

**THE CORPORATION OF THE CITY OF WINDSOR  
Office of the City Treasurer – Finance**



**MISSION STATEMENT:**

*“Our City is built on relationships – between citizens and their government, businesses and public institutions, city and region – all interconnected, mutually supportive, and focused on the brightest future we can create together.”*

<b>LiveLink REPORT #17303</b>	<b>Report Date: July 3, 2014</b>
<b>Author’s Name: Chantelle Anson</b>	<b>Date to Council: August 5, 2014</b>
<b>Author’s Phone: 519 253-3016 ext. 224</b>	<b>Classification #:</b>
<b>Author’s E-mail: canson@city.windsor.on.ca</b>	

**To: Mayor and Members of City Council**

**Subject: 2014 Second Quarter Operating Budget Variance Report**

**1. RECOMMENDATION: City Wide: X Ward(s): \_\_\_\_\_**

THAT Council **RECEIVE FOR INFORMATION** the 2014 2nd Quarter Operating Budget Variance Report dated July 3, 2014 from the CFO & City Treasurer and;

THAT the CAO in concert with the CFO & City Treasurer **BE DIRECTED** to continue monitoring the 2014 Operating Budget and Actuals and pro-actively take steps to mitigate any significant variances projected.

**EXECUTIVE SUMMARY:**

N/A

**2. BACKGROUND:**

Annual Operating Budgets for City departments are set at the beginning of the calendar year based on Council direction, economic trends and local information available at the time. The departments monitor their expenditures and revenues on an ongoing basis and project to the end of the year to ensure that they remain within the approved budget. As with any forecasting, the projections become more accurate as the year unfolds and as more information becomes available.

The City's 2014 operating budget includes a \$2.5 million budget stabilization contingency line item that is used to help offset any unforeseen variances that can materialize throughout the year.

In addition to the City's tax levy funded Operating Budget, certain expenditures are funded through specific non tax levy streams such as Legislated Building Permits, On / Off Street Parking Operations, and Sewer Surcharge, as detailed in the discussion section of this report.

### **3. DISCUSSION:**

The financial position of the Corporation is directly affected by uncontrollable factors such as weather conditions, unemployment rates, tax appeals, fuel, electricity, interest rates, settlement of litigation brought against the City and social assistance caseloads. As a result, material fluctuations in the projected variances can occur if any unforeseen event occurs or the event is of an unforeseen magnitude.

Based on information as of June 30, 2014, Administration is projecting an estimated year end deficit of \$1,138,020 million after the use of the noted \$2.5 million contingency allowance and other approved/recommended reserve funding.

The following table provides a summary of the 2014 projected year-end variances for the City Departments and Agencies, Boards & Commissions, by projected dollar value from largest deficit to largest surplus.

**Table A: 2014 Second Quarter Operating Budget Variance by Department**

	<b>2013 Year End Surplus/ (Deficit)</b>	<b>2014 Annual Net Budget</b>	<b>Q2 2014 Projected Surplus / (Deficit)</b>	<b>Variance as a % of Gross Budget</b>
PW Operations	(773,671)	11,135,228	(2,704,000)	-9.9%
Legal / POA	20,708	5,329,141	(946,000)	-5.7%
Corporate Financial Accounts	1,625,171	(282,788,197)	(695,000)	-0.4%
Recreation & Culture	550,453	7,051,073	(610,000)	-3.2%
Engineering	(59,149)	8,473,284	(387,000)	-3.5%
Parks & Facility Operations	577,574	21,804,641	(315,000)	-0.9%
Huron Lodge	(106,857)	7,483,874	(182,000)	-0.8%
Mayor's Office	0	438,316	0	0.0%
Comm. Development & Health Office	1,828	0	0	0.0%
Council Administrative Services	2,472	721,424	0	0.0%
Human Resources	139,544	3,693,810	0	0.0%
CAO's Office	246,883	1,278,215	0	0.0%
Fire & Rescue Services	(144,584)	39,412,820	0	0.0%
Council Services	(201,990)	4,750,771	35,000	0.4%
Building	105,476	2,008,371	38,200	0.7%
Information Technology	50,812	5,761,026	43,000	0.6%
Finance	524,552	6,339,315	95,000	1.1%
Corporate Human Resource Accounts	(345,932)	(6,272,470)	100,000	0.2%
Environmental	74,081	12,861,724	100,000	0.3%
Planning	30,279	2,752,553	137,500	4.2%
Housing & Children's Services	1,241,539	21,184,758	191,000	0.2%
Employment & Social Services	1,680,487	14,373,133	997,000	0.9%
<b>Total City Departments</b>	<b>5,239,676</b>	<b>(112,207,190)</b>	<b>(4,102,300)</b>	<b>-0.6%</b>
<b>Agencies, Boards &amp; Commissions</b>				
Windsor Police Services	(626,672)	73,782,958	(750,000)	-0.9%
Agency Grants	(146,520)	16,186,455	(501,720)	-3.1%
Transit Windsor	(518,278)	12,387,926	(294,000)	-1.0%
Windsor Public Library Grant	0	7,293,932	0	0.0%
Committees of Council	13,572	55,920	20,000	35.8%
<b>Total Agencies, Boards &amp; Commissions</b>	<b>(1,277,898)</b>	<b>109,707,191</b>	<b>(1,525,720)</b>	<b>-1.1%</b>
<b>Total Corporation ** (excluding Handi Transit)</b>	<b>3,961,778</b>	<b>(2,500,000)</b>	<b>(5,628,020)</b>	<b>-0.7%</b>
<b>Approved/Recommended Reserve Funding</b>				
BSR for Winter Control	0	0	1,250,000	
BSR for LED Lights	0	0	500,000	
Self Insurance Reserve for Insurance Variance	0	0	240,000	
<b>Total Approved/Recommended Reserve Funding</b>	<b>0</b>	<b>0</b>	<b>1,990,000</b>	
<b>Total Corporation Net of Recommended Reserve Funding</b>		<b>(2,500,000)</b>	<b>(3,638,020)</b>	<b>-0.5%</b>
Budget Stabilization Contingency Provision	1,500,000	2,500,000	2,500,000	100%
<b>2014 Net Operating Budget Surplus (excludes Handi</b>	<b>5,461,778</b>	<b>0</b>	<b>(1,138,020)</b>	<b>-0.1%</b>

Administration is working diligently to reduce the projected departmental variances by incorporating appropriate mitigating measures in the departments.

Further details explaining the composition of these numbers and mitigating measures are provided in *Appendix A* of this report.

The projected year-end variance is also broken down by major account categories and presented in the table below:

**Table B: 2014 Second Quarter Operating Budget Variance by Category**

Category	Net Favourable (Unfavourable)
<b>REVENUE:</b>	
User Fees, Permits & Charges	(1,745,800)
Taxes - Municipal	(350,000)
Investment Income & Dividends	(100,000)
Recovery of Expenditures	(60,000)
Taxes - Education	0
Transfers from Other Funds	0
Other Miscellaneous Revenue	175,000
Grants & Subsidies	416,000
<b>SUBTOTAL - REVENUE</b>	<b>(1,664,800)</b>
<b>EXPENSE:</b>	
Purchased Services	(2,602,000)
Utilities, Insurance & Taxes	(1,942,000)
Operating & Maintenance Supplies	(1,021,000)
Transfers to External Agencies	(501,720)
Financial Expenses	(90,000)
Transfers to Education Entities	0
Minor Capital	7,000
Transfers to Reserves & Capital Funds	289,000
Other Miscellaneous Expenditures	611,000
Transfer for Social Services	623,000
Salaries & Benefits	663,500
<b>SUBTOTAL - EXPENSES</b>	<b>(3,963,220)</b>
<b>2014 Projected Year End Deficit</b>	<b>(5,628,020)</b>

***Revenue Variance:***

The largest portion of the projected revenue variance is comprised of a shortfall in User Fees, Permits & Charges due to decreased charging volumes of court fines. The Municipal Taxes category is projecting a deficit resulting from lower penalties and interest on taxes due to concentrated tax collection efforts.

Offsetting these revenue deficits are revenue surpluses related to Grants & Subsidies and Other Miscellaneous Revenue.

***Expenditure Variance:***

On the expenditure side, the significant variance in the Purchased Services category is mainly due to the higher than budgeted winter control costs, while the variance in the Utilities, Insurance & Taxes category is attributable to higher than projected hydro prices, the delayed implementation of the LED streetlight conversion project, as well as high general liability insurance premiums. The variance in the Operating & Maintenance Supplies Category is a result of increasing fuel prices as well as expenditures relating to winter control and road maintenance. The bulk of the expenditure savings have been realized in Salaries & Benefits, through salary gapping and corporate provisions that typically offset costs in departments for workers compensation awards and other such items.

Non-Tax Levy Variances

***Building Permit Operations***

<b><i>Budgeted Draw on Permit Reserve</i></b>	<b><i>Projected Draw at Year End</i></b>	<b><i>Projected Year End Variance</i></b>
\$523,400	(\$781,400)	(\$258,000)

Construction statistics as of June 30, 2014 (1,162 permits) are slightly above that of 2013 (1,158 permits) for the same period. Also, the permit counts are largely concentrated in property renovations and new housing starts. These types of permits generate lower permit revenues compared to permits for new construction of the larger industrial, commercial and institutional (ICI) type projects. The (ICI) categories traditionally represent a large portion of the permit based revenue for the Corporation.

Mitigating efforts are continually being implemented by the Building Department to help reduce and control any draw against the Building Permit Fee Reserve each year. Those efforts include gapping and elimination of positions where possible, frugal management of all controllable operating costs, increased efficiencies and implementing new fees and cost recovery of services rendered. It should be noted that 89% of the Building department's annual budget is comprised of salaries and benefits and another 6% goes towards vehicle costs for the inspectors. The remaining 5% is considered discretionary which makes it challenging for the department to reduce costs any further without impacting services.

Implementation of the City Council approved Building Permit Fee Reserve Deficit Reduction Action Plan (adopted September 19, 2011) was completed as part of the 2014 budget process.

***On / Off Street Parking Operations***

<b><i>Budgeted Transfer to Reserve</i></b>	<b><i>Projected Year End</i></b>	<b><i>Projected Year End Variance</i></b>
\$531,276	\$531,276	\$0

On / Off Street Parking Operations is expecting to transfer the full budgeted transfer amount of \$531,276 and any surpluses realized for the year. This projection could fluctuate depending upon any unforeseen change in revenues or expenditures before year end.

***Sewer Surcharge Funded Operations***

The Sewer Surcharge funded operations in Environmental Services is projected to be on budget at year-end.

Sewer Surcharge revenue has been trending higher as at May 31, 2014 and it is anticipated that a surplus of \$700,000 will materialize by the end of the year.

Therefore, the overall projected year end surplus for Sewer Surcharge Funded Operations is expected to be approximately \$700,000. Any year-end variance will be taken into account during the annual review of the sewer surcharge budget as part of the 2015 budget process.

Other Related Matters

***Handi Transit***

During the 2010 Budget deliberations, it was approved by Council that Handi Transit be included as part of our regular quarterly reports to Council. As a result, they have been included in Appendix A (see page 32). Handi Transit is projecting to have a small deficit of approximately \$2,000 relating to fuel purchases in 2014.

**4. RISK ANALYSIS:**

There are a number of potential risks that can have a significant impact on the year-end financial results:

1. Current macro and micro economic conditions such as changes to local unemployment rates, volatility of energy costs, commodity prices and interest rates as well as supply and demand for products and services.
2. Seasonal variability with respect to revenues (i.e. Recreation fees) and expenses (i.e. winter control)
3. Potential increase in staffing costs due to factors such as sick call replacement, modified duties (particularly in mandated or 24 / 7 operational areas), WSIB, joint job evaluation or other arbitration decisions, health benefit usage (Green Shield) and such other. Some of these costs may be covered by corporate provisions / reserves.

4. Potential increase to unavoidable expenditures such as mandated repairs and maintenance and related purchase of materials and supplies, legal expenses, streetlight maintenance, etc.
5. The Net Tax Additions / Reductions account is extremely difficult to project with certainty. There are still some significant appeals in progress and any variances in this account will vary dramatically based on the outcomes and timing of the settlements.
6. The significant use of estimates, historical knowledge and judgment in developing budgets and projecting actuals for the year implies that actual year end revenues and expenditures may differ significantly from quarterly projections. One way to mitigate this risk and help to offset any unexpected or one-time variances is by way of the annual \$2.5 million budget stabilization contingency account.

## **5. FINANCIAL MATTERS:**

For further financial support, refer to *Appendix A* for detailed descriptions to support the departmental projected year end variances.

*Appendix B* of this report includes a list of relevant operational and economic statistics (extracted from various sources) as background information and is depicted graphically by quarter, by year, for ease of reference and comparison purposes.

As can be noted by Table 1 below, the city has historically ended the year with a surplus in four of the last 5 years. Although the projected variance for 2014 is estimated to be a deficit, departments are working diligently to reduce this overall variance by implementing mitigating measures as outlined in Appendix A.

**Table 1: Year End (YE) Operating Budget Variances - 5 Year History**

	2010	2011	2012	2013	2014*
Surplus/(Deficit) before Contingency	2,307,758	1,048,621	208,605	3,961,778	(3,638,020)
Budget Contingency	1,500,000	3,000,000	1,500,000	1,500,000	2,500,000
<b>Net Year End Surplus/(Deficit)</b>	<b>3,807,758</b>	<b>4,048,621</b>	<b>1,708,605</b>	<b>5,461,778</b>	<b>(1,138,020)</b>

*\*Projected*

It should be noted that the cumulative net year end operating surplus for the period 2010-2013 (as detailed in the table above) has totaled approximately \$15million. These significant surpluses have allowed City Council to allocate funds to the Budget Stabilization Reserve, the Building Contra Reserve and the Tax Appeals Reserve. The transfer of surplus funds to the Budget Stabilization Reserve has in turn allowed for such projects as the Wyandotte Street East and West streetscape improvements, Dominion Blvd sidewalks and the Ducharme Road Connection Project to be completed and funded from the Reserve as well providing assistance with funding this year's deficit.

## **6. CONSULTATIONS:**

All City Departments and relevant Agencies, Boards and Commissions provided details and comments to augment the analysis performed by the Finance Department.

## **7. CONCLUSION:**

Administration is projecting a potential estimated year end deficit of \$1,138,020 (or less than 2/10<sup>th</sup> of 1%) after the use of the noted \$2.5 million contingency allowance and other approved/recommended reserve funding. Should this deficit actually materialize, it would be funded from the Budget Stabilization Reserve Fund at year end. As indicated throughout this report, the second quarter variance projection is subject to significant refinements as the fiscal year progresses. Mitigating measures and steps have and will be implemented where possible in order to minimize unfavourable variances by year end.

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**Chantelle Anson**  
**Financial Planning Administrator, Legal**  
**& Fire and Rescue**

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**Onorio Colucci**  
**Chief Financial Officer and City Treasurer**  
**and Corporate Leader Finance and**  
**Technology**

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**Mario Sonogo**  
**City Engineer and**  
**Corporate Leader Environmental**  
**Protection and Transportation**

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**Jelena Payne**  
**Community Development and Health**  
**Commissioner and Corporate Leader Social**  
**Development, Health, Recreation and**  
**Culture**

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**Valerie Critchley**  
**City Clerk/Licence Commissioner and**  
**Corporate Leader Public Engagement and**  
**Human Services**

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**Shelby Askin-Hager**  
**City Solicitor**

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**Helga Reidel**  
**Chief Administrative Officer**



**APPENDICES:****Appendix A – Components of the 2014 2<sup>nd</sup> Quarter Operating Budget Variance Report****Appendix B – Operational & Economic Statistics****DEPARTMENTS/OTHERS CONSULTED:****Name: Andrew Daher, Manager, Operating Budget Control & Financial Administration****Phone #: 519 255 6100 ext. 6613****NOTIFICATION :**

