

**Subject: Disposition of 2023 Tax and Rate Supported Operating Surplus/Deficit**

**File Number: ACS-2024-FCS-FSP-0005**

**Report to Finance and Corporate Services Committee on 2 April 2024  
and Council 17 April 2024**

**Submitted on March 20, 2024 by Cyril Rogers, Interim General Manager and Chief Financial Officer, Finance and Corporate Services Department**

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**Ward: Citywide**

**Objet : Disposition de l'excédent/déficit d'exploitation soutenu par l'impôt et les taux de 2023**

**Numéro de dossier : ACS-2024-FCS-FSP-0005**

**Rapport au Comité des finances et des services organisationnels  
le 2 avril 2024**

**et au Conseil le 17 avril 2024**

**Soumis le 20 mars 2024 par Cyril Rogers, Directeur général par intérim et chef des finances, Direction générale des finances et des services organisationnels**

**Personne ressource : Suzanne Schnob, Gestionnaire, Services financiers,  
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**Quartier : À l'échelle de la ville**

## **REPORT RECOMMENDATIONS**

**That the Finance and Corporate Services Committee recommend that Council:**

- 1. Approve the \$11.693 million 2023 operating surplus in City-Wide be**

transferred to the Tax Stabilization Reserve. \$329,000 of which will be transferred to the 2024 Safer Alternative Response Program within the Community and Social Services Department;

2. Approve the adjustment to the 2024 Patio User Fees;
3. Approve the Ottawa Police Services 2023 operating surplus of \$6.276 million be transferred to the Tax Stabilization Reserve;
4. Approve the \$22.513 million 2023 operating deficit in Transit Services be funded from the Transit Operating Reserve and that \$27.838 million be transferred from the Transit Capital Reserve to the Transit Operating Reserve;
5. Approve the \$1.870 million 2023 operating surplus in Ottawa Public Library (OPL) be transferred to the Library Reserve;
6. Approve the \$510 thousand 2023 operating surplus in Water Services be transferred to the Water Reserve;
7. Approve the \$1.133 million 2023 operating deficit in Wastewater Services be funded by the Wastewater Reserve;
8. Approve the \$165 thousand 2023 operating surplus in Stormwater Services be transferred to the Stormwater Reserve; and,
9. Receive Documents 1 to 4 for information.

## **RECOMMANDATIONS DU RAPPORT**

Que le Comité des finances et des services organisationnels recommande ce qui suit au Conseil municipal :

1. approuver le transfert de l'excédent d'exploitation de 11,693 millions de dollars pour 2023 à l'échelle de la Ville vers le fonds de réserve pour la stabilisation des taxes, dont 329 000 dollars seront transférés au programme Solutions de rechange plus sécuritaires de 2024 au sein de la Direction générale des services sociaux et communautaires;
2. approuver le réajustement des droits de permis de terrasses pour 2024;
3. approuver le transfert de l'excédent d'exploitation de 6,276 millions de dollars du Service de police d'Ottawa pour 2023 au fonds de réserve pour

**la stabilisation des taxes;**

- 4. approuver que le déficit d'exploitation de 22,513 millions de dollars en 2023 des Services de transport en commun soit financé par le fonds de réserve pour le fonctionnement du transport en commun et que 27,838 millions de dollars soit transféré du fonds de réserve pour immobilisations du Service de transport en commun au fonds de réserve pour le fonctionnement du transport en commun;**
- 5. approuver le transfert de l'excédent d'exploitation de la Bibliothèque publique d'Ottawa (BPO) de 1,870 million de dollars en 2023 à la réserve de la Bibliothèque;**
- 6. approuver le financement de l'excédent d'exploitation de 510 000 dollars en 2023 des Services d'eau par le fonds de réserve pour les services d'eau;**
- 7. approuver que le déficit d'exploitation de 1,133 million de dollars en 2023 dans les Services de traitement des eaux usées soit financé par le fonds de réserve pour les services d'eaux usées;**
- 8. approuver le financement de l'excédent d'exploitation de 165 000 dollars en 2023 des Services des eaux pluviales par le fonds de réserve pour les services d'eaux pluviales;**
- 9. recevoir les documents 1 à 4 aux fins d'information.**

## **EXECUTIVE SUMMARY**

As part of the finalization of 2023 operations and the preparation of the 2023 financial statements, Council approval is required for the disposition of any surplus or funding of any deficit. This report provides an analysis of the results of 2023 operations for all tax and rate-supported City programs, and details regarding any COVID-19 support funding from the provincial and federal government that was applied to the 2023 operating results.

