

2017 YEAR END OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2016					2017				
		Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. of Gross Bgt.	Annual Gross Budget	Annual Net Budget	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	YE % Var. of Gross Bgt.
Representation											
Mayor's Office	2	511,809	511,809	0	0	0.0%	504,157	504,157	0	0	0.00%
Council Administrative Services	3	567,767	567,767	0	35,035	6.2%	604,938	604,938	0	1,281	0.21%
Total Representation		1,079,576	1,079,576	0	35,035	3.2%	1,109,095	1,109,095	0	1,281	0.12%
Office of the Chief Administrative Officer											
CAO's Office	4	1,190,282	1,190,282	161,000	80,244	6.7%	1,333,810	1,176,539	170,000	172,228	12.91%
Office of the City Solicitor											
Planning & Building	5	8,076,714	3,331,740	249,000	282,086	3.5%	8,742,973	3,613,431	540,600	553,784	6.33%
Legal	6-7	16,960,183	5,877,591	(981,000)	(2,941,174)	-17.3%	17,009,347	6,018,338	(1,589,740)	(1,522,981)	-8.95%
Fire & Rescue Services	8	43,889,767	42,838,231	(203,800)	(201,539)	-0.5%	46,176,988	45,201,199	(286,000)	52,982	0.11%
Total Office of the City Solicitor		68,926,664	52,047,562	(935,800)	(2,860,627)	-4.2%	71,929,308	54,832,968	(1,335,140)	(916,215)	-1.27%
Office of the Chief Financial Officer											
Finance	9	9,399,649	6,371,531	0	106,279	1.1%	9,445,098	6,229,178	0	877	0.01%
Information Technology	10	7,410,626	6,130,187	40,000	35,456	0.5%	7,744,735	6,469,296	45,000	88,104	1.14%
Total Office of the Chief Financial Officer		16,810,275	12,501,718	40,000	141,735	0.8%	17,189,833	12,698,474	45,000	88,981	0.52%
Office of City Clerk											
Council Services	11	9,853,887	6,765,674	135,100	352,729	3.6%	10,193,204	6,988,231	125,000	341,293	3.35%
Human Resources	12	4,378,200	4,084,062	30,000	194,002	4.4%	5,015,420	4,723,763	100,000	209,632	4.18%
Windsor Public Library	13	8,847,365	7,831,216	0	237,485	2.7%	9,173,305	8,109,957	0	175,824	1.92%
Total Office of City Clerk		23,079,452	18,680,952	165,100	784,216	3.4%	24,381,929	19,821,951	225,000	726,749	2.98%
Office of Parks, Recreation, Culture and Facilities											
Parks	14-15	38,207,301	23,717,516	795,000	39,918	0.1%	39,518,665	24,815,537	153,500	(401,766)	-1.02%
Recreation & Culture	16	21,617,445	9,790,969	(260,000)	108,939	0.5%	23,789,014	11,953,684	(195,000)	38,751	0.16%
Total Office of Parks, Recreation, Culture and Facilities		59,824,746	33,508,485	535,000	148,857	0.2%	63,307,679	36,769,221	(41,500)	(363,015)	-0.57%
Office of the City Engineer											
Engineering	17-18	29,413,044	6,710,221	(717,400)	(981,431)	-3.3%	31,517,465	7,712,486	415,900	323,829	1.03%
* Public Works Operations	19-20	51,713,792	25,900,040	1,326,086	890,988	1.7%	54,304,502	26,900,403	1,241,000	(1,332,256)	-2.45%
Transit Windsor	21-23	33,005,763	14,216,829	270,000	644,326	2.0%	33,504,338	13,108,590	(465,000)	(133,396)	-0.40%
Total Office of the City Engineer		114,132,599	46,827,090	878,686	553,883	0.5%	85,821,967	47,721,479	1,191,900	(1,141,823)	-1.33%
Community Development & Health											
Employment & Social Services	24	119,968,687	10,972,614	1,048,500	1,280,031	1.1%	118,491,577	9,398,178	751,000	1,032,339	0.87%
Housing & Children's Services/WECHC	25	95,986,699	22,029,359	657,000	1,472,024	1.5%	103,721,182	22,841,372	96,100	641,991	0.62%
Huron Lodge	26-27	22,493,152	7,012,896	(260,600)	(170,611)	-0.8%	22,883,479	7,283,223	(117,000)	(77,582)	-0.34%
Total Community Development & Health		238,448,538	40,014,869	1,444,900	2,581,444	1.1%	245,096,238	39,522,773	730,100	1,596,748	0.65%
Corporate Accounts	28-31	212,194,691	(304,030,797)	(477,516)	495,711	0.2%	220,184,625	(315,541,718)	1,502,120	1,245,869	0.57%
Total City Departments Prior to Contingency & Additional Council-Approved Funding		735,686,823	(98,180,263)	1,811,370	1,960,498	0.3%	730,354,484	(101,889,218)	2,487,480	1,410,803	0.19%
Corporate Contingency Approved in 2017 Budget		1,500,000	1,500,000	2,500,000	1,500,000	100%	1,500,000	1,500,000	0	0	0.00%
Surplus (Deficit) Subtotal		737,186,823	(96,680,263)	4,311,370	3,460,498	0.5%	731,854,484	(100,389,218)	2,487,480	1,410,803	0.19%
Agencies, Boards & Commissions											
Windsor Police Services	32	88,950,982	79,444,014	0	1,181,533	1.3%	92,773,764	82,437,022	(300,000)	(148,382)	-0.16%
Agency Grants	33	17,286,927	17,186,329	(314,000)	(481,970)	-2.8%	18,010,674	17,910,076	209,044	504,004	2.80%
Committees of Council	34	49,920	49,920	0	11,460	23.0%	42,120	42,120	0	39,159	92.97%
Total Agencies, Boards & Commissions		106,287,829	96,680,263	(314,000)	711,023	0.7%	110,826,558	100,389,218	(90,956)	394,781	0.36%
2017 Net Operating Budget Surplus (Deficit)		843,474,652	0	3,997,370	4,171,521	0.5%	842,681,042	0	2,396,524	1,805,584	0.21%

* NOTE: Public Works Operations includes a post-closing entry of (\$215,287)

Less: Windsor Public Library	0	(175,824)	
	\$ 2,396,524	\$ 1,629,760	0.19%

MAYOR'S OFFICE

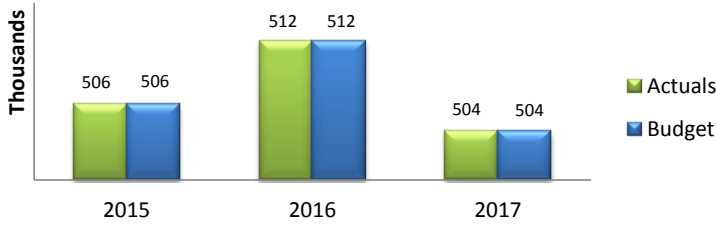
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	506,453	511,809	504,157
Annual Net Budget	506,453	511,809	504,157
Annual Net Expenditures	506,453	511,809	504,157
Year End Variance	0	0	0
Variance as % of GB			

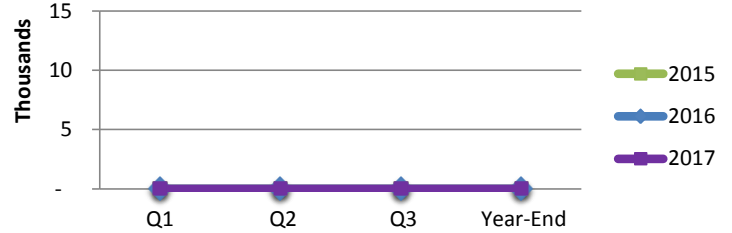
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Prior to the budget carry-forward of \$835,230, the Mayor's Office budget for 2017 reflected a surplus of that amount and generally relates to the accumulated surplus carried forward from previous years based on Council approval and salary gapping in 2017.

Summary of Description

Category	Amount
Net Year End Surplus/(Deficit)	\$ -
	\$ -

Mitigating Steps

COUNCIL ADMINISTRATIVE SERVICES

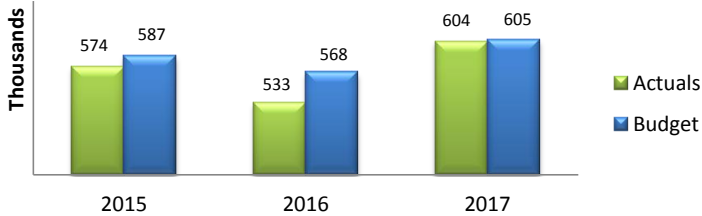
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	586,666	567,767	604,938
Annual Net Budget	586,666	567,767	604,938
Annual Net Expenditures	574,274	532,732	603,657
Year End Variance	12,392	35,035	1,281
Variance as % of GB	2.1%	6.2%	0.2%

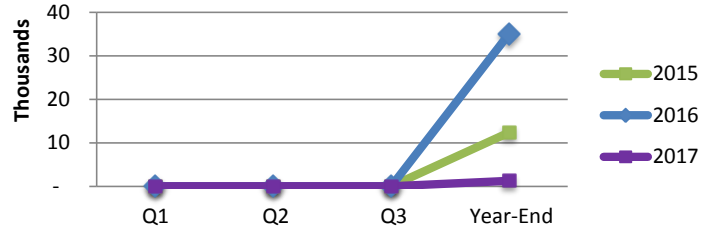
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	12,392	35,035	1,281

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The surplus in Council Administrative Services is primarily related to Travel and Business Meeting Expense.

Summary of Description

Category	Amount
1. Travel and Business Meeting Expense	\$ 1,281
Net Year End Surplus/(Deficit)	\$ 1,281

Mitigating Steps

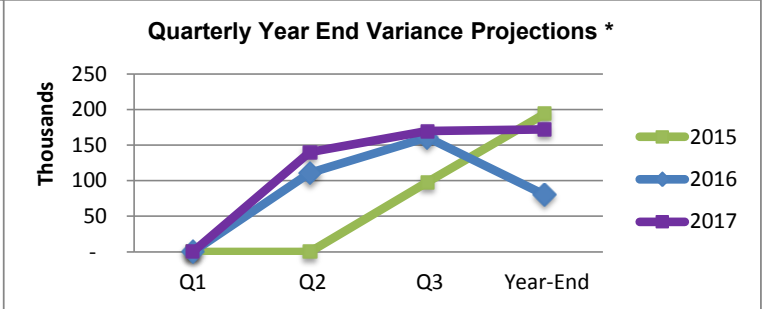
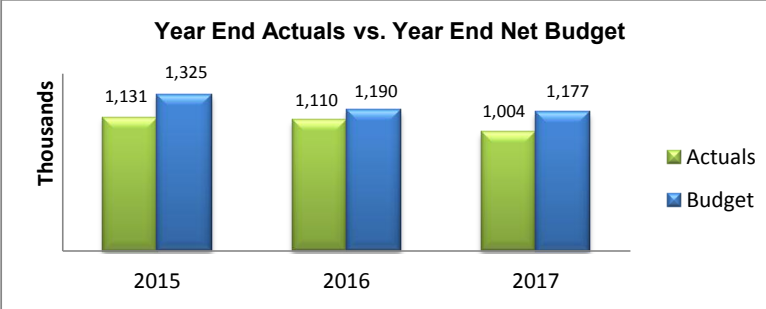
CAO'S OFFICE

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	1,324,528	1,190,282	1,333,810
Annual Net Budget	1,324,528	1,190,282	1,176,539
Annual Net Expenditures	1,130,614	1,110,038	1,004,311
Year End Variance	193,914	80,244	172,228
Variance as % of GB	14.6%	6.7%	12.9%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	111,000	140,000
Third Quarter (Q3)	98,000	161,000	170,000
Year-End (Q4)*	193,914	80,244	172,228

* Note: Year-end numbers are based on actual results, not projections.



Description

The surplus in the CAO's Office is mostly related to savings in salary costs, due primarily to the reorganization of staff. The CAO's Office budget also contains provisional/contingency budgets for Corporate Consulting and other matters. It is difficult to anticipate until very close to year end, what these budgets may be used for, therefore by the end of 2017, a surplus is reported after taking into account certain budget carry forwards to cover the payments for anticipated 2018 projects.