Name	Address	Email Address	Telephone	FAX

2014 Q2 OPERATING VARIANCE SUMMARY BY DEPARTMENT / DIVISION

Departments/Divisions	Page #	2013				2014				
		Annual Net Budget	Q2 (May 31) Projected Surplus /	Year End Surplus/ (Deficit)	YE % Var. of Gross Bgt.	Annual Gross Budget	Annual Net Budget	Q1 Surplus / (Deficit)	Q2 (May 31) Projected Surplus / (Deficit)	YE % Var. of Gross Bgt.
<b>Representation</b>										
Mayor's Office	2	438,179	0	0	0.0%	438,316	438,316	0	0	0.0%
Council Administrative Services	3	741,281	0	2,472	0.3%	721,424	721,424	0	0	0.0%
<b>Total Representation</b>		<b>1,179,460</b>	<b>0</b>	<b>2,472</b>	<b>0.2%</b>	<b>1,159,740</b>	<b>1,159,740</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Office of the Chief Administrative Officer</b>										
CAO's Office	4	1,354,061	0	246,883	18.2%	1,278,215	1,278,215	0	0	0.0%
Legal / POA	5,6	6,832,655	0	20,708	0.2%	16,491,109	5,329,141	(919,000)	(946,000)	-5.7%
Fire & Rescue Services	7	35,133,818	60,000	(144,584)	-0.4%	40,204,700	39,412,820	200,000	0	0.0%
<b>Total Office of the Chief Admin. Officer</b>		<b>43,320,534</b>	<b>60,000</b>	<b>246,883</b>	<b>0.5%</b>	<b>57,974,024</b>	<b>46,020,176</b>	<b>(719,000)</b>	<b>(946,000)</b>	<b>-1.6%</b>
<b>Office of the Chief Financial Officer</b>										
Finance	8	6,529,604	88,000	524,552	5.8%	8,983,862	6,339,315	0	95,000	1.1%
Information Technology	9	5,322,836	65,000	50,812	0.8%	7,060,481	5,761,026	0	43,000	0.6%
Corporate Financial Accounts	10,11	(279,305,665)	1,288,000	1,625,171	1.0%	163,988,597	(282,788,197)	(495,000)	(695,000)	-0.4%
<b>Total Office of the Chief Financial Officer</b>		<b>(267,453,225)</b>	<b>1,441,000</b>	<b>2,200,535</b>	<b>1.3%</b>	<b>180,032,940</b>	<b>(270,687,856)</b>	<b>(495,000)</b>	<b>(557,000)</b>	<b>-0.3%</b>
<b>Office of City Clerk</b>										
Council Services	12	3,443,477	(206,500)	(201,990)	-1.5%	8,376,364	4,750,771	0	35,000	0.4%
Human Resources	13	3,722,478	33,000	139,544	3.4%	3,929,384	3,693,810	0	0	0.0%
Corporate Human Resource Accounts	14	(5,735,375)	0	(345,932)	-0.9%	40,911,821	(6,272,470)	0	100,000	0.2%
Planning	15	2,736,269	0	30,279	0.9%	3,305,427	2,752,553	(100,000)	137,500	4.2%
<b>Total Office of City Clerk</b>		<b>4,166,849</b>	<b>(173,500)</b>	<b>(378,099)</b>	<b>-0.6%</b>	<b>56,522,996</b>	<b>4,924,664</b>	<b>(100,000)</b>	<b>272,500</b>	<b>0.5%</b>
<b>Office of the City Engineer</b>										
Engineering	16	8,649,979	(389,000)	(59,149)	-0.5%	11,138,756	8,473,284	(377,000)	(387,000)	-3.5%
Environmental	17	12,621,610	140,000	74,081	0.2%	35,678,096	12,861,724	0	100,000	0.3%
PW Operations	18,19	11,573,484	(77,000)	(773,671)	-2.8%	27,397,837	11,135,228	(530,000)	(2,704,000)	-9.9%
Building	20	2,146,385	0	105,476	1.8%	5,760,682	2,008,371	0	38,200	0.7%
Parks & Facility Operations	21,22	19,497,415	0	577,574	2.0%	34,567,496	21,804,641	0	(315,000)	-0.9%
<b>Total Office of the City Engineer</b>		<b>54,488,873</b>	<b>(326,000)</b>	<b>(181,165)</b>	<b>-0.2%</b>	<b>114,542,867</b>	<b>56,283,248</b>	<b>(907,000)</b>	<b>(3,267,800)</b>	<b>-2.9%</b>
<b>Community Development &amp; Health</b>										
Comm. Development & Health Office	NA	92,840	0	1,828	0.3%	0	0	0	0	0.0%
Employment & Social Services	23,24	15,961,498	937,000	1,680,487	1.4%	117,277,254	14,373,133	380,000	997,000	0.9%
Housing & Children's Services	25	21,150,846	247,000	1,241,539	1.4%	87,388,448	21,184,758	0	191,000	0.2%
Huron Lodge	26,27	7,797,907	(258,000)	(106,857)	-0.5%	21,876,229	7,483,874	0	(182,000)	-0.8%
Recreation & Culture	28,29	9,044,667	(150,000)	550,453	3.1%	18,919,303	7,051,073	0	(610,000)	-3.2%
<b>Total Community Development &amp; Health</b>		<b>54,047,758</b>	<b>776,000</b>	<b>3,367,450</b>	<b>1.4%</b>	<b>245,461,233</b>	<b>50,092,837</b>	<b>380,000</b>	<b>396,000</b>	<b>0.2%</b>
<b>Total City Departments</b>		<b>(110,249,751)</b>	<b>1,777,500</b>	<b>5,239,676</b>	<b>0.8%</b>	<b>655,693,801</b>	<b>(112,207,190)</b>	<b>(1,841,000)</b>	<b>(4,102,300)</b>	<b>-0.6%</b>
<b>Agencies, Boards &amp; Commissions</b>										
Windsor Police Services	30	72,282,957	(470,000)	(626,672)	-0.8%	82,830,647	73,782,958	(600,000)	(750,000)	-0.9%
Transit Windsor	31	12,289,811	(186,000)	(518,278)	-1.8%	29,843,504	12,387,926	(420,000)	(294,000)	-1.0%
Windsor Public Library Grant	33	7,939,359	0	0	0.0%	7,293,932	7,293,932	0	0	0.0%
Agency Grants	34	16,150,454	0	(146,520)	-0.9%	16,287,054	16,186,455	(501,720)	(501,720)	-3.1%
Committees of Council	35	87,170	0	13,572	15.6%	55,920	55,920	0	20,000	35.8%
<b>Total Agencies, Boards &amp; Commissions</b>		<b>108,749,751</b>	<b>(656,000)</b>	<b>(1,277,898)</b>	<b>-1.0%</b>	<b>136,311,057</b>	<b>109,707,191</b>	<b>(1,521,720)</b>	<b>(1,525,720)</b>	<b>-1.1%</b>
<b>Total Corporation (excluding Handi Transit)<sup>1</sup></b>		<b>(1,500,000)</b>	<b>1,121,500</b>	<b>3,961,778</b>	<b>0.5%</b>	<b>792,004,857</b>	<b>(2,500,000)</b>	<b>(3,362,720)</b>	<b>(5,628,020)</b>	<b>-0.7%</b>
<b>Reserve Funding</b>										
BSR for Winter Control <sup>2</sup>		0	0	0		0	0	0	1,250,000	
BSR for LED Lights <sup>3</sup>		0	0	0		0	0	0	500,000	
Self Insurance Reserve for Insurance Variance <sup>4</sup>		0	0	0		0	0	0	240,000	
<b>Total Recommended Reserve Funding</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,990,000</b>	
<b>Total Corporation Net of Recommended Reserve Funding</b>		<b>(1,500,000)</b>	<b>1,121,500</b>	<b>3,961,778</b>		<b>792,004,857</b>	<b>(2,500,000)</b>	<b>(3,362,720)</b>	<b>(3,638,020)</b>	
Budget Stabilization Contingency Acct.		1,500,000	1,500,000	1,500,000	100%	2,500,000	2,500,000	2,500,000	2,500,000	100%
<b>2014 Net Operating Budget Surplus (excl Handi Transit)</b>		<b>0</b>	<b>2,621,500</b>	<b>5,461,778</b>	<b>0.7%</b>	<b>794,504,857</b>	<b>0</b>	<b>(862,720)</b>	<b>(1,138,020)</b>	<b>-0.1%</b>

Notes:

1. Reflects the transfer of \$2.5 M budget contingency amount to the Budget Stabilization Reserve. Note that while the Handi Transit Variance is included on page 32, the amount is not included in the City's overall variance since Handi Transit uses a separate accounting system.
2. \$1.25M funding from the Budget Stabilization Reserve has been approved by Council (CR81/2014 & M7/2014).
3. \$122,900 funding from the Budget Stabilization Reserve has been approved (B39/2013) though the total requested funding is anticipated to be \$500,000.
4. Funding request from the Self Insurance Reserve anticipated.

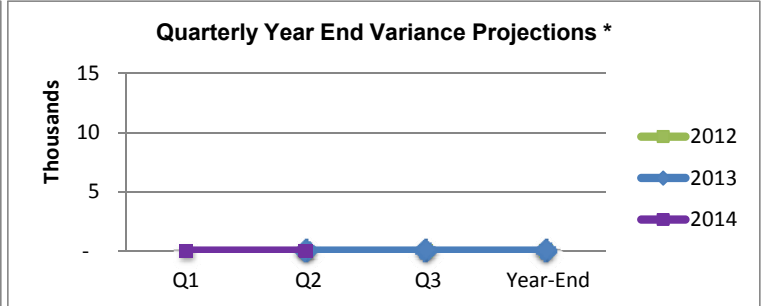
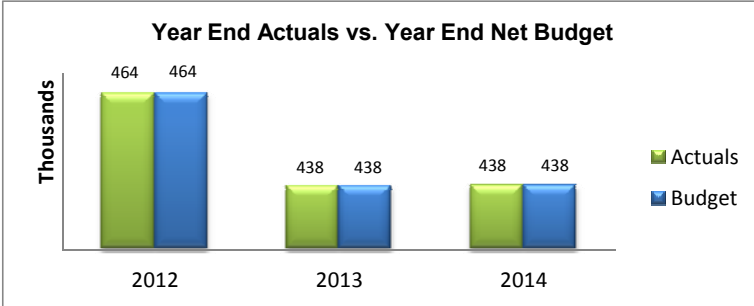
**MAYOR'S OFFICE**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	464,481	438,179	438,316
Annual Net Budget	464,481	438,179	438,316
Annual Net Expenditures	464,481	438,179	438,316
<b>Year End Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Variance as % of GB			

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

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



**Description**

No significant variance projected at this time.

**Summary of Description**

1. Projected to end the year within budget estimates.

**Net Year End Surplus/(Deficit)**

Category

Amount

\$	-
\$	-

**Mitigating Steps**

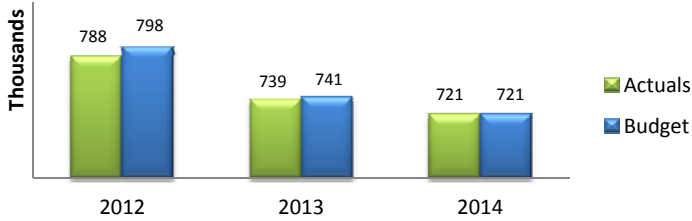
**COUNCIL ADMINISTRATIVE SERVICES**

<b>Financial Summary</b>	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	798,453	741,281	721,424
Annual Net Budget	798,453	741,281	721,424
Annual Net Expenditures	788,030	738,809	721,424
<b>Year End Variance</b>	<b>10,423</b>	<b>2,472</b>	<b>0</b>
Variance as % of GB	1.3%	0.3%	

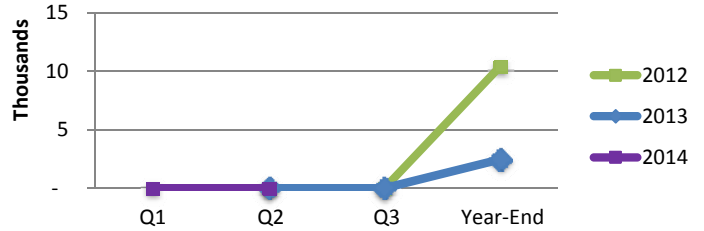
	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	10,423	2,472	

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

**Year End Actuals vs. Year End Net Budget**



**Quarterly Year End Variance Projections \***



**Description**

No significant variance projected at this time.

**Summary of Description**

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

Category

Amount

\$	-
\$	-

**Mitigating Steps**

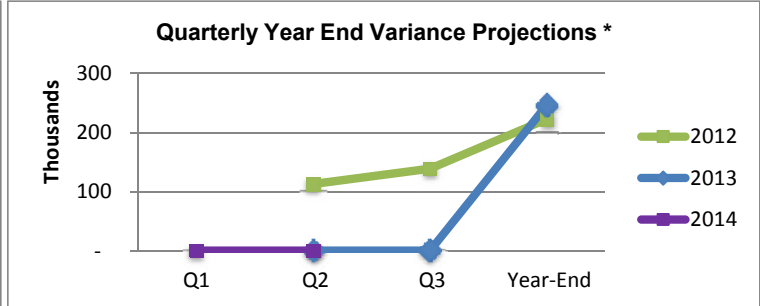
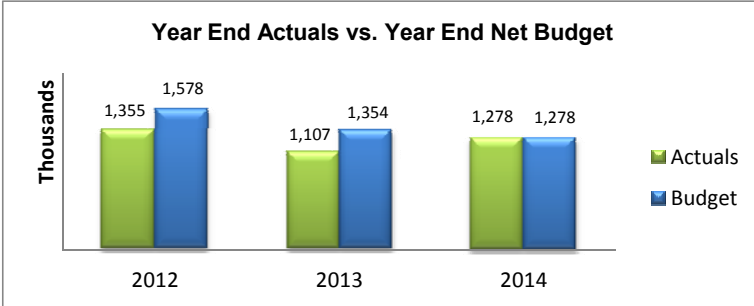
**CAO'S OFFICE**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	1,577,999	1,354,061	1,278,215
Annual Net Budget	1,577,999	1,354,061	1,278,215
Annual Net Expenditures	1,355,389	1,107,178	1,278,215
<b>Year End Variance</b>	<b>222,610</b>	<b>246,883</b>	<b>0</b>
Variance as % of GB	14.1%	18.2%	

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	113,000	-	-
Third Quarter (Q3)	139,000	-	
Year-End (Q4)*	222,610	246,883	

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



**Description**

There is no anticipated variance at this time. It should be noted that budgets included in the CAO's Office for Consulting and Economic Development are considered to be provisional and may result in a positive variance at year end.

**Summary of Description**

Category	Amount
1. Projected to end the year within budget estimates.	\$ -
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ -</b>

**Mitigating Steps**

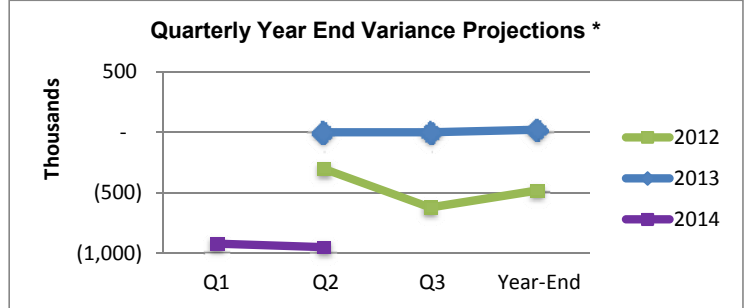
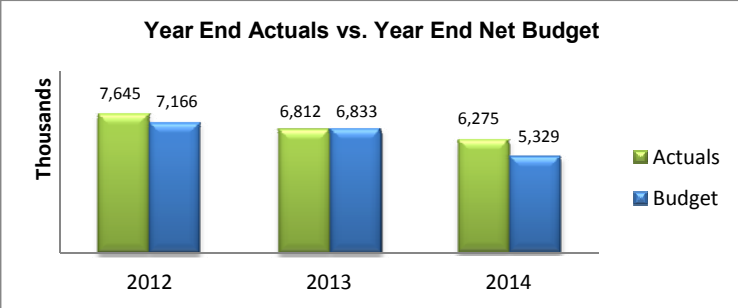
**LEGAL**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	10,460,211	10,470,778	16,491,109
Annual Net Budget	7,165,836	6,832,655	5,329,141
Annual Net Expenditures	7,645,241	6,811,947	6,275,141
<b>Year End Variance</b>	<b>(479,405)</b>	<b>20,708</b>	<b>(946,000)</b>
Variance as % of GB	-4.6%	0.2%	-5.7%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			(919,000)
Second Quarter (Q2)	(300,000)	-	(946,000)
Third Quarter (Q3)	(619,000)	-	
Year-End (Q4)*	(479,405)	20,708	

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



**Description**

The Legal department, now including POA, projects a year end deficit of (\$946,000) as detailed below.

*Legal Services, Real Estate Services, Risk Management and Purchasing Divisions:*

Salary Gapping: \$200,000

A surplus of \$200,000 is projected in the salary accounts due to restructuring in the department and position vacancies.

By-Law Prosecutions: (\$20,000)

By-law fine revenue has decreased over 50% since 2009, and is anticipated to fall \$45,000 short of budget in 2014. This deficit will be partially offset by budgetary savings of \$25,000 resulting from the shift back to in-house prosecutions.

Shared Services Legal Work: (\$60,000)

Due to the fewer than anticipated number of files transferred from EnWin, revenue from this source is projected to fall short of budgeted revenue by \$60,000.

Canderel Lease Expense: (\$140,000)

As previously disclosed at Q1 and in the 2013 year end variance report, a calculation error made by the landlord in respect of the CPI increase required by the Canderel lease resulted in underpayments by the City to the landlord. Prior to discovery of this issue a budget reduction was taken in respect of this item, which will now result in a negative variance of approximately (\$70,000) in this account in 2014. Further, one of the City's sub-tenants vacated the premises in early 2013 and a new tenant has yet to be found to occupy the space. If this vacancy persists, an additional deficit of approximately (\$70,000) will result, for a total projected deficit of (\$140,000) relating to the leased Canderel property.

Insurance Premiums: (\$240,000)

Insurance costs rose significantly for the 2014 policy year. As actual rates were unknown during the 2014 budget process, the insurance premium budget was estimated based on a 3% increase in property values and a 10% increase over 2013 budgeted premium rates. For property and transit vehicle insurance premiums, these amounts closely approximated actual budgetary requirements. General liability premiums, however, rose 30% over 2013 rates while City vehicle insurance premiums rose 25%. As a result of these premium increases as well as an increased Police vehicle count, there will be a negative variance of (\$240,000) in the insurance premium account in 2014. Should this variance materialize at the end of the year, Council may be asked to approve funding from the Self Insurance Reserve.

It should be stressed that external legal and consulting fees are very difficult to project as it is impossible to determine what legal actions will be brought forward against the city and which the City would then be obliged to defend. As a result, although a variance in these accounts is not projected at this time this continues to represent a significant risk to the operating budget.

*Provincial Offences Division:*

Administrative Services: \$640,000

The cost sharing payment budgeted for the County of Essex and Pelee Island is projected to be in a surplus position triggered by the shortfall in the total Court Fines forecasted to be collected to the end of the year.

Litigation Costs: \$70,000

Savings are anticipated in the Litigation account by diligently monitoring and scheduling court time throughout the year.

Salary Gapping: \$54,000

Salary savings of approximately \$54,000 are projected due to a retirement and subsequent restructuring of the Division.

Collection Charges: \$50,000

A surplus projection of \$50,000 in collection charges representing a reduction in services required to the end of the year.

Court Fine: (\$1,500,000)

The Court Fines collected by the Provincial Offences Division has experienced an overall decline since 2013 due to a reduction in charging volumes and fewer funds collected from outstanding Court Fines. Based on the amount of Court Fines received at 2nd quarter, it projected that the total Court Fine account will end the year at approximately \$5,700,000 representing a budgetary shortfall of (\$1,500,000).

**Summary of Description***Legal Services, Real Estate Services, Risk Management and Purchasing Divisions*

1. Salary Gapping	Salaries & Benefits	\$ 200,000
2. By-law Prosecutions	Purchased Services	(20,000)
3. Shared Services Legal Work	Recovery of Expenditures	(60,000)
4. Canderel Lease Expense	Financial Expenses	(140,000)
5. Insurance Premiums	Utilities, Insurance & Taxes	(240,000)
Total Legal Services, Real Estate Services, Risk Management and Purchasing Divisions		\$ (260,000)

*Provincial Offences Division*

6. Administrative Services	Other Miscellaneous Expenditures	\$ 640,000
7. Litigation Costs	Purchased Services	70,000
8. Salary Gapping	Salaries & Benefits	54,000
9. Collection Charges	Financial Expenses	50,000
10. Court Fines	User Fees, Permits & Charges	(1,500,000)
Total Provincial Offences Division		\$ (686,000)

**Net Year End Surplus/(Deficit)****\$ (946,000)****Mitigating Steps***Legal Services, Real Estate Services, Risk Management and Purchasing Divisions*

Some mitigating steps identified include utilizing internal legal department resources where staffing levels and competing priorities allow for it and ensuring external legal expenses are recovered from specific projects, where possible.

*Provincial Offences Division*

Operational efficiencies are being realized through the implementation of the Court Administration Management System Software system, which is expected to be fully complete by the end of the third quarter, to effectively tackle the collection of outstanding Court Fines. The operating expenses continue to be monitored to offset the projected year end deficit position.

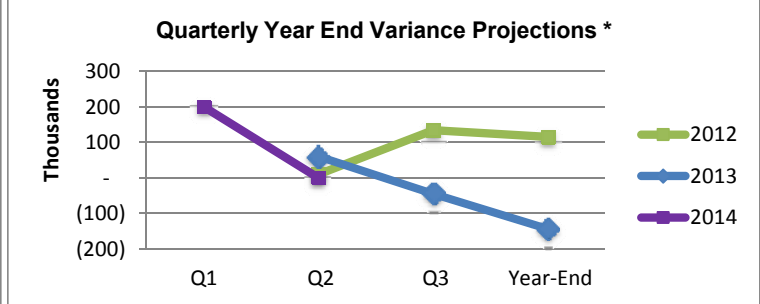
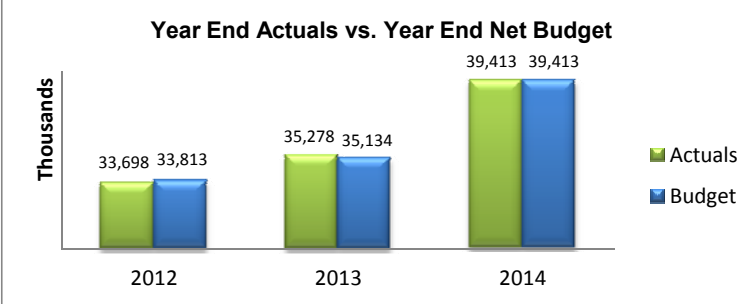
**FIRE & RESCUE SERVICES**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	34,465,658	35,775,103	40,204,700
Annual Net Budget	33,813,373	35,133,818	39,412,820
Annual Net Expenditures	33,698,435	35,278,402	39,412,820
<b>Year End Variance</b>	<b>114,938</b>	<b>(144,584)</b>	<b>0</b>
Variance as % of GB	0.3%	-0.4%	

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			200,000
Second Quarter (Q2)	10,000	60,000	-
Third Quarter (Q3)	134,000	(45,000)	
Year-End (Q4)*	114,938	(144,584)	

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



**Description**

WFRS is projecting a net zero variance at second quarter as described below.

