

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 #: 14082	Report Date: April 23, 2009
Author's Name: Andrew Daher	Date to Council: May 6, 2009
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TO: Mayor and Members of City Council

SUBJECT: 2008 Year-End Operating Budget Variance Report

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

1. THAT Council **RECEIVE FOR INFORMATION** the 2008 Year-end Operating Budget Variance Report, dated April 23, 2009.
2. THAT Council **APPROVE** the transfer of \$460,371 to the Capital Expenditure Reserve Fund.
3. THAT, in order to avoid the need to re-budget for various items, Council **APPROVE** \$5,216,268 in budget carryovers as detailed in Appendix B – 2008 Budget Carry-Forwards, related to 2008 budgeted expenditures that will be expensed in 2009.
4. THAT Council **APPROVE** the balancing and transfer of capital projects via transfers to/from other capital projects, as detailed out in Section 1 of Appendix C.
5. THAT Council **APPROVE** the balancing and transfer of capital projects via transfers to/from the original funding sources, as detailed out in Section 2 of Appendix C.
6. THAT consistent with past practice, Council **APPROVE** transfers from the Operating Fund to the Budget Stabilization Reserve Fund for 2008 expenditures amounting to \$44,593.42 related to the Interim Control Bylaw – Rail Issues, \$1,245,149.79 for Border Traffic Issues, and \$224,225.06 for DRIC Alternatives.
7. THAT pursuant to Bill 124 legislation, Council **APPROVE** the transfer of \$2,129,466 from the Building Permit Reserve to the Operating Fund, in order to fund the net Bill 124 expenditures incurred during 2008 in the Operating Fund.
8. THAT Council **APPROVE** the transfer of non-union Labour Relation costs in the amount of \$119,492 from the Operating Fund to the Budget Stabilization Reserve Fund.

9. THAT Council **APPROVE** the transfer of \$136,816 for Green Shield costs, from the Fringe Rate Stabilization Reserve Fund to the Operating Fund.
10. THAT Council **APPROVE** the transfer of \$78,298 (total remaining balance) from the Winter Control Reserve Account (#1764) to the Operating Fund, in order to offset additional costs incurred during the year pertaining to winter control activity in the Operations Department.
11. THAT Council **APPROVE** the transfer of \$3 million in 2008 from the Operating Budget to the Capital Expenditure Reserve (Fund #160) and **APPROVE** the transfer of \$3 million in 2009 from the Capital Expenditure Reserve (Fund #160) to the Operating Budget, as per the Debt Reduction plan forecast approved by CR#232/2008.
12. THAT Council does **NOT APPROVE** a transfer to the Self Insurance Reserve Fund in 2008.

EXECUTIVE SUMMARY:

The Corporation ended the 2008 fiscal year with an operating deficit of (\$7,039,629), prior to mitigating funding measures. These measures included the \$1.5 million Budget Stabilization Contingency Account as well as a reduction of \$6.0 million in contributions to capital previously reported to Council. The net result is an overall surplus of \$460,371. Consistent with prior reports to Council, the \$460,371 will be returned to the Capital Expenditure Reserve Fund. These results are subject to the annual external audit. The above noted figures reflect budget carryovers in the amount of \$5,216,268 for accounts that, due to timing, were committed but not expended in 2008 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 2008 approved carry-forwards are outlined in Appendix B.

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. As per normal practice when the Corporation incurs a year-end deficit, the entire \$1.5 million is used to offset the deficit variance.

The table 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 of the report.

City of Windsor Departments & Corporate Accounts	2008 Approved Net Budget	2007 Actual Year-end Surplus/ (Deficit)	2008 Actual Year-end Surplus/ (Deficit)	% of 2008 Gross Dep't. Budget
Huron Lodge	\$7,956,503	(\$720,395)	(\$2,282,624)	-11.77%
Public Works – Operations	\$13,552,035	\$461,501	(\$1,090,839)	-3.36%
Engineering & Corporate Projects	\$4,697,754	\$87,510	(\$866,063)	-11.91%
Fire & Rescue Services	\$31,139,962	(\$699,910)	(\$759,731)	-2.38%
Recreation	\$7,443,690	\$35,702	(\$645,845)	-4.25%
Parks & Facility Operations	\$15,135,269	(\$107,751)	(\$335,921)	-1.41%
Licensing & Enforcement	(\$531,900)	\$10,962	(\$186,866)	-3.15%
Environmental Services	\$13,354,946	\$339,081	(\$30,028)	-0.09%
Legal	\$2,212,134	(\$680,507)	\$181	0.00%
Information Technology	\$5,051,701	\$47,297	\$20,824	0.33%
Building Department	\$525,290	(\$680,415)	\$35,793	0.74%
Human Resources	\$3,649,457	\$187,869	\$87,417	2.31%
Corporate Facility Planning	\$1,189,556	(\$5,788)	\$90,063	7.51%
Social Support Services	\$29,273,914	\$844,017	\$175,441	0.15%
Council Services	\$4,840,610	\$100,525	\$236,965	4.26%
Finance	\$4,882,751	\$411,824	\$268,769	4.09%
Office of Continuous Improvement	\$350,000	\$0	\$350,000	100.00%
Planning	\$2,683,511	\$209,345	\$383,796	11.44%
Office of the CAO	\$4,225,413	\$88,317	\$677,361	11.90%
Housing & Children Services	\$21,302,412	\$582,046	\$889,707	1.10%
Total City Departments	\$172,935,008	\$511,227	(\$2,981,600)	-0.72%
<u>Corporate Accounts</u>				
Corporate Taxation Accounts	(\$311,404,486)	\$807,700	(\$1,382,273)	-1.44%
Corporate Fringe Benefit Accounts	\$9,413,647	\$1,297,017	(\$318,560)	-0.72%
City Auditor Office	\$570,732	\$130,006	(\$167,175)	-29.29%
Corporate Financial Accounts *	\$44,859,180	\$2,275,924	(\$1,058,240)	-1.04%
Total Corporate Accounts	(\$256,560,927)	\$4,510,647	(\$2,926,248)	-1.21%
Total COW Departments & Corporate Accounts	(\$83,625,919)	\$5,021,874	(\$5,907,848)	-0.90%
<u>Agencies & Boards</u>				
Windsor Police Services	\$63,339,379	(\$3,866,688)	(\$634,599)	-2.25%
Transit Windsor	\$10,914,825	\$267,608	(\$497,182)	-0.71%
Grant to Windsor Public Library	\$7,871,714	\$0	\$0	0.00%
Total Agencies & Boards	\$82,125,918	(\$3,599,080)	(\$1,131,781)	-1.05%
Total COW Departments, Corporate Accounts, and Agencies & Boards (Prior to Contingency Reserve & Other Transfers)	(\$1,500,000)	\$1,422,794	(\$7,039,629)	-0.92%
Add: Surplus in Budget Stabilization Contingency Account	\$1,500,000	\$1,500,000	\$1,500,000	100.00%
Add: Reduction in City's Transfer to Capital Budget	\$0	\$0	\$6,000,000	0.00%
Surplus: Transferred to the Budget Stabilization Reserve		\$2,922,794		0.00%
Surplus: Transferred to the Capital Expenditure Reserve			\$460,371	0.00%

* Net of \$6 million transfer to Capital withheld

2. **BACKGROUND:**

The tables below list 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.

<u>Building Permit Activity</u>		As at Dec. 31st
Number of Permits YTD	2007	1,624
	2008	1,382
	% Chg.	-14.9%
Value of Construction YTD	2007	231,083,505
	2008	115,056,950
	% Chg.	-50.2%

Source: City of Windsor, Building & Development Department

<u>Social Services Caseloads (Ave. monthly caseload)</u>		As at Dec. 31st
Ontario Works (OW)	2007	8,137
	2008	8,190
	% Chg.	0.7%
Ontario Disability Support Program (ODSP)	2007	7,683
	2008	8,096
	% Chg.	5.4%
Domiciliary Hostels - Lodging Homes	2007	367
	2008	371
	% Chg.	1.1%

Source: City of Windsor, Social Services Department

<u>Unemployment Rates (3-month moving, unadjusted)</u>		As at Dec. 31st
Windsor (Census Metropolitan Area - CMA)	2007	7.6%
	2008	9.1%
	% Chg.	19.7%
Ontario	2007	5.7%
	2008	6.4%
	% Chg.	12.3%
Canada	2007	5.5%
	2008	6.0%
	% Chg.	9.1%

Source: Statistics Canada

Transit Windsor Ridership (Combined Cash & Pass Fares)

		As at Dec. 31st
Adult	2007	3,796,887
	2008	3,746,640
	% Chg.	-1.3%
Student	2007	1,641,585
	2008	1,765,597
	% Chg.	7.6%
Senior	2007	616,033
	2008	668,375
	% Chg.	8.5%
Tunnel	2007	237,716
	2008	231,524
	% Chg.	-2.6%
TOTAL	2007	6,292,221
	2008	6,412,136
	% Chg.	1.9%

Source: Transit Windsor

Consumer Price Index (CPI)

		As at Dec. 31st
Consumer Price Index (CPI) - Canada (All Items)	2007	112.0
	2008	113.3
	% Chg.	1.2%
Mortgage Interest Cost CPI	2007	113.2
	2008	120.4
	% Chg.	6.4%
Property Taxes CPI (Including Special Charges)	2007	120.3
	2008	124.1
	% Chg.	3.2%
Homeowners Insurance Premiums CPI	2007	154.5
	2008	156.4
	% Chg.	1.2%
Electricity CPI	2007	112.4
	2008	116.3
	% Chg.	3.5%
Water CPI	2007	134.7
	2008	147.0
	% Chg.	9.1%
Natural Gas CPI	2007	128.7
	2008	152.4
	% Chg.	18.4%
Fuel Oil and Other Fuel CPI	2007	199.3
	2008	172.3
	% Chg.	-13.5%

Source: Statistics Canada

3. DISCUSSION:

Administration monitors the operating budget on an ongoing basis. The 2008 accounts have now been finalized subject to the results of the external audit. Based on analysis of the financial data as at December 31, 2008, the overall operating year-end deficit, prior to mitigating measures, is (\$7,039,629) or (0.92%) of the 2008 gross approved budget. Appendix A provides detailed comments and explanations of the department's variances. The comments are based on Departmental input and Finance Department review.

Offsetting the gross overall operating year-end deficit of (\$7,039,629) is the budget stabilization contingency account of \$1.5 million. As part of the annual operating budget, an amount of \$1.5 million is identified as a budget stabilization contingency in the corporate accounts and 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 is aware, significant discussions take place every year 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, decisions are 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.

