

2017 Q3 OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2016					2017				
		Annual Gross Budget	Annual Net Budget	Q2 (May 31) Projected Surplus / (Deficit)	Q3 (Aug 31) Projected Surplus / (Deficit)	Year End Surplus/ (Deficit)	Annual Gross Budget	Annual Net Budget	Q2 (May 31) Projected Surplus / (Deficit)	Q3 (Aug 31) Projected Surplus / (Deficit)	Q2 % Var. of Gross Bgt.
Representation											
Mayor's Office	2	511,809	511,809	0	0	0	504,157	504,157	0	0	0.0%
Council Administrative Services	3	567,767	567,767	0	0	35,035	604,938	604,938	0	0	0.0%
Total Representation		1,079,576	1,079,576	0	0	35,035	1,109,095	1,109,095	0	0	0.0%
Office of the Chief Administrative Officer											
CAO's Office	4	1,190,282	1,190,282	111,000	161,000	80,244	1,333,810	1,176,539	140,000	170,000	12.7%
Office of the City Solicitor											
Planning & Building	5	8,076,714	3,331,740	365,000	249,000	282,086	8,742,973	3,613,431	574,400	540,600	6.2%
Legal	6	16,960,183	5,877,591	(1,110,000)	(981,000)	(2,941,174)	17,009,347	6,018,338	(1,738,000)	(1,589,740)	-9.3%
Fire & Rescue Services	8	43,889,767	42,838,231	(192,000)	(203,800)	(201,539)	46,176,988	45,201,199	(299,600)	(286,000)	-0.6%
Total Office of the City Solicitor		68,926,664	52,047,562	(937,000)	(935,800)	(2,860,627)	71,929,308	54,832,968	(1,463,200)	(1,335,140)	-1.9%
Office of the Chief Financial Officer											
Finance	9	9,399,649	6,371,531	0	0	106,279	9,445,098	6,229,178	137,000	0	0.0%
Information Technology	10	7,410,626	6,130,187	40,000	40,000	35,456	7,744,735	6,469,296	45,000	45,000	0.6%
Total Office of the Chief Financial Officer		16,810,275	12,501,718	40,000	40,000	141,735	17,189,833	12,698,474	182,000	45,000	0.3%
Office of City Clerk											
Council Services	11	9,853,887	6,765,674	0	135,100	352,729	10,193,204	6,988,231	10,000	125,000	1.2%
Human Resources	12	4,378,200	4,084,062	0	30,000	194,002	5,015,420	4,723,763	170,000	100,000	2.0%
Windsor Public Library	13	8,847,365	7,831,216	0	0	237,485	9,173,305	8,109,957	50,000	0	0.0%
Total Office of City Clerk		23,079,452	18,680,952	0	165,100	784,216	24,381,929	19,821,951	230,000	225,000	0.9%
Office of Parks, Recreation, Culture and Facilities											
Parks	14	38,207,301	23,717,516	200,000	795,000	39,918	39,518,665	24,815,537	259,800	153,500	0.4%
Recreation & Culture	16	21,617,445	9,790,969	0	(260,000)	108,939	23,789,014	11,953,684	(35,000)	(195,000)	-0.8%
Total Office of Parks, Recreation, Culture and Facilities		59,824,746	33,508,485	200,000	535,000	148,857	63,307,679	36,769,221	224,800	(41,500)	-0.1%
Office of the City Engineer											
Engineering	17	29,413,044	6,710,221	(620,000)	(717,400)	(981,521)	31,517,465	7,712,486	(428,700)	415,900	1.3%
Public Works Operations	19	51,713,792	25,900,040	960,000	1,326,086	890,988	54,304,502	26,900,403	1,578,900	1,241,000	2.3%
Transit Windsor	21	33,005,763	14,216,829	296,000	270,000	644,326	33,504,338	13,108,590	(363,000)	(465,000)	-1.4%
Total Office of the City Engineer		114,132,599	46,827,090	636,000	878,686	553,793	85,821,967	47,721,479	787,200	1,191,900	1.4%
Community Development & Health											
Employment & Social Services	23	119,968,687	10,972,614	640,000	1,048,500	1,280,031	118,491,577	9,398,178	741,000	751,000	0.6%
Housing & Children's Services/WECHC	24	95,986,699	22,029,359	578,000	657,000	1,472,024	103,721,182	22,841,372	246,000	96,100	0.1%
Huron Lodge	25	22,493,152	7,012,896	(205,000)	(260,600)	(170,611)	22,883,479	7,283,223	(15,000)	(117,000)	-0.5%
Total Community Development & Health		238,448,538	40,014,869	1,013,000	1,444,900	2,581,444	245,096,238	39,522,773	972,000	730,100	0.3%
Corporate Accounts	27	212,194,691	(304,030,797)	(2,131,616)	(477,516)	495,711	220,184,625	(315,541,718)	2,818,972	1,502,120	0.7%
Total City Departments Prior to Contingency & Additional Council-Approved Funding		735,686,823	(98,180,263)	(1,068,616)	1,811,370	1,960,408	730,354,484	(101,889,218)	3,891,772	2,487,480	0.3%
Corporate Contingency Approved in 2017 Budget		1,500,000	1,500,000	1,500,000	2,500,000	1,500,000	1,500,000	1,500,000	0	0	0%
Surplus (Deficit) Subtotal		737,186,823	(96,680,263)	431,384	4,311,370	3,460,408	731,854,484	(100,389,218)	3,891,772	2,487,480	0.3%
Agencies, Boards & Commissions											
Windsor Police Services	30	88,950,982	79,444,014	0	0	1,181,533	92,773,764	82,437,022	(300,000)	(300,000)	-0.3%
Agency Grants	31	17,286,927	17,186,329	(314,000)	(314,000)	(481,970)	18,010,674	17,910,076	(166,870)	209,044	1.2%
Committees of Council	32	49,920	49,920	0	0	11,460	42,120	42,120	0	0	0.0%
Total Agencies, Boards & Commissions		106,287,829	96,680,263	(314,000)	(314,000)	711,023	110,826,558	100,389,218	(466,870)	(90,956)	-0.1%
2016 Net Operating Budget Surplus (Deficit)		843,474,652	0	117,384	3,997,370	4,171,431	842,681,042	0	3,424,902	2,396,524	0.3%

Less: Windsor Public Library (50,000) 0

\$ 3,374,902	\$ 2,396,524	0.3%
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MAYOR'S OFFICE

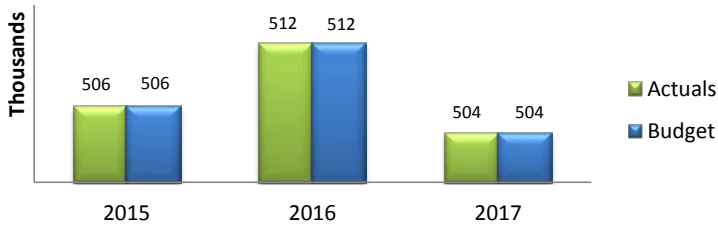
Financial Summary

	2015	2016	2017
	Financials	Financials	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			

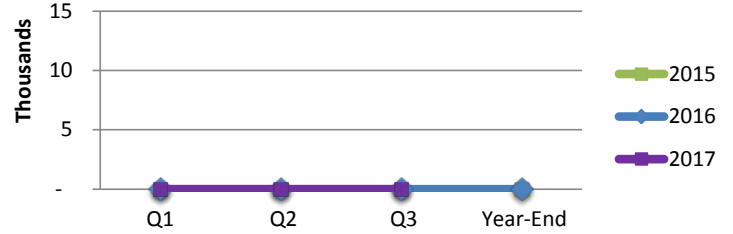
	2015	2016	2017
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

* 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

No significant variances projected at this time.

Summary of Description

1. Projected to end the year within budget estimates

Net Year End Surplus/(Deficit)

Category

Amount

\$ -
\$ -

Mitigating Steps

COUNCIL ADMINISTRATIVE SERVICES

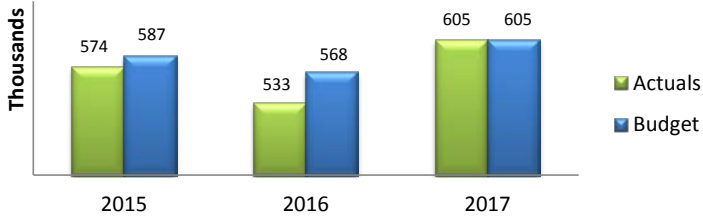
Financial Summary

	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	604,938
Year End Variance	12,392	35,035	0
Variance as % of GB	2.1%	6.2%	

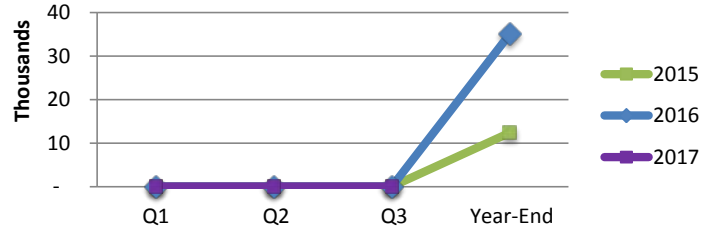
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	12,392	35,035	-

* 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

No significant variances projected at this time.

Summary of Description

1. Projected to end the year within budget estimates
Net Year End Surplus/(Deficit)

Category

Amount

\$	-
\$	-

Mitigating Steps

CAO'S OFFICE

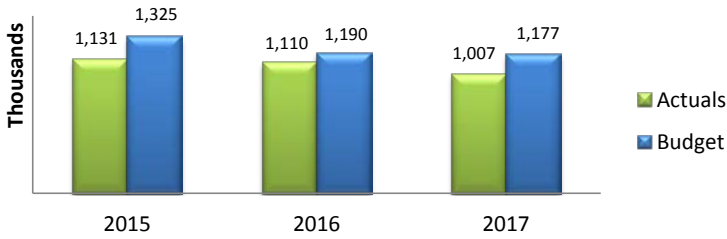
Financial Summary

	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	1,006,539
Year End Variance	193,914	80,244	170,000
Variance as % of GB	14.6%	6.7%	12.7%

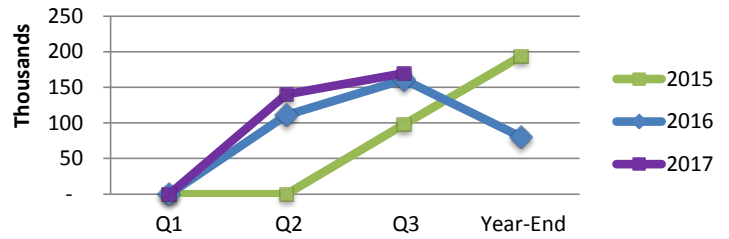
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	111,000	140,000
Third Quarter (Q3)	98,000	161,000	170,000
Year-End (Q4)*	193,914	80,244	

* 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 CAO's Office budget 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 while a surplus is projected as of 3rd quarter 2017, there is a possibility that a portion of these funds may be used by year end.