Net Salary Variance: \$130,000

A surplus in the permanent salary accounts is projected as a result of vacant firefighter positions in the beginning of the year as well as the continued vacancies of the Assistant Deputy Chief and second Assistant Chief positions. It is anticipated that this surplus will be substantially offset by increases in overtime as Fire Rescue personnel have worked to cover absences due to a higher than usual number of firefighter injuries and illnesses. In addition, 12 firefighter positions were vacant to begin the year and two were seconded for new recruit training, resulting in further overtime requirements in the Fire Rescue division. The need for overtime is anticipated to decrease in the latter half of the year as the new recruits have completed their training and joined the floor.

Fire Prevention User Fees: (\$60,000)

The Fire Prevention user fee budget was increased by \$72,500 in 2014 due to the establishment of new fees for fire safety plan reviews, firework pyro applications & reviews and special events applications & reviews. Several factors, including new leadership in the division, recurring vacancies and several new staff (6 of 11) still in training have resulted in significant reductions in productivity. Although increased activity is anticipated in the summer months, it is anticipated that revenue from these sources will fall short in 2014.

County Apparatus Revenue: (\$70,000)

The Apparatus division will be unable to perform to the budgeted level of county apparatus work and still meet the maintenance needs of WFRS vehicles and equipment in 2014. Contributing factors to the backlog include:

- An Emergency Technician position was filled in the beginning of 2014, and the technician is currently undergoing the mandatory three year Master Emergency Vehicle Technician (EVT) program. While the mechanic is able to service vehicles, it will take time for his pace to reach that of the experienced technicians.
- In addition to the vacancy of the technician position, an unanticipated leave of absence was required.
- Several new fire apparatus were delivered in 2013 and early 2014, which require upfitting to prepare them for service.

The division is slowly relieving the backlog and is working towards addressing county apparatus needs.

**Summary of Description**

Category	Amount
1. Net Salary Variance	\$ 130,000
2. Fire Prevention User Fee Revenue	(60,000)
3. County Apparatus Revenue	(70,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ -</b>

**Mitigating Steps**



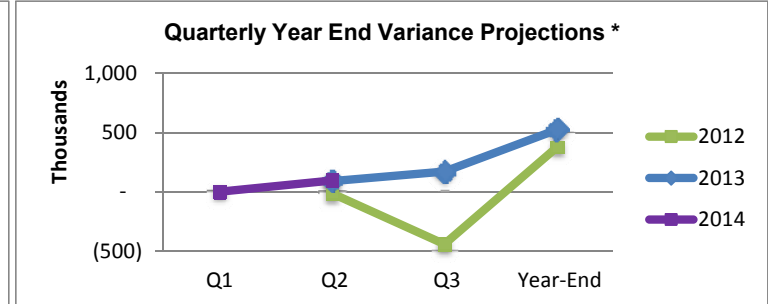
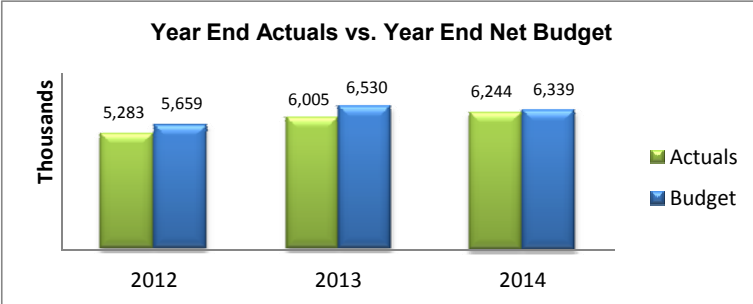
**FINANCE**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	8,172,313	9,049,487	8,983,862
Annual Net Budget	5,659,287	6,529,604	6,339,315
Annual Net Expenditures	5,283,031	6,005,052	6,244,315
<b>Year End Variance</b>	<b>376,256</b>	<b>524,552</b>	<b>95,000</b>
Variance as % of GB	4.6%	5.8%	1.1%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(15,000)	88,000	95,000
Third Quarter (Q3)	(445,000)	170,000	
Year-End (Q4)*	376,256	524,552	

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



**Description**

Finance is currently projecting a slight year-end surplus of approximately \$95,000.

**Ownership Change Revenue: \$50,000**

This account is trending towards a \$50,000 surplus in 2014. This and other tax-related revenues are dependent upon taxpayer sales activity which makes these revenue streams hard to predict.

**Salaries and Benefits : \$45,000**

Due to the timing of recruitment and staff departures within the Finance Department, salaries are projected to experience a surplus of approximately \$45,000. Depending on the timing of positions being filled and variances in budget vs. actual wages, this projection may vary by year end.

**Summary of Description**

Description	Category	Amount
1. Ownership Change Revenue	Other Miscellaneous Revenue	\$ 50,000
2. Salaries and Benefits	Salaries & Benefits	45,000
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 95,000</b>

**Mitigating Steps**

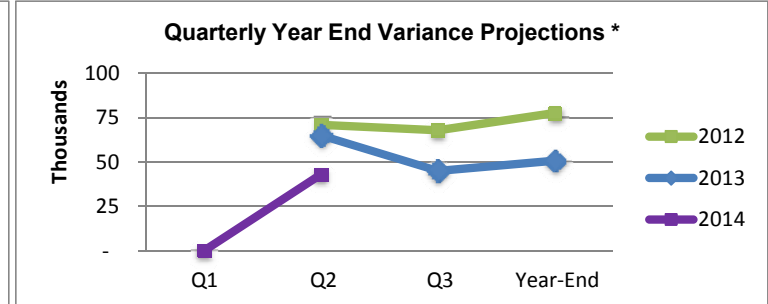
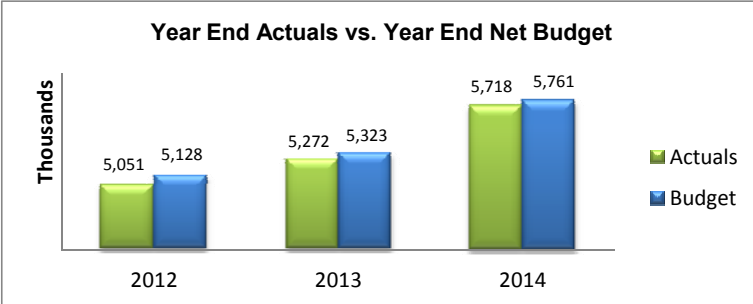
**INFORMATION TECHNOLOGY (I.T.)**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	6,467,384	6,669,110	7,060,481
Annual Net Budget	5,128,337	5,322,836	5,761,026
Annual Net Expenditures	5,050,730	5,272,024	5,718,026
<b>Year End Variance</b>	<b>77,607</b>	<b>50,812</b>	<b>43,000</b>
Variance as % of GB	1.2%	0.8%	0.6%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	71,000	65,000	43,000
Third Quarter (Q3)	68,000	45,000	
Year-End (Q4)*	77,607	50,812	

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



**Description**

The I.T. department is projecting a year-end surplus of \$43,000 at second quarter.

**Salary Gapping: \$71,000**

Various gapping of positions in several divisions in I.T. will lead to a small surplus of \$71,000 in 2014.

**Minor Variances in Various Accounts: \$27,000**

Other miscellaneous accounts are projected to net to a \$27,000 surplus in 2014.

**Windsor Public Library (WPL) Transition: (\$55,000)**

A deficit of \$55,000 is anticipated in the new WPL Technology budget that was transferred to I.T. this year. Now that the transfer of the WPL technology budget and expenses is operational, the projected savings originally submitted will not be fully realized this year, as these changes were expected to take a few years to realize as existing contracts expire. The savings were removed up front which will result in a small deficit in that particular budget that is being mitigated through salary gapping.

**Summary of Description**

Category	Amount
1. Salary Gapping	\$ 71,000
2. Minor Variances in Various Accounts	27,000
3. WPL Transition	(55,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 43,000</b>

**Mitigating Steps**

**CORPORATE FINANCIAL ACCOUNTS**

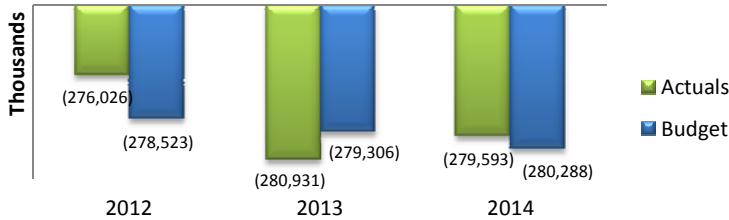
**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	184,614,476	156,801,892	167,664,777
Annual Net Budget	(278,523,323)	(279,305,665)	(280,288,197)
Annual Net Expenditures	(276,026,209)	(280,930,836)	(279,593,197)
<b>Year End Variance</b>	<b>(2,497,114)</b>	<b>1,625,171</b>	<b>(695,000)</b>
Variance as % of GB	-1.4%	1.0%	-0.4%

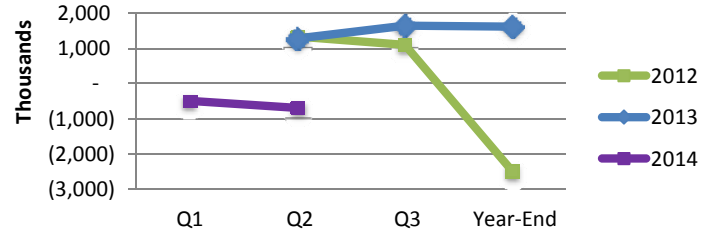
	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			(495,000)
Second Quarter (Q2)	1,342,000	1,288,000	(695,000)
Third Quarter (Q3)	1,101,000	1,653,000	
Year-End (Q4)*	(2,497,114)	1,625,171	

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

**Year End Actuals vs. Year End Net Budget**



**Quarterly Year End Variance Projections \***



**Description**

The Corporate Financial Accounts are currently projecting the following year-end variances:

Corporate Provision for JJE Retro, Unanticipated WSIB costs and NU Overtime: \$955,000

The approved budget contains corporate provisions for JJE retro payments of \$500,000, unanticipated WSIB costs of \$150,000, and overtime provision for eligible non-union members of \$305,000. The actual expenditures are charged to the appropriate department, but as noted the budget is contained in the corporate accounts, therefore there is typically a surplus in these accounts offset by the charges in the various departments.

Net Interest on Investments: (\$100,000)

As a result of the reserve balances being higher than projected the interest paid to reserves account is projected to be in a deficit position of approximately (\$400,000) at year end. This will be partially offset by a \$300,000 surplus in interest earned on investments due to additional monies available to the corporation as a result of the projected growth of reserves.

Municipal Share of Education Taxes: (\$100,000)

The Municipal Share of Education Taxes account for Payment in Lieu properties is projected to be in a deficit of (\$100,000) due to declining Education Rates which were provided by the province in early 2014 after the 2014 municipal budget had been approved.

Penalty and Interest on Taxes: (\$250,000)

A downward trend of accounts falling into arrears as a result of enhanced collection efforts will result in a projected deficit of approximately (\$250,000) in the Penalty and Interest on Taxes.

Natural Gas: (\$300,000)

The harsh winter weather conditions experienced January to March and colder than normal April – May temperatures has resulted in a 15% increase in consumption. Commodity market price is also trending higher as a result of colder Winter/Spring. These combined factors are contributing to the Gas account ending the year with a projected budget deficit of (\$300,000).

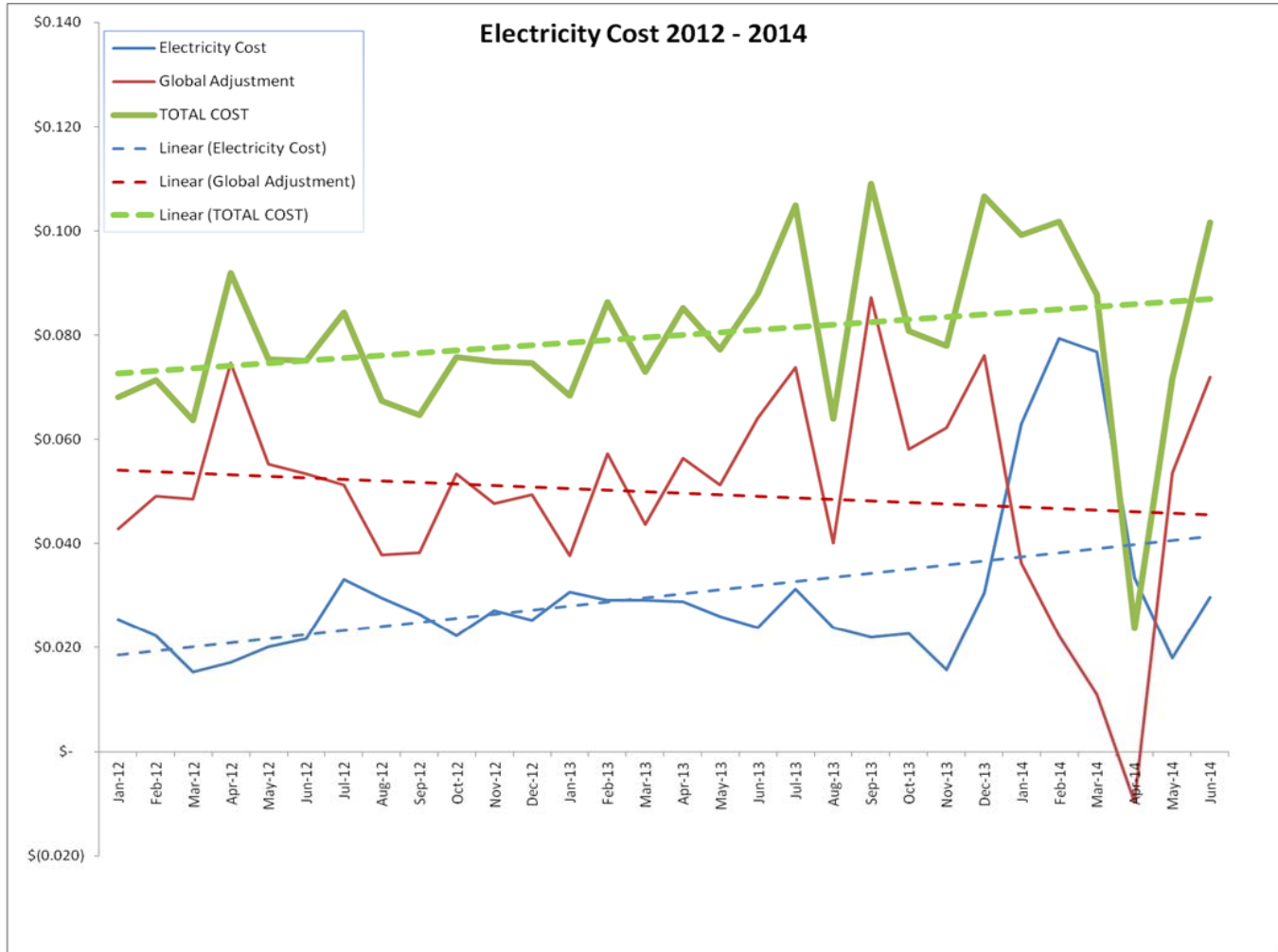
Hydro: (\$900,000)

The second quarter variance was analysed during the third week of June and as such energy data is reflective of a review based on January to April available information.

Consumption data indicates a slight decrease of (0.8%) in electricity usage and costs are trending 5.2% higher. However when the new accounts added to the data base in 2014 are included in these figures, consumption is tracking at 10.9% higher with corresponding cost increase of 15.4% . Price volatility (monthly electricity price plus global adjustment) as reported in the 1st Quarter variance continues to create uncertainty relative to administration’s ability to forecast reasonably accurate year end projections. To further underscore the unpredictable nature of the electricity market, the provincial global adjustment (i.e. the difference between the total payments made to certain contracted or regulated suppliers of electricity and conservation programs/services and any offsetting revenues they receive from sales to customers) was set at \$-0.01 for April, by June it increased to \$0.072 a differential of over \$0.08 cents per kWh. To provide further perspective a 1 cent increase in costs per kWh has an annualized impact of \$900,000 to the utility budget. The chart below clearly demonstrates the significant fluctuations of both the commodity price and the global adjustment as well as the increasing cost trend line from 2012 to 2014.

As indicated in the introduction above second quarter data for all accounts is incomplete which adds further risk to year end projections. A range between (\$700,000) to (\$1,200,000) has been identified as the hydro budget deficit risk. Projecting quarterly energy variances is always a challenge given the ongoing monthly price fluctuations that occur in the marketplace. Based on the Provincial Government’s estimated 8-10% annual electricity cost increase, Administration is recommending (\$900,000) as the projected year end hydro budget deficit .

It should be noted that weather conditions throughout the Summer and Fall in tandem with rate volatility will continue to have an impact on all utility costs despite continuing efforts to reduce consumption.



**Summary of Description**

	<b>Category</b>	<b>Amount</b>
1. Corporate Provisions	Salaries & Benefits	\$ 955,000
2. Net Interest on Investments	Investment Income & Dividends	(100,000)
3. Municipal Share of Education Taxes	Taxes - Municipal	(100,000)
4. Penalty & Interest on Taxes	Taxes - Municipal	(250,000)
5. Natural Gas	Utilities, Insurance & Taxes	(300,000)
6. Hydro	Utilities, Insurance & Taxes	(900,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (695,000)</b>

**Mitigating Steps**

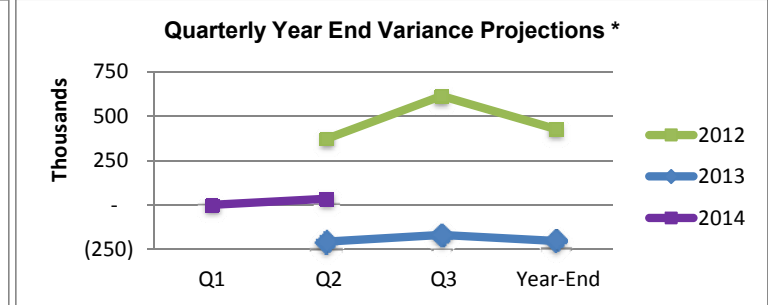
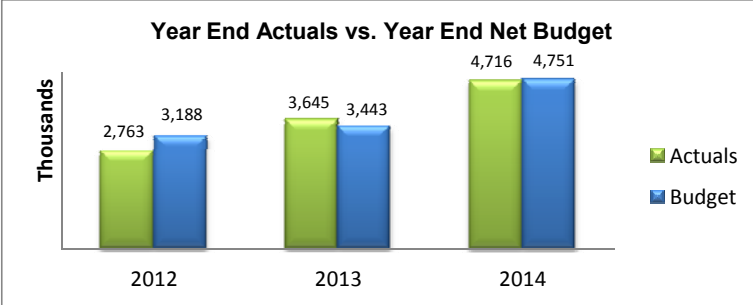
**COUNCIL SERVICES**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials <sup>1</sup>
Annual Gross Budget (GB)	12,763,917	13,632,010	8,376,364
Annual Net Budget	3,188,106	3,443,477	4,750,771
Annual Net Expenditures	2,763,232	3,645,467	4,715,771
<b>Year End Variance</b>	<b>424,874</b>	<b>(201,990)</b>	<b>35,000</b>
Variance as % of GB	3.3%	-1.5%	0.4%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	372,000	(206,500)	35,000
Third Quarter (Q3)	613,000	(168,500)	
Year-End (Q4)*	424,874	(201,990)	

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



**Description**

The Policy, Gaming and Licensing Division is projecting an overall surplus of \$35,000 to December 31, 2014.