In addition, as previously reported to Council, an amount of \$6 million originally budgeted to be transferred to the Capital Fund was withheld pending calculation of the 2008 final budget variance. This amount has been used to help mitigate the significant unfavourable year-end variance. Based on this course of action and the use of the \$1.5 million budget contingency, the final variance shows a \$460,371 operating surplus for the year. Consistent with previous reporting to Council, this amount has been transferred back to the Capital Expenditure reserve Fund.

Included in arriving at the above noted figures are budget carryovers in the amount of \$5,216,268 for accounts that, due to timing, were committed but not expended in 2008. The carryovers allow the related budget to be carried to 2008 in order to avoid the need to re-budget for these items. Appendix B contains a detailed listing of the approved budget carryovers.

It should also be emphasized that the financial results of the Corporation often depends upon the existing economic environment and can be influenced by variables such as inflation rates, interest rates, unemployment rates, and social assistance caseloads. Consequently, material fluctuations in the projected variances can occur if any unforeseen activity is experienced.

Departments are 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.

Corporate Mitigating Measures

As part of the second quarter variance report to Council, the CAO implemented a number of corporate mitigating measures (effective September 1, 2008). The corporate mitigating measures implemented in response to the projected year-end deficit include:

1. Limits on Hiring – Gapping Savings
2. Review of Temporary Positions - Consolidations
3. Delay Minor Capital Spending - Review and Deferral
4. Delay Non-Emergency Discretionary Spending
5. Limited Travel

Despite the identification of mitigating factors, some material variances were realized in 2008. Some of the more significant variances, either as a % of gross budget or in dollars, include the following:

- Windsor Police Services (WPS) realized a year-end deficit of (\$634,599). This is due to higher overtime costs, increases in fuel prices, higher than expected WSIB costs, a repayment to the Casino for excess patrol service contributions, and a decrease in revenue (particularly in the area of contract duty administration fees). This deficit also included an accrual relating to pay equity obligations of \$300,000.
- WSIB costs were an issue throughout the year for Windsor Police Services, Huron Lodge and the Fire Department. Huron Lodge had a number of staff on WSIB and/or modified work, which had a direct impact on staffing, as the department needs to maintain the appropriate level of care to the residents. The WSIB deficit for Huron Lodge amounted to (\$283,000).

The Fire Department's projected WSIB variance of (\$1,284,383) is comprised of charges for Health Care and WSIB Administration Fees, and includes costs related to the fire truck accident in 2007. There are further potential medical costs that have not been quantified at this time. In addition, the estimated costs related to the accident are subject to change as updated information becomes available. The department introduced and developed several new procedures and initiatives in 2007 in an effort to prevent future accidents and minimize injury. They will continue to review operating procedures in an effort to make improvements where possible. Any changes will be brought to Council's attention through subsequent variance reports.

Both Huron Lodge and the Fire Department continue to work, in concert with Human Resources, on proactive care management and return to work programs to help alleviate further expenses in this area. Meetings are held with the union, fire association, management and injured workers on a regular basis in order to update work plans and to ensure medical management and modified duties are suitable and reduce risk for re-injury. These regular meetings allow the Corporation to ensure that workers are getting better, assist employees in finding suitable work to ensure that they are working within their restrictions, and promote a gradual return to work. In addition, all claims and accommodations are reviewed regularly in order to ensure timely resolution of all WSIB claims. This review includes the development of a strategic plan for each injured worker with respect to next steps such as alternate

positions within the corporation, LMR, or encouraging additional schooling for a smoother, quicker transition into another position where possible.

- In addition to the WSIB and other various projected variances at Huron Lodge, the department incurred a deficit of (\$1,032,000) relating to higher than budgeted part-time staffing costs, higher than forecasted long term/periodic use of sick time, and increased overtime. Offsetting a portion of this variance was an increase in subsidies and recoveries that were not anticipated.
- The corporate financial impact related to rising fuel costs (both regular and diesel fuel) was approximately (\$1,170,000). This is a direct result of the significant increase in the market oil prices during the 1st half of the year, when the price of a barrel of oil hit a peak of \$140. Although this variance was estimated to be higher in the second quarter, the decline in fuel prices in mid to late 2008 helped reduce this overall deficit.
- The combined surplus of \$1,064,000 between the Social Support and Housing & Children Services departments is result of lower than budgeted caseloads (largely attributable to new employment initiatives), larger than expected subsidies/revenue, and a reduction in staffing expenditures.
- Higher than budgeted winter control expenditures resulted in a corporate wide deficit of approximately (\$1,516,000). This was comprised of (\$121,000) in the Parks Department and (\$1,395,000) in the PW Operations Department.
- Due to the legislated requirement that Enwin recover the full costs of the services it provides, the City incurred additional base charges of approximately (\$750,000) in 2008 for the street lighting service. Furthermore, higher street lighting maintenance and material costs incurred by Enwin for this service amounted to an additional variance of (\$232,000).

With respect to Corporate Accounts, material variances include:

- A net deficit of approximately (\$319,000) 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. Furthermore, changes in JJE's and other retroactive payments (as a result of the compensation reviews) contributed to the variance.
- The Corporate Taxation Accounts realized a year-end deficit of approximately (\$1,382,000), which is largely related to budgeted tax reductions (net of tax additions) being greater than budgeted in 2008, largely due to the economic challenge being experienced
- A surplus of \$1,000,000 in interest revenue was realized on our investments. This is due to better than projected cash flows, prudent cash management, and higher than anticipated interest rates.
- Capital Project Financing Charges resulted in a surplus of approximately \$470,000 due to higher short-term rates and the timing of capital project expenditures.
- Revenues from the Ontario Municipal Partnership Fund (OMPF) realized a shortfall of (\$3,565,351) at year-end, even taking into account an \$885,000 windfall realized during the year from the reconciliation of the 2006 and 2007 grants.

- As mentioned throughout the report, there was also a reduction in planned transfer to the capital budget of \$6 million. This surplus has remained in the corporate financial accounts and has been used to help offset the year-end variance.

Please refer to Appendix A – Components of the 2008 Year-end Variance for more details of the year-end departmental and corporate accounts variances.

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 2008, the following transfers occurred:

- \$2,163,456 for 2008 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.
- \$44,593.42 from the Operating Fund to the Budget Stabilization Reserve Fund for 2008 expenditures related to the Interim Control By-law for rail issues, \$1,245,149.79 for 2008 expenditures related to border traffic issues, and 224,225.06 for 2008 expenditures related to DRIC Alternatives.
- \$119,492 for non-union Labour Relation costs for 2008 from the Operating Fund to the Budget Stabilization Reserve Fund.
- \$136,816 for Green Shield costs, taken from the Fringe Rate Stabilization Reserve Fund to the Operating Fund.
- \$78,298 from the Winter Control Reserve Account (#1764) to the Operating Fund. This transfer was made in order to offset additional costs incurred during the year pertaining to winter control activity in the Operations Department.

Year End Capital Closeouts

Appendix C has been attached providing a detailed list of all capital projects closed out throughout the year. Section 1 of Appendix C is a breakdown of all capital projects that were balanced via transfers to/from other capital projects. Section 2 is a breakdown of all capital projects that were balanced via transfers to/from the original funding sources.

Non-Tax Supported Variances

Building Permit Reserve

The year-end building permit revenue deficit of (\$2,129,466) 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, a subsidization from the general tax base, or a combination of all three.

The Building Department staff continue to undertake significant ongoing mitigating efforts in order to manage all costs within their control. This is demonstrated by the fact that the actual expenses for 2008 were below budget. As a result, the majority of the reserve draw is attributed to the significant decline in permit revenues.

After this transfer is taken into consideration, the current deficit balance in the Building Permit Reserve Fund is (\$4,268,714). The building permit reserve fund balance would be in a surplus position of approximately \$17 million if the current legislation existed in the 1989-2008 period. The future forecast of building permit revenue suggests a *gradual* increase beginning in 2010. By 2012, it has been projected that revenues will exceed expenditures and these surpluses will continue over the years to help fund and reduce the overall deficit in the reserve. Should these projections not materialize, other measures will need to be implemented to deal with the accumulated deficit.

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	YOY % chg.	# of Dwelling Units	YOY % chg.
2004	\$ 336,235,650	N/A	4006	N/A
2005	305,783,636	-9.1%	2453	-38.8%
2006	337,195,825	10.3%	1769	-27.9%
2007	231,083,505	-31.5%	1624	-8.2%
2008	115,056,950	-50.2%	1382	-14.9%

Source: City of Windsor, Building & Development Department

Off Street Parking Reserve

The year-end transfer to the Off Street Parking Reserve at the close of 2008 was \$867,116. This amount was approximately \$40,000 higher than budget, as expenditures came in lower than budgeted. This transfer to the Off Street Parking Reserve does not impact the levy-supported budget. After taking into account the actual 2008 transfer of \$867,116, the year-end deficit balance in the On-Off Street Parking Reserve is (\$892,422.40). The latest projection indicates that the Off Street Parking Reserve should be in a surplus position by the end of 2010.

Sewer Surcharge Reserve

The year-end surplus in the sewer surcharge operating fund is a direct result of higher than budgeted revenues and lower expenses. There was a surplus of approximately \$1.5 million in revenues. In addition, expenditures were approximately \$1.7 million lower than budget due to lower than expected salaries and wages, lower utility costs, lower sludge removal costs (i.e. department realized a reduced rate structure for sludge disposal costs) and lower consumption of direct materials. The majority of this surplus was realized in the pollution control area. Based on the above factors, an amount of \$5,108,543 was transferred to the Sewer Surcharge Reserve Fund, as has been normal Council approved practice. The reserve fund started the year with a deficit of approximately \$1.2 million. Therefore, after the above noted transfer, the Sewer Surcharge Reserve Fund is in a surplus balance of \$3,843,207.58 as at December 31, 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 2008 fiscal year with a gross deficit of (\$7,039,629). Once the Budget Stabilization Contingency Account of \$1.5 million is offset as well as a reduction of \$6.0 million in contributions to capital (as originally planned), the result is a surplus of \$460,371. The table below illustrates the 2008 quarterly year-end projections as presented in previous reports to Council, along with the year-end actual variance.

2008 Year-end Projections By Quarter	1st Quarter	2nd Quarter	3rd Quarter	Year-End Actual *
2008 Projected Year-end (Deficit)/Surplus Budget Stabilization Contingency Account	(\$7,970,000) 1,500,000	(\$4,672,000) 1,500,000	(\$3,463,500) 1,500,000	(\$7,039,629) 1,500,000
2008 Projected Year-end (Deficit)/Surplus	(\$6,470,000)	(\$3,172,000)	(\$1,963,500)	(\$5,539,629)
Add: Reduction in Contribution to Capital Adjusted 2008 Year End Surplus transferred to the Capital Expenditure Reserve				6,000,000 460,371

* The 2008 Projected Year-End (Deficit)/Surplus (as at Dec. 31st) are actuals, not projections.