Summary of Description

1. Salary Gapping
2. Corporate Consulting

Category	Amount
Salaries & Benefits	\$ 100,000
Purchased Services	\$ 70,000
Net Year End Surplus/(Deficit)	\$ 170,000

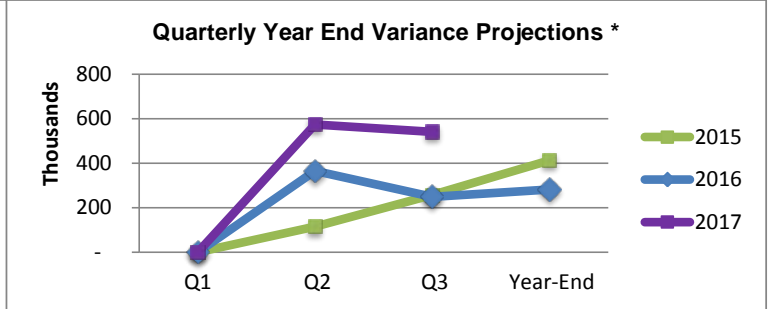
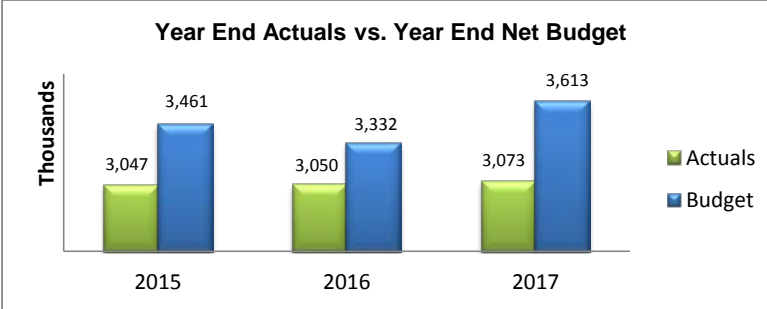
Mitigating Steps

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	3,072,831
Year End Variance	413,336	282,086	540,600
Variance as % of GB	5.3%	3.5%	6.2%

	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	-

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



Description

Planning & Building is projecting a 2017 operating surplus of \$540,600.

Revenue surplus: \$380,600

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

Recovery of expense from Alley Subsidy Program: \$116,600

Currently two staff members are seconded to the Alley Subsidy project until the end of 2017. As this project was not anticipated and not budgeted for, the recovery of the two staff members results in a surplus.

Salary Gapping: \$31,100

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

Miscellaneous Expense Line Items: \$12,300

Anticipated savings for 2017 among miscellaneous expenses accounts is being projected at \$12,300.

Legislated Permits (Non-tax levy portion of Departmental budget) Surplus: \$888,841

Permit revenues to date for 2017 are very positive. In fact the department is projecting an overall conservative net surplus and contribution to the Building Permit Fee Reserve in 2017 of \$117,556. This is in contrast to the 2017 budgeted draw on reserve of \$771,285 of which none is expected to be used. The surplus of \$117,556 combined with the budget of \$771,285 will net an overall surplus to the reserve of \$888,841

Summary of Description

Category	Amount
Development Application Revenue	\$ 380,600
Recovery of Expenses from Alley Subsidy Program	\$ 116,600
Staff Gapping and Vacancies	\$ 31,100
Miscellaneous Expense Line Items	\$ 12,300
Net Year End Surplus/(Deficit)	\$ 540,600

Mitigating Steps

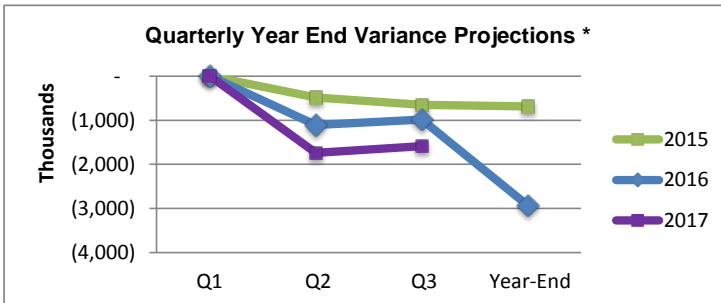
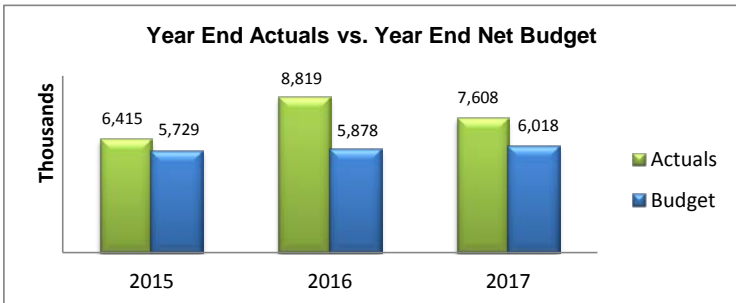
LEGAL

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	7,608,078
Year End Variance	(685,736)	(2,941,174)	(1,589,740)
Variance as % of GB	-4.1%	-17.3%	-9.3%

	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)	-

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



Description

Overall, the Legal Department has a projected deficit of (\$1,589,740).

Claim Costs: (\$1,074,740)

The deficit in this line item is expected to be (\$1,074,740) at year end for payments to claims made against the City. Settlements are difficult to predict in their amounts and timing due to their nature. This is a preliminary estimate based on historical trends and payments. The claim cost variance is typically recovered from the Self Insurance Reserve Fund (SIR) however given the expected overall surplus, it is being recommended to fund this deficit from the overall surplus at year end. For City Council Approval at year end.

Legal Services Cost: (\$330,000)

The external legal services account is projected to be in a deficit of approximately (\$330,000) at year end, mainly due to costs incurred relating to various larger litigations. 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. The final variance may vary materially from the current projections.

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. The year to date expenses in these discretionary line items are below the expected level at this point in the year. The department's projected deficit can therefore be seen to be driven by the largely uncontrollable costs for outside legal counsel for the reasons described above.

Insurance: (\$108,000)

Due to timing of budget approval, the budget for Police was understated for 2017 therefore causing a deficit in their insurance budget line item. This will be adjusted for 2018.

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 will be experienced.

Miscellaneous Expense Line Items: (\$10,000)

It is expected that overall miscellaneous line-by-line variances of \$10,000 will be experienced for 2017.

Salary Gapping: \$35,000

A net surplus of \$35,000 is being projected in the salary accounts due to position vacancies and salary gapping within Legal.

Provincial Offences: (\$52,000)

The Provincial Offences division is forecasting a deficit in revenue, mainly due to the lower charging volume experienced year to date. However the division's active collection efforts on outstanding defaulted fines continues to be robust which will help mitigate this deficit. In addition, all efforts are being made to reduce expenditures through operational efficiencies (i.e. merging courts, closing court days when not required, reduced printing costs, etc).

Summary of Description

	Category	Amount
1. Claim Costs	Purchased Services	\$ (1,074,740)
2. Legal Services Costs	Purchased Services	(330,000)
3. Insurance Expense	Purchased Services	(108,000)
4. Provincial Offences	Other Miscellaneous Revenue	(52,000)
5. Recovery from Capital Projects	Recovery of Expenditures	(50,000)
6. Miscellaneous Expense Line Items	Other Miscellaneous Revenue	(10,000)
Salary Gapping	Salaries & Benefits	35,000
Net Year End Surplus/(Deficit)		\$ (1,589,740)

Mitigating Steps

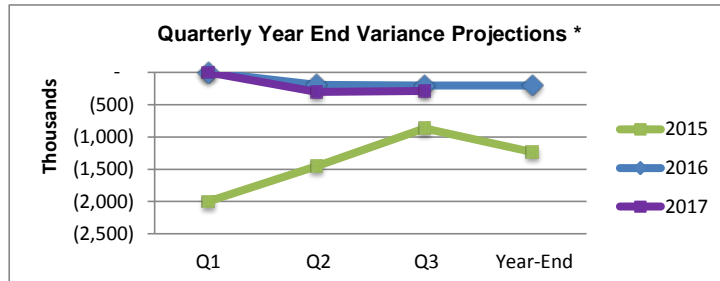
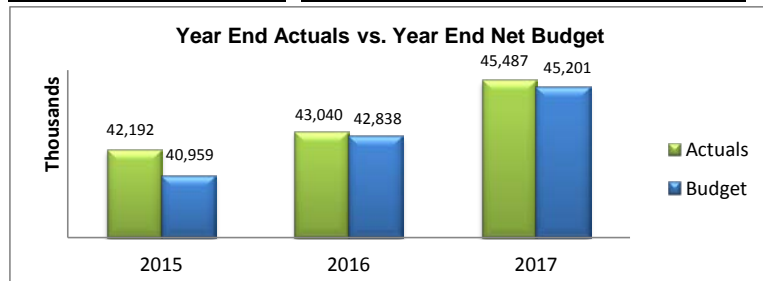
Due to the uncertain nature of the City's exposure to External Legal Fees it is difficult to identify mitigating strategies. The Legal Department continues to exercise prudent oversight with respect to the conduct of external files and the management of claims, and uses in-house resources whenever possible.

FIRE & RESCUE SERVICES

<u>Financial Summary</u>	2015	2016	2017
	Financials	Financials	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	45,487,199
Year End Variance	(1,233,288)	(201,539)	(286,000)
Variance as % of GB	-3.0%	-0.5%	-0.6%

	2015	2016	2017
	Est. Variance	Est. Variance	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)	-

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

**Description**

WFRS is projecting a (\$286,000) operating budget deficit at third quarter as detailed below.

Other Miscellaneous Expenses: (\$36,000)

A net deficit of (\$36,000) is projected as follows: (\$6,100) for the maintenance fee of Auxilium software application acquired in 2016, (\$7,740) for addition of computers and associated IT maintenance fees, (\$5,660) for annual increase of Crysis maintenance fee, (\$8,500) for Fire Prevention structural engineering site investigations, (\$5,000) for training tower repairs and (\$3,000) for Apparatus portable hoist rental as a result of Fuel automation project.

Fire Equipment Maintenance: (\$50,000)

Fire Apparatus division is projecting a (\$30,000) deficit due to a replacement of the aerial bucket as a result of damage during a motor vehicle accident response. Further deficit of (\$10,000) in the apparatus division is expected due to various increased maintenance & repair needs. Fire and Rescue division is projecting a (\$10,000) deficit in the Bunker gear cleaning account. This is due to increased frequency for bunker gear cleaning in order to limit firefighter's exposure to contaminated bunker gear and decrease the impact on future liability for Occupational Illness and Disease.

