

**THE CORPORATION OF THE CITY OF WINDSOR
CORPORATE SERVICES - Finance**

**MISSION STATEMENT:**

"The City of Windsor, with the involvement of its citizens, will deliver effective and responsive municipal services, and will mobilize innovative community partnerships"

LiveLink REPORT #: 13395	Report Date: March 6, 2008
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TO: Mayor and Members of City Council

SUBJECT: 2007 Year-End Operating Budget Variance Report

1. RECOMMENDATION: City Wide: X Ward(s):

1. THAT Council **RECEIVE FOR INFORMATION** the 2007 Year-end Operating Budget Variance Report, dated March 6, 2008, showing a surplus of \$3,922,794. Once the Budget Stabilization Contingency Account of \$1.5 million is included, the result is a year-end surplus of \$5,422,794, which represents approximately 0.7% of the 2007 gross operating budget.
2. THAT Council **APPROVE** the transfer of the 2007 Operating Surplus of \$3,922,794 and the 2007 Budget Stabilization Contingency Account balance of \$1.5 million to the Budget Stabilization Reserve Fund.
3. THAT, in order to avoid the need to re-budget for various items, Council **APPROVE** \$4,786,084.40 in budget carryovers as detailed in Appendix C – 2007 Budget Carry-Forwards, related to 2007 budgeted expenditures that will be expensed in 2008.
4. THAT consistent with past practice, Council **APPROVE** transfers from the Operating Fund to the Budget Stabilization Reserve Fund for 2007 expenditures amounting to \$130,945 related to the Interim Control Bylaw – Rail Issues, \$931,892 for Border Traffic Issues, and \$129,942 for DRIC Alternatives.
5. THAT pursuant to Bill 124 legislation, Council **APPROVE** the transfer of \$1,360,695 from the Building Permit Reserve to the Operating Fund in order to fund the net Bill 124 expenditures incurred during 2007 in the Operating Fund.
6. THAT Council **APPROVE** the transfer of Labour Relation costs in the amount of \$133,744 from the Operating Fund to the Budget Stabilization Reserve Fund.
7. THAT Council **APPROVE** the transfer of \$685,264 from the Operating Fund to the Occupational Illness & Disease Reserve Account in order to fund 2007 net expenditures

related to Bill 221 – Firefighter Occupational Illness & Disease incurred in the Reserve Account.

8. THAT Council **APPROVE** the transfer of \$400,000 refunded from Green Shield from the Operating Fund to the Fringe Rate Stabilization Reserve.
9. THAT Council **APPROVE** the establishment of Reserve Fund 183 – Police Fleet and the net transfer of \$368,678 to the Reserve Fund in order to fund the future replacement of Police Department fleet vehicles.
10. THAT Council **APPROVE** the funding of the 2007 Windsor Utilities Commission provincial audit fees of \$156,610 from the Budget Stabilization Reserve Fund.

EXECUTIVE SUMMARY:

The Corporation ended the 2007 fiscal year with an operating surplus of \$3,922,794. Once the Budget Stabilization Contingency Account of \$1.5 million is included, the result is a year-end surplus of \$5,422,794. These results are subject to the annual external audit. The surplus is itemized in Table A – Summary of 2007 Year End Position, which follows. Included in arriving at the net surplus are budget carryovers in the amount of \$4,786,084 for accounts that, due to timing, were committed but not expended in 2007 and for which the related budget has been carried to 2008 in order to avoid the need to re-budget for those items in 2008. The 2007 approved carry-forwards are outlined in Appendix C.

As Council will recall, \$1.5 million (equal to approximately 0.21% of the gross budget) is included in the budget to mitigate the impact of changes to estimates and judgements, made in many cases with incomplete information, during the budget development process. For 2007, overall positive budgetary results allow this total to be transferred to reserve funds. As per normal practice, it is recommended that the entire \$1.5 million, along with the year-end surplus of \$3,922,794, be transferred to the Budget Stabilization Reserve Fund. Consistent with the 2008 Operating Budget approval, \$700,000 of the year-end surplus has been pre-committed to fund the one-time costs related to the Service Delivery Review.

Table A below provides a summary of the year-end variances for City Departments, Agencies and Boards. The year-end variances have been sorted from largest deficit to largest surplus. Detailed variance explanations for each area can be found in Appendix A and Appendix B of the report.

Table A – Summary of 2007 Year End Position

City of Windsor Departments & Corporate Accounts	2007 Year-end Surplus/ (Deficit)	Percentage of 2007 Gross Departmental Budget
Huron Lodge – Long Term Care	(\$720,395)	(3.8%)
Fire & Rescue Services	(\$699,910)	(2.2%)
Legal	(\$680,507)	(5.8%)
Building & Development Services	(\$680,415)	(10.7%)
Parks & Facility Operations	(\$107,751)	(0.5%)
Corporate Facility Planning	(\$5,788)	(0.4%)
Licensing & Enforcement	\$10,962	0.2%
Recreation	\$35,702	0.2%
Information Technology	\$47,297	0.8%

Engineering & Corporate Projects	\$87,510	1.2%
Office of the CAO	\$88,317	1.7%
Council Services	\$100,525	2.0%
Human Resources	\$187,869	5.5%
Planning	\$209,345	14.2%
Environmental Services	\$339,081	1.0%
Finance	\$411,824	6.6%
Public Works – Operations	\$461,501	1.4%
Housing & Children Services	\$582,046	0.8%
Social Support Services	\$844,014	0.7%
Total City Departments	\$511,227*	0.1%
Corporate Accounts		
Office of the City Auditor	\$130,006	24.0%
Corporate Taxation Accounts	\$807,700	0.8%
Corporate Fringe Benefit Accounts	\$1,297,017	3.0%
Corporate Financial Accounts	\$2,275,924	2.1%
Total Corporate Accounts	\$4,510,647	1.8%
Total City of Windsor Departments & Corporate Accounts Surplus	\$5,021,874	0.8%

* Individual departmental surplus/(deficit) positions are reflective of the fiscal/annual impact related to the May 2nd approval of the 2007 Operating Budget

Agencies & Boards	2007 Year-end Surplus/ (Deficit)	Percentage of 2007 Gross Departmental Budget
Police Services	(\$1,366,688)	(2.0%)
Transit Windsor	\$267,608	1.0%
Health Unit	\$0	0.0%
ERCA	\$0	0.0%
Other Agency Grants	\$0	0.0%
City Grant to Windsor Public Library	\$0	0.0%
Total Agencies & Boards Deficit	(\$1,099,080)	(1.0%)

Net Total 2007 Surplus (prior to Budget Stabilization Contingency Account)	\$3,922,794	0.5%
Budget Stabilization Contingency Account	\$1,500,000	0.21%
2007 Surplus (including Budget Stabilization Contingency Account)	\$5,422,794	0.7%

2. **BACKGROUND:**

The table below lists relevant operational and economic statistics (extracted from various sources) that have been presented in previous variance reports to Council, and is provided as background information.

City of Windsor - Operational & Economic Statistics as at December 31, 2007

	<u>Dec. 31st 2006</u>	<u>Dec. 31st 2007</u>	<u>% Increase / (Decrease)</u>
<u>Building Permit Activity</u>			
Number of Permits YTD	1,769	1,624	(8.2%)
Value of Construction YTD	\$337,195,825	\$231,083,505	(31.5%)
<i>Source: City of Windsor, Building & Development Department</i>			
<u>Transit Windsor Ridership</u>			
<i>(Combined Cash & Pass Fares)</i>			
Adult	3,653,867	3,796,887	3.9%
Student	1,579,178	1,641,585	4.0%
Senior	660,290	616,033	(6.7%)
Tunnel	<u>251,965</u>	<u>237,716</u>	(5.7%)
Total	<u>6,145,300</u>	<u>6,292,221</u>	<u>2.4%</u>
<i>Source: Transit Windsor</i>			
<u>Social Services Caseloads</u>			
<i>(Avg. monthly caseload for 12-month period Jan. to Dec..)</i>			
Ontario Works (OW)	7,914	8,137	2.8%
Ontario Disability Support Program (ODSP)	7,200	7,683	6.7%
Domiciliary Hostels - Lodging Homes	355	367	3.4%
<i>Source: City of Windsor, Social Services Department</i>			
<u>Unemployment Rates (Annual Average)</u>			
Windsor (Census Metropolitan Area - CMA)	8.3%	8.6%	3.6%
Ontario	6.1%	6.5%	6.6%
Canada	6.1%	5.9%	(3.3%)
<i>Source: Statistics Canada - Labour Force Statistics, seasonally-adjusted</i>			
<u>Tourism Marketing (October 1 to December 31)</u>			
Number of Coaches ⁽¹⁾	5,823	5,432	(6.7%)
Number of Visitors	234,640	207,258	(11.7%)
<i>(1) YTD Economic impact of motorcoaches for 2007 is \$18,373,707</i>			