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

APPENDICES:
Appendix A – Components of the 2008 Year-End Variance
Appendix B – 2008 Budget Carry Forwards
Appendix C – 2008 Capital Closeouts for Year-End

DEPARTMENTS/OTHERS CONSULTED:
Name:
Phone #: 519 ext.

NOTIFICATION :

Name	Address	Email Address	Telephone	FAX

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																
<u>Corporate Administration</u>																							
CAO's Office	\$4,225,413	\$4,225,413	\$3,548,052	\$677,361	84%	<p>Corporate Administration ended the year with a \$677,361 surplus primarily due to the implementation of expenditure controls. Specifically, the majority of the surplus was realized in three Departments, Economic Development Initiatives (surplus of \$177,549), the Convention and Visitors Bureau (surplus of \$194,184), and the Communications Department (surplus of \$234,400). The remainder \$71,228 surplus belonged to the General Manager Administration Department, Cultural Affairs Department, and the Simply Brilliant & United Way programs.</p> <p>As indicated in the 3rd Quarter variance report to Council, initiatives in the Economic Development area were limited for 2008. The Convention and Visitors Bureau's current strategic review by the Transitional Board resulted in the surplus by changing the timing of the Visitor Guide and Map publication. The Communications Department received additional funding during the 2008 Budget process to conduct a service review, it is currently subject to Council approval as a showcase project through the Service Delivery Review for 2009.</p>	11.9%																
Office of Continuous Improvement	\$350,000	\$350,000	\$0	\$350,000	0%	<p>During the 2008 Budget deliberations, City Council approved a total budget of \$900,000 for the combined functions of the Auditor General and Internal Audit. The Audit Committee and City Council approved a budget of not less than \$550,000 for the Office of the Auditor General, thus allocating approximately \$350,000 for the concept of an Office of Continuous Improvement. The Office of Continuous Improvement was intended to provide services such as internal audit, controls implementation and monitoring, enterprise risk management, performance measurement and benchmarking along with others consistent initiatives. No expenditures were undertaken, pending approval of the 2009 budget.</p>	100.0%																
Total Corporate Administration	\$4,575,413	\$4,575,413	\$3,548,052	\$1,027,361	78%		17.0%																
<u>Corporate Services</u>																							
Finance	\$4,882,751	\$4,882,751	\$4,613,982	\$268,769	94%	<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 \$353,653. The primary reason for these savings in gapping resulted from the hiring freeze related to the 2008 budget and the mitigating steps taken to offset the projected 2008 Corporate Variance, as well as the shortfall in the projected Finance Departments recovery of revenues. Contributing to the overall surplus were savings in MTE costs of \$56,154 and savings in training dollars of \$37,957 that was unspent in the year. A reduction to the training budget is being recommended for the 2009 budget.</p>	4.1%																
						<p>The overall surplus in the department is offset by lower than anticipated revenue from user fees in the Taxation Division. A shortfall of (\$39,150) in Tax Lien Registration Fees contributed to the department's overall year-end position as did a shortfall of (\$32,485) related to Ownership Changes and Registration Costs Recoveries. Also, contributing to the deficit in user fees revenue was a shortfall in Dial-Up Service Fees of (\$107,850) driven by the demand for the service. These services are driven primarily by the real estate market. With a decline in real estate activity comes a decline in the use of these services provided by the Taxation Division. Miscellaneous surpluses and deficits within the department netting to \$490 contributed to the overall year-end position.</p>																	
						<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr> <td>1) Salary Gapping</td> <td style="text-align: right;">\$353,653</td> </tr> <tr> <td>2) MTE</td> <td style="text-align: right;">\$56,154</td> </tr> <tr> <td>3) Training</td> <td style="text-align: right;">\$37,957</td> </tr> <tr> <td>4) Miscellaneous Accounts</td> <td style="text-align: right;">\$490</td> </tr> <tr> <td>5) Dial up Fees</td> <td style="text-align: right;">(\$107,850)</td> </tr> <tr> <td>6) Tax Registration</td> <td style="text-align: right;">(\$39,150)</td> </tr> <tr> <td>7) Ownership Changes/Registration Cost Recoveries</td> <td style="text-align: right;">(\$32,485)</td> </tr> <tr> <td>Net Year End Surplus</td> <td style="text-align: right;">\$268,769</td> </tr> </table>	1) Salary Gapping	\$353,653	2) MTE	\$56,154	3) Training	\$37,957	4) Miscellaneous Accounts	\$490	5) Dial up Fees	(\$107,850)	6) Tax Registration	(\$39,150)	7) Ownership Changes/Registration Cost Recoveries	(\$32,485)	Net Year End Surplus	\$268,769	
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Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD S Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																
Human Resources	\$3,649,457	\$3,649,457	\$3,562,040	\$87,417	98%	<p>The Human Resources Department ended the year with a surplus of \$87,417. Included in this surplus is \$31,000 due to gapping of vacant positions. In addition, there was a slight surplus in the overall Corporate Training budget of \$10,311 for the year as a result of the areas frugal spending in the first half of 2008. Given that the budget was not approved until May, 2008, the area mitigated the unknown budget outcome by organizing less workshops, training events and purchases in the 1st quarter of 2008.</p>	2.3%																
						<p>An ongoing budget of \$20,000 was approved in 2008 associated with the implementation of Ministry of Labour Legislative Changes. This budget was established to fund any costs associated with implementing any Ministry of Labour or related legislative changes that arise in the year. In 2008 there were no major legislative changes that were required therefore resulting in a savings of \$12,993 for 2008.</p> <p>Other savings realized within the Health and Safety division related to Equipment Repairs of \$10,000, Program Supplies of \$5,623 and a savings in travel costs of \$4,758 relating to a course that was cancelled in December to which one of the Health and Safety Advisors was scheduled to attend. Additional miscellaneous surpluses and deficits within the department totalling \$12,732 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>\$31,000</td></tr> <tr><td>2) Corporate Training</td><td>\$10,311</td></tr> <tr><td>3) Ministry of Labour Legislative Changes</td><td>\$12,993</td></tr> <tr><td>4) Equipment Repairs</td><td>\$10,000</td></tr> <tr><td>5) Program Supplies</td><td>\$5,623</td></tr> <tr><td>6) Travel Expenses</td><td>\$4,758</td></tr> <tr><td>7) Miscellaneous Accounts</td><td>\$12,732</td></tr> <tr><td>Net Year End Surplus</td><td>\$87,417</td></tr> </table>	1) Salary Gapping	\$31,000	2) Corporate Training	\$10,311	3) Ministry of Labour Legislative Changes	\$12,993	4) Equipment Repairs	\$10,000	5) Program Supplies	\$5,623	6) Travel Expenses	\$4,758	7) Miscellaneous Accounts	\$12,732	Net Year End Surplus	\$87,417	
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7) Miscellaneous Accounts	\$12,732																						
Net Year End Surplus	\$87,417																						
Council Services	\$4,840,610	\$4,840,610	\$4,603,645	\$236,965	95%	<p>During 2008, operating expenditures were monitored and where efficiencies could be found spending was reduced. The \$237,000 year end surplus is comprised of approximately \$111,000 in reduced spending in Council Services Administration, Committees of Council and Records and Elections. In addition to this is \$126,000 in reduced spending in Customer Services & Support.</p>	4.3%																
						<p>In summary, the \$126,000 surplus variance in Customer Services & Support is comprised of the following savings:</p> <table> <tr><td>1) Vacant positions and salary gapping</td><td>\$55,000</td></tr> <tr><td>2) Advertising and design work</td><td>\$36,000</td></tr> <tr><td>3) 211 Call Centre 1st year contingency</td><td>\$18,000</td></tr> <tr><td>4) Merchandise, Promotional Items and Public Relations</td><td>\$11,000</td></tr> <tr><td>5) Balance from 211 Implementation</td><td>\$6,000</td></tr> <tr><td>Net Year End Surplus</td><td>\$126,000</td></tr> </table>	1) Vacant positions and salary gapping	\$55,000	2) Advertising and design work	\$36,000	3) 211 Call Centre 1 st year contingency	\$18,000	4) Merchandise, Promotional Items and Public Relations	\$11,000	5) Balance from 211 Implementation	\$6,000	Net Year End Surplus	\$126,000					
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5) Balance from 211 Implementation	\$6,000																						
Net Year End Surplus	\$126,000																						
						<p>In summary, the \$111,000 surplus variance in Council Services Administration, Committees of Council, Records and Elections is comprised of the following savings:</p> <table> <tr><td>1) Committee Services - salaries and overtime</td><td>\$40,000</td></tr> <tr><td>2) Integrity Commissioner hired mid-year</td><td>\$40,000</td></tr> <tr><td>3) Council Secretariat – salaries, administration services and training</td><td>\$16,000</td></tr> <tr><td>4) Corporate Promotional Material surplus inventory</td><td>\$12,000</td></tr> <tr><td>5) Misc.</td><td>\$3,000</td></tr> <tr><td>Net Year End Surplus</td><td>\$111,000</td></tr> </table>	1) Committee Services - salaries and overtime	\$40,000	2) Integrity Commissioner hired mid-year	\$40,000	3) Council Secretariat – salaries, administration services and training	\$16,000	4) Corporate Promotional Material surplus inventory	\$12,000	5) Misc.	\$3,000	Net Year End Surplus	\$111,000					
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Net Year End Surplus	\$111,000																						
Legal	\$2,212,134	\$2,212,134	\$2,211,953	\$181	100%	<p>The Legal Department's 2008 year end surplus variance of \$181 is the result of a combined surplus variance amount of \$268,636 from Purchasing, Risk Management and Provincial Offences Administration being off-set by a deficit of \$268,455 in the Legal Services division.</p>	0.0%																