Summary of Description

	Category	Amount
1. Salary Gapping	Salaries & Benefits	\$ 100,000
2. Corporate Consulting	Purchased Services	\$ 72,228
Net Year End Surplus/(Deficit)		\$ 172,228

Mitigating Steps

PLANNING AND BUILDING

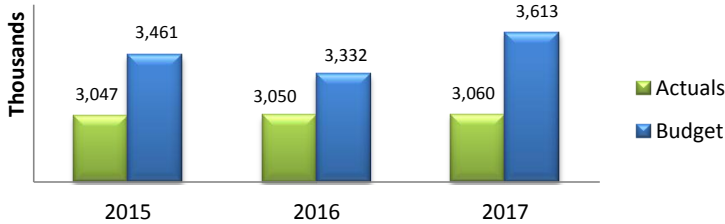
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	7,777,193	8,076,714	8,742,973
Annual Net Budget	3,460,519	3,331,740	3,613,431
Annual Net Expenditures	3,047,183	3,049,654	3,059,647
Year End Variance	413,336	282,086	553,784
Variance as % of GB	5.3%	3.5%	6.3%

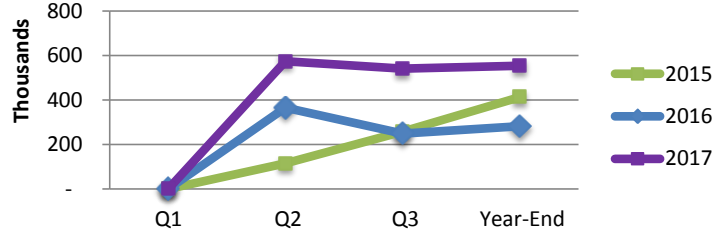
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	115,000	365,000	574,400
Third Quarter (Q3)	257,000	249,000	540,600
Year-End (Q4)*	413,336	282,086	553,784

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Planning & Building realized a 2017 operating surplus of \$553,784.

Revenue surplus: \$333,404

The volume of development applications was higher than normal, particularly with site plan control and land variance.

Recovery of expense from Alley Subsidy Program: \$135,368

Two staff members were seconded to the Alley Subsidy project for all of 2017.

Miscellaneous Expense Line Items: \$53,868

The savings for 2017 among miscellaneous expenses accounts totalled \$53,868.

Salary Gapping: \$31,144

Due to challenges pertaining to recruitment and hiring, the department has been gapping one Inspector position and one Engineer position.

Legislated Permits (Non-tax levy portion of Departmental budget) Surplus: \$1,201,544

Permit revenues for 2017 were very positive. In fact the department had an overall conservative net surplus and contribution to the Building Permit Fee Reserve in 2017 of \$430,259. This is in contrast to the 2017 budgeted draw on reserve of \$771,285 of which none was used. The surplus of \$430,259 combined with the unused budget of \$771,285 resulted in an overall surplus to the reserve of \$1,201,544.

Summary of Description

Category	Amount
Development Application Revenue	\$ 333,404
Recovery of Expenses from Alley Subsidy Program	\$ 135,368
Staff Gapping and Vacancies	\$ 31,144
Miscellaneous Expense Line Items	\$ 53,868
Net Year End Surplus/(Deficit)	\$ 553,784

Mitigating Steps

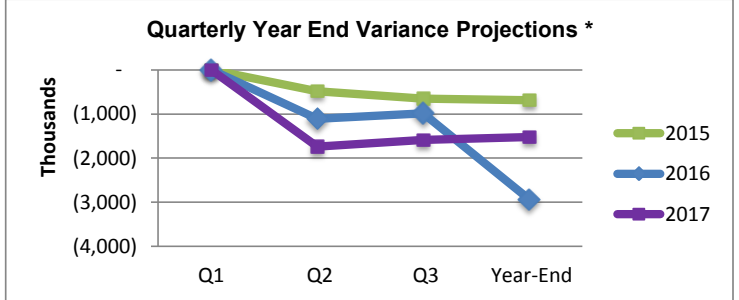
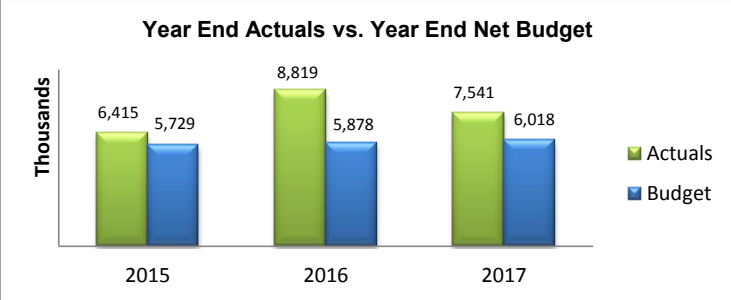
LEGAL

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	16,717,256	16,960,183	17,009,347
Annual Net Budget	5,729,036	5,877,591	6,018,338
Annual Net Expenditures	6,414,772	8,818,765	7,541,319
Year End Variance	(685,736)	(2,941,174)	(1,522,981)
Variance as % of GB	-4.1%	-17.3%	-9.0%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(485,000)	(1,110,000)	(1,738,000)
Third Quarter (Q3)	(650,000)	(981,000)	(1,589,740)
Year-End (Q4)*	(685,736)	(2,941,174)	(1,522,981)

* Note: Year-end numbers are based on actual results, not projections.



Description

Overall, the Legal Department has a deficit of (\$1,522,981).

Claim Costs: (\$908,979)

The deficit in this line item is \$908,979 at year end for payments to claims made against the City. Settlements/judgments can only be estimated, and can vary significantly based on a few large claims and the timing of when they are payable. Subject to the City's defence of a claim, the amount payable on a given claim can vary widely and be out of the City's control. An actuarial review was undertaken to help predict settlement amounts, and the 2018 budget was adjusted to reflect the predicted amounts. The claim cost variance is typically recovered from the Self Insurance Reserve Fund (SIR), however the corporate surplus at year end will be used to fund this deficit similar to last year.

Legal Services Cost: (\$511,405)

The external legal services account is a deficit of approximately (\$690,292) at year end, mainly due to costs incurred relating to various larger litigations. There were also \$178,887 in recoveries on external legal resulting in a net variance of (\$511,405). It should be stressed that external legal fees are very difficult to project as it is impossible to determine what actions will be brought against the City, which the City would then be obliged to address.

It should be noted that the Legal Department monitors all expenses and has restrained expenditures in those line items within its direct control to partially offset the largely uncontrollable expenditures for outside legal counsel and insurance claims. The department's deficit is driven by the largely uncontrollable costs for outside legal counsel and insurance claims for the reasons described above.

Recovery from Capital Projects: (\$50,000)

In conformity with the corporate Tangible Capital Asset Policy, Council approved a recovery of a dedicated Real Estate employee's wages from capital projects on the basis of the number of hours worked on each project. For the first quarter of the year, the number of hours worked on projects did not meet budget, and therefore, a shortfall in the recovery for these wages was incurred.

Miscellaneous Expense Line Items: \$90,034

Overall miscellaneous line-by-line surplus variances of \$90,034 were experienced for 2017.

Salary Gapping: \$45,160

There is a net surplus of \$45,160 in the salary accounts due to position vacancies and salary gapping within Legal.

Provincial Offences: (\$187,791)

The Provincial Offences division ended the year with an overall net deficit of (\$187,791) after adjusting for the cost share payments to the County. This is primarily due to a decrease in revenue resulting from a decline in the overall charging volume. Savings realized as a result of lower operating costs is partially offsetting the revenue shortfall. The division's active collection efforts on outstanding defaulted fines continues to be robust thereby further mitigating the revenue shortfall throughout the year.

Summary of Description

	Category	Amount
1. Claim Costs	Utilities, Insurance & Taxes	\$ (908,979)
2. Legal Services Costs	Purchased Services	(511,405)
3. Provincial Offences	Other Miscellaneous Expenditures	(187,791)
4. Miscellaneous Line Items	Other Miscellaneous Expenditures	90,034
5. Recovery from Capital Projects	Recovery of Expenditures	(50,000)
6. Salary Gapping	Salaries & Benefits	45,160
Net Year End Surplus/(Deficit)		\$ (1,522,981)

Mitigating Steps

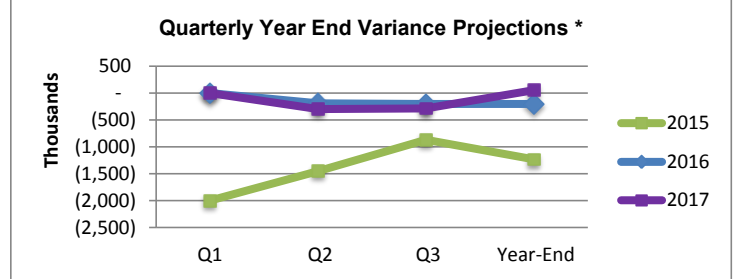
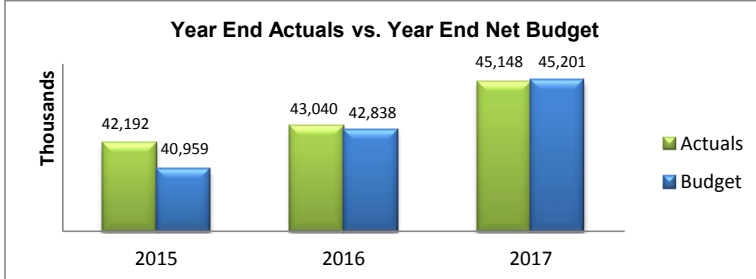
FIRE & RESCUE SERVICES

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	41,737,360	43,889,767	46,176,988
Annual Net Budget	40,959,074	42,838,231	45,201,199
Annual Net Expenditures	42,192,362	43,039,770	45,148,217
Year End Variance	(1,233,288)	(201,539)	52,982
Variance as % of GB	-3.0%	-0.5%	0.1%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	(2,000,000)	-	-
Second Quarter (Q2)	(1,450,000)	(192,000)	(299,600)
Third Quarter (Q3)	(864,954)	(203,800)	(286,000)
Year-End (Q4)*	(1,233,288)	(201,539)	52,982

* Note: Year-end numbers are based on actual results, not projections.



Description

WFRS has ended fiscal 2017 with a year end surplus of \$52,982 as detailed below.

Net Salary Variance (excluding fringes): \$111,000

A net \$60,000 surplus in overtime was achieved. It consists of \$164,000 surplus in Fire Operations division, a (\$66,000) shortfall in Communication division due to scheduling to fill vacant hours in dispatch and the remainder is a deficit of (\$38,000) in overtime shared between Training, Prevention and Administration divisions due to heavy workload. In the Firefighting Division, Council approved the two year over-complement pilot project, which has demonstrated a meaningful impact in year one (1) in the reduction of overtime and this trend is expected to continue, with the impact depending on the rate of attrition.

A net surplus of \$51,000 was achieved in WSIB and Other pay accounts across the divisions.

Recovery of Expenses: \$59,400

A surplus of \$49,400 was achieved as a result of revenue collected by Fire Services attending Non-Resident Motor Vehicle Accidents. This revenue includes accidents from years 2016 & 2017 which is continuation of a billing process put in place in 2016. As the catch-up period is now complete, the revenue amount will now meet current budget and this favourable variance will be eliminated going forward.

A further surplus of \$10,000 was obtained by successful application to Canadian Pacific Railway Company for a grant. The funds were used to offset costs mainly foam concentrate used in firefighting operations.

Fire Equipment Maintenance: (\$26,000)

Fire Apparatus division incurred a (\$26,000) deficit due to replacement of the aerial bucket as a result of damage during a motor vehicle accident response and various increased maintenance & repair needs for all vehicles.

User Fee Revenue: (\$32,600)

Fire & Rescue Services incurred a shortfall of (\$32,600) in various user fee revenues across the divisions, mainly Apparatus and Prevention. Apparatus division's shortfall was due to inability to accept external customers' work and still meet the maintenance need of WFRS vehicles and equipment. Fire Prevention division's shortfall is due to fewer than budgeted billed hours for Fire Safety Plan Reviews.

Other Miscellaneous Expenses: (\$58,818)

A net deficit of (\$58,818) was incurred as a result of various professional services required above normal annual operations (eg. Training tower repairs, Truck non-destructive testing and Engineering site investigations) as well as increased fees for currently receiving services (eg. Auxillium and Crisis).

Summary of Description

Category	Amount
Net Salary Variance	\$ 111,000
Recovery of Expenses	59,400
Fire Equipment Maintenance	(26,000)
User Fee Revenue	(32,600)
Other Miscellaneous Expenses	(58,818)
Net Year End Surplus/(Deficit)	\$ 52,982

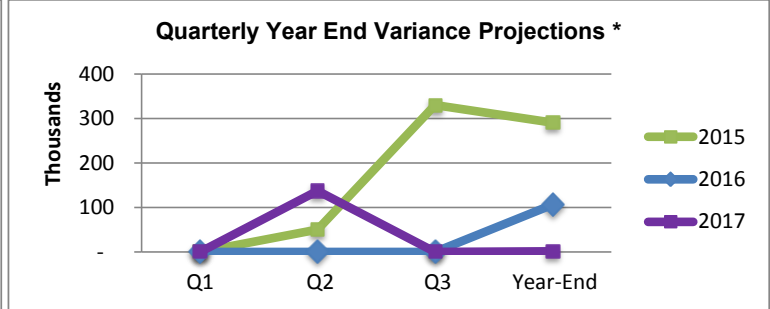
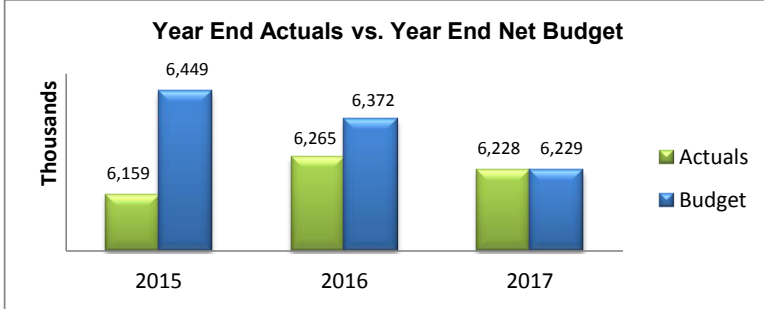
Mitigating Steps

FINANCE

Financial Summary	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	9,208,651	9,399,649	9,445,098
Annual Net Budget	6,449,388	6,371,531	6,229,178
Annual Net Expenditures	6,158,544	6,265,252	6,228,301
Year End Variance	290,844	106,279	877
Variance as % of GB	3.2%	1.1%	0.0%

	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	50,000	-	137,000
Third Quarter (Q3)	330,000	-	-
Year-End (Q4)*	290,844	106,279	877

* Note: Year-end numbers are based on actual results, not projections.