The overall 2023 City budget ended the year with a \$33 thousand surplus. The City-Wide Tax-Supported services ended the year with a \$14.858 million surplus and Rate Supported services ended the year with a \$458 thousand deficit. The Transit Services operating budget, which falls under the mandate of the Transit Commission, finished 2023 with a \$22.513 million deficit. The Ottawa Police Service (OPS) operating budget, which falls under the mandate of the Ottawa Police Services Board, finished 2023 with a

\$6.276 million surplus. The Ottawa Public Library (OPL) operating budget, which falls under the mandate of the Ottawa Public Library Board, finished 2023 with a \$1.870 million surplus.

The total 2023 budget impact of COVID-19 was \$64.289 million in cost pressures, including Transit, OPS and Ottawa Public Health (OPH). A total of \$44.856 million of support funding from senior levels of government was applied to COVID-19 related expenditures in 2023. No additional COVID-19 related funding was received in 2023 and there is no remaining COVID-19 related funding for use in 2024.

Further to this report, staff was directed to monitor the impact of the implementation of the 2024 patio user fee schedule this spring and report back as part of the 2023 Year End Tax and Rate Operating and Capital Disposition report, with consideration of the 2024 Budget Q1 Status preliminary results and provide options for the financial funding feasibility for adjusting the 2024 Draft Budget summer patio monthly square meter rate in time to amend for the 2024 patio season. On the basis of Council's intent and following discussions with patio permit stakeholders who have raised considerations as to why there should be continued relief, staff are prepared to recommend an increase to the monthly patio rate from 50 per cent in 2023 to 75 per cent in 2024, rather than a restoration to the full 100 per cent rate as had been recommended to Council. See Table 1 below for updated 2024 patio user fees:

**Table 1 – Right of Way Patio User Fees**

	2022 Rate \$	2023 Rate \$	2024 Rate \$	% Change Over 2023	% Change Over 2022	Effective Date
<b>Outdoor Patio</b>						
First time review fee	381.00	389.00	399.00	2.6%	4.7%	01-Jan-24
First time review fee with public circulation	381.00	389.00	399.00	2.6%	4.7%	01-Jan-24
Permit processing fee	70.00	71.00	73.00	2.8%	4.3%	01-Jan-24
Summer Monthly Rental (April to October) per sqm	-	7.54	11.45	51.9%	100.0%	01-Jan-24
Winter Monthly Rental (November to March) per sqm	-	2.43	3.69	51.9%	100.0%	01-Jan-24
<b>Café Seating</b>						
Permit processing fee	70.00	71.00	73.00	2.8%	4.3%	01-Jan-24
Per annum fee	-	89.00	136.50	53.4%	100.0%	01-Jan-24
<b>Parklets</b>						
Permit processing fee	70.00	71.00	73.00	2.8%	4.3%	01-Jan-24
Per annum fee	-	178.00	182.00	2.2%	100.0%	01-Jan-24

This would create a \$72 thousand budget pressure that will be managed within existing resources.

## RÉSUMÉ

Dans le cadre de l'achèvement des activités de 2023 et de la préparation des états financiers de 2023, l'approbation du Conseil municipal est requise pour la disposition de tout excédent ou le financement de tout déficit. Ce rapport fournit une analyse des résultats d'exploitation de 2023 pour tous les programmes de la Ville financés par les taxes et les redevances, ainsi que des détails concernant tout financement de soutien relatif à la COVID-19 provenant des gouvernements provincial et fédéral qui a été appliqué aux résultats d'exploitation de 2023.

