

Subject: 2022 Tax and Rate Operating and Capital Budget Q2 Status

File Number: ACS2022-FSD-FSP-0013

Report to Finance and Economic Development Committee on 1 November

2022 and Council 9 November 2022

**Submitted on October 21, 2022 by Cyril Rogers, Deputy City Treasurer (A),
Financial Strategies, Planning and Client Services**

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Ward: Citywide

**Objet : Rapport d'étape du T2 sur le budget 2022 de fonctionnement et des
immobilisations pour les programmes financés par les recettes
fiscales et les redevances**

Dossier : ACS2022-FSD-FSP-0013

Rapport au Comité des finances et du développement économique

le 1 novembre 2022

et au Conseil le 9 novembre 2022

**Soumis le 21 octobre 2022 par Cyril Rogers, Trésorier municipal adjoint (T),
Les services financiers, la planification financière et la budgétisation et les
stratégies financières**

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION

That the Finance and Economic Development Committee recommend that Council receive the Q2 Operating and Capital Status and 2022 Year-end Forecast for information as detailed in Documents 1 to 4.

RECOMMANDATION DU RAPPORT

Que le Comité des finances et du développement économique recommande au Conseil ce qui suit prendre connaissance des dépenses de fonctionnement et d'immobilisations du T2 et des prévisions de fin d'exercice 2022, exposées dans les documents 1 à 4.

EXECUTIVE SUMMARY

The purpose of this report is to present the June 30, 2022 (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 significant portion of the 2022 Q2 results and forecast to the end of the year includes the additional costs and revenue impacts due to COVID-19. Included in this report is a summary of the forecasted COVID-19 costs in 2022 for the tax and rate-supported business areas. Furthermore, results are also inclusive of the impacts of the convoy occupation, the May 21 severe weather storm (derecho) recovery efforts and the reduction of the federal PILT payments due to the Business Education Tax rate reduction. The Q2 results indicate a surplus of \$7.5 million in the tax-supported program areas and a deficit of \$6.1 million in the rate-supported programs, resulting in an overall surplus of \$1.4 million. These results include \$45.1M of COVID-19 budget pressures, offset by \$41.9 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. Also included are \$1.7 million of convoy occupation costs plus \$9 million of derecho related costs.

The overall year-end forecast for the tax-supported programs is a projected deficit of \$9.8 million and a deficit of \$2.4 million for the rate-supported programs, resulting in an overall expected deficit of \$12.2 million. The projected deficit includes \$65.0 million in costs relating to COVID-19 which, is offset by \$60.5 million from the Safe Restart Agreement (SRA), Social Services Relief Fund (SSRF) 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 2022, relativement aux programmes à l'échelle de la ville financés par les recettes fiscales et à ceux financés par les redevances, ainsi que les prévisions pour la fin de l'exercice. Ces chiffres tiennent compte des coûts et recettes supplémentaires dus à la COVID-19, une importante portion des résultats et prévisions. Est compris dans ce rapport un résumé des coûts découlant de la COVID-19 prévus en 2022 pour les secteurs d'activité financés par les recettes fiscales et les redevances. De plus, les résultats comprennent également les répercussions de l'occupation par le convoi de camions, les efforts de rétablissement après la tempête violente du 21 mai (dérécho) et la réduction des paiements fédéraux tenant lieu d'impôts en raison de la réduction des taux des taxes scolaires des entreprises. Les résultats du T2 indiquent un excédent de 7,5 millions de dollars pour les programmes financés par les recettes fiscales et un déficit de 6,1 millions de dollars pour ceux financés par les redevances, ce qui donne un excédent global de 1,4 million de dollars. Ces chiffres tiennent compte de la pression budgétaire de 45,1 millions de dollars découlant de la COVID-19, compensée par un financement pour la COVID-19 de 41,9 millions de dollars. Cela comprend les coûts associés au déploiement du programme de vaccination pour les secteurs d'activité financés par les recettes fiscales et les redevances. Sont également inclus un montant de 1,7 million de dollars en lien avec l'occupation par le convoi de camions et un montant de 9 millions de dollars liés au dérécho.