Description

Finance is ending the year with a \$877 surplus.

Salaries: (\$42,794)

Salaries experienced a year-end deficit of (\$42,794) primarily due to the transitional roles in the Payroll department as a direct result of the Payroll Process Project. These additional positions have approved one-time funding which would put Finance in a surplus position of approximately \$170,000. As Finance is in an overall surplus position at the end of the year, the department will be absorbing a portion of these charges as opposed to recovering from the approved funding sources.

External Revenues: \$54,845

External revenues, which is a collection of various revenue accounts has ended the year in a net \$54,845 surplus position for 2017. This includes a surplus of \$101,945 in Ownership Changes, a surplus of \$126,263 in Dial-Up Fees, a deficit of (\$132,544) in Tax Lien Registration Fees, a deficit of (\$51,175) in Letters of Default and a net surplus of \$10,356 in other miscellaneous tax revenue accounts. Many of these tax related revenues are dependent upon taxpayer sales and payment activity which can fluctuate annually and can be difficult to predict with certainty. High staff turnover, resulting in several vacant positions in the collection area, did contribute to fewer charges being levied for those property tax which have fallen into arrears.

Other Miscellaneous Expenditures: (\$11,174)

Other miscellaneous accounts ended the year with a net deficit of (\$11,174).

Summary of Description

	Category	Amount
1. Salaries	Salaries & Benefits	\$ (42,794)
2. External Revenues	Other Miscellaneous Revenue	\$ 54,845
3. Other Miscellaneous Expenditures	Other Miscellaneous Expenditures	\$ (11,174)
Net Year End Surplus/(Deficit)		\$ 877

Mitigating Steps

INFORMATION TECHNOLOGY (I.T.)

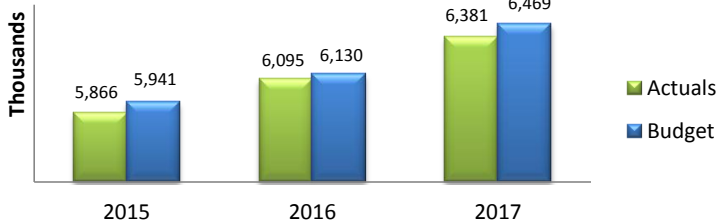
Financial Summary

	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	7,227,994	7,410,626	7,744,735
Annual Net Budget	5,941,062	6,130,187	6,469,296
Annual Net Expenditures	5,866,060	6,094,731	6,381,192
Year End Variance	75,002	35,456	88,104
Variance as % of GB	1.0%	0.5%	1.1%

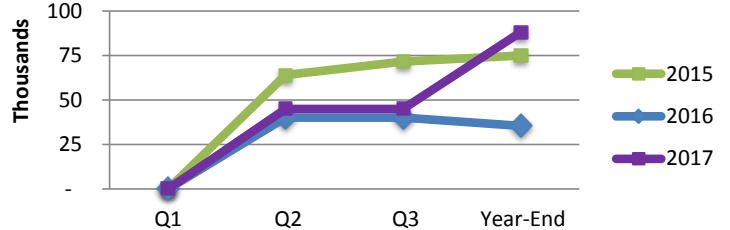
	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	64,000	40,000	45,000
Third Quarter (Q3)	71,500	40,000	45,000
Year-End (Q4)*	75,002	35,456	88,104

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Surplus is a result of salary gapping. Recruitments are under way to fill vacancies within the existing staff complement in an effort to bring the department up to full capacity.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 88,104
Net Year End Surplus/(Deficit)	\$ 88,104

Mitigating Steps

COUNCIL SERVICES

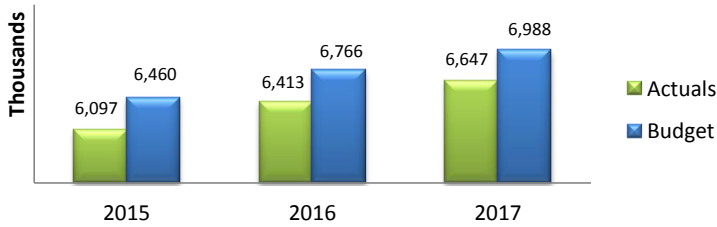
Financial Summary

	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	9,749,863	9,853,887	10,193,204
Annual Net Budget	6,459,565	6,765,674	6,988,231
Annual Net Expenditures	6,097,230	6,412,945	6,646,938
Year End Variance	362,335	352,729	341,293
Variance as % of GB	3.7%	3.6%	3.3%

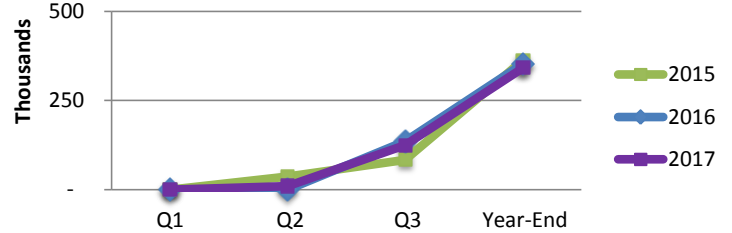
	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	37,000	-	10,000
Third Quarter (Q3)	83,600	135,100	125,000
Year-End (Q4)*	362,335	352,729	341,293

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The Council Services Department, comprised of the Policy, Gaming, Licensing and By Law Enforcement, Communications and Customer Service, Employee Relations and Council Services divisions, is reporting a year end surplus of \$341,293.

Salary and Benefits \$276,430

The Employee Relations, Council Services, Communications, and Policy, Gaming, Licensing and By Law Enforcement Divisions are reporting salary gapping savings of \$276,430 at the end of the year. 311 salaries came in on budget due to unexpected staff gapping during the last quarter of the year.

User Fees \$74,800

The overall surplus in the User Fees account of \$74,800 includes Dirty Yard Administration, Dog Tags, and Lottery Licenses fees collected by the Council Services Department in 2017.

Other Professional Services (\$9,937)

Communications and Customer Service division is reporting an overall surplus of \$44,591 in multiple accounts including; travel, advertising and other professional services. Council Services realized savings in the Civic Corner advertising account of \$35,000 and Employee Relations is reporting a surplus of \$12,472 in other professional services. Policy, Gaming, Licensing and By Law Enforcement is reporting a net deficit of (\$102,000) attributed to the Animal control contract increase. Council approved a one-time transfer from the Budget Stabilization reserve fund (OB #2017-0178) for the contract increase that was subsequently not required due to the overall surplus in the division at the end of the year.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 276,430
2. Gaming Revenue	74,800
3. Purchased Services	(9,937)
Net Department Year End Surplus/(Deficit)	\$ 341,293

Mitigating Steps

HUMAN RESOURCES

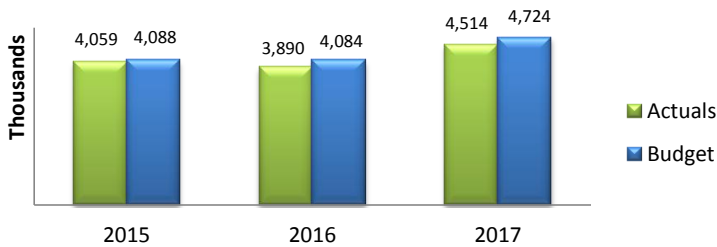
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	4,362,579	4,378,200	5,015,420
Annual Net Budget	4,087,607	4,084,062	4,723,763
Annual Net Expenditures	4,059,184	3,890,060	4,514,131
Year End Variance	28,423	194,002	209,632
Variance as % of GB	0.7%	4.4%	4.2%

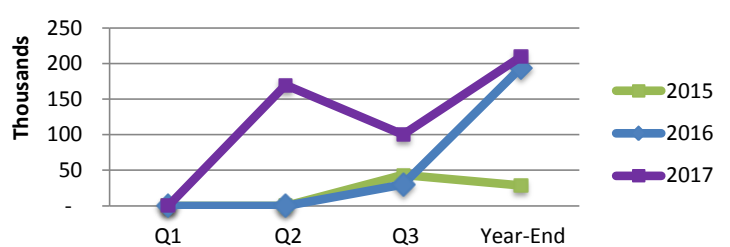
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	170,000
Third Quarter (Q3)	43,300	30,000	100,000
Year-End (Q4)*	28,423	194,002	209,632

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The Human Resources Department is ending the year with a surplus of \$209,632, as outlined below.

Salary: \$135,723

The Human Resources Department is reporting a \$135,723 surplus in the salary accounts as a result of Salary Gapping and the Payroll Process Project and the new division, Employee Service Centre being created. The 2017 Operating Budget included a full annual budget for positions in this area but the transition did not take place until after April 1 resulting in savings this year.

Consulting and Professional Services: \$46,955

The consulting and professional services accounts are in a surplus position of \$46,955 at the end of the year primarily attributed to the Benefit Consultant and Employee Assistance Program. Given that 2017 was not a negotiating year for our CUPE L543 or L82 groups, the services of our Benefit Consultant as it relates to benefit plan reviews was not required.

Other Miscellaneous Expenditures: \$26,954

A year end surplus of \$26,954 was realized from various expenses mainly attributed to the travel and training accounts, given workload projects the HR staff was not able to take advantage of training that may have taken place outside of the Windsor area.

Summary of Description

	Category	Amount
1. Salaries	Salaries & Benefits	\$ 135,723
2. Consulting and Professional Services	Purchased Services	46,955
3. Other Miscellaneous Expenditures	Other Miscellaneous Expenditures	26,954
Net Year End Surplus/(Deficit)		\$ 209,632

Mitigating Steps

WINDSOR PUBLIC LIBRARY

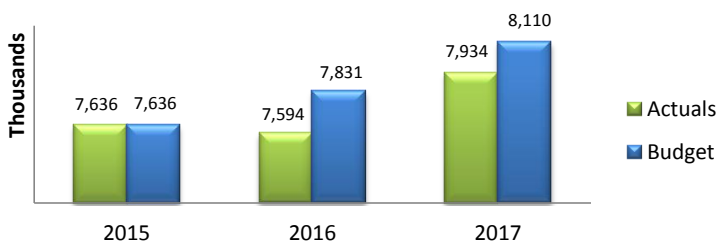
Financial Summary

	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	8,592,291	8,847,365	9,173,305
Annual Net Budget	7,636,182	7,831,216	8,109,957
Annual Net Expenditures	7,636,182	7,593,731	7,934,133
Year End Variance	0	237,485	175,824
Variance as % of GB		2.7%	1.9%

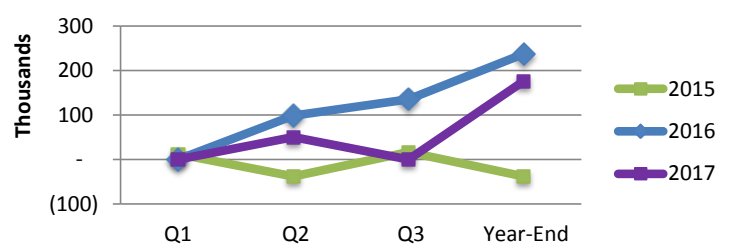
	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	12,150	-	-
Second Quarter (Q2)	(38,704)	98,530	50,000
Third Quarter (Q3)	16,061	135,000	-
Year-End (Q4)*	(38,704)	237,485	175,824

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Staff Gapping \$175,824

Some budgeted positions were vacant at the beginning of 2017, resulting in a surplus of \$175,824 in salaries and benefits. Administration has filled the majority of these vacancies as of August 31, 2017.

WPL Financial Reporting

It should be noted that the WPL's financial position at the end of each fiscal year is not added together with all other City departments to calculate the final City surplus/deficit. Although the WPL's financial statements are consolidated with the City's, the WPL, as per the Libraries Act, is a standalone entity with its own audited financial statement, which includes an accumulated surplus or deficit. Although the City provides the WPL with operational support consistent with other departments, the overall surplus or deficit is reported within the financial results of the WPL and is not reported in the overall position of the City at year end.