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																
						<p>In summary, the variance is comprised of the following items:</p> <table style="margin-left: 20px;"> <tr><td>1) Risk Management - decrease in liability insurance premiums</td><td style="text-align: right;">\$441,000</td></tr> <tr><td>2) Gapping of positions in Purchasing & Risk Management</td><td style="text-align: right;">\$116,000</td></tr> <tr><td>3) Surplus in Provincial Offences</td><td style="text-align: right;">\$46,000</td></tr> <tr><td>4) Legal administration, arbitration, litigation & by-law prosecution costs</td><td style="text-align: right;">(\$260,000)</td></tr> <tr><td>5) Risk Management - Increase in Claim Costs</td><td style="text-align: right;">(\$333,000)</td></tr> <tr><td>6) Misc. Legal Services division</td><td style="text-align: right;">(\$8,455)</td></tr> <tr><td>7) Misc. Purchasing, Risk Management and POA deficit</td><td style="text-align: right;">(\$1,364)</td></tr> <tr><td>Net Year End Surplus</td><td style="text-align: right;">\$181</td></tr> </table>	1) Risk Management - decrease in liability insurance premiums	\$441,000	2) Gapping of positions in Purchasing & Risk Management	\$116,000	3) Surplus in Provincial Offences	\$46,000	4) Legal administration, arbitration, litigation & by-law prosecution costs	(\$260,000)	5) Risk Management - Increase in Claim Costs	(\$333,000)	6) Misc. Legal Services division	(\$8,455)	7) Misc. Purchasing, Risk Management and POA deficit	(\$1,364)	Net Year End Surplus	\$181	
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Net Year End Surplus	\$181																						
						<p>Furthermore, on January 31, 2008, Council approved the following resolution:</p> <p>CR52/2008</p> <p>THAT City Council APPROVE the premium savings of \$285,032 by moving to higher deductibles be credited to the Insurance Reserve Fund, in order for us to be able to continue the process of increasing the deductibles and achieve savings in the City's insurance program.</p> <p>Although savings of approximately \$441,000 were achieved in the insurance premium as noted above, higher than anticipated Claim Costs have also resulted in over expenditures of approximately (\$333,000) within the Risk Management Division. Further, the Corporation's overall year-end position has necessitated that no savings be transferred to the Insurance Reserve Fund and therefore, this transaction was not completed.</p>																	
Information Technology	\$5,051,701	\$5,051,701	\$5,030,877	\$20,824	100%	At 3rd quarter it was anticipated the department would end the year with a small negative variance due to job evaluation retroactive payments, but as a result of an unanticipated recovery and some position gapping the department has been able to end the year with a small surplus.	0.3%																
Total Corporate Services	\$20,636,653	\$20,636,653	\$20,022,497	\$614,156	97%		1.8%																
Community and Protective Services																							
Parks & Facility Operations	\$15,135,269	\$15,135,269	\$15,471,190	(\$335,921)	102%	<p>At the end of the third quarter, Parks & Facility Operations was dealing with a year-to-date deficit of (\$882,960). Mitigating steps undertaken by the department in the final quarter considerably reduced the deficit to (\$335,921). Although the forecasted year-end variance was much less than this, unexpected and uncontrollable circumstances forced the department to this balance.</p> <p>Parks Operations ended the year with a deficit of (\$361,483). This deficit was comprised of a revenue variance of (\$90,552), higher winter control costs of (\$121,076) and the remaining balance of (\$149,855) can be attributed to over expenditures in infrastructure maintenance materials.</p> <p>Naturalized Environment had a surplus of \$31,204 due to better than forecasted user fee revenues and donations.</p>	(1.4%)																
						<p>Forestry's deficit of (\$35,768) was a result of over expenditure for tree storm clean-ups and corresponding overtime wages.</p> <p>Horticulture had significant savings of \$94,388. This was achieved with the reduction of seasonal staffing.</p> <p>Facility Operations has greatly improved its process and procedures that allow for more efficient employee tracking and cost recoveries. Their year end deficit of (\$52,770) can be attributed to a reduction of the Social Services rent contribution in the amount of (\$29,121) for services rendered at 400 City Hall Square, and (\$23,649) worth of enhanced security services provided at 350 City Hall Square to address building security concerns.</p> <p>The remaining variance of (\$11,491) are other line by line miscellaneous expenses that occurred during the year.</p>																	

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dept. Expenditure Budget
						In summary, the variance is comprised of the following: 1) Overstatement of 2007 accrued weedcutting revenues (\$90,552) 2) Winter Control (\$121,076) 3) Infrastructure Maintenance Materials (\$149,855) 4) User Fees & Donations \$31,204 5) Tree Storm Clean-up & Overtime Wages (\$35,768) 6) Reduction of Seasonal Staffing \$94,388 7) Unrealized Revenues - Caretaking & Security Services (\$52,770) 8) Other Miscellaneous Accounts (\$11,492) Net Year End Deficit (\$335,921)	
Recreation	\$7,443,690	\$7,443,690	\$8,089,535	(\$645,845)	109%	Contributing to the year end variance of (\$645,845), the department realized a deficit of (\$328,365) relating to one-time start-up costs for the pre-opening expenses to the Global Spectrum contract, as reported in the August 18, 2008 Council Report (Livelink #13652). The previously approved business case by Council for the non-hockey entertainment events requires these one-time expenditures to set up the operations. On a go forward basis, the projected net operating benefit of the new facility is budgeted at \$1,517,000, which is comprised of a budgeted operating surplus of \$972,000 for the WFCU Centre and \$545,00 in avoided deficits from the close of the redundant facilities (this does not include various one-time payments in 2009 and 2010).	(4.2%)
						In addition, (\$97,994) relates to one time start up costs (training of rink attendants) as well as higher initial utility costs. It is expected that utility costs will be mitigated going forward, as more operational experience is gained. Furthermore, the wages for the WFCU are in a deficit due to the required daily cleaning of construction debris for the 4:00 pm general public use in excess of what was forecasted.	
						Although the Arenas and Concessions division was able to reduce their operating expenditures within the departments by limiting repairs and purchases to emergency situations, the revenues were under realized and resulted in a substantial deficit due to the declining registration in minor sports. This shortfall in revenue between all arenas in the department amounted to (\$511,198).	
						Community and Heritage Facilities variance pertains to Mackenzie Hall and Willistead Manor. Mackenzie Hall has not received concessions for over 5 years which has caused a continual variance. The budget has been adjusted in 2009 to reflect this issue. Willistead Manor's variance is due to commissions and rentals, which are a reflection of each other. In previous years the average price per person spent on a function would include pre-reception cocktails hors d'oeuvres and a hosted bar however, there has been a declining demand in the social market which has in turn reduced our revenue in the rentals and commission at Willistead Manor. Combined, the two facilities incurred a revenue shortfall of approximately (\$63,760).	
						The miscellaneous expenditure surplus of \$179,730 was a result of lower building maintenance and repair costs (i.e. limiting repairs and purchases to emergency situations only) as well as lower hydro expenses. This was mainly realized in the Arena's and the Leisure Outreach divisions.	
						The Increase in Revenue in the Community Programming & Leisure Outreach divisions were a direct result of an increase in programming and registration. This surplus of \$128,097 helped offset the overall departmental deficit.	
						Leisure and Recreation allowed for salary gapping due to the acting positions at different grade levels then what was budgeted for in 2008 within the Recreation department. This resulted in a surplus of \$47,645.	

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Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD S Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																														
						<p>In summary, the variance is comprised of the following:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1)</td><td>Global Pre-Opening Expenses</td><td style="text-align: right;">(\$328,365)</td></tr> <tr><td>2)</td><td>WFCU Pre-Opening Expenses</td><td style="text-align: right;">(\$97,994)</td></tr> <tr><td>3)</td><td>Revenue Shortfall – Arenas</td><td style="text-align: right;">(\$511,198)</td></tr> <tr><td>4)</td><td>Revenue Shortfall – Heritage Facilities</td><td style="text-align: right;">(\$63,760)</td></tr> <tr><td>5)</td><td>Miscellaneous Expenditure Surplus</td><td style="text-align: right;">\$179,730</td></tr> <tr><td>6)</td><td>Increase in Revenue – Community Programming & Leisure Outreach</td><td style="text-align: right;">\$128,097</td></tr> <tr><td>7)</td><td>Salary Gapping – Leisure and Recreation</td><td style="text-align: right;">\$47,645</td></tr> <tr><td></td><td>Net Year End Deficit</td><td style="text-align: right;"><u>(\$645,845)</u></td></tr> </table> <p>Add back: Global Pre-Opening Expenses Adjusted Recreation Year End Deficit</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1)</td><td>Global Pre-Opening Expenses</td><td style="text-align: right;">\$328,365</td></tr> <tr><td></td><td>Adjusted Recreation Year End Deficit</td><td style="text-align: right;"><u>(\$317,480)</u></td></tr> </table>	1)	Global Pre-Opening Expenses	(\$328,365)	2)	WFCU Pre-Opening Expenses	(\$97,994)	3)	Revenue Shortfall – Arenas	(\$511,198)	4)	Revenue Shortfall – Heritage Facilities	(\$63,760)	5)	Miscellaneous Expenditure Surplus	\$179,730	6)	Increase in Revenue – Community Programming & Leisure Outreach	\$128,097	7)	Salary Gapping – Leisure and Recreation	\$47,645		Net Year End Deficit	<u>(\$645,845)</u>	1)	Global Pre-Opening Expenses	\$328,365		Adjusted Recreation Year End Deficit	<u>(\$317,480)</u>	
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1)	Global Pre-Opening Expenses	\$328,365																																			
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Licensing & Enforcement	(\$531,900)	(\$531,900)	(\$345,034)	(\$186,866)	65%	<p>In summary, the variance is comprised of the following:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10%;">1)</td><td>Business and Gaming</td><td style="text-align: right;">\$390,166</td></tr> <tr><td>2)</td><td>Licensing and Enforcement Services</td><td style="text-align: right;">(\$623,760)</td></tr> <tr><td>3)</td><td>School Crossing Guards</td><td style="text-align: right;">\$46,728</td></tr> <tr><td></td><td>Net Year End Deficit</td><td style="text-align: right;"><u>(\$186,866)</u></td></tr> </table> <p>The deficit of (\$623,760) in the Licensing & Enforcement area is comprised mainly of the By Law Enforcement and Parking Enforcement areas. The By Law Enforcement area had a shortfall in Dirty Yard revenue of (\$162,050) which was offset by a reduction in operating costs yielding a net deficit of (\$61,471). The Parking Enforcement area experienced a (\$509,193) deficit due to the difficulty in collecting parking fines and labour costs attributed to an increase in absenteeism of the Provincial Offences Officers. Further, there was a (\$53,096) net deficit in the Licensing Administration and Animal Control areas. Offsetting this deficit was a \$390,166 surplus in the Business and Gaming area. The majority of this surplus was due to better than expected vital statistic revenues (i.e. marriage licenses, civil ceremonies, etc) and other general revenue. In addition, lower than budgeted school crossing guards salary expenses were realized, resulting in a surplus of \$46,728.</p>	1)	Business and Gaming	\$390,166	2)	Licensing and Enforcement Services	(\$623,760)	3)	School Crossing Guards	\$46,728		Net Year End Deficit	<u>(\$186,866)</u>	(3.2%)																		
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Hospitality & Corporate Facility Planning	\$1,189,556	\$1,189,556	\$1,099,493	\$90,063	92%	<p>Corporate Facility Planning incurred the following variances for 2008:</p> <ul style="list-style-type: none"> - The projected 2008 corporate utility provision resulted in a surplus of \$142,095. - Energy incentives and rebates received from various agencies resulted in a surplus of \$79,482. - Salary gapping caused by a vacant Energy Analyst position resulted in a surplus of \$70,000. - The leasing agreements at 1 Riverside Drive has resulted in a deficit of (\$161,980) for 2008. The 2008 budget was understated with regards to the provision for basic rent and additional rent in the amount of (\$99,432). Additionally, the budget for rent recoveries was under realized by (\$106,915). A more detailed report is being developed and submitted to Council under separate cover. - The Armouries located at 37 University Avenue resulted in a deficit of (\$20,536) for 2008. This deficit was a result of a decrease in revenues coupled with higher utility costs and expenditures associated with providing services to various events held in the facility. - Charges for a specialized truck used for the corporate roofing program resulted in a deficit of (\$13,394) for 2008 as it was not contemplated in the 2008 budget submission. - Immaterial line-by-line variances resulted in a deficit of (\$5,604). 	7.5%																														