Quant aux prévisions pour la fin de l'exercice, il y a un déficit projeté de 9,8 millions de dollars pour les programmes financés par les recettes fiscales et un déficit de 2,4 millions de dollars pour ceux financés par les redevances; le déficit total prévu s'élevant donc à 12,2 millions de dollars. Le déficit prévu comprend des coûts de 65,0 millions de dollars liés à la COVID-19, qui sont compensés par un montant de 60,5 millions de dollars provenant de l'Accord sur la relance sécuritaire, du Fonds de secours pour les services sociaux (FSSS) et d'autres mesures d'aide accordées par les paliers 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, 2022 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 26, 2022 to the Ottawa Police Services Board (Financial Status Report-Second Quarter 2022). The results for Ottawa Public Library were reported on September 13, 2022 to the Ottawa Public Library Board ([Second Quarter 2022 Financial Report](#)). The results for Ottawa Public Health were reported on September 19, 2022 to the Board of Health ([2022 Operating and Capital Budget Q2 Status Report](#)). The results for Transit Services were reported on September 14, 2022 to the Transit Commission ([2022 Transit Operating and Capital Budget Q2 Status Report](#)).

Document 1 provides operating budget details on year-to-date results and the 2022 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 2022 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 is provided in Document 1 and 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, 2022 (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	6,592	6,351	-	-	-	241	241
Office of the Auditor General	1,023	953	-	-	-	70	70
Office of the City Clerk	1,805	1,806	-	(97)	97	(2)	(2)
Transit Services	-	-	-	-	-	-	-
Community and Social Services	121,614	112,560	(21,783)	-	22,913	7,924	9,054
Public Works and Environmental Services	144,873	158,848	(2,686)	-	2,539	(13,828)	(13,975)
City Manager's Office	1,113	1,142	-	-	-	(29)	(29)
Emergency and Protective Services	124,096	124,899	(7,893)	(385)	7,381	94	(803)
Recreation, Cultural and Facility Services	75,719	68,259	(3,531)	(849)	1,172	10,668	7,460
Finance Services Department	14,796	14,082	(31)	(22)	53	714	714

	2nd Quarter		Year-to-Date Net Surplus / (Deficit)				
	Net Budget	Net Actual	COVID	COVID Vaccination Program	COVID Funding	Non-COVID	Total
Planning, Real Estate and Economic Development	21,247	18,455	-	(11)	11	2,793	2,793
Innovative Client Services	76,286	73,631	(3,511)	(1,096)	4,473	2,789	2,655
Infrastructure and Water Services	6,853	6,196	-	-	-	657	657
Non-Departmental - All Services	(1,934,046)	(1,932,747)	(3,220)	-	3,220	(1,299)	(1,299)
Total Tax-Supported Programs	(1,338,028)	(1,345,565)	(42,655)	(2,460)	41,859	10,793	7,537
Water	41,957	43,256	(4)	-	4	(1,299)	(1,299)
Wastewater	31,780	35,804	(8)	-	8	(4,024)	(4,024)
Stormwater	13,371	14,153	(2)	-	2	(782)	(782)
Total Rate-Supported Programs	87,108	93,213	(14)	-	14	(6,106)	(6,106)
Total Tax and Rate-Supported Programs	(1,250,921)	(1,252,352)	(42,669)	(2,460)	41,873	4,687	1,431

The property tax-supported component of the City's budget ended Q2 with a surplus of \$7.5 million, and the rate-supported services (water, sewer, and stormwater) ended Q2 with a deficit of \$6.1 million. These results 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 2021 Disposition report to Council ([ACS2022-FSD-FIN-0003](#)) summarized the federal and provincial funding allocated to the City of Ottawa to address the 2021 COVID-19 pressures. At that time, \$40.806 million (\$24.912 million municipal SRA, \$13.593 million SSRF, \$1.804 million Canada-Ontario Community Housing Initiative, \$429 thousand School Focused Nurses, \$68 thousand IPAC) was identified as unused funding that was allocated in 2021 and was available for use in 2022. Of the funding brought forward from 2021 for use in 2022, \$10.613 million of the Safe Restart Agreement (SRA) Municipal stream funding and \$13.593 million of the Social Services Relief Fund (SSRF) was applied against COVID-19 eligible expenditures in the first half of the year. Furthermore, a further investment of \$10.7 million was received by the City through an additional phase of funding for the SSRF from the province for eligible costs for the remainder of 2022.