Summary of Description

Category	Amount
1. Staff Gapping	\$ 175,824
	\$ 175,824

Mitigating Steps

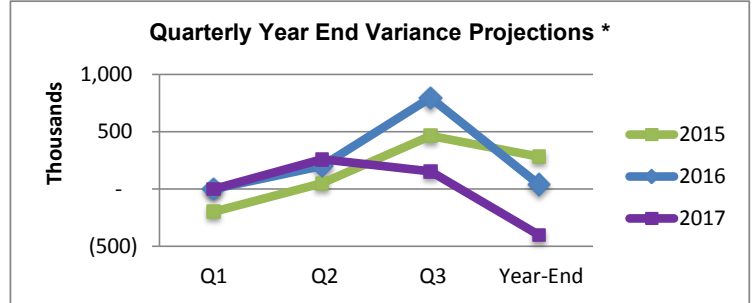
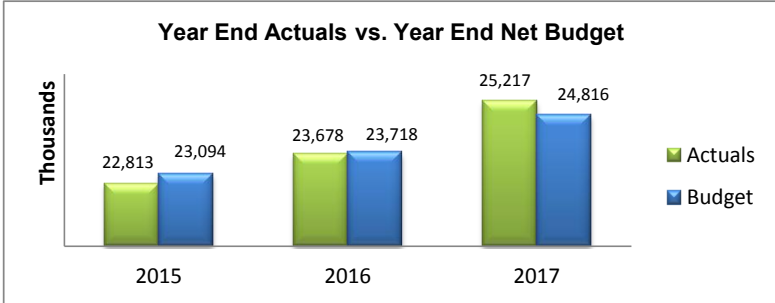
PARKS

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	37,098,261	38,207,301	39,518,665
Annual Net Budget	23,093,888	23,717,516	24,815,537
Annual Net Expenditures	22,812,545	23,677,598	25,217,303
Year End Variance	281,343	39,918	(401,766)
Variance as % of GB	1.2%	0.1%	-1.0%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	(200,000)	-	-
Second Quarter (Q2)	49,400	200,000	259,800
Third Quarter (Q3)	463,700	795,000	153,500
Year-End (Q4)*	281,343	39,918	(401,766)

* Note: Year-end numbers are based on actual results, not projections.



Description

As a result of the variances in both Parks and Facility Operations, the Department as a whole is projected to have a deficit of (\$401,766).

Parks

The Parks department has ended 2017 with a deficit of (\$135,603). Although there are some variances within the various Parks operating divisions, the Department worked diligently to stay within the approved budget for 2017. The department utilized all of the 2017 Parks enhanced operating budget with actual expenditures of \$510,949 for projects completed throughout the year. In summary, the 2017 operating position of the department was attributed to the following:

Infrastructure and Park Maintenance \$26,544:

The total infrastructure spending in the enhanced operating funds was \$510,949 which represented a deficit of (\$10,949) from the 2017 budget. Expenses in the year incurred in this area included trails repairs, holiday lighting in City recreation and corridor areas, and park amenities. The surplus of \$37,493 in this area represents the reduction of costs originally budgeted in this area expended in contracted services related to the enhanced operating budget.

Salaries Recoveries (\$182,384):

The deficit is a result of the shortfall in the recovery of staff salaries for Parks Development staff completing greater amount of non-capital project work (\$152,748) in 2017. In addition staff in Forestry and Horticulture have reduced their allocation (\$29,636) to capital work to meet the operational requirement and levels of service for Park infrastructure.

Contracted Services \$57,895:

The surplus in this area relates primarily to the Forestry tree planting and maintenance work of \$155,000 which was not completed due to weather conditions in the fall of 2017. This surplus has been requested to be carried forward to be included in the 2018 operating budget. The remaining surplus in the account related to costs savings in other Forestry and natural area activities resulting in a surplus of \$57,895.

Equipment Materials and Repairs \$68,034:

The amount of equipment repairs had been reduced this year, with the rental of new maintenance equipment which required less repair work and improved staff efficiency resulting in a surplus of \$98,763 for Parks Operations department. This surplus was offset by some additional costs over budget in Horticulture and Forestry departments of (\$30,729) for various materials required in the year related to enhanced operating work in their related areas.

Appendix A - 2017 YE Operating Budget Variance

Salary and Wages (\$105,692):

The deficit in this area was a result of increased overtime costs over budget for Parks operations (\$110,715) which were reduced by savings from staff gapping in Forestry and Horticulture areas of \$75,763 Parks Development extended a contract for staffing as a result of workload requirements which contributed to the deficit by (\$70,740).

Facility Operations

The Facility Operations division is reporting a year end deficit of (\$266,163).

Salary and Wages: \$81,590

A surplus was realized within the Facility Operations division due to the timing of vacancies in various positions throughout the first three quarters of 2017. Slightly offsetting this staffing vacancy surplus was a small deficit related to lower than anticipated recoveries, due to reduced maintenance staffing (2 electricians and 1 plumber) for a significant portion of the year.

Contracted Services: (\$305,511)

There were several unforeseen expenses that were incurred in the final quarter of 2017, which contributed to a deficit of (\$305,511) related to contracted services. The primary expense involved water damage at South Windsor Arena during the flood in late August 2017. An insurance claim was filed in conjunction with flood related damage to other City locations and although the repairs were paid by the division, a recovery has not yet been received. In addition, emergency Dectron HVAC unit repairs and pressure water line repairs at the WIATC, along with generator fuel tank repairs to address TSSA orders at various City locations and various equipment repairs that were initiated in 2017, but not

Maintenance Materials and Repairs: (\$42,242)

Other miscellaneous line item variances in the amount of (\$42,242) related primarily to maintenance materials and repairs also contributed to the division's variance.

Summary of Description

	Category	Amount
<i>Parks</i>		
Parks Infrastructure Maintenance	Operating & Maintenance Supplies	\$ 26,544
Salary Wages and Recoveries	Recovery of Expenditures	\$ (182,384)
Contracted Services	Purchased Services	\$ 57,895
Equipment Materials and Repairs	Operating & Maintenance Supplies	\$ 68,034
Parks Overtime Costs and Development Staffing	Salaries & Benefits	\$ (105,692)
		<u>\$ (135,603)</u>
<i>Facility Operations</i>		
Salary and Wages	Salaries & Benefits	\$ 81,590
Contracted Services	Purchased Services	\$ (305,511)
Maintenance Materials and Repairs	Operating & Maintenance Supplies	\$ (42,242)
		<u>\$ (266,163)</u>
Net Year End Surplus/(Deficit)		<u>\$ (401,766)</u>

Mitigating Steps

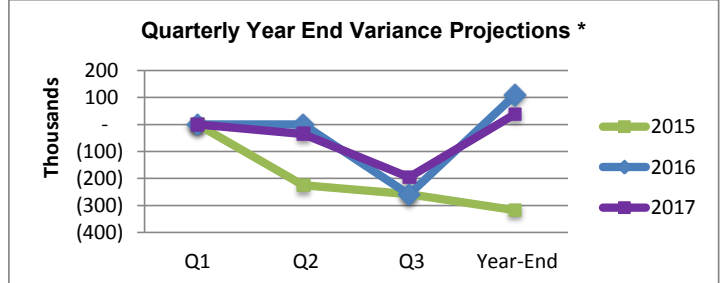
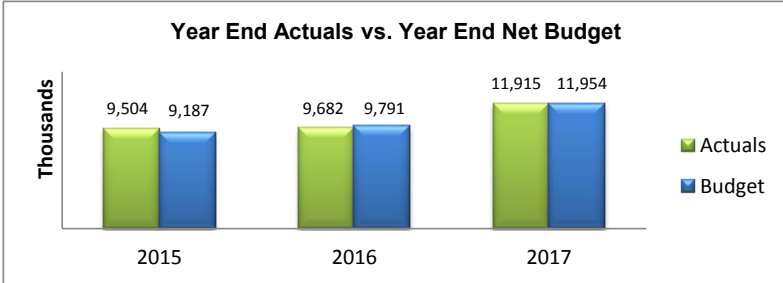
RECREATION & CULTURE

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	21,454,846	21,617,445	23,789,014
Annual Net Budget	9,187,227	9,790,967	11,953,684
Annual Net Expenditures	9,504,252	9,682,028	11,914,933
Year End Variance	(317,025)	108,939	38,751
Variance as % of GB	-1.5%	0.5%	0.2%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(225,000)	-	(35,000)
Third Quarter (Q3)	(258,000)	(260,000)	(195,000)
Year-End (Q4)*	(317,025)	108,939	38,751

* Note: Year-end numbers are based on actual results, not projections.



Description

The Recreation and Culture department has ended 2017 with a surplus of \$38,751. Although there are some variances within the various Recreation and Culture operating divisions, the Department worked diligently to stay within the approved budget for 2017. Even though Recreation and Culture was able to reduce spending in 2017 the budget dollars are still required in 2018 for expenses required within the operating facilities. In summary, the 2017 year end surplus position of the department was attributed to the following:

Mitigating Expenditure Initiatives: \$183,578

Recreation and Culture realized a net mitigating expenditure surplus of \$183,578. The revenue shortfalls within Recreation and Culture are offset by expenditure savings within the department's facilities due to the areas ability to react quickly to decreased registrations. The class is cancelled, there are no instructor wages required and recovery can occur in the next session (8-10 weeks). Due to revenue reductions there were savings within operating expenses to assist in offsetting the revenue shortfall.

Recreation and Culture Revenue Shortfall (\$144,827):

Recreation and Culture realized a net revenue shortfall of (\$144,827) within a variety of recreation and cultural facilities; mainly arenas, aquatic services and cultural affairs. The revenue shortfalls are offset by expenditure savings within the department's facilities as mentioned above (Mitigating Expenditure Initiatives).

Summary of Description

	Category	Amount
1	Mitigating Expenditure Initiatives	183,578
2	Recreation and Culture Revenue Shortfall	(144,827)
		\$ 38,751

Mitigating Steps

ENGINEERING

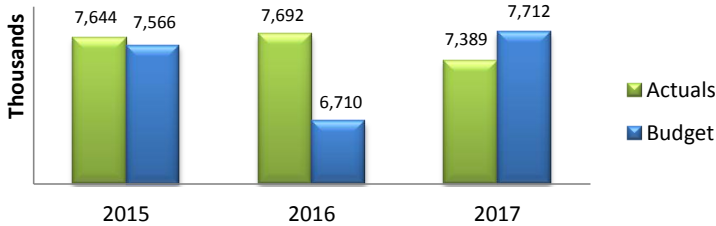
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	28,366,847	29,413,044	31,517,465
Annual Net Budget	7,566,190	6,710,221	7,712,486
Annual Net Expenditures	7,643,860	7,691,652	7,388,657
Year End Variance	(77,670)	(981,431)	323,829
Variance as % of GB	-0.3%	-3.3%	1.0%

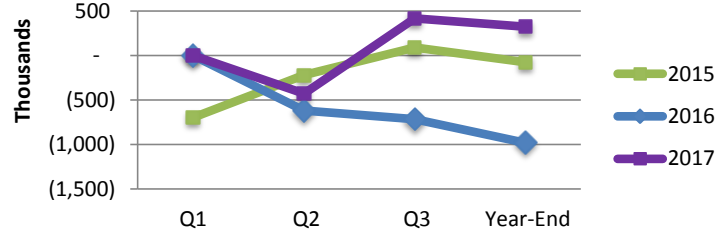
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	(700,000)	-	-
Second Quarter (Q2)	(221,000)	(620,000)	(428,700)
Third Quarter (Q3)	89,000	(717,400)	415,900
Year-End (Q4)*	(77,670)	(981,431)	323,829

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The Engineering department ended 2017 with a surplus of \$323,829, made up of surpluses in Pollution Control of \$8,178, and Infrastructure & Geomatics of \$423,336. Deficits totalling (\$107,685) in Development, Projects & ROW partially offset the surpluses.

Pollution Control

A surplus of \$8,178 was achieved in Pollution Control, due to miscellaneous line item variances.

Infrastructure & Geomatics

A surplus of \$423,336 was delivered by the division, comprised of the following items:

Utilities (Streetlights) – Surplus of \$215,500

A surplus of \$215,500 in Streetlight-related activity was achieved in the division. This is due to a retroactive payment expected to be received from EnWin for prior year energy consumption, estimated at \$235,400, as well as a \$609,000 surplus in energy costs for 2017. These surpluses are partially offset by a (\$628,900) deficit in variable maintenance costs.

Salaries / Work Auth Recoveries – Surplus of \$125,600

Surpluses totalling \$125,600 were achieved in the division. Surpluses totalling \$82,800 and \$42,800, due to gapping and movement within pay bands, respectively, comprise the balance.

GIS User Fees – Surplus of \$89,400

User fees received from Building for permit revenues were \$89,400 better than planned.

Miscellaneous – Deficit of (\$7,164)

Miscellaneous line item variances contributed a (\$7,164) deficit in the division.

Development, Projects & Right-Of-Way

The Development, Projects & Right-Of-Way (ROW) division saw a deficit of (\$107,685), made up of the following:

Salaries / Work Auth Recoveries – Deficit of (\$56,900)

In the Projects area, work related to the Herb Grey Parkway and other non-recoverable projects contributed a deficit of (\$35,000). Additionally, as part of CAO-3650, a temporary Engineer II position was created to handle a backlog of permits, resulting in a variance of (\$36,000) related to this issue which will continue to be monitored. Revenue for these permits was received in 2016. Miscellaneous surpluses totalling \$14,100 partially offset the deficit.