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Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dept. Expenditure Budget																								
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	Net Year End Surplus	\$90,063																													
Fire & Rescue Services	\$31,139,962	\$31,139,962	\$31,899,693	(\$759,731)	102%	<p>The Fire Department continued to make significant improvements to operating procedures where possible in 2008, including the mitigating measures supported by Council Report #13715 regarding the 2nd Quarter Variance 2008, 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 2008 with a year-end deficit of \$759,731.</p> <p>The following will provide a brief description of the material variances included in Fire's 2008 deficit:</p> <ul style="list-style-type: none"> · WSIB expenses paid out associated with the March 2007 accident in 2008 totalled (\$1,144,590) and included payments for medical costs, pensions, WSIB administrative fees, housing, and transportation. In addition, (\$27,880) in overtime costs were paid as a result of the accident. The total deficit related to the accident in 2008 is (\$1,172,470). We expect that a detailed report on the accident will be prepared and presented to Council in 2009. 	(2.4%)																								
						<ul style="list-style-type: none"> · One time costs for vacation and family day payouts totalled (\$189,684) for 2008. The vacation payouts are related to grievance settlements for a group of employees who came to Fire Services from Windsor Police Services and did not receive vacation in accordance with their prior service. In addition, vacation payouts were made relating to WSIB awards and retirements. The one time family day payout is the result of the addition of this new holiday in 2008 and a subsequent agreement reached during negotiations dealing with this new holiday. Half of the 24-hour employees in the department received a payout in 2008 for the holiday that covered the 2008 family day (12 hrs) and the other half of the 24-hour employees will receive a 24-hour shift off in 2009 covering two family days (12 hrs each) for 2008/2009 (in lieu of the payout). The two groups will then begin alternating years to receive the 24-hour shift off for 2 family days. 																									
						<ul style="list-style-type: none"> · WSIB pension, medical, salary and administration costs (non 2007 accident) resulted in a deficit of (\$111,913) for 2008. Additional funds for WSIB medical and administrative costs were requested as part of the 2009 budget process and subsequently denied. The WSIB account is expected to be in a deficit position annually based on the current budget level and a detailed analysis completed in 2008. · Motor fuel costs have resulted in a deficit of (\$43,432) due to the increase in fuel prices for 2008. · Fire's CBRNE/Hazmat (Chemical Biological Radiological Nuclear Environmental) division has ended the year with an overall deficit of (\$39,616). Currently, the City of Windsor does not contribute to the HAZMAT program with annual budget dollars. \$100,000 is received from the Province and \$20,000 is received from the County. 																									
						<ul style="list-style-type: none"> · Salary gapping will result in a surplus of \$599,140 for 2008. The gapping is caused by the net affect of 15 retirements (department wide 07/08), 12 new hires in firefighting (low wage, part year), WSIB lost time, unpaid leaves of absence, and many transfers and promotions. · Overtime in the Fire Rescue Division has resulted in a surplus of \$112,558 for 2008. This savings in overtime is a result of Fire having the ability to take a truck out of service temporarily when the compliment falls below 57 people rather than paying overtime to keep the truck in service. · Due to an overall average decrease in retirements in 2008, Fire spent \$63,564 less in the Department's other pay account. Over the previous 3 years, we averaged 12 retirements with subsequent payouts, in 2008; we had only 4 payouts relating to retirements. · Overall, the net affect of the immaterial line-by-line variances for Fire is a surplus of \$22,122. 																									

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																				
						<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) March 2007 accident costs</td><td>(\$1,172,470)</td></tr> <tr><td>2) Vacation and Family Day Payouts (one-time costs)</td><td>(\$189,684)</td></tr> <tr><td>3) Other WSIB pension, medical, salary & admin costs</td><td>(\$111,913)</td></tr> <tr><td>4) Motor Fuel</td><td>(\$43,432)</td></tr> <tr><td>5) CBRNE/Hazmat</td><td>(\$39,616)</td></tr> <tr><td>6) Salary Gapping</td><td>\$599,140</td></tr> <tr><td>7) Overtime – Fire Rescue</td><td>\$112,558</td></tr> <tr><td>8) Other Pay – Low Retirements</td><td>\$63,564</td></tr> <tr><td>9) Immaterial line-by-line surplus</td><td>\$22,122</td></tr> <tr><td>Net Year End Deficit</td><td>(\$759,731)</td></tr> </table>	1) March 2007 accident costs	(\$1,172,470)	2) Vacation and Family Day Payouts (one-time costs)	(\$189,684)	3) Other WSIB pension, medical, salary & admin costs	(\$111,913)	4) Motor Fuel	(\$43,432)	5) CBRNE/Hazmat	(\$39,616)	6) Salary Gapping	\$599,140	7) Overtime – Fire Rescue	\$112,558	8) Other Pay – Low Retirements	\$63,564	9) Immaterial line-by-line surplus	\$22,122	Net Year End Deficit	(\$759,731)	
1) March 2007 accident costs	(\$1,172,470)																										
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9) Immaterial line-by-line surplus	\$22,122																										
Net Year End Deficit	(\$759,731)																										
						<p>Mitigating Steps:</p> <p>The department introduced and developed several updated training and procedural initiatives in 2008 in an effort to prevent future accidents and minimize injury. The Department will continue to review operating procedures in an effort to make improvements where possible.</p>																					
Building	\$525,290	\$525,290	\$489,497	\$35,793	93%	The year-end surplus was primarily due to gapping resulting from two position vacancies that occurred in the latter part of the year.	0.7%																				
Planning	\$2,683,511	\$2,683,511	\$2,299,715	\$383,796	86%	The year-end surplus is attributed to gapping resulting from delayed filling of four positions that became vacant during 2008.	11.4%																				
Total Community and Protective Services	\$57,585,378	\$57,585,378	\$59,004,089	(\$1,418,711)	102%		(1.6%)																				
Public Works																											
Engineering & Corporate Projects	\$4,697,754	\$4,697,754	\$5,563,817	(\$866,063)	118%	The year-end deficit in the Engineering and Corporate Projects Department of (\$866,063) can be attributed to the Service Fees paid to Enwin to maintain the street lighting network and reduction in overall revenue. Due to the legislated requirement that Enwin recover the full costs of the services it provides, the City has incurred additional charges of (\$750,000) in 2008 for the street lighting service. While the issue was discussed during the 2008 Operating Budget deliberations, no adjustment to the budget was made at that time. There has also been an overall increase in the street light maintenance costs of approximately (\$232,000) due to an aging street lighting system that requires more maintenance.	(11.9%)																				
						To fund the E.I.S system, there is a 5% surcharge on the Right Of Way Permits, Building Permits and Geomatic products. The number of building permits issued year to date continues to be weak and this has a direct impact on the revenue in the Right of Way division and the GIS surcharge revenue in the Geomatics division. There is also a drop in Orthophotography sales and other sales in Geomatics division. As a result; the revenue shortfall is approximately (\$122,000).																					
						Offsetting this deficit was a reduction in the Street Light –Energy Division as well as short term gapping throughout the year and reduction in Operating expenses. Through the implementation of the new energy savings initiative in September 2007, the Street Light-Energy Division realized a surplus of approximately \$93,000. In addition, further savings in salary expenditures of approximately \$131,937 were realized due to short term gapping. There has been an overall reduction in Operating Costs of approximately \$13,000.																					

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget
						In summary, the variance is comprised of the following: 1) Street Lighting Service Fees - Enwin (\$750,000) 2) Street Lighting - Maintenance Expenses - Enwin (\$232,000) 3) Revenue Shortfall (\$122,000) 4) Savings in Energy Costs \$93,000 5) Salary Gapping Savings \$131,937 6) Savings in Operating Expenditures \$13,000 Net Year End Deficit (\$866,063)	
Public Works - Operations	\$13,552,035	\$13,552,035	\$14,642,874	(\$1,090,839)	108%	Public Works Operations finished 2008 with a deficit of (\$1,090,839), of which Winter Control (\$1,394,678) was by far the largest driver. Salary gapping in Fleet, Field Services and Transportation Planning provided significant savings. Due to the extreme volatility in fuel prices in 2008, including record highs in the summer of 2008, the impact of fuel on the variance was (\$179,950). In addition, the Fleet Division was able to offset negative variances with other positive variances. A detailed breakdown of the deficit for Public Works Operations is as follows: 1) Winter Control – High frequency of snow days in both seasons (\$1,394,678) 2) Salary gapping (Fleet, Field Services & Transportation Planning) \$512,446 3) Field Services – Expected recoveries did not materialize (\$200,217) 4) Fleet Division – Impact of rising fuel costs (\$179,950) 5) Fleet Division – Other items (see comments above) \$73,929 6) Right of Way Maintenance – Utilities and other miscellaneous items \$55,538 7) Traffic and Parking Operations – Net under-expenditure \$32,194 8) Operations Administration – Miscellaneous operational savings \$9,899 Net Year End Deficit (\$1,090,839)	(3.4%)
Environmental Services	\$13,354,946	\$13,354,946	\$13,384,974	(\$30,028)	100%	The department's deficit at year-end differs from the 3rd quarter projection of a year-end surplus due to significant WSIB related costs charged during the 4th quarter. This was mitigated by the reduced tipping fees paid, as a result of lower than anticipated levels of tonnage to the landfill. Despite this, the department's year-end variance is minimal (0.1% of gross budget). In summary, the year-end deficit is comprised of the following significant account variances at year-end: 1) Landfill Disposal Charges (less garbage) \$193,932 2) Waste Collection (route reductions) \$151,382 3) Environmental Master Plan 93,904 4) WSIB related costs (\$185,707) 5) Clean City Committee (\$25,417) 6) Litter & Debris (Street Sanitation) (\$104,829) 7) Employee Lost Time (\$87,887) 8) New Employee Training/Clothing (\$65,406) Net Year End Deficit (\$30,028)	(0.1%)
Total Public Works	\$31,604,735	\$31,604,735	\$33,591,665	(\$1,986,930)	106%		(2.7%)
<u>Social & Health Services</u>							