**Salary Gapping: \$70,000**

A projected savings of \$70,000 can be attributed to staff gapping and the temporary salary account surpluses.

**Dog Tag Sales: (\$35,000)**

A deficit of (\$35,000) is anticipated in the Dog Tag program. The deadline for 2014 tags was February 1 and efforts are being made to follow up on outstanding dog tags that have not been renewed for 2014, which could potentially reduce the current projected deficit.

The Communications and Customer Service, Employee Relations and Council Services Administration Divisions have no significant projections to the end of the year.

**Summary of Description**

Category	Amount
1. Salary Gapping	Salaries & Benefits 70,000
2. Dog Tag Sales	User Fees, Permits & Charges (35,000)
<b>Net Department Year End Surplus/(Deficit)</b>	<b>\$ 35,000</b>

**Mitigating Steps**

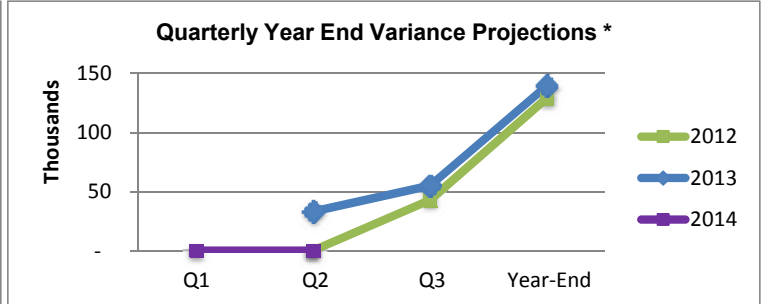
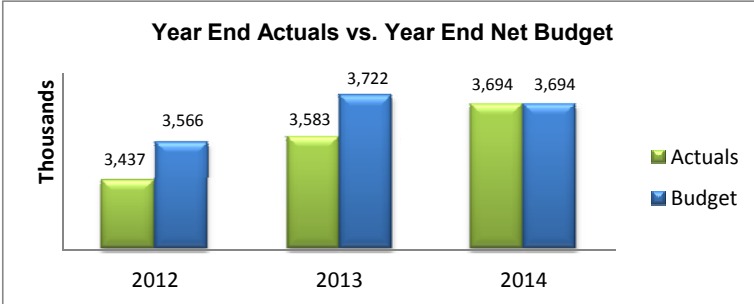
**HUMAN RESOURCES**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	3,942,138	4,124,652	3,929,384
Annual Net Budget	3,565,918	3,722,478	3,693,810
Annual Net Expenditures	3,436,528	3,582,934	3,693,810
<b>Year End Variance</b>	<b>129,390</b>	<b>139,544</b>	<b>0</b>
Variance as % of GB	3.3%	3.4%	

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	33,000	-
Third Quarter (Q3)	43,000	55,000	
Year-End (Q4)*	129,390	139,544	

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



**Description**

No significant variance projected at this time.

**Summary of Description**

1. No variance projected at this time.

**Net Year End Surplus/(Deficit)**

Category

Amount

\$	-
\$	-

**Mitigating Steps**

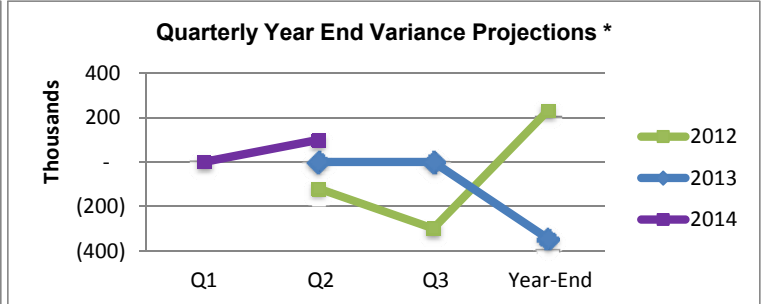
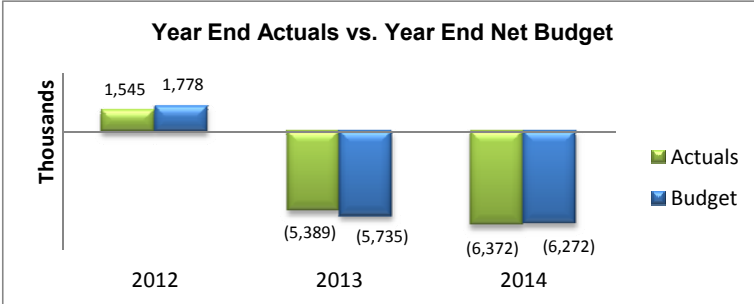
**CORPORATE HUMAN RESOURCE ACCOUNTS**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	37,306,800	39,963,101	40,911,821
Annual Net Budget	1,778,012	(5,735,375)	(6,272,470)
Annual Net Expenditures	1,544,628	(5,389,443)	(6,372,470)
<b>Year End Variance</b>	<b>233,384</b>	<b>(345,932)</b>	<b>100,000</b>
Variance as % of GB	0.6%	-0.9%	0.2%

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(120,000)	-	100,000
Third Quarter (Q3)	(300,000)	-	
Year-End (Q4)*	233,384	(345,932)	

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



**Description**

**Green Shield: \$100,000**

Based on the number of claims filed with Green Shield by employees to May 31, a surplus of \$100,000 is projected in the Green Shield account to December 31. Green Shield sends a monthly surplus/deficit financial position based on the program usage, which is provided below:

- January 31: \$56,259
- February 28: \$123,821
- March 31: \$111,343
- April 30: \$177,250
- May 31: \$186,269

The Fringe Rate Stabilization Reserve Fund balance as at May 31 is \$4,167,249.

**Summary of Description**

Category	Amount
1. Green Shield	\$ 100,000
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 100,000</b>

**Mitigating Steps**

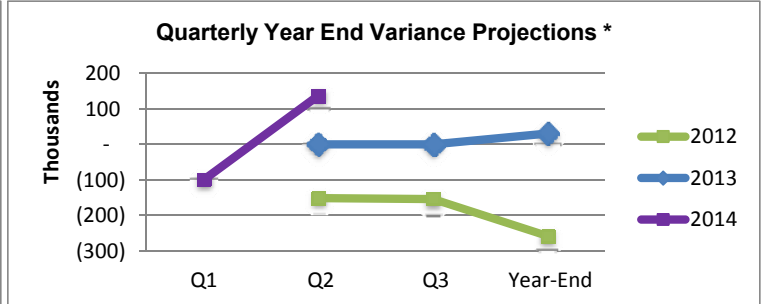
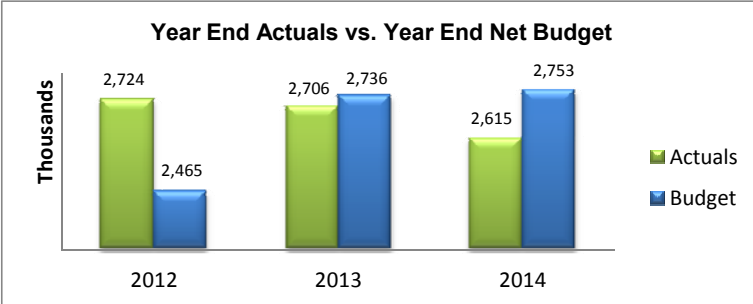
**PLANNING**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	3,206,862	3,289,143	3,305,427
Annual Net Budget	2,464,788	2,736,269	2,752,553
Annual Net Expenditures	2,724,103	2,705,990	2,615,053
<b>Year End Variance</b>	<b>(259,315)</b>	<b>30,279</b>	<b>137,500</b>
Variance as % of GB	-8.1%	0.9%	4.2%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			(100,000)
Second Quarter (Q2)	(152,000)	-	137,500
Third Quarter (Q3)	(154,000)	-	
Year-End (Q4)*	(259,315)	30,279	

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



**Description**

The Planning Department at this point in time is projecting a surplus of approximately \$137,500 for 2014.

Salary Gapping: \$167,000

There were a number of vacancies by staff filling temporary assignments throughout the year. Many of the positions were filled or replaced with the exception of the Planner II (Official Plan Monitor) which is anticipated to remain vacant until year end as a mitigating measure.

Miscellaneous Expense Account Variances: \$15,500

An estimated net amount totalling \$15,500 as a result of mitigating efforts in expense categories such as purchased services, travel and operating supplies is also reflected in the Departmental overall projected surplus total.

WSIB Costs: (\$45,000)

The Department continues to absorb WSIB costs for a former employee. This variance is offset by a corporate provision as reported in the Corporate Financial Accounts department.

**Summary of Description**

Category	Amount
1. Salary Gapping	\$ 167,000
2. Miscellaneous Expense Account Variances	15,500
3. WSIB Costs	(45,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 137,500</b>

**Mitigating Steps**

The Department continually works to mitigate costs where possible in order to minimize any overall negative operating variances. This includes staff gapping and ongoing monitoring of miscellaneous controllable costs.



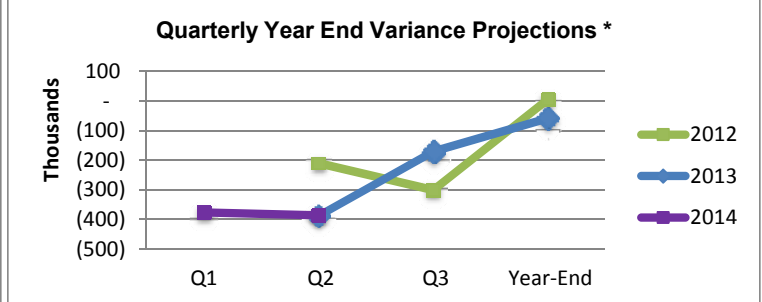
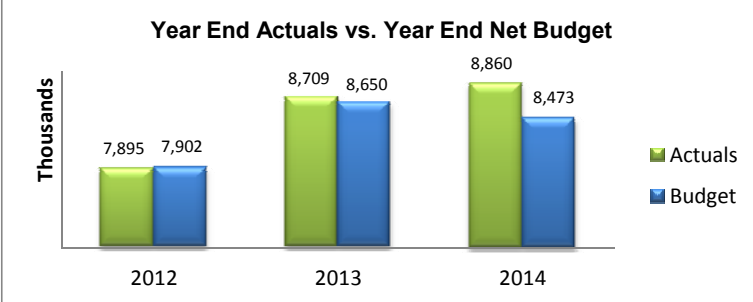
**ENGINEERING**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	10,662,829	11,244,979	11,138,756
Annual Net Budget	7,902,104	8,649,979	8,473,284
Annual Net Expenditures	7,895,450	8,709,128	8,860,284
<b>Year End Variance</b>	<b>6,654</b>	<b>(59,149)</b>	<b>(387,000)</b>
Variance as % of GB	0.1%	-0.5%	-3.5%

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			(377,000)
Second Quarter (Q2)	(210,000)	(389,000)	(387,000)
Third Quarter (Q3)	(301,000)	(171,000)	
Year-End (Q4)*	6,654	(59,149)	

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



**Description**

Licences & Permits: \$122,000

Revenues for Licenses and Permits are up significantly compared to the same time last year resulting in an anticipated year-end surplus of \$122,000. This increase is largely due to the issuance of moving permits associated with construction of the Herb Gray Parkway and is not expected to continue.

Salary Gapping / Temporary Staff: \$25,000

Salary & benefit charges are expected to come in under budget by approximately \$25,000. This favourability is largely due to gapping savings and is partially offset by additional staff hired on a temporary basis.

Other Miscellaneous Variances: (\$32,000)

Other projected miscellaneous variances in various administrative accounts are contributing to an anticipated variance of approximately (\$32,000).

Delayed Maintenance Cost Savings: (\$502,000)

The budget for Hydro - Maintenance was built on the assumption that the LED Streetlight Conversion project would have been substantially completed for the beginning of 2014 and a full year's worth of savings would be realized. Until the fixtures are either converted to LED or relamped, maintenance costs will continue to escalate. The unrealized maintenance savings for 2014 are expected to be approximately (\$502,000). This projected variance will be partially offset by funding provided through the Budget Stabilization Reserve of (\$123,000), as approved in the 2014 Operating Budget.

**Summary of Description**

Category	Amount
1. Licenses & Permits	\$ 122,000
2. Salary Gapping / Temporary Staff	25,000
3. Other	(32,000)
4. Delayed Maintenance Cost Savings	(502,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (387,000)</b>

**Mitigating Steps**

Until the City's streetlights are converted to LED fixtures, maintenance costs will continue to escalate, as the old existing fixtures will require maintenance on a more frequent basis. Regarding the RFP, the services of a lighting consultant still need to be procured to assist the City / Enwin with the selection of the successful proponent. This delay suggests that the awarding of the conversion contract will not take place until late 2014 or 2015; meaning that the LED conversion will not be significantly complete until the latter part of 2015.

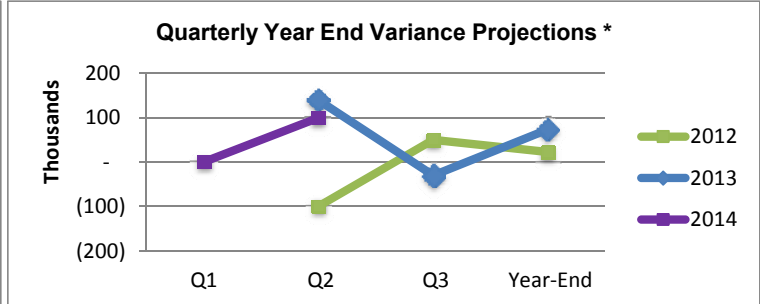
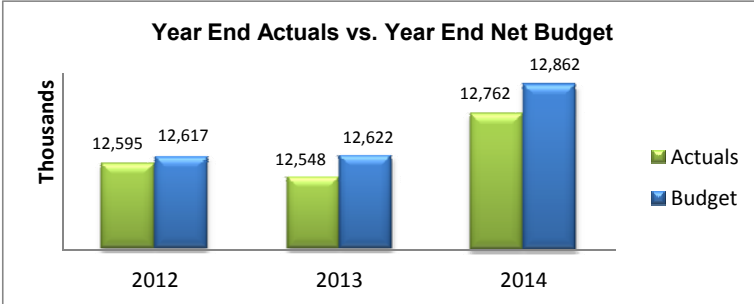
**ENVIRONMENTAL**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	33,317,209	35,177,037	35,678,096
Annual Net Budget	12,617,291	12,621,610	12,861,724
Annual Net Expenditures	12,594,601	12,547,529	12,761,724
<b>Year End Variance</b>	<b>22,690</b>	<b>74,081</b>	<b>100,000</b>
Variance as % of GB	0.1%	0.2%	0.3%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(100,000)	140,000	100,000
Third Quarter (Q3)	50,000	(30,000)	
Year-End (Q4)*	22,690	74,081	

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



**Description**

The Environmental Services area is projecting a year-end surplus of \$100,000 as at the end of the 2nd quarter. A few small surpluses in the area are contributing to this projection:

Waste Disposal: \$40,000

Landfill tipping fees paid for all waste tonnage (residential and front-end loader collection) are projecting to be 1,200 tonnes below the budgeted figure of 53,925 tonnes. As a result, the department is projecting a surplus of approximately \$40,000 relating to landfill tipping fees paid.

Waste Collection: \$30,000

Residential waste tonnage for 2014 is projecting to be approximately 500 tonnes below the budgeted figure of 43,925 tonnes. As a result, the department is projecting a surplus of approximately \$30,000.

Containerized Collection: \$30,000

Revenues for containerized collection are slightly higher than anticipated resulting in a projected year-end surplus of approximately \$30,000.

Illegal Dumpsites: \$20,000

A surplus of \$20,000 is being projected for year-end with respect to illegal dumpsites given lower than expected expenses thus far relating to such work.

Building & Grounds: (\$20,000)

Offsetting these surpluses is a deficit of (\$20,000) projected for labour within the grounds and maintenance of the Solid Waste Control Centre. Administration will work to attempt to mitigate this deficit over the course of the remainder of the year with the intention of reducing this figure.

**Summary of Description**

Category	Amount
1. Waste Disposal	\$ 40,000
2. Waste Collection	30,000
3. Containerized Collection	30,000
4. Illegal Dumpsites	20,000
5. Building & Security	(20,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 100,000</b>

**Mitigating Steps**

**PUBLIC WORKS OPERATIONS**

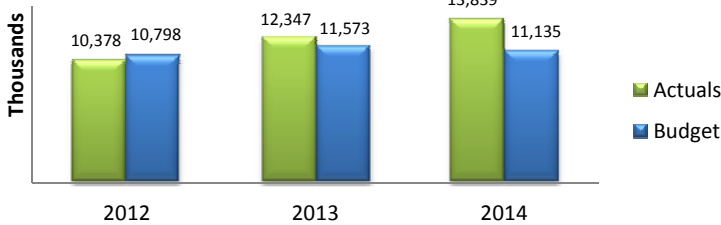
**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	26,973,162	27,388,577	27,397,837
Annual Net Budget	10,797,703	11,573,484	11,135,228
Annual Net Expenditures	10,378,190	12,347,155	13,839,228
<b>Year End Variance</b>	<b>419,513</b>	<b>(773,671)</b>	<b>(2,704,000)</b>
Variance as % of GB	1.6%	-2.8%	-9.9%

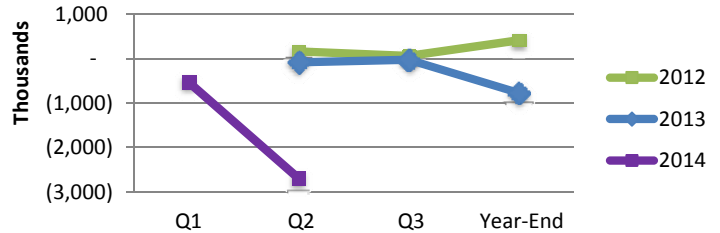
	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			(530,000)
Second Quarter (Q2)	162,000	(77,000)	(2,704,000)
Third Quarter (Q3)	63,000	(25,000)	
Year-End (Q4)*	419,513	(773,671)	

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

**Year End Actuals vs. Year End Net Budget**



**Quarterly Year End Variance Projections \***



**Description**

As of May 31st, the PW Operations Department is projecting an overall deficit of (\$2,604,000) for 2014 resulting from several variances related to winter control, depreciation, and fuel. Additional year-end variances may materialize related to parking ticket revenue and road maintenance, but these cannot be projected until later in the year.

*Fleet Division:*

Depreciation: \$289,000

A surplus of \$289,000 is projected for depreciation based on the 10-year depreciation forecast completed during the 2014 operating budget development.

Winter Control: (\$78,500)

The deficit related to extra fuel and parts used for the winter control fleet charged in the Fleet Division is expected to total approximately (\$78,500).

Fuel: (\$114,500)

A deficit of (\$114,500) is projected for fuel purchases related to fuel pricing and the budgeted fuel consumption for 2014 based on the average pricing for 2014 as of May 31st.

*Maintenance Division:*

Road Maintenance: (\$100,000)

The Maintenance Division will end 2014 with a deficit of approximately (\$100,000) related to additional road maintenance required as a result of the extreme winter conditions, i.e. frost damage. The Division is currently performing permanent repairs now that asphalt plants are open, failure to provide this critical frontline service will result in unacceptable risk to the corporation. A report will be brought to Council in the summer identifying the impacts of the winter conditions with recommendations for the pothole patching / road maintenance program for the remainder of the year 2014.