Miscellaneous - Deficit of (\$50,785)

Increased usage of the debit/credit card processing terminals in the Engineering Department related to permit activity and payments received for other departments contributed a deficit of (\$11,200) in Bank Charges. Other miscellaneous line item variances make up the remaining (\$39,585) deficit.

Appendix A - 2017 YE Operating Budget Variance

Summary of Description

	Category	Amount
<i>Pollution Control</i>		
1 Environmental Master Plan	Other Miscellaneous Revenue	8,178
<i>Total Pollution Control</i>		<u>8,178</u>
 <i>Infrastructure & Geomatics</i>		
1 Utilities (Streetlights)	Utilities, Insurance & Taxes	215,500
2 Salaries / Work Auth Recoveries	Salaries & Benefits	125,600
3. GIS User Fees	User Fees, Permits & Charges	89,400
4. Miscellaneous	Other Miscellaneous Expenditures	(7,164)
<i>Total Infrastructure & Geomatics</i>		<u>423,336</u>
 <i>Development, Projects & Right-of-Way (ROW)</i>		
1. Salaries / Work Auth Recoveries	Salaries & Benefits	(56,900)
2. Miscellaneous	Other Miscellaneous Expenditures	(50,785)
<i>Total Development, Projects & Right-of-Way (ROW)</i>		<u>(107,685)</u>
 Net Year End Surplus/(Deficit)		 <u><u>\$ 323,829</u></u>

Mitigating Steps

PUBLIC WORKS OPERATIONS

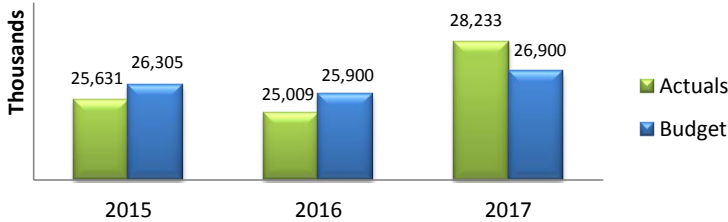
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	51,717,543	51,713,792	54,304,502
Annual Net Budget	26,304,727	25,900,040	26,900,403
Annual Net Expenditures	25,631,026	25,009,052	28,232,659
Year End Variance	673,701	890,988	(1,332,256)
Variance as % of GB	1.3%	1.7%	-2.5%

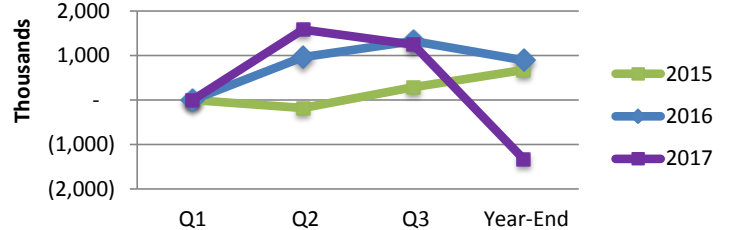
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(181,800)	960,000	1,578,900
Third Quarter (Q3)	285,500	1,326,086	1,241,000
Year-End (Q4)*	673,701	890,988	(1,332,256)

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

The Public Works Operations Department has finished 2017 with an overall deficit of (\$1,332,256). The material causes of this variance are outlined below.

Salary and Wage: \$621,362

PW Operations has finished 2017 with an overall surplus of \$621,362 related to salary and wage costs related to the departments levy funded operations. The surplus salary and wage cost is the net total of the surpluses and deficits related to salary and wage gapping due to a number of vacancies across the department resulting from retirements, long term disability, and staff appointments into new positions and the hiring of extra staff to accommodate heavy work load situations where required.

Sewer Surcharge and On/Off Street Parking Funding: \$541,128

An overall surplus of \$541,128 has been realized in the levy funded operations related to unbudgeted funding transfers from the sewer surcharge and On/Off Street Parking funds. Required adjustments to the levy, sewer surcharge, and On/Off Street Parking Operating budgets were approved by Council during 2018 budget deliberations to correct funding issues.

Revenue / Recoverable Work: \$195,670

PW Operation has finished 2017 with an overall net revenue surplus of \$195,670 related to various recoveries and non-recoverable work for the Fleet, Contracts, and Maintenance Divisions. The Fleet Division has realized a revenue surplus of \$87,159 related to increased overall billing for repairs and seasonal usage equipment. The Contracts and Maintenance Divisions have realized a net revenue surplus of \$108,511 related to recoverable work and Grant funding.

Fuel: \$115,564

The Fleet Division has finished 2017 with a net surplus of \$115,564 related to all fuel types. While pricing for fuel was higher than anticipated for the year, lower than anticipated consumption has offset the price increases.

Leachate Treatment Costs: \$71,654

These specific treatment costs related to Landfill #3 were lower than anticipated for 2017, resulting in a surplus of \$71,654.

Immaterial Line-By-Line: (\$66,598)

Overall immaterial line-by-line variances result in a deficit of (\$80,773) for 2017.

Appendix A - 2017 YE Operating Budget Variance

Gravel and Alley Maintenance: (\$89,872)

The Maintenance Division completed necessary regular gravel and alley maintenance in 2017 resulting in a deficit of (\$89,872) related to the services.

Parking Tickets: (\$568,125)

The Parking Enforcement Division has finished 2017 with a net deficit of (\$568,125) related to parking ticket revenue and associated costs. While additional fees are collected under the new Administrative Penalty System implemented in November 2014, offsetting the surpluses related to fees in 2017 are deficits related to lower ticket issuance and registered owner requests. Surpluses were also realized for legal services and contracted services offsetting the revenue deficit.

Winter Control: (\$818,912)

PW Operations has finished 2017 with an overall deficit of (\$818,912) related to the winter control service. Despite a milder than average winter during the first quarter of 2017, Windsor did experience several winter events in the latter part of 2017 resulting in a higher than average number of both main route winter control and full residential roll outs.

Flood: (\$1,334,127)

The 2017 flood event has resulted the PW Operations Department in a related deficit of (\$1,334,127) for garbage collection including tipping fees, staff time, overtime, and other contracted service costs.

Summary of Description

	Category	Amount
Salary and Wage	Salaries & Benefits	621,362
Sewer Surcharge and On/Off Street Parking Funding	Transfers from Other Funds	541,128
Revenue / Recoverable Work	Recovery of Expenditures	195,670
Fuel	Operating & Maintenance Supplies	115,564
Leachate	Purchased Services	71,654
Immaterial Line-by-Line	Other Miscellaneous Expenditures	(66,598)
Gravel and Alley Maintenance	Purchased Services	(89,872)
Parking Tickets	User Fees, Permits & Charges	(568,125)
Winter Control	Purchased Services	(818,912)
2017 Flood	Purchased Services	(1,334,127)
Net Year End Surplus/(Deficit)		<u>\$ (1,332,256)</u>

Mitigating Steps

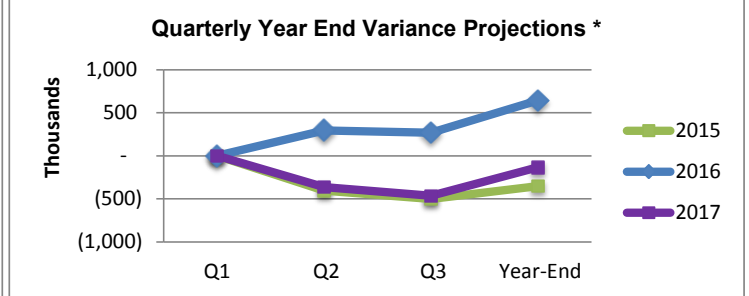
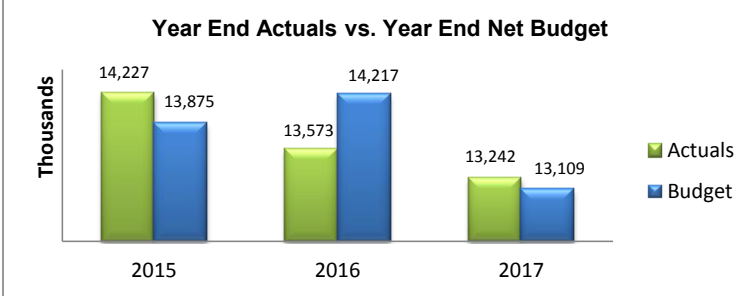
TRANSIT WINDSOR

Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	32,880,828	33,005,763	33,504,338
Annual Net Budget	13,874,952	14,216,829	13,108,590
Annual Net Expenditures	14,227,064	13,572,503	13,241,986
Year End Variance	(352,112)	644,326	(133,396)
Variance as % of GB	-1.1%	2.0%	-0.4%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(404,000)	296,000	(363,000)
Third Quarter (Q3)	(500,000)	270,000	(465,000)
Year-End (Q4)*	(352,112)	644,326	(133,396)

* Note: Year-end numbers are based on actual results, not projections.



Description

Transit Windsor ended the year with a deficit of (\$133,396). The yearend deficit was largely attributable to the following:

Transit Revenue: \$69,505

Transit Windsor realized a surplus of \$69,505 in transit revenue for 2017 which was predominantly made up of a \$125,000 carry forward related to 2016 UPass revenue. Overall, Transit Windsor has seen an increase in its ridership statistics since May 2016, primarily in the student passes category which coincides with the implementation of the UPass program. Declining Ontario Works (OW) caseloads continue to present a risk of declining revenue for Transit Windsor, as many of the OW clients are provided with a stipend for bus pass purchases.

Recovery of Expenses: \$162,792

Transit Windsor experienced a surplus in recovery of expenses of \$162,792 from external sources, along with some internal recoveries. The Manager of Administration at the Windsor Detroit Tunnel received compensation from Transit Windsor's salary budget during 2017, however a recovery of \$59,287 was made for this position at year end to the Recovery of Expenses account which was not including in the 2017 budget. Also, during 2017, the property assessment values for Transit Windsor properties were reassessed at a lower value and therefore a recovery of previous taxes paid in the amount of \$61,016 was made to Transit Windsor which is included in this recovery account. Miscellaneous recoveries make up the balance of the surplus.

Legal, Contracted, Purchased, and Consulting Services: \$93,842

Legal, contracted, purchased, and consulting services realized a surplus of \$93,842. This variance is attributed to the shift in using the City Legal Department more with little outside resources required. A lack of contracted services for maintenance on existing Transit shelters also contributed to this surplus. Transit Windsor will be putting in new shelters to replace existing shelters in 2018 and therefore contracted services for maintenance on existing shelters during 2017 was not completed in full due to the anticipation of the new shelters. In future years, these expenses will be incurred in order to maintain the new shelters.

Computer Software and Computer & Software Maintenance External: \$87,095

In 2017, Computer Software and Computer & Software Maintenance External budgets were increased by \$75,950 and \$51,920, respectively, in anticipation of the implementation of smart bus technology and the Intelligent Transportation System. The full project implementation is expected to be completed in 2018 which will result in additional expenditures.

Proceeds -Disposal of TCA: \$37,057

As Transit retires its aging fleet and equipment, proceeds were recovered from the sale of these assets in the amount of \$37,057.

Advertisement: \$39,828

Transit Windsor experienced a surplus of \$39,828 in the Advertising account. Expected advertising costs were not utilized in 2017 due to the delay of implementation of new transit initiatives. This account is expected to return to normal spending levels in 2018.

Workers Compensation: \$27,049

Transit Windsor experienced a surplus in Workers Compensation due to a lower than expected number of claims in 2017. As an administrative services only plan, Transit Windsor is responsible for costs for each claim processed. The lower average has been experienced over the last couple of years, and Transit Windsor reduced its operating budget in 2017 by \$53,042. This is a variable expense which is dependent on the number claims each year.

Fuel & Lubricants: \$19,335

The 2017 approved budget for diesel fuel was reduced by \$0.05 per litre and set at \$0.85 per litre. The average cost for diesel for Transit Windsor from January 1, 2017 to December 31, 2017 was \$0.87 per litre. Although the average fuel price per litre was over budget, the oil and lubricants account experienced a surplus of \$26,688. Also, the actual fuel consumption for 2017 was lower than budgeted which allowed for a positive variance between these two accounts.

Other Expense accounts: \$11,200

Transit experienced small variances in various expense accounts which netted to a small surplus. These accounts include insurance expenses, business and travel expenses, fees and charges, various supplies, and external rental expenses.

Other Revenue accounts: (\$19,679)

Transit experienced a small net deficit in other revenue accounts including advertising and lease and rental revenue, along with a budgeted transfer from the Fleet Refurbishment capital project. The total budgeted amount was not able to be transferred to Transit's operating budget as refurbishments were delayed due to prioritizing staffing resources toward repairing buses and ITS (Intelligent Transportation System) installation throughout the year.