Le budget global de la ville pour 2023 a terminé l'année avec un excédent de 33 000 dollars. Les services municipaux financés par les taxes ont terminé l'année avec un excédent de 14,858 millions de dollars et les services financés par les redevances ont terminé l'année avec un déficit de 458 000 dollars. Le budget de fonctionnement des Services de transport en commun, qui relève du mandat de la Commission du transport en commun, a terminé l'année 2023 avec un déficit de 22,513 millions de dollars. Le budget de fonctionnement du Service de police d'Ottawa (SPO), qui relève du mandat de la Commission de services policiers d'Ottawa, a terminé l'année 2023 avec un excédent de 6,276 millions de dollars. Le budget de fonctionnement de la Bibliothèque publique d'Ottawa (BPO), qui relève du mandat du Conseil d'administration de la Bibliothèque publique d'Ottawa, a terminé l'année 2023 avec un excédent de 1,870 million de dollars.

Les répercussions budgétaires totales de la COVID-19 en 2023 étaient de 64,289 millions de dollars en pressions sur les coûts, y compris les transports en commun, le Service de police d'Ottawa et Santé publique Ottawa. Un total de 44,856 millions de dollars de soutien au financement provenant des ordres supérieurs de gouvernement a été appliqué aux dépenses relatives à la COVID-19 en 2023. Aucun financement supplémentaire relatif à la COVID-19 n'a été reçu en 2023 et il ne reste aucun financement lié à la COVID-19 pour 2024.

À la suite de ce rapport, on a demandé au personnel de surveiller les répercussions de la mise en œuvre du barème de droits d'utilisation des terrasses de 2024 ce printemps et d'en faire rapport dans le cadre du rapport de disposition de fin d'exercice 2023 concernant le fonctionnement et les immobilisations pour les programmes financés par les recettes fiscales et les redevances, en tenant compte des résultats préliminaires de l'état T1 du budget de 2024 et de fournir des options concernant les possibilités de financement pour ajuster le budget préliminaire de 2024 à l'égard des droits de terrasse mensuels estivaux par mètre carré qui seraient modifiés à temps pour la saison des

terrasses de 2024. Sur la base de l'intention du Conseil municipal et à la suite de discussions avec les parties prenantes des permis de terrasse qui ont soulevé des considérations concernant les raisons pour lesquelles il devrait y avoir un allègement continu, le personnel est prêt à recommander une augmentation des droits de terrasse mensuels estivaux par mètre carré prévus de 50 % en 2023 à 75 % en 2024, plutôt qu'un rétablissement du taux complet de 100 % comme cela avait été recommandé au Conseil. Voir les droits de permis pour les terrasses mis à jour pour 2024 dans le tableau 1 ci-dessous :

**Tableau 1 – Droits de permis pour terrasses sur emprise**

	Tarifs 2022 \$	Tarifs 2023 \$	Tarifs 2024 \$	% de variation par rapport à 2023	% de variation par rapport à 2022	Date d'entrée en vigueur
<b>Terrasse extérieure</b>						
Frais pour le 1 <sup>er</sup> examen	381,00	389,00	399,00	2,6 %	4,7 %	1 <sup>er</sup> janv. 24
Frais pour le 1 <sup>er</sup> examen avec publication	381,00	389,00	399,00	2,6 %	4,7 %	1 <sup>er</sup> janv. 24
Frais de traitement de la demande de permis	70,00	71,00	73,00	2,8 %	4,3 %	1 <sup>er</sup> janv. 24
Location pour l'été (d'avril à octobre) par m <sup>2</sup>	-	7,54	11,45	51,9 %	100,0 %	1 <sup>er</sup> janv. 24
Location pour l'hiver (de novembre à mars) par m <sup>2</sup>	-	2,43	3,69	51,9 %	100,0 %	1 <sup>er</sup> janv. 24
<b>Petite terrasse de café</b>						
Frais de traitement de la demande de permis	70,00	71,00	73,00	2,8 %	4,3 %	1 <sup>er</sup> janv. 24
Frais annuels	-	89,00	136,50	53,4 %	100,0 %	1 <sup>er</sup> janv. 24
<b>Mini-parcs</b>						
Frais de traitement de la demande de permis	70,00	71,00	73,00	2,8 %	4,3 %	1 <sup>er</sup> janv. 24
Frais annuels	-	178,00	182,00	2,2 %	100,0 %	1 <sup>er</sup> janv. 24