Winter Control: (\$2,600,000)

The City of Windsor experienced above-average winter conditions in the 1st quarter of 2014, which will result in an overall deficit in 2014 for both the Maintenance and Fleet Divisions of PW Operations. At the time of writing this report (Jan 1 - May 31), PW Operations has a winter control deficit of (\$1,212,243). Based on 2013 actuals for 4th quarter and the current level of winter control costs, Administration is projecting a final year-end deficit of approximately (\$2,600,000) in the Maintenance Division. Should this variance materialize at the end of the year, it will be partially offset by the Council-approved funding from the budget stabilization reserve. It should also be noted that there is an increase in the number of snow plow damage claims to residential lawns etc. that will also be paid by the Maintenance winter control budget for 2014 which we are unable to quantify at this time.

## Traffic Division:

Parking Ticket Revenue: (\$100,000)

The Traffic Division will end 2014 with a (\$100,000) deficit related to parking ticket revenue. Parking Enforcement has experienced a decrease in the number of tickets issued since the beginning of 2014 which will likely result in a decrease in realized revenues. It should also be noted that the Administrative Penalty System (AMPS) went into affect in November of 2013, however, full implementation of the system and associated fees did not begin until May of 2014. The new AMPS system will generate additional revenue for late payment administration fees that will offset the expected parking ticket deficit.

**Summary of Description**

	<b>Category</b>	
<i>Fleet Division</i>		
1. Depreciation	Transfers to Reserves & Capital Funds	\$ 289,000
2. Winter Control (Fleet Division only)	Operating & Maintenance Supplies	(78,500)
3. Fuel	Operating & Maintenance Supplies	(114,500)
Total Fleet Division		<u>\$ 96,000</u>
<i>Maintenance Division</i>		
4. Road Maintenance	Operating & Maintenance Supplies	\$ (100,000)
5. Winter Control (Maintenance Division only)	Purchased Services	(2,600,000)
Total Maintenance Division		<u>\$ (2,700,000)</u>
<i>Traffic Division</i>		
6. Parking Ticket Revenue	User Fees, Permits & Charges	\$ (100,000)
Total Traffic Division		<u>\$ (100,000)</u>
<b>Net Year End Surplus/(Deficit)</b>		<b><u><u>\$ (2,704,000)</u></u></b>

**Mitigating Steps**

Administration continues to monitor the budget in an effort to mitigate the anticipated year-end variance. The department will attempt to mitigate the cost of additional road maintenance required in 2014.

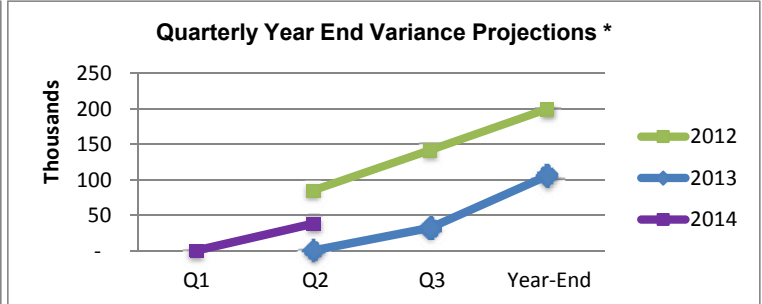
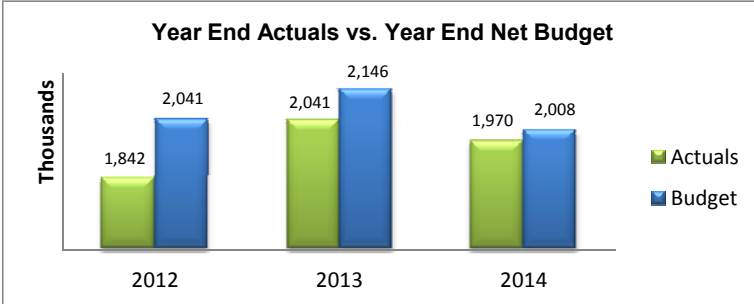
**BUILDING**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	5,874,107	5,884,847	5,760,682
Annual Net Budget	2,041,106	2,146,385	2,008,371
Annual Net Expenditures	1,841,600	2,040,909	1,970,171
<b>Year End Variance</b>	<b>199,506</b>	<b>105,476</b>	<b>38,200</b>
Variance as % of GB	3.4%	1.8%	0.7%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	85,000	-	38,200
Third Quarter (Q3)	142,000	32,300	
Year-End (Q4)*	199,506	105,476	

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



**Description**

The Building Department is projecting an approximate \$38,200 operating surplus for 2014.

Salary Gapping: \$42,500

Salary gapping totalling \$42,500 and attributed to: the temporary gapping of one Customer Service Representative that retired and is now being replaced, the temporary gapping of two Building Inspectors that retired in the recent quarter and for which replacements are currently being recruited and the temporary gapping of one By-law Enforcement Officer who is currently assuming a temporary assignment in the City Clerk Department. The temporary By-law Officer vacancy has been back filled for the remainder of the duration of the acting assignment.

Minor Miscellaneous Expense Account Variances: \$3,500

Also contributing to the projected Building surplus is \$3,500 in anticipated unused postage within the By-law Enforcement Division based on the year to date pattern of this expense.

Projected Fee Revenue Shortfall (Property Standards): (\$7,800)

A revenue shortfall of (\$7,800) from property standards enforcement is projected in terms of lower than budgeted fee collections due to Building Inspectors having to prioritize their time on Permits activity to conduct inspections within legislated time frames as opposed to being able to follow up on property standards complaints.

Legislated Permits Funded Budget (Non-Tax Levy)

The Department is projecting a negative variance of (\$258,000), mainly due to lower permit revenues, offset by some salary gapping savings. Permit activity to date has been largely related to renovations, residential and other lower cost projects as opposed to institutional, commercial and industrial projects which generate greater revenue. Any revenue shortfalls require a similar draw on the Building Permits Fee Reserve. When adding the projected (\$258,000) variance to the 2014 budgeted draw of (\$523,400), the reserve draw is estimated to be (\$781,400) by the end of the year. It should be noted that the 2013 year end reserve fund balance is (\$9,591,527).

**Summary of Description**

Category	Amount
1. Salary Gapping	\$ 42,500
2. Minor Miscellaneous Expense Account Variances	3,500
3. Projected Fee Revenue Shortfall (Property Standards)	(7,800)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ 38,200</b>

**Mitigating Steps**

The Building Department Team continuously works to mitigate all operating expenditures each year and explore revenue enhancements where possible. The Department has eliminated 15 positions since 2008.

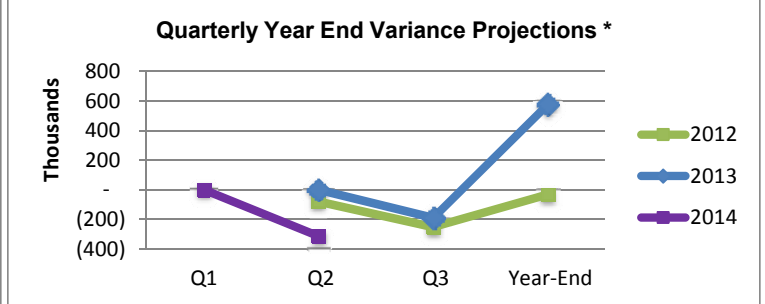
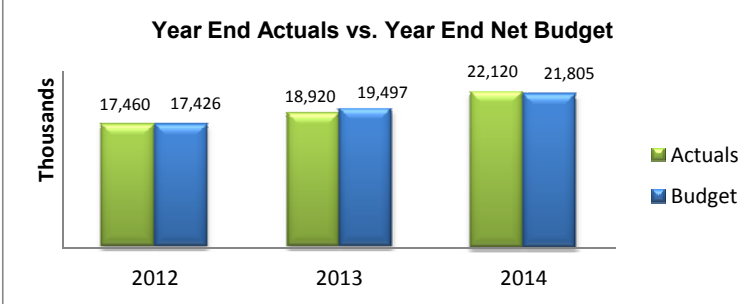
**PARKS & FACILITY OPERATIONS**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	26,191,801	28,715,531	34,567,496
Annual Net Budget	17,425,825	19,497,415	21,804,641
Annual Net Expenditures	17,460,109	18,919,841	22,119,641
<b>Year End Variance</b>	<b>(34,284)</b>	<b>577,574</b>	<b>(315,000)</b>
Variance as % of GB	-0.1%	2.0%	-0.9%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(81,000)	-	(315,000)
Third Quarter (Q3)	(255,000)	(191,000)	
Year-End (Q4)*	(34,284)	577,574	

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



**Description**

Overall, Parks & Facility Operations is projecting a year-end variance of (\$315,000).

*Parks Operations Division:*

The Parks Operations Division is projecting a year end deficit of (\$250,000) at second quarter.

Tree Trim Revenue, Vacant Lots, Rental Income: \$195,000

A projected revenue surplus of \$195,000 is attributed to increased recoveries in tree trimming, the annual plant sale, recoverable work and revenues from vacant lot seasonal work such as snow removal and grass cutting.

Wages, Other Pay, and Contracted Services: \$67,000

The wage accounts collectively represent a deficit of (\$185,000), however this wage variance is more than offset by savings in Contracted Services. The projected wage variance can be mainly attributed to changes in work processes, including the hiring of regular part-time staff to manage work that had been previously performed under contract. In addition to efficiencies gained thru the in-sourcing of work, the overage in wage and benefit costs is more than offset by a projected year-end surplus of \$252,000 in External Contract Work and Other Purchased Services. Council's recent decision to in-source the hanging basket and planter program is one of the contributing factors to this positive variance, and is the model and framework on which future operational business decisions will be based upon.

First Aid, Office and Program Supplies: \$21,000

A slight surplus of \$21,000 in the First Aid, Office and Program Supplies accounts is projected.

Overtime: (\$235,000)

There is a projected deficit in overtime of (\$235,000), with approximately (\$195,000) of the overtime variance attributable to Winter Control.

Equipment & Infrastructure Repairs and Materials: (\$298,000)

There is a projected (\$298,000) deficit in Equipment Repairs and Infrastructure Maintenance Materials, which is consistent with the past few years. The materials budget continues to be a pressure for the Parks Division.

In summary, it is important to note that Winter Control costs collectively represent the entire projected deficit of (\$250,000) for the Parks Division. The overtime attributed to Winter Control represents a variance of (\$195,000) with the remainder of the deficit being materials and special equipment rentals. Should this variance materialize at the end of the year, it will be partially offset by the Council-approved funding from the budget stabilization reserve.

Although difficult to quantify at this time of the year, there are potential risk issues that arise primarily in the summer months, as this is Parks' busiest time of year. Heavy storms in the area, overly wet weather, heavy graffiti and vandalism as well as unforeseeable requests and special events can significantly affect the demands of Parks' work plans and budget dollars.

*Facility Operations Division:*

Overall, Facility Operations is reporting a projected year end variance of (\$65,000).

Salaries & Benefits - Maintenance Staff: (\$25,000)

A deficit of (\$25,000) is projected due to wage increases and retroactive payments for some of the maintenance staff. This deficit is offset by the corporate provision for JJE settlements.

Maintenance costs - Windsor International Aquatic Training Facility/Adventure Bay (WIATC/AB): (\$40,000)

Contributing to the projected variance are costs related to WIATC/AB, which opened in January 2014. Current projections show a variance of approximately (\$40,000) of which (\$32,000) pertains to the replacement cost of special UV bulbs which was an unexpected cost. These bulbs must be changed twice per year at a cost of \$32,000 per change. It is estimated that only one change will be necessary this year, as they were only recently installed. (\$8,000) is a small projected overage based on chlorine, caretaking and maintenance supplies purchased as at May 31, 2014.

**Summary of Description**

	<b>Category</b>	<b>Amount</b>
<i>Parks Operations Division</i>		
1. Tree Trim Revenue, Vacant Lots, Rental Income	Other Miscellaneous Revenue	\$ 195,000
2. Maintenance Contracts, Security and other External Services	Purchased Services	67,000
3. First Aid, Office and Program Supplies	Other Miscellaneous Expenditures	21,000
4. Overtime, Other Pay, WSIB	Salaries & Benefits	(235,000)
5. Vandalism, Equipment & Infrastructure Repairs and Materials	Operating & Maintenance Supplies	(298,000)
Total Parks Operations Division		\$ (250,000)
<i>Facility Operations Division</i>		
6. Salaries & Benefits (offset by corporate provision)	Salaries & Benefits	\$ (25,000)
7. Maintenance costs - WIATC/AB	Operating & Maintenance Supplies	(40,000)
Total Facility Operations Division		\$ (65,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (315,000)</b>

**Mitigating Steps***Parks Operations Division:*

With aging infrastructure, equipment, and unexpected repairs, the division continues to strive to focus on core duties, to find efficiencies where possible and to keep costs within the limits of their budget while providing facilities, playfields and parks areas that are safe, clean, and operating at a service-level that the citizens and stakeholders are accustomed and have come to expect.

*Facility Operations Division:*

During the first five months of 2014, Facility Operations took over the financial budgets and responsibility for all maintenance and caretaking functions for the Recreation and Culture Department's facilities, and the environmental element of Huron Lodge. At the same time, Facility Operations also underwent a change in chartfield structure to coincide with the work order system, Facility 360. This has allowed for better tracking of the costs incurred to maintain facilities. The Facility Operations division will continue to monitor work orders using the Facility 360 application to proactively respond to required maintenance and repairs. Work Order requests that are deemed non-critical or unnecessary will be managed within the operating budget limits. Also, Facility Operations will closely monitor spending in order to offset the identified costs not originally budgeted for, while providing clean, safe and well-maintained facilities.

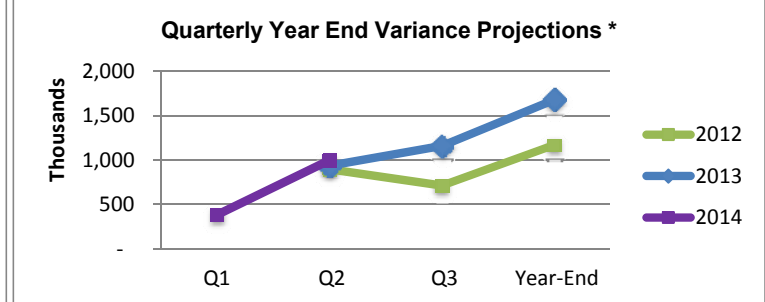
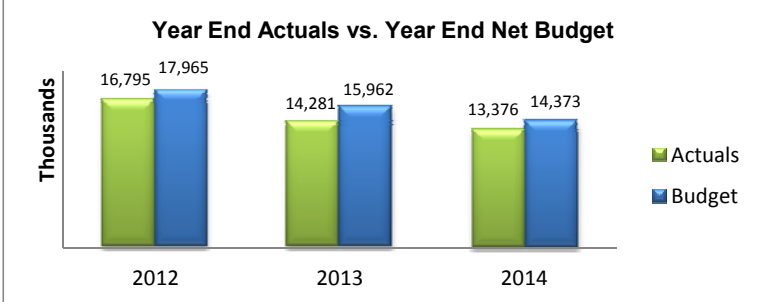
**EMPLOYMENT & SOCIAL SERVICES**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	119,581,320	117,309,462	117,277,254
Annual Net Budget	17,964,834	15,961,894	14,373,133
Annual Net Expenditures	16,794,647	14,281,407	13,376,133
<b>Year End Variance</b>	<b>1,170,187</b>	<b>1,680,487</b>	<b>997,000</b>
Variance as % of GB	1.0%	1.4%	0.9%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			380,000
Second Quarter (Q2)	898,000	937,000	997,000
Third Quarter (Q3)	711,000	1,160,000	
Year-End (Q4)*	1,170,187	1,680,487	

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



**Description**

As of May 31, 2014, the Employment and Social Services Department is projecting to end the year with a net city surplus of \$997,000.

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

**Ontario Works Program Delivery: \$600,000**

A net city surplus of \$600,000 is projected at year end for Ontario Works (OW) Program Delivery. Expenditures are lower than budget due in part to lower than budgeted average OW monthly caseload. Of this projected city surplus, \$301,000 relates to salary gapping, as well the in year announcement of additional 100% provincial funding to offset the cost of implementation of the Social Services Solutions Modernization Project (SSSMP). Lower than expected Employment Related Expenses, Employment Initiatives, and operating costs add \$299,000 to the city surplus.

**Financial Assistance: \$400,000**

Ontario Works Financial Assistance is projected to end the year with a net City surplus of approximately \$390,000. The 2014 Ontario Works monthly caseload has ranged from 9,360 to 9,606 with the year to date average at June 30th being 9,474. This is 1.31% lower than the budgeted average caseload of 9,600. The lower caseload along with a less than expected cost per case account for a significant part of the surplus. Discretionary benefit expenditures are expected to remain within the provincial funding cap. Should the OW caseload rise in the latter part of the year, the projected surpluses for OW Program Delivery and OW Financial Assistance may be reduced.

The Ontario government proposed a number of changes to social assistance that take effect September 1, 2014, such as an additional \$30 per month (or about five percent) for adult singles without children receiving Ontario Works (applied to basic needs and boarder amounts) and an additional 1 per cent for Ontario Works families (applied to basic needs, shelter and boarder amounts). Municipalities however will not be required to share the cost of the increases to Ontario Works rates until January 2015.

100% Municipal Assistance is projected to end the year with a net City surplus of approximately \$10,000 largely attributed to lower than anticipated funeral and burial expenses and increased recoveries.

**Other Employment Initiatives: (\$3,000)**

Other Employment Services is projected to end the year with a small city deficit of (\$3,000) related to the provision of client employment supports over and above the 100% provincial funding envelope.

**Summary of Description**

Category	Amount
<i>OW Program Delivery</i>	
1. OW Program Delivery - Salary and Benefits	\$ 301,000
2. OW Program Delivery - Employment Initiatives	226,000
3. OW Program Delivery - Employment Related Expenses	66,000
4. OW Program Delivery - Operating Supplies/Minor Capital	7,000
<b>Total OW Program Delivery</b>	<b>\$ 600,000</b>



*Financial Assistance*

5. OW Financial Assistance	Transfer for Social Services	\$ 390,000
6. 100% Municipal Assistance	Transfer for Social Services	<u>10,000</u>
Total Financial Assistance		\$ 400,000
7. <i>Other Employment Initiatives</i>	Transfer for Social Services	\$ (3,000)
<b>Net Year End Surplus/(Deficit)</b>		<b><u><u>\$ 997,000</u></u></b>

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**Mitigating Steps**

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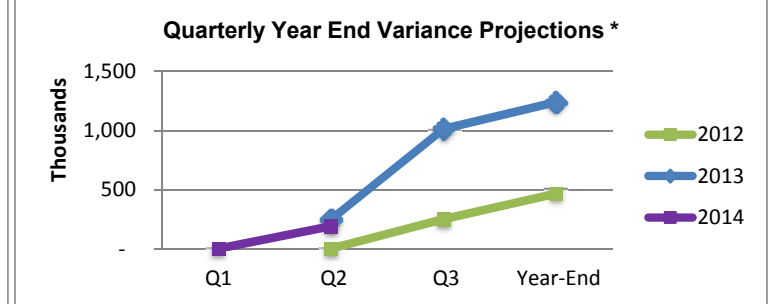
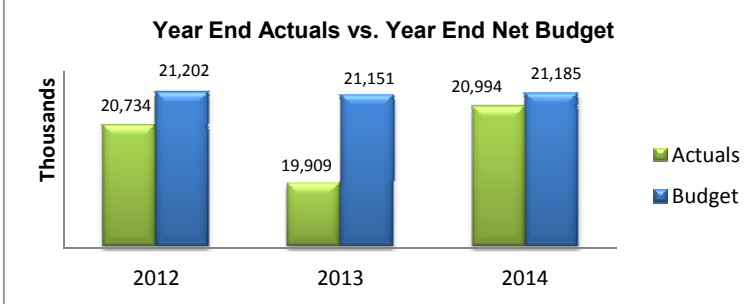
**HOUSING & CHILDREN SERVICES**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	90,747,778	89,197,605	87,388,448
Annual Net Budget	21,201,530	21,150,846	21,184,758
Annual Net Expenditures	20,733,981	19,909,307	20,993,758
<b>Year End Variance</b>	<b>467,549</b>	<b>1,241,539</b>	<b>191,000</b>
Variance as % of GB	0.5%	1.4%	0.2%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	247,000	191,000
Third Quarter (Q3)	251,000	1,013,000	
<b>Year-End (Q4)*</b>	<b>467,549</b>	<b>1,241,539</b>	

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



**Description**

Overall, Housing and Children Services is projecting a year end surplus variance of \$191,000 for 2014, broken down by program, as follows:

Housing Subsidy Surplus: \$334,000

Housing Services is projecting a net city surplus of \$334,000. Of this surplus, \$230,000 (net city) is due to lower mandated subsidy payments required by service providers. Service provider 2013-2014 year end subsidy reconciliations are also expected to add \$104,000 (net city) to the surplus on a one-time basis.