User Fee Revenue: (\$60,000)

Apparatus division is projecting a (\$40,000) shortfall in revenue due to inability to accept external customers work and still meet the maintenance need of WFRS vehicles and equipment. This is due to a 20% staffing decrease in a department of five emergency equipment technicians as a result of parental leave.

Fire & Rescue Operations division is projecting a (\$20,000) shortfall in newly approved user fees revenue in 2017, Malicious Fire Alarm Activation and Multiple Responses Due to Unmaintained Equipment. To date, less than projected billings have occurred which is likely due to the introduction of a new process. All calls to date are being reviewed individually to ensure accuracy and adjustments will be made accordingly. It is likely that this variance may be mitigated once the new billing practices become consistent.

Net Salary Variance (excluding fringes): (\$140,000)

A net (\$70,000) shortfall in overtime in the Communication division due to scheduling to fill vacant hours in dispatch; a deficit of (\$20,000) in overtime shared between Training and Administration divisions primarily due to heavy workload; a shortfall of (\$31,400) in the budget of \$150,000 due to expected gapping not being achieved; and a shortfall of (\$18,600) due to Compression payments made pursuant to the Council Resolution 231/2016. In the Firefighting Division, Council approved the two year over-complement pilot project, which has demonstrated a meaningful impact in the reduction of overtime in the past and this trend is expected to continue, with the impact depending on the rate of attrition.

Summary of Description

Category	Amount
Other Miscellaneous Expenses	\$ (36,000)
Fire Equipment Maintenance	(50,000)
User Fee Revenue	(60,000)
Net Salary Variance	(140,000)
Net Year End Surplus/(Deficit)	\$ (286,000)

Mitigating Steps

Windsor Fire & Rescue Services is monitoring and taking steps at each opportunity to implement mitigating measures with a goal to reduce currently projected variance.

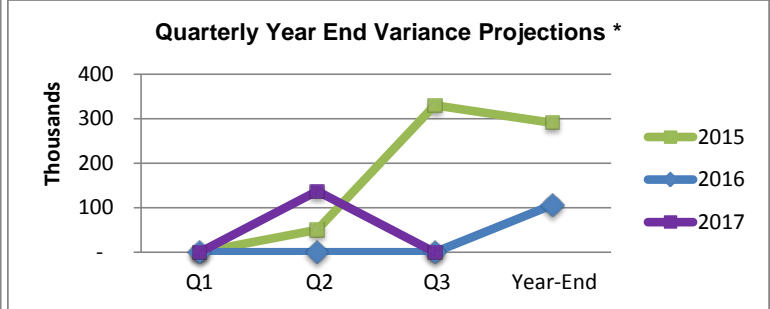
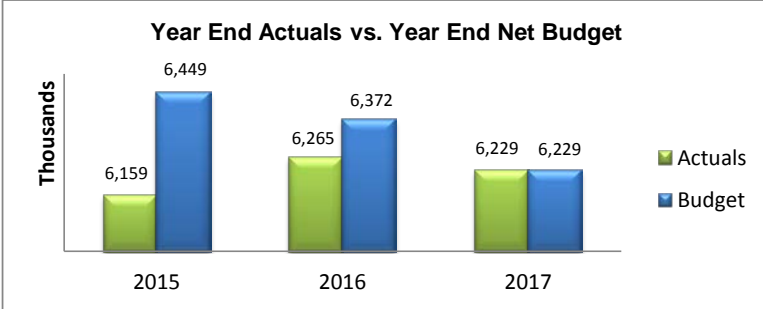
FINANCE

Financial Summary

	2015 Financials	2016 Financials	2017 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	6,229,178
Year End Variance	290,844	106,279	0
Variance as % of GB	3.2%	1.1%	

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

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



Description

Finance is projecting a \$0 operating budget variance.

Salaries: \$38,000

Salaries is currently trending towards a year-end deficit of approximately (\$230,000) 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 \$100,000. As Finance is projected to be in a surplus position, the department will be absorbing a portion of these charges prior to recovering from the approved funding sources.

External Revenues: (\$38,000)

External revenue is trending towards an approximate net (\$38,000) deficit in 2017. Included in this net amount is a deficit of (\$160,000) relating to Tax Lien Registration Fees and a deficit of (\$62,000) relating to Letters of Default. A general improvement in the economy, along with continued advancements whereby taxpayers are able to bring their accounts more current, as well as vacant positions in the collection area, has resulted in fewer collection charges being levied. The deficits are mitigated by a surplus of \$95,000 relating to Ownership Change revenue, a surplus of \$83,000 relating to Dial-Up Fees, and a net surplus of \$6,000 in other miscellaneous tax revenue accounts. Many of these tax related revenues are dependent upon real estate sales activity which, to date have been showing increased activity levels.

Summary of Description

Category	Amount
1. Salaries	\$ 38,000
2. External Revenues	\$ (38,000)
Net Year End Surplus/(Deficit)	\$ -

Mitigating Steps

INFORMATION TECHNOLOGY (I.T.)

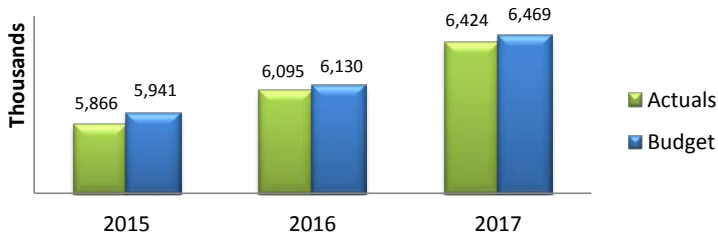
Financial Summary

	2015 Financials	2016 Financials	2017 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	6,424,296
Year End Variance	75,002	35,456	45,000
Variance as % of GB	1.0%	0.5%	0.6%

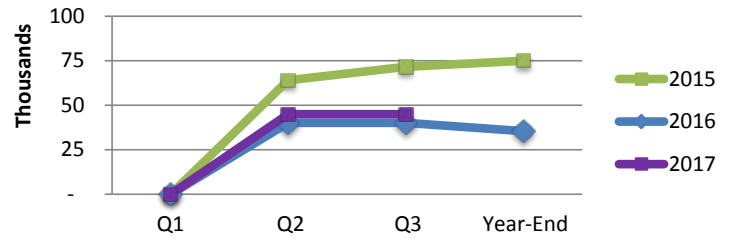
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	64,000	40,000	45,000
Third Quarter (Q3)	71,500	40,000	45,000
Year-End (Q4)*	75,002	35,456	-

* 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 currently 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	\$ 45,000
Net Year End Surplus/(Deficit)	\$ 45,000

Mitigating Steps

COUNCIL SERVICES

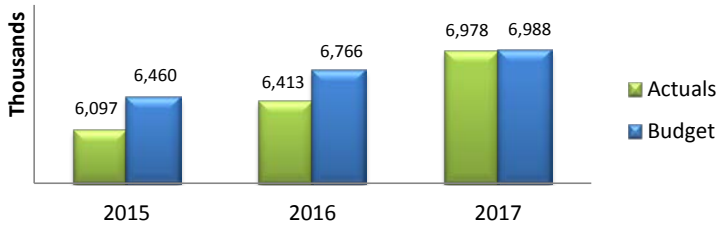
Financial Summary

	2015 Financials	2016 Financials	2017 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	6,978,231
Year End Variance	362,335	352,729	10,000
Variance as % of GB	3.7%	3.6%	0.1%

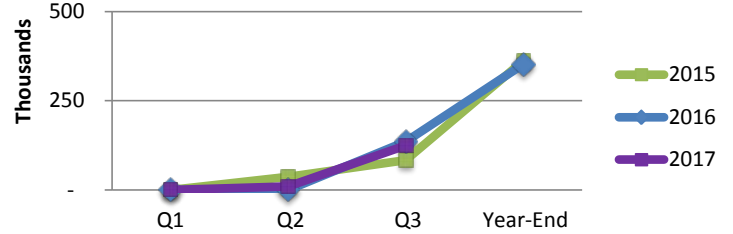
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	37,000	-	10,000
Third Quarter (Q3)	83,600	135,100	125,000
Year-End (Q4)*	362,335	352,729	-

* 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 projecting an overall surplus of \$125,000 to the end of 2017.

Salaries \$40,000

In the 2017 budget, the Customer Service Department had a budget issue approved to layoff four part time employees (2 FTE's), reducing their overall salary budget. The department also reduced their service hours by 15 hours per week (7am to 7pm down to 8am to 5pm) starting April 1st 2017, to coincide with the employee reduction. The department was later informed they would not be able to lay off the four part time employees, due to labour related issues. Though the service hours have been reduced service, interactions have gone up by approximately 200 interactions per month within the first two quarters, compared with the same period last year. This is due to various reasons such as Canada's 150 Celebration, Windsor's 125, and the Memorial Cup, resulting in a higher need for Customer Service part time staff members. It is currently estimated that this will result in a deficit of approximately (\$90,000) in staffing for 2017 within the 311 Division.

The Employee Relations Division is anticipating salary gapping savings of \$90,000 due to a vacancy. This position is being removed from the compliment in 2018.

Policy, Gaming, Licensing and By Law Enforcement is anticipating a savings of \$40,000 in salary gapping due to timing difference in staff turnover and wage levels.

Combined, a surplus in salary gapping of \$40,000 is anticipated for the department as a whole.

Gaming Revenue \$35,000

The Licensing and Gaming department is anticipating a surplus in revenue of \$35,000 as the volume of gaming activity/revenue has been higher than anticipated.

Purchased Services \$50,000

Projected budgetary savings are anticipated in Miscellaneous accounts (Advertising, Other Professional Services, and Conference Registration) for the Council Services Department.

Summary of Description

Category	Amount
1. Salary Gapping	\$ 40,000
2. Gaming Revenue	35,000
3. Purchased Services	50,000
Net Department Year End Surplus/(Deficit)	\$ 125,000

Mitigating Steps

HUMAN RESOURCES

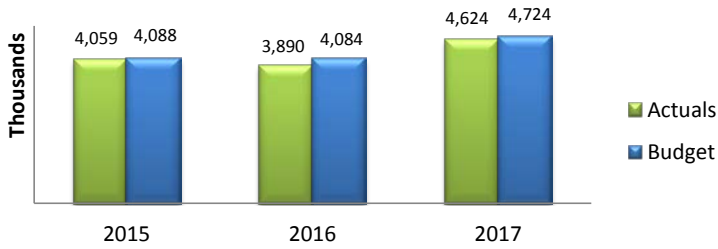
Financial Summary

	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	4,623,763
Year End Variance	28,423	194,002	100,000
Variance as % of GB	0.7%	4.4%	2.0%

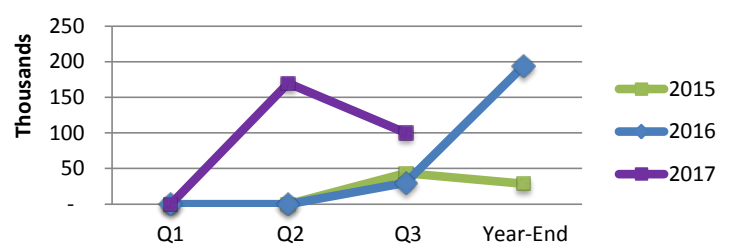
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	-	-	170,000
Third Quarter (Q3)	43,300	30,000	100,000
Year-End (Q4)*	28,423	194,002	-

* 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

Human Resources is projecting a \$100,000 operating budget surplus with the following variance:

Salaries: \$100,000

The Human Resources Department is anticipating a \$100,000 surplus to the end of the year. This is primarily due to the Payroll Process Project and the new division, Employee Service Centre being created as a result. 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 projected savings this year.