City of Windsor - Operational & Economic Statistics as at December 31, 2007

	<u>Dec. 31st 2006</u>	<u>Dec. 31st 2007</u>	<u>% Increase / (Decrease)</u>
<u>CVB Membership Marketing</u>			
Number of Members	546	518	(5.1%)
Visitors Serviced at Casino	65,894	19,911	(69.8%)
Number of Visitors Serviced by Bureau	8,658	5,966	(31.1%)
Internet Page Views - 4th quarter	1,317,329	1,154,432	(12.4%)
<i>Source: City of Windsor, Convention & Visitors Bureau</i>			

	<u>CPI Dec. 31st 2006</u>	<u>CPI Dec. 31st 2007</u>	<u>% Change From The Previous Year or CPI</u>
<u>Consumer Price Index (CPI)</u>			
Consumer Price Index (CPI) - Canada (All Items)	109.4	112.0	2.4%
Mortgage Interest Cost CPI	105.5	113.2	7.3%
Property Taxes CPI (Including Special Charges)	115.9	120.3	3.8%
Homeowners Insurance Premiums CPI	145.1	154.5	6.5%
Electricity CPI	112.0	112.4	0.4%
Water CPI	123.3	134.7	9.2%
Natural Gas CPI	130.5	128.7	(1.4%)
Fuel Oil and Other Fuel CPI	156.8	199.3	27.1%
<i>Source: Statistics Canada - CPI, not seasonally-adjusted</i>			

3. DISCUSSION:

Administration monitors the operating budget on an ongoing basis. The 2007 accounts have now been finalized subject to the results of the external audit. This report is intended to provide details on the final net operating results of each department.

Based on analysis of the financial data as at December 31, 2007, the overall operating year-end surplus is \$5,422,794, or 0.7% of the 2007 gross approved budget once the budget stabilization contingency account of \$1.5 million is included. Consistent with the 2008 Operating Budget approval, \$700,000 of the year-end surplus has been pre-committed to fund the one-time costs related to the Service Delivery Review. Detailed comments have been provided in Appendix A for all areas with year-end variances greater than \$100,000 or 1% of their gross expenditure budget. The comments are based on Departmental input and Finance Department review.

As Council is aware, the \$1.5 million budget stabilization contingency in the corporate accounts may be used to offset any City deficit at year-end. Budgets inherently contain estimates about future activity that are made using the best available data and professional judgement. As Council will recall, significant discussions took place during budget deliberations about the

appropriate budget amounts for such items as winter control expenditures, fuel costs, building permit revenues and Social Services caseload levels. In many cases, the decision was made to accept a higher level of risk related to potential budget variances in these line items since there is the \$1.5 million budget stabilization contingency provision. Overall positive budgetary results for 2007 allow this total to be transferred to reserve funds as per normal practice.

Also included in arriving at the year-end surplus are budget carryovers in the amount of \$4,786,084 for accounts that, due to timing, were committed but not expended in 2007. The carryovers allow the related budget to be carried to 2008 in order to avoid the need to re-budget for these items. Appendix C contains a detailed listing of the approved budget carryovers.

It is also important to note that in 2006, the Finance Department, with the support of senior management, revamped the variance reporting process. Under the new process, Departments were required to examine budget variance results and take mitigating actions to limit and reduce any year-end projected budget deficits. Options to mitigate any projected deficits were included in the quarterly variance reports to Council. In addition, seasonally adjusted quarterly budgets were prepared in order to assist in the identification of significant budget to actual variances. This proactive approach to managing projected budget variances played a role in reducing the departmental deficits from (\$5.0) million in 2006 to (\$2.3) million in 2006 to a \$0.5 million surplus in 2007. The number of City departments reporting a year-end deficit has also dropped from 12 departments in 2005 to 9 departments in 2006 to only 6 departments in 2007.

Despite the identification of mitigating factors, some material variances were realized in 2007. Some of the more significant variances, either as a % of gross budget or in dollars, include the following:

- Windsor Police Services ended the year with a deficit of (\$1,366,688). The Police Chief has provided an analysis of the major factors contributing to the year-end variance in Appendix B.
- Huron Lodge ended the year with a deficit of (\$720,395). The variance was largely attributable to overages in wages and overtime, WSIB, JJE awards, and one-time costs related to the move to the new facility.
- The Fire Department realized a year-end deficit of (\$699,910). The department made significant improvements to operating procedures where possible in an effort to reduce the year-end deficit in their operating accounts, however due to the accident earlier in the year an estimated (\$379,000) in accident related costs were incurred during the year. A detailed report on the accident will be prepared and presented to Council in a separate report. In addition, higher than anticipated WSIB costs, vacation payouts, and a large one-time pension payout contributed to the deficit. These increased costs were partially offset by salary gapping.
- The Legal Department ended the year with a deficit of (\$680,507). Increasing insurance claims and settlement costs, higher than anticipated labour dispute and legal services costs, along with the initiation of payments to the Police Department for overtime costs for the Provincial Offences Administration Court resulted in the deficit.
- The Building and Development Department's year-end deficit of (\$680,415) is attributable to revenue not meeting 2007 budget projections. The deficiencies in building permit revenue throughout the year are not surprising to the Department as the 2007 budgeted building

permit revenue projection was significantly lowered from the 2006 budgeted figure. In order to mitigate the impact of the reduced revenues, the department focused on the reduction of expenditures through proactive initiatives, such as gapping of positions and the reduction of overtime hours and other operating costs.

- Social Support Services realized a year-end surplus of \$844,014. Despite higher than anticipated caseload growth in the Ontario Disabilities Support Program, Ontario Works Financial Assistance caseload growth was lower than budgeted. In addition, the Ontario Works Administration and Employment area realized savings due to staffing positions remaining vacant during the hiring freeze in the first part of the year, and realizing higher than budgeted revenues.
- Housing & Children's Services ended the year with a surplus of \$582,046. Higher than anticipated revenues, coupled with lower than anticipated National Child Benefit liability, contributed to the positive variance.

With respect to Corporate Accounts, material variances include:

- A surplus of approximately \$675,000 was realized in the Canada Pension, Employment Insurance, Employer Health Tax and OMERS accounts. Actuals varied from projections due to gapping and hiring patterns during the year, including the hiring freeze that was in place until May 2007.
- Medical benefits include Group Life Insurance, Green Shield, Long-Term Disability and Sick Leave Gratuity payments. Payments are based on actual usage. For 2007, a surplus of approximately \$675,000 was realized in these accounts based on less usage than originally projected.
- The Corporate Taxation Accounts realized a year-end surplus of approximately \$808,000, mainly due to budgeted tax reductions being lower than anticipated for 2007. It should be noted however, that there are a number of significant appeals for tax reductions which are still pending. This risk has not been factored into the 2007 year-end surplus as potential costs cannot be quantified at this time.
- A surplus of approximately \$1,600,000 was realized in Net Interest Revenues. This surplus was the result of better than expected cash flows, prudent cash management, and higher than anticipated interest rates
- Capital Project Financing Charges resulted in a surplus of approximately \$805,000 due to higher short-term rates and the timing of capital project expenditures.
- A surplus of approximately \$515,000 was realized at year-end in the Land Ambulance account due largely to an increase in provincial subsidy.
- The Corporate Contingency account reported a year-end deficit of approximately (\$689,000), which is mainly attributable to the year-end transfer made to the Occupational Health & Illness Reserve Account that was established in 2007 to fund Firefighter illness and disease claims under Bill 221.

Details of the year-end departmental and corporate accounts variances are outlined in Appendix A – Components of the 2007 Year-end Variance, and Appendix B – Windsor Police Services 2007 Year-end Variance Report.

Operating Transfers to Reserves

Throughout the course of the year, costs related to certain initiatives are captured in operating accounts and are then transferred at year-end to reserves. In 2007, the following transfers occurred:

- \$1,360,695 for 2007 net expenditures from the Building Permit Reserve to the Operating Fund. Full details surrounding the transfer are outlined below under the Non-Tax Supported Variance heading of the report.
- \$130,945 from the Operating Fund to the Budget Stabilization Reserve Fund for 2007 expenditures related to the Interim Control By-law for rail issues, \$931,892 for 2007 expenditures related to border traffic issues, and \$129,942 for 2007 expenditures related to DRIC Alternatives.
- \$133,744 in labour relation costs for 2007 from the Operating Fund to the Budget Stabilization Reserve Fund.
- \$685,264 from the Operating Fund to the Occupational Illness & Disease Reserve Account for 2007 Firefighter illness & disease claim costs related to Bill 221 legislation.
- \$400,000 in revenue received as a refund from Green Shield in the Operating Fund to the Fringe Rate Stabilization Reserve.
- \$368,678 from Police Fleet Operations to Fund 183 – Police Fleet to fund costs related to the future replacement of Police fleet vehicles.