Windsor Essex Community Housing Corporation (WEHC): (\$143,000)

WEHC is projecting a total gross year end deficit of (\$216,000) of which (\$143,000) is the net city portion. WEHC's projected deficit is due to a net property assessment increase in 2014. Based on Current Value Assessments (CVA) with current year tax rates, the property tax increase for the Public Housing program is expected to result in a gross cost increase of \$356,000. This increase is expected to be offset by a gross property tax decrease of (\$140,000) for the Non-Profit Families program. On March 27, 2014 WEHC submitted a request for reconsideration (R4R) to the Municipal Property Tax Assessment Corporation (MPAC) for the 2014 taxation year and we await a response from MPAC on the applications. A favourable response could reduce the potential deficit.

**Summary of Description**

	Category	Amount
1. <i>Housing Subsidy Surplus</i>	Grants & Subsidies	\$ 334,000
<i>Windsor Essex Community Housing Corporation (WEHC)</i>		
2. WEHC Family Housing Property Tax	Grants & Subsidies	93,000
3. WEHC Public Housing Property Tax	Grants & Subsidies	(236,000)
Total Windsor Essex Community Housing Corporation (WEHC)		\$ (143,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 191,000</b>

**Mitigating Steps**

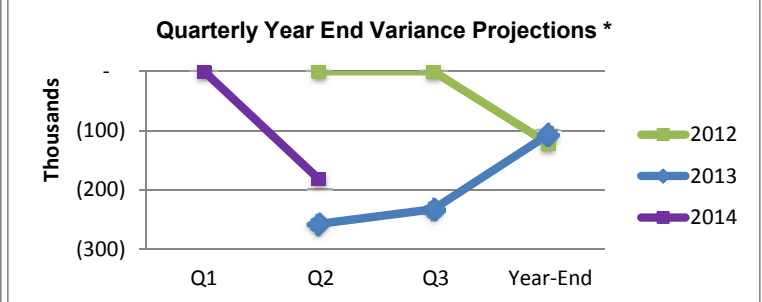
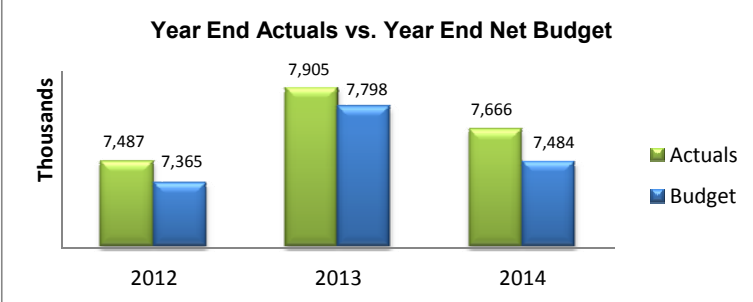
**HURON LODGE**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	20,720,557	21,713,302	21,876,229
Annual Net Budget	7,365,162	7,797,907	7,483,874
Annual Net Expenditures	7,486,921	7,904,764	7,665,874
<b>Year End Variance</b>	<b>(121,759)</b>	<b>(106,857)</b>	<b>(182,000)</b>
Variance as % of GB	-0.6%	-0.5%	-0.8%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	(258,000)	(182,000)
Third Quarter (Q3)	-	(233,000)	
<b>Year-End (Q4)*</b>	<b>(121,759)</b>	<b>(106,857)</b>	

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



**Description**

Huron Lodge is projecting to end the year with a deficit of (\$182,000).

**Increase in Funding: \$225,000**

The Ministry of Health and Long Term Care (MOHLTC) announced an increase to Huron Lodge's Case Mix Index (CMI) that is used to calculate the nursing and personal care per diem amount funded to Long Term Care Homes. Huron Lodge's continuous commitment to prudent and accurate resident assessments has resulted in a CMI increase. As a result, Huron Lodge will receive higher than expected funding for the 2014 – 2015 year. This additional funding of approximately \$225,000 in the 2014 and \$75,000 in 2015 will be used to offset any variances in salaries that have traditionally been experienced as a result of staff replacements for a variety of reasons.

**Other Miscellaneous Accounts: (\$19,000)**

Other miscellaneous accounts are projected to end the year with an unfavourable variance of approximately (\$19,000) primarily due to building services. As the building operates on a 24 hour, 7 days a week basis, the cost of the repairs to both the building and equipment is at risk for a budget shortfall. The department continues to review these accounts monthly to minimize any deficits by year end.

**WSIB: (\$63,000)**

The department continues to have obligations to pay WSIB expenses, which are currently projected to end the year in a budget shortfall of (\$63,000). During the 2013 budget process, the department requested a \$50,000 increase each year over four years with the expectation to have favourable variances (where applicable) continue to offset this deficit until the budget reaches a sustainable operating level. To date, Huron Lodge has received a budget increase of \$50,000 in each of 2013 and 2014.

**Nursing Supplies and Incontinence Products: (\$116,000)**

Nursing Supplies and Incontinence Product costs are a challenge for the department. With the increasing acuity of residents, nursing supplies and incontinence products may see an unfavourable variance of (\$116,000) primarily due to the increased costs of linen services. The City was notified of an increase in rates in late 2013 and was unable to include as part of the 2014 budget. An RFP is currently being prepared for this service. Any necessary budget adjustments will be brought forward as part of the 2015 budget and any anticipated variances will also be communicated.

**Salary Accounts: (\$209,000)**

Salaries are projected to end the year with a deficit of (\$209,000). Salaries are difficult to project because the department is obligated to replace staff in the event of absences due to mandatory training, attendance at work issues, non-occupational accommodations and modified duties due to WSIB. The replacement costs of salaries will continue to be monitored closely by the department and reported in subsequent variance reports.

**Summary of Description**

	Category	Amount
1. Increase in Funding	Grants & Subsidies	\$ 225,000
2. Other Miscellaneous Accounts	Other Miscellaneous Expenditures	(19,000)

3. WSIB	Salaries & Benefits	(63,000)
4. Nursing Supplies and Incontinence Products	Operating & Maintenance Supplies	(116,000)
5. Salary Accounts	Salaries & Benefits	(209,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (182,000)</b>

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**Mitigating Steps**

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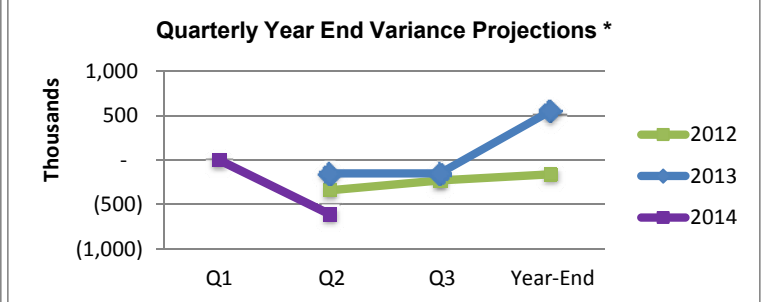
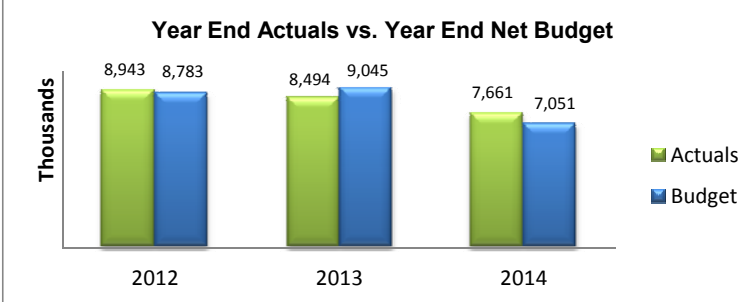
**RECREATION & CULTURE**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	17,550,521	17,633,739	18,919,303
Annual Net Budget	8,782,731	9,044,667	7,051,073
Annual Net Expenditures	8,943,328	8,494,214	7,661,073
<b>Year End Variance</b>	<b>(160,597)</b>	<b>550,453</b>	<b>(610,000)</b>
Variance as % of GB	-0.9%	3.1%	-3.2%

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(340,000)	(150,000)	(610,000)
Third Quarter (Q3)	(230,000)	(150,000)	
Year-End (Q4)*	(160,597)	550,453	

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



**Description**

The Recreation and Culture department has highlighted potential variance risks within the operating divisions based on all available information at the time of this report. The department is projecting a potential overall year end variance of (\$610,000). The majority of revenue for Recreation and Culture is realized in the fourth quarter of the year. These revenue patterns make it tremendously difficult to accurately project year end variances, based on the limited information available early in the year. Therefore, the projections presented in this report have significant risk of fluctuation. The overall potential variance can be broken down as follows:

Other Facilities: (\$85,000)

Recreation and Culture is projecting a potential deficit of (\$85,000), mainly due to revenue shortfalls from Forest Glade and South Windsor Arena as a result of lower than budgeted ice rentals.

WFCU Centre: (\$210,000)

The WFCU Centre is projecting a deficit of (\$210,000) mainly due to revenue shortfalls in concessions, programming and ticket surcharges. The spitfire attendance figures have been lower than in previous years along with less playoff games, which have resulted in lower revenue from ticket surcharges and concessions. Additionally, as approved by Council on October 7, 2013, the revised agreement with the Windsor Express Basketball team has also negatively impacted the variance by the \$25,000, due to reduced game day costs, lost sales on concessions and lost ticket surcharge revenue.

Windsor International Aquatics & Training Centre (WIATC)/Adventure Bay (AB): (\$315,000)

This exciting new facility has been very well received by both residents and visitors alike. The first six months of operations have attracted approximately 100,000 people to Adventure Bay. Therefore, it is likely that by the end of its first year it will have attracted some 200,000 users, or roughly the equivalent of the entire population of the City. The WIATC/AB has attracted a significant number of local, national and international events and has received rave reviews by all participants.

Significant economic benefits are being realized from this facility:

- Creation of approximately 280 full time and part time jobs to operate the facility
- Creation of a popular family attraction for Windsor residents
- Avoided the economic drain of a significant share of the 200,000 annual visitors spending their discretionary income at similar facilities across the border or around the province
- Has put Windsor on the map for aquatics sports tourism and drawn visitors from across the world
- Has added to the revitalization of the downtown
- Has helped to diversify the economy and positively impacted the hospitality industry

Similar to all municipally owned recreation facilities which are operated based on affordable fees as a service to the overall community, there is a net operating cost that is picked up by tax payers.

The WIATC/AB facility is projecting an overall unfavourable budget variance of (\$792,000). This includes a negative variance of (\$445,000) for

utilities (which is reported in the Corporate Finance utility variance and consistent with how all facilities are reported) as well as an unfavourable variance of (\$32,000) for the replacement cost of special UV bulbs (which is reported in Facility Operations variance). Therefore, the net reported variance for Recreation and Culture for this facility is (\$315,000).

Of the (\$445,000) projected variance for utilities, (\$380,000) is attributable to hydro costs. Provincial hydro rates have increased 50% from the October/November 2011 rates prevalent when the budget was developed. In addition, consumption has been higher than originally projected. While rates will continue to fluctuate based on market demand, consumption can be better managed going forward due to a planned energy audit and by consolidating the use of the facility by taking into account usage patterns and operating hours.

As part of the reported (\$315,000) variance, wages make up (\$250,000) of the projected facility variance. This is as a result of increasing staffing levels from the originally budgeted 27 lifeguards to 32 based on actual experience with the new facility and equipment. These 5 additional lifeguards were added to improve safety as per established guidelines from the Life Saving Society and TSSA and to allow for proper operational logistics. An additional 3 temporary lifeguards have been required for a 6 month period due to TSSA requirements for coverage until an electronic solution was implemented. The addition of a coordinator position was also required in order to better manage the significant number of lifeguards. Furthermore, once the facility opened it became apparent that in order to provide better service, an additional facility attendant position was required on the second floor to oversee the canon cove playing area and fitness centre. The cost for these additional positions have been partially offset by gapping in the non-union area and by lower than budgeted lifeguard hourly wage rates.

The remaining (\$65,000) deficit is a result of miscellaneous line items for TSSA inspections and operational supplies.

As this is the first year of operations of this facility, there is no historical record of seasonality impacts. Therefore, the projections are subject to greater variability than for other facilities of which we have historical data available. Additionally, the first six months of operating this very complex and unique facility have afforded administration with the experience and knowledge base to make proactive adjustments to the facility operations and programming that will allow for implementing changes aimed at positively impacting the bottom line.

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**Summary of Description**

	<b>Category</b>	<b>Amount</b>
1. Other Facilities	User Fees, Permits & Charges	\$ (85,000)
2. WFCU Centre	User Fees, Permits & Charges	(210,000)
3. WIATC/Adventure Bay	Salaries & Benefits	<u>(315,000)</u>
<b>Net Year End Surplus/(Deficit)</b>		<b><u>\$ (610,000)</u></b>

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**Mitigating Steps**

Recreation and Culture in 2014 is closely monitoring the monthly financial statements for a variety of facilities. Some specific mitigating measures include:

- Marketing plan for the WIATC/AB has been approved and will be fully implemented
  - Energy audit & hydro cost optimization at the WIATC/AB
  - Give consideration to refine/consolidate program delivery to achieve synergies aimed at cost reductions at WIATC/AB based on attendance levels and daily/hourly attendance patterns experienced to date
  - Reduce 3 temporary lifeguards put in place due to TSSA requirements on August 1 as planned
  - Adjust concession prices to reflect market/industry rates
  - Optimize concession and facility attendant staffing schedules to reflect attendance demand
  - A working group committee has been established to regularly monitor and make recommendations on all aspects of the WIATC/AB operations
  - Operating review of the WFCU Centre is currently being undertaken by the newly appointed facility manager. It is expected that recommendations will be made that will improve efficiencies and reduce operating costs.
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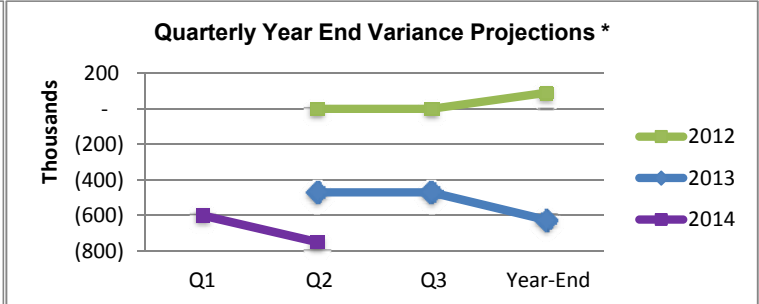
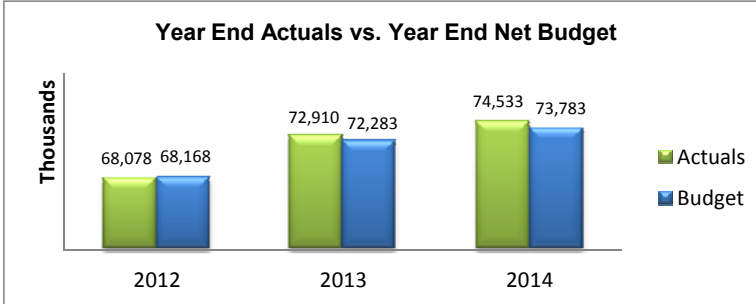
**WINDSOR POLICE SERVICES**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	76,704,906	80,140,114	82,830,647
Annual Net Budget	68,168,086	72,282,957	73,782,958
Annual Net Expenditures	68,078,115	72,909,629	74,532,958
<b>Year End Variance</b>	<b>89,971</b>	<b>(626,672)</b>	<b>(750,000)</b>
Variance as % of GB	0.1%	-0.8%	-0.9%

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			(600,000)
Second Quarter (Q2)	-	(470,000)	(750,000)
Third Quarter (Q3)	-	(470,000)	
Year-End (Q4)*	89,971	(626,672)	

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



**Description**

Note: The Summary of Description section below was provided by the Windsor Police Service (WPS) administration, as the Finance department does not provide financial support to the WPS.

**Summary of Description**

	Category	Amount
1. Minor equipment, repairs, maintenance, replacement	Operating & Maintenance Supplies	\$ (150,000)
2. Legal and consulting costs	Purchased Services	(150,000)
3. Overtime - unforeseen major crimes/events/court attendance	Salaries & Benefits	(200,000)
4. Personnel costs, workers comp, one-time payouts	Salaries & Benefits	(250,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (750,000)</b>

**Mitigating Steps**

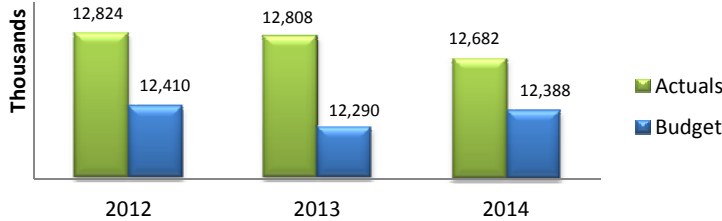
- 1) The WPS continues to aggressively monitor and control overtime costs which have slowly been decreasing over the past few years, however, with the occurrence of unforeseen major crimes, investigation and corresponding court costs will rise accordingly.
- 2) The Service has also been very diligent in delaying the replacement of equipment and trying to extend the life through repairs and maintenance, unfortunately, we have begun to reach the point where equipment has become obsolete with service and parts no longer available. This is forcing the resulting replacements in order to continue to provide service and to ensure the health and safety of our employees. All purchasing is done in accordance with the city purchasing bylaw.

**TRANSIT WINDSOR**

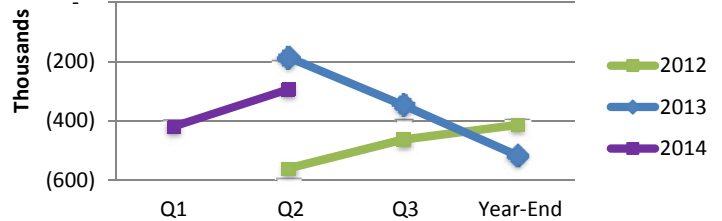
**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials		2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
Annual Gross Budget (GB)	29,855,258	28,245,389	29,843,504	First Quarter (Q1)			(420,000)
Annual Net Budget	12,409,811	12,289,811	12,387,926	Second Quarter (Q2)	(562,000)	(186,000)	(294,000)
Annual Net Expenditures	12,823,749	12,808,089	12,681,926	Third Quarter (Q3)	(464,000)	(347,000)	
<b>Year End Variance</b>	<b>(413,938)</b>	<b>(518,278)</b>	<b>(294,000)</b>	Year-End (Q4)*	(413,938)	(518,278)	
Variance as % of GB	-1.4%	-1.8%	-1.0%	* Note: Year-end numbers are based on actual results, not projections.			