Program Supplies: (\$31,835)

Transit Windsor experienced a deficit in the Program Supplies budget of (\$31,835). A reduction of the budget in 2015 anticipated a move to Smart Media which would reduce the cost of purchasing bus passes and tickets. Delays have prevented the implementation of Smart Media which is now expected to take place in 2018.

Commissions: (\$38,387)

Transit commission revenue, realized primarily through sales made at the Windsor International Transit Terminal for Greyhound customers, were below budget estimates by (\$38,387). Commissions were lower than estimated due to fewer sales of Greyhound customers.

Write off Obsolete Inventory: (\$71,169)

A deficit of (\$71,169) was incurred in the scrap inventory account as a result of the write off of some obsolete inventory of parts that can no longer be used on Transit Windsor's fleet mix.

Salary, Wages, Overtime & Benefits: (\$227,954)

Transit Windsor exceeded budgeted salary, wages, overtime and benefits by approximately (\$227,954) which is largely attributable to the on-going maintenance costs required for the aging fleet. Also, overtime exceeded budgeted amounts due to lack of available full time and part time staff to cover necessary driver piece work. Transit has recently hired more drivers in order to avoid using overtime hours in the future. A surplus of \$32,080 was experienced in the training budget attributed to internal training which is included at times in regular salaries and wages.

Vehicle Maintenance Parts and Materials and Maintenance Parts and Materials Account: (\$292,075)

Vehicle Maintenance and Materials and Maintenance Parts and Materials exceeded budget estimates by approximately (\$292,075) which is due to the on-going maintenance required for the aging fleet and due to the increased cost of replacement parts related to bus technology. In March 2018, Transit Windsor will receive 24 new buses which will allow for the retiring of 22 older buses which are incurring high maintenance costs. These new buses will reduce the age of Transit Windsor's fleet and defer maintenance costs by replacing older buses with new buses.

Appendix A - 2017 YE Operating Budget Variance

Summary of Description

	Category	Amount
1 Transit Revenue	User Fees, Permits & Charges	\$ 69,505
2 Recovery of Expenses	Recovery of Expenditures	\$ 162,792
3 Legal, Contracted, Purchased, and Consulting Services	Operating & Maintenance Supplies	\$ 93,842
4 Computer Software and Computer & Software Maintenance External	Operating & Maintenance Supplies	\$ 87,095
5 Proceeds -Disposal of TCA	Operating & Maintenance Supplies	\$ 37,057
6 Advertisement	Operating & Maintenance Supplies	\$ 39,828
7 Workers Compensation	Salaries & Benefits	\$ 27,049
8 Fuel & Lubricants	Operating & Maintenance Supplies	\$ 19,335
9 Other Expense accounts	Other Miscellaneous Expenditures	\$ 11,200
10 Other Revenue accounts	User Fees, Permits & Charges	\$ (19,679)
11 Program Supplies	Operating & Maintenance Supplies	\$ (31,835)
12 Commissions	Operating & Maintenance Supplies	\$ (38,387)
13 Write off Obsolete Inventory	Operating & Maintenance Supplies	\$ (71,169)
14 Salary, Wages, Overtime & Benefits	Salaries & Benefits	\$ (227,954)
15 Vehicle Maintenance Parts and Materials Account	Operating & Maintenance Supplies	\$ (292,075)
Net Year End Surplus/(Deficit)		\$ (133,396)

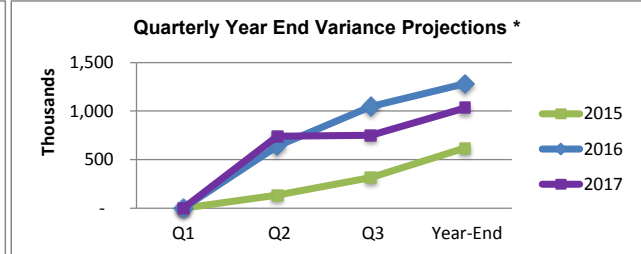
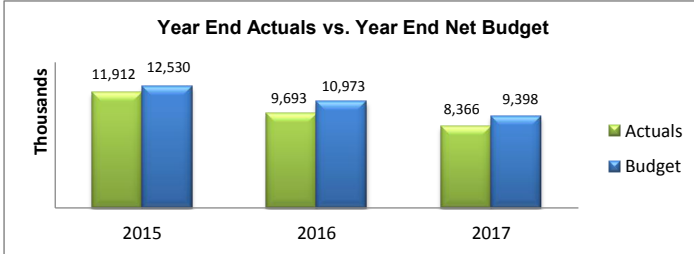
Mitigating Steps

EMPLOYMENT & SOCIAL SERVICES

<u>Financial Summary</u>	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	115,590,470	119,968,687	118,491,577
Annual Net Budget	12,529,848	10,972,614	9,398,178
Annual Net Expenditures	11,911,553	9,692,583	8,365,839
Year End Variance	618,295	1,280,031	1,032,339
Variance as % of GB	0.5%	1.1%	0.9%

	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	135,000	640,000	741,000
Third Quarter (Q3)	316,000	1,048,500	751,000
Year-End (Q4)*	618,295	1,280,031	1,032,339

* Note: Year-end numbers are based on actual results, not projections.



Description

As of December 31 2017, the Employment and Social Services Department realized a net year-end City surplus of \$1,032,339.

Community Development and Health Office (CDO) - \$66,835

The Community Development and Health Office ended the year with a net City surplus of \$66,835. Of this amount, \$37,616 is the result of successfully obtaining one-time staffing expense recoveries. Physician recruitment ended the year with a \$29,219 surplus, which included \$10,000 in savings from website enhancements and maintenance being done in-house and \$19,219 of prior year carryover not required.

Ontario Works Program Delivery - \$579,013

Ontario Works (OW) Program Delivery ended the year with a net City surplus of \$579,013 comprised of the following:

Salary and Benefit accounts were lower than budget by \$283,649 mainly due to gapping and hiring delays caused by the bumping process. The Ontario Works caseload has been trending lower than budget, albeit currently leveling off around 8,500. This lowered the need of Employment Related Assistance, which in turn added \$256,309 to the net City surplus. Savings in other miscellaneous accounts of \$39,055 is attributed mainly to lower than expected operational costs such as postage, program supplies, promotional material, etc.

Other Employment Services - \$27,567

The Employment Ontario programs operated within the Provincial funding approval for all programs. No municipal contribution was required in 2017. This resulted in a City surplus of \$27,567.

OW Financial Assistance - \$301,596

Ontario Works (OW) Financial Assistances costs ended the year with a surplus of \$301,596 mainly due to average Caseloads trending lower than budgeted. Of this amount, one-time City savings of approximately \$124,000 is due to the recent submission of the retroactive subsidy claim for the period of November 2014 to March 2016 to the Ministry of Community and Social Services. It is cautioned that the claim has not yet been reviewed or approved by the province. Any changes to the retroactive subsidy claim as a result of the province's review would impact fiscal 2018.

100% Municipal Assistance - \$57,328

A year-end net City surplus of \$57,328 is largely attributed to the enhanced recovery process undertaken by the department for funeral and burial recoveries.

Summary of Description

<u>Summary of Description</u>	<u>Category</u>	<u>Amount</u>
<i>CDO Office</i>		
Salary & Benefits	Salaries & Benefits	\$ 37,616
Other Miscellaneous	Other Miscellaneous Revenue	\$ 29,219
Total CDO Office		\$ 66,835
<i>Ontario Works Program Delivery</i>		
Salary & Benefits	Salaries & Benefits	\$ 283,649
Other Miscellaneous	Other Miscellaneous Expenditures	\$ 39,055
Employment Related Expense	Purchased Services	\$ 256,309
Total Ontario Works Program Delivery		\$ 579,013
<i>Other Employment Services</i>	Salaries & Benefits	\$ 27,567
<i>OW Financial Assistance</i>	Grants & Subsidies	\$ 301,596
<i>100% Municipal Assistance</i>	Grants & Subsidies	\$ 57,328
Net Year End Surplus/(Deficit)		\$ 1,032,339

Mitigating Steps

HOUSING & CHILDREN'S SERVICES

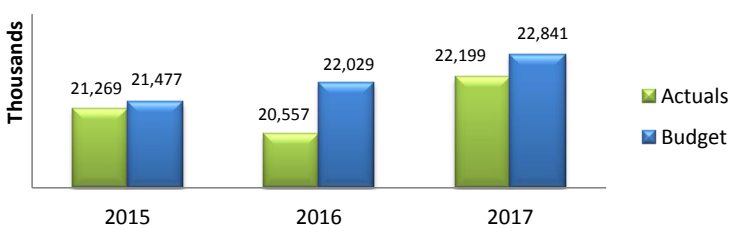
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	95,411,337	95,986,699	103,721,182
Annual Net Budget	21,477,255	22,029,359	22,841,372
Annual Net Expenditures	21,268,724	20,557,335	22,199,381
Year End Variance	208,531	1,472,024	641,991
Variance as % of GB	0.2%	1.5%	0.6%

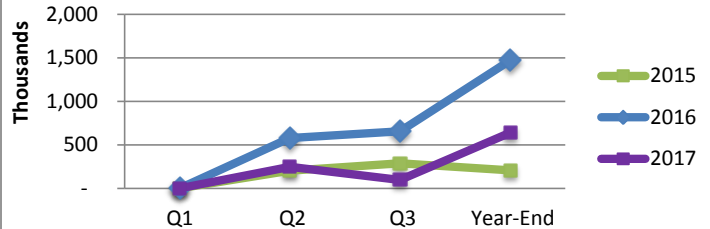
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	203,900	578,000	246,000
Third Quarter (Q3)	287,900	657,000	96,100
Year-End (Q4)*	208,531	1,472,024	641,991

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Housing and Children's Services including Windsor Essex Community Housing Corporation (WECHC) ended the year with a net City surplus of \$641,991 detailed as follows:

Housing Services, inclusive of Windsor Essex Community Housing Corporation, realized a net city surplus of \$598,071. Of this amount \$601,121 (net city) was primarily due to lower mandated subsidy payments required by service providers in 2017, as well as from the reconciliation of service providers 2016-2017 fiscal year-end reports. Higher than budgeted County revenue of \$172,396 was also realized due to the shift in weighted assessment rates after the budget was set. This surplus was offset by a net city deficit of (\$175,446) related to the loss of Federal Block Funding from the Federal Government.

Children's Services has realized a City surplus of \$43,920 of which \$31,674 net city surplus is due to the release of new provincial dollars for Child care which has allowed Children's Service not to expend dollars above the Province's Municipal contribution requirement for Child Care programs. In 2018 budget process, City funding above the Municipal funding requirement was brought forward as a budget reduction. An additional \$12,246 net city surplus was realized for county revenue being higher than budgeted. A small city surplus of \$2,614 in miscellaneous expenses accounts added to the overall surplus related to other Children's Services.

Summary of Description

	Category	Amount
<i>Housing Services/WECHC</i>		
1. Housing Services/WECHC Subsidy Surplus	Grants & Subsidies	\$ 601,121
2. Housing Services County Revenue	Other Miscellaneous Revenue	\$ 172,396
3 Federal Block Funding	Grants & Subsidies	\$ (175,446)
Total Housing Services/WECHC		\$ 598,071
<i>Children's Services</i>		
4. Children's Services Administration Surplus	Other Miscellaneous Expenditures	\$ 31,674
5. Children's Services County Revenue	Other Miscellaneous Revenue	\$ 12,246
Total Children's Services		\$ 43,920
Net Year End Surplus/(Deficit)		\$ 641,991

Mitigating Steps

HURON LODGE

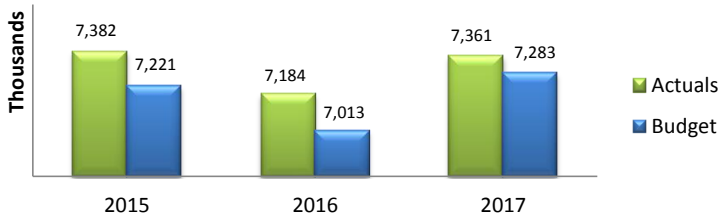
Financial Summary

	2015 Financials	2016 Financials	2017 Financials
Annual Gross Budget (GB)	22,351,439	22,493,152	22,883,479
Annual Net Budget	7,221,184	7,012,896	7,283,223
Annual Net Expenditures	7,382,392	7,183,507	7,360,805
Year End Variance	(161,208)	(170,611)	(77,582)
Variance as % of GB	-0.7%	-0.8%	-0.3%

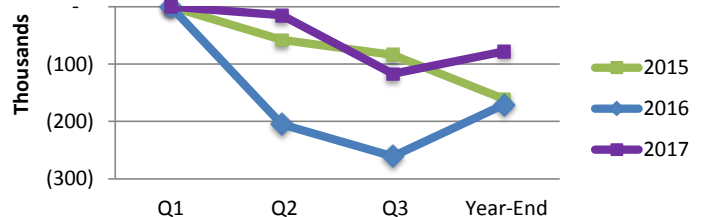
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(58,000)	(205,000)	(15,000)
Third Quarter (Q3)	(84,000)	(260,600)	(117,000)
Year-End (Q4)*	(161,208)	(170,611)	(77,582)

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Huron Lodge ended the 2017 year with an overall deficit position of (\$77,582).