The following transfers also occurred in 2007 and were previously approved by Council:

- \$243,580 for 2007 expenditures related to vacant property management from the Operating Fund to the Capital Expenditure Reserve Fund.
- \$27,477 for 2007 expenditures related to the CLASS registration system from the Operating Fund to the CLASS Technology Reserve Account.

Non-Tax Supported Variances

Building Permit Reserve

The year-end building permit revenue deficit of (\$1,360,695) has not been included in the City's year-end position. This is consistent with the Ontario Building Code Act, which requires that any year-end variances in the building permit area be closed out to a separate reserve account. The intent of the legislation is for permit revenue to only fund expenditures related to issuing the permit and to smooth out the peaks and valleys inherent with the economic cycles associated with the building industry. The deficit in the reserve can be addressed by increasing permit fees, reducing expenditures, through subsidization from the general tax base, or a combination of all three.

The current deficit balance in the Building Permit Reserve Fund is (\$2,105,258). The building permit reserve fund balance would be a surplus of approximately \$19 million if the current legislation existed in the 1989-2007 period. The future forecast of building permit revenue suggests a *gradual* increase beginning in 2009.

The table below reveals the recent decline in the number of building permits in the City of Windsor and is provided to Council as background information.

Year	Value of Construction	Number of Dwelling Units
2004	\$336,235,650	4006
2005	\$305,783,636	2453
2006	\$337,195,825	1769
2007	\$231,083,505	1624
<i>Source: City of Windsor, Building & Development Department</i>		

The City issued a Request for Proposal in August 2007 and accepted the proposal of Tunnock Consulting Ltd. for review of the Building & Development User Fees. Their work was completed in January 2008. The guiding principals for the User Fee Review were intended to ensure that the City of Windsor positioned itself so its fees are able to recover full costs to provide its services.

On December 17, 2007, City Council approved the hiring of Chartwell IRM to conduct Phase One of the Service Delivery Review for the City of Windsor. Phase One of the Service Delivery Review will consider current proposals such as changes to the fee schedules as possible service improvement options. Based upon discussions with the consultant, the completion of the Building & Development User Fee Review will be deferred until Phase One of the Service Delivery Review is completed.

Off Street Parking Reserve

Due to the late approval of the 2007 Operating Budget and the resulting delay in implementing 2007 parking rate increases, the actual transfer to the Off Street Parking Reserve was lower than the \$832,304 budgeted for 2007. After taking in to account the actual 2007 transfer of \$652,366, the year-end deficit balance in the On-Off Street Parking Reserve is (\$1,374,497). This transfer to the Off Street Parking Reserve does not impact the levy-supported budget. The 2006 deficit balance in the On-Off Street Parking Reserve was (\$1,642,315).

Sewer Surcharge Reserve

A full report on the sewer surcharge was presented to Council on July 16, 2007. This report included revised revenue projections using the new Windsor Utilities Commission rates for water at different sewer surcharge levy rates. The new rates came into effect on August 1st, 2007, impacting water bills in September. The report also included expenditures for the operationalization of the Lou Romano Water Reclamation Plant upgrade & expansion to secondary treatment, including debt payments expected to start in 2008 to complete the funding of the project. A further, more detailed 5-year sewer surcharge operating fund forecast (2008 – 2012) was provided to Council as part of the 2008 budget report.

Revenues collected by Windsor Utilities Commission (WUC) were higher than projected in 2007 due to mainly to the changes in the sewer surcharge rate (the budget and rates were last updated in 2004) and an increase in water revenues. Net operational savings of approximately \$439,000 were also realized. Based on the above factors, an amount of \$425,976 was transferred from the Sewer Surcharge Reserve Fund, as has been normal Council approved practice, to balance the sewer surcharge operations. The Sewer Surcharge Reserve Fund is currently in a deficit balance of (\$1,209,113) as at December 31, 2007. It is expected that this deficit will be eliminated by the end of 2008.

4. FINANCIAL MATTERS:

Discussed throughout the report.

5. CONSULTATIONS:

All City Departments provided comments to augment the analysis performed by the Finance Department.

6. CONCLUSION:

While there were many variances within the individual accounts, overall the Corporation ended the 2007 fiscal year with a surplus of \$5,422,794 once the \$1.5 million from the budget stabilization contingency account is included. The surplus has been transferred to the Budget Stabilization Reserve Fund. Council committed \$700,000 of the surplus as part of the 2008 Operating Budget to fund the one-time costs related to the Service Delivery Review. The table below illustrates the 2007 quarterly year-end projections as presented in previous reports to Council, along with the year-end actual.

2007 Year-end Projections By Quarter	1st Quarter	2nd Quarter	3rd Quarter	Year-End Actual
2007 Projected Year-end (Deficit)/Surplus	(\$365,000)	(\$195,000)	\$1,739,200	\$3,922,794
Budget Stabilization Contingency Account	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
2007 Projected Year-end (Deficit)/Surplus (including Budget Stabilization Contingency Account)	\$1,135,000	\$1,305,000	\$3,239,200	\$5,422,794

Onorio Colucci
Chief Financial Officer & City Treasurer

Helga Reidel
General Manager – Corporate Services

Dev Tyagi
General Manager of Public Works

Ronna Warsh
General Manager of Social & Health Services

Michael Duben
General Manager of Community &
Protective Services

John Skorobohacz
Chief Administrative Officer

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APPENDICES:

Appendix A – Components of the 2007 Year End Variance

Appendix B – Windsor Police Services 2007 Year End Variance Report

Appendix C – 2007 Budget Carry Forwards

DEPARTMENTS/OTHERS CONSULTED:

Name:

Phone #: 519 ext.

NOTIFICATION :

Name	Address	Email Address	Telephone	FAX

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Corporate Administration							
CAO's Office	\$4,359,796	\$4,359,796	\$4,271,479	\$88,317	98%	<p>The Office of the CAO's year end surplus of \$88,317 is comprised of the following major items:</p> <ul style="list-style-type: none"> 1) Convention & Visitors Bureau – mainly attributable to salary gapping \$115,700 2) Unbudgeted recovery of expenses - Physician Recruitment \$21,000 3) Unbudgeted revenues – Rain barrel project \$40,000 4) Cultural Affairs – miscellaneous line items \$3,500 5) CAO, Corporate Services and Public Works Admin – mainly attributable to increased staffing costs relative to sick leave coverage and to partial year funding of a position which was subsequently eliminated during the 2007 budget process (\$97,000) 6) Miscellaneous Operating Expenditures \$5,117 <p style="text-align: right;">Net Year End Surplus \$88,317</p>	1.7%
Total Corporate Administration	\$4,359,796	\$4,359,796	\$4,271,479	\$88,317	98%		1.7%
Corporate Services							
Finance	\$4,736,502	\$4,736,502	\$4,324,678	\$411,824	91%	<p>The majority of the Finance Department's year-end surplus is due to a large number of vacancies occurring throughout the year and the resulting gapping of salary budgets totalling \$439,843. The primary reason for these savings in gapping resulted from the hiring freeze related to both the 2007 and 2008 budget, which were both developed during 2007. As well, the department experienced a number of maternity leaves and significant employee turnover. Also contributing to the overall surplus was \$115,163 in unanticipated salary recoveries from the Windsor Tunnel Corporation for administrative services provided by employees in the Finance Department during the transition to the new tunnel corporation model.</p>	6.6%
						<p>The overall surplus in the department is offset by lower than anticipated revenue from user fees in the Taxation Division. A shortfall of (\$21,581) in Registration Cost Recovery Fees contributed to the department's overall year-end position. Projected revenue for Ownership Change Fees was not realized due to the new rate being implemented in June right after the May approval of the 2007 budget rather than the full year resulting in a shortfall of (\$36,488). Also, contributing to the deficit in user fees revenue was a shortfall in Dial-Up Service Fees of (\$80,310) driven by the demand for the service. Miscellaneous surpluses and deficits within the department totalling (\$4,803) contributed to the overall year-end position.</p>	
						<p>In summary, the variance is comprised of the following:</p> <ul style="list-style-type: none"> 1) Salary Gapping \$439,843 2) Unanticipated Recoveries \$115,163 3) Registration Cost Recovery Fees (\$21,581) 4) Ownership Change Fees (\$36,488) 5) Dial-Up Service Fees (\$80,310) 6) Miscellaneous Accounts (\$4,803) <p style="text-align: right;">Net Year End Surplus \$411,824</p>	