Ceci créerait une pression budgétaire de 72 000 dollars qui sera gérée dans le cadre des ressources existantes.

## BACKGROUND

As part of the finalization of 2023 operations and the preparation of the 2023 financial statements, Council approval is required for the disposition of any surplus or funding of any deficit. This report provides an analysis of the results of 2023 operations for all tax and rate-supported City programs, and details regarding any COVID-19 support funding from the provincial and federal government that was applied to the 2023 operating results.

## DISCUSSION

### Year-End Results

The overall 2023 City budget ended the year with a \$33 thousand surplus. The City of Ottawa has several operations funded from sources that cannot be co-mingled and/or require separate reporting. The year-end results are presented by business area. These business areas include City-Wide Tax-Supported services, OPS, OPL, Transit Services, and Rate-Supported (Water, Wastewater and Stormwater Services). For services such as Transit and Police that have their own tax rate, these business area results include both the operating results and an allocation of the various taxation related revenue and expenditure accounts.

The City-Wide Tax-Supported services ended the year with an \$14.858 million surplus and Rate Supported ended the year with a \$459 thousand deficit. This is in comparison to the 2023 forecast of \$6.6 million deficit for Tax-Supported services and \$710 thousand surplus for Rate-Supported services that was provided in the 2023 Tax and Rate Operating and Capital Budget Q2 Status report to Council on September 13, 2023 ([ACS2023-FCS-FSP-0012](#)).

COVID-19 financial impacts are tracked on an ongoing basis. These included increased expenses such as enhanced cleaning, personal protective equipment (PPE), required retrofits and equipment, community and social services support; costs savings due to temporary closure of facilities and reduced service levels; and revenue reductions primarily for transit. The total net impact of COVID-19 was \$64.289 million, including Transit, OPS and OPH. \$44.856 million of this budget pressure was recovered from provincial and federal government COVID-19 support funding, including the Safe Restart Agreement (SRA), Social Services Relief Fund (SSRF), Ministry of Health COVID-19, and various other service-specific funding allocations.

The remaining surplus reported for 2023 is due to all the other “non-COVID-19” cost savings initiatives implemented by senior leadership as a financial mitigation strategy to help mitigate any unfunded COVID-19 budget pressures. Financial mitigation strategies implemented primarily included capital spending deferrals, discretionary spending, and hiring pauses. Document 1 - 2023 Operating Results Summary presents a summary of the year-end operating results by business area.

The Transit Services operating budget, which falls under the mandate of the Transit Commission, finished 2023 with a \$22.513 million deficit. This is in comparison to the 2023 forecast of \$40.791 million deficit that was provided in the 2023 Transit Operating

and Capital Budget Q2 Status Report ([ACS2023-FCS-FSP-0013](#)). As noted within the 2023 Capital Adjustments and Closing of Projects ([ACS2023-FCS-FSP-0009](#)) and the 2024 Draft Operating and Capital Budgets ([ACS2023-FCS-FSP-0016](#)), in light of financial challenges due to reduced ridership and inflationary pressures, the return of funds to the reserves is one of the mitigation strategies to help offset any shortfalls. It is recommended to approve a transfer of \$22.513 million from that Transit Capital Reserve to the Transit Operating Reserve.