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD S Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dept. Expenditure Budget														
Social Support Services	\$29,273,914	\$29,273,914	\$29,098,473	\$175,441	99%	<p>The Social Support Services year end surplus of \$ 175,441 is a result of the following:</p> <p>A surplus of \$ 289,893 in the Ontario Works Administration and Employment Assistance (EA) area mainly due to gapping as a result of the hiring freeze and lower than forecasted caseload growth, as well as additional one time subsidy received in year. The Ministry of Community and Social Services (MCSS) approved a carryover of 2008 OW Administration funding to the Employment Assistance program in 2009 which lowered the municipal contribution required for 2008. A surplus of \$ 29,749 in Other Employment programs resulted from one-time revenue received in relation to the NOW program and higher than budgeted revenues in the ODSP Participation in OW EA program.</p> <p>Ontario Works Financial Assistance year end surplus of \$ 255,294 is due to stable caseloads growth (0.1% compared to forecasted 6%), largely attributable to new employment initiatives which moved people off Financial Assistance to employment.</p>	0.2%														
						<p>Discretionary Benefits funded 100% municipally incurred a (\$81,866) deficit due to increased expenses on behalf of low income clients.</p> <p>Higher caseload growth (5.4% versus the forecasted 3.5%) resulted in a year end deficit of (\$317,629) in the Ontario Disabilities Support Program (ODSP). The full impact of the deficit was softened by \$146,500 refund from the Ministry's reconciliation of 2007 Ontario Drug Benefit (ODB) costs and higher county revenue than budgeted.</p>															
						<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) Ontario Works Administration & Employment</td><td>\$289,893</td></tr> <tr><td>2) Other Employment</td><td>\$29,749</td></tr> <tr><td>3) Ontario Works Financial Assistance</td><td>\$255,294</td></tr> <tr><td>4) 100% Municipal Financial Assistance</td><td>(\$81,866)</td></tr> <tr><td>5) Ontario Disabilities Support Program</td><td>(\$317,629)</td></tr> <tr><td>Net Year End Surplus</td><td>\$175,441</td></tr> </table>	1) Ontario Works Administration & Employment	\$289,893	2) Other Employment	\$29,749	3) Ontario Works Financial Assistance	\$255,294	4) 100% Municipal Financial Assistance	(\$81,866)	5) Ontario Disabilities Support Program	(\$317,629)	Net Year End Surplus	\$175,441			
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Net Year End Surplus	\$175,441																				
Housing & Children Services	\$21,302,412	\$21,302,412	\$20,412,705	\$889,707	96%	<p>Housing & Children's Services has realized a year end surplus of approximately \$889,707 comprised of the following:</p> <p>Diversity and Accessibility had a \$27,480 surplus in relation to salary cost savings and un-utilized Diversity and Accessibility Plan funding. Housing Administration support surplus of \$18,904 is a result of higher than budgeted county revenue and a surplus in Administration. Residential Support had a \$123,828 surplus, of which \$52,000 is a result of Pandemic Plan allocation not being expended. The remaining portion of the surplus is attributed to the Domiciliary Lodging Homes. Demand for lodging home supports is below its peak but is consistent over the last few years with a slight percentage increase of 1.1% over the same period last year. The full provincial funding envelope was not utilized.</p>	1.1%														
						<p>The Children Services area had a surplus of \$125,385 primarily as a result of higher than budgeted County revenue. A carryover of National Child Benefit (NCB) funding from 2007 offset the cost of total NCB expenditure plan in 2008 resulting in a surplus of \$331,570. Municipal Child Care Centres had a surplus of \$262,540 as a result of higher than budgeted revenue, and under-expenditure for Minor Capital projects.</p>															
						<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) Diversity and Accessibility</td><td>\$ 27,480</td></tr> <tr><td>2) Housing Administration</td><td>\$ 18,904</td></tr> <tr><td>3) Residential Support</td><td>\$123,828</td></tr> <tr><td>4) Children Services</td><td>\$125,385</td></tr> <tr><td>5) National Child Benefit (NCB)</td><td>\$331,570</td></tr> <tr><td>6) Municipal Child Care centres</td><td>\$262,540</td></tr> <tr><td>Net Year End Surplus</td><td>\$889,707</td></tr> </table>	1) Diversity and Accessibility	\$ 27,480	2) Housing Administration	\$ 18,904	3) Residential Support	\$123,828	4) Children Services	\$125,385	5) National Child Benefit (NCB)	\$331,570	6) Municipal Child Care centres	\$262,540	Net Year End Surplus	\$889,707	
1) Diversity and Accessibility	\$ 27,480																				
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Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget		Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget
Huron Lodge	\$7,956,503	\$7,956,503	\$10,239,127	(\$2,282,624)	129%		<p>A year-end deficit of (\$2,282,624) has materialized for Huron Lodge for 2008.</p> <p>The baseline review has indicated that for regular part-time employees, the current budget amount for account 8150 (the budget for regular part-time staff) has been below the required amount for some time. The shortfall for 2008 is (\$280,000).</p> <p>A higher than estimated long term and/or periodic usage of sick time requiring replacement staffing has added a deficit of approximately (\$436,000). This in turn had an effect on overtime, which ended the year with a deficit of approximately (\$200,000).</p>	(11.8%)
							<p>In 2008, fourteen employees qualified for sick leave extensions as per the Sick Leave Bylaw 980 – 3 (b) and the total impact to salaries was approximately (\$116,000).</p> <p>Furthermore, the items discussed above also has a significant impact on other salary entitlements such as stat holiday pay and vacation pay outs for the Regular Part Time staff. In addition, there were also JJE adjustments that also had an impact on salaries. These factors have a net effect of approximately (\$561,000).</p> <p>Huron Lodge went into an outbreak situation earlier this year for approximately two weeks, which also had cost implications to salaries of approximately (\$45,000).</p> <p>Since the building & property are being utilized 24 hours a day by staff, and also during the day by visitors, it was necessary to respond to the snow and ice conditions that existed in January, February, and March. The additional staffing hours, material, as well as the contracting of a snow removal company has resulted in a deficit of approximately (\$40,000).</p>	
							<p>The department in conjunction with Human Resources continues to work on a proactive return to work program and care management and has reduced the number of continued claims, therefore reducing further expenses in the WSIB category. However, due to the number of active claims, a deficit of approximately (\$283,000) has been incurred in the WSIB category, which also has a direct impact on staffing, as the department needs to maintain the appropriate level of care to the residents.</p> <p>A deficit of approximately (\$170,000) occurred in the Food account. Inflationary increases through the year at a rate of 1.15 per resident per day.</p> <p>Building maintenance and repairs incurred a budget shortfall of approximately (\$180,000).</p> <p>Utilities have experienced a deficit of approximately (\$117,000). This budget was set at the same amount as it was at the old facility. This budget will be adjusted in 2009 to properly reflect the usage in the new facility.</p>	
							<p>Incontinence and Linens have ended the year with a deficit of approximately (\$120,000).</p> <p>Incontinence products are used throughout Huron Lodge on all 7 Home Areas by approximately 194 of our 224 residents. Incontinence products are an essential item that improves the quality of life for residents. The usage of incontinence supplies is a variable that can fluctuate with the general health of the resident, short term illness, skin breakdown, medical conditions, etc. In 2008, there was a variance in the incontinence budget, mitigating factors were identified as 2 disease outbreaks and the deterioration in the health condition of the resident population. In addition, there was a trial of an alternative product that resulted as an outcome of the tender of nursing supplies. The alternative product was found to be inferior and required immediate replacement through our previous service provider for \$1.20 per resident per day for incontinent product use.</p>	

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD Surplus Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																														
						<p>Linen are changed for each resident on a weekly basis. Increased frequency of linen changes and increased laundry can be the direct result of a change in resident's health status. Additionally, due to certain medical conditions, linens may become soiled and have to be changed for infection control purposes.</p> <p>It should also be noted that Huron Lodge, in the first year of being in a new facility, underwent a compliance review May 26 – June 3 with the Ministry of Health and had no unmet standards, while at the same time dealing with major reconstruction projects in resident care areas.</p>																															
						<p>Higher than anticipated subsidies for the four envelopes and resident revenue has resulted in a surplus of approximately \$264,000. This assisted in partially offsetting the deficit in the salary and wages accounts.</p> <p>Other miscellaneous accounts experienced a net surplus of \$1,376.</p>																															
						<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) Salary Increments & Adjustments</td><td style="text-align: right;">(\$280,000)</td></tr> <tr><td>2) Sick Leave Costs</td><td style="text-align: right;">(\$436,000)</td></tr> <tr><td>3) Overtime</td><td style="text-align: right;">(\$200,000)</td></tr> <tr><td>4) Sick Leave Extensions</td><td style="text-align: right;">(\$116,000)</td></tr> <tr><td>5) JJE, Vacation, Holiday Payouts, etc</td><td style="text-align: right;">(\$561,000)</td></tr> <tr><td>6) Outbreak</td><td style="text-align: right;">(\$45,000)</td></tr> <tr><td>7) Snow Removal</td><td style="text-align: right;">(\$40,000)</td></tr> <tr><td>8) WSIB</td><td style="text-align: right;">(\$283,000)</td></tr> <tr><td>9) Food Costs</td><td style="text-align: right;">(\$170,000)</td></tr> <tr><td>10) Building Maintenance & Repairs</td><td style="text-align: right;">(\$180,000)</td></tr> <tr><td>11) Utilities</td><td style="text-align: right;">(\$117,000)</td></tr> <tr><td>12) Linen</td><td style="text-align: right;">(\$120,000)</td></tr> <tr><td>13) Revenue</td><td style="text-align: right;">\$264,000</td></tr> <tr><td>14) Miscellaneous</td><td style="text-align: right;">\$1,376</td></tr> <tr><td>Net Year End Deficit</td><td style="text-align: right;">(\$2,282,624)</td></tr> </table>	1) Salary Increments & Adjustments	(\$280,000)	2) Sick Leave Costs	(\$436,000)	3) Overtime	(\$200,000)	4) Sick Leave Extensions	(\$116,000)	5) JJE, Vacation, Holiday Payouts, etc	(\$561,000)	6) Outbreak	(\$45,000)	7) Snow Removal	(\$40,000)	8) WSIB	(\$283,000)	9) Food Costs	(\$170,000)	10) Building Maintenance & Repairs	(\$180,000)	11) Utilities	(\$117,000)	12) Linen	(\$120,000)	13) Revenue	\$264,000	14) Miscellaneous	\$1,376	Net Year End Deficit	(\$2,282,624)	
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<u>Total Social & Health Services</u>	<u>\$58,532,829</u>	<u>\$58,532,829</u>	<u>\$59,750,305</u>	<u>(\$1,217,476)</u>	<u>102%</u>		<u>(0.6%)</u>																														
<u>Total City Departments</u>	<u>\$172,935,008</u>	<u>\$172,935,008</u>	<u>\$175,916,608</u>	<u>(\$2,981,600)</u>	<u>102%</u>		<u>(0.7%)</u>																														
<u>Corporate Accounts</u>																																					
Auditor General's Office	\$570,732	\$570,732	\$737,907	(\$167,175)	129%	As previously predicted, the Auditor General's Office incurred a deficit for 2008. This is primarily due to external consultants having been hired to provide expertise and to fill the personnel gap of the department being short staffed a Chief Audit Executive for the year. In addition, the transition from a City Auditor's Office to an Auditor General's Office, the unbudgeted cost of hiring an external recruiting firm necessary to fill the Auditor General position and retro salary payments have contributed to the deficit.	(29.3%)																														