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget														
Human Resources	\$3,317,880	\$3,317,880	\$3,130,011	\$187,869	94%	<p>The Human Resources Department ended the year with a surplus of \$187,869.</p> <p>Included in this surplus is \$82,869 due to gapping of vacant positions. Some of the factors contributing to the vacancies was the hiring freeze that was in effect earlier in the year, the need for job questionnaires to be reviewed by the pay equity committee and gapping that occurred from the late approval of the 2007 budget.</p> <p>Since the 2007 budget was not approved until May 2007, Human Resources remained conservative in their training spending to make every attempt to avoid over-expenditures in the event of significant budget cuts, resulting in a surplus in this area of \$26,520 (e.g., reduction in catering expenses and continued use of internal trainers as opposed to external facilitators.)</p>	5.5%														
						<p>In 2007, \$20,000 was budgeted for the implementation of Ministry of Labour legislative changes. This will not take place until 2008 due to changes in work assignments related to Ministry of Labour legislative changes occurring in 2007. The reallocation of resources associated with the legislative changes resulted in the delay of implementation of a number of health and safety programs into 2008.</p> <p>An additional \$20,000 was budgeted in 2007 to complete a Physical Demands Analysis of the Corporation's classified jobs as outlined in the approved Delegation of Authority Report No. 662 dated June 28, 2007. The successful bidder was unable to fulfill its contractual obligation; therefore, Pinnacle Ergonomic has been retained to perform the services in 2008, CAO833.</p> <p>Further, there was a surplus of \$24,290 in the Program Supplies budget. Additional miscellaneous surpluses and deficits within the department totalling \$14,190 contributed to the overall year-end position.</p>															
						<p>In summary, the variance is comprised of the following:</p> <table><tr><td>1) Salary Gapping</td><td>\$82,869</td></tr><tr><td>2) Corporate Training</td><td>\$26,520</td></tr><tr><td>3) Ministry of Labour Legislative Changes</td><td>\$20,000</td></tr><tr><td>4) Physical Demands Analysis</td><td>\$20,000</td></tr><tr><td>5) Program Supplies</td><td>\$24,290</td></tr><tr><td>6) Miscellaneous Accounts</td><td>\$14,190</td></tr><tr><td>Net Year End Surplus</td><td><u>\$187,869</u></td></tr></table>	1) Salary Gapping	\$82,869	2) Corporate Training	\$26,520	3) Ministry of Labour Legislative Changes	\$20,000	4) Physical Demands Analysis	\$20,000	5) Program Supplies	\$24,290	6) Miscellaneous Accounts	\$14,190	Net Year End Surplus	<u>\$187,869</u>	
1) Salary Gapping	\$82,869																				
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5) Program Supplies	\$24,290																				
6) Miscellaneous Accounts	\$14,190																				
Net Year End Surplus	<u>\$187,869</u>																				

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget								
Council Services	\$4,533,878	\$4,533,878	\$4,433,353	\$100,525	98%	<p>The year-end surplus of \$100,525 was attributable to the reduction of expenditures in the Civic Corner advertising account, savings recognized in the Strategic Projects and Policies area, as well as reduced spending efforts in various areas.</p> <p>The surplus is due to reduced spending for Civic Corner Advertising in the Windsor Star. The annual budget for this advertising is \$130,000, with only \$93,000 having been spent representing 77% committed or a surplus of \$37,000. Spending reductions were due to measures put in place to limit the size of the ads to include only pertinent information and to refer citizens to the City's website for full descriptions.</p> <p>The Strategic Projects and Policies Coordinator retired mid way through 2007, and the position was left vacant. This resulted in savings, primarily from gapping, of approximately \$45,000.</p> <p>The remaining surplus of \$18,525 was due to departmental efforts to reduce spending in other areas, such as office supplies, equipment, overtime, and external charges. These efforts allowed the department to recommend cost savings for the 2008 budget.</p>	2.0%								
						<p>In summary, the variance is comprised of the following:</p> <table><tr><td>1) Civic Corner Advertising</td><td>\$37,000</td></tr><tr><td>2) Salary Gapping</td><td>\$45,000</td></tr><tr><td>3) Miscellaneous Savings</td><td>\$18,525</td></tr><tr><td>Net Year End Surplus</td><td><u>\$100,525</u></td></tr></table>	1) Civic Corner Advertising	\$37,000	2) Salary Gapping	\$45,000	3) Miscellaneous Savings	\$18,525	Net Year End Surplus	<u>\$100,525</u>	
1) Civic Corner Advertising	\$37,000														
2) Salary Gapping	\$45,000														
3) Miscellaneous Savings	\$18,525														
Net Year End Surplus	<u>\$100,525</u>														
Legal	\$2,272,393	\$2,272,393	\$2,952,900	(\$680,507)	130%	<p>The Legal Department year-end deficit of (\$680,507) is attributable to a number of different areas.</p> <p>The annual budget for the payment of insurance claims against the City was \$982,412 with a total of \$1,221,137 (representing 124% committed) spent on the settlement and payment of insurance claims. This translates into over expenditures of (\$238,725). 2007 claim rates rose 30% over 2006, which has resulted in increased settlement costs.</p> <p>At December 31, the Labour Arbitration account was 207% committed. The budget for this account is \$38,000, with total expenditures of approximately \$79,000, resulting in a deficit of (\$41,000). The increase in labour dispute costs is due to an increased number of employee grievances.</p>	(5.8%)								

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget												
						<p>The Legal Services account was 330% committed at December 31, which resulted in a deficit of (\$157,000). The increased legal costs are attributable to personnel termination costs, the appeal costs of the Adult Entertainment by-law, and other legal matters including the Capitol Theatre and the OMEX arbitration.</p> <p>The POA Court was charged \$250,000 for Windsor Police Services overtime costs during 2007. A budget did not exist in 2007 for these charges, however budget funding was requested and has been approved for 2008.</p> <p>Additional miscellaneous surpluses and deficits within the department totalling \$6,218 contributed to the overall year-end position.</p> <p>The department made numerous efforts to reduce the impact of the year end deficit by enacting cost savings initiatives in a number of areas such as travel and training costs, office supplies and equipment, and overtime. Salary gapping savings were also attained as the Manager of Purchasing and Risk Management position was filled on an acting basis after the incumbent accepted another position, without backfilling the vacancy that was created as a result of the acting position.</p>													
						<p>In summary, the variance is comprised of the following:</p> <table><tr><td>1) Insurance Claim Costs</td><td>(\$238,725)</td></tr><tr><td>2) Labour Arbitration Costs</td><td>(\$41,000)</td></tr><tr><td>3) Legal Services Costs</td><td>(\$157,000)</td></tr><tr><td>4) Police Overtime (POA Court)</td><td>(\$250,000)</td></tr><tr><td>5) Miscellaneous Accounts</td><td>\$6,218</td></tr><tr><td>Net Year End Deficit</td><td><u>(\$680,507)</u></td></tr></table>	1) Insurance Claim Costs	(\$238,725)	2) Labour Arbitration Costs	(\$41,000)	3) Legal Services Costs	(\$157,000)	4) Police Overtime (POA Court)	(\$250,000)	5) Miscellaneous Accounts	\$6,218	Net Year End Deficit	<u>(\$680,507)</u>	
1) Insurance Claim Costs	(\$238,725)																		
2) Labour Arbitration Costs	(\$41,000)																		
3) Legal Services Costs	(\$157,000)																		
4) Police Overtime (POA Court)	(\$250,000)																		
5) Miscellaneous Accounts	\$6,218																		
Net Year End Deficit	<u>(\$680,507)</u>																		
Information Technology	\$4,677,014	\$4,677,014	\$4,629,717	\$47,297	99%	The year-end variance represents a surplus of less than 1% of gross budget and reflects minor variances in budget line items as well as salary gapping.	0.8%												
Total Corporate Services	\$19,537,667	\$19,537,667	\$19,470,659	\$67,008	100%		0.2%												