**Year End Actuals vs. Year End Net Budget**



**Quarterly Year End Variance Projections \***



**Description**

Transit Windsor Administration monitors the operating budget on an ongoing basis and is projecting a year end deficit of (\$294,000) at second quarter.

Transit Revenue: \$100,000

Transit Windsor revenues are projected to exceed budget estimates with a projected surplus of approximately \$100,000.

Fuel & Lubricants: (\$194,000)

Current fuel prices are resulting in a projected deficit in the Fuel and Lubricants account of approximately (\$194,000). The 2014 approved budget for fuel was maintained at \$1.00 per litre. Based on approximately 3 million litres of diesel consumed annually, every \$0.01 increase above the budget figure of \$1.00 per litre translates to a cost of approximately \$30,000. While the consumption of fuel is consistent with the budget of 3 million litres, the average cost for diesel for Transit Windsor from Jan 1, 2014 to June 31, 2014 was \$1.1238 per litre. This represents a \$0.1238 increase, or a price variance of approximately (\$186,000) for diesel fuel for the Transit Windsor fleet. The price of diesel fuel has been declining steadily over the last several months and the spot rate on July 10, 2014 is \$1.0055. Using this rate for the remainder of the year will result in an additional price variance of approximately (\$8,000). The fuel price variance projected for the remainder of the year may increase if the spot price of fuel starts to increase again for a variety of reasons. Given the volatility in predicting fuel prices, Transit Windsor will continue to monitor this closely and report the projected variance to the Board of Directors on a monthly basis.

Salary and Wages: (\$200,000)

Salary and Wages accounts are projecting a potential deficit of approximately (\$200,000) largely due to the number of detours encountered on the existing routes, combined with the continuing need to react to late buses and overloaded buses on the main lines and special events.

Note that Transit Windsor will become a City department in 2015.

**Summary of Description**

Category	Amount
1. Transit Revenue	\$ 100,000
2. Fuel and Lubricants	(194,000)
3. Salary and Wages	(200,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (294,000)</b>

**Mitigating Steps**



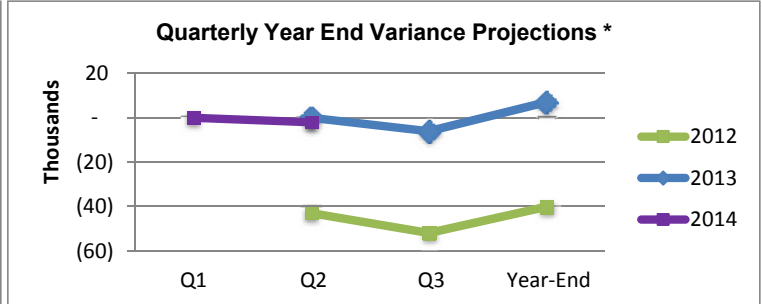
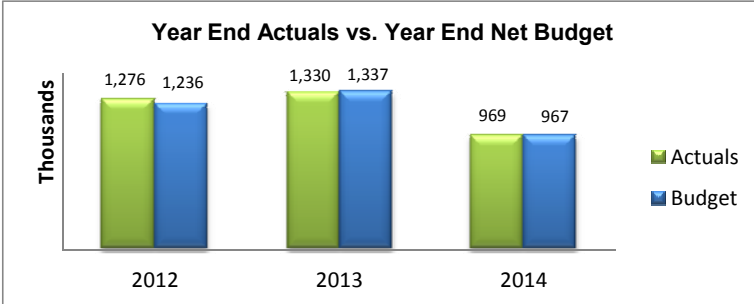
**HANDI TRANSIT**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	1,236,257	1,337,100	966,502
Annual Net Budget	1,236,257	1,337,100	966,502
Annual Net Expenditures	1,276,431	1,330,038	968,502
<b>Year End Variance</b>	<b>(40,174)</b>	<b>7,062</b>	<b>(2,000)</b>
Variance as % of GB	-3.2%	0.5%	-0.2%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	(43,000)	-	(2,000)
Third Quarter (Q3)	(52,000)	(6,145)	
Year-End (Q4)*	(40,174)	7,062	

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



**Description**

From Handi-Transit:

"Actual results year-to-date are fairly consistent with prior year and budget. Due to increased fuel costs, a small loss is projected for the remainder of the year."

**Summary of Description**

Category	Amount
1. Fuel	\$ (2,000)
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ (2,000)</b>

**Mitigating Steps**

N/A - actual results inline with budget. Fuel costs going forward will continue to be monitored.

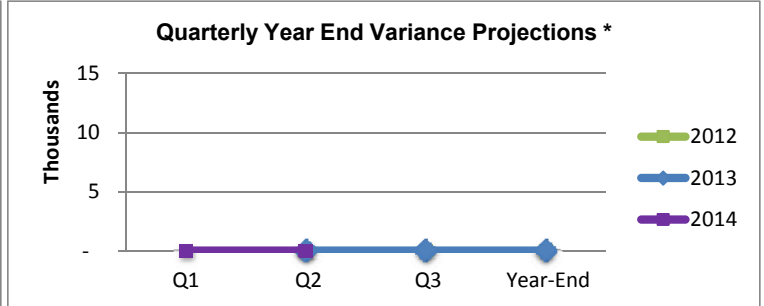
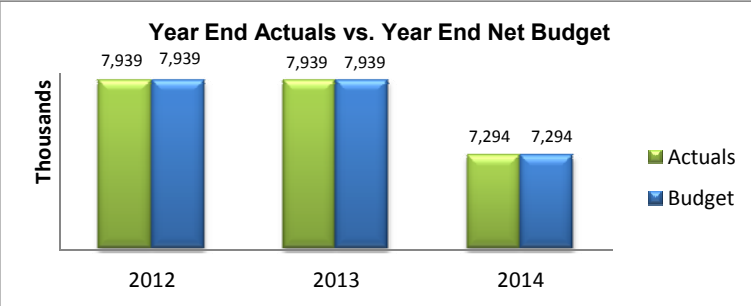
**WINDSOR PUBLIC LIBRARY GRANT**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	7,939,359	7,939,359	7,293,932
Annual Net Budget	7,939,359	7,939,359	7,293,932
Annual Net Expenditures	7,939,359	7,939,359	7,293,932
<b>Year End Variance</b>	<b>0</b>	<b>0</b>	<b>0</b>
Variance as % of GB			

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	-	-
Third Quarter (Q3)	-	-	-
Year-End (Q4)*	-	-	-

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



**Description**

This budget line item refers to the City's annual grant to the Windsor Public Library. As per consistent practice, based on the Council approved annual grant amount (\$7.3 M), four equal quarterly payments are made to the WPL. Therefore, there are no variances within this line item. Should there be a variance within the WPL's operating budget, it will be reported through the Board and addressed as such.

**Summary of Description**

Category	Amount
1. Annual Grant Funding	\$ -
<b>Net Year End Surplus/(Deficit)</b>	<b>\$ -</b>

**Mitigating Steps**

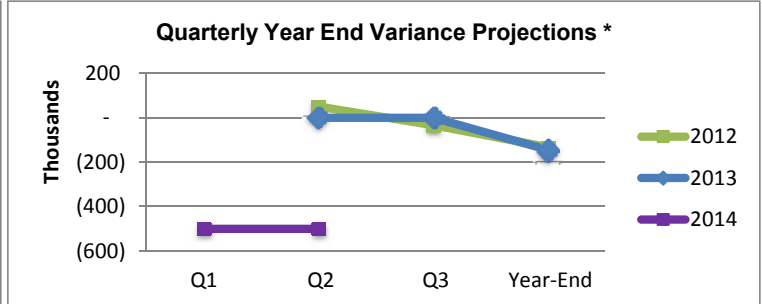
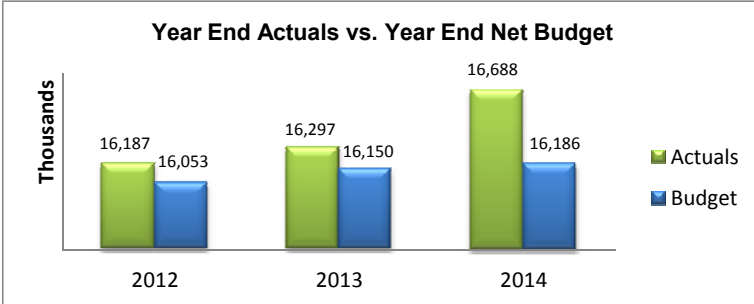
**AGENCY GRANTS**

**Financial Summary**

	2012 Financials	2013 Financials	2014 Financials
Annual Gross Budget (GB)	16,053,391	16,150,454	16,287,054
Annual Net Budget	16,053,391	16,150,454	16,186,455
Annual Net Expenditures	16,186,600	16,296,974	16,688,175
<b>Year End Variance</b>	<b>(133,209)</b>	<b>(146,520)</b>	<b>(501,720)</b>
Variance as % of GB	-0.8%	-0.9%	-3.1%

	2012 Est. Variance	2013 Est. Variance	2014 Est. Variance
First Quarter (Q1)			(501,720)
Second Quarter (Q2)	50,000	-	(501,720)
Third Quarter (Q3)	(34,000)	-	
Year-End (Q4)*	(133,209)	(146,520)	

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



**Description**

Health Unit: (\$196,720)

At their regular meeting held on January 16, 2014, the Windsor-Essex County Health Unit Board approved a 2014 Budget. The approved budget was \$17,708,251, inclusive of a one-time request of \$100,000. The City's share of the base budget is \$2,619,862 and \$13,561 of the one-time request, bringing the total to \$2,633,423 and thereby resulting in a budget deficit of (\$196,720). Note that per Council direction the City is not paying the incremental amount to the Health Unit pending further information from the Health Unit.

Land Ambulance: (\$305,000)

The land ambulance budget was not available from the County when the City's budget was approved in December 2013, and a status quo budget estimate was made for the City's share of costs. Based on the 2014 land ambulance budget approved by the County on February 19, 2014, the City's share will be approximately \$305,000 higher than budgeted by the City. In addition, the EMS is currently projecting operations to be over budget (City Share), however, it has been advised that the County is working to reduce this deficit but the amount cannot be reliably estimated at this time.

**Summary of Description**

	Category	Amount
1. Health Unit	Transfers to External Agencies	\$ (196,720)
2. Land Ambulance	Transfers to External Agencies	(305,000)
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ (501,720)</b>

**Mitigating Steps**

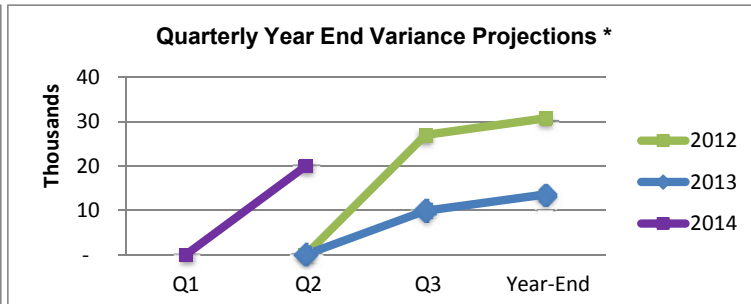
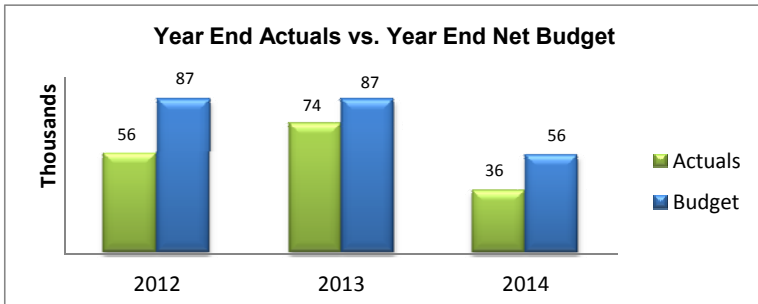
**COMMITTEES OF COUNCIL**

**Financial Summary**

	2012	2013	2014
	Financials	Financials	Financials
Annual Gross Budget (GB)	87,170	87,170	55,920
Annual Net Budget	87,170	87,170	55,920
Annual Net Expenditures	56,394	73,598	35,920
<b>Year End Variance</b>	<b>30,776</b>	<b>13,572</b>	<b>20,000</b>
Variance as % of GB	35.3%	15.6%	35.8%

	2012	2013	2014
	Est. Variance	Est. Variance	Est. Variance
First Quarter (Q1)			-
Second Quarter (Q2)	-	-	20,000
Third Quarter (Q3)	27,000	9,900	
Year-End (Q4)*	30,776	13,572	

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



**Description**

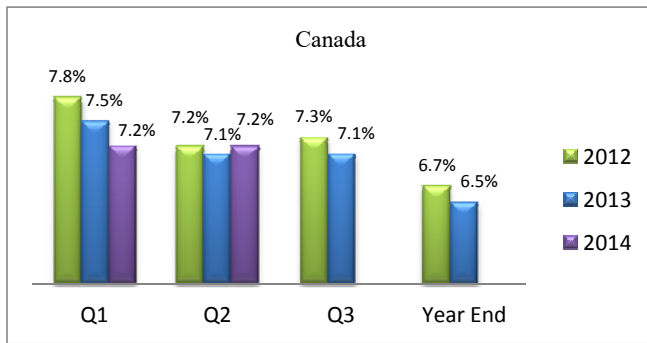
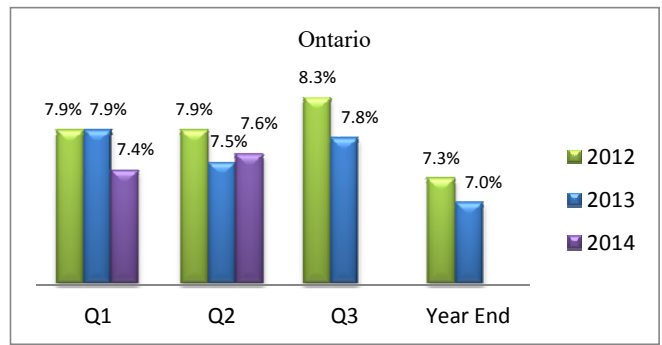
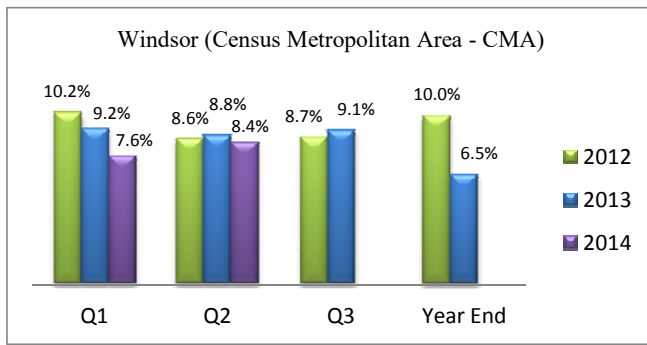
The International Relations Committee is actively meeting throughout the year and has projected a surplus of \$20,000 to December 31, 2014.

**Summary of Description**

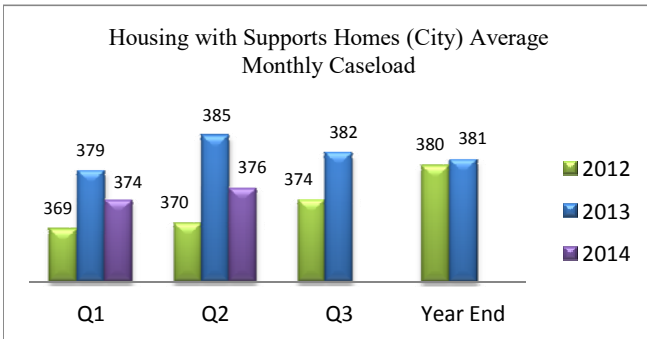
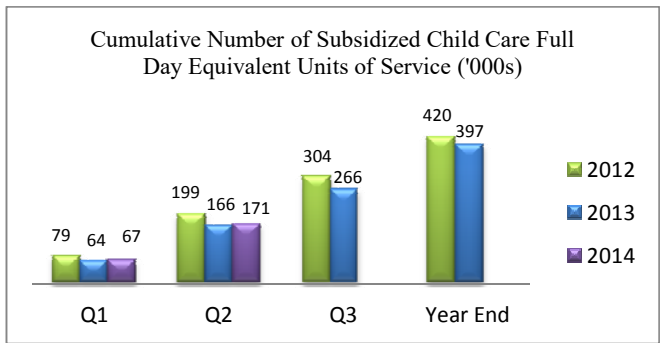
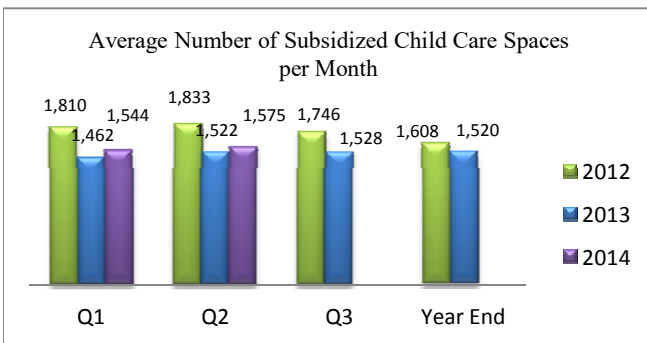
Description	Category	Amount
1. International Relations Committee	Purchased Services	\$ 20,000
<b>Net Year End Surplus/(Deficit)</b>		<b>\$ 20,000</b>

**Mitigating Steps**

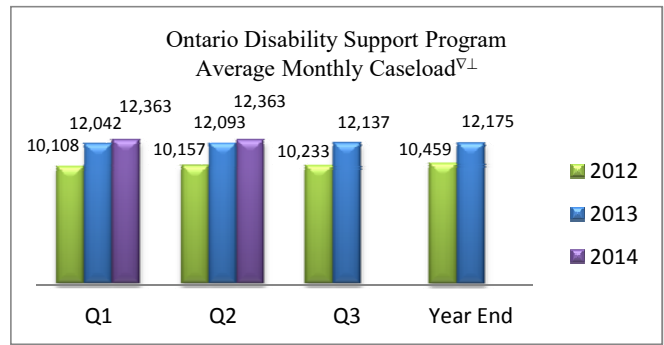
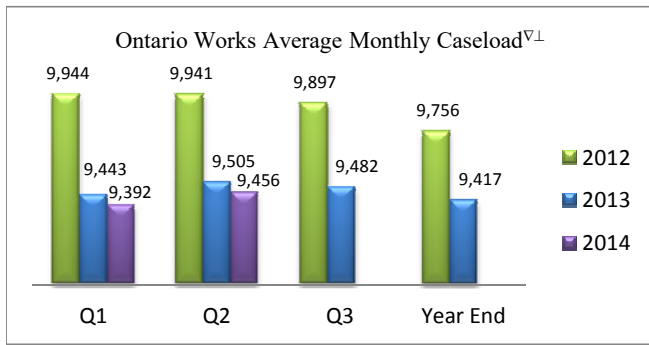
Unemployment Rates (3-month Moving Average, unadjusted)