As referenced in the 2022 Q1 Status report ([ACS2022-FSD-FSP-0008](#)), on June 22, 2022, several hundred trucks and thousands of demonstrators occupied the streets of downtown Ottawa to protest the elimination of all COVID-19 mandates. This protest significantly impacted various City services such as Roads, Traffic, Paramedic Services, By-Law Services, and Fire Services to name a few; until protesters and vehicles were cleared out of the downtown core by late February. The total expenditure impact of the convoy occupation for Q2, not including Ottawa Police Services and Transit Services, is approximately \$1.7 million. It is anticipated that these costs will be funded under the Nation's Capital Extraordinary Policing Cost program.

Furthermore, on May 21, Ottawa experienced a severe weather event (derecho storm) that resulted in damage, power outages and service disruptions throughout the city. Again, various City services were impacted to serve the community with response and recovery efforts. As of the end of the second quarter, the total expenditure impact of the derecho storm, not including Ottawa Police Services and Transit Services, is approximately \$9 million and there is no confirmed funding support at this time.

The overall tax and rate supported year-to-date surplus for the second quarter is \$1.431 million. This includes \$45.115 million in increased expenditures related to COVID-19 for tax and \$14 thousand for rate, which is offset by \$41.873 million of SRA, SSRF 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 \$2.460 million which is expected to be recovered from Provincial funding from the Ministry of Health. The total non-COVID-19 surplus for tax supported programs is \$10.793 million and for rate supported programs there is a non-COVID-19 deficit of \$6.106 million.

Highlights of 2022 Q2 Results

Elected Officials – Surplus of \$241 thousand

The surplus is due to reduced staffing and ward programs savings.

Community and Social Services Department (CSSD) – Surplus of \$9.054 million

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, and higher Provincial Level-of-Care Funding in Long-Term Care Services.

Emergency and Protective Services Department (EPSD) – Deficit of \$803

thousand

The deficit is primarily driven from the increased emergency response costs due to the convoy occupation and derecho storm. Fire Services also experienced higher than anticipated materials and services costs, such as fleet repairs, winter maintenance and uniform cleaning. In addition, By-law and Regulatory Services experienced COVID-19 related revenue losses due to reduced parking and business licensing.

Recreation, Cultural and Facility Services (RCFS) – Surplus of \$7.460 million

The surplus is due to vacancies, COVID-19 related savings from facilities that were closed or operating at a reduced capacity, plus higher revenues from resumed recreational activities.

Innovative Client Services Department (ICSD) – Surplus of \$2.655 million

The surplus is due to vacancies and lower than expected expenditures from reduced level of service in the provincial courts as a result of the pandemic. Additional payment cards revenues contribute to the overall surplus.

Finance Services Department (FSD) – Surplus of \$714 thousand

The surplus is primarily due to additional revenues from water and tax billing services.

Public Works Department (PWD) – Deficit of \$13.975 million

The deficit is primarily driven by the increased response to the convoy occupation and the derecho storm. The Parks' deficit of \$1.5 million is primarily due to \$1.9 million of derecho storm costs offset by \$400 thousand savings within ongoing operations from the cancellation of activities in order to redeploy staff in response to the impacts of the derecho storm. Forestry Services' surplus of \$677 thousand is due mostly to lower winter tree maintenance from labour shortages and higher tree permit fees offset by derecho storm costs. Parking Services' surplus of \$631 thousand is due to maintenance savings at City parking lots. The lower on-street and off-street Parking revenues due to residents working from home were offset by Safe Restart Funding. The Roads' deficit of \$11.2 million is primarily due to the timing of \$6.9 million of fleet and compensation cost allocations, derecho storm costs of \$4.5 million, convoy occupation costs of \$0.7 million, and higher liability claims of \$2.5 million. Partially mitigating these deficits are the surplus of \$2.5 million from lower winter maintenance costs due to below average snowfall for the months of January to March 2022 requiring less snow removal and salt/material usage, and higher revenues of \$0.7 million from advertising. Traffic

Services' deficit of \$1.8 million is due to lower processing capacity for existing Automated Speed Enforcement (ASE) infractions and the delay in the implementation of additional ASE cameras due to supply chain issues with the resultant loss of revenues which are partly offset by lower expenditures. At the end of the year, any surplus will be allocated to the Road Safety Capital Reserve Fund.

Planning, Real Estate and Economic Development (PRED) – Surplus of \$2.793 million

The forecasted expenditure surplus is mainly attributed to savings from temporary vacancies. The forecasted revenue surplus is largely due to increased temporary encroachment and sewer connection fee revenues.