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget																					
Community and Protective Services																												
Parks & Facility Operations	\$14,452,665	\$14,452,665	\$14,560,416	(\$107,751)	101%	<p>At third quarter, Parks & Facility Operations was forecasting an overall deficit of (\$284,000). Through implementation of various mitigating steps outlined in both the second and third quarter variance reports, the final variance was reduced to (\$107,751). While experiencing variances at the individual account level, divisions were still able to manage their overall variances. Some of the key variance drivers have been identified below next to each division.</p> <p>Parks Operations ended the year with a deficit of (\$48,230). The Winter Control budget came in over budget by (\$81,134), not (\$30,000) as projected in the 3rd Quarter.</p> <p>Parks Development ended 2007 with a surplus of \$16,917. This variance was largely in the salary and wage accounts. Gapping in the division, in addition to the difference between the salary of an employee leaving the division late in the 3rd Quarter and the salary of the employee filling the vacant position, contributed to the surplus.</p>	(0.5%)																					
						<p>Naturalized Environments' 2007 deficit of (\$9,831) was as a result of over expenditures in Program Supplies and Confections and realization of less than budgeted revenues.</p> <p>Both Forestry's surplus of \$10,76 and Horticulture's surplus of \$19,363, were as a result of better than forecasted grants and revenues.</p> <p>Facility Operations: Variance (\$96,471). Ongoing timetracking efforts within Facility Operations continue to improve. Management and staff continue to create new processes and procedures that allow for employee tracking, making it easier to recover costs where applicable. The division also experienced significant expenses related to Health & Safety which had an adverse impact on the variance.</p>																						
						<p>In summary, the variance is comprised of the following:</p> <table><tr><td>1) Parks Operations</td><td>(\$42,830)</td><td>Winter control (\$81,134)</td></tr><tr><td>2) Parks Development</td><td>\$16,917</td><td>Salary gapping</td></tr><tr><td>3) Naturalized Environments</td><td>(\$9,831)</td><td>Program supplies; confections</td></tr><tr><td>4) Forestry</td><td>\$10,769</td><td>Better than forecasted grants & revenues</td></tr><tr><td>5) Horticulture</td><td>\$19,393</td><td>Better than forecasted grants & revenues</td></tr><tr><td>6) Facility Operations</td><td>(\$96,741)</td><td></td></tr><tr><td>Net Year End Deficit</td><td>(\$107,753)</td><td></td></tr></table>	1) Parks Operations	(\$42,830)	Winter control (\$81,134)	2) Parks Development	\$16,917	Salary gapping	3) Naturalized Environments	(\$9,831)	Program supplies; confections	4) Forestry	\$10,769	Better than forecasted grants & revenues	5) Horticulture	\$19,393	Better than forecasted grants & revenues	6) Facility Operations	(\$96,741)		Net Year End Deficit	(\$107,753)		
1) Parks Operations	(\$42,830)	Winter control (\$81,134)																										
2) Parks Development	\$16,917	Salary gapping																										
3) Naturalized Environments	(\$9,831)	Program supplies; confections																										
4) Forestry	\$10,769	Better than forecasted grants & revenues																										
5) Horticulture	\$19,393	Better than forecasted grants & revenues																										
6) Facility Operations	(\$96,741)																											
Net Year End Deficit	(\$107,753)																											
Recreation	\$7,321,406	\$7,321,406	\$7,285,704	\$35,702	100%	<p>The Recreation department ended the year with a small surplus representing 0.2% of the department's gross expenditure budget. Although there were some minor variances within the various Recreation operating divisions, careful monitoring of expenditures and effective marketing of programs and services resulted in the net positive outcome of the department.</p>	0.2%																					
Licensing & Enforcement	(\$946,593)	(\$946,593)	(\$957,555)	\$10,962	101%	<p>The Licensing & Enforcement Department ended the year with a slight surplus of \$10,962, representing 0.2% of the department's gross expenditure budget.</p>	0.2%																					

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Hospitality & Corporate Facility Planning	\$1,380,894	\$1,380,894	\$1,386,682	(\$5,788)	100%	Although there are minor line by line variances, this Department has no material variance to report at year end.	(0.4%)
Fire & Rescue Services	\$30,383,328	\$30,383,328	\$31,083,238	(\$699,910)	102%	<p>Throughout the year, the Fire Department has made significant improvements to operating procedures where possible in an effort to reduce the year-end deficit in their operating accounts. However, largely due to the accident that occurred early in 2007, Fire has finished the year with a deficit of (\$699,910).</p> <p><u>The following will provide a brief description of the material variances for the year 2007:</u></p> <p>~ A high level analysis of the accident costs revealed the Department paid (\$379,133) in WSIB medical, WSIB admin, overtime and acting pay in 2007. We expect that a detailed report on the accident will be prepared and presented to Council in 2008.</p> <p>~ Approved WSIB claims in 2007, excluding the accident, have caused a deficit of (\$287,695). A transfer to reserve was completed at year end to account for the Occupational Illness and Disease claims that had been approved and paid in 2007 per CR423/2007. These claims are not part of the variance.</p> <p>~ Fire had a one-time pension payout settlement of (\$200,162) in 2007 that was not budgeted for.</p>	(2.2%)
						<p>~ The base salaries account has a surplus of \$425,255 as a result of gapping caused by a vacant Fire Prevention Officer position, one vacant Firefighter position due to a maternity leave, a resignation in Fire Dispatch, as well as gapping caused by retirements and promotions.</p> <p>~ A decision from an arbitration hearing held in 2006 related to a union policy grievance in the matter of vacation payouts for employees retiring from the Fire Service has resulted in a deficit of (\$122,648). An increase of \$100,000 was approved as part of the 2008 Operating Budget in order to address this issue on a go-forward basis.</p> <p>~ A deficit of (\$39,364) in Overtime, Acting & Specialty Pay is partially attributable to maternity leave in Fire Rescue and a vacancy in Fire Dispatch. The training period for a new dispatcher is sixteen weeks before they can work on his or her own. Furthermore, the above mentioned in turn have an impact on Acting Pay. In addition to overtime and acting pay, specialty pay is paid to staff who are successful in obtaining and maintaining qualifications relating to 1st Aid/Defibs, Hazmat/CBRNE/Confined Space, and auto extrication.</p>	
						<p>~ Due to aging buildings, extensive repairs were necessary for the various stations throughout the city, which has resulted in a year end deficit of (\$47,468).</p> <p>~ The motor fuel account also has a deficit of (\$20,938) due to price fluctuation and usage fluctuation (i.e. call volume).</p>	

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Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget																						
						<p>In summary, the year end variance is comprised of the following:</p> <table><tr><td>1) Accident Costs – WSIB Medical & Admin</td><td>(\$222,897)</td></tr><tr><td>2) Accident Costs – Overtime & Acting</td><td>(\$156,236)</td></tr><tr><td>3) Other WSIB Claims</td><td>(\$287,695)</td></tr><tr><td>4) One Time Pension Payout</td><td>(\$200,162)</td></tr><tr><td>5) Salary Gapping</td><td>\$425,255</td></tr><tr><td>6) Vacation Payouts</td><td>(\$122,648)</td></tr><tr><td>7) Overtime, Acting & Specialty Pay</td><td>(\$39,364)</td></tr><tr><td>8) Building Repairs</td><td>(\$47,468)</td></tr><tr><td>9) Motor Fuel and Lubricants</td><td>(\$20,938)</td></tr><tr><td>10) Other Miscellaneous Immaterial variances</td><td>(\$27,757)</td></tr><tr><td>Net Year End Deficit</td><td>(\$699,910)</td></tr></table>	1) Accident Costs – WSIB Medical & Admin	(\$222,897)	2) Accident Costs – Overtime & Acting	(\$156,236)	3) Other WSIB Claims	(\$287,695)	4) One Time Pension Payout	(\$200,162)	5) Salary Gapping	\$425,255	6) Vacation Payouts	(\$122,648)	7) Overtime, Acting & Specialty Pay	(\$39,364)	8) Building Repairs	(\$47,468)	9) Motor Fuel and Lubricants	(\$20,938)	10) Other Miscellaneous Immaterial variances	(\$27,757)	Net Year End Deficit	(\$699,910)	
1) Accident Costs – WSIB Medical & Admin	(\$222,897)																												
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9) Motor Fuel and Lubricants	(\$20,938)																												
10) Other Miscellaneous Immaterial variances	(\$27,757)																												
Net Year End Deficit	(\$699,910)																												
						<p>While the department has made a significant impact on reducing its normal operating deficit, the size of the financial impact due to the accident made mitigation impossible without severely reducing emergency response services.</p> <p>The Department has introduced and developed several new procedures and initiatives in an effort to prevent future accidents and minimize injury including the following:</p> <ul style="list-style-type: none">~ Development of a driver training standard~ Devised and implemented new mandatory seat belt and response procedures~ Introduced specialized driver training using a simulator~ Lectures to firefighters both locally and across the Province on seat belt and safe driving practices																							
Total Community and Protective Services	\$52,591,700	\$52,591,700	\$53,358,485	(\$766,785)	101%		(1.0%)																						