The OPS operating budget, which falls under the mandate of the Police Services Board, finished 2023 with a \$6.837 million surplus. This is in comparison to the 2023 forecast of maintaining a balanced budget position that was provided in the [2023 Third Quarter Financial Status Report](#) to the Police Services Board on November 27, 2023. Once the various Police taxation related accounts are allocated to the business areas, the result is an overall \$6.276 million surplus.

The OPL operating budget, which falls under the mandate of the OPL Board, finished 2023 with a \$1.870 million surplus. This is in comparison to the 2023 forecast of \$576,502 surplus that was provided in the 2023 Second Quarter Financial Status Report to the OPL Board on September 12, 2023 ([OPLB-2023-0912-10.4](#)).

The following provides a brief overview of the major City service areas that contributed to the 2023 year-end results. Additional information is provided in Document 2 - Variance Analysis of 2023 Operating Results.

## **Tax-Supported City-Wide**

### ***Departmental Accounts***

#### **Community and Social Services \$3.594 million surplus:**

The surplus of \$3.594 million is due to vacancies in Employment & Social Services and lower than expected COVID-19 related expenditures in Long Term Care Services. These were offset by lower than expected revenues and higher facility costs in municipal child care centres. In relation to the recommendation to transfer the 2023 surplus from the Safer Alternative Response Program to the 2024 program budget is a result of the confirmation and timing of funding late in the year to fully implement the program.

#### **Public Works \$37.606 million deficit:**

The overall Public Works deficit is a result of the January to April winter weather, the



response to the April 5 ice storm, the cleanup for the July tornado and continued residual clean-up cost associated with the 2022 Derecho. The higher than normal winter weather resulted in 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 and increased freezing rain hours, which were 73 per cent higher than the five-year average. Public Works also experienced higher than budget settlements for liability claims. 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 \$26.6 million. Non-Winter maintenance costs were \$1.8 million higher due to maintenance and repair of related vehicles and liability claims were \$3.6 million higher than budget.

Forestry's deficit of \$4.6 million is due to the April 5, 2023 ice storm, the July 2023 tornado and the continued residual cost related to the 2022 Derecho response of \$2.6 million with the balance due mostly to catch-up maintenance in areas where work was postponed during the emergency response. Parks Maintenance's deficit of \$4.3 million is due to the April 5, 2023 ice storm response, the July 2023 tornado and continued residual clean up cost related to the 2022 Derecho of \$1.7 million, and higher material purchases to catch up on work that was postponed when resources were redirected to emergency response. The Solid Waste surplus of \$2.7 million is the net result of higher than budgeted fees and recoveries and lower vehicle costs which were offset by higher collection and processing costs for organic materials due to volume.

**Emergency and Protective Services \$2.896 million deficit:**

The deficit of \$2.896 million in the Emergency and Protective Services Department is mainly due to higher compensation costs, driven by Workplace Safety and Insurance Board claims, overtime, and higher fleet repair and maintenance costs in Fire Services. The increased costs were partially offset by higher than budgeted parking revenues in By-law and Regulatory Services, deferred spending in materials and services and recovery of one-time costs.

**Recreation, Cultural and Facility Services \$1.951 million deficit:**

The deficit is attributed to a shortage in membership, admission, and registration revenues offset with savings in compensation and program supplies.

**Finance Services \$118 thousand surplus:**

Surplus in water and tax billing revenues as various other revenue fees.

**Planning, Real Estate and Economic Development \$2.280 million surplus:**

The departmental expenditure surplus is largely due to staffing shortages and delays and purchased services savings. The revenue deficit is largely due to volumes lower than expected in Planning Application and Building Permit fees. The Building Code Services deficit was offset by a contribution from the Building Code Services Stabilization Reserve.

**Infrastructure and Water Services \$575 thousand surplus:**

The surplus is due to discretionary savings.

***Non-Departmental Accounts*****Capital Formation Costs \$1.722 million deficit:**

Debt charges higher than anticipated as a result of higher short-term interest rates and higher short-term investment balances.

**Corporate Common Expenditures and Revenues \$22.693 million surplus:**

Investment income increase as a result of higher short term interest rates and larger short-term investment balances.