Summary of Description

Category	Amount
1. Salaries	100,000
Net Year End Surplus/(Deficit)	\$ 100,000

Mitigating Steps

WINDSOR PUBLIC LIBRARY

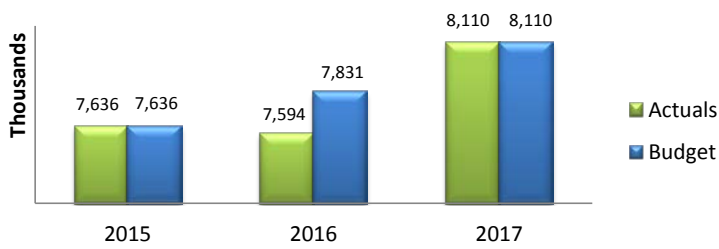
Financial Summary

	2015 Financials	2016 Financials	2017 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	8,109,957
Year End Variance	0	237,485	0
Variance as % of GB		2.7%	

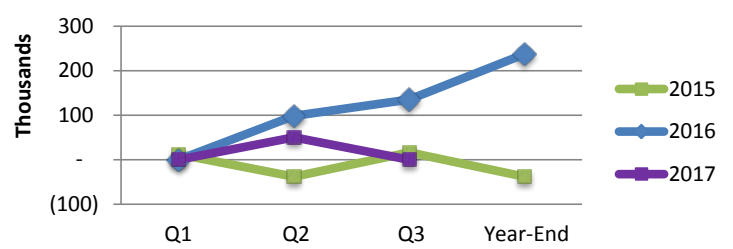
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	12,150	-	-
Second Quarter (Q2)	(38,704)	98,530	50,000
Third Quarter (Q3)	16,061	135,000	-
Year-End (Q4)*	(38,704)	237,485	-

* 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 \$200,000

Some budgeted positions were vacant at the beginning of 2017, resulting in a surplus of \$200,000 in salaries and benefits. Administration has filled the majority of these vacancies as of August 31, 2017.

Building Maintenance (\$100,000)

There are some unexpected building maintenance expenses that will be occurring before the end of 2017. At 850 Ouellette, the heating and cooling and the railing around the water tower needs to be replaced, and the windows need to be fixed. Forest Glade is having some foundation issues repaired.

Insurance Deductible (\$100,000)

Budimir and Riverside were both affected by the flood at the end of August and the insurance deductible is \$100,000.

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 will not contribute to the overall projected position of the City at year end.

Summary of Description

	Category	Amount
1. Staff Gapping	Salaries & Benefits	\$ 200,000
2. Building Maintenance	Operating & Maintenance Supplies	\$ (100,000)
3. Insurance Deductible	Operating & Maintenance Supplies	\$ (100,000)
		\$ -

Mitigating Steps

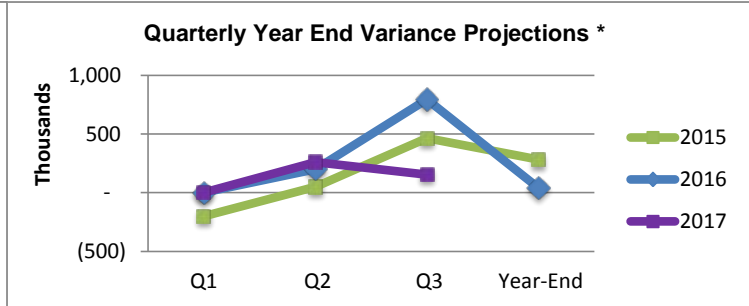
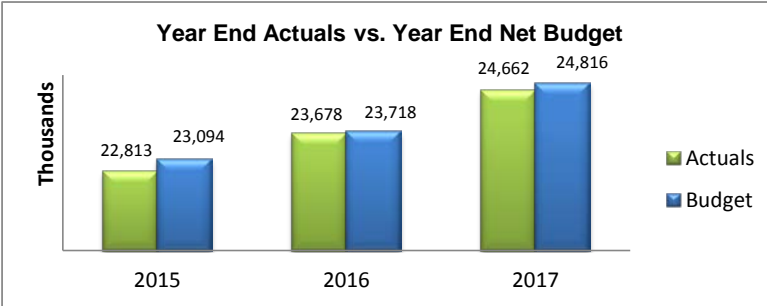
PARKS

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	24,662,037
Year End Variance	281,343	39,918	153,500
Variance as % of GB	1.2%	0.1%	0.4%

	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	-

* 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 surplus of \$153,500.

Parks

Parks is currently projecting to end the year with a deficit of (\$100,000) with the following variances:

Infrastructure and Park Maintenance (\$52,617):

This area is expected to be in deficit as a result of necessary repairs to trails and other park infrastructure to ensure the safety of users. This has been partially offset through the enhanced operating funds approved with the 2017 budget.

Salaries and Recoveries (\$99,144):

The deficit is a result of the forecasted shortfall of (\$143,609) in the recovery of staff salaries related to winter control in addition to Development staff completing greater amount of non-capital project work (\$53,715). This deficit is expected to be offset by a surplus in Salaries of \$98,180 due primarily to the timing of recruitment and vacancies of various positions including L82 staff that are shared between Parks and Recreation.

Other Miscellaneous Revenues \$2,872:

A surplus of approximately \$2,872 is expected in other miscellaneous line items for revenues.

Equipment Materials and Repairs \$148,889:

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 projected surplus of \$101,287. In addition there is a projected surplus of \$47,612 in contracted services related to the naturalized areas due to the deferral of the prescribed burn.

Insurance Deductible Costs For Ojibway Fire Shed (\$100,000):

A fire occurred in the quarter at the Ojibway Nature Centre that resulted in damage to storage shed structure and contents. The value of damages are expected to be reimbursed by the insurance provider however there is a deductible of \$100,000 that is required to be paid that will be charged to the department.

Facility Operations

Facility Operations is currently projecting to end the year with a surplus in wages of \$253,500:

Salaries: \$253,500

A year-end surplus is projected with Facility Operations expenditures due to the timing of up to eight positions that had vacancies throughout the course of the opening three quarters of 2017. Several of these positions have since been filled during the 3rd quarter of 2017.

Summary of Description

	Category	Amount
<i>Parks</i>		
Parks Enhanced Operating Activities	Operating & Maintenance Supplies	\$ (52,617)
Insurance Deductible for Fire At Ojibway Nature Centre	Utilities, Insurance & Taxes	\$ (100,000)
Salary Wages and Recoveries	Salaries & Benefits	\$ (99,144)
Equipment Materials and Repairs	Operating & Maintenance Supplies	\$ 148,889
Miscellaneous Income	Other Miscellaneous Revenue	\$ 2,872
		<u>\$ (100,000)</u>
<i>Facility Operations</i>		
Salary and Wages	Salaries & Benefits	\$ 253,500
		<u>\$ 253,500</u>
Net Year End Surplus/(Deficit)		<u>\$ 153,500</u>

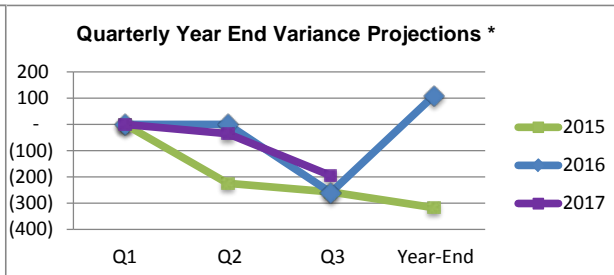
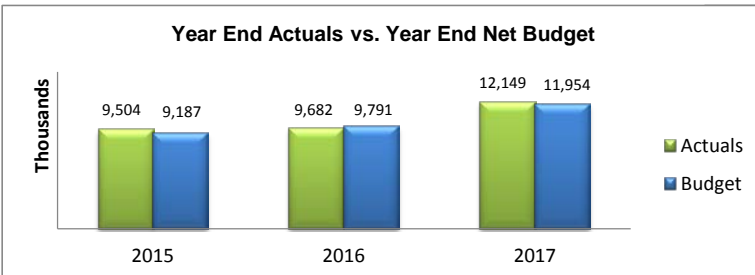
Mitigating Steps

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	12,148,684
Year End Variance	(317,025)	108,939	(195,000)
Variance as % of GB	-1.5%	0.5%	-0.8%

	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	-

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

**Description**

The Recreation and Culture department has highlighted potential variance risks with the operating division based on all available information at the time of this report. The department is projecting a potential deficit variance of (\$195,000). The majority of revenue for Recreation and Culture is realized in the fourth quarter of the year. The revenue patterns make it extremely difficult to accurately project year end variances based on the limited information available at the time of this report. At this time, the vast majority of recreation centres are projected to come in on budget. As revenues fluctuate adjustments relating to expenditures are made including staffing and material costs. The overall potential variance can be broken down as follows:

Wages and Benefits (\$50,000):

In addition to the savings in wages related to adjusted programming levels and realignment of lifeguard positions, there is a projected deficit in wages & benefits due to WSIB payments of (\$15,000). The current projected variance in wages and benefits also relates to the Local 82 wage account which is currently in a projected deficit position of (\$35,000). The Parks Department shares Local 82 staffing with the Recreation Department. While each Department has a fixed labour budget, which is established using the highest classification costs, staff work in a number of different classification that allow them to move between the two Departments. Additionally, Recreation's Arena and Community Centre staff are replaced with Parks' Local 82 staff for sick leave.

Spectra Venue Management (\$40,000):

Spectra Venue Management (formerly Global Spectrum) is currently anticipating to end the year with a deficit of approximately (\$130,000). However, based on historical trends Council approved a budget of (\$90,000) for 2017. Therefore, the overall variance for Spectra is projected to be (\$40,000).