Infrastructure and Wastewater Services – Surplus of \$657 thousand

The surplus is due to vacancies and recoveries to capital.

Non-Departmental (ND) - All Services – Deficit of \$1.299 million

Over expenditure due to lower red light camera revenues, unexpected light rail provincial inquiry costs, lower payment-in-lieu of taxes (PILT) revenues and increased remissions, partially offset by higher than anticipated sales of surplus land and supplemental assessment growth.

Rate-Supported Services – Deficit of \$6.106 million

Water Services: Surplus mainly due to vacancies, fewer emergency repairs, and increased cost recoveries, offset with increased chemical costs. Deficit in water bill revenues due to shift in consumption from the higher Tier 4 rate to the lower Tier 2 rate due to residents staying home more and reduced consumption by ICI customers and an increase in debt servicing costs.

Wastewater Services: Deficit mainly due to increased sewer cleaning and catch basin maintenance activities as well as reduced water bill wastewater revenues due to shift in consumption from Tier 4 to Tier 2.

Stormwater Services: No significant variances. Revenue deficit as growth estimates not realized at Q2.

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

	Year-to-Date Net Surplus/ (Deficit)	Forecast Surplus / (Deficit)				
		COVID	COVID Vaccination Program	COVID Funding	Non-COVID	Total
Tax-Supported-Programs						
Elected Officials	241	-	-	-	200	200
Office of the Auditor General	70	-	-	-	-	-
Office of the City Clerk	(2)	(692)	(60)	752	-	-
Transit Services	-	-	-	-	-	-
Community and Social Services	9,054	(33,185)	-	28,806	3,015	(1,364)
Public Works	(13,975)	(6,129)	-	5,982	(11,404)	(11,551)
City Manager's Office	(29)	-	-	-	-	-
Emergency and Protective Services	(803)	(11,169)	(518)	11,762	(1,915)	(1,840)
Recreation, Cultural and Facility Services	7,460	(274)	(1,179)	1,453	8,000	8,000
Finance Services Department	714	-	-	-	2,500	2,500
Planning, Real Estate and Economic Development	2,793	-	(11)	11	3,970	3,970
Innovative Client Services	2,655	(3,916)	(1,391)	5,174	2,756	2,623
Infrastructure and Water Services	657	-	-	-	750	750
Non-Departmental - All Services	(1,299)	(6,500)	-	6,500	(13,100)	(13,100)
Total Tax-Supported-Programs	7,537	(61,865)	(3,159)	60,440	(5,228)	(9,812)
Water	(1,299)	(4)	-	4	1,900	1,900
Wastewater	(4,024)	(8)	-	8	(2,300)	(2,300)
Stormwater	(782)	(2)	-	2	(2,000)	(2,000)
Total Rate-Supported Programs	(6,106)	(14)	-	14	(2,400)	(2,400)
Total Tax and Rate-Supported Programs	1,431	(61,879)	(3,159)	60,454	(7,628)	(12,212)

2022 Forecast Highlights – Tax-Supported Services

A tax-supported services deficit of \$9.812 million is projected for 2022. This expected deficit includes \$65.038 million of tax-supported services pressures due to COVID-19, which is offset by \$60.454 million of SRA, SSRF, vaccination funding, and funding from senior levels of government in response to the pandemic. The forecasted expenditures

for the City's portion of the COVID-19 vaccination program of \$3.159 million will be recovered from the Ministry of Health. There is a non-COVID deficit of \$9.812 million expected by year-end. It is anticipated that forecasted cost impacts of \$2.198 million due to the occupation convoy will be funded by federal funding. The projected tax-supported services deficit includes the following:

Elected Officials – Surplus of \$200 thousand

Elected Officials forecasts a non-COVID surplus of \$200 thousand due to vacancies and ward program savings partially offset by severance payments for retiring and unsuccessful incumbents and their staff.

Community and Social Services Department (CSSD) – Deficit of \$1.364 million

The projected deficit is due to higher shelter expenses, unfunded COVID-19 related expenses in Long-Term Care Services and the Human Needs Command Centre, offset by vacancies, lower demand for some benefits in Employment & Social Services and community bus passes, and a delay in the spending of a multi-year program in Community Safety and Well Being Services.

