2023 and 2023 Forecast

Document 2 – Compensation Summary as at June 30, 2023

Document 3 – 2023 Q2 Capital Works-In-Progress

Document 4 – Q2 Operating Budget Adjustments and Transfers

DISPOSITION

There are no disposition requirements as this is an administrative report.