Recreation and Culture Revenue Shortfall (\$105,000):

Recreation and Culture is projecting a revenue shortfall of (\$105,000) which consists of Willistead Manor (\$70,000), Parks Concessions (\$20,000), and various other recreation facilities (\$15,000). The (\$70,000) revenue shortfall at Willistead Manor pertains to the reduced rentals at Willistead Manor during the construction that is taking place from the funding in part of the Canada 150 Infrastructure grant. Revenue as expected to continue as normal once construction is complete in 2018. The reduction in revenue at parks concessions is due to the closure of various concession facilities which is being brought forward in the 2018 operating budget. Revenue shortfalls at other recreational facilities are due in part to increased private and municipal sector competition along with confirmed reduction in the average household revenue stream in the Windsor region. Although the revenue shortfall is projected to be (\$395,000) the revenue shortfall is being addressed by reduced costs where available in the amount of \$290,000 for a total projected revenue shortfall of (\$105,000). Recreation and Culture is projected to reach approximately 97% of its total revenue budget.

Summary of Description

	Category	Amount
1. Wages and Benefits	Salaries & Benefits	\$ (50,000)
2. Spectra Venue Management	Other Miscellaneous Expenditures	(40,000)
3. Recreation and Culture Revenue Shortfall	User Fees, Permits & Charges	(105,000)
		\$ (195,000)

Mitigating Steps

Recreation and Culture is closely monitoring the monthly financial statements for each division.

Specific mitigating measures include:

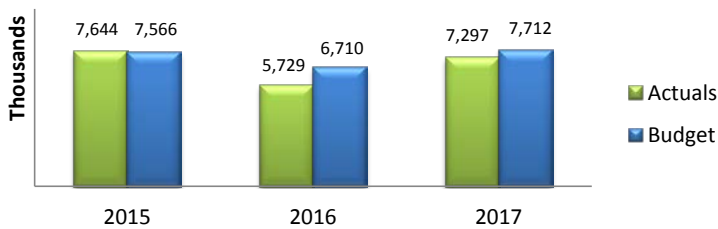
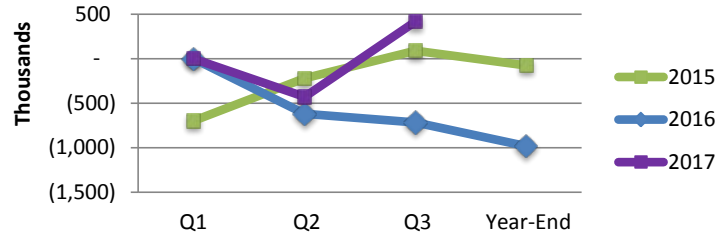
- Continue to monitor staffing levels at the various facilities, maximizing efficiencies and savings in labour accounts
- Ensure programs meet minimum registration targets to cover direct costs, and cancel programs that do not meet targets.

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	5,728,700	7,296,586
Year End Variance	(77,670)	981,521	415,900
Variance as % of GB	-0.3%	3.3%	1.3%

	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)	(981,521)	-

* 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 is projecting a surplus of \$415,900, made up of surpluses in Pollution Control of \$47,300, and Infrastructure & Geomatics of \$582,900. Deficits totalling (\$214,300) in Development, Projects & ROW partially offset the surpluses.

Pollution Control

A surplus of \$47,300 is projected in Pollution Control, due to salary gapping and miscellaneous line item variances.

Infrastructure & Geomatics

A surplus of \$582,900 is projected in the division, comprised of the following items:

Utilities (Streetlights) - Surplus of \$392,300

A surplus of \$392,300 in Streetlight-related utility costs is projected in the division. This is due to a projected surplus totalling \$656,600 in energy cost savings as a result of the conversion of streetlights to LED. Offsetting this surplus is a projected deficit of (\$264,300) in variable maintenance costs.

Salaries / Work Auth Recoveries - Surplus of \$119,100

Surpluses totalling \$119,100 are anticipated in the division. Staff in Infrastructure Services are 100% recoverable from capital projects, and heavy workload staff, whose additional benefit costs are not captured in this analysis, are expected to contribute \$46,000 in surplus dollars. Surpluses totalling \$47,100 and \$26,000, due to gapping and movement within pay bands, respectively, comprise the balance.

GIS User Fees - Surplus of \$62,900

User fees received from Building for permit revenues are projected to be \$62,900 better than planned.

Miscellaneous - Surplus of \$8,600

Miscellaneous line item variances are anticipated to contribute an \$8,600 surplus for the division.

Development, Projects & Right-Of-Way

The Development, Projects & Right-Of-Way (ROW) division is projecting a deficit of (\$214,300), made up of the following:

Other General Revenues / User Fees / Permits – Deficit of (\$105,900)

Permit fees collected are anticipated to be (\$56,600) lower than plan, driven by declines in higher-yielding permits, such as moving, driveways, and sewer connections. Additionally, as part of the 2017 Operating Budget, a new fee was introduced for the review of new development, which is assessed based on a percentage of the total construction cost. To date, no fees have been charged, as all developments in process at the end of 2016 have been waived, and it is difficult to determine if any new developments will be charged for 2017, resulting in a potential (\$120,000) deficit. These deficits are partially offset by an anticipated surplus of \$70,700 in other user fees, mostly due to encroachment fees.

Salaries / Work Auth Recoveries – Deficit of (\$76,900)

In the Projects area, work related to the Herb Grey Parkway and other non-recoverable projects is expected to further contribute a deficit of (\$48,800). Additionally, as part of CAO-3650, a temporary Engineer II position was created to handle a backlog of permits, resulting in a potential 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 \$7,900 are projected to partially offset the deficit.

Appendix A - 2017 Q3 Operating Budget Variance Final

Miscellaneous – Deficit of (\$31,500)

Increased usage of the debit/credit card processing terminals in the Engineering Department related to permit activity and payments received for other departments is anticipated to contribute a deficit of (\$7,500) in Bank Charges. Other miscellaneous line item variances make up the remaining (\$24,000) deficit.

	Category	Amount
<i>Pollution Control</i>		
1 Environmental Master Plan	Other Miscellaneous Revenue	47,300
<i>Total Pollution Control</i>		<u>47,300</u>
 <i>Infrastructure & Geomatics</i>		
1 Utilities (Streetlights)	Utilities, Insurance & Taxes	392,300
2 Salaries / Work Auth Recoveries	Salaries & Benefits	119,100
3. GIS User Fees	User Fees, Permits & Charges	62,900
4. Miscellaneous	Other Miscellaneous Revenue	8,600
<i>Total Infrastructure & Geomatics</i>		<u>582,900</u>
 <i>Development, Projects & Right-of-Way (ROW)</i>		
1. Other General Revenues / User Fees / Permits	User Fees, Permits & Charges	(105,900)
2. Salaries / Work Auth Recoveries	Salaries & Benefits	(76,900)
3. Miscellaneous	Other Miscellaneous Expenditures	(31,500)
<i>Total Development, Projects & Right-of-Way (ROW)</i>		<u>(214,300)</u>
 Net Year End Surplus/(Deficit)		 <u>\$ 415,900</u>

Mitigating Steps

PUBLIC WORKS OPERATIONS

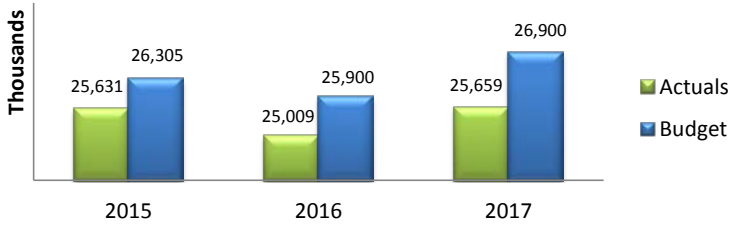
Financial Summary

	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	25,659,403
Year End Variance	673,701	890,988	1,241,000
Variance as % of GB	1.3%	1.7%	2.3%

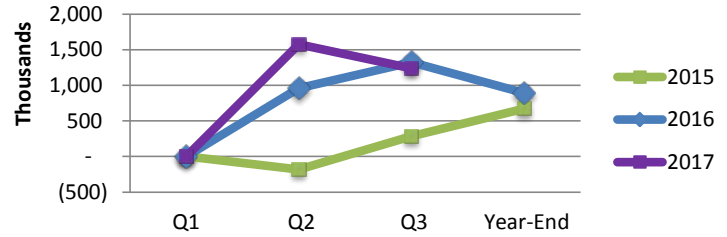
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	-	-	-
Second Quarter (Q2)	(181,800)	960,000	1,578,900
Third Quarter (Q3)	285,500	1,326,086	1,241,000
Year-End (Q4)*	673,701	890,988	-

* 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 PW Operations Department is projecting an overall surplus of \$1,241,000 at year-end 2017 comprised of the following variances:

Winter Control: \$750,000

A projected overall surplus of \$750,000 is possible for 2017 related to the winter control service due to milder than average winter conditions during the first quarter of 2017. It should be noted, if severe winter weather conditions are experienced in the latter part of 2017, higher than average expenses will be realized thus reducing or eliminating this winter control surplus.

Salary and Wage: \$636,000

A projected overall surplus of \$636,000 is expected in 2017 related to salary and wage. The projected surplus is the net total of the surpluses and deficits expected 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 Funding: \$475,000

An overall surplus of \$475,000 is expected related to unbudgeted funding transfers from the sewer surcharge fund.

Fuel: (\$50,000)

A projected deficit of (\$50,000) related to fuel pricing is expected for 2017 due to higher than anticipated fuel pricing for the year to date as at August 31st for all fuel types.

WSIB: (\$70,000)

A deficit of (\$70,000) is expected related to WSIB for 2017 due to a one-time payout. This amount is offset by the corporate WSIB provision in Corporate Accounts.

Vehicle Parts: (\$100,000)

A deficit of (\$100,000) is expected related to the purchase of vehicle parts due to inflationary cost increases and an increased US exchange rate.

2017 Flood: (\$400,000)

A deficit of approximately (\$400,000) is expected related to flood event garbage collection including tipping fees, staff time, overtime, and other contracted service costs.