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008
							Gross Dep't. Expenditure Budget
Corporate Financial Accounts	\$44,859,180	\$44,859,180	\$39,917,420	\$4,941,760	89%	<p>The year-end variance in the Corporate Financial Accounts is comprised of the following:</p> <p>1) Reduction in Contribution to Capital \$6,000,000 2) Net Interest on Investments \$1,001,509 3) Health Unit Refund \$512,622 4) Capital Interest Income \$471,814 5) Miscellaneous Revenue \$141,267 6) Salary and Wage Provision \$250,000 7) Land Ambulance \$168,152 8) Interest & Penalties on Taxes \$164,372 9) OMPF (\$3,565,351) 10) Raceway Slots Revenue (\$202,625) Net Year End Surplus \$4,941,760</p>	4.9%
						<p><u>Reduction in Contribution to Capital</u> As previously reported to Council starting in the first quarter variance report, in order to mitigate unavoidable deficits in areas such as OMPF revenues, fuel accounts, etc, an amount of \$6 million was held back from the normal transfer to the Capital budget.</p> <p><u>Net Interest on Investments</u> The Interest on Investments surplus of \$1,001,509 was achieved due to better than projected cash flows, prudent cash management, and higher than anticipated interest rates.</p> <p><u>Windsor Essex County Health Unit</u> A refund of \$512,622 was received from the Health unit in 2008 related to a surplus from their 2006 and 2007 budgets.</p> <p><u>Capital Interest Income</u> A surplus of \$471,814 was realized from Capital Interest Income charged to capital projects with unfunded balances. This variance is largely related to the timing of expenditures.</p> <p><u>Miscellaneous Revenue</u> Miscellaneous revenue has a surplus of \$141,267 due to a number of miscellaneous revenues not anticipated in the 2008 budget.</p> <p><u>Salary and Wage Provision</u> The Salary and Wage Provision has a surplus of \$250,000. The budget in this account is used to offset deficits in other departments</p>	
						<p><u>Land Ambulance</u> The County of Essex has identified a surplus of \$168,152 in this line item, based on a reconciliation of the preliminary amount billed to the City and the actual amount calculated by the County of Essex at year end.</p> <p><u>Interest and Penalties on Taxes</u> A surplus is realized in this line item for 2008 due to higher than expected balances in the tax receivable account.</p> <p><u>Ontario Municipal Partnership Fund</u> A deficit of (\$3,565,351) from OMPF has been realized in 2008. This is due to the unexpected claw-back of the 2008 ODSP upload of costs as well as lower than projected case loads, partially offset by \$885,000 received for a 2006 and 2007 OMPF reconciliation.</p> <p><u>Raceway Slots Revenue</u> Due to declining attendance, raceway slots revenues are under realized by (\$202,625).</p>	

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget		Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dep't. Expenditure Budget																		
					103%																					
Corporate Fringe Benefit Accounts	\$9,413,647	\$9,413,647	\$9,732,207	(\$318,560)	103%		<p>The Corporate Fringe Benefit Accounts ended the year with a deficit of (\$318,560). The variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) Green Shield</td><td>\$305,126</td></tr> <tr><td>2) Canada Pension Plan</td><td>\$171,189</td></tr> <tr><td>3) Sick Leave Gratuity</td><td>(\$243,556)</td></tr> <tr><td>4) OMERS</td><td>(\$252,979)</td></tr> <tr><td>5) Employer Health Tax</td><td>(\$148,619)</td></tr> <tr><td>6) Group Life Insurance</td><td>(\$65,910)</td></tr> <tr><td>7) Long-Term Disability</td><td>(\$80,189)</td></tr> <tr><td>8) Employment Insurance</td><td>(\$3,622)</td></tr> <tr><td>Net Year End Deficit</td><td>(\$318,560)</td></tr> </table>	1) Green Shield	\$305,126	2) Canada Pension Plan	\$171,189	3) Sick Leave Gratuity	(\$243,556)	4) OMERS	(\$252,979)	5) Employer Health Tax	(\$148,619)	6) Group Life Insurance	(\$65,910)	7) Long-Term Disability	(\$80,189)	8) Employment Insurance	(\$3,622)	Net Year End Deficit	(\$318,560)	(0.7%)
1) Green Shield	\$305,126																									
2) Canada Pension Plan	\$171,189																									
3) Sick Leave Gratuity	(\$243,556)																									
4) OMERS	(\$252,979)																									
5) Employer Health Tax	(\$148,619)																									
6) Group Life Insurance	(\$65,910)																									
7) Long-Term Disability	(\$80,189)																									
8) Employment Insurance	(\$3,622)																									
Net Year End Deficit	(\$318,560)																									
							<p>Canada Pension Plan, OMERS, Employment Insurance, and Employer Health Tax</p> <p>Actuals vary from projections due to gapping and hiring patterns during the year. Other items that affect the projections are JJE payments and other retroactive payments resulting from compensation reviews.</p> <p><u>Group Life Insurance, Green Shield, and Long-Term Disability</u></p> <p>The city is self-insured for these matters. Therefore, the budget is based on best estimates of the usage of services (for Group Life and Long-Term disability, costs are also dependant upon wages and can be impacted by JJE and NUJE) and salaries.</p> <p><u>Sick Leave Gratuity</u></p> <p>This account is difficult to budget as not all eligible employees will chose to retire in a given year. The deficit reflects the fact that more people retired than expected.</p>																			
Corporate Taxation Accounts	(\$311,404,486)	(\$311,404,486)	(\$310,022,213)	(\$1,382,273)	100%		<p>In summary, the variance is comprised of the following:</p> <table style="margin-left: 20px;"> <tr><td>1) Net Additions / Reductions</td><td>(\$1,202,678)</td></tr> <tr><td>2) Local Improvements</td><td>(\$133,580)</td></tr> <tr><td>3) Payments in Lieu of Taxes</td><td>(\$26,925)</td></tr> <tr><td>4) Grants in Lieu of Taxes(Heads & Beds)</td><td>(\$19,090)</td></tr> <tr><td>Net Year End Deficit</td><td>(\$1,382,273)</td></tr> </table> <p>Corporate Taxation accounts and Payment/Grants in Lieu of Taxation ended the year with a (\$1,382,273) deficit, which is largely related to budgeted tax reductions (net of tax additional) being greater than budgeted in 2008.</p>	1) Net Additions / Reductions	(\$1,202,678)	2) Local Improvements	(\$133,580)	3) Payments in Lieu of Taxes	(\$26,925)	4) Grants in Lieu of Taxes(Heads & Beds)	(\$19,090)	Net Year End Deficit	(\$1,382,273)	(1.4%)								
1) Net Additions / Reductions	(\$1,202,678)																									
2) Local Improvements	(\$133,580)																									
3) Payments in Lieu of Taxes	(\$26,925)																									
4) Grants in Lieu of Taxes(Heads & Beds)	(\$19,090)																									
Net Year End Deficit	(\$1,382,273)																									
Total Corporate Accounts	(\$256,560,927)	(\$256,560,927)	(\$259,634,679)	\$3,073,752	101%			1.3%																		
Total City Departments & Corporate Accounts	(\$83,625,919)	(\$83,625,919)	(\$83,718,071)	\$92,152	100%			0.0%																		
Agencies & Boards																										

Appendix A
Components of the 2008 Year End Operating Budget Variance Report

Department	2008 Annual Net Budget	2008 YTD Budget (at Dec. 31st)	2008 YTD Actual (at Dec. 31st)	2008 Year-end Surplus/(Deficit)	YTD \$ Committed as a % of Annual Net Budget	Description & Mitigating Steps	Surplus/(Deficit) as a % of 2008 Gross Dept. Expenditure Budget
Windsor Police Services	\$63,339,379	\$63,339,379	\$63,973,978	(\$634,599)	101%	Windsor Police Services ended the year with a deficit of (\$634,599) due to higher overtime costs (largely associated with court attendance and ongoing and new case investigations), increases in fuel prices throughout most of the year, higher than expected WSIB costs, a reduction in payments from the Casino to offset excess patrol service contributions, and a decrease in revenues (particularly in the area of contract duty administration fees). In addition, a recent settlement of all pay equity obligations resulted in an additional \$300,000 accrual in 2008. This amount is reflected in the deficit and represents almost half of the \$634,599 variance. Without this additional obligation the Windsor Police year end variance would have been \$334,559 or (0.5 % of net budget)	(0.9%)
Transit Windsor	\$10,914,825	\$10,914,825	\$11,412,007	(\$497,182)	105%	Transit Windsor experienced a year end deficit of (\$497,182). This was primarily due to fuel prices experienced throughout the year and rising costs in vehicle maintenance materials, which exceeded budget estimates primarily due to the rising costs of oil and lubricants, the cost of repairs to older fleet, and the rising cost of steel. The negative fuel and vehicle maintenance variance was partially offset by fringe benefit budget estimates exceeding actuals, a \$120,000 reduction in the special pension payment, savings of approximately \$100,000 from the Walkerville detour and an increase in revenues from services provided to outside agencies.	(1.8%)
						In summary, the variance is comprised of the following: 1) Fuel Prices (\$947,000) 2) Vehicle Maintenance Materials (\$276,000) 3) Fringe Benefits Budget Estimates Exceeding Actual Experience \$272,000 4) Special Pension Payment Reduction \$120,000 5) Walker Road Detour \$100,000 6) Decrease in Property & Building Maintenance \$ 73,000 7) Increase in Outside Services Revenue \$160,818 Net Year End Deficit (\$497,182)	
Grant to Windsor Public Library	\$7,871,714	\$7,871,714	\$7,871,714	\$0	100%	The City's grant to the Windsor Public Library was paid in accordance with the approved budget.	0.0%
Total Agencies & Boards	\$82,125,918	\$82,125,918	\$83,257,699	(\$1,131,781)	101%		(1.0%)
Total	(\$1,500,000)	(\$1,500,000)	(\$460,371)	(\$1,039,629)			(0.1%)
Budget Stabilization Contingency Account	\$1,500,000	\$1,500,000	\$0	\$1,500,000		The budget stabilization contingency account was used to offset the 2008 corporate variance at year-end.	100.0%
Grand Total	\$0	\$0	(\$460,371)	\$460,371			0.1%