Salary Accounts: \$144,006

Salaries ended the year in a surplus position primarily due to salary gapping as a result of retirements in the resident services and administration areas which amounted to \$104,121 and \$10,657 respectively. Other miscellaneous salary saving contributed an additional \$29,288 to the surplus in this area.

Resident Revenue: \$129,746

In July 2017, the Ministry announced modest increases to the co-payment that residents pay for basic accommodation and preferred rates for newer residents admitted.

Other Miscellaneous Expenses: \$1,646

Other accounts experienced a small surplus of \$1,646. Huron Lodge experienced 61 outbreak days in 2017 compared to 23 in 2016. As a result, the supplies accounts in the nursing and dietary areas experienced overages due to high levels of hand washing, laundering and sanitizing and paper products used but were offset by the savings due to the reduced resident programming as a result of the outbreak days.

Equipment Replacements: (\$28,384)

Kitchen equipment pieces such as garburators, garbage disposals, food pans, slicers, food carts and hot water units were replaced which primarily contribute to this deficit. Huron Lodge, from time to time, has to replace equipment as the equipment becomes beyond repair. Other major equipment pieces replaced but funded through the Huron Lodge Reserve Fund were kettle steamers for the kitchen and 32 nursing ceiling lifts. In 2012, Huron Lodge identified a need for replacement of various equipment pieces through the capital budget process, with most funding becoming available in 2019.

Security Services: (\$35,776)

Security services ended the year unfavourably primarily due to higher than budgeted costs. Historically, the department has seen a similar shortfall in this account. Security services are provided by an outside agency and are valued by the department. As the building never closes, these services play a vital role in the safety of all who attend Huron Lodge.

Appendix A - 2017 YE Operating Budget Variance

Equipment Repairs: (\$42,328)

Huron Lodge ended the year with a deficit of (\$42,328) related to equipment maintenance and repairs. Equipment such as nursing lifts and tub/shower chairs, kitchen and refrigeration equipment require ongoing repairs for the safety of residents and staff members. It is a mandate to have maintenance programs in place as per the Long Term Care Act 2007, which identifies required repairs.

Provincial Funding: (\$51,383)

The Ministry announced modest increases in level of care per diems. It is important to note that the nursing and personal care per diem is directly related to the home's Case Mix Index (CMI). Huron Lodge's CMI decreased in April 2017, which reduces the per diem increase Huron Lodge would have received in the nursing category. The majority of this variance is attributed to one-time accounting entries made this year pertaining to prior years funding, which were recently reconciled by the Province.

Facilities Services: (\$195,109)

As 2017 was a transition year for the contracting out of the caretaker positions at Huron Lodge, facility services for Huron Lodge ended the year with a deficit position of (\$195,109). This is primarily due to the contract for caretaking workers not beginning until June 5, 2017. Higher than budgeted costs for the caretaking functions at Huron Lodge occurred in the first 5 months of the year. As part of the 2017 budget process, Council passed the budget issue to contract out caretakers at Huron Lodge with an expected annual savings of \$604,596. City Council also approved one-time funding from reserves to offset the one-time transition costs. Given the overall City surplus in 2017, this reserve funding was not used to offset the variance in this account. It is expected that the 2018 budget to actuals difference for caretaking functions will be minimal.

Summary of Description

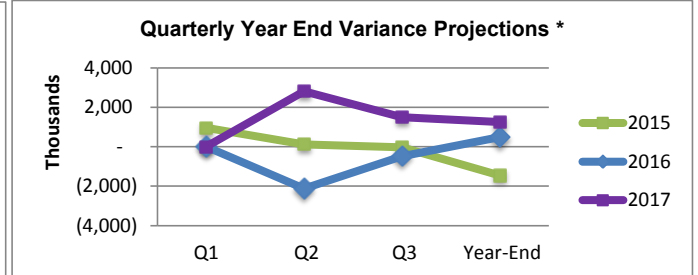
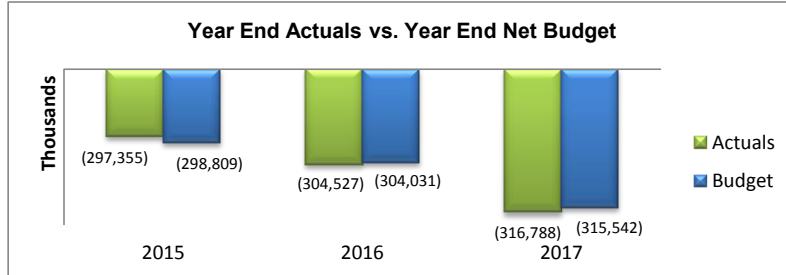
	Category	Amount
Salary Accounts	Salaries & Benefits	\$ 144,006
Resident Revenue	Other Miscellaneous Revenue	129,746
Other Miscellaneous Expenses	Other Miscellaneous Expenditures	1,646
Equipment Replacements	Minor Capital	(28,384)
Security Services	Purchased Services	(35,776)
Equipment Repairs	Operating & Maintenance Supplies	(42,328)
Provincial Funding	Grants & Subsidies	(51,383)
Facilities Services	Other Miscellaneous Expenditures	(195,109)
Net Year End Surplus/(Deficit)		\$ (77,582)

Mitigating Steps

CORPORATE ACCOUNTS

<u>Financial Summary</u>	2015	2016	2017	2015	2016	2017
	Financials	Financials	Financials	Est. Variance	Est. Variance	Est. Variance
Annual Gross Budget (GB)	212,682,668	212,194,691	220,184,625	955,000	-	-
Annual Net Budget	(298,809,110)	(304,030,795)	(315,541,718)	120,800	(2,131,616)	2,818,972
Annual Net Expenditures	(297,354,682)	(304,526,506)	(316,787,587)	(28,700)	(477,516)	1,502,120
Year End Variance	(1,454,428)	495,711	1,245,869	(1,454,428)	495,711	1,245,869
Variance as % of GB	-0.7%	0.2%	0.6%			

* Note: Year-end numbers are based on actual results, not projections.

**Description****Interest and Bank Charges**Net Interest on Investments: \$884,756

A more diversified portfolio was managed this year which resulted in higher than anticipated investment yields and a surplus of \$1,022,064. This surplus is offset by the (\$137,308) deficit in interest paid to reserves due to the higher interest rates for interest being paid to reserves and higher reserve balances held during the year.

Capital Interest Income: \$258,308

Capital interest income is ending the year with a surplus of \$258,308 as a result of an increase in the Bank of Canada interest rate.

Bank Charges: \$34,166

A surplus of \$34,166 for bank charges has resulted due to nominal banking fees as per the current Scotiabank contract.

Interest and Penalties on Receivables: (\$10,546)

A downward trend of accounts falling into arrears as a result of enhanced collection efforts and the improving economy resulted in a deficit of (\$10,546) in the Interest and Penalties on Receivables.

Interest and Penalties on Taxes: (\$184,564)

A downward trend of the property taxes in arrears as a result of enhanced collection efforts and an improved economy has resulted in a deficit of (\$184,564) in the Penalty and Interest on Taxes.

General Corporate RevenuesCasino Hosting Fee: \$458,212

The actual revenue received from the Casino hosting fee was higher than anticipated due to strong casino revenues, resulting in a surplus of \$958,212. Based on prior reports, \$500,000 was used to fund the Holiday Lighting capital project, leaving a surplus of \$458,212.

Program Support Recoveries: \$95,837

Additional program support expenditures were recovered from provincial subsidies in relation to Children's Services programs, resulting in a surplus of \$95,837.

Enwin Contribution Dividend: \$0

The 2017 approved budget included a \$4M dividend from Enwin for which the City is the sole shareholder. Due to positive 2016 financial results, the Enwin board approved a special dividend of \$1M, resulting in a surplus of \$1M for the current year. As per Council's approval, this surplus was utilized to fund the Holiday Lighting capital project.

General Expense Accounts

Allowance for Doubtful Accounts: \$233,771

As a result of continued monitoring of trade accounts receivable, the annual amount identified as bad debts has been significantly reduced resulting in a projected surplus within the provision of \$233,771.

MPAC: \$45,836

The Municipality is mandated to use the Municipal Property Assessment Corporation (MPAC) for its assessment services. The total 2017 MPAC requirement is lower than what was originally projected, and therefore, resulting in a \$45,836 surplus.

Community Improvement Plan Tax Rebate: \$17,426

A surplus of \$17,426 as it relates to estimated Community Improvement Plan (CIP) grants payments has resulted at year end due to the timing of the expected payments to applicants.

Miscellaneous Accounts: \$16,914

Other miscellaneous corporate accounts net to a surplus of \$16,914 in 2017.

Waiver of Fees: (\$36,194)

In 2012, Council approved a new Waiver of Fees policy to provide a consistent and systematic approach in assessing requests for waiving fees for the various services that the City offers. In addition to approving the policy, Council also approved the recommendation that a corporate account be established to track all costs associated with the waiver of fees. Fees that were waived and/or processed in 2017 amounted to \$36,194.

Salaries and Benefits

Employer Health Tax (EHT): \$450,135

Employer Health Taxes are driven by the timing of employment decisions and as such are difficult to predict. Employer Health Tax (EHT) ended the year with a surplus of \$450,135. This budget has been adjusted for 2018.

Employment Income (EI): \$393,886

Employment Income (EI) experienced a surplus of \$393,886 at the end of the year primarily due to the decrease in rates from 1.88 to 1.63. This account is also largely driven by the timing of employment decisions across the corporation and as such is difficult to predict.

Group Life Insurance: \$362,708

The Group Life Insurance surplus of \$362,708 is attributed to lower than expected the claim activity experienced in 2017.

Sick Leave Gratuity: \$200,415

The Sick Leave Gratuity account is often difficult to predict as the timing of retirements is uncertain. A surplus of \$200,415 has resulted in 2017.

OMERS: \$52,978

The OMERS program ended the year in a \$52,978 surplus position reflecting actual program activity based on the 2017 salary costs.

Canada Pension Plan: \$26,721

CPP costs are driven by a number of issues relative to employment decisions such as acting assignments, gapping, student employment, etc. it is difficult to predict actual results. In 2017, total CPP contributions ended the year with a surplus of \$26,721.

Long-Term and Short-Term Disability Program: (\$227,851)

The Long-Term and Short Term Disability program experienced an overall deficit of (\$227,851). This is a result of more than expected Short Term and Long Term Disability claimants in 2017.

Green Shield Program: (\$1,073,894)

The City has agreed to move away from its past practice of waiting for the end of the calendar year before settling with Green Shield Canada and instead settling based on the documented, declared surplus or deficit position as at August 31st. As a result, the City paid a deficit of \$239,568.55 to Green Shield Canada in 2017. Typically, the months of September, October, November and December of each year produce a surplus. This surplus will be realized when the accounting is completed for September 2017 to August 31, 2018. This variance is largely due to timing.

Corporate Provision for JJE Retro, Unanticipated WSIB costs, NU Overtime and General Contingency Provision: (\$1,564,279)

The General Provision account ended the year with a variance (\$1,564,279). This budget contains corporate provisions for JJE, unanticipated WSIB Costs, an overtime provision for eligible non-union members and a general contingency provision. This account also contains provisions and accruals for various collective agreements that have been updated to reflect expected costs for 2017.

Fringe Benefit Recovery: (\$2,249,187)

The Fringe Benefit Recovery account ended the year with a deficit of (\$2,249,187) and is offset by the cumulative surpluses in the fringe benefit allocation accounts in the operating departments. This represents a deficit for accounting purposes only.

Corporate Utilities

Hydro: \$850,734

Consumption data indicates a decrease of 11.0% and an overall total cost decrease of -16.8%.

The decrease in costs is a function of a number of variables which in part includes the following:

- unused capital transfer related to the CHP systems of \$315,500
- consumption reductions unrelated to streetlights \$225,000
- Provincial rate reduction impact of approximately \$865,000

Additional consumption and cost reductions in addition to the Corporate surplus noted above and not foreseen during the development of the 2017 budget, and which make up nearly 50% of the overall Citywide \$2,658,511 surplus are:

- Street lights budget adjustment surplus of \$609,000. This surplus is being reflected within the Engineering variance report.
- Introduction of the Industrial Conservation Initiative (ICI) program in spring 2017. This program lowers the Global Adjustment rate for electricity customers with an average monthly demand of 1MW. Participating in the ICI program resulted in a Global Adjustment rate reduction of \$642,700. This surplus is being reflected within Sewer Surcharge.
- An additional \$476,103 surplus is reflected in the sewer surcharge and parking levy.

As these items are reported elsewhere, the net levy hydro surplus will be \$850,734 in Corporate Accounts. Efforts to reduce consumption through various energy efficiency projects are critical to being able to offset as much of the variables associated with electricity costs as possible. Reducing energy costs continues to be a focus of the Corporate Energy Initiatives Division of Finance.