Summary of Description

	Category	Amount
Winter Control	Purchased Services	750,000
Salary and Wage	Salaries & Benefits	636,000
Sewer Surcharge Funding	Transfers from Other Funds	475,000
Fuel	Operating & Maintenance Supplies	(50,000)
WSIB Payout	Salaries & Benefits	(70,000)
Parts	Operating & Maintenance Supplies	(100,000)
2017 Flood	Purchased Services	(400,000)
Net Year End Surplus/(Deficit)		<u>\$ 1,241,000</u>

Mitigating Steps

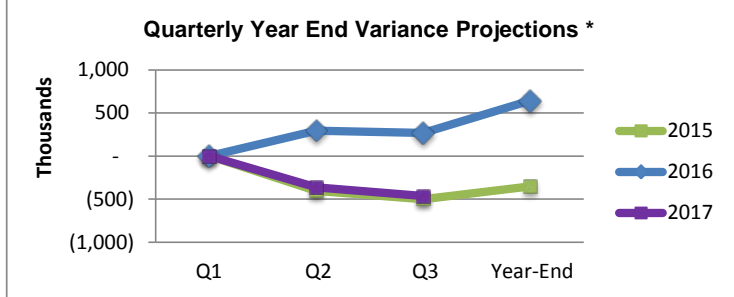
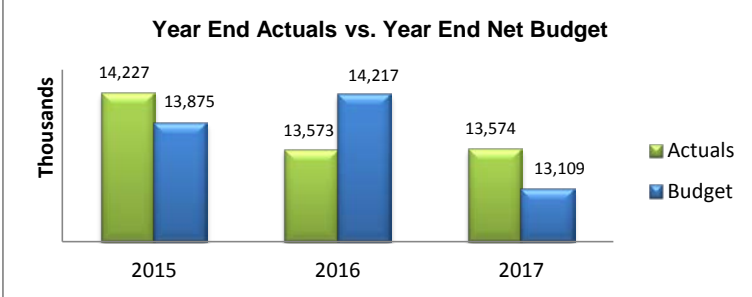
TRANSIT WINDSOR

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	13,573,590
Year End Variance	(352,112)	644,326	(465,000)
Variance as % of GB	-1.1%	2.0%	-1.4%

	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	-

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



Description

Transit Windsor Administration is anticipating a potential deficit of (\$465,000).

Fuel & Lubricants

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 August 31, 2017 was \$0.85 per litre. It should be noted that the price of diesel fuel has slightly increased over the last several weeks and the spot rate for fuel on Sept 18, 2017 was \$0.87 per litre. Given the average cost per litre to date and the current cost per litre, Transit Windsor is projecting that they will be within budget estimates by year end. There is a risk associated with projecting to year end in that fuel prices continue to be difficult to predict. As with any forecast of a commodity's price for an entire year, variances are likely due to unforeseen price fluctuations. The fuel price variance projected for the remainder of the year may change if the spot price of fuel continues to increase, and exceed the amount that was budgeted.

Transit Revenue: \$150,000

Transit Windsor expects a surplus of \$150,000 in transit revenue for 2017 as of third quarter. Within the UPass Program, Transit Windsor has allocated funding for service improvements which required a review of service requirements based on ridership use. Those enhancements are expected to be approved later in 2017 and have been factored in. Overall, Transit Windsor has seen an increase in its ridership statistics over May 2016. The increase has been primarily in the student passes category which coincides with the implementation of the U-Pass 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. As of August 31, 2017 revenue levels in this area are below the 2016 levels by approximately (\$56,268). Transit Windsor will continue to monitor this area.

Workers Compensation: \$50,000

Transit Windsor is projecting a surplus of \$50,000 in its Workers Compensation account due to a projected 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.

Fees and Service Charges: (\$65,000)

Transit Windsor is projecting a deficit of approximately (\$65,000) in the international tolls account which is attributable to the fluctuations being experienced in the exchange rate for fiscal 2017. Transit Windsor will continue to monitor the volatility in the exchange rates for budget forecasts and future budget development. An additional risk for this account is an expected increase in the number of international tolls in Q4 due to increased Special Events in Detroit at the new Little Caesars Arena. The increase in international tolls is expected to be offset by loss of revenue due to the temporary closure of the Tunnel due to construction.

Salary and Wages: (\$250,000)

Transit Windsor is projecting a potential deficit in the salary, wage, and overtime accounts of approximately (\$250,000) which is largely attributable to the on-going maintenance costs required for the aging fleet. Some of the salary, wage and overtime costs have been offset by increased revenue from Special Events like The Memorial Cup. While every effort is being made to reduce a deficit in this account, providing scheduled service is required and Administration will mitigate a deficit by reducing costs in other areas wherever possible.

Vehicle Maintenance Account: (\$350,000)

Vehicle Maintenance materials are projected to exceed budget estimates by approximately (\$350,000). Some of the expenses incurred YTD relate to older units that require more regular repairs along with a higher number of breakdowns requiring additional parts and labour. The higher cost of parts relating to buses that have come out of the warranty period are also contributing to the variance.

Summary of Description

	Category	Amount
1. Motor Fuel & Lubricants	Operating & Maintenance Supplies	\$ -
2. Transit Revenue	User Fees, Permits & Charges	150,000
3. Surplus in Workers Compensation Administration	Salaries & Benefits	50,000
4. Deficit in Fees and Service Charges	User Fees, Permits & Charges	(65,000)
5. Salary, Wages and Overtime	Salaries & Benefits	(250,000)
6. Vehicle Maintenance Account	Operating & Maintenance Supplies	(350,000)
		<u><u>\$ (465,000)</u></u>

Mitigating Steps

Effective September 2017, additional UPass revenue is anticipated due to the addition of the Organization of Part time University Students (OPUS) to the UPass Agreement. While this revenue is not quantifiable at this time, it is anticipated to mitigate the expected deficit for Transit Windsor.

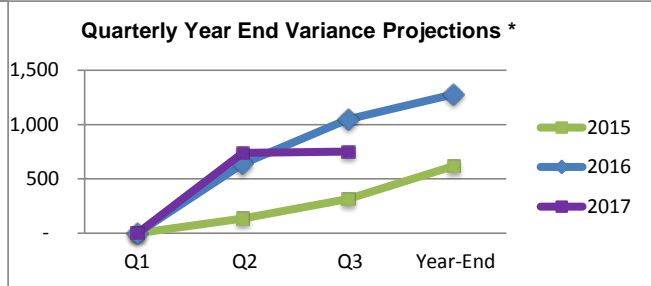
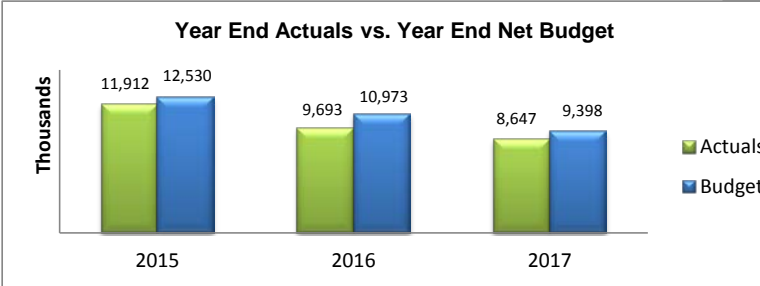
EMPLOYMENT & SOCIAL SERVICES

Financial Summary

	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	8,647,178
Year End Variance	618,295	1,280,031	751,000
Variance as % of GB	0.5%	1.1%	0.6%

	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	-

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



Description

As of August 31 2017, the Employment and Social Services Department is projecting a net year end City surplus of \$796,000.

Community Development and Health Office - \$0

No significant variance is expected for the Community Development and Health Office.

Ontario Works Program Delivery: \$611,000

Ontario Works Program Delivery is projected to end the year with a net City surplus of \$611,000 comprised of the following:

Salary accounts are projected to be lower than budget by approximately \$348,000 mainly due to gapping and hiring delays due to the bumping process. Any time lag in getting staff in place may result in a higher year end surplus. The Ontario Works caseload has been trending lower than budget, albeit currently leveling off just below 8,600. This in turn has lowered Employment Related Costs. If this trend continues for the remainder of the year, it is projected to add \$247,000 to the net City surplus. In addition, a surplus of \$16,000 related to other miscellaneous office expenses is projected.

OW Financial Assistance: \$100,000

The department is projecting a net City surplus of \$100,000 due to Ontario Works Caseloads trending lower than budgeted. It is cautioned that expenditure reports for November 2014 to March 2016 have not been reconciled, and subsidy claims for provincial reimbursement have not been submitted for that period. This reconciliation is expected to occur before year end. There is the risk that the estimates used in prior periods could have been over or understated and may impact the current year end variance.

100% Municipal Assistance: \$40,000

A projected net City surplus of approx \$40,000 is largely attributed to the enhanced recovery process undertaken by the department for funeral and burial recoveries.

Summary of Description

Summary of Description	Category	Amount
Ontario Works Program Delivery		
<i>Salary & Benefits</i>	Salaries & Benefits	\$ 348,000
<i>Other Miscellaneous</i>	Other Miscellaneous Expenditures	\$ 16,000
<i>Employment Related Expense</i>	Purchased Services	\$ 247,000
		\$ 611,000
Ontario Works Financial Assistance		
<i>OW Financial Assistance</i>	Grants & Subsidies	\$ 100,000
<i>100% Municipal Assistance</i>	Grants & Subsidies	\$ 40,000
		140,000
Net Year End Surplus/(Deficit)		\$ 751,000

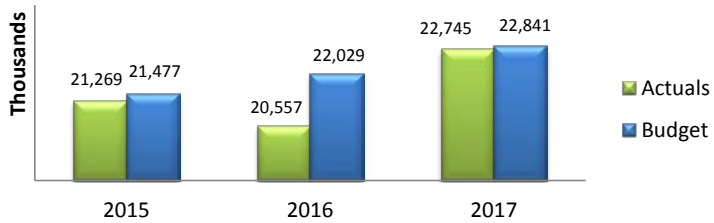
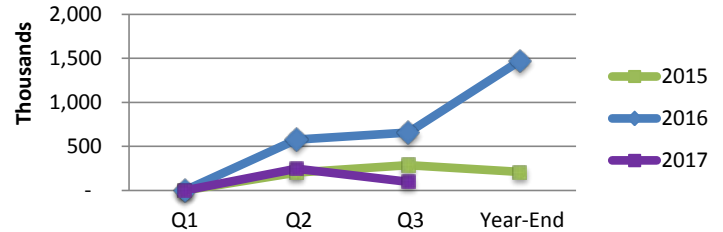
Mitigating Steps

HOUSING & CHILDREN 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	22,745,272
Year End Variance	208,531	1,472,024	96,100
Variance as % of GB	0.2%	1.5%	0.1%

	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	-

* 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 combined Housing and Children Services and Windsor Essex Community Housing Corporation (WECHC) projected year end net City surplus is \$96,100, detailed as follows:

Housing and Children Services Surplus: \$361,900 (net city)

Housing Services is projecting a net city surplus of \$361,900. A projected surplus in Housing Services of \$216,600 (net city) is primarily due to lower mandated subsidy payments required by service providers, as well as the reconciliation of service providers 2016 fiscal year-end reports. A surplus of \$133,700 (net city) is also projected in Housing Services due to the projected year end calculation of the 2017 County weighted assessment being higher than was used to budget county revenue. In addition, a surplus of \$11,600 is projected related to the Federal Block Funding changes from the Federal Government.