**Payment-in-lieu of Taxation (PILT) \$33.296million surplus:**

Higher than expected revenues due to the receipt of a one-time Provincial funding for the Federal PILT Payment shortfall on business education taxes from 2021, 2022 and 2023.

**Tax-Supported - Transit Services \$22.513 million deficit:**

The Transit Services Department's operating budget, which falls under the Transit Commission's mandate, resulted in a \$29.506 million deficit in 2023. The deficit is made up of \$18.295 million revenues loss due to the impact of COVID-19, \$39 million of which was budgeted to come from senior levels of government for SRA funding which wasn't received, offset by \$27.79 million in from normal operational savings. The normal operation surplus was mainly attributable to reduced compensation expenditures from vacancies, lower O-Train Line 1 maintenance costs mainly due to the performance deductions per the project agreement with Rideau Transit Group, lower fuel costs and the delay of the opening of O-Train Lines 2 and 4 which were partially offset by higher Para Transpo service and fleet maintenance costs. In 2023 the O-Train Line 1

performance deductions was \$15.1 million which was offset by R1 and R2 related costs of \$3.1 million.

Once the various transit taxation related accounts are allocated to the business area, there is also an additional favourable offset of \$6.993 million.

**Tax-Supported – Ottawa Police Services (OPS) \$6.276 million surplus:**

The OPS planned and responded to numerous large events and demonstrations in 2023, including one-day and multi-day events. These events occurred consistently and steadily throughout the course of the year. In 2023, as in previous years, the OPS continued taking a more robust approach to the planning and deployment of police. This was evident during the major events that occurred in 2023, including Convoy 2.0, the visit by the President of the United States, the visit by President of Ukraine, and the 1 Million March 4 Children protest. Ongoing demonstrations related to the Israeli-Palestinian conflict and other Federal matters continue to draw on resources with a deployment almost every weekend. The OPS has continued to rely on partner agency police resources during larger scale events. Even with the utilization of these additional resources, deployment of OPS resources is largely managed by off-duty members on overtime and contributes to the deterioration of member wellness and organizational resiliency.

The OPS experienced \$30.1 million in pressures in 2023, largely due to costs incurred because of events and demonstrations and increased overtime costs. These costs were mitigated through cost recovery agreements with Public Safety Canada. The revenue from the federal government and the continued vacancies account for the majority of the \$6.276 million surplus for the year.

**Tax-Supported – Ottawa Public Library (OPL) Services \$1.870 million surplus:**

The OPL operating budget, resulted in \$1.87 million surplus in 2023. The surplus is made up of \$2.3 million in reduced compensation due to vacancies throughout the year; \$800 thousand spending over budget for library materials and \$229 thousand of unbudgeted revenue from donations.

***Rate-Supported Programs***

**Drinking Water Services \$510 thousand surplus:**

Surplus mainly due to inflationary increase in chemical costs offset with higher than anticipated permit revenues and water consumption.



## 2023 COVID-19 Deficit and Government Funding

The total COVID-19 deficit for 2023 was \$64.289 million.

To report the full impact of COVID-19 and all sources of government funding received, this report includes the total COVID-19 gross budget pressure for all service areas impacted as detailed in Table 3. The support funding received from the provincial and federal governments to offset this amount is detailed in Table 4.