Appendix B
2008 Budget Carry-Forwards

Department	Description	Amount
CAO's Office	Economic Development Initiatives	50,000
CAO's Office	Consulting Re: Public Consultation/SDR/Organizational Developments, etc.	30,000
CAO's Office	Southwest Economic Assembly: Enhancing & Supporting Regional Economic Development	2,377
CAO's Office	Employee Recognition Program - Employee Appreciation Week in 2009	3,815
CAO's Office	Hosting of a Welcome Reception & Gala Awards Reception in Sept 2009	30,000
CAO's Office	Dollars Received from Ministry of Tourism for Activities Related to The War of 1812	5,454
CAO's Office	Second Stage of Developing the Strategic Plan Re: Destination Development	50,000
CAO's Office	Convention & Development Fund Marketing Strategies for 2009	7,346
		\$ 178,992
Human Resources	IRIDE 2 Wellness Program	10,603
Human Resources	Health & Safety Training	14,673
		\$ 25,276
Council Services	New Work Transition Incentive (NWTI) Initiative Administered Through Employment Assessment Services Concluding Mar 31	294,205
Council Services	Initiatives Related to the Neighbourhood Improvement Fund - Ward 1	70,857
Council Services	Initiatives Related to the Neighbourhood Improvement Fund - Ward 2	26,447
Council Services	Initiatives Related to the Neighbourhood Improvement Fund - Ward 3	59,450
Council Services	Initiatives Related to the Neighbourhood Improvement Fund - Ward 4	40,961
Council Services	Initiatives Related to the Neighbourhood Improvement Fund - Ward 5	159,271
Council Services	Crime Prevention Committee - Neighbourhood Watch/Block Parent/Outreach	17,741
Council Services	Windsor Essex County Environmental Committee - Previous Commitments from 2008, Proposed Projects for 2009	7,000
Council Services	Senior's Advisory Committee - Commitments Re: Website Launch, Promotional Items, etc	6,521
Council Services	Race & Ethnocultural Relations Committee	4,000
Council Services	Windsor Accessibility Advisory Committee - 2009 Disability Workshop	1,813
Council Services	Windsor Heritage Committee - Purchase of Additional Plaques for Heritage Designation	1,200
Council Services	Mayor's Youth Advisory Committee - Advertising Materials, Local Gov't Full Day at City Hall	1,000
		\$ 690,466
Licensing & Enforcement	Crime Prevention - Graffiti for Wards 2	6,567
Licensing & Enforcement	Crime Prevention - Graffiti for Wards 3	9,891
Licensing & Enforcement	Crime Prevention - Graffiti for Wards 4	9,046
		\$ 25,504
Fire & Rescue	First Aid, CPR Defibrillators	36,713
Fire & Rescue	Grant Money Not Fully Utilized	37,739
Fire & Rescue	Depreciation Contribution for Delayed Vehicle Purchases	21,688
		\$ 96,140
Planning	Purchase of a Plotter Machine	10,000
		\$ 10,000
Environmental Services	Grant Funding Agreement Re: Detroit River Area of Concern	12,386
		\$ 12,386
Housing & Children Services	Human Resources Portion of Pandemic Plan	100,000
Housing & Children Services	Accessible Customer Service Training	10,000
		\$ 110,000
Mayor's Office	Mayor's Office	320,091
Mayor's Office	Community Relations	132,106
		\$ 452,197
Corporate Accounts	Salary & Wage Provision	3,615,307
		\$ 3,615,307
Total		\$ 5,216,268

Summary of Capital Projects Closed (for 2008)
As at December 31, 2008

Item #	Project ID	Department/Program	Service Area	Project Name	Surplus/ (Deficit)	Fund #	Funding Source/Approval
SECTION 1 - Projects Balanced & Closed via Transfer to Other Projects							
1	7001224	Corporate Facility Planning	Community and Protective Services	Replacement Roofing	57,093.44	007	Surplus credited to new Project 7085008 - Roof Replacement
2	7015566	Parks and Facility Operations	Community and Protective Services	Health and Safety	(10,264.95)	007	Deficit charged to ongoing Project 7086007 - Health & Safety
3	7035138	Corporate Facility Planning	Community and Protective Services	Accessibility Plans	398,792.34	007	Surplus credited to new project 7086008 - Accessibility - ODA Requirements
4	7041908	Road Rehabilitation	Public Works	Concrete Sidewalk Rehabilitation	215,390.92	007	Surplus credited to new project 7081026 - 2008 Sidewalk Rehabilitation
5	7062911	Engineering Corporate Projects	Public Works	Sunset - Wyandotte/University	(57,174.87)	007	Deficit charged to Project 7082013 - Sewer Rehab. Sunset Ave. - University/Wyandotte
6	7071049	Road Rehabilitation	Public Works	2007 Road Rehabilitation	(51,828.39)	007	Deficit charged to Project 7081001 - 2008 City-Wide Road Rehabilitation
				Total	552,008.49		
SECTION 2 - Projects Balanced & Closed via Transfer to/from Original Funding Sources							
7	7052016	Fleet Operations	Public Works	Fleet - Business Process Review	1,006.79	128	Development Charges - PW/Build/Equip/Fleet Reserve
8	7065024	Fleet Operations	Public Works	Fleet - Additions/Upgrades	104,312.72	128	Development Charges - PW/Build/Equip/Fleet Reserve
				Sub-total	105,319.51		
9	7085001	Environmental Services	Public Works	LRWRP - Repair Costs	244,690.71	131	West Windsor PCP Reserve
10	7024533	Environmental Services	Public Works	Primord Pumping Station	24,414.29	133	Pumping Stations Reserve
11	7052907	Fleet Operations	Public Works	Fleet Additions & Upgrade	(415.51)	136	Equipment Replacement Reserve
12	7069025	Fleet Operations	Public Works	Fleet Greening/Mtrce Upgrading	68,755.46	136	Equipment Replacement Reserve
				Sub-total	68,399.95		
13	7035075	Traffic Operations	Public Works	Municipal Parking Garage Improvement	11,234.55	138	Off Street Parking Reserve
14	7031172	Engineering Corporate Projects	Public Works	Heating Plant - City Hall Study	(51,408.49)	139	Budget Stabilization Reserve
15	7033107	Parks and Facility Operations	Community and Protective Services	Malden Park Development	(267.32)	151	Land Acquisitions - O/T Highways Reserve
16	7059106	Parks and Facility Operations	Community and Protective Services	Parks Refurbishing-Picnic Shelters	(1,581.08)	151	Land Acquisitions - O/T Highways Reserve
				Sub-total	(1,848.40)		
17	7042909	Engineering Corporate Projects	Public Works	Wyandotte - Frank to Riverdale	(501,347.41)	153	Sewer Surcharge Reserve
18	7051903	Engineering Corporate Projects	Public Works	Rose/Adstoll/Princess Storm Relief	(62,975.13)	153	Sewer Surcharge Reserve
19	7052901	Engineering Corporate Projects	Public Works	Rossini Blvd - Seminole/Regina	(114,693.51)	153	Sewer Surcharge Reserve
20	7052903	Engineering Corporate Projects	Public Works	Harrison Ave - Miller/Felix	226,235.13	153	Sewer Surcharge Reserve
21	7062901	Engineering Corporate Projects	Public Works	Oak St - College to Giles	441,746.47	153	Sewer Surcharge Reserve
22	7994604	Environmental Services	Public Works	99 Retention Treatment - ESR	1,505.87	153	Sewer Surcharge Reserve
				Sub-total	(9,528.58)		
23	7035196	Finance	Corporate Services	Capital Reserve Contribution	402,400.67	160	Capital Expenditure Reserve
24	7041912	Fire and Rescue	Community and Protective Services	Renovations - Station 8	(16.40)	160	Capital Expenditure Reserve
25	7043117	Parks and Facility Operations	Community and Protective Services	Central Riverfront Shoreline W	(189,699.12)	160	Capital Expenditure Reserve
				Sub-total	212,685.15		
26	7001223	Corporate Facility Planning	Community and Protective Services	2000 HVAC	2,883.54	169	PAYG - Capital Reserve
27	7026534	Fire and Rescue	Community and Protective Services	Fire Management System	23,095.37	169	PAYG - Capital Reserve
28	7035019	Fire and Rescue	Community and Protective Services	Firefighter Gear	(78,180.24)	169	PAYG - Capital Reserve
29	7045016	Transit Windsor	Transit Windsor	TW Ongoing Maintenance Improvement	22,120.70	169	PAYG - Capital Reserve
30	7051005	Fire and Rescue	Community and Protective Services	Fire Hall/Maintenance/Repairs	23.12	169	PAYG - Capital Reserve
31	7061007	Fire and Rescue	Community and Protective Services	Office Furniture/Chair Replacement	3,547.28	169	PAYG - Capital Reserve
32	7061902	Engineering Corporate Projects	Public Works	Narmco Expansion - San Sewer	27,052.96	169	PAYG - Capital Reserve
33	7071122	Engineering Corporate Projects	Public Works	Assumption-Pierre/Langlois	22,187.71	169	PAYG - Capital Reserve
34	7071124	Engineering Corporate Projects	Public Works	Rossini-Wyandotte E/Cul-de-sac	(2,131.90)	169	PAYG - Capital Reserve
35	7071904	Engineering Corporate Projects	Public Works	Hill Ave. Emergency Sewer Repairs	5,390.98	169	PAYG - Capital Reserve
36	7081002	Engineering Corporate Projects	Public Works	OCE Large Format Colour Scanner	(15,604.70)	169	PAYG - Capital Reserve
37	7081005	Corporate Facility Planning	Community and Protective Services	Concrete Approaches - Kew	(57.54)	169	PAYG - Capital Reserve
				Sub-total	10,327.28		
38	7081003	Transit Windsor	Transit Windsor	Handi-Transit Bus Acquisitions	36,255.08	187	Ontario Bus Replacement Program Reserve
				Total	650,481.05		