Windsor Essex Community Housing Corporation (WECHC) Deficit: (\$265,800) net city

WECHC is projecting a deficit of (\$265,800) net city of which a deficit of (\$187,100) net city is related to the loss of Federal Block Funding from the Federal Government. In addition, a deficit of (\$117,400) is being projected primarily as a result of an increase in their Municipal taxes due to assessment value changes for the 2017-2020 period. WECHC submitted a Request for Reconsideration (RfR) to MPAC and the outcome of that process is reflected in this projected increase in Municipal taxes. This deficit is offset by a surplus of \$38,700 due to the projected year end calculation of the 2017 County weighted assessment being higher than was used to budget county revenue.

Summary of Description

	Category	Amount
<i>Housing and Children Services</i>		
1. Housing Services Subsidy Surplus	Grants & Subsidies	\$ 216,600
2. Housing Services County Revenue	Other Miscellaneous Revenue	\$ 133,700
3 Federal Block Funding	Grants & Subsidies	\$ 11,600
Total Housing and Children Services		\$ 361,900
<i>Windsor Essex Community Housing Corporation</i>		
4. Federal Block Funding	Grants & Subsidies	\$ (187,100)
5. WECHC Subsidy Surplus	Grants & Subsidies	\$ (117,400)
6. WECHC County Revenue	Other Miscellaneous Revenue	\$ 38,700
Total Windsor Essex Community Housing Corporation		\$ (265,800)
Net Year End Surplus/(Deficit)		\$ 96,100

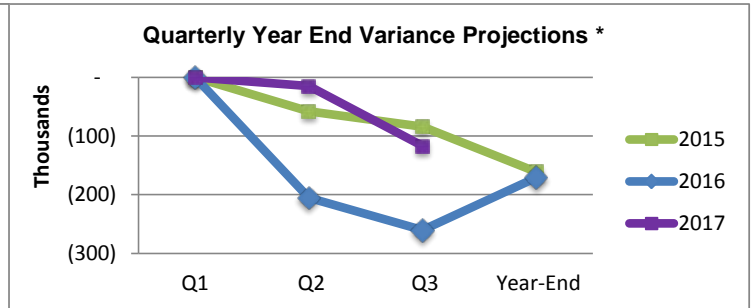
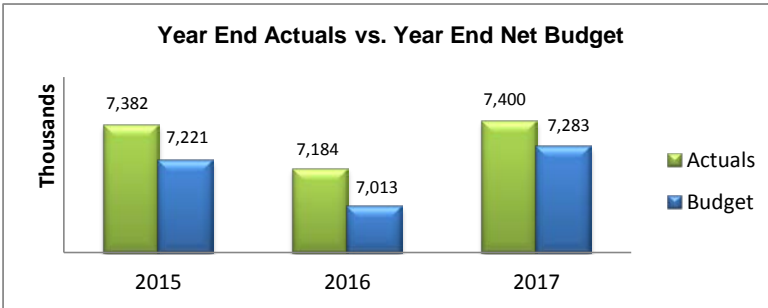
Mitigating Steps

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	7,400,223
Year End Variance	(161,208)	(170,611)	(117,000)
Variance as % of GB	-0.7%	-0.8%	-0.5%

	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)	-

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

**Description**

Huron Lodge is expecting to be in an overall deficit position of (\$117,000) at the end of 2017.

Resident Revenue: \$62,000

The Ministry has announced that starting in July 2017 there will be modest increases to the co-payment that residents pay for basic accommodation and preferred rates for newer residents admitted. Using previous trends and the current resident mix, it is expected that Resident Revenue will end the year in a positive variance of approximately \$62,000.

Provincial Funding: \$0

The Ministry has announced 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. Also impacting provincial funding are adjusting accounting entries made this year pertaining to prior years funding which were recently reconciled by the Province. As a result of these items, it is expected that there will be no variance in provincial funding at year end.

Facilities Services: \$0

Facility services for Huron Lodge are expected to be on budget at the end of 2017. While there is an expected shortfall in housekeeping supplies expense of approximately (\$30,000), this variance will be offset by the disposal of surplus housekeeping equipment sold in the amount of \$32,861.

Other Miscellaneous Expenses: (\$11,000)

With information at this time, it is expected that other miscellaneous accounts including kitchen and nursing supplies will have an unfavourable variance of (\$11,000). Unexpected events such as outbreaks or equipment breakdowns could attribute to higher variances in these accounts.

Security Services: (\$31,000)

Security services are projected to end 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.

Equipment Repairs and Maintenance: (\$61,000)

Nursing and kitchen equipment repairs are expecting to see a budget shortfall of an estimated (\$61,000). Many equipment pieces are at or beyond their useful life of 7 to 10 years. It is expected this deficit may decline slightly as more equipment is replaced in the near future.

Salary Accounts: (\$76,000)

Salaries are expected to end the year in a deficit position of approximately (\$76,000) with a number of contributing factors. The administration and resident services divisions are expected to realize surpluses of approximately \$20,000 and \$96,000 respectively, due to salary gapping. The dietary division is anticipating a negative variance of approximately (\$31,000) mostly due to overlapping due to bumping while the nursing division is anticipating a budget shortfall of approximately (\$161,000) primarily due to higher than budgeted other pay contractual obligations such as vacation payouts and shift premiums.

Summary of Description

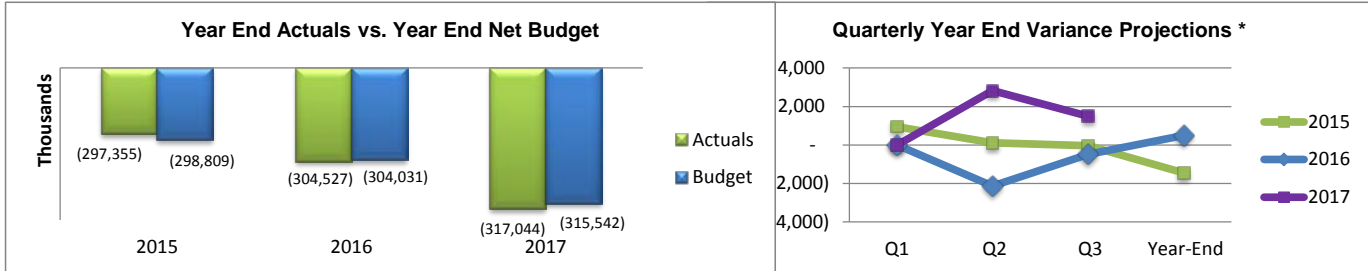
	Category	Amount
Resident Revenue	Other Miscellaneous Revenue	\$ 62,000
Provincial Funding	Grants & Subsidies	-
Facilities Services	Other Miscellaneous Expenditures	-
Other Miscellaneous Expenses	Other Miscellaneous Expenditures	(11,000)
Security Services	Purchased Services	(31,000)
Repairs and Maintenance	Minor Capital	(61,000)
Salary Accounts	Salaries & Benefits	(76,000)
Net Year End Surplus/(Deficit)		<u><u>\$ (117,000)</u></u>

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)	(317,043,838)	(28,700)	(477,516)	1,502,120
Year End Variance	(1,454,428)	495,711	1,502,120	(1,454,428)	495,711	-
Variance as % of GB	-0.7%	0.2%	0.7%			

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

**Description**

A surplus of \$1,502,120 in corporate accounts is described below:

Net Interest on Investments: \$550,000

A higher than anticipated blended rate of return and balance on investments will result in a projected surplus of \$700,000. This surplus projection will be offset by the (\$150,000) deficit in interest paid to reserves due to higher interest rates than projected.

Allowance for Doubtful Accounts: \$170,000

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 \$170,000.

Capital Interest Income: \$70,000

Capital interest income is projected to end the year with a surplus of \$70,000 as a result of an increase in the Bank of Canada interest rate.

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, a surplus of approximately \$45,836 is expected.

Bank Charges: \$30,000

A surplus of \$30,000 for bank charges is projected as a result of nominal banking fees as per the current Scotiabank contract.

PIL – Other Tax Revenue: \$30,000

Revenue related to the Joint Justice Facility were confirmed higher than originally estimated.

Sewer Surcharge Recovery: \$8,810

Due to the early timing of getting an approved 2017 budget, the sewer surcharge recovery was later found to be higher than the original preliminary projections, creating a slight surplus of \$8,810.

Casino Hosting Fee: \$0

There is a projected surplus of approximately \$490,000 based on amounts received from the Casino for the first and second quarter assuming the third and fourth quarter installments are consistent with 2016. This surplus has now been earmarked to fund the Holiday Lighting capital project.

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. This surplus has now been earmarked to fund the Holiday Lighting capital project.

Capacity of Institutions: (\$8,800)

There is a slight deficit of (\$8,800) in the capacity of University & Colleges, Hospitals, Jails & Other Lieu Grants accounts due to the timing and difficulty in estimating the number of heads and beds.

Interest and Penalties on Receivables: (\$11,771)

A downward trend of accounts falling into arrears as a result of enhanced collection efforts and the improving economy will result in a projected deficit of approximately (\$11,771) in the Interest and Penalties on Receivables.

Interest and Penalties on Taxes: (\$200,000)

A downward trend of the property taxes in arrears as a result of enhanced collection efforts and an improved economy has resulted in a projected deficit of (\$200,000) in the Penalty and Interest on Taxes.

Community Improvement Plan Tax Rebate: (\$275,000)

A deficit of (\$275,000) as it relates to estimated Community Improvement Plan (CIP) grants payments is projected at year end due to the timing of the payouts. This deficit is mitigated by increased property tax revenue levied in the year.

Salaries and Benefits: (\$410,955)

Employer Health Tax (EHT) is expected to end the year in a surplus of \$531,000. Offsetting this surplus is a projected deficit of (\$200,000) in the Employment Insurance account. Both accounts are largely driven by the timing of employment decisions across the corporation. The General Provision account is expected to end the year with a variance (\$741,955). 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 for various collective agreements that have been updated to reflect expected costs for 2017.

Hydro: \$744,000

The analysis is reflective of information available for the months of January to August 2017, which projects hydro ending the 2017 year with a gross surplus of \$1,800,000.

Consumption data indicates a decrease of 11.0% and a corresponding decrease in costs of 15.2% compared to the same period in 2016. The consumption and cost decreases are primarily the result of the energy measures implemented in 2016 and included in the 2017 budget projection. Some of these projects include but are not limited to; LED lighting conversion, refrigeration and dehumidification upgrades at the WFCU Center, City Streetlights LED lighting conversion, and Windsor Justice Facility humidification upgrades. The projected budget surplus of \$1.8 million also takes into account approximately \$1.6 million of capital transfers anticipated at year end.

Additional consumption and cost reductions not foreseen during the development of the 2017 budget, and making up nearly 60% of the \$1.8M projected surplus are:

- Streetlight account surplus of \$656,000 above the original anticipated cost reductions. 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 is expected to result in savings of approximately \$400,000 in 2017. This surplus is being reflected within Sewer Surcharge.