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Public Works							
Engineering & Corp. Projects	\$4,852,430	\$4,852,430	\$4,764,920	\$87,510	98%	The year end surplus in the Engineering and Corporate Projects Department of \$87,510 can be attributed to a larger than expected surplus in the Street Light-Energy Division as well as short term gapping throughout the year. Through the implementation of the new energy savings initiative in September 2007, the Street Light-Energy Division realized a surplus of \$242,145. In addition, further savings in salary expenditures of \$394,185 were realized due to short term and long-term gapping.	1.2%
						Offsetting this surplus was a significant reduction in revenue, recoveries and higher operating expenditures. Gapping savings were offset with a reduction in revenue of (\$79,919) related to recovery of wages. The number of building permits issued in 2007 continued to be weak and this directly impacted the revenue in the Right of Way division and the GIS surcharge revenue in the Geomatics division. As a result, the year end revenue shortfall was (\$181,048). Lastly, operating expenditures were higher than budget due to an increase in sewer replacements for which the City picks up a portion of the homeowners cost, as well as increased street lighting maintenance costs totalling (\$287,853).	
						In summary, the variance is comprised of the following: 1) Street Light - Energy savings \$242,145 2) Salary gapping savings 394,185 3) Recoveries related to wages (\$79,919) 4) Revenue shortfall (\$181,048) 5) Increased operating expenditures (\$287,853) Net Year End Surplus \$87,510	
Operations	\$13,471,524	\$13,471,524	\$13,010,023	\$461,501	97%	Public Works Operations ended fiscal 2007 with an overall surplus of \$461,501. The variance was comprised of the following: 1) Winter control - due to December snow storm (\$129,933) 2) Fleet Division - due primarily to reduced depreciation payment \$410,531 3) Maintenance - due to early winter (cold November) projects were shut down early \$73,207 4) Field Services - due to under recovery of work and delayed capital projects (\$84,348) 5) Transportation Planning - due to staff gapping during 2007 \$96,480 6) Traffic and Parking Operations - due to staff gapping during 2007 \$114,223 7) Public Works Admin. - due to extension of Junior Clerk tenure (\$18,659) Net Year End Surplus \$461,501	1.4%
Environmental Services	\$13,351,392	\$13,351,392	\$13,012,311	\$339,081	97%	The Environmental Services Department ended the year with a \$339,081 surplus. A \$250,020 saving in Tipping Fees for 2007 was realized because less tonnage was collected from customers. In addition, the Environmental Master Plan ended the year with a \$149,586 surplus because the Environmental Master Plan Co-ordinator position had not been filled during 2007 and implementation of initiatives were on hold until the position was filled. Miscellaneous line by line variances reduced the overall surplus by (\$60,525).	1.0%

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Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Building & Development	\$1,100,788	\$1,100,788	\$1,781,203	(\$680,415)	162%	The Building & Development Department's year-end deficit is wholly attributable to a decline in revenues due to lower than budgeted building permit fees. Recognizing the deficiencies in revenue throughout the year, resources continued to be utilized effectively and efficiently in order to reduce operating expenditures. This was done through initiatives such as: gapping of positions resulting in efficiencies in staffing levels, the reduction of overtime hours and other operating costs (travel, training, etc.). These actions, combined with prudent financial management, led to a positive variance of approximately \$247,000 in overall expenditures for the Department, which partially offset the revenue deficit. The budget for both the levy-supported portion of the budget and the reserves-supported budget (Bill 124) has been adjusted for 2008 to better reflect the relative split between those components.	(10.7%)
Planning	\$1,478,687	\$1,478,687	\$1,269,342	\$209,345	86%	The Planning Department's year-end surplus variance to budget is fully attributed to a decrease in departmental expenditures due to gapping created by several staff vacancies within the Department over the course of 2007.	14.2%
Total Public Works	\$34,254,821	\$34,254,821	\$33,837,799	\$417,022	99%		0.5%

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Social & Health Services																	
Social Support Services	\$32,330,552	\$32,330,552	\$31,486,538	\$844,014	97%	Social Support Services realized a Net City surplus of approximately \$844,000 at year-end. Ontario Works Financial Assistance (OW) caseload growth of 2.8% was lower than budgeted (6%). This resulted in a net surplus of \$750,000. The Ontario Disabilities Support Program experienced higher caseload growth (6.7%) than budgeted (3.5%) which resulted in a net city deficit of (\$284,000). Ontario Works Administration and Employment realized a Net city surplus of approximately \$378,000. The surplus was due to staffing positions remaining vacant during the hiring freeze in the first part of the year, and realizing higher than budgeted revenues.	0.7%										
						<div>In summary, the variance is comprised of the following:</div> <table><tr><td>1) Ontario Works Financial Assistance</td><td>\$750,000</td></tr><tr><td>2) Ontario Disabilities Support Program</td><td>(\$284,000)</td></tr><tr><td>3) Ontario Works Administration & Employment</td><td>\$378,000</td></tr><tr><td>Net Year End Surplus</td><td>\$844,000</td></tr></table>	1) Ontario Works Financial Assistance	\$750,000	2) Ontario Disabilities Support Program	(\$284,000)	3) Ontario Works Administration & Employment	\$378,000	Net Year End Surplus	\$844,000			
1) Ontario Works Financial Assistance	\$750,000																
2) Ontario Disabilities Support Program	(\$284,000)																
3) Ontario Works Administration & Employment	\$378,000																
Net Year End Surplus	\$844,000																
Housing & Children Services	\$20,033,447	\$20,033,447	\$19,451,401	\$582,046	97%	<div>Housing & Children's Services realized a surplus of approximately \$582,000. Residential Support program realized a surplus of \$87,000 primarily as a result of receiving one-time 100% provincial funding to offset the in-year per diem increase. The National Child Benefit program realized a \$54,000 surplus due to lower than anticipated OW caseload growth. The Housing Support program experienced a \$270,000 surplus as a result of projected year to date budget savings with respect to mandatory social housing subsidies paid to Windsor and Essex County housing providers.</div> <div>A \$171,000 surplus was realized in the Children Service programs as a result of higher than budgeted revenues.</div>	0.8%										
						<div>In summary, the variance is comprised of the following:</div> <table><tr><td>1) Residential Support program</td><td>\$87,000</td></tr><tr><td>2) National Child Benefit program</td><td>\$54,000</td></tr><tr><td>3) Housing Support program</td><td>\$270,000</td></tr><tr><td>4) Children Service Programs</td><td>\$171,000</td></tr><tr><td>Net Year End Surplus</td><td>\$582,000</td></tr></table>	1) Residential Support program	\$87,000	2) National Child Benefit program	\$54,000	3) Housing Support program	\$270,000	4) Children Service Programs	\$171,000	Net Year End Surplus	\$582,000	
1) Residential Support program	\$87,000																
2) National Child Benefit program	\$54,000																
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4) Children Service Programs	\$171,000																
Net Year End Surplus	\$582,000																

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Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget																				
Huron Lodge	\$8,209,574	\$8,209,574	\$8,929,969	(\$720,395)	109%	<p>Huron Lodge ended the year with a deficit of (\$720,395).</p> <p>This variance is largely attributable to a net deficit of (\$436,474) in wages. The wages include a one time staffing cost of \$233,000 due to the move. In addition, there were twenty-six days of outbreak in 2007, which had a \$67,000 impact in staffing to ensure infection control and care to the residents.</p> <p>The high activity in WSIB caused a deficit of (\$174,576), which also had an impact on salaries, as the department needs to maintain staffing levels to provide the appropriate level of care. JJE awards amounting to (\$96,618) also contributed to the deficit. The food costs variance of (\$120,024) included increases in market prices, and a change in the method of distribution and will need to be monitored in 2008.</p> <p>Higher than forecasted revenue as well as prior year adjustments assisted to offset the year end deficit.</p> <p>Huron Lodge conducted a line-by-line review of the financials and below is a summary:</p>	(3.8%)																				
						<table><tr><td>1) Subsidy, Wages and Overtime combined (including one time staffing costs)</td><td>(\$436,474)</td></tr><tr><td>2) WSIB Costs</td><td>(\$174,576)</td></tr><tr><td>3) JJE Retro Payments</td><td>(\$96,618)</td></tr><tr><td>4) Food</td><td>(\$120,024)</td></tr><tr><td>5) Office Supplies</td><td>(\$25,650)</td></tr><tr><td>6) Housekeeping Supplies</td><td>(\$21,537)</td></tr><tr><td>7) Security Costs</td><td>(\$19,092)</td></tr><tr><td>8) Prior Year Adjustments</td><td>\$171,181</td></tr><tr><td>9) Operating Accounts</td><td>\$2,395</td></tr><tr><td>Net Year End Deficit</td><td>(\$720,395)</td></tr></table>	1) Subsidy, Wages and Overtime combined (including one time staffing costs)	(\$436,474)	2) WSIB Costs	(\$174,576)	3) JJE Retro Payments	(\$96,618)	4) Food	(\$120,024)	5) Office Supplies	(\$25,650)	6) Housekeeping Supplies	(\$21,537)	7) Security Costs	(\$19,092)	8) Prior Year Adjustments	\$171,181	9) Operating Accounts	\$2,395	Net Year End Deficit	(\$720,395)	
1) Subsidy, Wages and Overtime combined (including one time staffing costs)	(\$436,474)																										
2) WSIB Costs	(\$174,576)																										
3) JJE Retro Payments	(\$96,618)																										
4) Food	(\$120,024)																										
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7) Security Costs	(\$19,092)																										
8) Prior Year Adjustments	\$171,181																										
9) Operating Accounts	\$2,395																										
Net Year End Deficit	(\$720,395)																										
						<p>Huron Lodge has managed a large one-time move with a reduction in overall subsidies due to a decrease in the number of residents that can be accommodated at the new facility, which was communicated to Council during the 2005/2006 budget deliberations. Occupancy is maintained over and above the provincial requirements for full subsidy. The new facility allows Huron Lodge the ability to maximize preferred accommodation revenue, which was not possible at the old facility because of the number of ward rooms.</p>																					
						<p>In order to mitigate variances in 2008, Huron Lodge will meet monthly with the Financial Planning Administrator to ensure line by line reviews in order to maintain current budget estimates. Of particular interest will be salaries, overtime, and managing vacancies to ensure closer targets. In April 2008, the department will be able to begin yearly comparisons with being in the new facility.</p> <p>Furthermore, there are other areas that the Department will continue to monitor in 2008 as potential risk areas. These areas include WSIB, Outbreak, JJE, and Security.</p>																					
Total Social & Health Services	\$60,573,573	\$60,573,573	\$59,867,908	\$705,665	99%		0.3%																				
Total City Departments	\$171,317,557	\$171,317,557	\$170,806,330	\$511,227	100%		0.1%																				