Public Works Department (PWD) – Deficit of \$11.551 million

The Public Works Department forecasts a deficit of \$11.551 million. The deficit is primarily driven by \$8.1 million in costs due to the derecho storm. Parks Services is expecting a deficit due to the derecho storm, higher fleet costs, and higher water costs for splash pad operations. Forestry Services expects a deficit due to the derecho storm and higher fleet costs which are partially offset by lower maintenance costs and higher tree permit fee revenues. Solid Waste Services is expecting a surplus due to increased revenues from recycling materials, landfill tipping fees, and Stewardship Ontario. These surpluses are slightly offset by lower soil management revenues and costs impacts from the convoy occupation and the derecho storm. Roads Services' expected deficit is due to the convoy occupation, derecho storm, higher fleet costs and liability claims. Partially mitigating these deficits are lower winter maintenance costs due to below average snowfall requiring less snow removal and salt/material usage.

Emergency and Protective Services Department (EPSD) – Deficit of \$1.840 million

Emergency and Protective Services forecasts a deficit of \$1.840 million mainly due to responding to multiple emergencies and events across the city as well as higher than anticipated fleet repairs, winter maintenance and uniform cleaning costs in Fire Services.

Recreation, Cultural and Facility Services (RCFS) – Surplus of \$8 million

Recreation, Cultural and Facility Services forecast a surplus of \$8 million due to vacancies, COVID-19 related savings from facilities that were closed or operating at a reduced capacity, plus higher revenues from resumed recreational activities.

Finance Services Department (FSD) – Surplus of \$2.5 million

The Finance Services Department forecasts a surplus of \$2.5 million due to additional revenues from water and tax billing services.

Planning, Real Estate and Economic Development (PRED) – Surplus of \$3.970 million

Planning, Infrastructure and Economic Development forecasts a surplus of \$3.970 million. The forecasted expenditure surplus is mainly attributed to savings from temporary vacancies. The forecasted revenue surplus is largely due to increased temporary encroachment and sewer connection fee revenues.

Innovative Client Services Department (ICSD) – Surplus of \$2.623 million

The Innovative Client Services Department forecasts a surplus due to vacancies across the department and lower than expected expenditures due to reduced level of service in the provincial courts as a result of the pandemic.

Non-Departmental (ND) – All Services – Deficit of 13.100 million

The forecasted deficit is primarily due to the reduction of federal PILT payments due to the Business Education Tax reduction, expenditures related to the LRT provincial inquiry, lower Red Light Camera and Rideau Carleton Raceway revenues.

2022 Forecast – Rate-Supported Services – Deficit of \$2.4 million

Water Services: Surplus mainly due to vacancies, fewer emergency repairs, and increased cost recoveries, offset with increased chemical costs.

Wastewater Services: Deficit mainly due to increased sewer cleaning and catch basin maintenance activities, offset with increased sewer use revenues as well as reduced water bill wastewater revenues due to shift in consumption from Tier 4 to Tier 2.

Stormwater Services: No significant variances. Revenue deficit as growth estimates

not realized.

2022 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 2022 were 52 per cent of the full year 2022 compensation budget which is considered normal. Actual overtime costs as a percentage of the annual budget are 92 per cent spent. Additional overtime costs were incurred due to COVID-19, convoy occupation and derecho storm 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 \$12.3 billion, of which \$2.4 billion is uncommitted to date. Separate Q2 Status Reports are provided to the Transit Commission, the Ottawa Police Services Board, the Ottawa Public Library Board and the Board of Health, and include a status on projects that are under their respective mandates.

Operating Budget Adjustments and Transfers

A summary of the operating budget adjustments and transfers made in the second quarter of 2022 performed under the authority delegated by Council to the Chief Financial Officer/City Treasurer are presented in document 4. Document 4 also summarizes the budget adjustments made between departments, 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 receiving the information in this report.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a citywide report.

CONSULTATION

Not applicable.

ACCESSIBILITY IMPACTS

There are no accessibility impacts associated with this report.

RISK MANAGEMENT IMPLICATIONS

There are no risk impediments to implementing the recommendations in this report.

RURAL IMPLICATIONS

There are no rural implications associated with this report.

TERM OF COUNCIL PRIORITIES

This report supports the City's on-going commitment to financial sustainability and transparency.

SUPPORTING DOCUMENTATION

Document 1 – Operating Results as at June 30, 2022 and 2022 Forecast

Document 2 – 2022 Q2 Compensation Summary

Document 3 – 2022 Q2 Capital Works-In-Progress

Document 4 – 2022 Q2 Operating Budget Adjustments and Transfers

DISPOSITION

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