As these two items are reported elsewhere, the net levy hydro surplus will be \$744,000.

Efforts to reduce consumption and contain operating costs are critical and continue to be a central focus of the Corporate Energy Initiatives.

Natural Gas \$500,000

The analysis is reflective of information available for the months of January to August 2017.

Consumption of natural gas has decreased by 4.7% mainly as a result of milder winter/spring temperatures. Natural gas prices are continuing to trend upward and coupled with the 3.3 cents increase per cubic meter associated with cap and trade has increased costs by 24.8%. This cap and trade 3.3 cents additional cost per cubic meter was factored in the 2017 budget development. Also included in the 2017 budget was a provision for gas consumption associated with the combined heat and power plants operating for six months at both Huron Lodge and WFCU Center. It is anticipated that Huron Lodge will be commissioned in late October and WFCU in early 2018. Due to delays in these sites being operational there is a budget savings of approximately \$290,000 directly attributable to this. A budget surplus of \$500,000 is being projected to year end.

Water \$160,000

Consumption analysis indicates a decrease of 13.4% resulting in a corresponding total cost decrease of 1.5% for the period January to July. This decrease relates to the abnormally high consumption experienced in 2016 as a result of dry weather conditions in Spring/Summer. A budget surplus of \$160,000 is being projected to year end.

District Energy \$100,000

The 2017 District Energy chilled water consumption has been trending at 5.8% decrease in consumption which is indicative of lower cooling demand related to milder Spring/Summer temperatures. Hot water consumption has increase by 9.7% as a result of increased activity at the WIATC, primarily at Adventure Bay. For example attendance at Adventure Bay has increased by 14.7% or 8,500 visitors compared to last year. This increase in activity in a facility that contains a significant amount of water requires increased backwashing, management of consistent water and space temperatures as well as dehumidification levels all of which require thermal demand (heat). Based on the information available (from January to July) a \$100,000 budget surplus is being projected to year end.

Summary of Description

	Category	Amount
<i>Corporate Accounts</i>		
1. Interest Earned on Investments	Investment Income & Dividends	700,000
2. Interest Paid to Reserves	Investment Income & Dividends	(150,000)
3. Allowance for Doubtful Accounts	Financial Expenses	170,000
4. Capital Interest Income	Investment Income & Dividends	70,000
5. MPAC	Financial Expenses	45,836
6. Bank Charges	Financial Expenses	30,000
7. PIL - Other Tax Revenue	Taxes - Municipal	30,000
8. Sewer Surcharge Recovery	Recovery of Expenditures	8,810
9. Casino Hosting Fee	User Fees, Permits & Charges	-
10. Enwin Contribution Dividend	Other Miscellaneous Revenue	-
11. Capacity of Institutions	Taxes - Municipal	(8,800)
12. Interest and Penalties on Receivables	Other Miscellaneous Revenue	(11,771)
13. Interest and Penalties on Taxes	Taxes - Municipal	(200,000)
14. CIP Property Tax Rebates	Taxes - Municipal	(275,000)
15. Salaries & Benefits	Salaries & Benefits	\$ (410,955)
Total Corporate Accounts		<u>\$ (1,880)</u>
<i>Corporate Utilities</i>		
18. Hydro	Utilities, Insurance & Taxes	744,000
19. Natural Gas	Utilities, Insurance & Taxes	500,000
20. Water	Utilities, Insurance & Taxes	160,000
21. District Energy	Utilities, Insurance & Taxes	\$ 100,000
Total Corporate Utilities		<u>\$ 1,504,000</u>
Net Year End Surplus/(Deficit)		<u><u>\$ 1,502,120</u></u>

Mitigating Steps

WINDSOR POLICE SERVICES

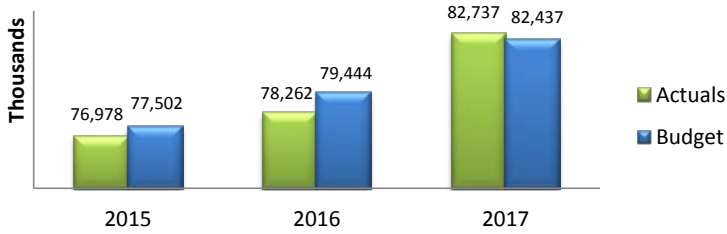
Financial Summary

	2015 Financials	2016 Financials	2017 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	82,737,022
Year End Variance	523,060	1,181,533	(300,000)
Variance as % of GB	0.6%	1.3%	-0.3%

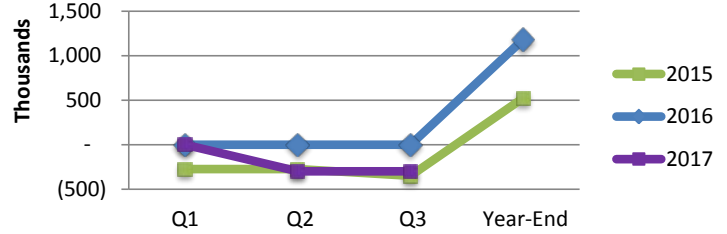
	2015 Est. Variance	2016 Est. Variance	2017 Est. Variance
First Quarter (Q1)	(275,000)	-	-
Second Quarter (Q2)	(275,000)	-	(300,000)
Third Quarter (Q3)	(350,000)	-	(300,000)
Year-End (Q4)*	523,060	1,181,533	-

* 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

As of this point in time at 3rd quarter, the Windsor Police Service still projects to be over budget for the end of 2017 by approx. (\$300,000) or 0.3% of gross budget due to overtime, WSIB, and minor equipment variances.

Summary of Description

	Category	Amount
1. Overtime and WSIB	Salaries & Benefits	\$ (150,000)
2. Minor Equipment	Minor Capital	(150,000)
Net Year End Surplus/(Deficit)		\$ (300,000)

Mitigating Steps

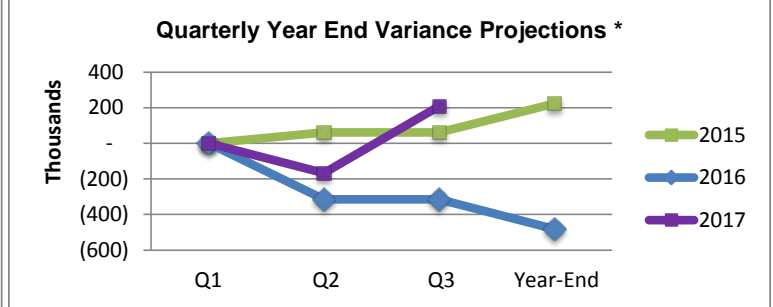
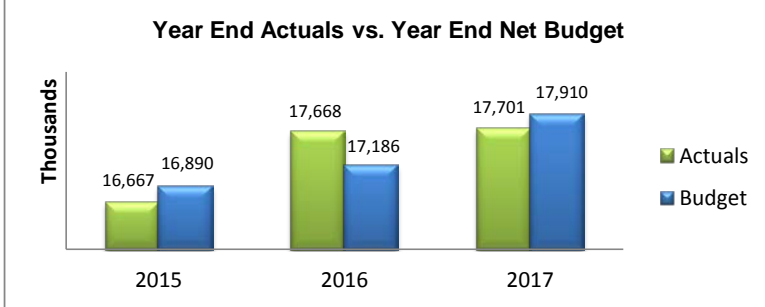
- 1) The WPS continues to aggressively monitor and control overtime costs which have slowly been decreasing over the past few years, however, with the occurrence of unforeseen major crimes, investigation and corresponding court costs overtime will rise accordingly. For 2017 to date the WPS has already had 4 code 200 occurrences which are highly resource intensive. Further, WSIB costs continue to increase due mainly to high administrative fee rates. Further these are largely uncontrollable costs due to the nature of the operations, however, WPS has been proactively working to decrease the number of incidences.
- 2) The Service has also been very diligent in delaying the replacement of equipment and trying to extend the life through repairs and maintenance, unfortunately however, 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 done in accordance with the City Purchasing By-law.

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	17,701,032
Year End Variance	223,464	(481,970)	209,044
Variance as % of GB	1.3%	-2.8%	1.2%

	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)	-

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



Description

Land Ambulance: (\$266,550)

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 is expected to be \$10,258,680, which is \$241,190 higher than budgeted. However, the County is projecting a negative variance of \$300,320 due to unfavourable wage variances and operational costs trending over budget for 2017, which is a total difference of \$541,510 over the City’s approved budget. In addition, the final 2016 reconciliation was more favourable than originally estimated by approximately \$274,640, which will result in a net deficit of (\$266,550).

Windsor-Essex County Health Unit (WECHU): \$476,797

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	\$ (266,550)
2. Windsor-Essex County Health Unit	Transfers to External Agencies	\$ 476,797
3. Essex Region Conservation Authority	Transfers to External Agencies	\$ (1,203)
Net Year End Surplus/(Deficit)		\$ 209,044

Mitigating Steps

N/A

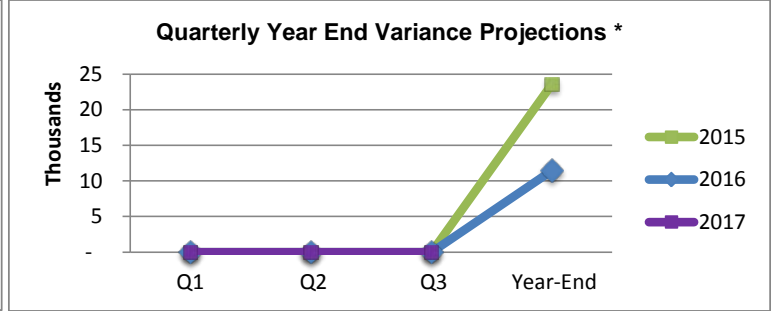
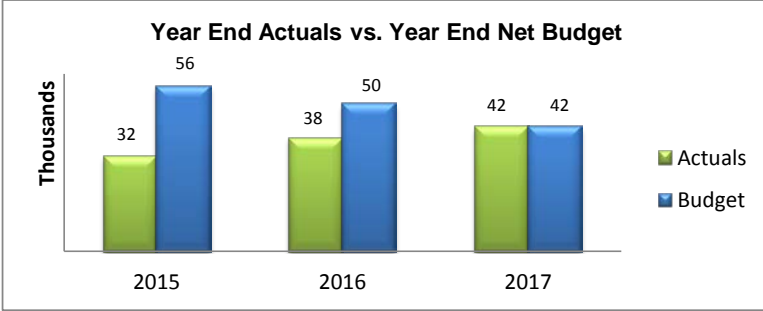
COMMITTEES OF COUNCIL

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	42,120
Year End Variance	23,606	11,460	0
Variance as % of GB	42.2%	23.0%	

	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	-

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



Description

No significant variances projected at this time.

Summary of Description

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

Mitigating Steps