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Corporate Accounts							
Office of the City Auditor	\$542,097	\$542,097	\$412,091	\$130,006	76%	The Office of the City Auditor ended the year with a surplus of \$130,006 resulting primarily from the gapping of 2 Internal Auditor positions. One position currently unfilled is the I.T. Auditor position and the second position was filled mid-year.	24.0%
Corporate Financial Accounts	\$50,007,958	\$50,007,958	\$47,732,034	\$2,275,924	95%	The year-end variance in the Corporate Financial Accounts is comprised of the following: 1) Interest on Investments \$1,637,377 2) Capital Project Financing \$804,895 3) Land Ambulance \$515,071 4) Utilities Provision \$160,000 5) Miscellaneous Revenue \$151,720 6) Housing Transitions Costs (\$98,945) 7) Raceway Slots Revenue (\$134,265) 8) Contingency (\$689,045) 9) Miscellaneous (\$70,884) Net Year End Surplus \$2,275,924	2.1%
						The Interest on Investments surplus of \$1,637,377 was achieved due to better than projected cash flows, prudent cash management, and higher than anticipated interest rates. Capital Project Financing realized a surplus of \$804,895 mainly due to timing of capital expenditures. Land Ambulance has a surplus of \$515,071 mainly due to a \$39,250 surplus from 2006 and a projected refund of \$475,919 for 2007 due to increased subsidy provided by the province. Based on the projected utilities costs for 2007, a distribution of the Corporate Utilities provision was done at the beginning of the year to all Departments with utility budgets. The unallocated portion of this provision represents a surplus of \$160,000. Miscellaneous revenue has a surplus of \$151,720 due to a number of miscellaneous revenues not anticipated in the 2007 budget.	
						Housing Transition Costs has a deficit of (\$98,945). These are one-time costs due to the transition of the Windsor Housing Corporation to the Windsor Essex County Community Housing Association. Due to declining attendance, raceway slots revenues have been under realized. However, this was partially offset by a move to accrual accounting in this line item in compliance with PSAB resulting in a net deficit of (\$134,265). The contingency account has a deficit of (\$689,045) primarily due to the Occupational Illness & Disease expense relating the Fire & Rescue Department (Bill 221). This legislation was passed in 2007 after the 2007 budget was approved. This has been budgeted for in 2008 for \$708,000 and will be transferred to the reserve account. Miscellaneous items within the Corporate Financial Accounts make up the balance of the (\$70,884) deficit.	

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget																				
Corporate Fringe Benefit Accounts	\$10,029,463	\$10,029,463	\$8,732,446	\$1,297,017	87%	<p>The Corporate Fringe Benefit Accounts ended the year with a surplus of \$1,297,017. The variance is comprised of the following:</p> <table><tr><td>1) Canada Pension Plan</td><td>\$284,012</td></tr><tr><td>2) OMERS</td><td>\$261,580</td></tr><tr><td>3) Employment Insurance</td><td>\$170,856</td></tr><tr><td>4) Employer Health Tax</td><td>(\$41,042)</td></tr><tr><td>5) Group Life Insurance</td><td>\$213,938</td></tr><tr><td>6) Green Shield</td><td>\$109,403</td></tr><tr><td>7) Long-Term Disability</td><td>\$57,108</td></tr><tr><td>8) Sick Leave Gratuity</td><td>\$188,083</td></tr><tr><td>9) Fringe Benefit Internal Recovery</td><td>\$53,079</td></tr><tr><td>Net Year End Surplus</td><td>\$1,297,017</td></tr></table>	1) Canada Pension Plan	\$284,012	2) OMERS	\$261,580	3) Employment Insurance	\$170,856	4) Employer Health Tax	(\$41,042)	5) Group Life Insurance	\$213,938	6) Green Shield	\$109,403	7) Long-Term Disability	\$57,108	8) Sick Leave Gratuity	\$188,083	9) Fringe Benefit Internal Recovery	\$53,079	Net Year End Surplus	\$1,297,017	3.0%
1) Canada Pension Plan	\$284,012																										
2) OMERS	\$261,580																										
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9) Fringe Benefit Internal Recovery	\$53,079																										
Net Year End Surplus	\$1,297,017																										
						<p><u>Canada Pension Plan, OMERS, Employment Insurance, and Employer Health Tax</u> Actuals vary from projections due to gapping and hiring patterns during the year including the hiring freeze that was in place up until the point the budget was approved in May of 2007.</p> <p><u>Group Life Insurance, Green Shield, and Long-Term Disability</u> The city is self-insured for these matters. Therefore, the budget is based on best estimates of the usage of services. The surplus was due to the actual usage experienced for 2007. In addition, a \$400,000 surplus had accumulated with Green Shield, based on payments made to Green Shield less actual usage, and the surplus has been transferred to the Fringe Rate Stabilization Reserve Fund.</p> <p><u>Sick Leave Gratuity</u> This account is difficult to budget as not all eligible employees will chose to retire in a given year. The surplus reflects the fact that fewer people retired than expected.</p> <p><u>Fringe Benefit Internal Recovery</u> Typically departmental fringe benefit costs are exactly offset by the corporate recovery through the allocation process; however, in some cases, the departmental expenses are recovered by non-departmental accounts resulting in a surplus.</p>																					
Corporate Taxation Accounts	(\$312,246,981)	(\$312,246,981)	(\$313,054,681)	\$807,700	100%	<p>In summary, the variance is comprised of the following:</p> <table><tr><td>1) Net Additions / Reductions</td><td>\$990,060</td></tr><tr><td>2) Payments in Lieu of Taxes</td><td>\$90,791</td></tr><tr><td>3) Grants in Lieu of Taxes(Heads & Beds)</td><td>(\$171,325)</td></tr><tr><td>4) Local Improvements</td><td>(\$101,826)</td></tr><tr><td>Net Year End Surplus</td><td>\$807,700</td></tr></table> <p>Corporate Taxation accounts and Payment/Grants in Lieu of Taxation ended the year with a \$807,700 surplus, which is largely related to budgeted tax reductions being lower than budgeted in 2007. However, there are a number of significant appeals for tax reductions which are still pending.</p>	1) Net Additions / Reductions	\$990,060	2) Payments in Lieu of Taxes	\$90,791	3) Grants in Lieu of Taxes(Heads & Beds)	(\$171,325)	4) Local Improvements	(\$101,826)	Net Year End Surplus	\$807,700	0.8%										
1) Net Additions / Reductions	\$990,060																										
2) Payments in Lieu of Taxes	\$90,791																										
3) Grants in Lieu of Taxes(Heads & Beds)	(\$171,325)																										
4) Local Improvements	(\$101,826)																										
Net Year End Surplus	\$807,700																										
Total Corporate Accounts	(\$251,667,463)	(\$251,667,463)	(\$256,178,110)	\$4,510,647	102%		1.8%																				

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Total City Departments & Corporate Accounts	(\$80,349,906)	(\$80,349,906)	(\$85,371,780)	\$5,021,874	106%		0.8%