**Table 3 – Total 2023 COVID-19 Impacts  
(in thousands of dollars)**

	<b>Cost Increases</b>	<b>Cost Savings</b>	<b>Revenue Losses</b>	<b>Total Impact</b>
Tax Supported Programs				
Elected Officials	0	0	0	0
Office of the Auditor General	0	0	0	0
City Clerk	0	0	0	0
Rail Construction Program	0	0	0	0
Community and Social Services	11,362	0	0	11,362
Public Works & Environmental Services	9	0	0	9
City Manager's Office	0	0	0	0
Legal Services	0	0	0	0
Public Information & Media Relations	0	0	0	0
Emergency and Protective Services	4,479	0	0	4,479
Recreation, Cultural and Facility Services	54	0	0	54
Finance and Corporate Services	961	(37)	0	924
Planning, Real Estate and Economic Development	0	0	0	0
Infrastructure and Water Services	0	0	0	0
Non-Departmental - City Wide	0	0	0	0
Tax Supported Programs Total	16,865	(37)	0	16,828
Rate Supported Total	0	0	0	0
External Boards, Commissions and Agencies				
Crime Prevention Centre	0	0	0	0
Committee of Adjustment	0	0	0	0
Public Health	29,166	0	0	29,166
Conservation Authority	0	0	0	0
Transit Services		0	18,295	18,295
Ottawa Police Services	0	0	0	0
Ottawa Public Library Services	0	0	0	0
External Boards, Commissions and Agencies Total	29,166	0	18,295	47,461
Grand Total	46,031	(37)	18,295	64,289

**Table 4 – COVID-19 Funding from Senior Levels of Government  
(In thousands of dollars)**

Source	Funding Program	Service	Eligible to Use in 2023	2023 Funding Allocation	2023 Funding Applied	Allocation/ Eligible to Use in 2024
Municipal	Safe Restart	City-wide	8,969	0	8,969	0
Municipal	Social Services Restart Fund	Housing	0			0
Provincial	IPAC - Personnel and Training	Long term Care	0	105	105	0
Provincial	COVID Prevention and Containment	Long term Care	0	1,065	1,065	0
Provincial	Paramedic	Paramedic and Dispatch Services		3,683	3,683	0
Provincial	Temporary Wage Enhancement	Long term Care	0			0
Provincial	COVID-19 General	OPH	0	7,659	7,659	0
Provincial	Vaccination	OPH	0	19,544	19,544	0
Provincial	School Focused Nurses	OPH	2,250	(352)	1,898	0
Provincial	Vaccination - City Partners	City-wide	0	1,868	1,868	0
Provincial	Transit Safe Restart *	Transportation	0			0
	<b>Total Provincial Funding</b>		<b>11,219</b>	<b>33,572</b>	<b>44,791</b>	<b>0</b>
Federal	Safe Voluntary Isolation	OPH	0	65	65	0
	<b>Total Federal Funding</b>		<b>0</b>	<b>65</b>	<b>65</b>	<b>0</b>
	<b>Grand Total</b>		<b>11,219</b>	<b>33,637</b>	<b>44,856</b>	<b>0</b>

### Continuity of Reserves and Reserve Funds

Document 3 - Reserve Continuity Schedule presents a continuity schedule of the City's reserves and reserve funds. The schedule reflects the impact on reserve balances as a result of the recommendations presented in this report.

### Operating Budget Adjustments

Throughout the year, adjustments to budgets are made to better reflect the alignment of budget authority with spending needs. These transfers are made either through the delegated authority given to the Chief Financial Officer/Treasurer or through Council-approved reports. Document 4 - Operating Budget Adjustments and Transfers Impacting Overall Expenditures/ Revenues shows the changes in budgets processed since July 1, 2022.

### FINANCIAL IMPLICATIONS

The financial implications are outlined in the report.

### LEGAL IMPLICATIONS

There are no legal impediments to approving the recommendations of the report.

## **COMMENTS BY THE WARD COUNCILLOR(S)**

This is a City-Wide 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.

## **RISK MANAGEMENT IMPLICATIONS**

There are no risk impediments to implementing the recommendations of the report.

## **RURAL IMPLICATIONS**

There are no rural implications associated with this report.

## **TERM OF COUNCIL PRIORITIES**

This report supports the City's ongoing commitments to the current 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 – 2023 Operating Results Summary

Document 2 – Variance Analysis of 2023 Operating Results

Document 3 – Reserve Continuity Schedule

Document 4 – Operating Budget Adjustments and Transfers Impacting Overall Expenditures / Revenues

## **DISPOSITION**

Staff will implement the report recommendations as outlined in the report.