Natural Gas: \$567,695

Consumption was stable with a modest increase of 5,000 cubic meters or less than 1% . Natural Gas prices have fluctuated higher in 2017 compared to 2016 resulting in a total cost increase of approximately 28%. This increase was primarily the result of a cap and trade levy of 3.3 cents per cubic meter coupled with a commodity rate increase of approximately 11%. The two CHP units at Huron Lodge and the WFCU Center were not fully operational in 2017 and account for \$314,150 of unused consumption. Accordingly the cap and trade levy was overstated by \$75,500. In addition, the City received an adjustment credit from our natural gas supplier of \$114,000. A budget surplus of \$567,695 occurred at year end.

Water: (\$60,360)

Year over year analysis indicates consumption increased by 4.5% and cost correspondently increased by 3.6%. The consumption increase of 28,000 cubic meters compared to 2016 was a function of a number of operating factors. A budget deficit of (\$60,360) resulted at year end 2017.

District Energy: (\$276,763)

A decrease in consumption and cost associated with chilled water used for cooling is primarily the result of a cooler than normal Spring/Summer/Fall temperatures. Conversely hot water consumption and cost increased as a result of cooler temperatures. A budget surplus of \$41,316 occurred at year end. Offsetting this amount is a variance of \$318,079 related to a Facility Operations one-time adjustment.

Summary of Description

	Category	Amount
<i>Corporate Accounts</i>		
1. Interest Earned on Investments	Investment Income & Dividends	1,022,064
2. Interest Paid to Reserves	Investment Income & Dividends	(137,308)
3. Capital Interest Income	Investment Income & Dividends	258,308

Appendix A - 2017 YE Operating Budget Variance

4. Bank Charges	Financial Expenses	34,166
5. Interest and Penalties on Receivables	Other Miscellaneous Revenue	(10,546)
6. Interest and Penalties on Taxes	Taxes - Municipal	(184,564)
7. Casino Hosting Fee	User Fees, Permits & Charges	458,212
8. Program Support Recoveries	Grants & Subsidies	95,837
9. Enwin Contribution Dividend	Other Miscellaneous Revenue	-
10. Allowance for Doubtful Accounts	Financial Expenses	233,771
11. MPAC	Financial Expenses	45,836
12. CIP Property Tax Rebates	Taxes - Municipal	17,426
13. Miscellaneous Accounts	Other Miscellaneous Expenditures	16,914
14. Waiver of Fees	Financial Expenses	(36,194)
15. Employer Health Tax	Salaries & Benefits	450,135
16. Employment Income	Salaries & Benefits	393,886
17. Group Life Insurance	Salaries & Benefits	362,708
18. Sick Leave Gratuity	Salaries & Benefits	200,415
19. OMERS	Salaries & Benefits	52,978
20. Canada Pension Plan	Salaries & Benefits	26,721
21. Long-Term and Short-Term Disability Program	Salaries & Benefits	(227,851)
22. Green Shield Program	Salaries & Benefits	(1,073,894)
23. Corporate Salary Provision	Salaries & Benefits	(1,564,279)
24. Fringe Benefit Recovery	Salaries & Benefits	(270,178)
Total Corporate Accounts		\$ 164,563
 <i>Corporate Utilities</i>		
18. Hydro	Utilities, Insurance & Taxes	850,734
19. Natural Gas	Utilities, Insurance & Taxes	567,695
20. Water	Utilities, Insurance & Taxes	(60,360)
21. District Energy	Utilities, Insurance & Taxes	\$ (276,763)
Total Corporate Utilities		\$ 1,081,306
 Net Year End Surplus/(Deficit)		 \$ 1,245,869

Mitigating Steps

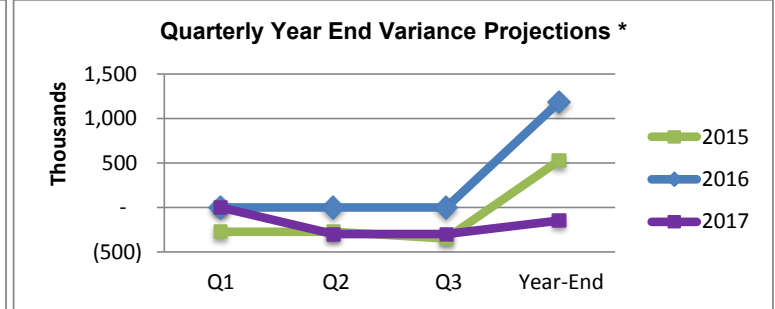
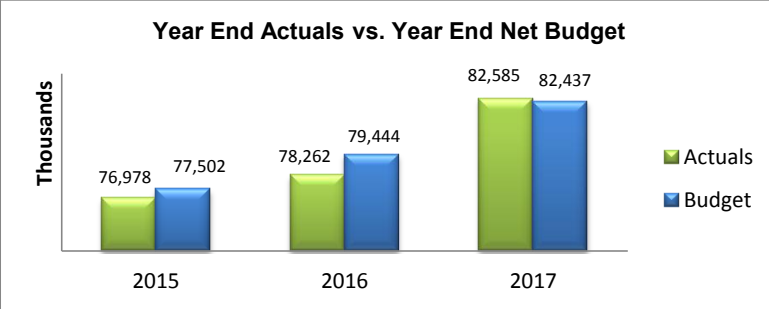
WINDSOR POLICE SERVICES

Financial Summary

	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	86,783,914	88,950,982	92,773,764
Annual Net Budget	77,501,516	79,444,014	82,437,022
Annual Net Expenditures	76,978,456	78,262,481	82,585,404
Year End Variance	523,060	1,181,533	(148,382)
Variance as % of GB	0.6%	1.3%	-0.2%

	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	(275,000)	-	-
Second Quarter (Q2)	(275,000)	-	(300,000)
Third Quarter (Q3)	(350,000)	-	(300,000)
Year-End (Q4)*	523,060	1,181,533	(148,382)

* Note: Year-end numbers are based on actual results, not projections.



Description

NOTE: The financial detail below was provided by Windsor Police Services (WPS) administration, as the Finance Dept. does not provide financial support to WPS.

The Windsor Police Service's overall year-end deficit was largely due to unanticipated minor equipment expenditures resulting from aging equipment and technology replacements, repairs and maintenance.

The WPS continues to aggressively monitor and control overtime costs, which have slowly been decreasing over the past few years. However, with the occurrence of unforeseen major crimes, investigation and corresponding court costs, overtime will rise accordingly. Further, WSIB costs continue to increase due mainly to high administrative fees. Further, these are largely uncontrollable costs due to the nature of the operations. The WPS has been proactively working to decrease the number of incidences.

The Service has also been very diligent in delaying the replacement of equipment and trying to extend the life through repairs and maintenance. Unfortunately, we have begun to reach the point where equipment has become obsolete with service and parts no longer available. This is forcing the resulting replacements in order to continue to provide service and to ensure the health and safety of our employees. All purchasing is completed in accordance with the City's Purchasing By-law.

Summary of Description

	Category	Amount
1. Minor Equipment	Minor Capital	\$ (148,382)
Net Year End Surplus/(Deficit)		\$ (148,382)

Mitigating Steps

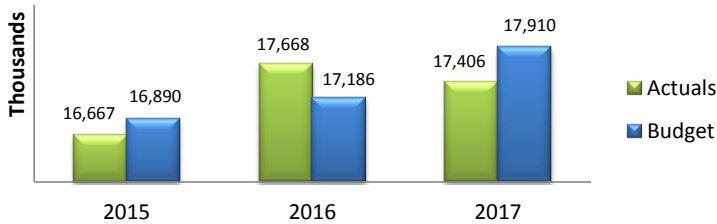
AGENCY GRANTS

Financial Summary	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	16,991,096	17,286,927	18,010,674
Annual Net Budget	16,890,498	17,186,329	17,910,076
Annual Net Expenditures	16,667,034	17,668,299	17,406,072
Year End Variance	223,464	(481,970)	504,004
Variance as % of GB	1.3%	-2.8%	2.8%

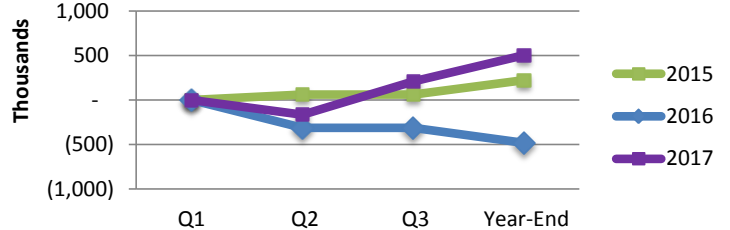
	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	62,000	(314,000)	(166,870)
Third Quarter (Q3)	62,000	(314,000)	209,044
Year-End (Q4)*	223,464	(481,970)	504,004

* Note: Year-end numbers are based on actual results, not projections.

Year End Actuals vs. Year End Net Budget



Quarterly Year End Variance Projections *



Description

Land Ambulance: \$28,440

The approved land ambulance budget was not available from the County when the City’s budget was approved in January 2017, and a budget estimate was made for the City’s share of costs. Based on the 2017 Land Ambulance budget approved by the County, the City’s share was expected to be \$10,258,680, which is \$241,190 higher than budgeted. However, the County is projecting a year-end variance of \$5,010, for a total variance of \$246,200 over the City’s approved budget. This deficit will be completely offset by the final 2016 reconciliation surplus of \$274,640, thereby resulting in a net surplus of \$28,440.

Windsor-Essex County Health Unit (WECHU): \$476,767

The Windsor-Essex County Health Unit has communicated an overall surplus of \$476,767 pertaining to the 2015 and 2016 years. A surplus of \$78,299 relates to the surplus funding provided by the City to the Health Unit from 2015, which was returned to the City in 2017. The remaining surplus of \$398,468 relates to the surplus funding provided by the City to the Health Unit in 2016, which is presently under review with the Ministry and will be returned to the City once approved.

Essex Region Conservation Authority (ERCA): (\$1,203)

The Essex Region Conservation Authority is legislatively required to be funded based on board approved budget which is slightly higher than what the City has approved for 2017 due to timing of budget approvals. This results in an overall deficit of (\$1,203).

Summary of Description

	Category	Amount
1. Land Ambulance	Transfers to External Agencies	\$ 28,440
2. Windsor-Essex County Health Unit	Transfers to External Agencies	\$ 476,767
3. Essex Region Conservation Authority	Transfers to External Agencies	\$ (1,203)
Net Year End Surplus/(Deficit)		\$ 504,004

Mitigating Steps

N/A

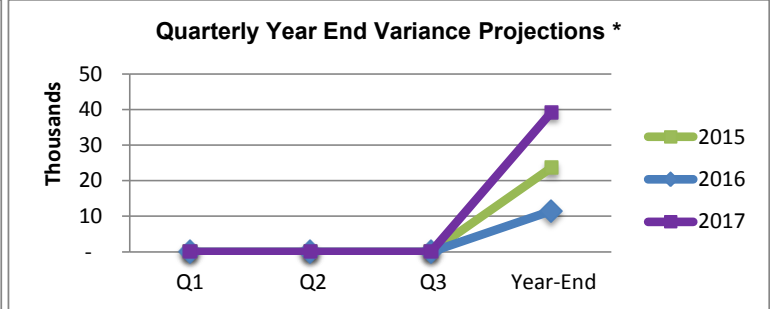
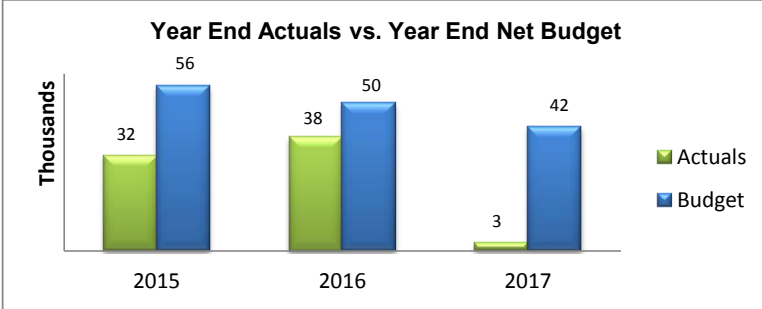
COMMITTEES OF COUNCIL

Financial Summary

	2015	2016	2017
	Financials	Financials	Financials
Annual Gross Budget (GB)	55,920	49,920	42,120
Annual Net Budget	55,920	49,920	42,120
Annual Net Expenditures	32,314	38,460	2,961
Year End Variance	23,606	11,460	39,159
Variance as % of GB	42.2%	23.0%	93.0%

	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	23,606	11,460	39,159

* Note: Year-end numbers are based on actual results, not projections.



Description

The Committees of Council ended the year in an overall surplus of \$39,159.

Purchased Services \$39,159

The Diversity, Bicycling, Property Standards, Windsor Essex Environmental, Senior's Advisory and Town and Gown Committees all ended the year with minor surpluses. The International Relations and Windsor Accessibility Committees received approval for a budget carry forward to undertake initiatives in 2018.

Summary of Description

Category	Amount
1. Various Committees of Council	\$ 39,159
Net Year End Surplus/(Deficit)	\$ 39,159

Mitigating Steps