Appendix A
Components of the 2007 Year End Variance

Department	2007 Annual Net Budget	2007 YTD Budget (at Dec. 31st)	2007 Year-end Actual	2007 Year-end Surplus/(Deficit)	% of Net Budget Committed (100%)	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2007 Gross Department Expenditure Budget
Agencies & Boards							
Police Services	\$59,863,175	\$59,863,175	\$61,229,863	(\$1,366,688)	102%	An analysis of the year end operating position has been provided by Windsor Police Services and can be found in Appendix B.	(2.0%)
Transit Windsor	\$10,879,943	\$10,879,943	\$10,612,335	\$267,608	98%	Transit Windsor's year end variance for 2007, is a combination of various over and under expenditures in various areas of its operations. Among the major contributors are a one-time reduction in payment for the Transit Windsor Pension Plan due to better than expected performance, unspent funds due to the Walker Road Separation Project, and the rise in fuel costs. This net variance can further be summarized as follows:	1.0%
						<div> <div>Surplus/Under Expenditures:</div> <div> <div>One-time reduction in payment for the Transit Windsor Pension Plan</div> <div>Walker Rd. Separation Project</div> <div>Building maintenance cost</div> <div>Deficits/Over Expenditures:</div> <div>Fuel costs</div> <div>Commissions</div> <div>Cost to check cross border passenger lds</div> <div>Tunnel service due to increased wait times at the border</div> <div>Net Year End Surplus</div> </div> <div> <div>388,000</div> <div>175,600</div> <div>41,750</div> <div>-310,000</div> <div>-8,500</div> <div>-8,250</div> <div>-11,000</div> <div>-337,750</div> <div>267,600</div> </div> <div>605,350</div> </div>	
Grant to Windsor Public Library	\$8,106,788	\$8,106,788	\$8,106,788	\$0	100%	The City's grant to the Windsor Public Library was paid in accordance with the approved budget.	0.0%
Total Agencies & Boards	\$78,849,906	\$78,849,906	\$79,948,986	(\$1,099,080)	101%		(1.0%)
Total	(\$1,500,000)	(\$1,500,000)	(\$5,422,794)	\$3,922,794	362%		0.5%
Budget Stabilization Contingency Account	\$1,500,000	\$1,500,000	\$1,500,000	\$0	100%	The budget stabilization contingency account is available to offset any corporate variances at year-end. This contingency was not required at year-end and was transferred to the Budget Stabilization Reserve as per normal Council approved practice.	0.0%
Grand Total	\$0	\$0	(\$3,922,794)	\$3,922,794	0%		0.5%

March 17, 2008

Mr. Onorio Colucci
Acting City Treasurer
Corporation of the City of Windsor
P.O. Box 1607
Windsor, Ontario N9A 6S1

Dear Mr. Colucci:

RE: 2007 Operating Budget Variance

Mrs. R. Pennesi, Manager of Administration, Corporate Services, City of Windsor and Mr. J. Macasaet, Financial Planning Advisor assisted with re-allocating approved funds to the proper departmental accounts; however, the approved budget amounts remained within the accounts as presented to the Board. Unfortunately, the former process was not complete until after the Board approved the 2008 Operating Budget. This caused 2007 year-end analysis to be very difficult and restrictive. During this process Mrs. Pennesi and Mr. Macasaet recommended areas in our budget requiring changes that allow improved monitoring, reporting and account trending not to mention the easing difficulties encountered as we aligned the budgets with the restructuring of Investigation Services, as we move forward into 2008. The recommendations are still a work in progress.

Although the Executive was cognizant of our responsibility to maintain spending within the budget forecasts for the 2007 Operating Budget and it appeared at the end of the third quarter that we would complete the year with in budget this did not occur. The year ended with a deficit of **\$1,257,563**.

As last reported it was noted a number of our revenue accounts traditionally receive the bulk of activity in the last quarter and it is difficult to predict the end of year totals. Revenues declined **\$336,694** in 2007, the bulk occurring in sales of Goods and Services (\$14,500), police certificates (\$54,000), licensing inspection revenue (\$115,000) and contract duty (\$120,000).

As expected our combined salary and fringe benefit accounts were under spent by **\$877,403**. Several factors cause this including members on Long Term Disability (a WPA funded programme), the gap in salary levels for replacement personnel and time gap between retirement and hiring. Traditionally these gapping dollars are used to offset additional overtime costs and this year it offset the court overtime expenditure **\$749,297**. For the Board's information this is the first year the Administration has been able to accurately separate court overtime from general overtime.

In the area of overtime management over spending in this account was the most significant issue arising from the 2006 Operating Budget and on the direction of the Board strategies were put into place to address this. The strategies included greater Administrative oversight, guidelines for calling in staff and the effect of changes in officer work schedules caused by Investigation Services restructuring. The Service made concerted efforts to monitor and reduce overtime. This resulted in approximately \$1,000,000 in reduced overtime, but in excess the BRC target.

The Budget Review Committee (BRC) in preparing the 2007 budget began to review the overtime trend based on years 2003 to 2005 inclusive, and as reported previously (referred to as the three year average) came to the conclusion the overtime account is under funded by approximately \$700,000. This projection was based on the previously mentioned initiatives and the Investigation Service schedule changes. The BRC trend analysis projections along with the initiatives regarding overtime it was expected 2007 would end with approximately \$2.3 million as the overtime expenditure. We ended 2007 spending **\$1,970,394** for general overtime. Although this was greater than the \$1,601,952 total overtime budget it is \$368,442 above the trend. Unfortunately the gapping dollars were insufficient to cover this additional amount.

The additional pressures on overtime in the fourth quarter were three homicides (Riviera, Miller, Haji) where overtime was incurred based on the grievance settlement adjudicated by Chief Stannard (as noted in the third quarter variance report), the cost of conducting a major case investigations and the success of our DIGS unit. Overtime related to homicide investigations alone processed during the last quarter was \$216,795.

The other salary related account over spent in 2007 was the Other Pay account, which was overspent by **\$356,431**. Included in this are education and meal allowance entitlements per the Collective Agreements along with the cost of any retirement and/or separation agreement.

The trend analysis of accounts revealed over budgeting for building maintenance and office equipment rentals (PAYG reserves). The under spending in these accounts was applied to the deficit accounts. The 2008 budget was adjusted for the trends and therefore this money will not be available to offset that budget.

I have outlined the significant areas of the budget with over or under expenditures and provided some explanation for each.

Sincerely,

GARY SMITH
CHIEF OF POLICE
GS/em

cc: Mrs R. Pennesi, Corporate Services

**APPENDIX C
2007 Budget Carry-Forwards**

Approved

Control Number	Department	Description	Amount	Dept. subtotal
BCF07001	Office of the CAO	Destination Development Initiative (Funded by the Ministry of Tourism)	\$30,000.00	
BCF07002	Office of the CAO	Convention Development Fund (Funded by Various Contributions)	\$127,451.00	
BCF07003	Office of the CAO	Simply Brilliant Initiative	\$1,028.00	
BCF07004	Office of the CAO	Economic Development Initiative	\$169,727.00	
BCF07005	Office of the CAO	Corporate Branding Initiative	\$46,983.00	
BCF07006	Office of the CAO	Employee Recognition Program	\$1,396.00	
BCF07007	Office of the CAO	Accessible Customer Service Training	\$13,045.00	\$389,630.00
BCF07008	Human Resources	Retiree Honorariums	\$15,000.00	\$15,000.00
BCF07009	Council Services	211 Call Centre Start-Up Funds (Received From the Province of Ontario)	\$70,505.00	
BCF07010	Council Services	Carpet Replacement & Other Flooring	\$25,000.00	
BCF07011	Council Services	New Work Transition Initiative (Funded by the Ministry of Training, Colleges & Universities)	\$120,006.20	
BCF07012	Council Services	Bio-Tech Symposium	\$3,595.76	
BCF07013	Council Services	Canadian Coalition of Municipalities Against Racism & Discrimination	\$4,000.00	
BCF07014	Council Services	Windsor Bicycling Committee	\$3,500.00	
BCF07015	Council Services	Windsor Crime Prevention Service	\$8,756.00	
BCF07016	Council Services	Windsor Citizen's Crime Prevention Committee - Graffiti Eradication Program	\$11,393.58	
BCF07017	Council Services	Neighbourhood Improvement (Ward) Funds	\$280,140.00	\$526,896.54
BCF07018	Corporate Facility Planning	Roof Inventory & Roof Management System	\$5,059.00	\$5,059.00
BCF07019	Fire & Rescue Services	Program for First Aid, CPR Defibrillator Replacement & CPR & Defib Recertifications	\$69,392.00	
BCF07020	Fire & Rescue Services	United Way International Grant For Heart Rescue Program	\$10,253.00	\$79,645.00
BCF07021	Social Support	Ontario Works Employment Assistance Funding	\$88,750.00	\$88,750.00
BCF07022	Housing & Children Services	Corporate Pandemic Plan (CR349-2006 Approved Transfer From Budget Stabilization Reserve)	\$174,745.00	\$174,745.00
BCF07023	Huron Lodge	Resident's Life Enhancement Fund Donations	\$22,516.86	\$22,516.86
BCF07024	Windsor Police Services	New Holsters Required For New Service Pistols	\$2,000.00	
BCF07025	Windsor Police Services	Federal Grant (JEPP Program) for Chemical, Biological, Radiological & Nuclear Protective Items	\$5,420.00	
BCF07026	Windsor Police Services	Modifications to Information Services Public Counter Area	\$3,837.00	\$11,257.00
BCF07027	Mayor's Office	Community Relations Initiatives	\$107,910.00	
BCF07028	Mayor's Office	Mayor's Office	\$224,130.00	\$332,040.00
BCF07029	Corporate Accounts	Unsettled Contract Provisions For Fire & Rescue, ONA & Transit Windsor	\$3,140,545.00	\$3,140,545.00
	Total		\$4,786,084.40	\$4,786,084.40