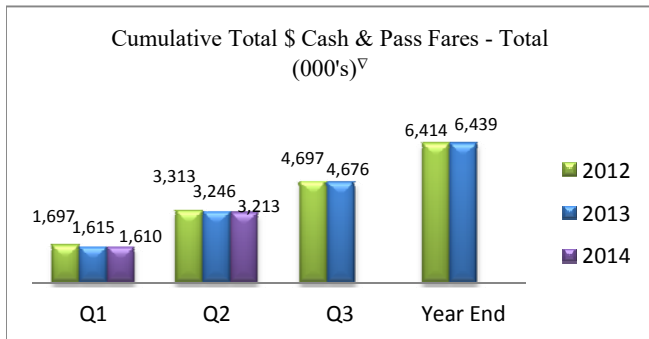
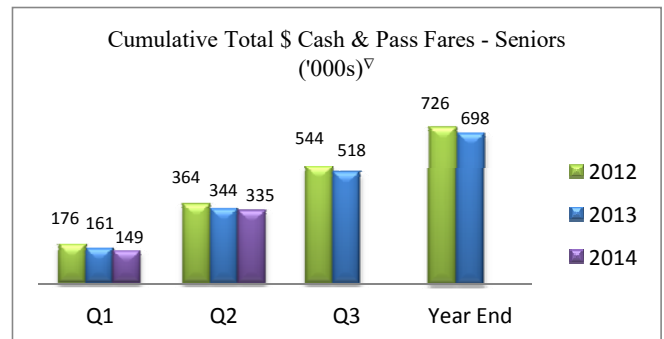
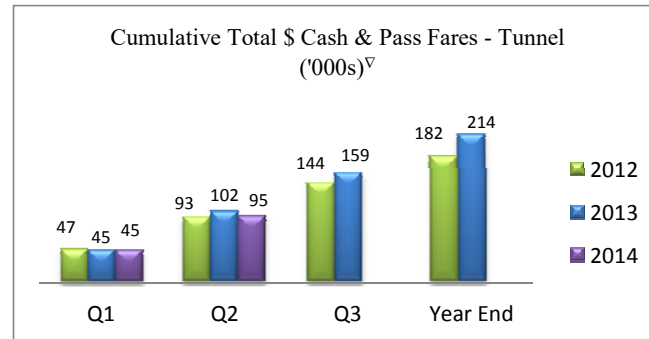
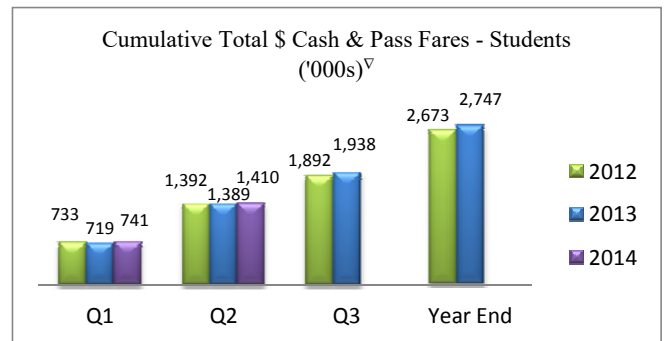
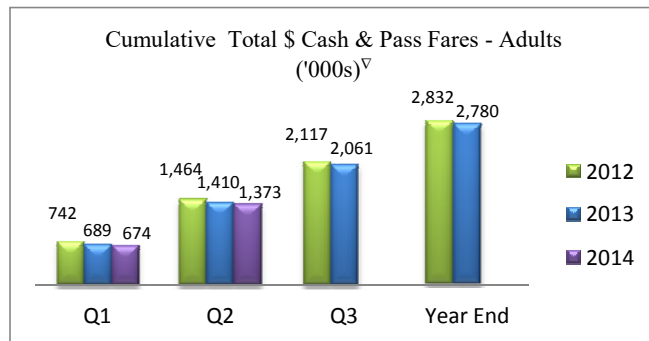
Housing & Children Services



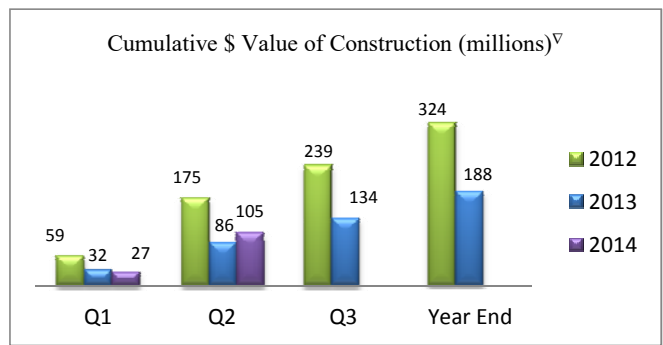
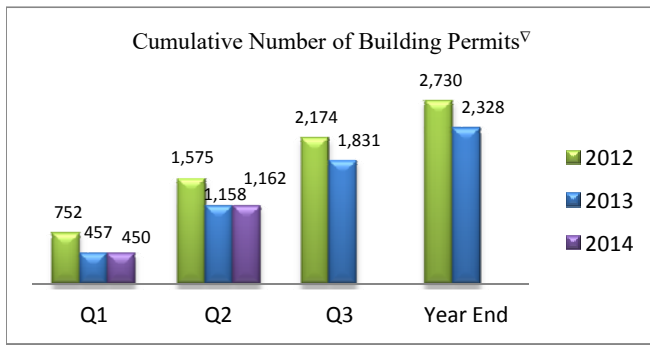
Employment & Social Services



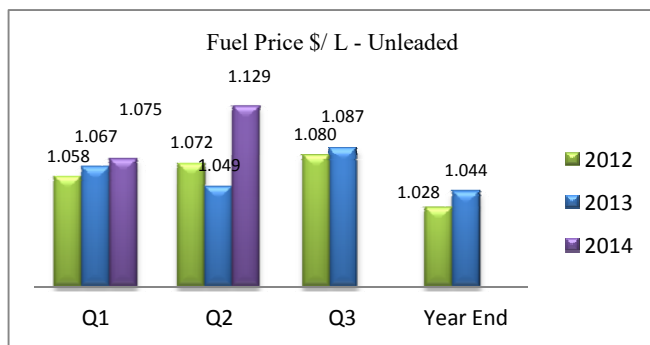
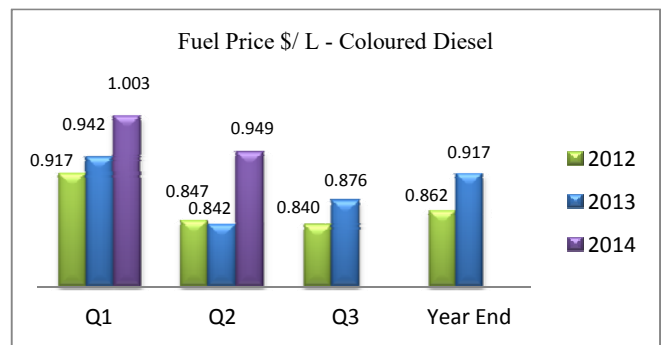
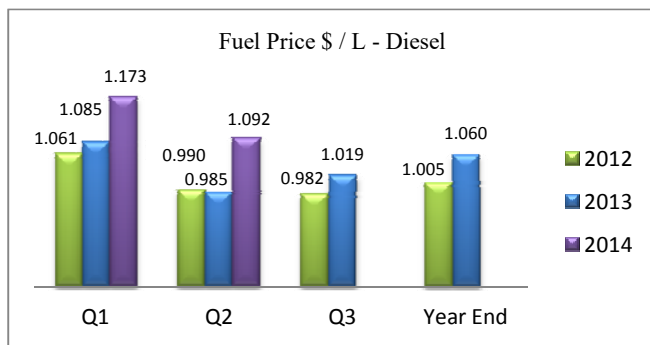
Transit Windsor



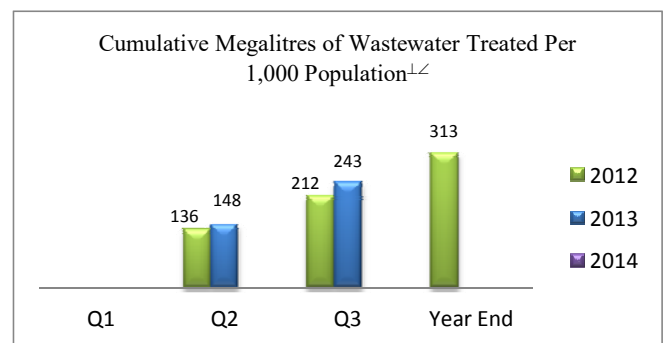
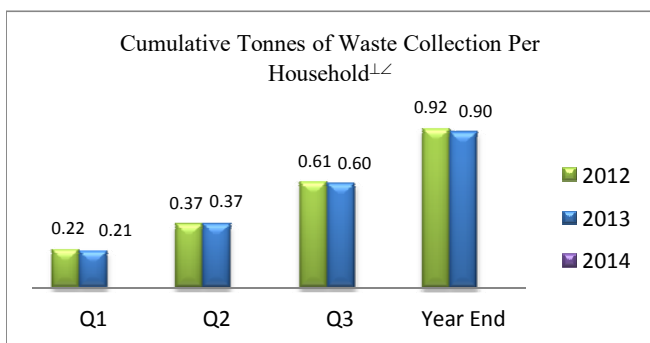
Building



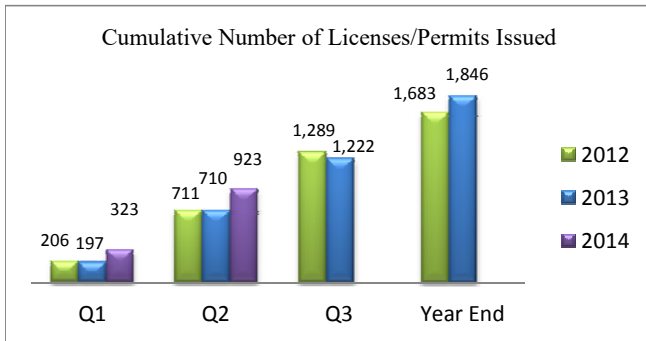
Public Works - Operations



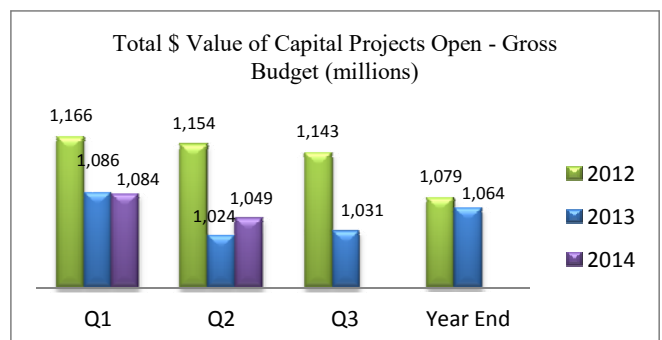
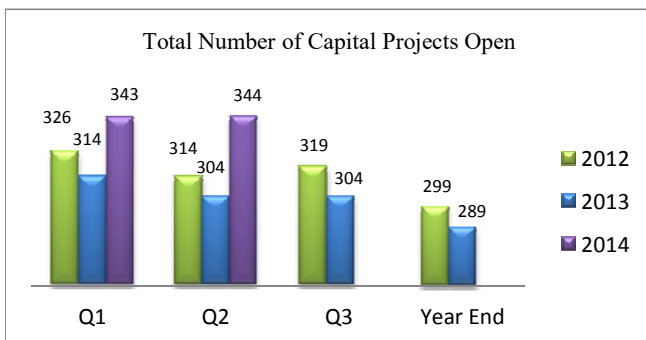
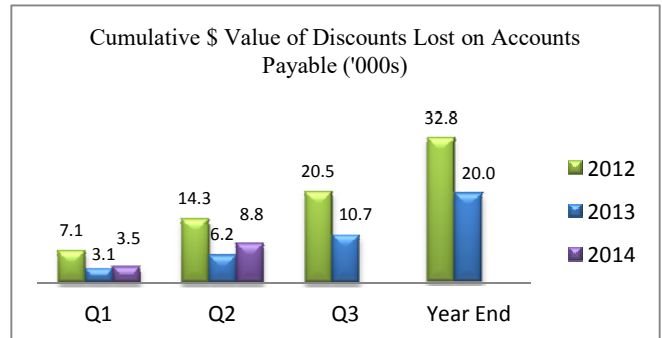
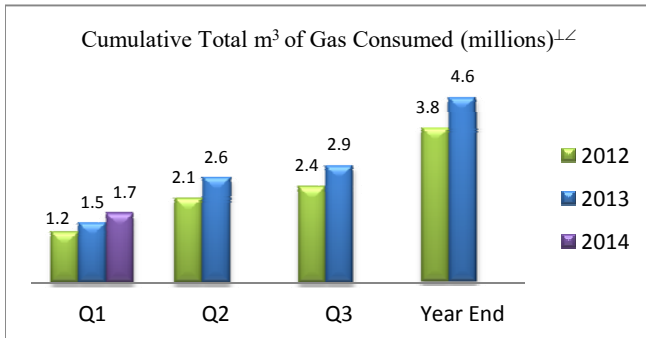
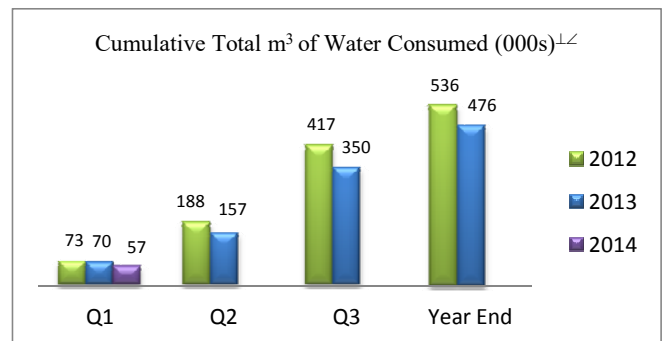
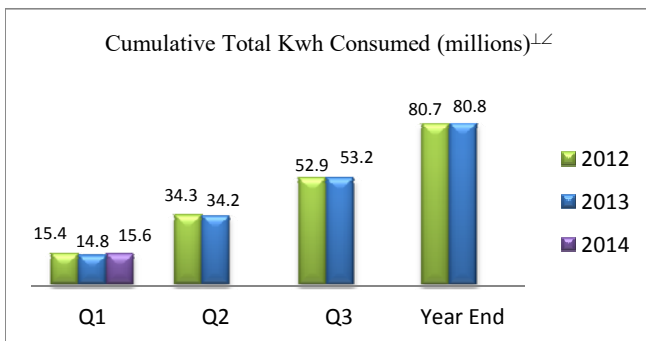
Public Works - Environmental



Engineering

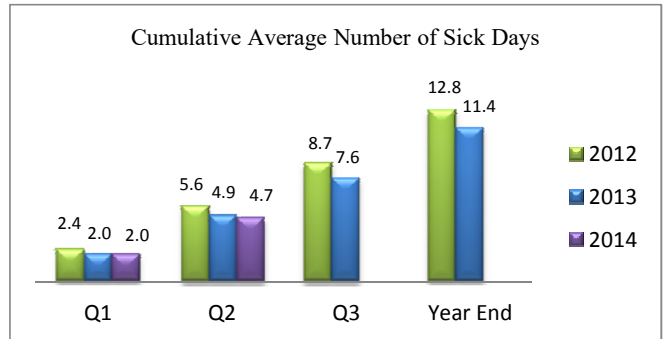
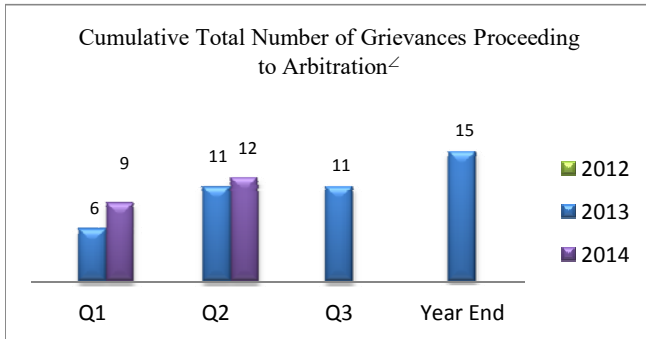


Finance

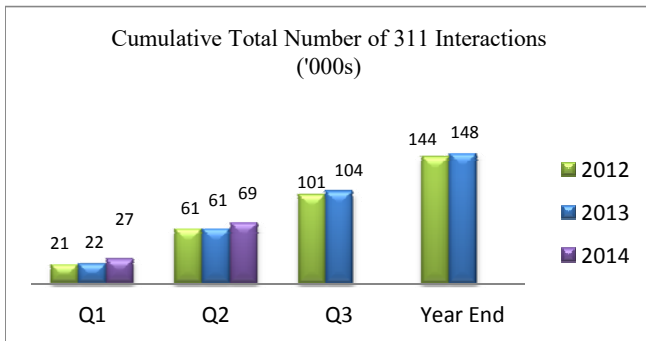




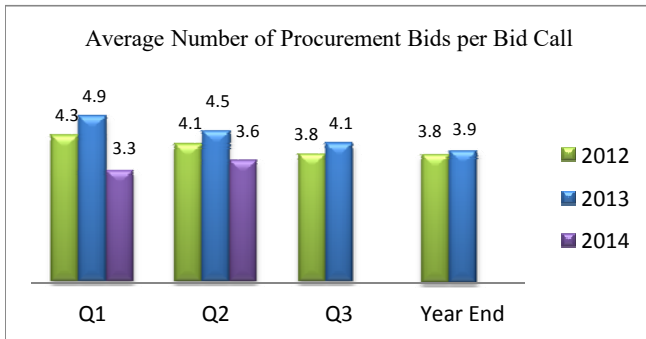
Human Resources



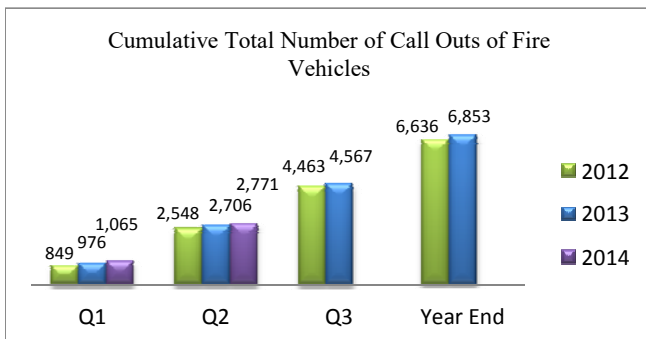
Council Services



Legal

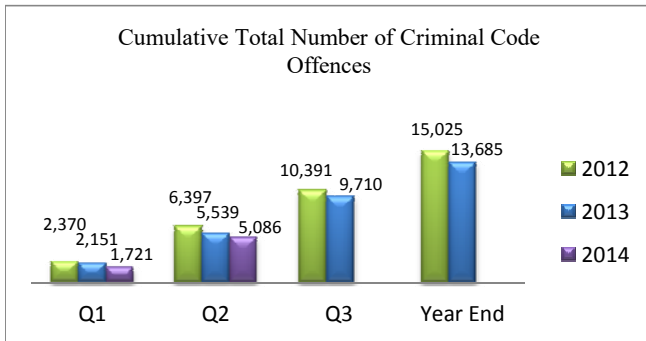


Windsor Fire & Rescue Services



Windsor Police Services

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\*Quarterly statistics as at February 28th, May 31st, August 31st and December 31st except where otherwise noted.

∇ Denotes quarterly statistics on a calendar year basis, i.e. March 31st, June 30th, September 30th, December 31st.

⊥ Current quarter statistics not yet available. OW average caseload Q2 figure as at May 31st; ODSP average caseload Q2 figure as at March 31st.

∠ Not all quarterly statistics available at time of report writing